

ACT 462
LOCAL GOVERNMENT ACT, 1993
ARRANGEMENT OF SECTIONS P

ART ONE

Districts and District Assemblies

Establishment

SECTION

1. Creation of districts.
2. Responsibility of Electoral Commission.
3. Establishment of District Assemblies.
4. Incorporation of District Assemblies.
5. Composition of District Assemblies.
6. Qualifications and disqualifications.
7. Mode of seeking election.
8. Cessation of office of members.
9. Revocation of mandate of member.

Functions

10. Functions of District Assemblies.
11. Approval of budgets.
12. Planning and other functions.
13. Functions under other enactments.
14. Health officers.
15. Delegation of functions.
16. Duties of members.
17. Presiding member.
18. Meetings.
19. Executive Committees.
20. District Chief Executive.
21. Functions of the executive committee.
22. Meetings of executive committee.
23. Dissolution of executive committee.
24. Sub-committees of executive committee.
25. Functions of sub-committees.
26. Instrument of establishment of Metropolitan Assemblies.
27. Public relations and complaints committee.
28. Address by District Chief Executive.
29. Address by other appointees.
30. Provision of transport services.
31. Provision of offices.
32. Joint committees.

Administration and Other Activities

SECTION

- 33. Joint commercial activity.
- 34. Fees.
- 35. Irrecoverable arrears of revenue.
- 36. District co-ordinating director.
- 37. Local Government Service.
- 38. Establishment of departments.
- 39. District tender boards.
- 40. Power to insure.
- 4 I. Ancillary powers.
- 42. Investigation by President.
- 43. Enforcement of functions.
- 44. Expenses in respect of transferred functions.
- 45. Contributions to Association.

PART TWO

Planning Functions of District Assemblies

Planning

- 46. District Planning Authority and its functions.
- 47. District development plans.
- 48. Compliance with district development plans.
- 49. Physical development.
- 50. Development charges.
- 51. Conditional or unconditional development permit.
- 52. Unauthorised development.
- 53. Execution of district plans.
- 54. Nuisance.
- 55. Unauthorised development of community's right of space.

Compensation

- 56. Claims for compensation.
- 57. Appeals.
- 58. Appeals advisory boards.
- 59. Functions of appeals advisory board.
- 60. Recovery of betterment.
- 61. Non-conforming land allocations and transactions.

Buildings

- 62. Building by-laws.
- 63. National building regulations.
- 64. Building permits and unauthorised buildings.
- 65. Signing of plans of special buildings.

SECTION

- 66. Delegation of functions.
- 67. Request for information.
- 68. Power of entry of premises.
- 69. Immunity of officers from liability.

PART THREE

Provision of Fire Services

- 70. Application of fire service provisions.
- 71. Power of entry of premises.
- 72. Control of traffic.
- 73. Penalty for obstruction.
- 74. Penalty for false alarms.
- 75. Enquiries by committee into origin of fire.

PART FOUR

Licences

- 76. Licensing of vehicles.
- 77. Entertainment licences.
- 78. Provisions as to licences generally.

PART FIVE

By-laws

- 79. By-laws by District Assembly.
- 80. Validity of by-laws.
- 81. Model by-laws.
- 82. Copy of by-laws.
- 83. Evidence of by-laws.

PART SIX

Acquisition of Immovable Property

- 84. Acquisition of land.
- 85. Development charges on serviced land.

PART SEVEN

*Financial Matters**Revenues*

- 86. Revenue of local government bodies.
- 87. Expenditure.
- 88. Power to borrow.
- 89. Investment of funds.
- 90. Accounts.
- 91. Financial instructions of Minister.

SECTION

- 92. District budgets.
- 93. Access to records.

Rates

- 94. Rating authority.
- 95. Duty to make sufficient rates.
- 96. Method of rating.
- 97. Making and levying of rate.
- 98. Date and place of payment of rate.
- 99. Exemptions from and remission of rates.
- 100. Guidelines by Minister.
- 101. Claim for amount of rate.
- 102. Rates on immovable property.
- 103. Rate assessment committees.
- 104. Notice where general or special rate not paid.
- 105. Notice of mortgage in respect of rateable premises.
- 106. Proceedings in case of non-payment of rates.
- 107. Agreement between landlord and tenant.
- 108. Refusal to pay rates and wilful misrepresentation.
- 109. Initiating a person not to pay rates.
- 110. Unauthorised collection of rates.
- III. Rate payers and rate collectors.
- 112. Offences by rate collectors.
- 113. Proceedings for rates.
- 114. Payment of rates.
- 115. Deduction of rates by employers.
- 116. Collection agents.
- 117. Set-off and refund.
- 118. Penalty.
- 119. Information and inspection of premises.

Audit

- 120. Internal audit.
- 121. Auditor-General to audit accounts.
- 122. Auditor-General may disallow expenditure or surcharge.
- 123. Recovery of sums certified due.
- 124. Suspension pending appeal.
- 125. Publication of annual statement of accounts.
- 126. Definition of "audit".

PART EIGHT

Legal Proceedings. Notices

SECTION

- 127. Notice of suit to be given to Assembly.
- 127A. Limitation of suits against Assembly.
- 128. Mode of service on Assembly.
- 129. Description of property.
- 130. Power of entry.
- 131. Publication of notices.
- 132. Occupier to provide specified particulars.

PART NINE

Privileges and Immunities

- 133. Freedom of speech and proceedings in Assembly.
- 134. Immunity from proceedings for acts in Assembly.
- 135. Immunity from jury service.
- 136. Immunity from service of process and arrest.
- 137. Immunity from publication of proceedings.
- 138. Privileges of witnesses.
- 139. Contempt of Assembly.

PART TEN

Regional Co-ordinating Councils

- 140. Establishment.
- 141. Composition of councils.
- 142. Functions of councils.
- 143. Planning functions of councils.
- 144. Meetings of councils.
- 145. Regional Minister.
- 146. Regional management.

PART ELEVEN

Miscellaneous

- 147. Obstruction of officers.
- 148. Unqualified person sitting or voting.
- 149. Delegation of powers of President or Minister.
- 150. Information to the President or Minister.
- 151. Proper account of moneys and properties.
- 152. Financial interest in contracts.
- 153. Protection of members and staff.
- 154. Recovery of moneys due by way of deduction.

SECTION

- 155. Offences by bodies of persons.
- 156. Proof of acts of authority.
- 157. Payment of allowances.
- 158. Regulations.
- 159. Amendment of Schedules.
- 160. Amendment of other enactments.
- 161. Departments ceasing to exist.
- 162. Interpretation.
- 163. Repeals and savings.
- 164. Coming into force of sections 38 and 161.

SCHEDULES

FIRST SCHEDULE

Departments under Metropolitan, Municipal and District Assemblies

SECOND SCHEDULE

Mailers, which may be included in Building By-laws

THIRD SCHEDULE

Notice ,under Subsection (2)

FOURTH SCHEDULE

Vehicle Licences-Description of Vehicles

FIFTH SCHEDULE

Entertainment Licences

SIXTH SCHEDULE

Revenue of Local Government Bodies

SEVENTH SCHEDULE

Enactments Amended

EIGHTH SCHEDULE

Departments or Organisations Ceasing to Exist in Districts

ACT 462

LOCAL GOVERNMENT ACT, 19931

AN ACT to establish and regulate the local government system in accordance with the Constitution and to provide for related matters.

PART ONE

Districts and District Assemblies

Establishment

1. Creation of districts

(1) The districts in existence immediately before the coming into force of the 1992 Constitution shall continue as districts for the purposes of this Act.

(2) The President may, by executive instrument,

(a) declare an area to be a district, and (b)

assign a name to the district.

(3) The President shall in the exercise of the powers under subsection (2) (a) direct the Electoral Commission to make appropriate recommendations.

(4) The Electoral Commission shall, before making recommendations to the President under subsection (3), consider factors including

(a) in the case of

(i) a district, that there is a minimum population of seventy-five thousand people;

(ii) a municipality, that the geographical area consists of a single compact settlement and that there is a minimum of ninety-five thousand people;

(iii) a metropolis, that there is a minimum of two hundred and fifty thousand people; and

(b) the geographical contiguity and economic viability of the area, namely, the ability of an area to provide the basic infrastructural and any other developmental needs from the monetary and any other resources generated in the area.

2. Responsibility of Electoral Commission

The Electoral Commission shall, at the request of the President, review the areas of authority of unit committees, town, area, zonal, urban and sub-metropolitan district councils and districts, municipal and metropolitan assemblies, and make the appropriate recommendations to the President.

I. The Act was assented to on 24th December, 1993.

3. Establishment of District Assemblies

(J) The Minister shall, by legislative instrument, establish an Assembly for each district, municipality and metropolis which, in accordance with clause (3) of article 241 of the Constitution, shall constitute the highest political authority in the district.

(2) The instrument establishing a District Assembly, shall specify

- (a) the name of the Assembly and its area of authority;
 - (b) the number of persons to be elected to the Assembly and the number of persons to be appointed to the Assembly by the President;
 - (c) the jurisdiction, functions and responsibilities of the Assembly;
 - (d) the place where the principal offices of the Assembly are to be situated;
- and

(e) any other matters that are required by this Act to be included in the instrument or are consequential or ancillary to it.

(3) The Minister may, by legislative instrument, and with the prior approval in writing of the Cabinet establish within the area of authority of the District Assembly,

- (a) sub-metropolitan district councils,
- (b) urban or zonal councils,
- (c) town or area councils, and
- (d) unit committees.

(4) A legislative instrument under subsection (3) shall specify

- (a) the jurisdiction, membership, functions and responsibilities of the sub-metropolitan district council, urban or zonal council, town or area council or unit committee, and
- (b) any other matters connected with the sub-metropolitan district council, urban or zonal council, town or area council or unit committee as may be considered necessary.

4. Incorporation of District Assemblies

(1) A District Assembly shall be a body corporate with perpetual succession and a common seal and may sue and be sued in its corporate name.

(2) A District Assembly may, for the performance of its functions acquire and hold movable or immovable property, dispose of that property and enter into a contract or any other transaction.

5. Composition of District Assemblies

(1) In accordance with article 242 of the Constitution, a District Assembly shall consist of

- (a) the District Chief Executive,
- (b) one person from each electoral area within the District elected by universal adult suffrage in accordance with Regulations made for the purpose by the Electoral Commission,

- (c) the member or members of Parliament from the constituencies that fall within the area of authority of the District Assembly, except that that member or those members shall not have a voting right, and
 - (d) any other persons not exceeding thirty percent of the total membership of the Assembly appointed by the President in consultation with the traditional authorities and any other interest groups in the district.
- (2) The members appointed under paragraph (d) of subsection (1) may be re-appointed.
- (3) Elections to a District Assembly shall be held once every four years, at least six months before or after a general election of members to Parliament.
- (4) A District Assembly may conduct its business in English and in a Ghanaian language common to the communities in the District.
- (5) The emoluments of the members of a District Assembly shall, unless otherwise provided in this Act, be determined by the District Assembly and shall be paid out of the resources of the Assembly.

6. Qualifications and disqualifications

- (1) A person qualifies to be elected or appointed to a District Assembly if that person
- (a) is a citizen of not less than eighteen years of age,
 - (b) is a registered voter,
 - (c) is ordinarily resident in the district in which that person seeks election, and
 - (d) has paid the taxes and rates or made arrangements satisfactory to the appropriate authority for the payment of the taxes and rates of that person.
- (2) For the purposes of paragraph (c), of subsection (1), a person is ordinarily resident in a district, if within the four years prior to the holding of the election or appointment to the District Assembly, that person has lived in the district for an aggregate period of not less than twelve months.
- (3) A person is not qualified to be elected or appointed to a District Assembly if that person
- (a) is of unsound mind, or
 - (b) has been sentenced to death or imprisonment for an offence involving fraud, dishonesty or violence or has been convicted of an offence relating to or connected with elections under an enactment in force in the Republic, or
 - (c) is a person against whom adverse findings have been made by a competent authority and accepted by the Government or in respect of whom an offer of reparation has been made and accepted by the Government, or
 - (d) being a professional person, is disqualified from practicing that profession on grounds of malpractice, fraud or dishonesty by the competent professional body, or
 - (e) is a person exempted from payment of basic rate under paragraph (a) of subsection (2) of section 99.

(4) Subsections (1) (c) and (2) of this section do not apply to the District Chief Executive.

(5) Subject to subsection (3) of this section, a person is not disqualified from being elected or appointed to a District Assembly by reason only of the status, position, profession, religion, creed, ethnic origin, race, occupation, traditional standing, gender or physical disability of that person.

(6) Despite paragraphs (b) or (c) of subsection (3) of this section, a person qualifies to be elected or appointed to a District Assembly if ten years have elapsed since the end of the sentence or the acceptance of the adverse findings, the offer of reparation or if that person has been pardoned.

(7) A person shall not at anyone time be a member of more than one District Assembly.

7. Mode of seeking election

(1) A candidate seeking election to a District Assembly or to a lower local government unit shall personally appear before the electorate as an individual, and shall not use a symbol associated with a political party.

(2) A political party shall not endorse, sponsor, offer a platform to or in any other way campaign for or against a candidate seeking election to a District Assembly or to a lower local government unit.

(3) A candidate who contravenes subsection (1) commits an offence and on conviction the Electoral Commission shall cancel the nomination of that candidate.²

(4) A political party which contravenes subsection (2) commits an offence and is liable on conviction to a fine not exceeding two hundred and fifty penalty units.

8. Cessation of office of members

(1) Subject to subsection (2), a person shall cease to be a member of a District Assembly (a) on the death of that person;

(b) on the revocation of the original mandate of that member under subsection (1) of section 9 who is then disqualified from standing as a candidate for the two terms immediately following the revocation;)

(c) if by writing addressed to the presiding member that person resigns as a member;

(d) if that person becomes disqualified under any of the circumstances specified in subsection (3) of section 6;

2. The cancellation could happen well after the election. The seat of that candidate would then become vacant.

See paragraph (b) of subsection (1) of section 8.

3. This paragraph together with subsection (1) of section 9 would complete, as it were, subsection (3) of section 7.

- (e) if that person fails to disclose the financial interest that person has in a contract which is before the Assembly for consideration; or
 - (f) if that person is absent from more than three consecutive ordinary meetings of the Assembly without the written permission of the presiding member.
- (2) The Assembly shall, on a complaint made to it that a member of the Assembly is disqualified under paragraph (d), (e) or (f) of subsection (1) appoint an ad hoc sub-committee to investigate the complaint.
- (3) The ad hoc subcommittee shall consist of the members determined by the Assembly. (4) The ad hoc sub-committee shall submit a report on its finding to the Assembly.
- (5) Where the Assembly, after studying the report, is satisfied that a member is affected by paragraph (d), (e) or (f) it shall by resolution decide that the member shall cease to be a member of the Assembly.
- (6) A member of the Assembly who is aggrieved by a decision of the Assembly under subsection (5) may have recourse to a court of law.

9. Revocation of mandate of member

- (1) In accordance with article 249 of the Constitution, and subject to this section, the mandate of an elected member of a District Assembly may be revoked by the electorate or the appointing authority.
- (2) For the purpose of revoking the mandate of an elected member, twenty-five percent or more of the registered voters in the electoral area may petition the Electoral Commission for the member's recall from the Assembly.
- (3) On receipt of the petition referred to in subsection (2), the Electoral Commission shall organise a referendum to decide the issue whether or not the member must be recalled.
- (4) The issue at the referendum shall be decided if at least
- (a) forty percent of the registered voters in the electoral area vote on the issue, and
 - (b) sixty percent of the votes cast are in favour of the recall of the member.
- (5) Where an elected member is recalled, a by-election shall be held to elect another person, but where the recall is done within six months before the end of the tenure of office of the elected member, a by-election shall not be held.
- (6) The appointment of an appointed member of a District Assembly may be revoked by the President
- (a) in the exercise of the President's discretion,
 - (b) on the recommendation of three-fourths of the members of the Assembly on the ground that the member has
 - (i) systematically neglected the duties of office, or
 - (ii) committed acts incompatible with the office of a member of the Assembly for which sufficient evidence is available, or

(c) on a complaint made of wrong-doing or improper conduct which is established to be true after investigation by an ad hoc committee of the Assembly.

(7) Where the appointment of an appointed member of an Assembly is revoked, an other person may be appointed to fill the vacancy.

(8) Where a person is appointed under subsection (7), that person shall serve the remainder of the term of the member whose appointment has been revoked, and may be reappointed.

Functions

10. Functions of District Assemblies

(1) Subject to article 245 of the Constitution and to this Act, a District Assembly shall exercise political and administrative authority in the district, provide guidance, give direction to, and supervise the other administrative authorities in the district.

(2) For the purpose of subsection (1), a District Assembly shall perform deliberative, legislative and executive functions.

(3) Without prejudice to subsections (1) and (2), a District Assembly

- (a) is responsible for the overall development of the district and shall ensure the preparation and submission through the regional co-ordinating council
 - (i) of development plans of the district to the National Development Planning Commission for approval, and
 - (ii) of the budget of the district related to the approved plans to the Minister responsible for Finance for approval;
- (b) shall formulate and execute plans, programmes and strategies for the effective mobilisation of the resources necessary for the overall development of the district;
- (c) shall promote and support productive activity and social development in the district and remove any obstacles to initiative and development;
- (d) shall initiate programmes for the development of basic infrastructure and provide municipal works and services in the district;
- (e) is responsible for the development, improvement and management of human settlements and the environment in the district;
- (f) is responsible in co-operation with the appropriate national and local security agencies, for the maintenance of security and public safety in the district;
- (g) shall ensure ready access to Courts in the district for the promotion of justice;
- (h) shall initiate, sponsor or carry out studies that are necessary for the performance of a function conferred by this Act or by any other enactment; and
- (i) perform any other functions provided for under any other enactment.

(4) Subject to this Act and to government policy, a District Assembly shall take the steps and measures that are necessary and expedient to

- (a) execute approved development plans for the district;
- (b) guide, encourage and support sub-district local government bodies, public agencies and local communities to discharge their roles in the execution of approved development plans;
- (c) initiate and encourage joint participation with any other persons or bodies to execute approved development plans;
- (d) promote or encourage other persons or bodies to undertake projects under approved development plans; and
- (e) monitor the execution of projects under approved development plans and assess and evaluate their impact on the people's development, the local, district and national economy.

(5) A District Assembly shall co-ordinate, integrate and harmonise the execution of programmes and projects under approved development plans for the district, any and other development programmes promoted or carried out by Ministries, departments, public corporations and any other statutory bodies and non-governmental organisations in the district.

(6) Without prejudice to subsection (5), a District Assembly in the performance of its functions,

(a) is subject to the general guidance and direction of the President on matters of national policy, and

(b) shall act in co-operation with the appropriate public corporation, statutory body or non-governmental organisation which shall co-operate with a District Assembly.

(7) In the event of a conflict between a District Assembly and an agency of the Government, a public corporation, statutory body, non-governmental organisation or an individual over the application of subsection (5) or (6), the matter shall be referred by either of the parties or both to the Regional Co-ordinating Council for resolution.

11. Approval of budgets

Subject to section (3) (a), a District Assembly is responsible for the preparation and approval of its annual budget.

12. Planning and other functions

(1) A District Assembly as a planning authority shall perform planning functions as signed to it under any other enactment.

(2) The instrument establishing a District Assembly may confer additional functions on the Assembly and may provide for the relationship between that Assembly and the regional co-ordinating council.

13. Functions under other enactments

(I) A District Assembly is within its district, the authority for carrying and executing the provisions of

- (a) the Registration of Births and Deaths Act, 1965 (Act 30 I);
- (b) the Auction Sales Act, 1989;4
- (c) sections 296 and 300 of the Criminal Offences Act, 1960 (Act 29);
- (d) the Liquor Licensing Act, 1970 (Act 331);
- (e) the Control and Prevention of Bushfires Act, 1961 (Act 94);
- (f) the National Weekly Lotto Act, 1961 (Act 94); and
- (g) the Trees and Timber (Chain Saw Operators) Regulations, 1991 (L.t. 1518).

(2) For the purposes of subsection (I), the District Assembly shall have within the district, the powers, rights, capacities, liabilities and obligations of a person or Authority mentioned in the enactment except the power of a Court or of the Commissioner for Customs, Excise and Preventive Service.

(3) For the purposes of section 296 of the Criminal Offences Act, 1960 (Act 29) as applied by this section, the reference to the Engineer-in-Chief of Public Works includes an engineer appointed in writing by the District Assembly.

(4) For the purposes of section 300 of the Criminal Offences Act, 1960 (Act 29) as applied by this section, the reference to the Accountant-General or the representative of

the Accountant-General includes the district finance officer or any other similar officer of the Assembly.

(5) For the purposes of the Liquor Licensing Act, 1970 (Act 331) as applied by this section, the district finance officer or any other officer of the Assembly shall be the licensing authority.

(6) This section shall not operate to derogate from the statutory or other functions of the police, whether exercisable under the enactments mentioned in this section or otherwise; and accordingly, a person or an authority performing a function by virtue of this section being a function which by virtue of this subsection or any other enactment is also performable by the police, shall in the performance of that function act in consultation with the police.

14. Health officers

A person who discharges the duties of a medical officer or sanitary inspector under the Infectious Diseases Act, 19085 for an area is an officer of the Assembly of that area for the purpose of giving effect to and enforcing the by-laws relating to public health made by the District Assembly.

15. Delegation of functions

(I) Subject to this Act, a District Assembly may as appropriate, delegate any of its functions to a sub-metropolitan district council, town, area, zonal or urban councilor unit committee or any other body or person determined by the Assembly.

4. P.N.D.C.L. 230.

5. Cap. 78 of the 1951 Edition of the Laws of the Gold Coast.

(2) A function delegated under subsection (1) does not include the power of a District Assembly to legislate, levy rates or borrow money.

16. Duties of members

(1) A member of a District Assembly shall, as appropriate,

- (a) maintain close contact with, and consult the people of the electoral area on issues to be discussed in the District Assembly and collate their views, opinions and proposals;
- (b) present the views, opinions and proposals to the District Assembly;
- (c) attend meetings of the District Assembly and meetings of the relevant sub-committees;
- (d) meet the electorate before each meeting of the Assembly;
- (e) report to the electorate the general decisions of the Assembly and its executive committee and the actions the member has taken to solve problems raised by residents in the electoral area;
- (f) draw attention in general debate to national policies which are relevant to the subject under discussion;
- (g) actively participate in the work of the sub-committees of the executive committee;
- (h) bring to bear on a discussion in the Assembly the benefit of the member's skill, profession, experience or specialised knowledge;
- (i) maintain frequent liaison with organised productive economic groupings and any other persons in the district; and
- (j) take part in communal and development activities in the district.

(2) A member of a District Assembly shall in the performance of functions under this Act have due regard to the national interest and the interest of the people in the district.

17. Presiding member

(1) In accordance with article 244 of the Constitution, the presiding member of a District Assembly shall be elected by the Assembly from among its members.

(2) The District Chief Executive or a member of Parliament is not qualified to be elected as the presiding member.

(3) The presiding member shall be elected by at least two-thirds majority of the total number of the members of the Assembly.

(4) Subject to subsection (6), the presiding member shall hold office for a term of two years and is eligible for re-election.

(5) The presiding member shall convene and preside over the meetings of the Assembly and perform any other functions prescribed by law.

(6) The presiding member shall cease to hold office when the Assembly, by a majority of at least two-thirds of the total number of the members of the Assembly, vote to remove the presiding member from office.

(7) The emoluments of a presiding member shall be determined by the District Assembly and paid out of the Assembly's own resources.

18. Meetings

(1) A District Assembly shall meet at least three times in a year.

(2) Matters for decision by the Assembly shall be determined by the votes of the majority of the members present and voting.

(3) In the event of equality of votes the presiding member shall have a casting vote.

(4) The validity of the proceedings of a District Assembly shall not be affected by a vacancy among its members or by a defect in the appointment or qualification of a member.

(5) A District Assembly may summon a public officer in the district to attend any of its meetings to provide the information or assistance required by the Assembly.

(6) The Minister shall make model standing orders for the conduct and proceedings of the District Assemblies.

19. Executive Committees

(1) There shall be established an executive committee of a District Assembly which shall be responsible for the performance of the executive and administrative functions of the District Assembly.

(2) An executive committee shall consist of not more than one-third of the total number of the members of the Assembly elected by the members from among themselves.

(3) The presiding member of the Assembly shall not be a member of the executive committee.

20. District Chief Executive

(1) In accordance with article 243 of the Constitution, the District Chief Executive for each district shall be appointed by the President with the prior approval of not less than two-thirds majority of the members of the District Assembly present and voting at the meeting.

(2) The District Chief Executive shall be the chairman of the executive committee of the District Assembly.

(3) The District Chief Executive

(a) shall preside at meetings of the executive committee of the District Assembly and in the absence of the chairman a member of the executive committee elected by the members present from among themselves shall preside;

(b) is responsible for the day-to-day performance of the executive and administrative functions of the Assembly;

(c) is responsible for the supervision of the departments of the Assembly; and

(d) is the chief representative of the Government in the district.

- (4) The office of the District Chief Executive becomes vacant if
- (a) a vote of no confidence against the District Chief Executive is passed supported by the votes of not less than two-thirds of the total number of the members of the District Assembly, or
 - (b) the District Chief Executive is removed from office by the President, or (c) the District Chief Executive resigns or dies.

(5) Subject to subsection (4), the term of office of a District Chief Executive shall be four years in accordance with clause (2) of article 246 of the Constitution.

(6) A person shall not hold office as a District Chief Executive for more than two terms in succession.

(7) The emoluments of a District Chief Executive shall be determined, in accordance with article 250 of the Constitution by Parliament and shall be charged on the Consolidated Fund.

21. Functions of the executive committee

(1) By virtue of article 251 of the Constitution, the executive committee of a District Assembly shall perform the executive and co-ordinating functions of the District Assembly.

(2) Without prejudice to subsection (1), an executive committee shall,

- (a) co-ordinate plans and programmes of the sub-committees and submit these as comprehensive plans of action to the District Assembly;
- (b) implement resolutions of the District Assembly;
- (c) oversee the administration of the district in collaboration with the office of the District Chief Executive;
- (d) recommend, where it considers necessary, in the case of departments outside the supervision of the Assembly which are in the district, to the appropriate government Ministry, Department or Agency the appointment and replacement on stated grounds of officers within the area of authority of the District Assembly;
- (e) develop and execute approved plans of the units, area and towns and sub metropolitan districts within the area of authority of the District Assembly;
- (f) recommend to the District Assembly
 - (i) the economic, social, spatial and human settlement policies relating to the development of the district;
 - (ii) the harmonisation of the development policies of the district with the national development policies;
 - (iii) the integration and the co-ordination of the processes of planning, programming, budgeting and implementation;
 - (iv) the initiation and implementation of development programmes and projects at the district level; and
 - (v) the monitoring and evaluation of those policies, programmes and projects.

ACT 462

(3) An executive committee shall in between the sessions of a District Assembly perform the functions of the District Assembly other than the Assembly's legislative functions.

22. Meetings of executive committee

(1) An executive committee may co-opt a person to attend any of its meetings, but a co-opted person does not have a right to vote.

(2) An executive committee may conduct its business in English and in a Ghanaian language common to the communities in the district.

(3) The validity of the proceedings of the executive committee shall not be affected by a vacancy among its members or by a defect in the appointment or qualification of a member.

(4) Subject to this section, an executive committee shall regulate the procedures for its meetings in accordance with the standing orders of the Assembly.

23. Dissolution of executive committee

(1) A District Assembly may by a resolution of two-thirds of the members dissolve an executive committee and elect another where the Assembly is satisfied that the actions or omissions of the committee

(a) bring or are likely to bring the District Assembly into disrepute, ridicule, hatred or contempt, or

(b) are prejudicial or inimical to the economic, social or political development of the District or to the national interest.

(2) The dissolution of an executive committee of an Assembly shall not operate as a revocation of the appointment of the District Chief Executive.

24. Sub-committees of executive committee

(1) An executive committee shall have the following sub-committees:

(a) a development planning sub-committee,

(b) a social services sub-committee,

(c) a works sub-committee,

(d) a justice and security sub-committee,

(e) a finance and administration sub-committee, and

(j) any other sub-committees that the District Assembly may determine.

(2) A sub-committee shall consist of a number of members of the District Assembly as determined by the Assembly.

(3) Each member of the District Assembly, other than the presiding member, shall serve on at least one sub-committee during that member's tenure of office.

(4) Heads of departments of the District Assembly shall attend the meetings of the sub-committees and shall advise them on the performance of their functions, but do not have a right to vote.

(5) A sub-committee may co-opt any other person to attend any of its meetings but a co-opted person does not have a right to vote.

(6) A sub-committee shall regulate the procedure for its meetings in accordance with the standing orders of the Assembly.

(7) A District Assembly may, by resolution, dissolve and reconstitute a sub-committee which in its opinion is not performing its functions efficiently.

25. Functions of sub-committees

(1) A sub-committee is responsible for collating and deliberating on issues relevant to it as the District Assembly may direct, for the purpose of assisting the District Assembly in its deliberative, executive and legislative functions.

(2) A sub-committee shall submit its recommendations to the executive committee of the Assembly.

26. Instrument of establishment of Metropolitan Assemblies (J)

Sections 2] to 25 shall not apply to Metropolitan Assemblies.

(2) A legislative instrument establishing a Metropolitan Assembly shall specify the appropriate and relevant provisions of this Act applicable to the Metropolitan Assembly.

27. Public relations and complaints committee

(1) A District Assembly shall have a public relations and complaints committee the chairman of which shall be the presiding member of the Assembly.

(2) A public relations and complaints committee shall

- (a) receive complaints made against the conduct of members and staff of the Assembly from the public and make recommendations to the Assembly, and
- (b) perform any other functions determined by the Assembly.

28. Address by District Chief Executive

(1) The District Chief Executive may address the District Assembly in session on policies determined by the President.

(2) The District Chief Executive

- (a) shall present a report on the performance of the functions of the executive committee to the District Assembly at the beginning of each session, and
- (b) shall submit the recommendations of the District Assembly on matters of national concern to the President, the Minister and the regional coordinating council at the end of each session.

29. Address by other appointees

Without prejudice to subsection (2) of section 28, Ministers of State and other appointees of the President may address a District Assembly at their own request or at the invitation of the Assembly or on the directives of the President, on matters relating to their sectors or functions.

30. Provision of transport services

(1) Despite any other enactment to the contrary, the Minister may authorise a District Assembly to provide omnibus transport services.

(2) The Minister shall, before giving the authorisation, be personally satisfied that the provision of the omnibus transport services will be economically viable.

31. Provision of offices

A District Assembly may, for the purpose of transacting the business of the District Assembly and for its public meetings and assemblies,

(a) build, acquire, provide, hire and furnish buildings within its administrative area, or

(b) combine with any other District Assembly for the purpose of building, acquiring, providing, hiring and furnishing a building within or outside its administrative area, or

(c) contribute towards the expense incurred by any other District Assembly in building, acquiring, providing, hiring and furnishing a building within or outside the administrative area.

32. Joint committees

(1) A District Assembly may, in agreement with one or more District Assemblies, appoint a joint committee for a project in which they are jointly interested and may delegate to the *joint* committee the functions of the District Assembly relating to the project for which the committee is appointed.

(2) A joint committee appointed under subsection (1) may be authorised to co-opt additional members.

(3) Subsection (1) does not permit the delegation to a joint committee of the power of a District Assembly to approve by-laws, draw up annual estimates, levy rates or borrow money.

(4) Subject to this Act, a District Assembly appointing or agreeing with another Assembly in appointing a joint committee may make, vary or revoke any of its Regulations relating to the quorum, proceedings and place of meetings.

(5) Subject to those Regulations, the quorum, proceedings and place of meeting shall be determined by the joint committee.

(6) A joint committee appointed under subsection (1) shall, unless otherwise directed, report its proceedings to the District Assemblies concerned through the executive committee and decisions of the executive committee shall be subject to the approval of the District Assemblies.

Administration and Other Activities

33. Joint commercial activity

Subject to the approval of the Minister, a District Assembly may join any other District Assembly in the carrying out of a commercial activity that falls within the scope of

their respective functions and may determine as between themselves the allocation of the cost or benefits in respect of that activity.

34. Fees

Subject to the guidelines in respect of the charging of fees prescribed by the Minister by legislative instrument, a District Assembly may charge fees for a service or facility provided by the Assembly or for a licence or permit issued by or on behalf of the Assembly.

35. Irrecoverable arrears of revenue

(1) Subject to subsection (2), a District Assembly may write off as irrecoverable debt, in any one year, a sum of money due or payable to the District Assembly from or by a person for a sufficient cause where the sum of money due and payable to the Assembly does not exceed one hundred thousand cedis.

(2) A District Assembly shall inform the Minister in writing of the total sum of money written off and the reasons for doing so.

36. District co-ordinating director

(1) There shall be a district co-ordinating director for each district who shall be the secretary to the District Assembly and the head of the district co-ordinating directorate.

(2) The district co-ordinating director shall be a member of the Local Government Service.

37. Local Government Service

• (1) In accordance with paragraph (d) of clause (I) of article 190 of the Constitution a Local Government Service shall be established by an Act of Parliament which shall form part of the Public Services.

(2) A District Assembly shall have the staff necessary for the proper and efficient performance of its functions.

38. Establishment of departments

(1) A District Assembly shall in the performance of its functions establish the departments specified in the First Schedule in relation to that Assembly.

(2) The Minister may, by legislative instrument, and with the prior approval of the President, amend the First Schedule.

(3) A District Assembly is responsible for the preparation, administration and control of the budgetary allocations of the departments specified in the First Schedule.

39. District tender boards

(1) A District Assembly shall have a district tender board which shall advise the Assembly on the award of contracts in the district that

(a) are to be financed exclusively from the resources of the Assembly, or

(b) have been approved by the Government and are not in excess of the limits determined by the Minister responsible for Finance.

(2) A district tender board shall comprise of the persons determined by the Minister by legislative instrument.

(3) A person appointed as a member of a district tender board shall within three months after the appointment, declare the assets of that person to the Auditor-General.

(4) The Minister shall, by legislative instrument, prescribe the procedure for the business of the district tender boards.

40. Power to insure

A District Assembly may

- (a) insure its property against risks, and
- (b) insure a third party against injury or damage resulting from an act or omission by a member of the staff of the Assembly in the performance of functions.

41. Ancillary powers

(I) A District Assembly may

- (a) for a purpose reasonably connected with its functions, cause the entry into any land, premises or place at a reasonable hour by a person authorised in writing by the District Chief Executive;
- (b) request a person in writing to furnish to it information reasonably necessary for the performance of its functions;
- (c) give any other directions to a person which are reasonably necessary for the performance of its functions.

(2) A person who

- (a) wilfully obstructs an officer of a District Assembly in the performance of the functions of the District Assembly specified in subsection (I), or
- (b) fails without reasonable excuse, the proof of which lies on that person, to furnish information requested under this section, or
- (c) gives information in response to a request made under this section which that person knows to be false, or which that person does not have a reasonable ground to believe to be true,

commits an offence and is liable on conviction to a fine not exceeding two hundred penalty units or to a term of imprisonment not exceeding six months or to both the fine and the imprisonment; and in the case of a continuing offence to a further fine not exceeding one penalty unit for each day on which the offence continues.

42. Investigation by President

The President may cause the performance of a function by a District Assembly under this or any other enactment or any other matter which is likely to affect the discipline of the District Assembly to be investigated and give appropriate directions.

43. Enforcement of functions

(I) In the exercise of a power under section 42 the President may, in the public interest, by executive instrument, declare a District Assembly to be in default and may by the same or another executive instrument

(a) direct the District Assembly, for the purpose of removing the default, to perform the function in the manner and within the time specified in the executive instrument, or

(b) transfer to a person or body a function of the District Assembly in default specified in the executive instrument to be performed on behalf of and in the name of the defaulting District Assembly.

(2) Where an instrument is made under paragraph (b) of subsection (I), the President may by the same or another instrument,

(a) dissolve or suspend the District Assembly for a specified time; or

(b) prohibit the District Assembly from the performance of any of the functions of its as specified in the executive instrument.

44. Expenses in respect of transferred functions

Where a function of a District Assembly is transferred under section 43, the expenses incurred by that person or body in performing that function shall be a debt due from the District Assembly to that person or body.

45. Contributions to Association

(I) A District Assembly shall make the contribution determined by the National Association of Local Authorities to that Association.

(2) The contribution made under subsection (I) shall be in respect of an expenditure incurred by the Association in undertaking its business and the holding of its meetings.

PART TWO*Planning Functions of District Assemblies**Planning***46. District Planning Authority and its functions**

(I) For the purposes of national development planning, a District Assembly is hereby established as the planning authority for its area of authority.

(2) A District Assembly as the planning authority for the district shall perform the planning functions conferred on it by an enactment.

(3) For the purposes of subsection (2), there shall be established for each District Assembly a district planning co-ordinating unit.

(4) A district planning co-ordinating unit shall comprise the professional staff that the district planning authority shall, in consultation with the National Development Planning Commission, direct.

47. District development plans

(1) The National Development Planning Commission shall prescribe the format of district development plans.

(2) Subject to subsection (1), the proposed district development plans shall be submitted through the regional co-ordinating council to the Commission for approval.

(3) A District Assembly may with the prior written approval of the Commission, make modifications to an approved district development plan.

48. Compliance with district development plans

An approved district development plan shall be complied with by the person, body or organ in the district responsible for or connected with the implementation of the plans.

49. Physical development

(1) A physical development shall not be carried out in a district without prior approval in the form of a written permit granted by the district planning authority.

(2) The procedure and manner for securing a permit under subsection (1) shall be prescribed by the Regulations.

(3) Subject to subsection (4), a district planning authority may, prior to the adoption of an approved district development plan for the district, approve an application for a physical development in the district.

(4) In determining an application for a permit to develop prior to the adoption of an approved district development plan, the district planning authority shall consult the prescribed public agencies and local communities.

50. Development charges

(1) A development charge may be levied in respect of a planning permit granted for the carrying out of a physical development.

(2) A permit for the change of use of an existing building is not subject to a development charge.

(3) Development charges shall be utilised for the provision of infrastructure and services.

(4) Development charges shall be rated by, payable to, and collected by, the district planning authority to the exclusion of any other body, except in the case of land estates where other specific bodies take responsibility for providing infrastructure and services.

51. Conditional or unconditional development permit

(1) A district planning authority may grant a permit for development conditionally or unconditionally, or may refuse to grant the permit, but where a permit is refused or granted conditionally reasons shall be given in writing in each case.

(2) A district planning authority may revoke a permit to develop or impose additional conditions to a permit already granted, but a revocation or modification is subject to the payment, on receipt of a claim, of the compensation determined by the district planning authority.

(3) Subject to this Act, and to an action, a programme or a project plan or unless the proposed activity obstructs or interferes with community right of space, the following activities shall not require prior permit from a district planning authority:

- (a) subsistence farming,
- (b) farming and other activities carried on in a settlement of a population of not more than five thousand, and
- (c) small-scale vegetable and flower gardening.

(4) This section does not preclude the members of the immediate local community from regulating any of the activities specified in subsection (3) in their community.

(5) The Regulations may prescribe other activities that may be carried out without permit.

52. Unauthorised development

(1) Where

- (a) a physical development has been or is being carried out without a permit contrary to this Act, or
- (b) the conditions incorporated in a permit are not complied with,

a district planning authority may give written notice in the prescribed form to the owner of the land requiring the owner on or before a date specified in the notice, to show cause in writing addressed to the district planning authority why the unauthorised development should not be prohibited, altered, abated, removed or demolished.

(2) Where the owner of the land fails to show sufficient cause why the development should not be prohibited, altered, abated, removed or demolished, the district planning authority may carry out the prohibition, abatement, alteration, removal or demolition and recover the expenses incurred from the owner of the land as if it were a debt due to the district planning authority.

(3) This section does not preclude a district planning authority from issuing an enforcement notice demanding the immediate stoppage of the execution of a work carried out contrary to this Act or to the terms of an approved development plan.

(4) A person who fails to comply with a notice issued under subsection (3) commits an offence and is liable on conviction to a fine not exceeding two hundred penalty units or to a term of imprisonment not exceeding six months or to both the fine and the imprisonment; and in the case of a continuing offence to a further fine not exceeding one penalty unit for each day that the contravention continues after written notice has been served on the offender.

53. Execution of district plans

(1) A district planning authority may, for the purpose of enforcing an approved development plan,

- (a) prohibit, abate, remove, pull down or alter so as to bring into conformity with the approved plan, a physical development which does not conform to the approved plan, or the abatement, removal, demolition or alteration of which is necessary for the implementation of an approved plan;

ACT 462

Local Government Act, 1993

(b) prohibit the use of a land or building for a purpose or in a manner contrary to a provision of an approved plan; or

(c) execute a work which is the duty of a person to execute under an approved plan, where delay in the execution of the work has occurred and the efficient operation of the approved plan has been or will be prejudiced.

(2) Before taking action under subsection (1), the district planning authority shall serve notice in the prescribed form on the owner of the land in respect of which the action is proposed to be taken, and on any other person who in its opinion may be affected by it, specifying the nature of, and the grounds on which it proposes to take the action.

54. Nuisance

(1) Where substantial injury to the environment, amenity, public health or the economy is caused by a nuisance or is likely to result from the action or inaction of a person, a district planning authority may serve notice in the prescribed form on, and requiring that person to abate the nuisance within the time specified in the notice.

(2) A notice served under subsection (1) shall specify the nuisance and the steps required to be taken to abate the nuisance.

(3) Where a notice issued under this section is not complied with, a district planning authority may carry out the abatement and recover the costs from the person causing the nuisance or the owner of the land where the nuisance is occurring as if it were a debt due from that person to the district planning authority.

55. Unauthorised development of community's right of space

A district planning authority may without prior notice, effect or carry out instant prohibition, abatement, alteration, removal or demolition of an unauthorised development carried out or being carried out that encroaches or will encroach on a community's right of space, or interferes or will interfere with the use of that space.

Compensation

56. Claims for compensation

(1) Subject to this Act, a person

(a) whose property is adversely affected by the coming into operation or the execution of an approved development plan, or

(b) who for the purpose of complying with an approved development plan incurs expenditure

(i) by a subsequent revocation or modification of the plan, or

(ii) by a subsequent revocation or variation of a development permit

granted to that person by a district planning authority, or (c) who is aggrieved by a decision, an action or a policy relating to an approved development plan or the enforcement of it, may, within six months after the date of the approval of the plan or of the revocation or variation of a permit or of the taking of the decision or action complained of, lodge a claim for redress or compensation with the district planning authority.

57. Appeals

(1) A person aggrieved by a decision or an action of a district planning authority may, within six months after receipt of the notice of the decision or action, appeal to the Regional Minister who may refer the appeal to the appeals advisory board established under section 58.

(2) Where the Regional Minister does not refer the appeal to the appeals advisory board under subsection (1) the Regional Minister shall affirm, reverse or modify the decision or action of the district planning authority.

(3) The decision of the Regional Minister under this section is subject to the operation of clause (3) of article 125 of the Constitution.⁶

58. Appeals advisory boards

(1) There shall be appointed by the Regional Minister a number of appeals advisory boards as determined by the Regional Minister.

(2) An appeals advisory board shall comprise

(a) one lawyer,

(b) one person with expert knowledge of the subject matter of the appeal, and (c)

one person with local knowledge of the subject matter of the appeal.

(3) The membership of an appeals advisory board shall terminate on the determination of an appeal referred to the board for advice.

59. Functions of appeals advisory board

(1) The appeals advisory board shall advise the Minister on the relief or redress sought in the appeal or on the amount of compensation payable in respect of an appeal referred to it by the Minister.

(2) Recommendations for the settlement of a claim of compensation in respect of land and immovable property shall be made in consultation with the body for the time being charged with the valuation of public land.

60. Recovery of betterment

(1) Where the provision of a plan or the execution of public works, or a decision or an action of a district planning authority increases the value of a land within the district, the district planning authority shall, on the advice of the body charged with the valuation of public land, recover from a person whose land is increased in value, where that person sells or otherwise disposes of the land, a determinable percentage of the amount of the increase.

(2) Financial gains on urban land transactions are liable to betterment charges.

(3) A sum of money recoverable under this section may be set off against a claim of compensation.

6. The reference to the finality of a decision of the Regional Minister regarding an appeal "as to matters of fact and good planning" has been omitted.

(4) Recovered amounts of money under this section shall be utilised for the provision of infrastructure and utility services.

61. Non-conforming land allocations and transactions

(1) An allocation of land is void if the purpose or use for which the allocation is made is contrary to a provision of an approved development plan; and in particular, a landowner shall not subdivide or allocate a land for use, development or occupation in a town or city or the suburb of it or in an area where there is an approved planning scheme prepared under an enactment, except with the concurrence of the district planning authority or a sub-district body acting on behalf of the district planning authority.

(2) A person who allocates, transfers, sells or develops land for a use or a purpose that is contrary to an approved development plan, settlement structure plan, action plan or programme commits an offence and is liable on conviction to a fine not exceeding two hundred penalty units or to a term of imprisonment not exceeding six months or to both the fine and the imprisonment.

(3) On an application, an approved development plan may be revised in accordance with the Regulations to accommodate an otherwise non-conforming allocation proposal, if the district planning authority is satisfied that the accommodation or revision is in the public interest.

Buildings

62. Building by-laws

(1) Subject to section 63, a district planning authority may make building by-laws within the scope of national building practices prescribed by law and shall in particular make provision for

- (a) the control of the construction of buildings, streets, boarding, fences and signboards;
- (b) the execution of work on and in relation to existing building structures and streets;
- (c) drainage and sanitation;
- (d) the removal or abatement of obstructions and nuisance; and
- (e) matters referred to for the guidance of district planning authorities, in the Second Schedule.

(2) The by-laws may be made with respect to the district generally or with respect to particular areas, buildings or works in the district.

63. National building regulations

The Minister responsible for Works and Housing may, in consultation with the Minister, by legislative instrument, prescribe national building regulations which shall be complied with by District Assemblies in making building by-laws for the districts.

64. Building permits and unauthorised buildings

(1) A person shall, before constructing a building or any other structure, or undertaking a work, obtain a permit from the district planning authority which shall contain the necessary conditions.

(2) The district planning authority may give notice in writing in the form prescribed in the Third Schedule to an owner, occupier or a developer of premises, if the owner, occupier or developer

- (a) is constructing a building or any other structure,
- (b) has constructed a building or any other structure, or
- (c) is working or executing a work,

without a permit or in contravention of a by-law made by the District Assembly.

(3) The notice under subsection (2) shall require the owner, occupier or developer on or before a day specified in the notice by a statement in writing signed personally by the owner, occupier or developer or signed personally by an agent duly authorised in that behalf and duly served on the district planning authority to show sufficient cause why the building, structure or work should not be removed, altered or pulled down.

(4) If the owner, occupier or developer, fails to show sufficient cause why the building, structure or other work should not be removed, altered or pulled down, the district planning authority shall by notice order the owner, occupier or developer within a specified time to remove, alter or pull down the building, structure or other work at the expense of the owner, occupier or developer.

(5) If the owner, occupier or developer fails to comply with the order within the specified time, the district planning authority may carry out the removal, alteration or pulling down, and recover the expense from the owner, occupier or developer, as if it were a debt due from that person to the District Assembly.

(6) Without prejudice to subsections (2) and (3), a person who contravenes a by-law made under section 61 or the terms of a permit granted, commits an offence and is liable on conviction to a fine not exceeding two hundred penalty units or to a term of imprisonment not exceeding six months or to both the fine and the imprisonment, and in the case of a continuing offence to a further fine not exceeding one penalty unit for each day that the contravention continues after written notice has been served on the offender.

65. Signing of plans of special buildings

(1) A District Assembly may by by-laws made under section 62, specify the types of buildings or special areas of a district, the designed plans of which buildings shall be required to be prepared by or under a registered architect or engineer or an architectural draughtsman licensed under an enactment.

(2) There shall be no restriction as to the person to design or sign the plan of a single storey traditional building characteristic of rural areas and parts of urban areas.

(3) A person shall not submit to the district planning authority the plan of a building which is required to be submitted under subsection (1) unless the plan has been prepared by or under the supervision of, and is signed by, a person registered as an architect or an engineer under an enactment.

66. Delegation of functions

A district planning authority may in writing delegate any of its functions under this Part to a sub-metropolitan district council zonal council, urban council, town or area council or unit committee.

67. Request for information

(1) A district planning authority may in writing request a person to furnish it within the time specified in the request the information that is required for the performance of its functions under this Act.

(2) A person who without lawful excuse fails to comply with a request for information or furnishes information which that person knows to be false, commits an offence and is liable on conviction to a fine not exceeding one hundred and fifty penalty units or to a term of imprisonment not exceeding three months or to both the fine and the imprisonment.

68. Power of entry of premises

(1) An authorised officer of a district planning authority may enter on land or enter a building in the district to make an inspection, a survey, study, an examination or investigation necessary for the performance of the functions of the district planning authority under this Act.

(2) The authorised officer of the district planning authority shall, before exercising the powers under subsection (1), give reasonable notice to the owner or occupier.

69. Immunity of officers from liability

Subject to the Constitution, an employee of a District Assembly or a person acting under the direction or authority of a District Assembly shall not be personally liable for an act done in good faith in the performance of a function or the execution of a duty under this Act.

PART THREE*Provision of Fire Services***70. Application of fire service provisions**

This Part shall, without prejudice to the generality of the powers conferred by any other enactment on the subject, apply to the performance of the function of a District Assembly in connection with the provision of fire services.

71. Power of entry of premises

(1) A person authorised by a District Assembly may, without the consent of the occupier,

(a) enter and, if necessary, break into any premises or place in which a fire has or is believed to have broken out or in which it is necessary to enter for the purpose of extinguishing or dealing with the fire;

(b) do an act or a thing on the premises or place that is necessary for extinguishing or dealing with the fire;

- (c) in order to deal with an outbreak of fire, enter into any land or premises
 - (i) to secure the use of water under the control of a person,
 - (ii) to improve access to the water, and
 - (iii) to lay or maintain pipes and to carry out any other works in connection with the use of the water.

(2) Where practicable, the District Assembly or a person authorised under subsection (1) shall give reasonable notice to the occupier before proceeding to exercise a power conferred by subsection (1) (c).

72. Control of traffic

A person authorised in writing by a District Assembly may close a street to traffic or stop or regulate the traffic in a street when it is reasonably necessary for the purpose of dealing with an outbreak of fire.

73. Penalty for obstruction

A person who wilfully obstructs or interferes with the District Assembly or a person authorised by it in the performance of a functions under section 70 or 71 commits an offence and is liable on conviction to a fine not exceeding two hundred penalty units or to a term of imprisonment not exceeding six months or to both the fine and the imprisonment, and in the case of a continuing offence to a further fine not exceeding one penalty unit for each day on which the offence continues.

74. Penalty for false alarms

A person who knowingly or without lawful authority gives or causes to be given a false alarm of fire commits an offence and is liable on conviction to a fine not exceeding one hundred and fifty penalty units or to a term of imprisonment not exceeding three months or to both the fine and imprisonment.

75. Enquiries by committee into origin of fire

(1) A District Assembly may appoint a committee to enquire into the origin of a fire within its area of authority.

(2) The committee shall when holding an enquiry under subsection (1) of this section, have the powers of a District Court.

(3) The Attorney-General, the Inspector-General of Police or a person authorised by either of them, and an interested person who has the permission of the committee, may attend the enquiry to examine or cross-examine a witness or request that a witness be examined.

(4) An enactment relating to witnesses in a trial before a District Court shall apply to witnesses at the enquiry.

(5) The committee shall after the conclusion of an enquiry under this section record its findings stating its reasons for them.

(6) The committee shall submit a report of its findings including the award of compensation and by whom payable, to the District Assembly.

PART FOUR

*Licences***76. Licensing of vehicles**

(1) The owner or a person in possession of a vehicle of a type mentioned in the Fourth Schedule, in use within a district shall take out a licence issued by the District Assembly for the vehicle and shall pay the fee required by the by-laws.

(2) A vehicle for which a licence is issued under subsection (1) shall have affixed on it the number plate assigned to it by the District Assembly.

(3) A licence shall not be issued under subsection (1) in respect of a vehicle which is likely to endanger persons or property or cause unnecessary suffering to an animal drawing it.

(4) The owner or person in charge of a vehicle who fails to affix or keep affixed a number plate issued under subsection (1) commits an offence, and is liable on conviction to a fine not exceeding twenty-five penalty units and to a further fine of one penalty unit for each day on which the offence continues.

77. Entertainment licences

A person shall not undertake or do within a district any of the acts or things mentioned in the Fifth Schedule without first having taken out a licence issued by the District Assembly for that purpose and paid the fee required by the by-laws.

78. Provisions as to licences generally

(1) A licence under this Part may be issued subject to the conditions that are contained in the by-laws or, where there is no provision in the by-laws, the conditions prescribed by the District Assembly.

(2) A condition stipulated in a by-law or prescribed by a District Assembly shall be endorsed in detail or by reference on the licence.

(3) A person required to hold a licence referred to in this Part who, on demand being reasonably made by a police officer or an authorised officer of the District Assembly fails to produce the licence for inspection commits an offence and is liable on conviction to a fine not exceeding one hundred penalty units or to a term of imprisonment not exceeding three months or to both the fine and the imprisonment.

(4) A person who, without the appropriate licence, does a thing for which a licence is required under this Part or who, being the holder of a licence issued under this Part contravenes a condition contained in the licence commits an offence and is liable on conviction to a fine not exceeding two hundred penalty units or to a term of imprisonment not exceeding six months or to both the fine and the imprisonment.

(5) A person who lets out, hires, lends or borrows a licence or who, not holding a valid licence produces, exhibits, or uses a licence, commits an offence and is liable on conviction to a fine not exceeding two hundred penalty units or to a term of imprisonment not exceeding six months or to both the fine and the imprisonment.

(6) A District Assembly may revoke a licence when the holder is convicted of an offence under subsection (4) or (5).

PART FIVE

By-laws

79. By-laws by District Assembly

(1) A District Assembly may make by-laws for the purpose of a function conferred on it by or under this Act or any other enactment.

(2) A District Assembly may in the by-laws

(a) specify as penalty a fine not exceeding two hundred penalty units or a term of imprisonment not exceeding six months or to both the fine and the imprisonment;

(b) specify a further penalty not exceeding one penalty unit for each day on which the offence is continued after written notice of the conviction has been served on the offender in the case of a continuing offence; and

(c) make provision for the payment of the fees or charges which the District Assembly thinks fit.

(3) The by-laws made by a District Assembly shall be read and construed subject to this Act and any other enactment.

80. Validity of by-laws

(1) By-laws made by a District Assembly shall be submitted to the Minister for approval or rejection.

(2) Where the Minister

(a) rejects the by-laws, the Minister shall notify the District Assembly giving reasons for the rejection, or

(b) approves the by-laws, the Minister shall submit them for publication in the *Gazette*.

(3) The Minister may delegate the powers under subsection (2) to the regional coordinating council.

(4) The by-laws shall not have effect until they have been published in the *Gazette*.

81. Model by-laws

(1) Where the Minister is satisfied that uniform provision may reasonably be made in respect of a matter for which by-laws may be made under this Act, the Minister may, by legislative instrument, make model by-laws in respect of that matter.

(2) Where model by-laws are not expressed to apply throughout the Republic, they shall apply within the areas of authority of the District Assemblies specified by the Minister by notice published in the *Gazette*, and subject to the modifications or omissions that the Minister may in a particular case consider expedient, any other by-laws relating to the subject-matter of the model by-laws shall to that extent cease to have effect within those areas.

82. Copy of by-laws

A copy of the by-laws made by a District Assembly shall be deposited at the office of the Assembly and shall be open at reasonable times to public inspection without the payment of a fee.

83. Evidence of by-laws

A copy of the by-laws purporting to be made by a District Assembly on which is endorsed a certificate purporting to be signed by the presiding member and the secretary to the Assembly to the effect that they copy is a true copy of the by-laws, shall be prima facie evidence in a Court of the due making and the contents of the by-laws.

PART SIX*Acquisition of Immovable Property***84. Acquisition of land**

(1) A District Assembly may acquire land or buildings in its district or outside it as it may consider necessary for the performance of a function conferred on it under this Act.

(2) A District Assembly may, for the purpose of promoting development, purchase land, service it, and re-allocate it to prospective public or private developers for development.

(3) Where land is required by a District Assembly for the purposes of the Assembly including the undertaking of a housing scheme and there is a hindrance to the purchase of the land, the land may be acquired for the Assembly under an enactment regulating acquisition of land by the State.

(4) The expenses and the compensation incurred in respect of the acquisition of land by the Government for a District Assembly shall be paid in the first instance by the Government and the District Assembly concerned shall refund to the Government the amount of expenses and compensation paid and, on the refund, the title in the land shall be transferred to the Assembly.

85. Development charges on serviced land

(1) In allocating acquired and serviced land to prospective developers in accordance with subsection (2) of section 84, a District Assembly shall impose on a beneficiary prospective developer a reasonable development charge for acquiring and servicing the land and any other terms that may appear to the District Assembly to be most expedient for the development of the district.

(2) The proceeds of a transaction referred to in subsection (1) shall be paid into a separately established fund maintained solely for the purpose of further acquisition and servicing of land so acquired.

PART SEVEN

Financial Matters

Revenues

86. Revenue of local government bodies

(1) A District Assembly shall open and maintain a bank account for the revenues and any other moneys raised or received by it under this Act or any other enactment.

(2) The District Assemblies Common Fund administrator shall distribute moneys from the District Assemblies Common Fund to District Assemblies in accordance with the District Assemblies Common Fund Act, 1993 (Act 455) which moneys shall form part of the moneys referred to in subsection (1).

(3) Despite an enactment to the contrary, the income from the sources listed in the Sixth Schedule and the revenue from levies, fees and licences charged in respect of the activities listed in the Sixth Schedule shall be taxed or collected exclusively by or for the District Assembly.

(4) The Minister in consultation with the Minister responsible for Finance may, by legislative instrument, amend the Sixth Schedule.

(5) The Minister may, subject the terms and conditions that are agreed upon with the appropriate public body, authorise that body to collect on behalf of District Assemblies the revenue specified in the Sixth Schedule.

(6) Amounts collected under subsection (5) shall be shared among the District Assemblies in the proportions or on a formula determined by the President, on the recommendation of the Minister.

87. Expenditure

(1) Subject to this Act, a District Assembly may incur the expenditure necessary for, or incidental to, the performance of a function conferred on it under this Act or any other enactment, or by the instrument by which it is established, where the expenditure is included in the approved budget of the district for the relevant year.

(2) The moneys received by a District Assembly from the District Assemblies Common Fund shall be expended only on projects which form part of the approved development plan for the district.

88. Power to borrow

(1) Subject to article 181 of the Constitution and to subsection (2), a District Assembly may raise loans or obtain overdrafts within the Republic of the amounts, from the sources, in the manner, for the purposes and on the conditions approved by the Minister in consultation with the Minister responsible for Finance.

(2) An approval is not required where the loan or overdraft does not exceed twenty million cedis and the loan or overdraft does not require a guarantee by the Government.

89. Investment of funds

A District Assembly may invest the moneys of the Assembly or a portion of those moneys in Ghana Government treasury bills or in any other investment approved by the Assembly.

90. Accounts

A District Assembly shall keep proper accounts and proper records in relation to them and shall prepare immediately after the end of each financial year a statement of its accounts in the form directed by the Auditor-General.

91. Financial instructions of Minister

(1) The Minister may, after consultation with the Minister responsible for Finance, issue written instructions, not inconsistent with a provision of this Act, for the better control and efficient management of the finances of District Assemblies.

(2) The instructions may be issued generally or with respect to a particular District Assembly and shall be complied with by the District Assemblies generally or the District Assembly concerned.

92. District budgets

(1) A District Assembly shall, before the end of each financial year submit to the regional co-ordinating council a detailed budget for the district stating the revenue and expenditure of the district for the ensuing year.

(2) The regional co-ordinating council shall collate and co-ordinate the budgets of the districts in the region and shall submit the total budget to the Minister responsible for Finance and submit copies to the Minister and the National Development Planning Commission.

(3) The budget for a district shall include the aggregate revenue and expenditure of the departments and organisations under the District Assembly and the district coordinating directorate, including the annual development plans and programmes of the departments and organisations under the Assembly.

93. Access to records

(1) A person authorised in writing for that purpose by the Minister shall at reasonable time have access to, and is entitled to inspect the books, accounts and records of a District Assembly and may advise the Assembly on them and submit reports to the Minister and to the regional co-ordinating council in connection with them.

(2) For the purposes of subsection (1), there may be established a division of the Ministry with staff under the terms and conditions approved by the Public Services Commission.

(3) A person who wilfully obstructs another person in the discharge of duties under subsection (1) commits an offence and is liable on conviction to a fine not exceeding one hundred penalty units or to a term of imprisonment not exceeding three months or to both the fine and the imprisonment, and in the case of a continuing offence to a further fine not exceeding one penalty unit for each day on which the offence continues.

*Rates***94. Rating authority**

A District Assembly is the rating authority for the district and, subject to any special provision in this Act or in any other enactment, an authority other than the Assembly shall not, despite a customary law to the contrary, have power to make or levy rates in the district.

95. Duty to make sufficient rates

(1) A District Assembly shall make and levy sufficient rates to provide for that part of the total estimated expenditure to be incurred by it during the period in respect of which the rate is levied and which is to be met out of moneys raised by rates.

(2) Before the date on which payment is received in respect of the immediate rates available to it, a District Assembly may make and levy an additional amount which in the opinion of the Assembly is required to cover expenditure previously incurred by it or required to meet contingencies or to defray an expenditure which needs to be defrayed.

96. Method of rating

(1) A rating authority may, subject to this Act, levy general or special rates of the amount that it considers necessary having regard to section 95.

(2) For the purposes of this Part,

"general rate" means a rate made and levied over the whole district for the general purposes of the district;

"special rate" means a rate made and levied over a specified area in the district for the purpose of a specified project approved by the District Assembly for that area.

(3) A general rate may be

(a) a rate payable by the owner of the premises within the district on the rateable value of the premises, or

(b) a rate assessed on the possessions, or a category of possessions of persons who reside within the district.

(4) A special rate may be a basic amount of money payable by persons who are not less than eighteen years of age and who reside within the area or on owners of movable or immovable property in the area.

(5) A person registered as a voter in a district may be required to pay rates imposed by the District Assembly for that district although that person has not resided in the district.

(6) A general or special rate imposed on immovable property under this section shall be at a specified rate per cedi on the rateable value of the property, but the amount per cedi shall vary as between specified areas of the district; but within a mixed development area, the amount per cedi on rateable value shall vary in respect of property used for different purposes.

(7) Subject to the exemptions specified in section 99, the premises rateable under this section are premises comprising buildings or structures or similar development.

(8) Subject to this section, the Minister shall, in consultation with the Minister responsible for valuation, request the authority responsible for public lands valuation, or by a valuer appointed by that authority, to determine the rateable value of premises for the purposes of this section, and may for that purpose cause a valuation list to be prepared for each district.

(9) Subject to subsection (II), the rateable value of premises is the replacement cost of the buildings, structures and any other development comprised in the premises after deducting the amount of money which it would cost at the time of valuation to restore the premises to a condition in which they would be as serviceable as they were when new; but the rateable value shall not be more than fifty percent of the replacement cost for the premises of an owner occupier and shall not be less than seventy-five percent of the replacement cost in any other cases.

(10) For the purposes of this section,

(a) the expression "replacement cost", with respect to buildings, structures and other development, means the amount of money it would cost to provide the buildings, structures and any other development as if they were new on an undeveloped site at the time the premises are being valued;

(b) the expression "development" includes any kind of work or improvement carried out on or in a land and in particular foundations, excavations, drainage systems, and pathways, aprons and any other prepared surfaces;

(c) references to buildings and structures include references to plant and machinery which are attached to and form an integral part of the building or structure;

(d) the expression "mixed development area" means a use-zoning area where residential, commercial, light industrial or heavy industrial uses have been permitted or may be permitted, together or in any combination by a planning authority as specified in a rate notice;

(e) the expression "use-zoning" means the division by a planning authority of a community township into zones or districts according to present or potential use of immovable properties for the purposes of controlling or directing the use and development of the properties or for the purposes of rating or conserving the value of those properties.

(11) The Minister may, by legislative instrument, prescribe generally or in respect of a particular district a basis for the assessment of rateable value of premises.

(12) Where a basis for the assessment of the rateable value of premises is prescribed by the Minister under subsection (II) for a district, subsections (9) and (10) shall not apply to those premises in those districts.

97. Making and levying of rate

A rate is made and levied by the publication, in pursuance of a resolution of the rating authority in that behalf of a notice in the manner prescribed by Regulations made under section 158.

98. Date and place of payment of rate

Where a rating authority gives notice of a rate in accordance with section 97, a person liable to pay the rate shall pay the amount to a rate collector or any other person duly appointed or authorised by the District Assembly to collect and receive the rate at the time and place specified by the rating authority.

99. Exemptions from and remission of rates

(1) The following tenements are exempted from assessment and rating under this Act:

- (a) the premises appropriated exclusively for the purpose of public worship and registered with the District Assembly;
- (b) cemeteries and burial grounds registered with the District Assembly;
- (c) charitable or public educational institutions registered with the District Assembly;
- (d) premises used as public hospitals and clinics; and
- (e) premises owned by diplomatic missions as approved by the Minister responsible for Foreign Affairs.

(2) The following persons are exempted from payment of basic rate:

- (a) persons who are in attendance at educational institutions who do not receive remuneration or income during that period, other than an allowance, loan or any other grant provided for the purposes of the attendance, and for the purposes of this paragraph "remuneration" does not include a sum of money received by a person in respect of temporary employment undertaken by that person during vacation from an educational institution; and
- (b) persons who are more than seventy years old.

(3) The rating authority may reduce or remit payment of a rate on account of the poverty of a person liable to pay the rate.

(4) Where it is shown to the satisfaction of the rating authority

- (a) that premises in respect of which the owner is liable to the payment of rates have been unoccupied for a period of not less than three months in a financial year, and
- (b) that notice has been given as required by subsection (5),

the rating authority, may, on the application of the person who has paid the amount of the rate payable in respect of the premises, refund to that person the proportion of the amount paid that it may consider reasonable in the circumstances

(5) The owner of premises liable to pay rates shall notify the rating authority in writing within twenty-one days that the premises, if previously unoccupied, are occupied or, if the premises were previously occupied, that the premises are unoccupied.

(6) The owner of premises, who, having given a notice of non-occupation, fails to give notice of re-occupation required by subsection (5), commits an offence and is liable on conviction to a fine not exceeding one hundred penalty units or to a term of imprisonment not exceeding three months or to both the fine and the imprisonment.

(7) Where it is shown to the satisfaction of the rating authority that an assessed premises or a part of it has been demolished or removed during a financial year, the rating authority shall, on the application of the person who has paid the amount of the rate payable in respect of the premises, order refund to that person of the proportion of the amount paid that the rating authority considers reasonable having regard to the circumstances.

(8) For the purposes of subsection (7), in the case of a demolition or removal otherwise than by an order of the District Assembly or a Court, a refund shall not be made unless the owner of the premises has within fourteen days of the demolition or removal given notice in writing to the District Chief Executive.

100. Guidelines by Minister

The Minister may issue guidelines for the making and levying of rates.

10 I. Claim for amount of rate

(1) The claim for the amount of a rate payable under this Act shall, except in so far as may be otherwise specifically provided in any other law, have priority over any other claims against the person liable to pay the rate, except claims by the Government.

(2) Where a person fails to pay a rate for which that person is liable on or before the date on which it is payable, the District Assembly may recover it as a civil debt together with costs or may prosecute the defaulting ratepayer for wilful default to pay the rate together with appropriate penalties.

(3) In proceedings to recover a rate levied under this Act, the rate books and any other records of the District Assembly and the certified copies of entries purporting to be made in them signed by the District Chief Executive and sealed with the seal of the District Assembly shall, on production be prima facie evidence of the rate, and of the matters stated in them.

102. Rates on immovable property

The amount of a general or special rate due in respect of any premises is a charge on the premises until it is paid, and that charge shall have priority over any other claims against the premises except claims of the Government.

103. Rate assessment committees

(1) There shall be a rate assessment committee for a district, to be appointed by the Regional Minister on the recommendations of the District Assembly.

(2) The rate assessment committee shall consist of a chairman and four other persons.

(3) A person aggrieved by a valuation of the valuation authority or the valuer under subsection (8) of section 96 or by a rate imposed on the premises of that person by a rating authority may apply for a review to the rate assessment committee.

(4) The rate assessment committee shall notify the rating authority of its decision.

(5) A person or a rating authority aggrieved by a decision of a rate assessment committee may appeal to the High Court.

104. Notice where general or special rate not paid

(1) Subject to subsections (3), (4) and (5) of section 103, if the amount of a general or special rate or an instalment of it payable in respect of any premises is not paid within ten days from the date when it is due, the District Assembly shall cause to be affixed on a conspicuous part of the premises a notice in a form prescribed by the Regulations.

(2) The notice shall state that if the amount of the rate payable in respect of the premises is not paid within forty-two days from the date of the notice, proceedings will be taken for the sale of the premises for the purposes of defraying the amount.

(3) Where a person claiming to be the owner of an assessed premises has given notice in writing to the District Assembly of that person's name and postal address, the notice referred to in subsection (1) shall not be affixed on the premises until a demand in writing for payment of the amount of the rate due has been sent by registered letter by the District Assembly to that person, and default has been made for one month after the date of posting of the registered letter.

105. Notice of mortgage in respect of rateable premises

(1) Where a person who has a registered mortgage on an assessed premises has given to the District Assembly notice in writing of that person's mortgage, a notice shall not be affixed on the mortgaged premises under section 104 until a demand in writing for payment of the amount of the rate due on the premises has been sent by registered letter by the District Assembly to the mortgagee, and default has been made for one month after the date of posting of the registered letter.

(2) Notice of a mortgage given under subsection (1)

(a) shall contain the particulars of the mortgaged premises that are necessary for the identification of the premises, and

(b) shall state the date and place of registration, the volume and page of the land register book in which the mortgage is registered, and the postal address of the mortgagee.

106. Proceedings in case of non-payment of rates

(1) Where the amount of the general or special rate due in respect of any premises is not paid within the period of forty-two days as provided in section 104, the District Assembly may apply to a Court for an order for the sale of the premises.

(2) Where the Court is satisfied, after hearing a representative of the District Assembly and the evidence that is produced, and any other person, that section 104 has not been complied with, and that the amount of the rate due in respect of the premises has not been paid, it shall order the premises to be sold to defray the amount of the rate due.

(3) Premises ordered to be sold to defray the amount of the rate due shall be sold under the direction of the person authorised by the Court.

(4) Where during the proceedings before the sale of the premises payment of the amount of the rate due and of the expenses properly incurred is made, further proceedings shall cease.

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(5) Where payment is not made, and the premises are actually sold, and the sale becomes absolute under subsection (3), the Court shall grant a certificate to the person who was declared the purchaser at the sale as evidence of the purchase of the premises under this Act.

107. Agreement between landlord and tenant

This Part shall not affect an agreement between landlord and tenant with respect to the payment of the rate, and an agreement between landlord and tenant shall not derogate from a provision of this Act with respect to the enforcement of a rate.

108. Refusal to pay rates and wilful misrepresentation

(1) A person who, without lawful justification or excuse, the proof of which lies on that person, refuses or wilfully neglects to pay a basic rate payable under this Act on or after the date on which it is payable, commits an offence and is liable on conviction to a fine not exceeding twenty-five penalty units or to a term of imprisonment not exceeding one month or to both the fine and the imprisonment.

(2) A person who makes a false statement with regard to that person's liability to pay rates, commits an offence and is liable on conviction to a fine not exceeding twenty-five penalty units or to a term of imprisonment not exceeding one month or to both the fine and the imprisonment.

109. Inciting a person not to pay rates

A person who, without lawful justification or excuse, the proof of which lies on that person, incites any other person to refuse to pay a rate payable under this Act or who assists any other person to make a false statement with regard to the liability to pay rates, commits an offence and is liable on conviction to a fine not exceeding twenty-five penalty units or to a term of imprisonment not exceeding one month or to both the fine and the imprisonment.

110. Unauthorised collection of rates

Where a person who has not been authorised under this Act or by the District Assembly collects or attempts to collect a rate under this Act, that person commits an offence and is liable on conviction to a fine not exceeding two hundred and fifty penalty units or to a term of imprisonment not exceeding twelve months or to both the fine and the imprisonment.

111. Rate payers and rate collectors

(1) A District Assembly shall maintain proper records of rateable persons and of tenements in its district.

(2) A District Assembly may in writing, authorise a suitable person as a rate collector in respect of a specified area of the district to collect rates.

(3) A rate collector shall

(a) furnish in writing to the District Assembly a nominal roll of the rateable persons in the area in respect of which the rate collector has been authorised to collect rates;

- (b) collect and receive from a person liable to pay rates in the area, the rates payable by that person;
- (c) pay the amounts of money collected to the District Assembly; and
- (d) report to the District Assembly the name of a person who has failed to pay the amount due from that person.

112. Offences by rate collectors

A rate collector who

- (a) fails to deposit with the District Assembly the sum of money collected as rates;
- (b) knowingly demands from a person an amount of money in excess of the duly assessed rates;
- (c) renders false returns, whether orally or in writing; or
- (d) wilfully fails to carry out a duty imposed on the rate collector by subsection (3) of section III,

commits an offence and is liable on conviction to a fine not exceeding two hundred and fifty penalty units or to a term of imprisonment not exceeding twelve months or to both the fine and the imprisonment, without prejudice to liability in a civil action by the District Assembly to recover what is due from the rate collector.

113. Proceedings for rates

Proceedings before a Court to enforce the payment of a rate payable or for the imposition of penalties under this Part, may without prejudice to the right of any other person or authority to institute criminal proceedings, be taken by the District Assembly responsible for the collection of the rate.

114. Payment of rates

(1) A public board, statutory corporation or an institution is liable unless exempted under section 99 or under any other enactment, to pay rates in respect of the immovable property owned by it.

(2) Where the Government would, if it were a private person, have been liable to pay rates to a rating authority in respect of any premises it owns directly, the Government shall pay to that rating authority in lieu of the rates the sums of money and at the times that are agreed between the Government and the rating authority.

115. Deduction of rates by employers

(1) An employer shall deduct from the remuneration of its employees who are employed in the district of the rating authority the general or special rate imposed by the rating authority as a basic amount of money by virtue of subsection (3) or (4) of section 96, and the employee shall notify or remind the employer in writing when the deductions become due.

(2) The deductions shall be made from

- (a) the first instalment of the remuneration due to be paid after the publication of the notice of the rate in accordance with section 97,
- (b) a subsequent instalment as directed by the Minister, or
- (c) the instalments prescribed by the Regulations made under section 158.

(3) The sums of money deducted under this section shall be paid by the employer to the rating authority within thirty days after the deduction is made.

(4) This section applies only to

- (a) an employee who resides in the district,
- (b) an employee who, to the knowledge of the employer, owns immovable property situated within the area to which the rate relates, and
- (c) an employee in respect of whom a rating authority has notified the employer in writing in connection with a rate imposed by that authority,
 - (i) that the employee resides in the district,
 - (ii) that the employee owns immovable property within the area to which the rate relates, or
 - (iii) that the employee is a person required to pay the rate imposed by subsection (5) of section 96 as being a person registered as a voter in the district to which the rate relates.

(5) In this section "employee" includes a commissioning agent and any other person who habitually retails the goods of another person in consideration for a commission or allowance, or who habitually canvasses for or solicits customers for any other person in consideration for a commission or allowance, and the words "employer" and "remuneration" shall be construed accordingly.

(6) An employer who, after deducting from the remuneration of an employee a general or special rate, fails to pay the amount to the rating authority within the time stipulated in subsection (3), commits an offence and is liable on conviction to a fine not exceeding two hundred penalty units or to a term of imprisonment not exceeding six months or to both the fine and the imprisonment.

116. Collection agents

(1) Without prejudice to section III, a rating authority may by notice in writing appoint a person holding any moneys for or from whom any moneys are due to any other person or class of persons specified in the notice, to be its agent for the collection of a specified basic rate, which is payable by that other person or of persons of that class.

(2) A person appointed as agent under subsection (1) shall

- (a) deduct from the moneys referred to in subsection (1) the rate specified in the notice, and
- (b) hold the sums of money deducted on behalf of the rating authority by whom the appointment is made, and pay to the rating authority those moneys within fifteen days from the day on which the notice was served on that person.

117. Set-off and refund

The sums of money deducted and paid to a rating authority under section 115 or section 116 in respect of a rate shall be set off against the actual rate liability of the person from whose remuneration or moneys the sums of money are deducted and that person is entitled to a refund by the rating authority of the sums of money or part which that person is not liable to pay in respect of the rate having regard to this Act.

118. Penalty

(1) A person who contravenes section 115 or section 116 commits an offence and is liable on conviction to a fine not exceeding two hundred penalty units or to a term of imprisonment not exceeding six months or to both the fine and the imprisonment.

(2) Without prejudice to subsection (1), an employer required to deduct and pay a rate to a rating authority under section 115, and the person appointed as agent for the collection of a rate under section 116, may be proceeded against under section 10 I as if that employer or agent were the person originally liable to pay the rate.

(3) The employer or agent shall be indemnified in respect of the acts done in pursuance of section 115 or section 116.

119. Information and inspection of premises

(I) A rating authority, a rate collector or a rate assessment committee, or a person authorised in writing by the rating authority, may request from a person an information that is reasonably required for the assessment or collection of rates.

(2) A person authorised in writing by a rating authority may at reasonable times and on the production of the written authority, enter any premises and request the production of any books in the premises for inspection, and hold an interview with a person present on the premises, that is reasonably necessary for the purpose of

(a) verifying the accuracy of an information supplied under subsection (I), or (b) ensuring that section 115 is being complied with.

(3) A person who

(a) fails without reasonable excuse, the proof of which lies on that person, to supply information requested under subsection (I), or

(b) supplies on request information which that person knows to be false or does not have reasonable grounds to believe is true, or

(c) wilfully obstructs a person authorised under subsection (I) in the performance of functions under that subsection,

commits an offence and is liable on conviction to a fine not exceeding two hundred penalty units or to a term of imprisonment not exceeding six months or to both the fine and the imprisonment.

*Audit***120. Internal audit**

(I) A District Assembly shall have an internal audit unit.

ACT 462

(2) Subject to this Act, the head of the internal audit unit is responsible to the District Assembly in the performance of the functions of the unit.

(3) The head of the internal audit unit shall at intervals of three months, prepare a report on the internal audit work carried out by the unit during the period of three months immediately preceding the preparation of the report, and submit the report to the presiding member of the Assembly.

(4) Without prejudice to the generality of subsection (3), the head of the internal audit unit shall make in each report the observations that appear necessary as to the conduct of the financial affairs of the Assembly during the period to which the report relates.

(5) The head of the internal audit unit shall send a copy of each report prepared under this section to the Minister, the District Chief Executive and to the regional co-ordinating council.

121. Auditor-General to audit accounts

(1) The accounts of a District Assembly together with the books, records, returns and any other documents relevant to the accounts and the annual statement of its accounts, shall each year be audited by the Auditor-General and reported on by the Auditor General to the Minister, to Parliament and to the District Assembly.

(2) In the report the Auditor-General shall draw attention to the irregularities in the accounts.

(3) Subject to article 187 of the Constitution, and without prejudice to this Part, an enactment in relation to the audit of the public accounts, and to the functions of the Auditor General shall apply in relation to the accounts to which subsection (1) applies.

(4) The District Assembly or any other local government body concerned shall take the report into consideration at its next ordinary meeting or as soon as practicable after that ordinary meeting.

122. Auditor-General may disallow expenditure or surcharge

(1) In the performance of functions under this Act, the Auditor-General may disallow an item of expenditure which is contrary to this Act and to surcharge

- (a) the amount of an expenditure disallowed on the person responsible for incurring or authorising that expenditure,
- (b) a sum of money which has not been duly brought into account on the person by whom the sum ought to have been brought into account, or
- (c) the amount of a loss or deficiency on a person by whose negligence or misconduct the loss or deficiency has been incurred

(2) A person aggrieved by a disallowance or surcharge made by the Auditor-General may appeal to the High Court not later than thirty days after the Auditor-General has given notice of the disallowance or surcharge.

(3) A sum of money certified by the Auditor-General as due from a person shall be paid by that person to the District Assembly or any other body concerned within thirty days after it has been so certified or, if an appeal with respect to that sum has been made under subsection (2), within thirty days after the appeal is finally disposed of or abandoned or fails by reason of non-prosecution. .

123. Recovery of sums certified due

(1) A sum of money which is certified by the Auditor-General as due and which has become payable is recoverable as a civil debt.

(2) In proceedings for the recovery of that sum, a certificate signed by the Auditor General is conclusive evidence of the facts certified and a certificate signed by an officer of the District Assembly whose duty it is to keep the accounts to the effect that the sum of money certified as due has been paid since the date of the certificate of the Auditor General is conclusive evidence of the facts in it.

(3) Where proceedings to appeal against the decision of the Auditor-General have been commenced, the certificate signed by the Auditor-General shall not be evidence of the facts stated in it unless the decision is confirmed on appeal, and where the decision is varied a certified copy of the finding of the Court is conclusive evidence of the matter contained in it.

(4) Unless the contrary is proved, a certificate purporting to be signed by the Auditor General, or by the officer whose duty it is to keep the accounts of the Assembly shall be deemed to have been signed by the Auditor-General or by that officer.

124. Suspension pending appeal

(1) Pending the determination of an appeal under subsection (2) of section 122 against a disallowance or surcharge arising out of an audit under this Part, the appellant, where the appellant is a member of the Assembly, shall cease to attend meetings of the District Assembly or a committee of the Assembly and from taking part in the affairs of the Assembly from the date of the surcharge or disallowance.

(2) A person who contravenes subsection (1) commits an offence and is liable on conviction to a fine not exceeding five hundred penalty units.

(3) A prosecution shall not be commenced under this section without the consent in writing of the Attorney-General.

125. Publication of annual statement of accounts

A District Assembly or any other body shall, at its own office and in any other manner directed by the Minister publish

(a) the annual statement of its accounts, and

(b) the report on the accounts and statements made by the Auditor-General, three months after the close of the financial year to which the accounts relate or the receipt of the Auditor-General's report.

126. Definition of "audit"

In this Part, the expression "audit" includes an annual, interim or any other audit, and this Part is applicable in relation to the audit in so far as the context admits.

PART EIGHT

*Legal Proceedings. Notices***127. Notice of suit to be given to Assembly**

(1) A suit shall not be commenced against a District Assembly until one month at least after written notice of intention to commence the suit has been served upon the Assembly by the intending plaintiff or the agent of the plaintiff.

(2) The notice shall state the cause of action, the names and place of abode of the intending plaintiff and the relief which the plaintiff claims.

127A. Limitation of suits against Assembly

Where a suit is commenced against a District Assembly or an officer of a District Assembly for an act done in pursuance of the execution or intended execution of an enactment or of a public duty or a public authority, or in respect of an alleged neglect or default in the execution of that enactment, duty or authority, the suit shall not lie or be instituted unless it is commenced within twelve months next after the act, neglect or default complained of, or in the case of a continuing damage or injury within twelve months after the date of the cessation.?

128. Mode of service on Assembly

(1) The notice referred to in section 127 and the summons, notice or other document required or authorised to be served on a District Assembly shall be served by delivering it or by sending it by registered post addressed to the District Chief Executive.

(2) Despite subsection (1), a Court may with regard to a particular suit or document order service on the Assembly to be effected otherwise, and in that case service shall be effected in accordance with the terms of the order.

129. Description of property

Where in a criminal proceeding it is necessary to refer to the ownership or description of property belonging or under the management of a District Assembly, the property may be described as the property of the Assembly.

130. Power of entry

Subject to this Act and without prejudice to the generality of any other powers conferred under this Act, a person duly authorised in writing for that purpose by a District Assembly may, at reasonable times, enter into or on any land, building or premises, other than places known as sacred groves, within the area in which the Assembly is established, for the purpose of carrying out an inspection, inquiry or the execution of works under this Act or the by-laws.

7. This section was clause 127 of the original draft of the Bill. When printed the first part of the sentence was omitted from the Bill which subsequently became the Act. The Act was printed with only the words from "shall not date of cessation" in the Act.

131. Publication of notices

Except where otherwise provided in this Act, a notice or any other document required by this Act to be published is duly published if it is fixed, for a reasonable time, in a conspicuous place on or near the outer door of the office of the District Assembly during office hours, and also in any other conspicuous place within the district.

132. Occupier to provide specified particulars

(1) For the purpose of enabling a document to be served on the owner of any premises, a District Assembly may by notice in writing require the occupier of the premises to state the name and address of the owner of the premises.

(2) Where the occupier refuses or wilfully neglects to state the name and address as required under subsection (1) or wilfully misstates the names and address of the owner, the occupier, unless cause to the satisfaction of a Court is shown, commits an offence and is liable on conviction in respect of each offence to a fine not exceeding twenty-five penalty units or to a term of imprisonment not exceeding one month or to both the fine and the imprisonment; and in the case of a continuing offence to a further fine not exceeding one penalty unit for each day on which the offence continues.

PART NINE*Privileges and Immunities***133. Freedom of speech and proceedings in Assembly**

There shall be freedom of speech, debate and proceedings in a District Assembly which freedom shall not be impeached or questioned in a court or a place out of the Assembly.

134. Immunity from proceedings for acts in Assembly

(1) Subject to this section, civil or criminal proceedings shall not be instituted against a member of a District Assembly or an officer of the Assembly in a Court because of anything said by the member or officer in the Assembly or a matter or thing brought by the member or officer in or before the Assembly by petition, motion or otherwise.

(2) Where in the opinion of the presiding member a statement made by a member of the Assembly is prima facie defamatory of a person, the presiding member shall refer the matter for enquiry to the public relations and complaints committee of the Assembly, which shall report its findings to the Assembly not later than fourteen days of the matter being so referred.

(3) Where the committee reports to the Assembly that the statement made by the member is defamatory of a person, the member who made the statement shall at the next sitting of the Assembly, render an apology at the bar of the Assembly, the terms of which shall be approved by the committee and communicated to the person who has been defamed.

(4) Where a member refuses to render an apology in accordance with subsection (3), the presiding member shall suspend that member for the duration of two consecutive meetings of the Assembly.

(5) A member of the Assembly suspended under subsection (4) shall lose the privileges, immunities and allowances as a member of the Assembly and the privileges, immunities and allowances shall be forfeited until the member apologises.

135. Immunity from jury service

A member of the Assembly shall not be required to serve on a jury in a Court or as a member of a tribunal.

136. Immunity from service of process and arrest

(1) A civil or criminal process issuing from a Court or a place out of a District Assembly shall not be served on or executed in relation to a member of the Assembly or an officer of the Assembly while that member or officer is on the way to attending at or returning from a meeting of the Assembly.

(2) A certificate of the presiding member of the District Assembly to the effect that a member was on the way to, attending or returning from a meeting of the District Assembly, is conclusive evidence of attendance at the Assembly.

137. Immunity from publication of proceedings

Subject to this Part, a person is not under a civil or criminal liability in respect of the publication of

- (a) the text or a summary of a report, the papers, minutes, notes or proceedings of a District Assembly, or
- (b) a contemporaneous report of the meetings of the Assembly,

unless it is shown that the publication was made with malice or otherwise in want of good faith.

138. Privileges of witnesses

(1) A person summoned to attend and give evidence or to produce a paper, book, record or any other document before a District Assembly is entitled, in respect of the evidence or the production of the document, to the same privileges as if that person were appearing before a Court.

(2) A public officer shall not be required to produce before a District Assembly a document if the presiding member of the Assembly certifies that

- (a) the document belongs to a class of documents which is injurious to public interest to produce, or
- (b) the disclosure of the contents of the document will be prejudicial to the security of the Republic.

(3) Where there is a doubt as to whether the production of a document referred to in subsection (2) is injurious to public interest or prejudicial to the security of the Republic, the presiding member of the Assembly shall refer the matter to the Supreme Court for determination in accordance with article 135 of the Constitution whether the production or disclosure of the contents of the documents will be injurious to public interest or prejudicial to the security of the Republic.

(4) An answer by a person to a question put by a District Assembly is not admissible in evidence against that person in civil or criminal proceedings out of the Assembly, except proceedings of perjury brought under the criminal law.

139. Contempt of Assembly

(1) An act which obstructs or impedes a District Assembly in the performance of its functions or which obstructs or impedes a member or an officer of the Assembly in the discharge of duties or affronts the dignity of the Assembly or which tends, directly or indirectly, to produce that result is contempt of the District Assembly.

(2) Where an act which constitutes contempt of a District Assembly is an offence under the criminal law, the exercise by the District Assembly of the power to punish for contempt is without prejudice to the institution of proceedings under the criminal law.

PART TEN

Regional Co-ordinating Councils

140. Establishment

There is established for each region a Regional Co-ordinating Council in accordance with article 255 of the Constitution.

141. Composition of councils

- (1) A Regional Co-ordinating Council consists of
- (a) the Regional Minister and the deputy or deputies,
 - (b) the presiding member of each District Assembly and the District Chief Executive of each district in the Region,
 - (c) two chiefs from the regional House of Chiefs elected by the chiefs at a meeting of the House, and
 - (d) the regional heads of the decentralised Ministries in the region as members without the right to vote.

(2) The Regional Minister is the chairman of the regional co-ordinating council.

(3) The regional co-ordinating director is the secretary to the regional co-ordinating council.

142. Functions of councils

(1) Subject to this Act, a Regional Co-ordinating Council shall

- (a) monitor, co-ordinate and evaluate the performance of the District Assemblies in the Region;
- (b) monitor the use of the moneys allocated to the District Assemblies by an agency of the Government;
- (c) review and co-ordinate public services generally in the Region; and
- (d) perform any other functions assigned to it by or under an enactment.

143. Planning functions of councils

(1) A Regional Co-ordinating Council shall perform the planning functions conferred on it by an enactment.

(2) For the purposes of subsection (1), there is hereby established a regional planning co-ordinating unit for each Regional Co-ordinating Council.

(3) The regional planning co-ordinating unit comprises the heads of departments of the Regional Co-ordinating Council which the National Development Planning Commission shall, in consultation with the regional co-ordinating council, appoint.

144. Meetings of councils

(1) A Regional Co-ordinating Council shall meet at least once a year and shall hold any other meetings as it considers necessary, at the times and in the places that may be appropriate.

(2) The Regional Minister shall convene the meetings of the Regional Co-ordinating Council.

(3) The Regional Minister may, by notice to the members of the regional coordinating council, convene a special meeting of the Regional Co-ordinating Council at the time and place and for the purpose specified in the notice convening the meeting.

(4) The Regional Minister shall preside at the meetings of the Regional Co-ordinating Council and in the absence of the Minister the Deputy Minister present shall preside.

(5) Questions at a meeting of a Regional Co-ordinating Council shall be decided by a majority of the members present and voting, and where the votes are equal, the person presiding shall have a second or casting vote.

(6) The quorum at a meeting of the Regional Co-ordinating Council is one-third of the membership of the Regional Co-ordinating Council, excluding the heads of the departments of the Regional Co-ordinating Council.

(7) The validity of the proceedings of a Regional Co-ordinating Council shall not be affected by a vacancy among its members or by a defect in the appointment or qualification of a member.

(8) Except as otherwise provided, the Regional Co-ordinating Council shall regulate the procedure for its meetings.

145. Regional Minister

(1) A Minister of State shall be appointed in accordance with article 256 of the Constitution by the President for each Region.

(2) A Regional Minister

(a) shall represent the President in the Region,

(b) is responsible for co-ordinating and directing the administrative machinery in the Region, and

(c) shall perform any other functions delegated by the President.

(3) The President may, in consultation with the Minister of State for a Region and with the prior approval of Parliament, appoint for the region a Deputy Minister or Deputy Ministers to perform the functions determined by the President.

146. Regional management

(1) *Repealed.*⁸

(2) The officers and staff of the regional co-ordinating council form part of the Local Government Service.

(3) A regional co-ordinating director shall within three months after the end of each financial year prepare an annual report of the work of the Regional Co-ordinating Council in that year and submit the report, after approval by the Regional Co-ordinating Council, to the President and the Minister.

(4) The relationship of the regional co-ordinating director to the Regional Minister shall be that of a chief director to the Minister.

PART ELEVEN

Miscellaneous

147. Obstruction of officers

A person who

(a) wilfully obstructs a member of a District Assembly in the execution of the duties of office, or

(b) being the occupier of premises, prevents the owner of the premises from complying with a requirement of the Assembly,
commits an offence and is liable on conviction to a fine not exceeding fifty penalty units or to a term of imprisonment not exceeding one month or to both the fine and the imprisonment, and in the case of a continuing offence to a further fine not exceeding one penalty unit for each day on which the offence continues.

148. Unqualified person sitting or voting

A person who

(a) is elected or appointed as a member of a District Assembly while not qualified to be elected or appointed and sits or votes in the Assembly,
or

(b) sits or votes in a District Assembly after the seat in the Assembly has become vacant or that person has become disqualified from sitting or voting in the Assembly, knowing or having reasonable grounds for knowing, of the disqualification or that the seat has become vacant,
commits an offence and is liable on conviction to a fine not exceeding two hundred penalty units or to a term of imprisonment not exceeding six months or to both the fine and the imprisonment.

8. By section 36 of the Local Government Service Act, 2003 (Act 656).

The subsection provided that,

"The office of the Regional Co-ordinating Council established under section 26 of the Civil Service Act, 1993 is responsible for regional management and shall perform the functions assigned to it under that Act."

149. Delegation of powers of President or Minister

The President, or the Minister with the prior approval of the Cabinet, may by executive instrument, delegate a function under this Act other than the Minister's functions under section 3, to a public officer subject to the conditions specified in the instrument.

150. Information to the President or Minister

A District Assembly and a member or an officer of the Assembly shall furnish the President or the Minister with the information in relation to their functions under this Act as required by the President or the Minister.

151. Proper account of moneys and properties

(1) A member of the staff of a District Assembly shall at the times during the continuance of the office of the member or within three months after ceasing to hold that office, and in the manner directed by the District Assembly or the Auditor-General, make out and deliver to the Assembly or as the Auditor-General may direct, a true account in writing of the moneys and property committed to the charge of that person and of the receipts and payments, with vouchers and any other documents and records supporting the entries, and list of persons from whom or to whom money is due in connection with that office, showing the amount from or to each.

(2) The member shall pay the moneys due from the member to the District Assembly, or otherwise, as the Assembly or the Auditor-General, may direct.

(3) Where a person refuses or wilfully neglects

(a) to make payment which is required under this section to be made, or

(b) to make out or deliver to the District Assembly or as the Auditor-General may direct an account or a list required under this section to be made or delivered or delivers after three days notice signed by

(i) the presiding member of the Assembly,

(ii) three members of the Assembly, or (iii) the Auditor-General, and

delivered to that person's usual or last known place of residence, or

(c) to make out a voucher or any other document of record relating to the voucher or to give satisfaction in respect of the voucher to the Assembly or as the Auditor-General may direct,

a Court of competent jurisdiction may, on complaint made by the District Assembly or an officer of the Assembly order or require that person to make the payment or delivery of documents or to give that satisfaction.

(4) A person who wilfully neglects to comply with the order of the Court commits an offence and is liable on conviction to a fine not exceeding two hundred penalty units or to a term of imprisonment not exceeding six months or to both the fine and the imprisonment; and in the case of continuing offence to a further fine not exceeding one penalty unit for each day on which the offence continues.

(5) This section does not affect a remedy by action against a person referred to in subsection (4) or that person's surety, but a person shall not be both sued by action and proceeded against under this section for the same cause.

152. Financial interest in contracts

(I) A member of the staff of a District Assembly who acquires a financial interest otherwise than as a minority shareholder in a company in a contract made with or work done or executed for the Assembly commits misconduct.

(2) Subsection (I) does not apply to an interest in a contract or any other work which that person may have as a ratepayer or as an inhabitant of the district.

153. Protection of members and staff

Subject to the Constitution, a member of a District Assembly or a member of the staff of a District Assembly or any other person acting under the direction of the Assembly is not personally liable in respect of anything done in good faith for the purposes of this Act.

154. Recovery of moneys due by way of deduction

(I) Subject to this Act, where a person is indebted to a District Assembly in a specified sum of money, the District Chief Executive may, after consultation with the Attorney-General, authorise the retention by way of deduction or set-off of the amount of the indebtedness out of the sums of money that are due or payable by the Assembly to that person.

(2) Without prejudice to subsection (1), in the case of a member of the staff of a District Assembly the debt owed by that member to the Assembly may, unless the presiding member of the District Assembly directs in writing, be recovered by way of deductions from the emoluments of that person and the Controller and Accountant-General or any other person shall carry out a reasonable request made in writing by the District Assembly for that purpose.

155. Offences by bodies of persons

(I) Where an offence under this Act is committed by a body of persons,

(a) in the case of a body corporate other than a partnership, every member of the governing body of that body corporate and every director, manager, secretary or similar officer of that body shall be deemed to have committed that offence; and

(b) in the case of a partnership, every partner shall be deemed to have committed that offence.

(2) A person shall not be convicted of an offence by virtue of subsection (I) if it is proved that the act in respect of which that person is charged was committed by another person without the consent or connivance of that person and that due diligence was exercised to prevent the commission of that act, as ought to have been exercised having regard to the circumstances.

156. Proof of acts of authority

An authorisation, a notice or any other document purporting to be granted, given or made and an act purporting to be done by a District Assembly under this Act or of an instrument made under it shall be taken to be duly granted, given, made or done by the Assembly without further evidence unless the contrary is proved.

157. Payment of allowances

Model Standing Orders made by the Minister under section 18 may provide for the payment of transport and any other allowances to members of the District Assembly and to persons invited to attend a meeting of the Assembly.

158. Regulations

The Minister may, by legislative instrument, make Regulations for the purpose of carrying this Act into effect.

159. Amendment of Schedules

The Minister may, with the prior approval of Cabinet, by legislative instrument, amend a provision of the Schedules except the Seventh Schedule.

160. Amendment of other enactments

The enactments set out in the Seventh Schedule are amended in the manner indicated in that Schedule.

161. Departments ceasing to exist

*Spent*⁹

162. Interpretation

In this Act, unless the context otherwise requires,

"Auditor-General" includes an auditor or a public officer authorised by the Auditor-General in writing to act in the name and on behalf of the Auditor-General;

"by-laws" means by-laws made under this Act;

"community right of space" means a road, street, footpath, pavement, passenger terminal, parking area, a public right of way, school ground, hospital ground, open space, cemetery, playing field, square, durbar ground, market place, public place of

9. The section provided that,

“(1) Every branch, division or unit of the Departments or organisations specified in the Eighth Schedule to this Act which has been established in the district of Ghana and in existence on the coming into force of this Act, shall cease to exist in the districts.

(2) The functions previously performed by the branches, divisions or units of the departments or organisations specified in the Eighth Schedule to this Act shall be transferred to the relevant departments of the District Assembly.

(3) The members of staff of the branches, divisions or units of the departments, organisations specified in the Eighth Schedule to this Act shall be transferred to the relevant department of the District Assembly and they shall form part of the Local Government Service when established.”

assembly, or a space or ground or an area for public or community use that exists or is so designated in an approved settlement plan or under law;

"Court" means a court of competent jurisdiction;

"district" includes the area of authority of a District Assembly and a municipality and metropolis;

"District Chief Executive" includes the Municipal and Metropolitan Chief Executives;

"district planning authority" means the District Assembly;

"electoral area" means the local government electoral area specified in the Schedule to each instrument establishing a District Assembly;

"functions" include powers and duties;

"general rate" has the meaning assigned to it by subsection (2) of section 96;

"Minister" means the Minister responsible for Local Government;

"nuisance" means any activity, operation, works, action, neglect or an effect of it on, in, under or over land which is offensive, injurious or prejudicial to amenity, public health, public safety, public peace, public convenience or the local or national economy;

"physical development" includes the carrying out of building, engineering, mining or any other operations, exiting use of land or building and the subdivision of land, the disposal of waste on land including the discharge of effluent into a body of still or running water and the erection of advertisement or other hording;

"prescribed" means prescribed by this Act or the Regulations;

"rating authority" means the District Assembly for the district concerned;

"Regulations" means Regulations made under this Act;

"replacement cost" has the meaning assigned to it by subsection (10) of section 96;

"serviced land" means land on which infrastructural services including road, drainage system, water and other utilities have been provided;

"session" means a series of meetings of a District Assembly within a period of twelve months;

"special rate" has the meaning assigned to it by subsection (2) of section 96;

"traditional authority" means a House of Chiefs or a councilor body established or recognised under customary law.

163. Repeals and savings

*Spent*¹⁰

164. Coming into force of sections 38 and 161

The Minister shall, by legislative instrument, prescribe the date for the coming into force of sections 38 and 161.1

SCHEDULES

FIRST SCHEDULE

[Section 38]

Departments under Metropolitan. Municipal and District Assemblies

Metropolitan	Municipal	District
I. Central Administration Department	I. Central Administration Department	I. Central Administration Department
2. Finance Department	2. Finance Department	2. Finance Department
3. Education, Youth and Sports Department	3. Education, Youth and Sports Department	3. Education, Youth and Sports Department
4. Metropolitan Health Department	4. Municipal Health Department	4. District Health Department
5. Waste Management Department	5. Waste Management Department	5. Waste Management Department
6. Agriculture Department	6. Agriculture Department	6. Agriculture Department
7. Physical Planning Department	7. Physical Planning Department	7. Physical Planning Department
8. Social Welfare and Community Development Department	8. Social Welfare and Community Development Department	8. Social Welfare and Community Development Department

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10. The section provided that,

"(I) The following enactments are by this section repealed:

- Local Government Law, 1988 (P.N.D.C.L. 207);
- Local Government (Amendment) Law, 1990 (P.N.D.C.L.. 235);
- Local Government (Amendment) (No.2) Law, 1990 (P.N.D.C.L. 272); and
- Local Government (Amendment) Law, 1993 (P.N.D.C.L. 306).

- (2) Notwithstanding the repeals under subsection (I) of this section any statutory instruments made or continued in existence under any of them and in force immediately before the commencement of this Act, shall continue in force as if made under corresponding provisions of this Act.
- (3) Any by-law or instrument (including building Regulations) or any other thing made or done by any local authority or other body charged with the performance of local government functions in the district of a District Assembly or any part of it and in force immediately before the commencement of this Act shall continue in force in that district or part of it as if made or done under this Act.
- (4) Notwithstanding the repeal under subsection (I) the District Assemblies in existence immediately before the coming into force of this Act shall continue in existence until the election and appointment of new District Assembly members."

II. It does not appear that the Instrument has been made.

Local Government Act, /993FIRST SCHEDULE *continued*

Metropolitan	Municipal	District
9. Natural Resources Conservation Department, Forestry, Game and Wildlife Division	9. Natural Resources Conservation Department, Forestry, Game and Wildlife Division	9. Natural Resources Conservation Department, Forestry, Game and Wildlife Division
10. Works Department	10. Works Department	10. Works Department
11. Industry and Trade Department	11. Industry and Trade Department	II. Industry and Trade Department
12. Transport Department	12. Transport Department	12. Transport Department
13. Budget and Rating	13. Budget and Rating	13. Budget and Rating
14. Disaster Prevention Department	14. Disaster Prevention Department	14. Disaster Prevention Department
15. Legal Department	15. Legal Department	15. Legal Department
16. Urban Roads	16. Urban Roads	16. Urban Roads

SECOND SCHEDULE

[Section 62]

- Mailers which may be included in Building By-laws I.* The making and maintenance of streets for the purpose of giving access to premises.
2. The amount of space surrounding new buildings and buildings which are to be extended or altered, so as to ensure free circulation of air.
 3. Building lines and the layout of buildings.
 4. The level of the ground floor of buildings.
 5. The lighting and ventilation of buildings, the height of buildings and the dimensions of rooms and corridors.
 6. Reducing the risk of fire in buildings and ensuring sufficient means of exit from new buildings in the event of fire.
 7. Preventing the construction of buildings and other structures which would be a disfigurement to the town or neighbourhood or which would not be in keeping with the architectural character of the neighbourhood and the execution of a work which would tend to make existing buildings and structures a disfigurement to the town or neighbourhood or which would not be in keeping with the architectural character of the neighbourhood.
 8. The repair and renovation of buildings and other structures, and compelling necessary repairs and renovations to buildings and other structures, to be carried out.
 9. The certification of dwelling houses as having been constructed in accordance with requirements of by-laws made under section 62 of this Act as a condition precedent to the habitation of the houses.
 10. The construction of hoardings and similar structures and buildings. **11.** The use of proper building scaffolding, hoardings, machinery and appliances in connection with the construction, extension, alteration, repair and renovation of buildings and other structures. **12.** The conditions to be satisfied by a site for a building or for a class of building.
 13. Sanitary arrangements and conveniences, of, or in connection with, new buildings.
 14. Cutting into, laying and pulling down. a work suspected to have been executed in contravention of any by-laws made under section 62 of this Act or a permit granted under the by-laws.

SECOND SCHEDULE-continued

- 15. The designation of streets as shopping streets or business streets, and prescribing special requirements to be satisfied in respect of buildings constructed in them.
- 16. The drainage of streets, lands, compounds and new buildings.
- 17. The levels, width and construction of streets.
- 18. The construction of wells.
- 19. The preservation of trees and other natural amenities, the taking of steps to enhance the scenic beauty of the neighbourhood, the regulation of gardening and the care and conservation of open spaces.
- 20. The period of duration of a permit provided for under any by-laws and the extension of such period, and for the revocation of such permit if the construction of or the execution of the work to which it relates is not begun within a time specified in such permit.
- 21. The refusal of a permit to an applicant who has not completed a building or a work under a permit previously granted to the applicant.
- 22. Prescribing the forms to be used.
- 23. Prescribing the fees to be paid in respect of a matter or thing prescribed by by-laws.
- 24. The removal or alteration of an obstruction or a projection likely to cause danger or inconvenience to persons using a street.
- 25. The giving of notices.
- 26. The deposit of plans, section, and specifications and other particulars by a person intending to layout streets or to construct, extend, alter, repair or renovate buildings.
- 27. Inspection by specified officers and for the maintenance of building agents on the sites of works and the keeping of proper plans of the sites.

THIRD SCHEDULE

[Section 64]

Notice under Subsection (2)

TO

TAKE NOTICE THAT you are hereby required on or before the day of 20* by a statement in writing under your hand or the hand of some person duly authorised in that behalf by you and served upon the District Chief Executive to show cause, why (a)..... which has been constructed! executed in contravention of (b) should not be (c)

Dated this day of , 20*

.....
District Chief Executive or Other Officer

Note:

- (a) Give adequate particulars of old building, structure or work;
- (b) specify the by-laws or condition of permit contravened;
- (c) state whether building, structure of work is to be removed, altered or pulled down, and in the case of alteration give adequate particulars of alteration required to be made.

FOURTH SCHEDULE
[Section 76]

Vehicle Licences-Description of Vehicles

A cart, truck or wagon not propelled by mechanical power and used primarily for the conveyance of goods and provisions of other services except a wagon, truck or carriage used on government railway.

A bicycle, other than a bicycle belonging to an establishment or department of state or the Military Force or Police Service or other cycle not propelled by mechanical power.

FIFTH
SCHEDULE
[Section 77]

Entertainment Licences

Concerts, musical or theatrical performances, video shows, cinemas, fairs, circuses, dances, discotheques and other entertainments to which admission is to be obtained on payment of money or reward, except where the whole proceeds are being devoted to charity;

- (i) Billiards
- (ii) Horse-racing meetings.

SIXTH SCHEDULE
[Section 86]

Revenue of Local Government Bodies

- I. Entertainments duty under the Entertainments Duty Act, 1962 (Act 150).
2. Casino revenue under the Casino Revenue Tax Act, 1973.12
3. Betting tax under the Betting Tax Act, 1965 (Act 268).
4. Income Tax Registration of Trade, Business, Profession or Vocation Law, 1986.13
5. Gambling tax under the Gambling Machines Act, 1973.14
6. Rates and levies:
 - Levies on crops other than cocoa, coffee, cotton and shea.
7. Fees:
 - (i) Cattle pounds;
 - (ii) Conservancy;
 - (iii) Slaughter houses;
 - (iv) Market dues;
 - (v) Market stalls/stores;
 - (vi) Lorry park dues;
 - (vii) Advertisements;

12. N.R.C.D.200.
- 13.P.N.D.C.L.156.
14. N.R.C.D.174.

SIXTH SCHEDULE-continued

- (viii) Trading;
- (ix) Kiosks;
- (x) Restoration of conservancy service;
- (xi) Graveyard receipts;
- (xii) Bread bakers;
- (xiii) Chop bars;
- (xiv) Corn mills;
- (xv) Dressing stations.

8. Licences:

- (i) Dog licences;
- (ii) Hawkers;
- (iii) Extension of hours;
- (iv) Hotels and restaurants;
- (v) Beer and wine sellers;
- (vi) Petroleum installations;
- (vii) Palm-wine sellers;
- (viii) Akpeteshie distillers/sellers;
- (ix) Herbalists;
- (x) Taxi cabs;
- (xi) Lorry parts overseers;
- (xi!) Taxi drivers (driving licence);
- (xiii) Self-employed artisans;
- (xiv) Fishing tolls;
- (xv) Births and deaths.

9. Taxes chargeable on the income of the following categories of self-employed persons:

- (a) Spare parts dealers;
- (b) Chemical sellers;
- (c) Tailors and dressmakers;
- (d) Sandcrete blocks manufacturers;
- (e) Musical spinners;
- (j) Radio and television repairers;
- (g) Gold and silver smiths;
- (h) Drinking bar operators;
- (i) Professional photographers;
- U) Chopbar keepers and cooked food sellers;
- (k) Butchers;
- (I) Refrigeration and air conditioning workshop owners;
- (m) Hairdressers;
- (n) Garage owners;
- (O) Video operators;
- (P) Cornmill owners;
- (q) Co-operative distillers;
- (r) Scrap dealers;
- (s) Livestock breeders and traders;

SIXTH SCHEDULE-continued

- (t) Traders;
 - (u) Liquor sellers.
10. Miscellaneous:
- (i) Town hall/community centre receipts;
 - (ii) District hearse hiring;
 - (iii) Dislodging of latrines;
 - (iv) Hire of bulldozers/grader;
 - (v) Collection of sand/gravel/stone;
 - (vi) Slot machines;
 - (vii) Stool land revenue;
 - (viii) Toilet receipts.

SEVENTH SCHEDULE

[Section 160]

Enactments Amended

Mosquitoes Ordinance (Cap. 75)

In section 2, for the definition of "Sanitary Authority" substitute the following:

"Sanitary Authority" means the Medical Officer of Health or Sanitary Inspector for any area in which a District Assembly is established under the Local Government Act, 1993 (Act 462).

In section 3 (I), for "Sanitary Officers, the Medical Officers of Health" substitute "Sanitary Authority."

Infectious Diseases (Cap. 78)

In section 2, in the definition of "Sanitary Inspector" for "District Assembly established under the Local Government Law, 1988 (P.N.D.C.L. 207)" substitute "District Assembly established under the Local Government Act, 1993 (Act 462)".

Marriage Ordinance (Cap. 127)

In section 2, to the definition of "Council" add, "and includes the area of authority of a District Assembly"; to the definition of "Registrar" add "and includes an officer of the District Assembly designated for the purpose by the District Chief Executive".

Interpretation Act, 1960 (C.A. 4)

In section 32 (I) for the definition of "Local Authority" substitute the following:

"local authority" means a District Assembly or other authority established under the Local Government Act, 1993 (Act 462) or any other authority established in accordance with that Act";

"local government council" means a District Assembly or any other council established under the Local Government Act, 1993 (Act 462);"

SEVENTH SCHEDULE-continued

Rent Act, 1963 (Act 220)

In section 36, for the definition of "Council" substitute the following:

"Council" means District Assembly or any other council established under the Local Government Act, 1993 (Act 462).

Registration of Birth and Deaths Act, 1965 (Act 30 I)

In section 4 I, to the definition of "district" add "and includes the area of authority of a District Assembly"; to the definition of "Registrar" add "and includes an officer of the District Assembly designated for the purpose by District Chief Executive".

In section 44, add, "and to the area of authority of every District Assembly, which shall for the purposes of this Act be deemed to have been specified by the Minister by legislative instrument made under this section".

EIGHTH SCHEDULE [Section 161]

Departments or Organisations Ceasing to Exist in Districts

- (i) Departments of Social Welfare;
- (ii) Department of Community Development;
- (iii) Department of Town and Country Planning;
- (iv) Public Works Department;
- (v) Department of Parks and Gardens;
- (vi) Departments of Rural Housing and Cottage Industries; Births and
- (vii) Deaths Registry;
- (viii) Forestry Department;
- (ix) Controller and Accountant-General's Department;
- (x) Office of the District Medical Officer of Health; Department of Feeder
- (xi) Roads;
- (xii) Departments of Animal Health and Production; Fisheries Department;
- (xiii) Agricultural Extension Services Division;
- (xiv) Crops Services Division;
- (xv) Department of Agricultural Engineering;
- (xvi) Office of the District Sports Organiser;
- (xvii) Office of the National Youth Organising Commission; Department of
- (xviii) Co-operatives;
- (ixx) National Fire Service;
- (xx) Ghana Library Board;
- (xxi) Department of Game and Wildlife.