

**NANUMBA SOUTH DISTRICT ASSEMBLY**

**FEE FIXING RESOLUTION FOR 2025 FISCAL YEAR**  
**LOCAL GOVERNANCE ACT 936 OF 2016**

The Nanumba South District Assembly Rating Authority has approved the making and levying of the following rates for the fiscal year 1<sup>st</sup> January to 31<sup>st</sup> December, 2025.

Main Items	Sub Item	Description of Item	Frequency / Measure	District Upper Limit	Fee 2025 GHC
1		<b>Basic Rates</b>	<b>Per Annum</b>	8.00	2.00
2		<b>Property Rates</b>	<b>Per Annum</b>		
		Residential Buildings			5.00
		Commercial Buildings			20.00
3		<b>General Rates</b>			
	i.	Bicycle Rate	Per Unit	3.00	1.00
	ii.	Motorbikes			5.00
	iii.	Motor Kings/Tricycles	Per Annum		10.00
	iv.	Cattle Rates - Residents	Per Animal	15.00	2.00
	v.	Cattle Rates - Foreigners	Per Animal	35.00	10.00
	vii.	Goats/Sheep Rates (Per animal)	Per Animal	35.00	2.00
	viii.	Pig Rates	Per Animal	15.00	1.00
<b><u>FEES</u></b>					
1		<b>Conservancy</b>			
	ii.	<b>Assembly Operated</b>	<b>Per Visit</b>		
		Public Toilet		1	0.50
		Public Urinals		0.5	0.20
2		<b><i>Environmental Health Inspection &amp; Certificate fee</i></b>	Per Annum		
	i.	Application Forms	Per Form	8.40	5.00
	ii.	Suitability (Health) Certificates			
		CAT B - Chop & Drinking Bars	Per Annum	140.00	50.00
		CAT C - Food Vendors	Per Annum	84.00	30.00
3		<b><i>Export/ Conveyance</i></b>			
	i.	<b>Animals</b>	<b>Per Animal</b>		
		Cow/ Cattle (Foreign Herdsmen)		21.00	7.00
		Cow/ Cattle (Local Herdsmen)		16.80	2.00

		Sheep, Goats, Pigs		8.40	3.00
		Bush Meat		4.20	2.00
		Smoked Fish /Meat	Per Head load	3.00	2.00
	<b>ii.</b>	<b>Charcoal</b>	Per Bag	15.00	2.00
	<b>iii.</b>	<b>Firewood</b>	<b>Per Load</b>		
		Articulator Truck		49.00	18.00
		Kia Truck		21.00	8.00
		Motor King		10.00	4.00
	<b>iv.</b>	<b>Milled Foods</b>	<b>Per Bag</b>		
		Corn dough		5.60	2.00
		Cassava dough		5.60	2.00
		Gari		5.60	2.00
	<b>xii.</b>	<b>Sand including River &amp; Sea sand</b>	<b>Per Load</b>		
		Above 7 Tonnes		28.00	10.00
		6 to 7 Tonnes		16.80	5.00
		Up to 5 Tonnes		14.00	5.00
	<b>xiii.</b>	<b>Roots &amp; Tuber</b>			
		Yam (100 pcs)	Daily	21.00	5.00
		Yam Cargo Truck	Per Load	300.00	20.00
		Yam Kia Truck	Per Load	80.00	10.00
		Yam Motor King	Per Load	40.00	5.00
		Cassava	Per Maxi Bag	9.00	2.00
		Cassava	Per Mini Bag	5.00	1.50
	<b>xiv.</b>	<b>Palm Oil, Coconut Oil, Groundnut Oil</b>	Per Gallon (4.5 lts)	7.00	2.00
	<b>xv.</b>	<b>Shea Nuts</b>	Per Bag/Daily	280.00	2.00
	<b>xvi.</b>	<b>Shea Butter (Basket)</b>	Per Bag/Daily	35.00	1.00
	<b>xvii.</b>	<b>Sawn Wood Export</b>	<b>Per Load</b>		
		KIA Truck		105.00	38.00

		Tipper Truck		154.00	55.00
		Cargo Truck		210.00	75.00
		Articulator Truck		280.00	100.00
	<b>xviii</b>	<b>Off-Loading/ Landing Fees</b>			
		CAT A - Articulator Truck	Per Load/Daily	210.00	75.00
		CAT B - Cargo trucks & Buses	Per Load/Daily	168.00	60.00
<b>4</b>		<b>Lorry Park Fee</b>			
	<b>i.</b>	<b>Commercial Vehicles</b>	<b>Daily</b>		
		Taxi/Hiring		5.60	2.00
		Mini Bus Up to 12–23-seater		7.00	3.00
		Bus/Kia Up to 24–33-seater		8.40	3.00
		Bus/Kia (33-Seater +)		9.80	4.00
		Articulator Truck		9.80	4.00
		Tipper Truck		1.40	1.00
		Yellow Yellow (Tricycle)		1.10	1.00
		Motor King		1.00	1.00
<b>5</b>		<b>Market</b>	<b>Per day/ night</b>		
		Market Tolls (Daily/Night Tolls)	Per day/night	2.80	1.00
<b>6</b>		<b>Sale of Contract Documents</b>	<b>One Time payment</b>		
		<b>All Categories (Mun./Dist.)</b>			
		CAT A – Above 550,000 (Approved by Regional Tender Review Committee)		1,000.00	300.00
		CAT B – Above 75,000- 550,000 (Approved by Entity Tender Committee)		500.00	200.00
		CAT C - Up to 75,000 (Approved by Entity Head)		300.00	50.00
<b>7</b>		<b>Tanker Services</b>	<b>Per Annum</b>		
		<b>Water Tanker Services</b>			

		Tractor Tanker Services (Water)		100.00	75.00
		Motor king		75.00	50.00
<b>8</b>		<b>Hawkers Licence</b>	<b>Per Day</b>		
		CAT A - Barbers		7.00	3.00
		CAT B - Used Shoe Sellers		8.40	3.00
		CAT C - Used Clothe Sellers		8.40	3.00
		CAT D - Herbal Medicine Sellers		5.60	2.00
		CAT I - Foodstuff Sellers		5.60	2.00
		CAT J - Others		4.20	2.00
<b>9</b>		<b>Slaughter House</b>	<b>Per Animal</b>		
		Slaughter of Cow		42.00	5.00
		Slaughter of Sheep/Goat/Pig		16.80	2.00
<b><u>FINE S</u></b>					
<b>1</b>		<b>Building Offences</b>	<b>Per Case</b>		
	i.	Penalty for developing without permit		% of permit charge in ref. of level of completion	105.00
	ii.	Penalty for Unauthorized Placements		200% of permit	50% of permit
	iii.	Penalty for development in unauthorised places		Surcharged based on cost of demolition	Surcharged based on cost of demolition
	iv.	Penalty for Violating "Stop-Work" Order		100% of permit	100% of permit
	v.	Installation of Radio/Tv/Internet Services Providers/Communication Mast & others-Refusal to obtain permit		100% of Permit charged	100% of Permit Charged

	iv.	<b>Indiscriminate disposal/burning of refuse</b>	<b>Per Case</b>		
		Commercial Area		700.00	250.00
		Residential Area		630.00	225.00
		Office Area		504.00	180.00
		Disposal of waste into drains		300.00	100.00
	v.	<b>Weedy grounds</b>	<b>Per Case</b>		
		Business/Commercial premises		2,100.00	750.00
		Residential Premises		420.00	150.00
	vi.	<b>Refusal to pay for Environmental Health Permit</b>		50% of the principal	0.00
	vii.	<b>Cutting of trees without permit</b>	Per Tree	350.00	30.00
<b>3</b>		<b>Impounding-Stray Animals</b>	<b>Per animal/day</b>		
	i.	Collection - Sheep/Goat/Pigs		58.00	5.00
	ii.	Collection - Cow/Cattle		105.00	5.00
	iii.	Feeding - Sheep/Goat		21.00	5.00
	iv.	Feeding – Dogs		42.00	5.00
	v.	Feeding - Cow/Cattle		112.00	5.00
<b>4</b>		<b>Miscellaneous Offenses</b>			
	i.	Removal/ Destruction/Defacing of Street Name/Property Signage/Plate		120% of replacement cost	120% of replacement cost
	ii.	Destruction of Street Light Poles/other road furniture		120% of replacement cost	120% of replacement cost
	iii.	Posting of bills at unauthorised places		1,400.00	60.00
	v.	Failure to pay BOP		30% of amount owed	30% of amount owed
	vii.	Transfer of stalls/stores without Assembly approval		700.00	250.00
	viii.	Unauthorized Chain Saw Operators	Per Operator		210.00

	ix	Penalty in respect of offences by rate collectors		3000.00	500.00
	x	Refusal to pay basic rate		300.00	150.00
<b>5</b>		<b>Retrieval of seized Tools/Machinery (For Various Offences)</b>	<b>Per Case</b>		
		1st Time		700.00	90.00
		2nd Time		1,050.00	170.00
		3rd Time		2,100.00	250.00
<b><u>LICENCES</u></b>					
<b>1</b>		<b>Smoke Weavers &amp; Sellers</b>	<b>Per Annum</b>		
		CAT D - Weavers & Sellers (Medium)		168.00	60.00
		CAT E - Weavers Only (Medium)		105.00	38.00
		CAT F - Sellers Only (Medium)		140.00	50.00
		CAT G - Weavers & Sellers (Small)		84.00	30.00
		CAT H - Weavers Only (Small)		70.00	25.00
		CAT I - Sellers Only (Small)		63.00	23.00
<b>2</b>		<b>Agro Chemical/Farm Inputs Dealers</b>	<b>Per Annum</b>		
		CAT H – Distributors		238.00	160.00
		CAT I – Retailers		210.00	85.00
<b>3</b>		<b>Akpeteshie (Liquor) Dealers</b>	<b>Per Annum</b>		
	i.	<i>Manufacturers (Distillers)</i>			
		CAT A – Large Scale		490.00	150.00
		CAT B - Medium Scale		210.00	75.00
		CAT C - Small Scale		105.00	38.00
	ii.	<i>Distributors</i>			
		CAT A – Large Scale		490.00	250.00
		CAT B - Medium Scale		210.00	75.00
		CAT C - Small Scale		105.00	63.00
	iii.	<i>Home Based/Farm Site</i>			

		CAT A - Pito (daily brewing)		70.00	5.00
		CAT B - Palm Wine Tappers		49.00	5.00
		Akpeteshie Sellers Only		84.00	10.00
<b>4</b>		<b>Aluminium Fabricators (Doors/Windows)</b>	<b>Per Annum</b>		
		CAT A- Large Scale		2,100.00	400.00
		CAT B- Medium Scale		1,680.00	320.00
		CAT C - Small Scale		1,050.00	300.00
		CAT D – Others		490.00	175.00
<b>5</b>		<b>Aluminium Pot Dealers ('Dadesen')</b>	<b>Per Annum</b>		
		CAT A – Manufacturers		210.00	75.00
		CAT B - Distributors		168.00	50.00
		CAT C - Retailers		105.00	37.50
<b>7</b>		<b>Art Gallery</b>	<b>Per Annum</b>		
		CAT A - Own Facility with multi-services		280.00	100.00
		CAT B - Own Facility with limited-services		210.00	75.00
		CAT C - Own Facility only		168.00	60.00
		CAT D - Rented Space		140.00	50.00
<b>8</b>		<b>Art &amp; Handicraft Dealers</b>	<b>Per Annum</b>		
		CAT C- Producers (Large)		840.00	400.00
		CAT D - Producers (Medium)		420.00	150.00
		CAT E - Producers (Small)		210.00	75.00
		CAT F - Retailors Only		350.00	125.00
		CAT G - Container/Kiosk		280.00	100.00
		CAT H - Table Top		140.00	50.00
<b>9</b>		<b>Artisans (Self Employed)</b>	<b>Per Annum</b>		

		Masons, Carpenters, Plumbers, Electricians, Painters, Steel Benders, Tile Layers etc		200.00	60.00
<b>10</b>		<b>Auto Mechanics/Electricians/Sprayers Etc</b>	<b>Per Annum</b>		
	i.	<b>Arc Welders</b>			
		CAT A - Fuel and Water Tankers; Truck Builders		350.00	125.00
		CAT B - Light vehicle repairs, Container Shops and Iron Gates		210.00	105.00
	ii.	<b>Auto Electricians</b>			
		CAT A - With Battery Charging		105.00	38.00
		CAT B - Without Battery Charging		70.00	25.00
	iv.	<b>Vulcanisers</b>			
		CAT A - Tyre Repairs, Wheel Balancing, Alignment and Washing Bay		140.00	50.00
		CAT B - Tyre Repairs, Wheel Balancing and Alignment		105.00	38.00
		CAT C - Wheel Balancing and Alignment		70.00	25.00
		CAT D - Tire Repairs only		56.00	20.00
	v.	<b>Multiple Services Providers for Auto Works</b>		150.00	50.00
<b>11</b>		<b>Barbering Shop (floor space and number of points)</b>	<b>Per Annum</b>		
		CAT A- Large Shop (Above 5 points)		300.00	90.00
		CAT B - Medium Shop (3-5 points)		200.00	63.00
		CAT C - Small Shop (1-2 points)		100.00	60.00
		CAT D- Mobile Operators		35.00	20.00
		CAT E - Barbering accessory shop		100.00	60.00
<b>10</b>		<b>Bakeries</b>	<b>Per Annum</b>		
		CAT B - Medium Scale		280.00	63.00
		CAT C - Small Scale		140.00	63.00

<b>11</b>		<b>Beads Dealers</b>	<b>Per Annum</b>		
		CAT C- Retailers		50.00	35.00
		CAT D- Retailers (Table Top)		30.00	20.00
<b>12</b>		<b>Beer/Wine/Spirits/Soft Drinks Sales</b>	<b>Per Annum</b>		
		CAT B – Wholesale & Retail		1,400.00	500.00
		CAT C - Wholesale		1,050.00	470.00
		CAT D – Retail (Large)		500.00	126.00
		CAT E – Retail (Medium)		300.00	150.00
		CAT F – Retail (Small)		300.00	100.00
<b>13</b>		<b>Bicycles/Tricycles/Motorcycles Dealers</b>	<b>Per Annum</b>		
		CAT C - Sales Outlets (Small-Medium)		420.00	150.00
		CAT D - Tricycles Only		280.00	100.00
		CAT E - Bicycles Only		210.00	75.00
<b>14</b>		<b>Bicycles/Tricycles/Motorcycles and Parts Sales</b>	<b>Per Annum</b>		
		CAT A - Multiple Products		238.00	85.00
		CAT B - Motorcycle/Tricycle with Parts		210.00	75.00
		CAT C - Motorcycle/Tricycles		175.00	53.00
		CAT D - Bicycle with Parts		140.00	53.00
		CAT E - Bicycles		105.00	38.00
<b>15</b>		<b>Bicycle Tricycle/ Motorcycle Repairers</b>	<b>Per Annum</b>		
		CAT A - Tricycle/ Motorcycle		100.00	20.00
		CAT B - Bicycle		14.00	5.00
<b>16</b>		<b>Bill Boards/Outdoor Adverts</b>	Depends on class of access		
	i.	<i>Bill Boards (e.g. Road Arches, Unipole spectacular, LEDs, Building wrap or Wall Drape signs, Vehicular Adverts, Banners)</i>			

		CAT A - Class A1 (Along First Class Accesses)		62.79.85	44.00
		CAT B - Class A2 (Along Second Class Accesses)		55.45	39.00
		CAT C - Class A3 (Along Third Class Accesses)		37.03	26.00
<b>19</b>		<b>Book, Stationery, Office Equipment, Computer &amp; Accessory, etc. Shops</b>	<b>Per Annum</b>		
		CAT C- Computers & Accessories, Office Equipment		1,680.00	900.00
		CAT D- Medium Size of CAT C		1,050.00	500.00
		CAT E - Book Shops, Stationeries		1,400.00	700.00
		CAT F - Stationeries, Office Equipment		1,050.00	375.00
		CAT G - Medium size of CAT E		560.00	200.00
		CAT H - Office Equipment Only		700.00	250.00
		CAT I - Stationery Only		350.00	125.00
		CAT J - Books Only		140.00	50.00
		CAT K - Table Top/Truck Pusher		70.00	25.00
<b>21</b>		<b>Boutiques</b>	<b>Per Annum</b>		
		CAT C - Small Scale		490.00	175.00
		CAT E - Others		105.00	100.00
<b>22</b>		<b>Building Materials/Hardwares (Distributor/ Wholesaler)</b>	<b>Per Annum</b>		
		CAT B - Medium Scale hardware		1,400.00	400.00
		CAT C - Small Scale hardware		560.00	100.00
<b>23</b>		<b>Building Material Dealers – Finishing</b>	<b>Per Annum</b>		
		CAT A - Large Scale		2,100.00	150.00
		CAT B - Medium Scale		1,050.00	125.00
		CAT C - Small Scale (Containers/ Kiosk)		560.00	85.00
		CAT D – Very Small Scale		125.00	70.00

<b>24</b>		<b>Business Administrative Office</b>			
		CAT A – Head Office		750.00	500.00
		CAT B – Regional Branch Office		500.00	300.00
		CAT C – Municipal/ District Local Office		250.00	180.00
<b>25</b>		<b>Business Centres</b>	<b>Per Annum</b>		
		CAT D - Internet, Word Processing, Printing and Copying Services plus below 11 Work stations		210.00	75.00
		CAT E - Secretarial Services (Word Processing, Printing and Copying Services)		140.00	50.00
<b>26</b>		<b>Car Washing Bay</b>	<b>Per Annum</b>		
		CAT D - Manual Washing (Medium)		238.00	85.00
		CAT E - Manual Washing (Small)		168.00	60.00
<b>27</b>		<b>Carpentry Workshops</b>	<b>Per Annum</b>		
		CAT A - All Works		430.00	175.00
		CAT B - Furniture (plus upholstery - Medium )		240.00	60.00
		CAT C - Furniture (plus upholstery - Small)		100.00	50.00
		CAT D - Furniture Only		60.00	30.00
		CAT E - Minor Works		56.00	20.00
<b>29</b>		<b>Contracted Caterers(e.g. School Feeding)</b>	<b>Per Annum</b>		
		CAT B - Above 500 to 1,000 pupils		560.00	125.00
		CAT C - Up to 500 pupils		420.00	125.00
<b>30</b>		<b>Ceremonial Hiring Services</b>	<b>Per Annum</b>		
		CAT C – Canopies, Chairs, Tables		420.00	250.00

		CAT D – Single Item of Above		84.00	60.00
		CAT H – Spinners (Large)		168.00	100.00
		CAT I – Spinners (Small)		84.00	75.00
<b>31</b>		<b>Lumber Business (Including Saw Mill)</b>	<b>Per Annum</b>		
		CAT A		8,400.00	4,200.00
		CAT B		4,200.00	2,100.00
		CAT C		2,800.00	1,000.00
		CAT D		1,400.00	500.00
<b>29</b>		<b>Cold Storage Facilities</b>	<b>Per Annum</b>		
	i.	<i>Non-Importers with Containerised Cold Storage Facilities (Local)</i>			
		CAT E - Deep Freezer (2 or More)		200.00	150.00
		CAT F – Deep Freezers (Less than 2)		60.00	40.00
<b>32</b>		<b>Computer/Accessories/Office Equipment Repairs</b>	<b>Per Annum</b>		
		CAT C - Small Scale		168.00	60.00
<b>33</b>		<b>Condiments/Confectioneries (e.g. Biscuits, toffees and spices)</b>	<b>Per Annum</b>		
		CAT B – Retail		168.00	60.00
		CAT C - Table Top		70.00	25.00
	<b>B</b>	<b>CAT B- Building/Civil Works</b>	<b>One Time</b>		
	i.	Class D			
		D1	Onetime	750.00	375.00
		D2	Onetime	400.00	200.00
		D3	Onetime	200.00	100.00
		D4	Onetime	100.00	50.00
	ii.	Class K			
		K1	Onetime	900.00	450.00
		K2	Onetime	600.00	300.00
		K3	Onetime	250.00	125.00

		K4	Onetime	200.00	100.00
	C.	<b>CAT C - Electrical Works</b>			
		Class E			
		E1	Onetime	170.00	85.00
		E2	Onetime	120.00	60.00
		E3	Onetime	60.00	30.00
	D.	<b>CAT D - Plumbing Works (Class G)</b>			
		CAT A - G1	Onetime	240.00	120.00
		CAT B - G2	Onetime	60.00	30.00
		CAT C - G3	Onetime	30.00	15.00
	E.	<b>All Other Contractors</b>	Onetime	250.00	125.00
<b>36</b>		<b>Contractors' Licence (Renewal)</b>	<b>Per Annum</b>		
	A.	<b><i>CAT A - Roads and Bridge Works</i></b>			
	i.	Class A			
		A1		626.00	313.00
		A2		435.00	218.00
		A3		250.00	125.00
		A4		150.00	75.00
	ii.	Class B			
		B1		625.00	313.00
		B2		435.00	218.00
		B3		250.00	125.00
		B4		150.00	75.00
	iii.	Class S			
		S1		375.00	188.00
		S2		250.00	125.00
		S3		125.00	63.00
		S4		75.00	38.00
	B.	<b>CAT B - Building/Civil Works</b>	<b>Per Annum</b>		
	i.	Class D			

		D1		380.00	190.00
		D2		200.00	100.00
		D3		100.00	50.00
		D4		50.00	25.00
	ii.	Class K			
		K1		450.00	225.00
		K2		300.00	150.00
		K3		125.00	63.00
		K4		100.00	50.00
	C.	<b>CAT C -Electrical Works</b>	<b>Per Annum</b>		
	iii.	Class E			
		E1		90.00	45.00
		E2		62.00	31.00
		E3		30.00	15.00
	D.	<b>CAT D - Plumbing Works (Class G)</b>	<b>Per Annum</b>		
		CAT A - G1		120.00	60.00
		CAT B - G2		30.00	15.00
		CAT C - G3		12.00	6.00
	E.	<b>All Other Contractors</b>	<b>Per Annum</b>	120.00	60.00
<b>37</b>		<b>Cosmetic/Personal Care/Hair Product Sales</b>	<b>Per Annum</b>		
		CAT A - Wholesale and Retail		1,400.00	500.00
		CAT B - Wholesale Only		1,050.00	375.00
		CAT C – Retail		420.00	150.00
		CAT D - Table top		84.00	50.00
<b>38</b>		<b>Dressmakers/Tailors (Non-Industrial)</b>	<b>Per Annum</b>		
		CAT B - Medium Scale		84.00	60.00
		CAT C - Small Scale		70.00	25.00
<b>39</b>		<b>Educational Institutions – Private</b>	<b>Per Annum</b>		

	i.	<i>Pre-school Facilities</i>			
		CAT A - Day Care/Crèche/Nursery/KG/ pre school		1,540.00	500.00
		CAT B - Day Care/Crèche/Nursery/KG middle Class		490.00	175.00
		CAT C - Day Care/Crèche/Nursery		350.00	125.00
		CAT D - Day Care/Crèche		250.00	100.00
		CAT E - Day Care or Crèche or Nursery or KG only		200.00	100.00
	ii.	<i>Primary Schools/Junior High Schools</i>			
		CAT 'A'		2,756.00	850.00
		CAT 'B'		1,732.00	550.00
		CAT 'C'		600.00	100.00
		CAT 'D'		450.00	50.00
<b>40</b>		<b>Electrical Appliances</b>	<b>Per Annum</b>		
		<i>New &amp; Second-hand</i>			
		CAT C - Retailers (Large )		2,100.00	750.00
		CAT D - Retailers - (Small)		1,120.00	400.00
		CAT E - Table Top		168.00	85.00
<b>41</b>		<b>Electronic/Home Appliances/Shop</b>	<b>Per Annum</b>		
		<i>New &amp; Second-hand</i>			
		CAT E - Retailers (Shops and Containers -Large)		1,680.00	600.00
		CAT F - Retailers (Shops and Containers -Small)		1,260.00	450.00
		CAT G – Retails (Shop & Container-Small)		840.00	300.00
		CAT H - Retailers (Table Top-Medium)		420.00	150.00
		CAT I – Retailers (Table Top - Small)		140.00	70.00

<b>42</b>		<b>Electronic Media (Radio) Operators</b>	<b>Per Annum</b>		
		CAT C – District		1,680.00	600.00
		CAT D - Community		700.00	250.00
		CAT E - Information Centres (Urban)		210.00	75.00
		CAT F - Information Centres (Rural)		140.00	50.00
<b>43</b>		<b>Fabric Dealers – Sales</b>	<b>Per Annum</b>		
		CAT C – Wholesale		350.00	125.00
		CAT D – Retail		168.00	60.00
		CAT E - Table Top		70.00	25.00
<b>44</b>		<b>Financial Institution (Banking)</b>	<b>Per Annum</b>		
		CAT A -Head Office		15,000.00	7,500.00
		CAT B - Branch Office		10,000.00	5,000.00
		CAT C -Agency		3,000.00	1,000.00
<b>45</b>		<b>Financial Institutions (Non-Banking)</b>	<b>Per Annum</b>		
	<b>i.</b>	<b>Savings and Loans Company</b>			
		CAT B - Branch Office		1,500.00	700.00
		CAT C - Agency		900.00	450.00
		CAT D – Mobilization Centres		350.00	150.00
		CAT E – Loans or Business Centres		200.00	100.00
	<b>ii.</b>	<b>Micro Finance Companies</b>			
		<b>CAT A – Head Office</b>		1,250.00	600.00
		CAT B - Branch		500.00	250.00
	<b>iii.</b>	<b>Microcredit/Money Lenders</b>			
		CAT A – Head Office		1,250.00	600.00
		CAT B - Branch		500.00	250.00
	<b>iv.</b>	<b>Rural Community Banks</b>			

		CAT A – Head Office		750.00	400.00
		CAT B – Branch		375.00	150.00
		CAT C – Agency		250.00	100.00
	v.	<b>Mobile Money</b>	<b>Per Annum</b>		
		CAT 'A'		350.00	150.00
		CAT 'B'		200.00	75.00
<b>46</b>		<b>Hair &amp; Beauty Service Providers</b>	<b>Per Annum</b>		
		CAT D - Big Salon		168.00	60.00
		CAT E - Small Salon		105.00	40.00
		CAT F - Braiding and Weaving Only		420.00	150.00
		CAT G - Braiding Only		140.00	50.00
		CAT H – Pedicure and Manicure only		100.00	50.00
<b>47</b>		<b>Mother Care Shops</b>	<b>Per Annum</b>		
		CAT A – Retail (Large Scale)		500.00	250.00
		CAT B -Retail (Medium)		250.00	120.00
		CAT C – Retail (Small)		100.00	75.00
<b>48</b>		<b>Leather Works</b>	<b>Per Annum</b>		
		CAT D - Repairers		70.00	25.00
<b>49</b>		<b>Lottery Business Operators</b>	<b>Per Annum</b>		
		CAT C - Lotto Receiver		550.00	105.00
<b>50</b>		<b>Milling Businesses (For Food)</b>	<b>Per Annum</b>		
		CAT C - 1 Machine Only		63.00	30.00
<b>51</b>		<b>Mineral Water Producers/Distributors</b>	<b>Per Annum</b>		
		CAT B -Bottled & Sachet Water		1,400.00	700.00
		CAT C - Sachet Water		500.00	250.00

<b>52</b>		<b>Health Facilities - Private</b>	<b>Per Annum</b>		
	i.	<i>Maternity Homes</i>			
		CAT A – Expanded Services		280.00	200.00
		CAT B -General Services		154.00	110.00
	ii.	<i>Licensed Herbal Medicine Units</i>			
		CAT D - Clinic Only (Local)		840.00	126.00
		CAT E - Medicine Producers Only (Local)		770.00	126.00
		CAT F - Herbal Shops (Local)		350.00	126.00
		CAT G - Shop on wheel (Mobile)		490.00	126.00
<b>53</b>		<b>Fish Farming Companies</b>	<b>Per Annum</b>		
		CAT A – Local Large Scale		210.00	75.00
		CAT B – Local Medium Scale		140.00	50.00
		CAT C – Local Small Scale		70.00	25.00
<b>54</b>		<b>Media Houses/ Soccer Centres</b>	<b>Per Annum</b>		
		CAT A - Large Scale		1,100.00	500.00
		CAT B - Medium Scale		600.00	300.00
		CAT C - Small Scale		300.00	150.00
<b>55</b>		<b>Mobile Phone &amp; Accessories Sales/Assembling/Repairs</b>	<b>Per Annum</b>		
		CAT C - Retail/Repairs		420.00	150.00
		CAT D - Retail Only		210.00	75.00
		CAT E - Repairs Only		168.00	60.00
		CAT F - Repairs Only (Small)		168.00	45.00
<b>56</b>		<b>Mobile Phone Recharge Cards Sellers</b>	<b>Per Annum</b>		
		CAT A - Distribution/Retail		420.00	150.00
		CAT B - Distribution Only		350.00	125.00
		CAT D - Retail		70.00	25.00
<b>57</b>		<b>Non-Governmental Institutions (Renewal)</b>	<b>Per Annum</b>		
		CAT B - Local NGOs/CSOs/FBO		105.00	75.00

		CAT C - Community NGOs/CSOs/FBOs		150.00	100.00
<b>58</b>		<b>Pharmaceutical Companies</b>	<b>Per Annum</b>		
		Over the Counter Medicine Seller (OTCMs) Licenced Chemical shop		210.00	100.00
<b>59</b>		<b>Photographers / Video Operators</b>	<b>Per Annum</b>		
		CAT D – Photo Shops & Studios		168.00	120.00
		CAT E - Individual video and photography operators		63.00	22.50
<b>60</b>		<b>Plastic Product Sales</b>	<b>Per Annum</b>		
		CAT C - Retail (Large)		105.00	80.00
		CAT D - Retail (Medium)		88.00	50.00
		CAT E - Retail (Small)		70.00	25.00
		CAT F - Polyethylene Sellers		49.00	18.00
<b>61</b>		<b>Quarry/Sand Operators</b>	<b>Per Annum</b>		
		CAT C - Sand Winning		420.00	150.00
<b>62</b>		<b>Refrigerator/Air Condition Mechanics</b>	<b>Per Annum</b>		
		CAT 'A'		420.00	150.00
		CAT 'B'		350.00	125.00
<b>63</b>		<b>Registration of Associations</b>	<b>Per Annum</b>	150.00	100.00
<b>64</b>		<b>Scrap Metal Dealers</b>	<b>Per Annum</b>		
		CAT B - Medium Scale (Depot)		1,540.00	550.00
		CAT C - Small Scale (Collection Points)		490.00	175.00
		CAT D – Very Small Scale Collection Point		280.00	120.00
		CAT E – Individual Collectors		126.00	55.00
<b>65</b>		<b>Service/Filling Stations</b>	<b>Per Annum</b>		
		CAT C - Fuel Only		2,500.00	2,500.00

		CAT D - Surface Tank Points		350.00	200.00
<b>66</b>		<b>Spare Parts Sales Outlets (New)</b>	<b>Per Annum</b>		
		Category C - Retailers (Medium)		120.00	60.00
		Category D - Retailers (Small)		60.00	30.00
<b>67</b>		<b>Spare Parts Sales Outlets (Second Hand)</b>	<b>Per Annum</b>		
		CAT C - Retailers (Medium)		120.00	60.00
		CAT D - Retailers (Small)		75.00	38.00
		CAT E - Kiosk/Table Top		50.00	25.00
<b>68</b>		<b>Timber Products Retail Outlets</b>	<b>Per Annum</b>		
		<b>CAT A – Large Scale</b>		840.00	400.00
		CAT B - Medium scale		490.00	175.00
		CAT C - Small scale		350.00	125.00
<b>69</b>		<b>Tourism Licenced Facilities</b>	<b>Per Annum</b>		
	A.	<b><i>Accommodation Facilities</i></b>			
	i.	Guest Houses (4-9 Rooms)		350.00	175.00
	ii	Guset Houses ( 10-20 Rooms)		450.00	225.00
	B.	<b><i>Eating/Catering Houses</i></b>	<b>Per Annum</b>		
	i.	Informal Catering Services			
	-	Traditional Catering Establishment (Chop Bars)			
		CAT A - Grade 1		300.00	150.00
		CAT B - Grade 2		75.00	38.00
	-	Drinking Bars			
		CAT A - Grade 1		500.00	250.00
		CAT B - Grade 2		250.00	125.00
	-	Local Fast Food Vendors			
		CAT A - Grade 1		150.00	75.00
		CAT B - Grade 2		75.00	38.00
<b>70</b>		<b>Transport Unions (Lorry Park Operations)</b>	<b>Per Annum</b>		

		CAT A		1,200.00	600.00
		CAT B		900.00	450.00
		CAT C		600.00	300.00
<b>71</b>		<b>TV &amp; Radio Repairer</b>	<b>Per Annum</b>	60.00	30.00
<b>72</b>		<b>Vehicle – Driver’s Registration</b>	<b>Onetime Payment</b>		
		Taxi Licence		15.00	8.00
		Trotro/Bus Licence		25.00	13.00
		Tractor Licence		30.00	15.00
		Truck Vehicle Licence		50.00	25.00
		Tanker Vehicle Licence		50.00	25.00
<b>73</b>		<b>Satelite Tv/Dish Installation Dealers</b>	<b>Per Annum</b>		
		CAT - A		700.00	350.00
		CAT - B		420.00	200.00
		CAT - C		210.00	100.00
<b>74</b>		<b>Laundry Services</b>	<b>Per Annum</b>		
		CAT A - Large Scale		770.00	300.00
		CAT B - Medium Scale		420.00	200.00
		CAT C - Small Scale		105.00	60.00
<b>75</b>		<b>Game Viewing/Commercial TV Viewing Centres</b>	<b>Per Annum</b>		
		CAT A - Large Scale		490.00	220.00
		CAT B - Medium Scale		350.00	150.00
		CAT C - Small Scale		210.00	100.00
<b>77</b>		<b>Service/Filling Stations</b>	<b>Per Annum</b>		

		CAT A - Muli Purpose - Large (eg. Fuel, Shopping Centre, Vulcanizing, Washing bay, etc.)		5,880.00	2,500.00
		CAT B - Muli Purpose - Medium (eg. Fuel, Shopping Centre, Vulcanizing, Washing bay)		4,900.00	2,400.00
		CAT C - Fuel and Shopping Centres		4,200.00	3,000.00
		CAT D - Fuel, and Washing Bay		3,850.00	2,500.00
		CAT E - Fuel Only		3,500.00	2,000.00
		CAT F - Surface Tank Points		490.00	220.00
		CAT G - Sale of Lubricants		140.00	70.00
		CAT H - Kerosene		280.00	120.00
		CAT I - LPG Retail Points of CAT A		1,680.00	800.00
		CAT J - LPG Retail Points of CAT B		840.00	410.00
		CAT K - LPG Only (Large)		1,680.00	600.00
		CAT L - LPG Only (Small)		700.00	350.00
<b>78</b>		<b>Egg Dealers</b>	<b>Per Annum</b>		
		CAT A - Wholesale		168.00	80.00
		CAT B - Retail Shops		105.00	50.00
		CAT C - Mobile Retail		84.00	35.00
<b>79</b>		<b>Livestock Farms</b>	<b>Per Annum</b>		
		CAT A - Very large-sized		1,400.00	700.00
		CAT B - Large-sized		1,050.00	500.00
		CAT C - Medium-sized		700.00	350.00
		CAT D - Small-sized		420.00	200.00
		CAT E - Very Small-sized		140.00	70.00

<b>80</b>		<b>Poultry Farms</b>	<b>Per Annum</b>		
		CAT A - Above 2000 Birds		490.00	250.00
		CAT B - Up to 2000 Birds		350.00	150.00
		CAT C - Up to 1000 Birds		280.00	130.00
		CAT D - Up to 500 Birds		140.00	70.00
<b>81</b>		<b>Veterinary Clinic/Hospital</b>	<b>Per Annum</b>		
		CAT B - Vet and Shop		490.00	300.00
		CAT C - Vet Only		350.00	250.00
		CAT D - Shop Only		290.00	110.00
<b>82</b>		<b>Electronic/Home Appliance Parts Dealers</b>	<b>Per Annum</b>		
		CAT 'A'		350.00	270.00
		CAT 'B'		224.00	170.00
		CAT 'C'		140.00	100.00
<b>PERMITS</b>					
<b>1</b>		<b>Development Building and Permits</b>	Per Project		
		Development Permit Application Forms	<b>Per form</b>	140.50	100.00
<b>2</b>		<b>Building Processing Fee (Non-Refundable Deposit)</b>			
	i.	<i>Residential</i>	<b>Per Project</b>		
	-	General residential development (1 storey)		160.00	160.00
	-	2 storey residential development		200.00	200.00

	-	3 storey residential development (below a gross floor area of 450m2)		350.00	210.00
	-	3 storey and above residential development (Above gross floor area of 450m2)		420+ 30% of 420 per gross floor area of 450m2	0.00
	-	Apartment	<b>Per Unit</b>	190.00	190.00
	ii.	<i>Commercial</i>			
	-	Filling Station/ Gas Station		900.00	526.00
	-	Shops			
		Up to 2 storey shops development		170.00	85.00
		Shops development (below a gross floor area of 450m2)		200.00	100.00
		Shops development (above gross floor area of 450m2)		200.00	100.00
	-	<b>Hotels</b>			
		1 Storey Hotel building		325.00	300.00
		2 Storey Hotel building		350.00	350.00
		Storey Hotel building		450.00	450.00
	-	<b>Restaurants</b>			
		Single storey restaurant		270.00	135.00
		2 storey restaurants		300.00	150.00
		3 storey restaurants		400.00	200.00
	-	<b>Banking Hall</b>			
		1 storey Banking Hall		350.00	175.00
		2 storey Banking Hall		500.00	250.00
		3 storey Banking Hall		750.00	375.00
	-	<b>Telecommunication Mast</b>		6,500.00	5,500.00
	iii.	<i>Civic &amp; Cultural</i>			
	-	Offices			
		Up to 2 storey office		300.00	150.00
	-	Churches/mosque		200.00	100.00
		1 storey church/mosque		250.00	125.00

	iv.	<i>Factories/Industrial Building</i>			
	-	<b>Factories</b>			
		I storey factory		3,500.00	1750.00
		Up to 2 storey factory		4,500.00	2250.00
	v.	<i>Temporary Structures</i>		120.00	60.00
<b>3</b>		<b>Permit Charges</b>			
		<b>New Development</b>			
	i	Building/Permanent Structure	Cost of construction	0.63%	0.63%
	ii.	Hoarding Permit (Only)	Per Metre	3.00	3.00
		Fence Wall Permit (only)	Per metre	0.63%	0.63%
	iii.	Mast Permit (Installation)	One Time payment	24,000.00	6,000.00
	A.	<b>Building Permit Renewal (upon expiration of original permit/extension of time)</b>			
	i	Residential	Per Case	250.00	150.00
	ii	Commercial		750.00	400.00
	iii	Factories/ Industrial		2,000.00	500.00
	iv	Civic & Cultural		1,000.00	1,000.00
	v	Renewal for Temporal Structures		90.00	45.00
	B.	<b>Temporary Structure Permit (Constructional Site)</b>			
		Industrial/Commercial Properties/Office		210.00	150.00
		Mixed Use		150.00	110.00
		Residential		90.00	60.00
	C.	<b>Other Temporary Structures Permit (Provisional Site)</b>			
		Container /Sealed Metal		300.00	200.00
		Container (Fabricated Metals)		150.00	100.00
		Sheds		100.00	50.00
		Wooden Kiosks		75.00	45.00
<b>4.</b>		<b>Construction Cost For Building Permits</b>	Per Unit/m <sup>2</sup>		

		<i>Residential Buildings</i>			
		1st Class		1000 -1200	500.00
		2nd Class		800 - 1000	400.00
		3rd Class		600 - 800	350.00
		<i>Commercial Buildings</i>			
		1st Class		1200-1500	700.00
		2nd Class		1000 -1200	500.00
		3rd Class		600 - 800	400.00
<b>5.</b>		<b>Validation of Spatial Data</b>	One Time Payment		
	i.	<b>Site Plan Extract</b>			
		0.16 acre		98.00	80.00
		0.17 acre - 0.32 acre		252.00	200.00
		0.33 acre - 1 acre		420.00	370.00
		Above 1 acre		588.00	450.00
		Quick Search (Endorsed)		150.00	120.00
	ii.	<b>Zoning Comments</b>			
		0.16 acre		168.00	150.00
		0.17 acres - 0.32 acre		252.00	190.00
		0.33 acre - 1 acre		420.00	370.00
		Above 1 acre		588.00	450.00
	iii.	<b>Surveying/Demarcation</b>			
		0.16 acre		252.00	200.00
		0.17 acre - 0.32 acre		420.00	380.00
		0.33 acre - 1 acre		672.00	580.00
		Above 1 acre		840.00	780.00
<b>6.</b>		<b>Demolition Permit</b>			
		<b>Permit For Construction:</b>			
		<b>Road Crossing (Cutting) Permit</b>	Per Metre		

		Asphalt Roads		200.00	100.00
		Paved/Surfaced Dressed Road		100.00	50.00
		Along Road		50.00	30.00
		<b>Thrust Boring</b>	Per Metre		
		Asphalt Pavement/Surface Dressed Road		40.00	20.00
		<b>Permit For Construction of Tanks</b>			
		Tank Farm	Per meter cube	780.00	340.00
		Additional Tanks (Filling Stations and Others)	Per Tank	900.00	450.00
		Fuel Pumps	Per Pump	1,500.00	800.00
<b>RENT</b>					
<b>1</b>		<b>Hiring of Assembly Facilities</b>	Per Day		
	i.	CAT B - Assembly Conference Hall		490.00	200.00
	ii.	CAT C - Community Centres		252.00	180.00
	iii.	CAT D - Sub-district/Halls		168.00	80.00
	iv.	Assembly Forecourt		210.00	100.00
<b>2</b>		<b>Market Facilities</b>	<b>Per Month</b>		
	i.	<i>Stores</i>			
		CAT A - In CBD (Central Business District)		210.00	20.00
		CAT B - Satellite Markets		126.00	11.00
		CAT C - Outside CBD		84.00	10.00
		CAT D- Sub District Store		16.80	8.00
	ii.	<i>Stalls</i>			
		CAT A - In CBD		8.40	6.00
		CAT B - Satellite Market		7.00	5.00
		CAT C - Outside CBD		5.60	4.00
		CAT D- Sub District Store			2.00
	iii.	<i>Sheds</i>			
		CAT A - In CBD		7.00	5.00

		CAT B - Satellite Markets		5.60	4.00
		CAT C - Outside CBD		2.80	2.00
		CAT D – Sub District Store		1.40	1.00
<b>3</b>		<b>Official Residence</b>			
		Management /Senior Staff Quarters		10% of Gross Salary	21.00
		Junior Staff Quarters		10% of Gross Salary	11.00
		Transit Quarters		10% of Gross Salary	5.00
<b><u>INVESTMENT</u></b>					
<b>1</b>		<b>Buildings</b>			
		Recreational centres	<b>Per Event</b>		200.00
<b>2</b>		<b>Transport</b>			
		Outboard Motor	Per Week		200.00
		Tractor Services	Per Acre		220.00
		Power Tiller	Per Day		

### **DECLARATION**

1. The notice constitutes the effective making and levying of such rates, fees, licences, permits and rent as from the date of publication. It shall be the duty of every person liable to pay the amounts thereof at the offices of the Assembly on or before 31<sup>st</sup> December, 2023 unless such a person has paid to a collector or other authorized persons.
2. Any person who without lawful justification or excuse, the proof of which shall be on him/her refuse or wilfully neglect to pay any levy payable by him/her on or before the date on which it is payable, shall be guilty of an offence and liable to summary conviction to a fine determined by a law court or imprisonment for a term not exceeding one year or both. Any person so convicted shall be ordered by the court to pay the levy.
3. Any person who makes false statement with regard to his/her liability, shall be guilty of an offence and liable to summary conviction to a fine determined by a law court or imprisonment for a term not exceeding one year or both.
4. Any person not authorized by the District Assembly to collect or who attempts to collect any rates/fees/licences shall be guilty of an offence and liable to summary conviction to a fine determined by a law court or imprisonment for a term not exceeding one year or both.

Made and approved at the 3<sup>rd</sup> Ordinary Sitting of the Nanumba South General Assembly, on Monday, 24<sup>th</sup> October, 2024 in the District Assembly Hall.

.....  
**DCE**  
**(BANABAS B. MAMUNDE)**

.....  
**PM**  
**(MAHAMUDU MUTARU)**

.....  
**DCD**  
**(ABUKARI A. ALIDU)**