REPUBLIC OF GHANA

LOCAL GOVERNMENT BULLETIN

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GENERAL

IMPOSITION OF RATES AND FEE-FIXING RESOLUTION FOR 2026

AJUMAKO ENYAN ESSIAM DISTRICT ASSEMBLY

LOCAL GOVERNANCE ACT 2016, ACT 936

Resolved that by virtue of section 137 (1),141 (1) of the Local Government Act, 2016 (Act 936) and the Guidelines for charging of Fees for the Provision of Services and facilities and granting of Licenses and Permits by Metropolitan/Municipal/District Assemblies, the following Fees shall be charged by the Ajumako-Enyan-Essiam District Assembly for the Financial Year 1st January, 2026 to 31st December, 2026.

Under section 146 (2) of the Act, a Basic Rate of five Ghana Cedis (5.00) per male and female shall be payable by all persons of 18years and above, but below the age of seventy (70) years who reside within, or own immovable property situated within the area of Authority of the Ajumako-Enyan-Essiam District Assembly. In addition to the Basic Rate, property owners shall be charged a General Rate per cedi of the rateables value of immovable property situated within the administrative area of the Ajumako-Enyan-Essiam District Assembly except properties from rating under the provision of section 146(2) of the Act. The amounts shall be set out in the following.

Obligation to Pay Rates

It shall be the duty of every person liable to pay the rates, levies, fees and charges payable herein to do so at any revenue office of the Assembly or to an authorized revenue collector or other person(s) duly appointed or authorized to collect and receive such revenue. In the case of annual rates, payment shall be made on or before 31st May 2026; in the case of monthly rates, on or before the 10th day of the month; and in the case of daily rates before 1.00pm each day. We also do wish to state that the said fees, rates, levies, charges, fines should be paid on or before the date stated to avoid any legal action and in default 30% penalty of the amount owed will be paid.

8.0 SCHEDULE II: REVENUE UPPER LIMITS
8.2 LICENCES
8.2.1 BUSINESS LICENCES

	REGISTRATION OF NEW BUSINESSES	
	CATEGORY OF BUSINESSES 2026	
1	Advertisement Company	500.00
2	Alcohol & Other Drink Dealers	700.00
3	Contractors (REGISTRATION AND RENEWAL)	1,000.00
4	Real Estate Developers	1,500.00
5	Education Basic (Private)	500.00
7	Environment & Sanitation Contractors	300.00
8	Fabrication of metals	250.00
9	Fashion /Boutiques	500.00
10	Financial & Allied Institutions	1,500.00
12	Hardware Business	500.00
13	Health Facilities	500.00
14	Home Appliances	400.00
15	Hospitality Ind. (Hotels/ Guesthouse, Restaurants, Hostels)	1,500.00
16	NGOs/CSOs/FBOs	200.00
17	Petroleum Products/L.P. Gas	1,500.00
18	Provision & Assorted Goods/Stores	300.00
19	Printing Houses	200.00
20	Telecommunication (Mobile Money Transfer, etc.)	250.00
21	School Feeding Caterers	500.00
22	Shopping mall:	
	CAT B (Super Markets)	1,000.00
	CAT C (Mini Super Markets)	700.00
23	Registration of Religious Houses	
	Church Premises for Marriage	1,400.00
	Churches	300.00
	Prayer/Healing Camps/Traditional healers or Shrines/Mosque	200.00
24	Renewal for Religious Groups	100.00
25	Entertainment Centres	
	Category ‘B’ Entertainment Centres (Super Bets, Night clubs)	1,000.00
	Category ‘C’ Entertainment Centres (Movie House)	700.00
	Category ‘D’ Entertainment Centres (Game & DSTV Centres)	400.00
26	Security Companies	1,000.00
27	Traditional Medicine Practitioners	1,000.00
28	Cemeteries	
	Rural Areas	200.00
29	Registration of SME:	
	CAT-MEDIUM	1,000.00
	CAT-SMALL	700.00
30	Local Information Centre.	500.00
31	Associations/Club	
	Large Scale 50 & Above Members	2,000.00
	Medium Scale 21 – 49 Members	1,500.00
	Small Scale 1 - 20 Members	1,000.00

32	Chop bar	
	Large	500.00
	Medium	400.00
	Small	300.00
33	Soap Making/Production	
	Large	800.00
	Medium	600.00
	Small	400.00
34	Block and Concrete Producer	
	Large	700.00
	Medium	500.00
	Small	350.00
35	Animal Feed Production	500.00
36	Poultry Farmers	400.00
37	Lottery Business Group/Company	1,000.00
38	Pure water Production	500.00
39	General Business Regulation	
	Large	700.00
	Medium	500.00
	Small	200.00
40	Borehole Drilling Companies	800.00
41	Food Vending/Fruit	150.00

Item	Coa Code	Description Of Item	Frequency/ Measure	2026
	1422111	**Abattoir (Private)**	Per Annum	
		CAT F - Slaughter House (Small)		120.00
		CAT G – Others		60.00
	1422011	**Adinkra Designers/Kente/Smock Weavers & Sellers**		
		CAT G - Weavers & Sellers (Small)		90.00
		CAT H - Weavers Only (Small)		60.00
		CAT I - Sellers Only (Small)		70.00
	1422271	**Agro Chemical/Farm Inputs Dealers**		
		CAT E - Distributors & Retailers		450.00
		CAT H - Distributors		250.00
		CAT I - Retailers		150.00
	1422170	**Agro Machine Dealers**		
		CAT I - Retailers		150.00
	1422032	**Akpeteshie Dealers**		
		Manufacturers (Distillers)		
		CAT B - Medium Scale		120.00
		CAT C - Small Scale		68.00
		Distributors		

Item	Coa Code	Description Of Item	Frequency/ Measure	2026
		CAT B - Medium Scale		120.00
		CAT C - Small Scale		68.00
		Home Based/Farm Site		
		CAT A - Pito (daily brewing)		60.00
		CAT B - Palm Wine Tappers		35.00
		Akpeteshie Sellers Only		
		Akpeteshie Sellers Only- Rural		60.00
		Akpeteshie Sellers Only- Urban		40.00
	1422277	**Aluminum Fabricators (Doors/Windows)**		
		CAT C - Small Scale		500.00
		CAT D - Others		300.00
	1422278	**Aluminum Pot Dealers ('Dadesen')**		
		CAT A - Manufacturers		120.00
		CAT C - Retailers		90.00
	1422112	**Aluminum Product Retailers**		
		Category A - Store (Large)		120.00
		Category B - Container/Kiosk (Medium)		90.00
		Category C - Tabletop (Small)		35.00
	1422281	**Artisans e.g., Masons, Carpenters, Plumbers, Electricians, Painters, Steel Benders, Tile Layers etc.**		
		CAT 'A'		60.00
		CAT 'B'		35.00
	1422052	**Auto Mechanics/ Electricians/Sprayers Etc.**		
	1422052	**Air Condition Mechanics**		
		CAT B - Informal Garage with Shop		240.00
		CAT C - Informal Garage without Shop		120.00
		CAT D - Others		90.00
	1422052	**Arc Welders**		
		CAT B - Light vehicle repairs, Container Shops, and Iron Gates		150.00
	1422052	**Argon (Aluminum) Welders**		120.00
	1422052	**Auto Body Repairers**		
		CAT B - Informal Garage with Shop		300.00
		CAT C - Informal Garage without Shop		150.00
		CAT D - Others		100.00
	1422052	**Auto Electricians**		
		CAT A - With Battery Charging		90.00
		CAT B - Without Battery Charging		60.00

Item	Coa Code	Description Of Item	Frequency/ Measure	2026
	1422052	**Auto Mechanics**		
		CAT B - Heavy Duty Trucks		200.00
		CAT C - Light Duty Trucks (3 to 5 tonnes)		120.00
		CAT D - Light Duty Vehicles (Below 3 tonnes)		90.00
	1422052	**Auto Sprayers**		
		CAT B - Spraying without Oven		120.00
	1422052	**Auto Upholstery**		
		CAT A - Moulding and Seat Cover Sewing		90.00
		CAT B - Seat Cover Sewing		60.00
	1422052	**Vulganizer**		
		CAT B - Tyre Repairs, Wheel Balancing and Alignment		120.00
		CAT C - Wheel Balancing and Alignment		90.00
		CAT D - Tyre Repairs only		40.00
	1422052	**Brake Specialist**		50.00
	1422052	**Carburetor Specialist**		50.00
	1422052	**Plastic Welders and Fabricators**		50.00
	1422052	**Radiator Specialist**		50.00
	1422052	**Multiple Service Providers for Auto Works**		
		CAT A - Large Scale		120.00
		CAT B - Medium Scale		90.00
		CAT C - Small Scale		60.00
	1422052	**Windscreen Repairers**		
		CAT 'C'		60.00
	1422270	**Bolt and Nut Dealers**		
		CAT A - Shop		100.00
		CAT B - Tabletop		35.00
	1422270	**Spare Parts Sales Outlets (Second- hand)**		
		CAT C - Retailers (Medium)		250.00
		CAT D - Retailers (Small)		150.00
		CAT E - Kiosk/Tabletop		100.00
	1422270	**Tyre/Battery Dealers – Used**		
		CAT C - Retail (Medium)		200.00
		CAT D - Retail (Small)		100.00

Item	Coa Code	Description Of Item	Frequency/ Measure	2026
	142279	**Bags and Suitcases Dealers**		
		CAT B - Medium Scale		200.00
		CAT C - Small Scale		100.00
	1422168	**Barbering Shop (floor space and number of points)**		
		CAT B - Large Shop (above 5 points)		280.00
		CAT C - Medium Shop (3-5 points)		200.00
		CAT D - Small Shop (1-2 points)		100.00
		CAT E - Mobile Operators		35.00
		CAT F- Barbering accessory shop		100.00
	1422009	**Bakeries**		
		CAT C - Medium Scale		300.00
		CAT D - Others		120.00
	1402067	**Beer/Wine/Spirits/Soft Drinks Sales**		
		CAT E - Retail (Medium)		280.00
		CAT F - Retail (Small)		150.00
		CAT G - Others		90.00
	1422133	**Bet & Game Centres**		
	1422133	**Sports Betting Operations**		
		CAT A - Online Betting		3,500.00
	1422133	**Route Operations (Console/consul Games**		
		CAT D (Per Machine)		500.00
	1422133	**Game Viewing & Commercial Viewing Centres**		
		Cat B - Medium		300.00
		Cat C - Small		200.00
	1422010	**Bicycles/Tricycles/Motorcycles Dealers (Brand New)**		
		CAT B - Sales Outlets (Large)		600.00
	1422010	**Bicycles/Tricycles/Motorcycle Dealers (Second-hand)**		
		CAT E - Bicycles Only		180.00
	1422010	**Bicycles/Tricycles/Motorcycles Parts Sales**		
		CAT A - Multiple Products		240.00
		CAT D - Bicycle with Parts		100.00
		CAT E – Bicycles		60.00
	1422010	**Bicycle Tricycle/ Motorcycle Repairers**		
		CAT A – Tricycle		60.00
		CAT B – Motorcycle		35.00
		CAT C - Bicycle		15.00

Item	Coa Code	Description Of Item	Frequency/ Measure	2026
	1422040	**Billboards/Outdoor Adverts**	Per Annum/m^2	
		Billboards (e.g., Road Arches, Unipole spectacular, LEDs, Building wrap or Wall Drape signs, Vehicular Adverts,)		
		CAT A - Class A1 (Along First Class Access)		44.00
		CAT B - Class A2 (Along Second Class Access)		39.00
		CAT C - Class A3 (Along Third Class Access)		28.00
		Banners (all zones)	(Per Day Fees)	5.00
		Tower		
		Other Adverts		
		Posters		3.00
		Others (Not categorized above)		
		Branding of Cars		
		Salon		200.00
		4x4		300.00
		Others		500.00
	1422173	**Blacksmith**		90.00
	1422053	**Blocks & Concrete Producers**		
		CAT B - Large Scale (Machine and manual for design blocks)		500.00
		CAT C - Medium Scale (Machine for blocks only)		300.00
		CAT D - Small Scale (Manual blocks only)		200.00
		CAT E - Small Scale (Manual design blocks/columns only)		150.00
		CAT F - Tiles/Pavement Blocks and Terrazzo Works (Chipping)		120.00
	1422280	**Book, Stationery, Office Equipment, Computer & Accessory, etc. Shops**		
		CAT E - Book Shops, Stationeries		400.00
		CAT F - Stationeries, Office Equipment		600.00
		CAT G - Medium size of CAT E		300.00
		CAT H - Office Equipment Only		500.00
		CAT I - Stationery Only		200.00
		CAT J - Books Only		120.00
		CAT K - Tabletop/Truck Pusher		60.00
		CAT L - Mobile Vans		150.00
	1422273	**Boutiques (Including African Wear)**		
		CAT C - Small Scale		150.00
		CAT E - Others		100.00
	1422114	**Butcher's License**		
		CAT A - Master Butcher		90.00
	1422176	**Building Material Dealers**		

Item	Coa Code	Description Of Item	Frequency/ Measure	2026
	1422176	**Hardware (Distributor/ Wholesaler)**		
		CAT C - Distributor/Wholesaler (Small)		600.00
		CAT D - Retail		400.00
		CAT E - Retail (Medium)		200.00
		CAT F - Retail (Small)		120.00
	1422176	**Finishing/Retail**		
		CAT C -		500.00
		CAT D - Small Scale		150.00
	1422178	**Car Washing Bay**		
		CAT B - Jet Washing and Drinking Facility		300.00
		CAT C - Jet Washing Only		250.00
		CAT D - Manual Washing (Medium)		100.00
		CAT E - Manual Washing (Small)		60.00
	1422179	**Carpentry Workshops**		
		CAT B - Furniture Medium Scale		300.00
		CAT C - Furniture (plus upholstery - Medium)		200.00
		CAT D - Furniture (plus upholstery - Small)		100.00
		CAT E - Minor Works		80.00
	1422191	**Casket & Coffin Dealers**		
		CAT C - Manual (Manufacture & Sale)		150.00
		CAT D - Sales Outlets		90.00
		CAT E - Manufacturers Only		60.00
	1422181	**Contracted Caterers (e.g., School Feeding)**		
		CAT A - Above 1,000 pupils		500.00
		CAT B - Above 500 to 1,000 pupils		400.00
		CAT C - Up to 500 pupils		300.00
	1422183	**Cement Retailers**		
		CAT 'A'		400.00
		CAT 'B'		300.00
		CAT 'C'		250.00
		CAT 'D'		150.00
	1422185	**Ceremonial Hiring Services**		
		CAT C - Canopies, Chairs, Tables		300.00
		CAT D - Single Item of above		150.00
		CAT G - Recreational/social facilities (Small)		300.00
		CAT I - Spinners (Small)		90.00

Item	Coa Code	Description Of Item	Frequency/ Measure	2026
	1422115	**Non-Importers with Containerised Cold Storage Facilities (Local)**		
		CAT B – 20 Footer Container		300.00
		CAT C - Below 20Footer Container		200.00
		CAT D - Fabricated facility (Retail Large)		150.00
	1422188	**Cocoa/ Shea Nut/Cotton Buying Companies**	Per Annum	
		CAT A - Large Scale (Mother Company)		10,000.00
		CAT B - Medium Scale (Mother Company)		7,000.00
		CAT C - Medium Scale (Agent)		3,000.00
		CAT D - Small Scale (Agent)		2,000.00
	1422189	**Coconut Oil Production/Sales**	Per Annum	
		CAT D - Individuals		
	1422045	**Commercial Houses/Departmental Stores**		
		CAT D - Supermarkets (Large Size)		3,500.00
		CAT E - Supermarkets (Medium Size)		2,400.00
		CAT F - Supermarkets (Small Size)		1,200.00
		CAT G - Neighbourhood Shops (Large Size)		300.00
		CAT H - Neighbourhood Shops (Medium Size)		250.00
		CAT I - Neighbourhood Shops (Small Size)		90.00
		CAT J - Neighbourhood Shops (Very Small Size)		60.00
	1422193	**Commercialised State Companies/ Corporations**		
		CAT C - Branch Offices		12,000.00
		CAT D - District Offices		8,500.00
		CAT E - Local Offices		2,500.00
	1422066	**Commissioner for Oath/Letter Writers**		
		CAT ‘A’		60.00
		CAT ‘B’		30.00
	1422159	**Communication Mast Operating License**		
		CAT A - 1-10 Masts		2,200.00
		CAT B - 11-20 Masts		1,800.00
	1422194	**Condiments/Confectionery (e.g., Biscuits, toffees, and spices)**		
		CAT C - Tabletop		30.00
	1422196	**Cooking/Household Utensil Sales**		
		CAT ‘A’		150.00
		CAT ‘B’		120.00
		CAT ‘C’		90.00

Item	Coa Code	Description Of Item	Frequency/ Measure	2026
	1422197	**Cosmetic/Personal Care/Hair Product Sales**		
		CAT A - Wholesale and Retail		450.00
		CAT B - Wholesale Only		300.00
		CAT C – Retail (Large)		250.00
		CAT D - Retail (Medium)		90.00
	1422198	**Curtains/Carpets etc. Sales**		
		CAT 'A'		150.00
		CAT 'B'		100.00
		CAT 'C'		70.00
	1422008	**Business Centres**	Per Annum	
		CAT E - Secretarial Services (Word Processing, Printing and Copying Services)		300.00
		CAT F - Internet, Word Processing		200.00
		CAT G - Secretarial Services (Word Processing, Printing & Copying Services)		100.00
		CAT H - Secretarial Services (Word Processing, Printing & Copying Services		300.00
		Disposable Products Dealers		
		CAT A - Wholesalers/Retailers		350.00
		CAT B - Retailers (Medium)		200.00
		CAT C - Retailers (Small)		100.00
	1422199	**Dog Licence**		10.00
	1422218	**Toiletries (eg. Pampers, Toilet Roll, Detol, Toilet Brush etc.)**		
		CAT 'A'		200.00
		CAT 'B'		120.00
		CAT 'C'		90.00
	1422038	**Dressmakers/Tailors (Non-Industrial)**		
		CAT A - Large Scale		120.00
		CAT B - Medium Scale		90.00
		CAT C - Small scale		60.00
	1422038	**Dressmakers/Tailors Services**		
		CAT A - Knitting, Haberdashery and Embroidery		120.00
		CAT B - Knitting and Embroidery		100.00
		CAT C - Embroidery only		80.00
		CAT D - Knitting only		60.00
		CAT E - Haberdashery Only (sewing items - large)		250.00
		CAT F - Haberdashery Only (Small)		150.00
		Drilling Companies		
		Water (Borehole)		

Item	Coa Code	Description Of Item	Frequency/ Measure	2026
		CAT A - Large Scale		4,000.00
		CAT B - Medium Scale		2,500.00
		CAT C - Small Scale		900.00
		CAT D - Wells		150.00
	1422202	**Driving Schools**		
		CAT C - 1 - 3 Vehicles		200.00
	1422024	**Educational Institutions – Private**		
	1422024	**Pre-Tertiary Schools**		
		National Curriculum Operators		
		CAT A - KG/Primary/Junior High Schools (Large) (301 and above)		650.00
		CAT B - KG/Primary/Junior High Schools (Medium) (101-300)		550.00
		CAT C - KG/Primary/Junior High Schools (Small) (1-100)		500.00
		CAT D - KG/Primary (Large) (101 & above)		350.00
		CAT E - KG/Primary (Medium) (51 to 100)		250.00
		CAT F - KG/Primary (Small) (1 to 50)		125.00
	1422024	**Egg Dealers**		
		CAT A - Wholesale		120.00
		CAT B - Retail Shops		90.00
		CAT C - Mobile Retail		60.00
	1402205	**Electrical Appliances (New & Second- hand)**		
		CAT C - Retailers (Large)		400.00
		CAT D - Retailers - (Small)		300.00
		CAT - …. Retailers (Very small)		120.00
	1422207	**Electronic/Home Appliance Parts Dealers**	Per Annum	
		Blender & Fan Repairers		
		CAT A -		120.00
		CAT B		90.00
	1422052	**Repairs of Electrical Appliance (e.g. refrigerator, air condition, iron, etc.)**		
		CAT 'A'		300.00
		CAT 'B'		200.00
	1422247	**Energy Suppliers/Dealers**	Per Annum	
	1422247	**Power & Energy Dealers**		
		CAT B - Production - Medium		100,000.00
		CAT C - Distribution		60,000.00
		CAT D - Retailers (Large)		45,000.00
		CAT E - Retailers (Medium)		4,000.00
		CAT F - Retailers (Small)		

Item	Coa Code	Description Of Item	Frequency/ Measure	2026
	1422213	**Fabric Dealers – Sales**		
		CAT B - Wholesale and Retail		500.00
		CAT C - Wholesale		300.00
		CAT D - Retail		200.00
		CAT E - Tabletop		120.00
	1422282	**Feed Sellers (Poultry, Pets, Fish etc.)**		
		CAT A - Wholesalers		200.00
		CAT B - Distributors		150.00
		CAT C - Retailers		100.00
	1422044	**Financial Institutions (Banking)**		
	1422044	**Special Deposit Taking Institutions (SDIs)**		
		Savings and Loans Companies & Finance Houses		
		CAT B - Branch		1,500.00
		CAT C - Agency		900.00
		CAT D - Mobilisation Centre		350.00
		CAT E - Loan/Business Centre		200.00
	1422044	**Other Financial Institutions**		
		Microfinance Companies (Deposit Taking)		
		CAT A - Head Office		1,200.00
		CAT B - Branch		500.00
		Rural & Community Banks		
		CAT A - Head Office		6,000.00
		CAT B - Branch		4,000.00
		CAT C - Agency		1,500.00
		CAT D - Mobilisation Centre		500.00
	1422044	**Financial Technology Companies (FINTECH)**		
		CAT B Mobile Money Vendor Large		600.00
		CAT C Mobile Money Vendor Medium		250.00
		CAT D Mobile Money Vendor Small		150.00
	1422044	**Stand Alone ATMs**		700.00
	1422044	**Non-Financial Institutions**		
	1422044	**Insurance Companies**		
		Non-Life Insurance		
		CAT A - Head Office		7,000.00
		CAT B - Branch Office		3,300.00
		CAT C - Agency Office		1,600.00
		Life Insurance		
		CAT A - Head Office		6,500.00

Item	Coa Code	Description Of Item	Frequency/ Measure	2026
		CAT B - Branch Office		3,000.00
		CAT C - Agency Office		1,500.00
		Footwear Sales - Used		
		CAT 'A'		200.00
		CAT 'B'		150.00
		CAT 'C'		80.00
		Footwear Repairers (Cobblers)		
		CAT 'A'		140.00
		CAT 'B'		70.00
	1422123	**Funeral Related Business**		
		Burial Grounds/Funeral Homes/Mortuaries - Private		
		Burial Grounds		3,500.00
		Mortuaries		
		CAT A - Cold Storage for Remains (Level 3 Mortuary)		2,500.00
		CAT B - Cold Storage for Remains (Level 2 Mortuary)		1,500.00
		CAT C - Cold Storage for Remains (Level 1 Mortuary)		500.00
	1422123	**Funeral – Undertaker's License**		500.00ome
		Hearse Service Providers		
		CAT B - Medium Scale (3-5 Vehicles)		200.00
		CAT C - Small Scale (1-2 Vehicles)		100.00
	1422219	**Gift Shops**		
		CAT A - Large Scale		300.00
		CAT B - Medium Scale		150.00
		CAT C - Small Scale		70.00
	1422221	**Hair & Beauty Service Providers**		
		CAT B - Beauty Parlour		600.00
		CAT C - Salon with pedicure, manicure, braiding/weaving		300.00
		CAT D - Big Salon		170.00
		CAT F - Small Salon		100.00
		CAT G - Braiding and Weaving Only		400.00
		CAT H - Braiding Only		140.00
		CAT I - Pedicure & Manicure Only- Big		140.00
		CAT J - Pedicure & Manicure Only- small		100.00
	1422222	**b) Make-up Studio**		
		CAT 'B'		250.00
		CAT 'C'		150.00
		CAT 'D'		100.00
	1422222	**Health Facilities – Private**		
		Maternity Homes		
		CAT A - Expanded Services		200.00

Item	Coa Code	Description Of Item	Frequency/ Measure	2026
		CAT B - General Services		110.00
		Medical Diagnostic Services		
		CAT C - Primary (Ultra Sound/Reagent (RDT) Only/X-ray/ Blood Drawing Services)		300.00
		Licensed Herbal Medicine Units		
		CAT C - Clinic and Medicine Producers (Local)		1,000.00
		CAT D - Clinic Only (Local)		900.00
		CAT E - Medicine Producers Only (Local)		750.00
		CAT F - Herbal Shops (Local)		300.00
		CAT G - Shop on wheel (Mobile)		200.00
		Ice Cream/Yoghurt Dealers		
		CAT F - Wholesale/Depot Small		250.00
		CAT.G Retail		200.00
	1422227	**Laundry Services**		
		CAT B - Medium Scale		300.00
		CAT C - Small Scale		100.00
	1422054	**Leather Works Dealers (Other Non- footwear products)**		
		CAT C - Producers (Handmade Medium)		200.00
		CAT D - Sales/Others		100.00
	1422019	**Lumber Business (Including saw mill)**		
		CAT C		2,750.00
		CAT D		1,400.00
	1422286	**Livestock Farms**		
		CAT D - Small-sized		400.00
		CAT E - Very Small-sized		140.00
	1422228	**Lottery Business Operators**		
		CAT C - Private Operators		300.00
		CAT D - Lotto Receiver		200.00
	1422126	**Mattress/Foam Products Dealers**		
		CAT D - Retailers (Medium)		300.00
		CAT E - Retailers (Small)		200.00
		Media Houses		
	1422050	**Electronic Media (Radio) Operators**		
		CAT C - District		2,500.00
		CAT D - Community		1,000.00
		CAT H - Information Centres (Urban)		200.00
		CAT I - Information Centres (Rural)		140.00

Item	Coa Code	Description Of Item	Frequency/ Measure	2026
	1422285	**Milling Businesses (For Food)**		
		CAT A - Above 3 Machines		150.00
		CAT B - 2-3 Machines		100.00
		CAT C - 1 Machine Only		60.00
	1422051	**Mineral Water Producers**		
		CAT A - Bottled, Sachet & Filtered Water		1,000.00
		CAT B - Bottled & Sachet Water		600.00
		CAT C - Sachet Water		350.00
	1422231	**Mineral Water Distribution/Sales**		
		CAT B - Wholesale		450.00
		CAT C - Retail (Large)		200.00
		CAT D - Retail (Medium)		90.00
		CAT E - Retail (Small)		35.00
	1422232	**Mobile Phone & Accessories Sales/Assembling/Repairs**		
		CAT B.		
		CAT C - Retail/Repairs		450.00
		CAT D - Retail Only (Large)		200.00
		CAT E - Retail Only (Medium)		170.00
		CAT F - Retail Only (Small)		130.00
	1422235	**Mother Care Shops**		
	1422045	**Retail**		
		CAT B - Medium Scale		350.00
		CAT C - Small Scale		250.00
		CAT - Others		100.00
	1422127	**Non-Governmental Institutions (Renewal)**		
		CAT A - International NGOs/CSOs/FBOs		150.00
		CAT B - Local NGOs/CSOs/ FBOs		120.00
		CAT C - Community NGOs/CSOs /FBOs		70.00
	1422284	**Palm/Kernel Oil Extraction Companies**		
		CAT D - Individuals		200.00
	1422136	**Pharmaceutical Companies**		
	1422136	**Pharmacies**		
		CAT C - Wholesale & Retail		600.00
		CAT D - Retail		300.00
	1422241	**Over-the-Counter Medicine Sellers (OTCMs) (Licensed Chemical Shops)**		150.00

Item	Coa Code	Description Of Item	Frequency/ Measure	2026
	1422047	**Photographers / Video Operators**		
		CAT D - Photo Shops/Studio		200.00
		CAT E - Individual video and photography operators		150.00
	1422243	**Poultry Farms**		
		CAT A - Above 2000 Birds		400.00
		CAT B - Up to 2000 Birds		300.00
		CAT C - Up to 1000 Birds		250.00
		CAT D - Up to 500 Birds		120.00
	1422138	**Private Security**		
		CAT 'C'		800.00
	1422028	**Professional Firms/Individuals**		
		Draughtsman ship Business		
		CAT 'A'		250.00
		CAT 'B'		150.00
	1422013	**Quarry/Sand Operators**		
		CAT B - Mechanised Quarry (Small)		600.00
		CAT C - Sand Winning		450.00
		CAT D - Stone, Laterite & Gravels Contractors		350.00
	1422248	**Real Estate Operators**		
		Developers		
		CAT A - Large Scale		12,000.00
		CAT B - Medium Scale		10,000.00
	1422169	**Sanitary Facilities - Private**		
	1422141	**Scrap Metal Dealers**		
		CAT C - Small Scale (Collection Points)		400.00
		CAT D - Very Small Scale (Collection Points)		250.00
		CAT E - Individual Collectors		120.00
	1422015	**Service/Filling Stations**		
		CAT B – Multi Purpose - Medium (e.g., Fuel, Shopping Centre, Vulcanizing, Washing Bay)		5,000.00
		CAT C - Fuel and Shopping Centres		4,000.00
		CAT D - Fuel, and Washing Bay		3,900.00
		CAT E - Fuel Only		3,500.00
		CAT I - LPG Retail Points (Large)		1,700.00
		CAT J - LPG Retail Points (Medium)		900.00
	1422128	**Telecommunication Companies**		

Item	Coa Code	Description Of Item	Frequency/ Measure	2026
	1422128	**Phone and Internet Services Providers**		
		CAT C - Service Centres (Retail Shops)		8,000.00
		CAT D - Outsourced Service Centres (Retail Shops)		4,000.00
	1422283	**Tourism Licenced Facilities**		
	1422283	**Accommodation Facilities**		
		Hotels/ Beach Resorts/ Motels/ Apartments		
		CAT C - Three Star		2,100.00
		CAT D - Two Star		700.00
		CAT E - One Star		600.00
	1422283	**Guesthouses (4-9 Rooms)**		500.00
	1422283	**Budget Hotels**		350.00
		Hostels (Private):		
		CAT A - Above 50 rooms		1,400.00
		CAT B - 21-50 rooms		1,200.00
		CAT C - 11-20 Rooms		600.00
		CAT D - Up to 10 Rooms		400.00
		Body Building Gyms		
		CAT B - Medium Scale		350.00
		CAT C - Small Scale		200.00
	1422283	**Food & Beverage (Eating/Catering Houses)**		
	1422283	**Informal Catering Services**		
		Traditional Catering Establishments (chop bars)		
		CAT A - Grade 1		250.00
		CAT B - Grade 2		150.00
		DRINKING BAR		
		CAT A - Grade 1		300.00
		CAT B - Grade 2		200.00
		Local Fast-Food Vendors		
		CAT A - Grade 1		200.00
		CAT B - Grade 2		100.00
		Pub		
		CAT A - Grade 1		400.00
		CAT B - Grade 2		250.00
	1422130	**Transport Unions (Lorry Park Operations)**		
		CAT A - With own Terminal		2,000.00
		CAT B - Operating from Publicly Owned Terminal		1,400.00
	1422052	**TV & Radio Repairers**		60.00

Item	Coa Code	Description Of Item	Frequency/ Measure	2026
	1422052	**Used Clothing Sales ('Second Hand')**		
		CAT B		
		CAT D - Retailers (Containers/Kiosks/Tabletops)		300.00
		CAT E - Retailers (Tabletops)		150.00
	1422288	**Waste Management Companies**		
	1422288	**Dislodging Companies**		
		CAT 'A'		800.00
		CAT 'B'		500.00
	1422288	**Refuse Collection Companies**		
		CAT 'A'		10,000.00
		Development Permit Application Form		70.00
		All Other Forms (e.g. Temporary Structures, Demolition, Renovation etc.)		70.00
		BUILDING PROCESSING FEE (Non-Refundable Deposit)		
		RESIDENTIAL		
		General residential development (1 storey)		120.00
		2 storey residential development		170.00
		3 storey residential development (below a gross floor area of 450m²)		200.00
		3 story and above residential development (Above gross floor area of 450m²)		400 + 30% of 850 per gross floor area of 450m²
		Apartments		200.00
		COMMERCIAL		
		Filling Station		900.00
		Shops		
		Up to 2 storey shops development		200.00
		Shops development (below a gross floor area of 450m²)		210.00
		Shops development (below a gross floor area of 450m²)		420 + 30% of 420 per gross floor area of 450m²
		Hotels		
		1 Storey Hotel building		320.00
		2 Storey Hotel building		350.00
		3 Storey Hotel building		450.00
		Building (Above gross floor area of 450m²)		900 + 30% of 900 per gross floor area of 450m²
		Banking Hall		
		1 storey Banking hall		350.00
		2 storey Banking hall		500.00
		Telecommunication Mast		6,500.00

Item	Coa Code	Description Of Item	Frequency/ Measure	2026
		Offices		
		2 storey office		300.00
		Building with gross floor area above 450m^2		850 + 30% of 850 per gross floor area of 450m^2
		Churches/mosque		
		1 storey		250.00
		2 storeys		300.00
		Hospital/clinic/laboratory		300.00
		Factories		
		Up to 2 storey factory and above		450.00
		Basic School		
		1 storey pre-school		200.00
		1 storey basic school		750.00
		2 storey basic school		900.00
		Mixed Use		1,400.00
		Renovation/Rehabilitation/Refurbishment		1,050.00
		Hoarding		350.00
		Demolition		700.00
		Fence Wall Only		350.00
		Approval In Principle (AIP)		10,000.00
		Certificate of Habitation/Occupancy		350.00
	1412032	**Validation of Spatial Data**	One time payment	
		Site Plan Extract	Per request	
		0.5 acre		150.00
		5 acre - 10 acre (Local Plan Extract)		1,000.00
		Beyond 11 acres (Local Plan Extract)		2,500.00
		PERMIT CHARGES		
		New Development		
		Building/Permanent Structure	Cost of construction per meter square	0.01%
		Hoarding Permit (only)	Per metre	1.00
		Fence Wall Permit (only)	Per metre	0.01
		Mast Permit (Installation)	One time payment	18,000.00
		Building Permit Renewal (upon expiration of original permit/ extension of time)		
		Residential	Per case	350.00
		Commercial		1,000.00
		Factories/ Industrial		2,800.00
		Civic & Cultural		1,400.00
		Educational		840.00
		Renewal for Temporary Structures		210.00
		Permit to repair/renovate/ rehabilitate/refurbish/convert		
		Telecommunication Mast		7,000.00

Item	Coa Code	Description Of Item	Frequency/ Measure	2026
		All Others Structures		1,000.00
		Other Temporary Structures Permit (Provisional Site)		
		Containers/Sealed Metal	Per metre square	50.00
		Sheds/Kiosks		25.00
		Other Charges		
		Certified True Copy	Per Request	Cost of reproducing new documents +500
		Certificate of Habitation(COH)		25% of Building Permit @ Prevailing Cost or 50% of Building Permit Cost
		Demolition Permit	Per metre square	35.00
		Permit For Construction:		
		Permit For Construction of Additional Septic Tank		
		Residential		200.00
		Commercial and Industrial		400.00
		Permit For Construction of Additional Tanks		
		Tank Farm		600.00
		Additional Tanks (Filling Stations and Others)		1,640.25
		Fuel Pumps		2,733.75
		Change of Use		
		Change of Use		
		Residential to commercial		
		Less than 1acre		2,500.00
		1-5 acres		4,000.00
		Residential to Educational		
		Less than 1acre		2,000.00
		1-5 acres		3,000.00
		Residential to Civic and Cultural		
		Less than 1acre		3,000.00
		1-5 acres		4,000.00
		Publication of Approved Rezoning Request		6,000.00
		APPROVAL OF LOCAL PLAN		
		1 to 500 Acres		5,000.00
		501 to 1000 Acres		10,000.00
		Above 1000 Acres		25,000.00
		Formula		
		Building Offences	Per Case	
		Penalty for development without permit		100% Percentage of permit charge in reference to level of completion

Item	Coa Code	Description Of Item	Frequency/ Measure	2026
		Occupying Newly Completed Developments without Occupancy (Habitation) Certificate		25% of permit Charge
		Penalty For Unauthorised Placements		200% of permit Charge
		Penalty for Refurbishment/ Renovation without permit		50% of permit charge
		Penalty for development in unauthorised places		Surcharge based on cost of demolition
		Penalty for Violating 'Stop-Work' Order		100% of permit charge
		Installation of Radio/TV/Internet/Communication Mast & Others - Refusal to obtain permit		100% of permit charge
		Environmental Health/Safety/ Sanitation Offences		
		Defecating at unauthorized places		85.00
		Urinating at unauthorized places		15.00
		Selling at unauthorized places		58.80
		Indiscriminate disposal/burning of refuse		
		Residential Area		350.00
		Office Area		500.00
		Weedy grounds		
		Business/Commercial premises		500.00
		Residential premises		150.00
		Refusal to pay for Environmental Health Permit		100% of the principal (in addition to principal)
		Excessive Noise Making		500.00
		Cutting of trees without permit		350.00
		Impounding – Stray Animals	Per animal/day	25.00
	1423006	**Burial (Cemetery) Fees**		
		General		
		CAT A - 1 - 5 years		20.00
		CAT B - 6 -17 years		30.00
		CAT C - Adults (18 years & above)		400.00
		GRAVE CONSTRUCTION		
		CAT A - Marble Stone, Tiles, Terrazzo		2,000.00
		CAT D - Concrete Vault with Building		4,000.00
		CAT G - Concrete Vault with Tombstone		2,000.00
		CAT H - Concrete Vault with Iron bars/ Chain fencing		3,000.00
		CAT I - Concrete Vault		2,000.00
		Grave space reservation - Public Cemetery		
		CAT A – Allocation		2,000.00
		CAT B - Renewal/ Maintenance		750.00
		Cremation		

Item	Coa Code	Description Of Item	Frequency/ Measure	2026
		CAT A – Foreigners		850.00
		CAT B - Non-Association Members, Ghanaians		600.00
		CAT C - Association Members, Ghanaians		420,00
		Exportation of corpse (Outside Country)		1,000.00
		Burials at Home (Applicable only to Areas with designated burial sites)		20,000.00
		Exhumation of Corpse		850.00
	1423839	**Business/Product Promotion**		300.00
		Business/Product Promotion		35.00
		FLOAT		500.00
	1423860	**Crusade Outreach /Concert Programmes**		80.00
	1423012	Conservancy (Sanitary Services)		
		Franchised		
		Public Toilet Operators	Per Month	300.00
		KVIP		0.50
		Assembly Operated		
		Public Toilet		1.00
		Public Urinals		0.50
	1423861	**Environmental Health Inspection and Certification fee**		
		Application Forms		8.00
		Suitability Certification - Institutions		
		Water/Drink/Food (Primary Producers)		
		CAT A - Large Scale		600.00
		CAT B - Medium Scale		450.00
		CAT C - Small Scale		300.00
		Water/Drink/Food (Dealers/Users)		
		CAT A - Hotels/Guesthouses//Hostels		250.00
		CAT B - Restaurants//Private Schools		200.00
		CAT C - Chop and Drinking Bars		150.00
		Health Certificate - Individuals		50.00
	1423862	**Export/Conveyance**		
		Animals		
		Cow (Foreign Herdsmen)		12.00
		Cow (Local Herdsmen)		10.00
		Sheep, Goats, Pigs, Donkey, Dog etc.		5.00
		Bamboo		14.00
		Charcoal		15.00
		Firewood		
		- Articulated Truck		50.00
		- Mummy Truck		30.00
		- Kia Truck		20.00
		- Abossey Okai macho motor king/ Donkey Cart		10.00
		Palm Fruit		

Item	Coa Code	Description Of Item	Frequency/ Measure	2026
		- Kia Truck		20.00
		- Abossey Okai Macho'		15.00
		- Motor king'		5.00
		Stones/Quarry/Gravel Products		
		- Above 7 Tonnes		40.00
		- 6 to 7 Tonnes		30.00
		- Up to 5 Tonnes		15.00
		Sand		
		- Above 7 Tonnes		20.00
		- 6 to 7 Tonnes		15.00
		- Up to 5 Tonnes		10.00
		Cocoyam, Cassava, Potato, etc.		
		CAT A		5.00
		CAT B		4.00
		Vegetable dealers		3.00
	1423243	**Hawkers' Fee**		2.00
		Tabletop		3.00
		Hawkers (Egg Sellers-Tabletop)		5.00
		Hawkers (Egg Sellers Retailers)		10.00
		Hawkers (Egg Sellers-Van)		50.00
		Stores		5.00
		Cloth Sellers		10.00
		Jewelry Sellers		10.00
		Dress Sellers (Second Hand)		5.00
		Rubber Products (Plastic Buckets, Cups, Bowls etc)		10.00
		Fish Sellers		5.00
		Farm Produce (Cassava, Plantain, Potato etc)		3.00
		Farm Produce – Bulk (Wholesale)		
	i.	***Aboboyaa (Tricycle)***		10.00
	ii.	***Abossey Okai Macho***		30.00
	iii.	***Kia Bongo***		50.00
	iv.	***Kia Rhino/Hyundai Mighty***		80.00
	v.	***Trotro***		40.00
		Grinding Machine		50.00
		Hire Purchase Products		40.00
	1423243	**Hawkers' Fee**		2.00
	1423246	**Information Van Hiring (Assembly's)**		
		CAT A - Public Use		190.00
		CAT B - Private Use		500.00
	142346	**Lorry Park Fee/Toll**		
		Commercial Vehicles		
		Taxi		5.00

Item	Coa Code	Description Of Item	Frequency/ Measure	2026
		Minibus Up to 12-23seater		5.00
		Bus/Kia (33seater +)		5.00
		Articulated truck		50.00
		Tipper truck		50.00
		Rig Saw (Yellow Tricycle)		5.00
		Non-Lorry Park Mobile Vehicles (e.g., Taxi)		5.00
		Commercial Motorbike (Okada)		5.00
	1423001	**Market**		
		Market Tolls (Daily/ Night Tolls) (Head Pan)	Daily	2.00
	1423011	**Marriage Fees**		
		Notice of Marriage (Ordinance Cap 127)		150.00
		Customary Marriage (Resident)		65.00
		Customary Marriage (Foreign)		150.00
		Divorce Certificate (Customary)		200.00
		Certificate of Marriage		150.00
		Certified True Copy		150.00
		Filing of Notice/Caveat		50.00
		Marriage ceremony (Week-end)		150.00
		Search Fee (for marriage registration)		50.00
		Search Fee (Marriage Certificate)		70.00
		Licensing of Churches for Marriage		200.00
		Spinster/ Bachelor Certificate		200.00
	1423201	**Sale of Contract Documents (All categories) –**		
		CAT A - Above 750,000 (Approved by Regional Tender Review Committee)		700.00
		CAT B - Above 75,000 - 750,00 (Approved by Entity Tender Committee)		500.00
		CAT C - Up to 75,000 (Approved by Entity Head)		400.00
	1423201	**Search Fee (General Information)**		250.00
		Technical (Comprehensive)		500.00-2000.01
	1423737	**Slaughter House**		
		CAT A - Large Animals (Cow)		15.00
		CAT B - Small Animals (Goat, Sheep)		7.00
	1423865	**Waste Management**		
		Dislodgement of Liquid Waste		
		Dislodging		500.00
		Tipping Fee (Liquid Waste)		50.00
		Solid Waste Collection		
		Hiring of refuse Containers Commercial Rate (Hotels, Restaurants, etc.)		
		CAT C - 120 litre to 240 litre Bin		30.00
		Solid Waste Dumping		

Item	Coa Code	Description Of Item	Frequency/ Measure	2026
		CAT A - Domestic waste		0.5.00-5.00
		Skip Truck / roll-on Truck		50.00
		Motor king		20.00
		CAT B - Commercial waste		140.00
		CAT E - Construction Waste		600.00
		CAT F - Destruction of goods		1,000.00
		Solid Waste Collection Services (Domestic)		25.00
	1423867	**Roadblock**		
		CAT B - Local Access		500.00
	1423086	**Vehicle Stickers/Embossment**		
		General		
		Taxi		30.00
		Heavy Duty		120.00
		Light Duty		40.00
		Multi-Purpose		150.00
		Tricycles (Per Unit)		20.00
		Buses/Trotro		
		24 - 33 Passengers		40.00
		8 - 23 Passengers		50.00
		Trucks		
		Cargo Trucks/Kia (Below 10 Tonnes)		60.00
		Tipper Trucks:		
		Up to 9.5 Cubic metres		40.00
		10 - 14 Cubic metres		100.00
		15 - 25 Cubic metres		120.00
		Tankers		
		1,100 - 1,500 Gallon Capacity		120.00
		2,000 - 2,500 Gallon Capacity		120.00
		3,000 - 7,000 Gallon Capacity		120.00
		Bulldozers		
		- D. 6		150.00
		- D. 7		150.00
		- D 8		170.00
		Other Vehicles		
		Cesspit Emptier		50.00
		Hearse		30.00
		Commercial Driver's Licence		60.00

Item	Coa Code	Description Of Item	Frequency/ Measure	2026
1		**SPECIAL RATES**		
	1413003	**Basic Rates**	Per Annum	5.00
2		**GENERAL RATES**		
	1413001	**Property Rates**		
		RESIDENTIAL	Per Annum	
		1st Class Residential Area		0.0006
		2nd Class Residential Area		0.0005
		3rd Class Residential Area		0.0004
		OTHERS	Per Annum	
		COMMERCIAL USE	Per Annum	
		Financial Institutions/Non-Financial Institution		0.006 -0.008
		Filling Stations & Associated facilities		0.00
		Hotels/Hostels		0.0014
		All other properties e.g. Ordinary Office & Stores		0.003 – 0.008
3		**Mixed Use:**	Per Annum	0.0030
		Civic/Educational Properties		0.0009
		Licensed Properties (Quasi Gov't Inst./ Corporate Entities)		0.0070
		FLAT RATES/UNASSESSED SECTIONS		
		Residential Areas		
		1st Class Residential Area (Ajumako, Essiam, Besease, Abaasa, Denkyera)		
		Mud/Swish per House	Per House	50.00
		Concrete /Brick/Steel 1 room	Per Room	50.00
		Concrete /Brick/Steel 2-3 rooms		45.00
		Concrete /Brick/Steel 4-7 rooms		40.00
		Concrete /Brick/Steel 8-10 rooms		30.00
		Concrete /Brick/Steel 11 rooms & above		25.00
		2nd Class Residential Area (Asasan, Eduyaw, Tekyiman, Babinso, Brofoyedur, Enyan Maim, Baa, Etumbil, Mando, Abrofoa)		
		Mud/Swish per House	Per House	40.00
		Concrete /Brick/Steel 1 room	Per Room	45.00
		Concrete /Brick/Steel 2-3 rooms		40.00
		Concrete /Brick/Steel 4-7 rooms		30.00
		Concrete /Brick/Steel 8-10 rooms		25.00
		Concrete /Brick/Steel 11 rooms & above		20.00
		3rd Class Residential Area (Other Towns)		
		Mud/Swish Per House	Per House	30.00
		Concrete /Brick/Steel 1 room	Per Room	40.00
		Concrete /Brick/Steel 2-3 rooms		35.00
		Concrete /Brick/Steel 4-7 rooms		25.00
		Concrete /Brick/Steel 8-10 rooms		20.00
		Concrete /Brick/Steel 11 rooms & above		15.00
		COMMERCIAL PROPERTIES	Per Annum (Per office /rooms	150.00

Item	Coa Code	Description Of Item	Frequency/ Measure	2026
		Financial Institutions 3.6m2 × 3.6 m^2		200.00
		Hotel & Hostels Urban	Per Annum (Per office /rooms	100.00
		Hotel & Hostel Rural	Per Annum (Per office /rooms	80.00
		Licensed Properties (Quasi Gov't Inst./ Corporate Entities)	Per Room /Per Annum	600.00
		Filling Stations & Associated facilities	Per Room/ Per Annum	600.00
		Ordinary Stores (Urban & Rural) & warehouses/ cocoa sheds	Per Room/ Per Annum	150.00
		Civic/Educational Properties	Per Room /Per Annum	40.00
		Mixed Use:	Per Room/ Per Annum	
		Urban- Building with more than 60% Residential		70.00
		Urban- Building with more than 70% Commercial		100.00
		Urban- Building with 50% Residential		50.00
		Rural- Building with more than 60% Residential		60.00
		Rural- Building with more than 70% Commercial		80.00
		Rural- Buiding with 50% residential		40.00
		Private Health Facilities		2,000.00
4		**Special Rates**	Per Annum	
	1413005	Rates on other Possessions		
	1413005	Bicycle Rates	Per Unit	2.00
		RENT		
2	1415036	**Hiring of Assembly Facilities**	Per day	
		Assembly Hall		400.00
3	1415052	**Market Facilities**	Per Month	
		Stores		
		CAT A - In CBD Ajumako		150.00
		CAT B – Essiam		80.00
		CAT B-Mini – Essiam		40.00
		CAT B – Ochiso & Others		60.00
4		**Stall**		
		CAT A - In CBD Ajumako		15.00
		CAT B – Essiam		10.00
		CAT B – Ochiso & Others		5.00
6	1415017	**Hiring of Parks**		
		CAT C - Parade Grounds (Jubilee Parks)	Per day	1,000.00

Item	Coa Code	Description Of Item	Frequency/ Measure	2026
		Ground Rent (4feet²)	Per Annum	50.00
		Assembly Bungalow	Per Month	100.00
		Hiring Of Vehicles (Excluding Fuel)	Per Day(8hrs)	
		Roller		2,000.00
		Motor Grader		2,100.00
		Backhoe		2,000.00
		Water Tanker	Per Trip	400.00
		Tipper Truck		1,000.00
		Concrete Mixer		500.00
		Rent of Undeveloped Lands	4x4 ft	14.00
		Official Residence	Per Month	20.00
		Senior Staff Quarters		20.00
		Junior Staff Quarters		20.00
		Hiring of Parks		400.00
		CAT A - Lorry Park (space rental)	Per month	350.00
		PANELTY		
1	1430024	**Building Offences**	Per Case	
		Penalty for development without permit		50% CoH permit Charge
		Occupying Newly Completed Developments without Occupancy Certificate - Certificate of Habitation (CoH)		50% CoH permit Charge
		Penalty For Unauthorized Placements (Temporary Structures)		50% of permit charge
		Penalty for Refurbishment/ Renovation without permit		50% of permit charge
		Development in unauthorised places (unbuildable places)		50% of permit charge
		Penalty for Violating 'Stop-Work' Order		50% of permit charge
		Installation of Radio/TV/Internet/Communication Mast & Others without permit		50% of permit charge
2	1423009	**Billboard/Signage Offences**	Per Case	
		CAT A - Wrongful siting		200% of permit Charge
		CAT B - Placement without permit		200% of permit Charge
3	1430027	**Environmental Health/Safety/ Sanitation Offences**	Per Case	
		Defecating at unauthorized places		50.00
		Urinating at unauthorized places		10.00
		Selling at unauthorized places		50.00
		Indiscriminate disposal/burning of refuse		
		Commercial Area		700.00
		Residential Area		600.00

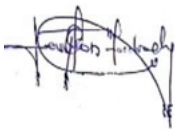
Item	Coa Code	Description Of Item	Frequency/ Measure	2026
		Office Area		500.00
		Weedy grounds		
		Business/Commercial premises		2,100.00
		Residential premises		420.00
		Refusal to Re-plant Tree (after property development)		
		Industrial/Commercial		800.00
		Residential		350.00
		Refusal to comply with Environmental Health Screening		
		Excessive Noise Making		
		Cutting of trees without permit	Per Tree	700.00
		Littering/Unauthorized Dumping of refuse	Per Case	
		CAT A - Refuse Carriers		500.00
		CAT B - Individual		50.00
4	1430023	**Impounded Offences**		
		Stray Animals Per animal/ day		
		Collection - Sheep/ Goat/ Pigs/Dogs		100.00
		Collection - Donkey/ Horse/ Cow		200.00
		Feeding - Sheep/ Goats		35.00
		Feeding - Pigs		85.00
		Feeding - Dogs		85.00
		Feeding - Donkey/ Horse/Cow		220.00
		Vehicles	Overnight	85.00
5	1430034	**Other Offences**	Per Case	
		Removal/Missing Property number plate		120% of replacement cost
		Removal/Destruction/Defacing of Street Name Signage		120% of replacement cost
		Destruction of Street Light Poles/Other Road Furniture		120% of replacement cost
		Posting of bills at unauthorized places		1,400.00
		Failure to pay BOP/Rent etc. (by March).		30% of amount owed +principal
		Refusal to pay basic rate		300.00
		Inciting a person not to pay rates		300.00
		False statement as regards the liability of a person to pay rates		300.00
		Refusal or failure for a person to supply information and willfully obstruct any authorized person in the performance of functions		1,000.00
		Penalty for refusal of an employer to pay general or special rate deducted from an employee remuneration		2,000.00
		Penalty for unauthorised collection of rates		3,000.00
		Refusal by a person appointed by the rating authority as agent for the collection to render accounts within a stipulated time.		2,000.00
		Penalty in respect of offences by rate collectors		3,000.00

Item	Coa Code	Description Of Item	Frequency/ Measure	2026
		Penalty for bounced cheques		50% of cheque value
		Transfer of stalls/stores without Assembly approval		1,400.00
		Failure to vaccinate dogs	Per Dog	700.00
		Operating without certified license (e.g., Electricians)		700.00
		Failure to obtain permit for burial		30% of the permit charge +principal
		Roadblock without Permit		1260.00
6	1430026	**Retrieval Of Seized Tools/Machinery (For Various Offences)**	Per Case	
		1st Time		1,400.00
		2nd Time		2,100.00
		3rd Time		4200.00
7	1430022	**Traffic Offences**		
		Tricycles		85.00
		Refusal to obtain vehicle sticker	Per Case	
		CAT A - Articulated/ Tipper Trucks		250.00
		CAT B - Commercial Vehicles		140.00
		Refusal to emboss sticker	Per case	350.00
		Refusal to acquire Taxi Driver License	Per case	85.00
8	1430025	**Unauthorized Diversion**	Per case	
		Diversion of river/stream course		15,000.00
		Diversion of drains		7,000.00
		Channeling of sewage waste into drains		7,000.00
7	1430029	**Illegal/Un-licensed Activities**	Per Case	
		Logging and sale of logs		15,000.00
		Production and sale of Ammunitions		20,000.00
		Quarry Operations		15,000.00
		Sand Winning- big trucks		15,000.00

The Assembly has the right to bill and collect revenue on any identified revenue in the course year which is not in this document. Property rate collection is subjected to the value of the land.

Obstruction, Refusal to pay and Willful misrepresentation in the payment of these levies shall attract an appropriate penalty in step with Section 223 of Act 921, 2016.

The General Assembly meeting of Ajumako-Enyan-Essiam District Assembly held on 31st October, 2025 gave approval to the Fee Fixing Resolution for the 2026 fiscal year.



MR. JERRYSON K. AYIH

(DISTRICT CO-ORDINATING DIRECTOR)



HON. EVANS E. MENSAH

(HON. PRESIDING MEMBER)

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