



PRESTEA HUNI VALLEY 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 shall levy sufficient rates to provide for the total estimated expenditure to be incurred by the District during the period in respect of which the rate is levied.

Based on this, the following rates have been **Imposed by Resolution** of the **Prestea Huni Valley Municipal Assembly** for the financial year **1st January to 31st December, 2019**

PART I: RATES

Basic Rate

Under Section 146, Sub-Section 3(a) a basic rate of **GH¢1.00** per year is payable by all person the age of 18 and up to 70 years who reside or own immovable property within the authority of Valley Municipal Assembly as the rating Authority.

In addition to the Basic Rate, the following Rates Per Cedi as authorised under Sections 152 and 153 of the Local Governance Act, Act 936, among others on the Rateable Value of Immovable Properties situated within the Administrative area of the **Prestea Huni - Valley Municipal Assembly** shall apply except for properties exempted from Rating under Section 149 of the Local Governance Act, 2016, Act 936, the amounts charged are set out in the schedule below.

Imposition of Rates, 2019

Category of Premises (Accessed)	Rate Per Ghana Cedis
1st Class Residential	0.00196 Bogoso, Abos
2nd Class Residential	0.00132 Huni Valley, I Bondaye, Him
3rd Class Residential	0.00102 Beppoh, Tarkwa Eyireso, Bompong Insu-Siding, P Akotom, Sam

Industrial	0.0356
Commercial	0.002
Mixed Development	0.0032
Corporations, Parastatals / Companies	0.00316

Rates Applicable to Mining Companies On Account of Assessed Property

Residential Class 1	0.006094
Residential Class 2	0.002831
Residential Class 3	0.003169
Commercial Class 1 and 2	0.012187
Light & Heavy Industrial	0.020719
Mixed Development	0.008044

Unassessed Properties

A minimum rate of GH¢16.00, GH¢12.00 and GH¢8.00 Per Room Per Annum shall be levied on properties in 1st, 2nd and 3rd class residential areas where the rate due is less than the minimum rate Per Pnnum. This is also applicable where properties are not valued.

In respect of Industrial and Commercial buildings within Mining Premises, a minimum GH¢200.00 and GH¢100.00 Per Room Per Annum respectively shall be levied where the rate due is less than the minimum Rate Per Annum.

Rates on Accounts of Unassessed Properties

<u>A</u>	Category "A" - 1st Class Residential	20.00	16.00
	Category "B" - 2nd Class Residential	15.00	12.00
	Category "C" - 3rd Class Residential	10.00	10.00
<u>B</u>	Category "A" - Industrial 1st Class	50.00	40.00
	Category "B" - Industrial 2nd Class	40.00	35.00
	Category "C" - Commercial 1st Class	35.00	30.00
	Category "D" - Commercial 2nd Class	30.00	27.00
	Category "E" - Mixed Development	30.00	25.00

	Rates on Accounts of Unaccessed Properties in Mining Premises		
<u>C</u>	Category "A" - Light & Heavy Industrial	300.00	250.00
	Category "B" - Commercial	150.00	100.00
	Category "C" - Mixed Development	100.00	70.00
<u>D</u>	Category "A" - 1st Class Residential	70.00	50.00
	Category "B" - 2nd class Residential	60.00	40.00
	Category "C" - 3rd class Residential	50.00	35.00

	Rates on Accounts of Unassessed Large Commercial / Industrial Properties		
<u>E</u>	Financial Institutions:		
	Category "A" - Large Scale (eg. Fiaseman Sikafie Hse)	5,000.00	3,500.00
	Category "B" -	4,000.00	3,000.00
	Category "C" - Medium Scale	3,000.00	2,500.00
	Category "D" -	2,000.00	1,500.00
	Category "E" - Collection Agency		
	1. Commercial Location		1,000.00
	2. Other Places		450.00
<u>E</u>	Non-Financial Institutions (Micro-Finances/Savings & Loans)		
	Category "A" - Headquarters		1,000.00
	Category "B" - Branch		750.00
	Category "C" - Collection Agency		
	1. Commercial Location		600.00
	2. Other Places		350.00
<u>G</u>	Insurance Companies		
	Insurance Companies - Large Scale		1,500.00
	Insurance Companies - Medium Scale		1,000.00
	Insurance Companies - Small Scale		700.00
	Commission Agents		300.00
<u>H</u>	Construction Companies (Road, Building etc)		
	Category "A" - Large Scale		30,000.00
	Category "B" - Medium Scale		25,000.00
	Category "C" - Small Scale		15,000.00

<u>I</u>	Quarry Plants:		
	Category "A" - Large Scale		20,000.00
	Category "B" - Medium Scale		15,000.00
	Category "C" - Small Scale		5,000.00
<u>J</u>	Distribution Warehouses		
	Category "A" - Large Scale		4,000.00
	Category "B" - Medium Scale		2,500.00
	Category "C" - Small Scale		850.00
	Category "D" - Small Scale		500.00
<u>K</u>	Hotels		
	Category "A" - Large Scale (eg. Golden Hotel)		4,000.00
	Category "B" - Medium Scale		2,000.00
	Category "C" - Small Scale		4,000.00
	Category "D" - Guest House (Up to 10 Rooms)		200.00
<u>L</u>	Temporary/Container/Permanent Structure Fee - Commercial Use Only		
	CAT "A" - Permanent Structure (bigger than 12 x 24)		70.00
	CAT "B" - Permanent Structure (Two room size - 12 x 24)		50.00
	Cat "C" - Permanent Structure (Single Room and Half Size- 12x18/10x18)		30.00
	CAT "D" - Permanent Structure (Single Room Size- 12x12/10x10)		20.00
<u>M</u>	Kiosk/Container		
	CAT "A" - Temporary Structures (Containers/Kiosk above 40 feet)		30.00
	CAT "B" - Structures (Containers/ Kiosk Up To 20 Feet)		20.00
	CAT "C" - Temporary Structure (Kiosk)		10.00
<u>N</u>	Cocoa Sheds		
	Category "A" - Large Scale		5,000.00
	Category "B" - Medium Scale		3,000.00
	Category "C" - Small Scale		1,500.00

<u>Q</u>	Petroleum & Gas Stations		
	CAT "A" - Permanent Structure (Filling Stations with service Centers & Supermarket)		500.00
	CAT "B" - Permanent Structure (Filling Stations / Gas Stations)		400.00
	CAT "C" - Permanent Structure (Filling Stations Only)		300.00
	CAT "D" - Permanent Structure Gas Station Only		200.00
	CAT "E" - Permanent Structure with Service Center		150.00
	CAT "F" - Permanent Structure (Manual Operators with Small Structure)		250.00
	CAT "G" - Temporary Structure (Manual Operators)		50.00
<u>P</u>	Rent on Assembly's Properties		
	Category "A" - 4 Bedroom Flats / Bungalow		120.00
	Category "B" - 3 Bedroom Flats / Bungalow Other Category		100.00
	Category "C" - 2 Bedroom Flats / Bungalow		80.00
	Category "D" - Single Room Gov't Quarters		50.00
	Category "E" - 4 Bedroom Flats / Bungalow Civil/Public Staff		40.00
	Category "F" - Low Cost House / Bedroom & Hall		30.00
	Category "G" - 3 Bedroom Flats / Bungalow Civil/Public Staff		20.00
	Category "H" - 2 Bedroom Flats / Bungalow Civil / Public Staff		15.00
	Category "I" - Single Room Gov't Quarters Civil / Public Staff		10.00
	Category "I" - Low Cost House / Bedroom & Hall Assembly Staff		10.00
<u>Q</u>	Hiring of School Facilities		
	Classroom - Registration Fee		50.00
	Monthly Rent Per Room		
	Cat "A" (Urban)		30.00
	Cat "B" (Rural)		25.00
	And Full Replacement of Damaged Items		
	Hiring of School Field/Compound		30.00

<u>R</u>	Hiring of Other Facilities		
	Category "A" - Assembly Hall		200.00
	Category "B" - Forecourt of Assembly Building		100.00
	Category "C" - Park		50.00
<u>S</u>	Private Educational Institutions		
	Category "A" - Day Care - SHS/Technical/Vocational		200.00
	Category "A" - ("A" but without Pre-Schools)		170.00
	Category "A" - Day Care - JHS		150.00
	Category "A" - Day Care - Primary		120.00
	Category "A" - Day Care - KG		50.00

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