



EFFIA - KWESIMINTSIM MUNICIPAL ASSEMBLY

Local Governance Act 2016, Act 936

In accordance with Section 145 of the Local Governance Act, 2016, (Act 936), which states that "A District Assembly shall levy sufficient rates to provide for the total estimated expenditure to be incurred by the District Assembly during the period in respect of which the rate is levied. Based on this, the following rates have been Imposed by Resolution of the Effia - Kwesimintsim Municipal Assembly (EKMA) for the Financial Year 1st January to 31st December,

PART I: RATES

Basic Rate

Under Section 146, Sub-Section 3(a) a basic rate of **GHC1.00** per year is payable by every person of or above the age of 18 and up to 69 years who reside or own immovable property within the authority of Effia - Kwesimintsim Municipal Assembly as the Rating Authority.

In addition to the Basic Rate, the following Rates Per Cedi as authorised under Section 164 of Local Governance Act, 2016, Act (936). These among others, on the Rateable Immovable Properties situated within the Administrative area of the Effia - Kwesimintsim Municipal Assembly shall apply except for properties exempted from Rating under the Local Governance Act, 2016, Act 936. The amount to be charged are set out in the table below.

Imposition of Rates, 2020

Effia - Kwesimintsim Municipal Assembly

| <u>Category of Premises and Rates</u> | Rate Per GH¢ |
|--|--|
| 1st Class Residential Premises | 0.00265 Windy Ridge, Anaji & Anaji New Site, Tanokrom, Apre Asakae New Site, Effia New Site |
| 2nd Class Residential Premises | 0.00165 Kwesimintsim, Mpatado New Site, Whindo New Site, Adienter Sawmill, Anaji West, Kwesimintsim, Apremido, New Site |
| 3rd Class Residential Premises | 0.00150 Assakae, Whindo, Adienter Anaji Fie, Sabon & Sofo Z |

| A | ITEM DESCRIPTION | 2019 Rate GHc | 2020 Rate GHc |
|----------|---|------------------|------------------|
| 1 | RATE ON ACCOUNT OF ASSESSED PROPERTIES | | |
| A | Industrial Property: | | |
| | Category "A" - Very Large | 0.029 | 0.029 |
| | Category "B" - Large | 0.020 | 0.020 |
| | Category "C" - Medium | 0.018 | 0.018 |
| | Category "D" - Small | 0.0090 | 0.0090 |
| | | | |
| B | Commercial Property: | | |
| | Category "A" - Very Large | 0.0270 | 0.0270 |
| | Category "B" - Large | 0.0200 | 0.0200 |
| | Category "C" - Medium | 0.0180 | 0.0180 |
| | Category "D" - Small | 0.0120 | 0.0120 |
| | Category "E" - Others | 0.0090 | 0.0090 |
| | | | |
| C | Financial & Non. Financial Institution | | |
| | Category "A" - Financial | 0.0350 | 0.0350 |
| | Category "B" - Non Financial | 0.0290 | 0.0290 |
| | Category "C" - Medium | 0.0260 | 0.0260 |
| | | | |
| D | Mixed Use Properties: | | |
| | Category "A" - Large | 0.0200 | 0.0200 |
| | Category "B" - Medium | 0.0150 | 0.0150 |
| | Category "C" - Small | 0.0100 | 0.0100 |
| | | | |
| E | Private Clinics & Education Institutions | | |
| | Category "A" - Large | 0.0020 | 0.0020 |
| | Category "B" - Medium | 0.0080 | 0.0080 |
| | Category "C" - Small | 0.0065 | 0.0065 |
| | | | |
| F | Public Companies, Parastatals, Etc. | | |
| | Category "A" - | 0.04560 | 0.04560 |
| | Category "B" - | 0.03870 | 0.03870 |
| | | | |
| G | Warehouse / Depot | | |
| | Category "A" - | 0.05000 | 0.05000 |
| | Category "B" - | 0.04000 | 0.04000 |
| | | | |
| 2 | RATE ON ACCOUNT OF UNASSESSED PROPERTIES | | |
| A | The following is also applicable where properties are not valued. | | |
| | Telecom Companies (MTN, Vodafone, TIGO, GLO etc) (1 - 10 Mast) | 1,600.00 | 1,600.00 |
| | Telecom Companies (MTN, Vodafone, TIGO, GLO etc) (11 - 20 Mast) | 975.00 | 975.00 |
| | | | |

| | ITEM DESCRIPTION | 2019 Rate GHc | 2020 Rate GHc |
|----------|--|------------------|------------------|
| B | Commercial Companies | | |
| | Category "A" - | 30,000.00 | 30,000.00 |
| | Category "B" - | 21,000.00 | 21,000.00 |
| | Category "C" - | 8,000.00 | 8,000.00 |
| | | | |
| C | Industrial Companies | | |
| | Category "A" - Large Scale (Single Property) | 6,500.00 | 6,500.00 |
| | Category "B" - Medium Scale (Single Property) | 5,200.00 | 5,200.00 |
| | Category "C" - Small Scale (Single Property) | 3,200.00 | 3,200.00 |
| | | | |
| D | Financial Institutions | | |
| | Category "A" - Headquarters | 4,500.00 | 4,500.00 |
| | Category "B" - Branch | 3,450.00 | 3,450.00 |
| | Category "C" - Collection Agency | | |
| | 1. Commercial Location | 850.00 | 850.00 |
| | 2. Other Places | 350.00 | 350.00 |
| | | | |
| E | Non-Financial Institutions | | |
| | Category "A" - Headquarters | 1,650.00 | 1,650.00 |
| | Category "B" - Branch | 800.00 | 800.00 |
| | Category "C" - Collection Agency | | |
| | 1. Commercial Location | 600.00 | 600.00 |
| | 2. Other Places | 350.00 | 350.00 |
| | | | |
| F | FIRST CLASS Residential - Sandcrete Houses | | |
| | CAT "A" - 11 and Above Rooms | 200.00 | 150.00 |
| | CAT "B" - 10 Rooms | 190.00 | 140.00 |
| | CAT "C" - 9 Rooms | 180.00 | 130.00 |
| | CAT "D" - 8 Rooms | 170.00 | 120.00 |
| | CAT "E" - 7 Rooms | 160.00 | 110.00 |
| | CAT "F" - 6 Rooms | 150.00 | 100.00 |
| | CAT "G" - 5 Rooms | 125.00 | 90.00 |
| | CAT "H" - 4 Rooms | 100.00 | 80.00 |
| | CAT "I" - 3 Rooms | 75.00 | 70.00 |
| | CAT "J" - 2 Rooms | 50.00 | 50.00 |
| | CAT "K" - 1 Rooms | 30.00 | 30.00 |
| | | | |
| G | SECOND CLASS Residential - Mix of Sand & Land crete House | | |
| | CAT "A" - 11 and Above Rooms | 130.00 | 120.00 |
| | CAT "B" - 10 Rooms | 120.00 | 110.00 |
| | CAT "C" - 9 Rooms | 110.00 | 100.00 |
| | | | |

| | ITEM DESCRIPTION | 2019 Rate GHc | 2020 Rate GHc |
|----------|---|------------------|------------------|
| | CAT "D" - 8 Rooms | 100.00 | 90.00 |
| | CAT "E" - 7 Rooms | 90.00 | 80.00 |
| | CAT "F" - 6 Rooms | 80.00 | 70.00 |
| | CAT "G" - 5 Rooms | 70.00 | 60.00 |
| | CAT "H" - 4 Rooms | 60.00 | 50.00 |
| | CAT "I" - 3 Rooms | 50.00 | 40.00 |
| | CAT "J" - 2 Rooms | 40.00 | 30.00 |
| | CAT "K" - 1 Rooms | 20.00 | 20.00 |
| | | | |
| H | THIRD CLASS Residential - Mix of Sand & Land crete House | | |
| | CAT "A" - 5 Rooms | 50.00 | 50.00 |
| | CAT "B" - 4 Rooms | 40.00 | 40.00 |
| | CAT "C" - 3 Rooms | 30.00 | 30.00 |
| | CAT "D" - 2 Rooms | 20.00 | 20.00 |
| | CAT "E50" - 1 Rooms | 10.00 | 10.00 |
| | | | |
| I | FIRST CLASS - Mixed Use Properties - Residential & Commercial | | |
| | CAT "A" 11 and Above Rooms | 150.00 | 200.00 |
| | CAT "B" 8 - 10 Rooms | 100.00 | 170.00 |
| | CAT "C" 5 - 7 Rooms | 80.00 | 120.00 |
| | CAT "D" 2 - 4 Rooms | 60.00 | 70.00 |
| | | | |
| J | SECOND CLASS - Mixed Use Properties - Residential & Commercial | | |
| | CAT "A" 11 and Above Rooms | 120.00 | 150.00 |
| | CAT "B" 8 - 10 Rooms | 90.00 | 120.00 |
| | CAT "C" 5 - 7 Rooms | 70.00 | 90.00 |
| | CAT "D" 2 - 4 Rooms | 50.00 | 5.00 |
| | | | |
| K | THIRD CLASS - Mixed Use Properties - Residential & Commercial | | |
| | CAT "A" 5 and Above Rooms | 50.00 | 70.00 |
| | CAT "B" 2 - 4 Rooms | 30.00 | 40.00 |
| | | | |
| L | Petroleum & Gas Stations | | |
| | CAT "A" - Permanent Structure (Filling Stations with Service Centers & Supermarket) | 500.00 | 500.00 |
| | CAT "B" - Permanent Structure (Filling Stations/Gas Stations) | 400.00 | 400.00 |
| | CAT "C" - Permanent Structure (Manual Operators with Small Structure) | 350.00 | 350.00 |
| | CAT "D" -Temporary Structure (Manual Operators) | 100.00 | 100.00 |
| | | | |

| | ITEM DESCRIPTION | 2019 Rate GHc | 2020 Rate GHc |
|----------|--|------------------|------------------|
| M | Hotels / Guest Houses | | |
| | CAT "A" - Guest Houses/Hotels (15 and Above Rooms) | 1,000.00 | 1,000.00 |
| | CAT "B" - Guest Houses/Hotels (6 to 15 Rooms) | 800.00 | 800.00 |
| | CAT "C" - Guest Houses /Hotel (Up to 5 Rooms) | 500.00 | 500.00 |
| | | | |
| N | Hostel | | |
| | CAT "A" - Above 5 Rooms | 250.00 | 250.00 |
| | CAT "B" - Up to 5 Rooms | 200.00 | 200.00 |
| | CAT "C" - Additional Room(s) | 50.00 | 50.00 |
| | | | |
| | NOTE | | |
| | First Class Residential Property with Rateable Value of GHc 38,500 and Above Shall pay a minimum of GHc 100.00 | | |
| | Second Class Residential Property with Rateable Value of GHc 24,300 to GHc38,499 Shall pay a minimum of GHc 40.00 | | |
| | Third Class Residential Property with Reteable Value of GHc 24,299 to GHc 10,000 and Below Shall pay a minimum of GHc 15.00 | | |
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