

XIV.—1924—1925.

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# REPORT

ON THE

OBJECTIONS LODGED WITH THE  
COLONIAL SECRETARY

AGAINST

THE APPLICATION OF THE MUNICIPAL  
CORPORATIONS ORDINANCE, 1924,

TO



THE TOWN OF ACCRA

WITH

MINUTES OF EVIDENCE.

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Ordered by His Excellency the Governor to be Printed.

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GOLD COAST:

Government Printing Office, Accra.

1925.

Price 2s.

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The Municipal Corporations Ordinance 1924 (No. 29 of 1924) was passed by the Legislative Council on the 30th July, 1924, it received the Acting Governor's assent on the 30th August, 1924, and was published on the 23rd September, 1924, in *Gazette* No. 77 of 1924.

2. It is provided by section 186 of Part IX of the Ordinance that the Governor may, subject to a Resolution of the Legislative Council, apply the Ordinance to any town of the Colony provided that notice of such Resolution was published in the *Gazette* not less than two months before such Resolution is moved in the Legislative Council. In virtue thereof a Notice in the following terms was published on the 13th September in *Gazette* No. 71 of 1924, and again on the 23rd September, 1924 in *Gazette* No. 77 of 1924 (i.e. the same *Gazette* in which the Ordinance appeared) :—

GOVERNMENT NOTICE.

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1. Under and in accordance with the provision of sub-section (2) of section 186 of the Municipal Corporations Ordinance, 1924, Notice is hereby given that it is proposed to move a Resolution in the Legislative Council to authorise the Governor to issue a Proclamation applying the Municipal Corporations Ordinance, 1924, to the town of Accra.

2. If the Ga Mantse or any other interested party objects to such proposed application, he must lodge with the Colonial Secretary, not later than one month after the date of this issue of the *Gold Coast Gazette*, a written notification of his objection, in which should be specified the grounds on which the objection is founded.

(Signed) J. C. MAXWELL,  
*Colonial Secretary.*

3. On the 3rd September, 1924 Senior Asafoiache C. B. Nettey of the Gbese quarter of Accra forwarded to the Colonial Secretary a copy of a telegram which he had despatched to the Secretary of State for the Colonies on behalf of the "aboriginal inhabitants and other rate payers including Wulomei and Asafoiachemei of Accra and Christiansborg" asking that (a) the Ordinance be not applied and (b) that His Majesty's assent thereto be withheld pending receipt of a Petition. This Petition was received on the 10th October and on the 28th October a further communication was received from Asafoiache Nettey transmitting a statement of the grounds of objection urged by him and his co-signatories against the application of the Ordinance to the town of Accra. Meanwhile the Ga Mantse had, by a letter dated the 12th September, 1924, requested that further action with respect to the Ordinance be suspended until his chiefs and people had submitted their views regarding it; the Osu Manche had on the 7th October, 1924 submitted a Petition from his chiefs and people against the application of the Ordinance to Christiansborg, and the Manche of James Town had lodged a Petition dated 22nd October, 1924, from certain "citizens, house-owners and interested parties" suggesting a number of amendments to the Ordinance "to make it acceptable to the members of the community."

4. In view of these objections the Governor on the 15th November, 1924, appointed me as a Commissioner under section 186 (4) of the Ordinance to inquire into and report thereon. The Inquiry, which was conducted in public, commenced at Accra on the 20th November and sittings were held on that day as well as on the 21st, 22nd, 24th and 25th of that month in order to give the Petitioners ample opportunity of laying their views before me.

5. I have, for the sake of clearness, reported separately and in detail upon all the objections raised by each set of Petitioners but it will be convenient if I deal, firstly, with an objection which was common to all and occupied a prominent place in each Petition, *viz.*: that at present the financial condition of the inhabitants of the town of Accra is such that they are unable to assume either the "fresh burdens" or the "hardship" (I quote the expressions used in the petitions) of carrying out the new scheme of municipal government.

6. Much evidence was adduced in support of the contention that the people of Accra are suffering from financial depression. The Osu Manche pointed out that there is no trade in Christiansborg whereby the people can earn their living, that the European merchant no longer buys cocoa from the middleman but deals direct with the farmer in the bush, that a former lucrative occupation of conveying cocoa in carts from the railway station in Accra to the various private sheds has been killed by the mechanical transport introduced by Messrs. Elders Road Transport Co., and that carpenters, tailors, blacksmiths, etc. are thrown out of employment by the instruction given in these trades in Ussher Fort Prison. The spokesman for the signatories to Asafoiache Nettey's Petition repeated some of these complaints and added that all the better private houses in Accra are heavily mortgaged and cannot be sold by the Banks as there are no purchasers, that large number of boys (the figures mentioned were 500 to 600 per annum in Accra) leave school and can find no employment, that every firm displays a board marked "no vacancy," that since the Prison Department no longer buys kenke from the market women the latter cannot earn their living, and that women who formerly purchased cloths in Accra and traded with them in the "bush" find the prices in "bush" stores even lower than in Accra.

7. From enquiries made by me it appears to be the fact that at present there is among the residents of Accra considerable financial stringency. The Town Clerk informs me that numerous ratepayers are in arrear with their rates, that action to compel payment is pending in numerous cases and that conditions in this respect are distinctly worse than they were twelve months ago. The Market Clerk also states that business in the Salaga Market (Accra) is unusually slack and that the receipts from market tolls have accordingly fallen off. Further, it appears that the number of building permits granted shows a diminution and that many new houses have been left in an unfinished state, *e.g.* in Adabraka, because the owners have not got the means to complete them.

8. While, therefore, I am of opinion that it is the case that at present the people in Accra are not as well off as they were, say, one or two years ago my inquiries lead me to the conclusion that this is due partly to the collapse of the building boom which set in in 1919 and partly to the fact that the people have not yet fully adjusted themselves to the transformation caused by the recent development in mechanical transport and the provision of motor roads. It is true that many Africans now possess their own motor lorries and thereby share in the very great road traffic which has sprung up but many people who could afford a mule cart in the past find the purchase of a motor lorry quite beyond their means. Again, the motor lorry has undoubtedly deprived numerous African cocoa buyers (middlemen) of their means of livelihood owing to the creation of a new class of large cocoa contractor, often a European,

who lives in the heart of the cocoa producing country and will engage to secure thousands of bags of cocoa and deliver them at the nearest railway station. It is, in short, the inevitable march of progress, the increase in efficiency and the development of labour-saving devices which, by throwing numbers of people out of employment, are the cause of local depression. To-day the sufferer is, largely, the literate class, yesterday it was the thousands of inarticulate labourers who obtained a livelihood by rolling casks of cocoa and palm kernels along the roads. Previous local experience shows that the present phase is a passing one and the flourishing condition of the cocoa industry offers the unemployed the necessary opportunities for re-assimilation.

9. Another point which is usually lost sight of is the impossibility of either Government or the European trading community giving employment to all those who annually pass through the schools of the Colony. In the past, owing to the small number of schools and the insignificant proportion of the youth of the country which attended them, there was a chronic insufficiency of clerks available for the Public Service and the Mercantile community—an insufficiency which resulted in the services of every boy who had passed the Seventh Standard being eagerly competed for. Nowadays things are very different. A few statistics will make this clear. In 1903 there were in the Gold Coast and Ashanti 139 Government and Mission Schools on the Assisted List with 13,955 pupils. In 1923 the corresponding figures were 229 schools and 33,110 pupils. The annual surplus in the supply of educated youths can only be absorbed by private enterprise either in the form of trade or of manual labour. That the dignity of labour is gradually being recognised can already be seen in the Keta-Ada District where many fishermen, weavers and farmers although literate are nevertheless not too proud to make their living in the same way as their fathers did before them.

10. I will now set forth the objections to the Ordinance put forward by the various petitioners.

11. The Osu Manche, who appeared with about seventy followers dwelt at length upon the poverty of his people and urged that the present house and land rate is too heavy. As additional reasons for his disapproval of the new Ordinance he stated:—

- (a) that under the Ordinance the Municipal Council could take some of his goods when he died and leave only "small" for his family.

This is apparently a misconception which has arisen over the meaning of section 122 (a) wherein the Property Transfer Duty is established. This section lays it down that the Duty is payable in the case of transfer *inter vivos* of real or lease-hold property and in respect of the creation of leasehold interests in premises.

- (b) That young girls and men giving a concert will be taxed and that chiefs will have to pay for a licence to beat their own drums.

This refers to section 122 (g) and the Eighth Schedule to the Ordinance. The Schedule imposes a licence fee for certain entertainments, including concerts, to which admission is charged for except where the proceeds are devoted to charity. These fees range from £1 per day to £7 per half year and £12 per year. This tax is a new one and on that account alone is bound to be unpopular. It was originally suggested by a prominent native of Accra (now deceased), approved by the Town Councils Committee and passed by the Legislative Council in which, moreover, none of the African members opposed it. The history of the fee for a licence to play a drum is similar to the above. In this case chiefs' drums used on recognised ceremonial occasions are exempt from the fee—one of 2/6 per day—and it was on the suggestion of the African members of the Legislative Council that this exemption was granted.

- (c) That a man wanting to borrow money from a friend will first have to tell the Council.

This arose from a misunderstanding of section 122 (d) which imposes a licence of £12 half-yearly and £20 yearly on persons carrying on the business of money-lending. It is clear from the wording of the sub-section that the licence is only required by someone who "exercises, carries-on or practises the business or trade" of money-lending, *i.e.* by one who regularly depends for a whole or a part of his livelihood from the profits accruing therefrom, and that it is not intended to, and does not, apply to a non-professional money lender lending money to a friend in embarrassed circumstances.

- (d) That the Council will take over the making of plans of buildings.

This refers to section 122 (i) and to the Tenth Schedule wherein a charge of one per cent. on the estimated cost is made on the preparation by the Council of every plan for buildings estimated to cost not more than £500. This fee was unanimously approved by the three African members of the Town Council Committee (Messrs. E. J. P. Brown, J. Glover Addo and T. Hutton-Mills), the fee of one per cent. is described by the Committee as a "nominal" one and the intention in introducing it was to save the prospective "builder exorbitant fees which he would otherwise have to pay to architects." The effect would be to protect the poorer class of person who desires to build a small house.

- (e) That a Mayor in the town will not "agree" with our constitution—whether he is an European or an African.

There appears to be a general impression that the title "Mayor" will confer a degree of independence upon the (African) holder thereof *vis-a-vis* the local chiefs which will result in the belittlement and eventual supersession of the latter. The title is a new one to the Gold Coast and the proposal to give it to a "commoner" has clearly wounded the susceptibilities of the chiefs and their supporters. I am of opinion that the creation of an elected African Mayor in Accra upon whom will rest the responsibility of carrying out the duties imposed by the Municipal Corporations Ordinance—duties which, being founded upon the British conception of municipal government, do not trespass further upon the local native constitution than those already overtaken by the present Town Council—will not derogate from the legal and constitutional position of the local chiefs who have up to the present controlled the election of members of the Town Council and can equally well do so in the future. Moreover, the appointment of the Head Chief of a Division, within which a municipal corporation is situated, as an Extraordinary Member of the Council with the power to address any meeting is an additional safeguard against the rights and privileges of the local native authority being ignored or overlooked. In one point only are their fears, perhaps, justified and that is in the issue of licences to chiefs to play their drums on other than ceremonial occasions. Here, in the exercise of his discretion, a Mayor might refuse to grant a licence—a situation which would be regarded as intolerable by a chief.

- (f) That the town has not been provided with a representative on the Town Council and that the inhabitants have been kept in the dark as regards the deliberations of the said Council.

Osu has at present no representative on the Town Council—a disadvantage which must be ascribed to the apathy of the rate payers in the town. In the past Osu was, however, often well represented; thus from 1911 to 1914 and from 1918 to 1920 two of the four elected members lived in Osu, and if these failed to keep their constituents informed of the work done in the Council the remedy lay in the hands of the electors who, if they felt strongly on the matter, could have elected others in their stead. Perhaps the local Press should also shoulder some responsibility in this matter as in Cape Coast where the newspapers usually publish Reports of the Cape Coast Town Council Meetings.

12. It remains to add that the objections recorded in the Osu Manche's Petition were similar to those advanced at the meetings which I held with him. His Petition was signed by 43 persons of whom 18 only are ratepayers. I pointed out to the meeting that 72 persons at present paying rates in Osu would be exempt from rates under the new Ordinance but the Manche and his followers maintained their opposition to its application to their town.

13. Asafoache Nettey's first Petition of the 10th October, 1924 asks that the Municipal Corporations Ordinance may be recommended for disallowance by His Majesty. This request is based upon the following grounds:—

- (a) That, contrary to the practice of the Government as to proposed legislation, the Bill was made into law without any notification in the *Gold Coast Gazette*.

The question as to what is the "practice" of the Government as to the gazetting of proposed legislation is an unimportant one but the question as to whether the procedure laid down with respect thereto has been strictly observed and, if not, whether any omission which

may have occurred therein is fatal to the measure is a subject upon which I do not feel myself qualified to express an opinion beyond suggesting that section 4 of the Colonial Laws Validity Act, 1865 (28 and 29 Vict. C.63) possibly cures any defect in procedure which may be discovered :—

- (b) That none of the illiterate traders and owners of considerable property were called upon to give evidence before the Town Councils Committee.

This appears to be a fact, but it should be remembered that while it is the practice of Government to communicate with the "illiterate masses" through their own properly elected and accredited representatives, *i.e.*, their Chiefs, it is open to anyone to bring his views on any matter affecting him directly to the notice of Government.

- (c) That the evidence given by Chiefs has not been published or interpreted to the illiterate masses so as to give them an opportunity of considering whether such evidence accurately represents the opinion of the people.

The Chiefs examined as witnesses were, I understand, called to give evidence in their capacity as chiefs and not in the capacity of private persons. The nature of the evidence given by them bears this out. Under native custom a chief summoned for such a purpose should first discuss with his councillors the evidence which it is proposed he should tender and, after hearing their views, he is regarded as being "fully instructed" and in a position to represent his chiefs and people at the forthcoming meeting. At the latter he will be attended by his linguist, by some of his councillors and perhaps even by some of his chiefs and upon these followers will devolve the duty of seeing that the views agreed upon are faithfully expounded by him. That the chiefs who gave evidence did in fact accurately convey the sense of the policy laid down for them is proved by the fact that the last date upon which an Accra chief gave evidence before the Town Council Committee was the 4th May, 1921, that the Report of that Committee has been published since 1923, yet the first protest against the value as well as the veracity of the evidence given by the chiefs is only entered on the 10th October, 1924, and even then it only appears as a side-wind in a Petition against the Ordinance now under discussion. It is, further, significant to find that the Osu Manche, who gave evidence before the Committee on the 3rd May, 1921, now also joins in questioning the value of his own statements.

- (d) That the Wulomei (or fetish priests), namely the Sakumo, the Nai and the Korle Wulomei as well as the Manchemei of all the quarters of Accra, excepting the Ga Manche, most emphatically and categorically deny that they or any of them were ever present at any Mass Meeting at Accra or elsewhere at which the Resolution set forth at page 9 of the Report of the Town Councils' Committee and there alleged to have been moved by the Ga Manche was either moved or carried.

The Resolution referred to reads as follows :—

"After hearing the Government's pronouncement regarding the proposed re-organisation of Town Councils in the Gold Coast Colony we do hereby resolve to support heartily the Government's proposals which have our sympathy, and we pledge ourselves to do all in our power to assist the furtherance of any re-organisation of municipal administration on the lines as laid down in *Gazette Extraordinary* No. 4 of 1921. Provided always that the proposed re-organisation does not in any way infringe upon the rights, duties and privileges of the chiefs of the Colony and native custom."

The Minutes of the Mass Meeting show (a) that the Ga Manche was present thereat also the Manchemei of the following quarters of Accra, *viz.*, of James Town, Akumaje and Gbese with the Wulomei of the Sakumo, Korle and Nai fetishes, (b) that the Resolution was moved by the Ga Manche "as read and interpreted" to the Meeting and seconded by (the late) Mr. C. J. Bannerman "supported by Sakumo, Korle and Nai priests" and (c) that it was unanimously agreed to. The accuracy of the above Minutes is corroborated by Africans who were present at the Mass Meeting and it was due to the honourable refusal of the Ga Manche to subscribe to a Petition containing such a palpable untruth that an attempt was thereupon made to destool him.

- (e) That it very much appears as if the Government were convinced that if the passing of the Ordinance had been deferred so that it might come before the re-constituted Legislative Council it would never be passed.

The grounds upon which this assertion is based are not stated; it is, accordingly, impossible to say whether it is to be regarded merely as a groundless hypothesis. If, however, the re-constituted Legislative Council would in fact "never pass" the Ordinance then it is only logical to assume that it will, equally certainly, repeal it—which reduces this objection to an absurdity.

- (f) That until the Legislative Council is re-constituted the Municipal Council is not likely to be allowed much opportunity to oppose government proposals placed before the Council through the municipal officers who are to be appointed by the Governor.

This objection appears to be due to a misconception of the functions of a Municipal Council and of the Legislative Council. The freedom of discussion in either the existing Town Council or in the proposed Municipal Council is in no way controlled by the Legislative Council. The Rules for Meetings and Proceedings of Council contained in the First Schedule to the Ordinance make it quite clear that a majority of the members of the Municipal Council is the final authority which can decide all competent questions coming or arising before it and that the Municipal Council is untrammelled in the discussion of any business brought before it.

- (g) That the Petitioners are opposed to any form of municipality which will set up an African mayor or other official who has no place in, and is not subordinate to the head of, the aboriginal political and social organisation because the result thereof will be that the municipality will develop carrying the whole of the people with it and leaving behind the aboriginal political and social system, which cannot participate in the development of the municipality, the latter remaining a foreign institution incapable of being assimilated.

This objection has already been dealt with above in paragraph 11 (e).

14. This Petition as well as the next one is signed by 131 persons of whom 87 are rate payers.

15. Asafoache Nettey's second Petition of the 10th October, 1924, objects to the moving of the proposed Resolution in the Legislative Council applying the Ordinance to the town of Accra. After alluding to the financial condition of the people of Accra and the unemployment among boys leaving school it is stated :—

That a change in the present form of Town Council is not at this time desired by the people, that is, the masses who will have to pay the rates and taxes that will support the Municipality which is being now sought to be established at Accra.

This is a most disappointing statement in view of the fact that the Ordinance for the first time gives the ratepayers control over their own affairs but owing to the studied misrepresentation to which the provisions of the Ordinance have been treated it undoubtedly represents the present opinion of these masses.

16. At my Meeting with the signatories to Asafoache Nettey's Petitions it was urged :—

That there are not sufficient educated men in Accra connected with the stools capable of undertaking the responsibility of Municipal administration.

This objection is really the same as 11 (e), with the exception that the Petitioners are apparently only prepared to consider the Ordinance when all the Accra chiefs as well as their immediate followers are educated. Such an attitude is bound to do infinite harm to the Accra stools. It amounts to an admission that, while parts of the community have advanced, the Chiefs and those connected with the stools have remained in a state of stagnation. It is a negation of the progress in education illustrated in paragraph 9 above while it ignores the fact that not only the present Ga Manche but two of his immediate sub-chiefs in Accra are literate.

17. The Manche of James Town's Petition is the most important of those which have been received and it contains detailed suggestions for numerous amendments to the Ordinance. It appears that the imposition of new licences, and more particularly the fee, payable therefor, as well as the introduction of new scales of fees payable for licences issued under the Town Councils Ordinance are regarded as "seriously prejudicing, curtailing and restricting not only the rights and interests of the community" but as "interfering with their privileges and freedom as would be electors and officers of the Body Corporate." The signatories also state that they are "consciously of the opinion that their rights and freedom will be affected by the Ordinance." Such a view of the effect of direct taxation may seem strange to a European but it must be remembered that the average Gold Coast native is quite unused and unreconciled to this form of assessment. He is quite prepared to buy a postage stamp and to pay the customs duty on a parcel reaching him from abroad as he receives something tangible for his outlay; but to be compelled to part with his money for (as he believes) nothing—that is quite beyond him. He considers himself a victim of injustice and regards each further payment as a hardship. It is this attitude which, I think, accounts for the exaggerated language employed in the passages quoted above.

18. It is noteworthy that the Petitioners state that they agree in principle to the establishment of a municipality in Accra but that the Ordinance requires drastic amendments as they consider it to be too elaborate for the community in its present stage of development. This brings me to the various amendments which the Petitioners suggest should be made to the Ordinance.

19 (a). The first objection, *i.e.*, that the nominated members of the council would approximate one-half of all the members, proceeds on a misapprehension as to the number which would constitute the Council in Accra. For Accra there would be 15 elected members, five Government nominated members and two members nominated by the Chamber of Commerce, *i.e.*, 22 members in all. This gives the elected members a majority of 15 to 7, *i.e.*, one of over 2 to 1.

(b) Under section 12 (1) the Petitioners ask that a Ward should be given a second opportunity of electing a Councillor before the Governor exercises his power of nominating one for such Ward. The section quoted is sufficiently elastic to permit of this.

(c) Section 14 (1). The term of office of three years for Councillors is considered too long and one year as being too short. A two-years term is proposed. The Town Council Committee contemplated the eventual institution of annual elections—one-third of the Councillors retiring every year—and therefore the necessary amendment reducing the term to one of two years might be considered, but the point is an unimportant one.

(d) Sections 15 (3), 43 (1), 44 (1), 86 (2) and (3), 93, 94, 102 (1) and (2), 195, 196 and 200. Objection is raised against the powers conferred in these sections on the Governor and it is suggested that they should be transferred to the Governor-in-Council "as our representative can then put our views before the Council." The expression Governor-in-Council of course refers to the Governor in Executive Council, but it is I understand desired, before action is taken under any of these sections, that the matter should first be debated in the Legislative Council. Why it is considered necessary that these matters should be dealt with so ceremoniously here while most of them are settled executively by the Local Government Board in England I was unable to discover.

(e) Sections 34 (4) (j) and 122 (a). These sections are most strongly objected to and mainly because they impose a duty on real and leasehold property. All the old suspicions concerning legislation affecting land have been re-awakened and the fact that under section 34 (4) the levying of such a duty is only "within the power of the Council," *i.e.*, its imposition is subject to the votes of a majority of the Councillors, has been entirely lost sight of. I found that all explanations concerning the proposed duty, *e.g.*, that it was only payable by people rich enough to invest in real or leasehold property, were of no effect. The duty is undoubtedly very unpopular.

(f) Section 91 (b) (III). The objection that the *proviso* herein is against good conscience and repugnant was not urged before me but it was submitted that the section imposed a double punishment for one offence and was therefore too severe. The section is taken from the corresponding Act in force in England and there is nothing unusual in imposing a double punishment (*e.g.*, both fine and imprisonment) for a single offence—in fact such double punishments are specially provided for in the Criminal Code, the Customs Ordinance, the Arms and Ammunition Ordinance, etc.

(g) Sections 95 (1), 99 and 100 (1). The objections hereto were withdrawn.

(h) Section 99 (3) and (4), 102 (1) and 181 (1). The proposal is that an election petition shall be presented to the Divisional Court instead of to the Police Magistrate's Court and that an appeal shall lie as a matter of right to the Full Court as in ordinary civil suits. It is clear that the costs incurred in proceedings consequent on the presentation of an election petition would be largely increased if the above proposal were adopted. These costs must it is true be borne by the parties to the petition but a part of them may become chargeable against the revenue of the municipality. It is to the interest of the ratepayers as well as of the parties to an election petition that the question raised therein should be decided both speedily and economically and as an appeal is allowed from the Police Magistrate's decision to the Divisional Court on a point of law it would seem that the necessary safeguard is provided for.

(i) Section 103 (3). It is suggested that the Court shall in all cases grant the prescribed certificate. This would, however, be impossible if a witness committed perjury.

(j) Section 122 (c). It is urged that architects and civil engineers should not be required to take out a licence at a cost of £10 per annum as this will discourage people from taking up these professions. Other annual professional licences for which fees are charged are :—

	£	s.	d.
Solicitor.. .. .	3	3	0
Auctioneer .. .. .	20	0	0
Druggist £2 2s, each renewal .. .. .	0	10	0
Public Letter Writer .. .. .	0	10	0

There must be very few architects and civil engineers in Accra and the present lull in the building trade will probably induce some of them to delay taking out a licence.

(k) Section 122 (d). The proposed hawkers' licence of 18/- a year (the present fee is 12/-) has met with a great deal of criticism. It is undoubted that the ordinary trade of hawking, *i.e.* selling foodstuffs in the street, brings but a poor return for the time and work involved whereas it is a great convenience for labourers and other employees engaged in work at a distance from their homes; I need only instance the hawkers who gather outside the Secretariat and at the cross-roads near the East Ridge. There appears to be a suspicion that the object of the fee is not that it shall be a revenue raiser but a means of controlling hawkers for reasons of public health. While I am aware that comparisons between conditions in England and West Africa cannot legitimately be made I think it is of interest to point out that a pedlar's licence in England (a "pedlar" is a hawker who has no horse, etc., to draw his cart) is only 5/- a year and that there are exemptions for the sale of fish, fruit or victuals and for sales at markets, etc. It is also suggested that the licence fee for a pawnbroker or money-lender of £20 a year, or £12 per half-year, should be reduced but no reason is given therefor. The Petitioners informed me however that they considered the fee much too high. In England a pawnbroker pays an annual fee £7 10/- and money-lenders must register themselves, for which a fee of £1 is charged.

(l) Section 122 (g). Practically all the fees mentioned in the Eighth Schedule are objected to, the only exceptions being those charged for theatrical or cinematograph entertainments—which it is desired, however, to see reduced—and the permits to hold a race meeting or a billiard or bagatelle saloon. It is argued that the community has not arrived at the stage when such licences should be required. The annual fee of £20 for permission to use a building as a club, with paying members, in which intoxicating liquor is sold taken in conjunction with the annual spirit licence fee of about £30 seems heavy. In England a club pays 6d. in the £ on purchase of intoxicating liquor but no licence duty.

(m) Section 122 (i). The intention underlying the imposition of the fee for plans prepared by the Council for buildings costing less than £500, contained in the Tenth Schedule, *i.e.* to protect persons wishing to erect small buildings from being charged exorbitant fees, is disregarded by the petitioners who consider that this section and its schedule should be deleted. This matter has already been discussed in paragraph 11 (d) above and I will only add here that the charge laid down for preparing a plan for any building the construction of which is estimated to cost not more than £500 is one per cent. on the estimated cost—a building permit is issued free in such a case. This fee is ridiculously small in comparison with the fees charged in England and also by local architects and there can be no doubt that the schedule would be a great boon to the smaller class of builder in the town. I am under the impression that if the section were amended in such a manner that prospective builders had the option of employing the council's architect at the prescribed rate of fee and that they were not compelled to do so then the object of this provision would be equally readily attained.

(n) Section 124 (2) and (3). The maximum fines of £50 and £25 are considered too heavy. This is a matter of opinion and as some of the licences which have to be taken out cost £20 the proposed reduction of the fines to a maximum of £5 is obviously out of the question.

(o) Sections 132 and 133 (d). The proposal to introduce a graduated scale of Town Rate in place of a fixed one and also, it must be added, the phraseology employed in section 132 in explaining the graduated scale have raised a storm of opposition. It is useless to explain that it is in the power of the elected Councillors to continue imposing a fixed rate and to prevent the graduated scale from being introduced, and explanations that, *e.g.* the rate of one hundred per centum per annum mentioned in sub-section 3 (b) of section 132 means a surcharge of 100 per cent. on the basic Town Rate of five per cent. and not on the annual value of the premises, merely fall on deaf ears. The masses of the people are quite incapable of comprehending the meaning of a graduated scale and the signatories to this Petition are the only ones who have felt themselves able to discuss it. They are told that the scale includes rates of 50 per cent., 80 per cent. and 100 per cent. and that is enough for them. They are not told that premises of a less annual value than £25 remain on the basic rate nor that the surcharges only fall on persons possessed of or occupying the larger premises, *i.e.* on the shoulders of those best able to bear them. The petitioners are unanimous in asking that a fixed rate only be imposed and no other. An Appendix is attached to this Report showing at a glance the effect of the graduated scale on a basic rate of five per cent. in comparison with the fixed rate of five per cent. at present imposed by the Town Council's Ordinance.

(p) Section 166. It is submitted that this section should be deleted as it is believed to serve no useful purpose if the graduated scale of rates is not imposed. This assumption is incorrect. The section is very similar to section 6 of the Town Councils Ordinance and goes but one step further than the latter in that it compels a mortgagee, in addition to the owner or occupier of the premises, to make the prescribed statutory declaration and it also provides for the production of documents in support of a declaration.

(q) Section 168. It is desired that the hours of entry should be between 8 a.m. and 4 p.m. and not from 6 a.m. to 6 p.m. The section is similar to section 8 of the Town Councils Ordinance and I understand that the hours of 6 a.m. to 8 a.m. are necessary hours of entry for the Appraiser because occupiers etc., leave for their work between 7 and 8 a.m. and often do not return until 5 p.m.

(r) Sections 170 and 171. It is suggested that the period within which notice must be given should be extended from fifteen days to one month. There seems to be no reason why this should not be granted as the interests of the Municipality are safeguarded in section 173.

20. This petition is signed by 165 persons of whom 111 are ratepayers. The Ga Manche associated himself with the observations contained in the petition and also asked that the "drastic laws" contained in the Ordinance should be modified.

21. From the above analysis it will be seen that six serious objections are urged against the application of the Ordinance, *viz.* :—

- (1) that the people cannot bear fresh burdens of taxation,
- (2) that the appointment of a Mayor would be inimical to the tribal constitution,
- (3) that there are not sufficient educated men in Accra to carry out the Ordinance,
- (4) that the hawker's licence should be abolished,
- (5) that the duty on a transfer of real and leasehold property is most unpopular,
- (6) that the graduated scale of town rate should be omitted.

22. I have dealt at length with (1) of the last paragraph in paragraphs 6 to 9 above and I will here consider what the position of the bulk of the people would be under the Municipal Corporations Ordinance in comparison with their present position under the Town Councils Ordinance. The main differences lie in the following :—

- (a) The people themselves will have, through their elected representatives, absolute control over the imposition, collection and disbursement of the Town Rate and the various licence fees and duties imposed under the Ordinance.
- (b) The poorest of the poor will continue to benefit by the exemption of the occupier from Town Rate on any premises of the annual value of £5 and under (the present exemption is £5 10/- and under), by the owner of premises of an annual value not exceeding £10 being charged with the rate otherwise paid by the occupier, by the owner and occupier being liable for payment of the Town Rate in equal proportions (at present the occupier alone is ultimately liable therefor) and by the rate being payable half-yearly (at present the full amount must be paid at once).
- (c) Hawkers would have to pay a licence fee of 18/- a year as against 12/- at present and persons wishing to drum would have to pay a licence fee of 2/6 per day (at present no fee is charged).
- (d) The basic Town Rate may, but only with the approval of a majority of the Councillors, be increased to one of 20% (the present rate is 5%).

These are the main financial proposals of the Municipal Corporations Ordinance which would affect the masses. They cannot (with the possible exception of the hawkers' licence) be regarded as onerous in view of the fact that, as pointed in (a) above, the ratepayers themselves control the actions of the Municipal Council.

23. With regard to (2) of paragraph 21, this objection is dealt with in paragraph 11 (e) above. It is in my view based on a fallacy, *i.e.* that native customs and constitutions are both unchanging and unchangeable. Native customs, laws and constitutional rules are here principally founded on precedents; in other words, on decisions taken at some time—possibly a long time ago—in order to meet a hitherto unprecedented event. Such customs, laws and rules were accordingly themselves innovations when they were first introduced and they prove that the doctrine of immutability is foreign to the political sense of the peoples of this country. Tribal constitutions are, in fact, as subject to change in Africa as elsewhere—one has but to observe the wide adoption of Akan constitutional customs, such as military wings, destoolment etc., by non-Akan tribes to be convinced that the creation of a Mayor in a town will not necessarily spell disaster to the constitution of a tribal division and that the former possesses the elasticity necessary to enable it to continue to adapt itself to the changes which time and progress may bring.

24. The lack of sufficiently educated men, which is discussed in paragraph 16 above, is I think an objection of greater consequence. In England the peoples' representatives on municipal institutions are largely recruited from a class consisting of persons of private means or of those whose businesses do not require constant personal attention. Barristers and Doctors are rarely found among them. What similar class can be found to take their place here? I know of none, unless sufficient retired African Civil Servants become available. There is at present no real competition for seats on the Town Council the reason being, I imagine, because a leisured, or semi-leisured, class is practically non-existent and most professional men find municipal work too great a tax upon their time. The lack of suitable candidates who are prepared to devote a considerable portion of their time to municipal affairs is undoubtedly a serious drawback.

25. The increase in the fee for a hawker's licence has arraigned a large body of public opinion against the Ordinance. This question is dealt with in paragraph 19 (k) above and I would here merely emphasize the effect it has had on public opinion.

26. The unpopularity of the proposed duty on a transfer of real and leasehold property, dealt with in paragraphs 11 (a) and 19 (e) above, is in my opinion due principally to the suspicions locally intertained whenever any measure is passed affecting land. The average Gold Coast native is an agriculturalist. Investments in stocks, shares or bonds are unknown to him; his sole means of investment are land and buildings either by purchase or by way of mortgage, and in other cases by means of buying goods for sale. A duty affecting land is therefore to him what a duty in England on all forms of investment would be to an Englishman. There is the everpresent bogey of having his land taken from him because he has perhaps not scrupulously observed the law. These fears, coupled with active misrepresentation, have reduced the "man in the street" to the stage where he is no longer open to reasoning on this matter. An instance of what has been achieved in this respect can be seen in paragraph 11 (a).

27. The graduated scale of Town Rate is frankly not comprehended by the people who insist on the retention of a fixed rate. I have nothing further to add to this subject beyond what is stated in paragraph 19 (o) above except to record that there is no prospect of the elected members substituting a graduated scale for a fixed rate.

28. In conclusion I wish to record my view that, although 216 only out of the 2,821 ratepayers in Accra signed the Petitions which have been presented, public opinion in Accra is emphatically against the application of the Municipal Corporations Ordinance to that town. At every meeting which I held the principal alterations in municipal government introduced by the Ordinance were explained to those present but in each case, and not least of all with those who supported the James Town Manche's petition which approves the Ordinance in principle, the disapproval of those present was manifested by exclamations and unrest which grew more marked the longer the explanations were persevered with.

H. S. NEWLANDS.

KOFORIDUA,

30TH DECEMBER, 1924.

## APPENDIX.

Comparative Table showing the effect of the 5% House and Land Rate under the Town Councils Ordinance and a graduated scale on a basic Town Rate of 5% under the Municipal Corporations Ordinance, 1924.

Annual value of property.	Town Councils Ordinance.	Municipal Corpora- tions Ordinance.
£		
1	nil	6d.
2	nil	1/-
3	nil	1/6
4	nil	2/-
5	nil	2/6
6	6/-	6/-
7	7/-	7/-
8	8/-	8/-
9	9/-	9/-
10	10/-	10/-
25	1 5 0	1 5 0
50	2 10 0	2 12 0
100	5 0 0	5 10 0
200	10 0 0	12 0 0
300	15 0 0	19 10 0
400	20 0 0	28 0 0
500	25 0 0	37 10 0
600	30 0 0	48 0 0
700	35 0 0	59 10 0
800	40 0 0	72 0 0
900	45 0 0	85 10 0
1,000	50 0 0	100 0 0

} Payable by Occupier

} Payable by Owner

 } Payable half by Owner  
and half by occupier

Under the Town Councils Ordinance the occupier of the premises is liable to pay the rate, whereas under the Municipal Corporations Ordinance :—

- (a) the occupier of premises of the annual value of £5 and under may be exempted by the Assessment Committee (which is formed by the (elected) Mayor, one elected Councillor and one appointed Councillor),
- (b) the owner of premises of an annual value not exceeding £10 is charged with the rates which would otherwise be paid by the occupier whose name is, nevertheless still retained on the Electors' Roll, and,
- (c) in the case of premises of an annual value exceeding £10, the owner and occupier are jointly and severally liable for payment of the Town Rate in equal proportions as between them;

## MINUTES OF EVIDENCE.

ADJABENG LODGE,

ACCRA,

20th November, 1924.

The Ga Manche appears along with ten followers.

The Commissioner addresses the meeting at length explaining the principles underlying the new Municipalities Ordinance, drawing attention to differences between it and the Town Councils Ordinance, and emphasizing the difference in the constitution of the Councils established under it whereby the elected Councillors are given a majority over the nominated Councillors. The resulting control by the rate-payers, through their elected councillors, over the imposition of new rates and taxes as well as over the increase of existing rates was made clear to the Ga Manche and the necessity for the reservation of powers of supervision by Government over the financial side of the Council's work was explained.

## GA MANCHE.

I protested against the introduction of the Ordinance because it was not published in the *Gazette* before and we did not know what it did. I have listened to what the Commissioner has told me and now that he has explained the Ordinance to me I will consult my elders and then return and give our views. If the Ordinance had been explained to me like this before and to my people there would have been no opposition.

21st NOVEMBER, 1924.

PRESENT :—

DOWUONA III., Osu Manche.  
 AKO NOTEI III., Osu Manklado.  
 DOKU OMARBOE, Osu Osiahene.  
 AMENU BONNIE, Alata Onukpa.  
 JACOB A ABEBRENSAH, Anahor Shipi.  
 JACOB TETTERFIO, Djase Onukpa.  
 NORKWEI, Linguist.  
 TETTEY, „  
 ADJEL, „  
 TEMPONG, Asafoatse.  
 ANKA, „  
 OBOOMAN, „  
 DANIEL ASHONG, Asafoatse.  
 OBODAI, Asafoatse.  
 ODAMTEEN, Shipi.  
 and 53 others.

Osu Manche (appears with about seventy followers) says :—

I should be glad if you would accompany me to Osu and see the condition of the houses there. I built my own house but the iron roof is now "turned up" and I haven't got sufficient money to repair it. It is my own house and I keep the stool in it. Many other people's houses are in the same condition. We have to pay rates, and one who can't pay they come and sell his house. There is no trade in the town to enable one to raise money for one's living and rates. The houses are spoilt and if they are not repaired within a fixed time they are pulled down. In the past there was a misunderstanding about these rates and that caused the bombardment. (The Commissioner points out that the bombardment was caused by the active steps taken to prevent smuggling, as well as the failure of the Chief to collect the head-tax as promised by him. The Manche makes no reply to this). At present there is no trade. Many of those present have not paid the rate now due, neither have I. You will see the case is a pitiful one.

When the cocoa trade started the European bought cocoa from middlemen. Now the European buys direct from the farmer, so the people get nothing to live from. Formerly people made money by conveying cocoa from the Railway Station to the beach but the Europeans have brought machines to do that work.

Carpenters, blacksmiths, bricklayers, tailors, and shoemakers used to make money but now the Government does this work in the Prison and it is taken away from us. Owing to lack of planks or of votes the Government frequently discharge such tradesmen after a few days work. The contractors do the same. The Government should help these people. They were here before the Government. They should be taught how to make tobacco, sugar, etc. Schoolboys who come from school now sit down and do nothing owing to lack of work. The parents of such boys are poor and Government only picks some saying they have passed examination. This is a hard case. What the parents have spent comes to nothing. What are they to do? They must go and steal.

We could not live comfortably under the old law, now they bring a new one. What would you do? Go and leave the town.

We pay taxes on vehicles and that is hard. Now new taxes are being devised. Goldsmiths have to take licences—free ones it is true, but they may charge them soon. Rum licences used to be £5 now they want to increase them to £40. Kenke sellers must pay 1s. per month. Sometimes they have no profit at all. Cloth sellers must also pay licences. These things were not formerly. If our gun licences are not re-newed we are fined, although the reason may be lack of money. Formerly Dane Gun licences were free. Dog licences have been increased from 2s. 6d. to 5s.

The new Ordinance enables the Council to come to my house when I die and take some of my goods leaving small to my family.

(Manche refers to section 122 (a). The Commissioner points out that the section only applies to transfer, *inter vivos*).

Young girls and men making Concert are to be taxed. Chiefs will have to pay for a licence to beat their own drums. A man wanting to borrow money from a friend will have first to tell the Council.

(Refers to section 122 (d). The Commissioner explains the section and points out that the Manche has been misled).

Formerly, we could slaughter a sheep for the stool; it is the blood of the animal, not the flesh it is slaughtered for. Now we have to do it in Accra or pay licence before we do it.

The Town Council overvalue a house you are building. They will also take over the making of plans of buildings and we object to that.

We have not developed to the stage when we can bear such charges. The schools we have are no schools. Having a Mayor in the town will not agree with our constitution—whether he is an African or a European. We do not like the boys to play football and sing "asafo"; they should be trained to build Achimota. We want the Government to train them as carpenters, etc., and employ them afterwards. In the Ussher Fort the prisoners are doing this, the townspeople should do it.

At present no one represents Osu in the Council. We do not like this law. We are now only picking up from the bombardment. If the law is enforced we will have to leave the town. We hope you will see with us when we say we don't like it. If you have land and the Council wants it to do something with it the Council will go to the Government and take it away. You must pay a licence of 5s. per month for a temporary shed. When the English imposed Customs duties they said that they would divide the proceeds into three parts: one for the chiefs, one for the development of the country and one for the employee of Government. They have not done so, so why should they now impose taxes on us. This was in 1856 during the Poll Tax Ordinance. Formerly Government announced new laws by gong-gong, now it is done by paper which I can't read. The old practise should be adopted.

We used to see the Governor off to England and on his arrival from there and he gave us rum on these occasions. Now that is not done and that is very hard on Christiansborg. The Gold Coast Hospital is too far from us, we want a hospital there. The lady doctor who come for children no longer comes.

These are all my reasons for objecting to the new law. It is very hard for a man carrying a load to be compelled to carry another one.

The Commissioner explained that under the old Ordinance the elected members were in a permanent minority. That the power in the new Council, will be in the rate-payers. Explained that although the Ordinance has been made, it is not in force until it has been applied by the Governor. There are many things in the Ordinance which when explained to them they would like.



Under the new Ordinance for instance, the rate-payers will have a majority of votes in the Council.

MANCHE.

We will live as we were before, when the old Ordinance was introduced, as we could not agree to it, many were arrested, so we do not like this new Ordinance.

COMMISSIONER.

You have not been told of the provisions in the Ordinance which are advantageous to your people, therefore, I should like to explain some of them to you.

MANCHE.

We do not want to further trouble you, as we have said before, we do not like the new Ordinance.

COMMISSIONER.

I have heard all you said, much of which however is not in the new Ordinance which has clearly been wrongly interpreted to you.

Be patient and I will explain certain parts of the Ordinance.

MANCHE.

I voiced with those who refuse to accept this Ordinance, as I said, we people of Christiansborg do not like this Ordinance to operate.

COMMISSIONER.

Now I will tell you something you don't know. Under the old Ordinance houses of annual value of £2 and under are not liable for rate whereas under the new Ordinance houses of £5 and under may be exempted. This means that in Osu alone 72 of your people who are paying rates now will be exempted from paying rates under the new Ordinance. Remember that these 72 people are among the poorest of your people.

MANCHE.

As I have said before, we like to live on with the old Ordinance, and pay the rate as before, we do not like the new Corporation Ordinance. We have heard all what you have explained to us about the rate-paying under the new Ordinance and as we have said before, we do not like the Ordinance.

The Government can, if possible, suspend the Ordinance until the New Achimota College is made and we are all civilized.

COMMISSIONER.

The liability to pay rates in the new Ordinance is easier for the poor than in the old one in that the.....

MANCHE.

I wish that some of your explanations be put to my people who are here with me to know whether they are in favour or not.

COMMISSIONER.

Certainly. Under the new Ordinance unoccupied premises are not taxed whereas under the old one rates must be paid on them. Also under the old Ordinance if one fails to pay the rate, the property is attached for sale, but under the new Ordinance the personal effects only are first attached—as in a civil case.

A FOLLOWER.

Through the Town Council taxation my mother died.

COMMISSIONER.

Under the new Ordinance a rate-payer can appeal if he thinks his rate exorbitant, and this appeal will be to two elected Councillors and one nominated one.

MANCHE.

We have seen the whole thing and found that it is not good so we do not want to go further.

COMMISSIONER.

Why do you not like to listen to my explanations of the Ordinance? I should like to tell you of the things in the Ordinance which will be better for your town and people.

MANCHE.

Through this Ordinance we would die more than as before.

COMMISSIONER.

You said under the new Ordinance if one dies his property will be divided and part taken by the Town Council, it is not so; I will let the Interpreter read the correct thing to you from section 122 (a).

MANCHE.

What we mean is that we do not like this Corporation Ordinance at all.

The Commissioner explained some of the provisions of the new Ordinance which had obviously been wrongly interpreted to the Manche. He added that the paying of a fee on a licence to hold Concerts, etc., was suggested by a rate-payer in Accra. I tell you this because much in the Ordinance was not suggested by the Government but by your own people.

MANCHE.

He is not from Christiansborg, and he should have suggested to us before.

COMMISSIONER.

A lot of poor people in Christiansborg will be released from the payment of rates by the new Ordinance. Many of the new duties under the Ordinance will not apply to Christiansborg and Accra until they have been voted for by your elected Councillors. In your evidence on the old Ordinance you emphasized that poor people should not be heavily taxed.

This new Ordinance actually relieves 72 poor people who at present pay rates in Christiansborg from doing so in the future. The poor people under this new Ordinance will be more fairly treated than under the old one. 43 people signed your petition 25 of them however do not pay rates.

In the 1919 Council, out of the four electors in the Council two of them were from Christiansborg.

MANCHE.

In that time although we are represented in the Town Council, but we were not told of the results in the Council.

COMMISSIONER.

In paragraph 4 of your petition you complained of non-representation in the Town Council "heretofore." This means that in time gone by you were not represented in the Town Council.

MANCHE.

I mean to say that in time gone by I have representative in the Town Council, but now I have none. It is an error in that respect.

COMMISSIONER.

In this small petition of yours there are errors of interpretation to you. How many more then must there have been in the interpretation of this whole Ordinance to you. This confirms me in my belief that the Ordinance was not properly interpreted to you.

If your representative in the Town Council does not tell you of the result, that is not the fault of the Government but of your own people.

**MANCHE.**

If our representative in the Council says they like it we people do not like the Ordinance.

**A FOLLOWER.**

If our Manche says that we should have this Ordinance, then we people, knowing that it will not be good, we will destool him.

22ND NOVEMBER, 1924.

PRESENT :—

Gbese Manche.  
Acting Asere Manche.  
Sempe Manche.  
Akummadje Manche.  
Representative of Otublom Manche.  
Nee Lamptey.  
Captain Nettey.  
Nee Ankrah.  
Mensah Penin.  
Erick Lutterodt.  
J. D. Garshong.  
M. C. Vanderpuye.  
Asere Tekoe.  
Mr Adams of Gbese.  
Ankrah Kwaku Nyame.  
Enock Mensah.  
Kwaku Akei.  
Kweku Allotey.  
Captain Djator.  
Dantu Priest.  
Assistant Dantu Priest.  
Nai Priest.  
Kran Priest, etc., etc.

The Gbese Manche states that Mr. Garshong will state the objections to the application of the Ordinance to Accra.

**MR. GARSHONG.**

If you take all Accra only 10% are even partially educated, I include Ga people only in this. We do not therefore consider that we are sufficiently enlightened to under-take the responsibility of Municipal administration. The educated community is so small that they can do nothing for us until Achimota School is established and we have sufficient well educated people to take up the corporation. That may be in 50 years to come, not until we have got well educated men connected with the stools of the various quarters to lead us and until we have enough education to benefit us. Then we will have educated men on the stools who will understand the inside of the Ordinance and can tell us if it is good.

Our present educated class are likely to provide the elected Mayor. They are people of no class, they are not closely connected with the stool and they would not consult or notice the stool at all. They are where they are by education, by luck. For these reasons we do not like the corporation at all. That is our first ground.

I am to add to the first objection that until we have sufficient educated men in Accra then the Corporation will be considered. Also until the Government have allowed the promised elective representation to the Legislative Council to have been in force for a considerable number of years. So that we can see how far our constitution has been changed by it and we can also see if those we elect to it see eye to eye to us.

**SECOND OBJECTION.**

Our financial condition is so bad that it does not give us the means of accepting the new Corporation. Thus: if you refer to the two Banks you will find that all the better houses are in the hands of the Banks on mortgages which the owners cannot redeem for want of money. These houses are being sold but there are no purchasers because the people of Accra

have no money to buy them. The Auctioneers are the proper authorities to confirm this, also the Chief Registrar. Even the present town rates, which the Government considers small, 5%, the people are not able to pay. My house is being sold now. The Council is putting up notices everywhere for the sale of such houses. How much less can we pay the rates contemplated by the new Ordinance.

Every year the Government Assisted Schools produce about 500 to 600 boys a year in Accra. These boys have no work to do. Government gives some of them chance in the Government service. In the civil service examination about one in every four boys passes. If 400 present themselves and 100 pass, Government employs about 30—the rest go about the town trying to make their living by theft. Every firm has a notice up "No vacancy." These boys have become a burden to their people. Parents wish their boys to learn trades, but even then they are useless because bricklayer work is being done in the Prison at 1s. a head. Many bricklayers are idle. Ussher Fort has been re-built by prisoners when other people could have done it. Carpentry work is done cheaper in the prison than by anyone in Accra. Shoemaking is also cheaper there, also tailoring. People who have been sent to prison to be punished work there for the Government and prevent other people from carrying their living owing to the cheapness of prison work.

Kenke work is done by women in Accra. The Government buy the kenke from the women for the prisoners and thereby the women get their living. But now the kenke work is done in the prison thereby depriving the kenke women from getting their living. Now hawker's licences are imposed 1/- per head a month. The kenke work is the poorest in Accra. This is sufficient to say that the Government have taken all the work in Accra.

In the early cocoa days the young men went to the bush, bought the cocoa there and re-sold it to the firms making their profit thereby. Now, the Europeans go direct to the farmers in the bush and exclude the middle-man. The Europeans employ their own clerks as buyers. These clerks are on a fixed salary and get no commission. The brokers will not take that work as they want commission.

We have got no work so we don't like the Corporation.

The transport of cocoa from the station to the beach which many young men did with trucks formerly is also stopped now. Elder Road Transport have imported road trains carrying 100—200 bags along the street from the Station to the factories—depriving the youngmen and labourers of their work. Money which ought to go to the poor people is going to the European firms.

Women formerly bought cloths at, say, 10/- took them up the railway line and re-sold them at 11/6. Nowadays they find European firms in the bush selling the same cloth at 9/-. The women get into debt with the firms and the latter sell their goods to get their money back.

The Priests present wish to say that since they were born they never heard of such an Ordinance. When they hear it they dread.

We have plenty land, yet we have never been encouraged to plant and produce sugar or tobacco. We have oil palms but we have not been shown how to make soap, oil, etc., out of their products. More should be done to develop the natural resources of the country. We have no knowledge how to make European cotton goods, although we have plenty of cotton growing in this country. The Government should import the necessary machines and teach us to work them. The Government should also show us how to grow wheat for making flour.

(The Commissioner asked the chiefs what their opinion was now on the sisal plantation, adding that the first shipment of sisal had been made. They replied that they were unaware of this and that they could not make up their opinion until they had it under their charge. They would later see how their youths, employed on the plantation, got on).

We have not been shown how to make chocolate so that we can fix our own price.

We are being given the right of self-government by the Government. We cannot govern ourselves until we have such manufacturers, also national Banks and national schools. These requisites must precede self-government as the lack of them deprive us of freedom of speech and of action. We have no freedom of speech because the majority of people in Accra are not educated.

In 1844 there was a Bond between the Government and the natural rulers that the revenue would be divided between the Government and the natural rulers; *i.e.* one-third to the latter and two-thirds to the former.

BY THE COMMISSIONER :

It is the " Poll Tax Ordinance " of 1852 to which you refer. Were all the Accra chiefs parties to that Ordinance ?

A. Yes.

Q. That is impossible because Ussher Town was under the Dutch then.

A. Well, when we came under the British we also entered the Ordinance. We are entitled to one-third of the revenue and we don't get it.

Q. Did not that Ordinance also impose obligations on the chiefs ?

A. We would like to hear what you know.

Q. You bound yourselves to impose a head tax under that Ordinance, there were no customs duties then, and the proceeds of the tax were to be divided. You have not yet carried out your part of the Ordinance and so there is no money to divide.

MR. GARSHONG :

We are not educated, we chiefs are not, and know nothing to fight our right. The educated people don't help us and so our right is taken from us.

We don't want the new Corporation because we are already being over-taxed by the Government ; *i.e.* export and import duties etc., The Government has a surplus accumulated revenue of £3,000,000. This surplus should go towards the expenditure in the Colony.

The Town Rate should remain as at present and not be increased. The present rate is a burden to us, but we cannot help it. In view of the above facts we do not want the Municipal Corporations Ordinance.

BY THE COMMISSIONER :

The Surplus balance at the beginning of this year was about £2,500,000 and at the end it will be apparently about £2,000,000—so you see it is being used, *e.g.* for Achimota.

Commissioner asked Manchemei, to point out certain provisions in the Ordinance which they particularly disapprove of.

Mr. Garshong thanked the Commissioner for his worthy explanations. We do not want to accept some and refuse some. What we say unanimously is that we do not want the Municipal Corporations Ordinance.

COMMISSIONER :

I regret to hear that you have literate men who do not trouble to explain the proceedings in the Town Council to you. When you have your elected representatives in the new council, they will, I hope, explain things to you.

MR. GARSHONG :

They only go there for their own betterment, they do not inform us of what transpires there. We do not know that this Ordinance is being proposed by the Government, we only heard of it recently. These people, wish that they might be Mayors etc. They knew that this Bill is being made, and we were not informed until recently it was made known, and now they say that they like certain sections and dislike some. The present commotion in this town was caused by the literate Town Councillors through this Ordinance.

The Commissioner explains the provisions as to rate paying in the new Municipal Corporations Ordinance.

MR. GARSHONG :

We entirely refuse this Corporation Ordinance to operate, we do not want it at all.

COMMISSIONER :

The new Corporation Ordinance does not tax unoccupied premises. The new Ordinance is moreover better for the poor people than the old one.

MR. GARSHONG :

Certain sections will be good and some will be detrimental so we do not want it at all.

COMMISSIONER :

Compares the new Ordinance to the old one. Under the old Ordinance Government is not taxed but under this new one, all Government Buildings will be taxed.

There are many things in the new Ordinance which will be good for you all.

MR. GARSHONG :

We thank your Worship for your full explanations to us, but what we say is that, the financial position of Accra is poor and until Achimota School is built, we are not prepared to accept this new Ordinance.

What we say is this, we do not like it at all.

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24TH NOVEMBER, 1924.

PRESENT :—

NEE KOJO ABABIO  
NEE ABLORH MILLS  
PRINCE KOJO  
LINGUIST LARTEY  
MR. AKILAGPA SAWYERR, B.L.  
DR. NANKA-BRUCE  
MR. R. S. SACEY, B.L.  
MR. BRUCE-VANDERPUYE, B.L.  
MR. ALFRED OCANSEY  
DR. F. RIBEIRO  
MR. H. RIBEIRO, B.L.  
MR. ADDO-VANDERPUYE  
MR. KITSON-MILLS  
MR. ASHONG KATAI, etc. etc. etc.

Manche of James Town states that Mr. Sawyerr will state Petitioners objections.

MR. SAWYERR :

We claim to represent the large majority of the people of Accra and virtually all the ratepayers in Accra. Those opposed to the Ordinance *in toto* are negligible minority pandering to the lowest interests of the community and inflaming the passions of market women who cannot understand the provisions of the Ordinance.

There is no criterion whereby the majority of those in favour of the Ordinance can be ascertained. Taxes are never pleasant to contemplate and when Mr. Garshong and others inflame the passions of market women by telling them that they must come out and help them against the Government in imposing taxes upon them without explaining to them the real meaning of the Ordinance, one can understand the commotion which has been aroused. We desire to say that we are whole-heartedly in favour of the Ordinance and that Government if it withdraw the Ordinance would be setting the clock backward and hindering the progress of the country.

We desire however to point out several things in the Ordinance which we think should be considered and amended.

1st. The number of councillors assigned to the Chamber of Commerce is excessive as well as those to be appointed by the Governor. We think the people should have a clear majority over the nominated councillors. We should have a larger majority over the nominated members.

THE COMMISSIONER :

What proportion do you suggest ?

MR. SAWYERR :

There should, we suggest, be only three Government members and three Chamber of Commerce members—the others should be all elected members. If the present proportion is retained we shall not have the responsibility cast on us which we should have in carrying out the work of the town.

2nd. Under section 12 (1) the electors, if they elect an unqualified person, should be given at least one other opportunity of electing a qualified person before the Governor nominate one for the ward.

3rd. Section 14 (1). The term of office should be two years—three years is too long. One year is too short.

4th. Sections 15 (3), 45 (1) and 44 (1). The powers reserved to the Governor should not be exercised in the internal affairs of the Council. We suggest the powers should lie with the "Governor-in-Council" as our representatives on the Legislative Council can then put our views before the Council. The Governor has at present the sole power of bringing the whole work of the Council to an end. So far as the present Governor is concerned we willingly leave these powers in his hands but it is the principle which we wish to assert and we don't know what the views of future Governors may be.

5th. Sections 86 (2) and (3), 93, 94, 102 (1) and (2), 195, 196 and 200.

Same objections and recommendations as in 4th above.

6th. Sections 34 (4) J and 122 (a). This clause is one of those most objected to by the community. Our objections are based partly on our habits and customs and partly on local circumstances. Land is held on a tenure peculiar to this country and taxation of land is most objectionable to us. It is difficult to get Europeans to understand our feelings with respect to land. This section is the sort of thing which makes many people say they don't want the Ordinance at all. I shall deal with this below. We absolutely object to this clause and think it should be deleted. A poor man may want to raise money on mortgage and could not afford the duty.

(The Commissioner points out that duty is not leviable in the case of a mortgage.)

7th. Section 91 (b) (111). This is a double punishment for one offence, but this is a minor point. We agree to punishment for contraventions, but think the double punishment too severe.

8th. Sections 95 (1), 99 and 100 (1). We withdraw our objections hereto.

9th. Section 99 (3) and (4). We think that such a matter should be taken by a Divisional Court Judge, this would in our experience be more satisfactory.

10. Section 102 (1) and 181 (1). Appeal to be to the Full Court. Case in 181 (1) to be taken in Divisional Court and notice to be 15 days instead of seven.

11th. Section 103 (3). We think the Court should in all cases give such certificate otherwise it is a denial of protection to a witness.

(By the Commissioner: What if the witness committed perjury?)

Then we will let our objection stand only for consideration by Government.

12. Section 122 (c). There are so few architects and civil Engineers that the tax will not bring in a sum of any size. These people should be encouraged and not taxed.

13. Section 122 (d). We think to tax hawking will press heavily on the very poor. Sufficient revenue will not be obtained from the tax. The tax can only be justified as a revenue producer. If the hawkers carry disease about that is a health matter. The great majority of the opposers of the Ordinance belong to the hawking class. Garshong and others are collecting money from the kenke sellers to enable them to have the hawking licence done away with. This section is being used as an argument against the whole Ordinance. The Pawnbroker and Moneylender's licences should be reduced.

14th. Section 122 (g). The licences on cinematograph and theatrical entertainments should be reduced. This is a new thing in Africa and should be encouraged. Concert, dancing and musical entertainments should be free. The time may come when such licences are necessary and then such licences can be provided for. We do not object to permits for a race meeting or a billiard or bagatelle saloon. We think a club should not be taxed nor band permits. Licences for Chiefs drums should not be charged for.

15th. Section 122 (i). The fees in the 10th Schedule are too heavy. Matters should be left as at present. It is Nos. 2, 3 and 6 which are too heavy. Nos 1, 4 and 5 are permissive, not compulsory. Building should be encouraged.

16th. Section 124 (2) and (3). The fines should not exceed say £5.

(By the Commissioner : Then as some licences, e.g., Schedule 9, cost £20, etc., it may pay persons to break the law.)

We think the fines too heavy.

17th. Sections 132 (1) and 133 (d). We don't want a graduated rate ; we want a fixed one. This graduated one confuses people and is the cause of much ignorant criticism. (Commissioner points out that the graduated scale is optional). On the score of the misrepresentation to which the graduated scale has given rise we think it should be done away with. People don't understand 30% 70% or 100%. We should retain a fixed rate and the graduated one be done away with.

18th. Section 166 should be deleted.

19th. Section 168. Hours of entering should be between 8 and 4 o'clock.

20th. Sections 170 and 171. One months' notice should be given, 15 days is too short.

We wish to emphasize that the opposition to this Ordinance is not *bona fide*. We object to the taxes in the Ordinance which we have spoken of, *i.e.*, on hawkers, buildings transfer of lands. We think the principle of the Ordinance is already in force in the Town Council Ordinance. The non-publishing of the Bill in the *Gazette* is regarded by some people as showing that the Government had an ulterior motive. Others who oppose it have other interests to serve. Some connect the Ga Manche with the passing of the Ordinance. So far as the Aseres are concerned they oppose the Ordinance on that account primarily. The objections stated against the Ordinance—other than our objections—come to nothing when they are scrutinized. The market women have been told they are to be taxed and they have become unreasonable. Political ends are really behind the opposition to the Ordinance. We only object to the taxes—not to the principle. This new Ordinance gives us power and also the responsibility whereas in the old council we can only advise. About a month ago at a Public meeting in Merry Villas, Mr. Peters, the Editor of the "Voice of the People", which has attacked this Ordinance, said he was against the taxes but not against the principle of the Ordinance. When asked why he wrote otherwise in his paper he said he wrote as Editor, now he spoke as Mr. Peters. Mr. Garshong said in a meeting that a Mayor is to be created who will take away the powers of the chiefs. He said only vagabonds and the riff-raff of the town—pointing to myself, Dr. Bruce and Mr. Sackey—will be Mayors. The objections raised are only against the taxation and not against the principle of the Ordinance.

#### JAMES TOWN MANCHE.

What Mr. Sawyerr said is what the townpeople say, also those who signed the Petition. Mr. Garshong said that if this Ordinance is applied the chiefs will be nowhere. The chiefs know Government does not intend this but that the chiefs will be able to see after the town properly. We believe this Ordinance will not interfere with the constitution of the country whatever. My women have not understood this Ordinance. They were told that when they go to their husbands they will have to pay them a tax of 2s. 6d. As churches and chapels are not to be taxed in the new Ordinance that is very good. Our native worship places ; sakumo, korle, etc., should also not be taxed. A house where there is a chief's stool should also not be taxed. We natives of Accra don't want anybody to touch our lands and we would like the section referring to land to be re-considered. Mr. Sawyerr has spoken our mind, what we told him to say. We want to go up and progress, and not to go backwards. I brought few people only to represent my people here.

As the appointment of Mayor has raised a commotion in the town, if it does not interfere with the native constitution I do not care who is appointed, either a native chief or anybody else.

#### COMMISSIONER.

Dr. Nanka-Bruce, I notice that you gave the following evidence before the Town Council's Committee on the 13th April, 1921 :—

"THE CHAIRMAN (MR. JOHN MAXWELL)."

"The Accra Town Council at present raise Annual Rates amounting to about £4,000 worked at 5% on the annual assessed value, would you advocate increase of rates?"

" DR. NANKA-BRUCE."

" If we want an efficient Town Council we must have more money and therefore rates must of a necessity be increased."

" CHAIRMAN."

" Can you suggest any other sources from which the Council draws its revenue " ?

" DR. NANKA-BRUCE."

" When conditions are more favourable water rate could be introduced."

" I don't think the people will appreciate water rate at the present moment until things are better developed and the people have realized the necessity for such payment. In principle I agree to the introduction of a water rate."

" When Town Council takes over the control I think the charging of water rate will be fair and reasonable."

" CHAIRMAN."

" Freetown pays water rate at 9d. in the £1. Lagos also pays a water rate."

" What other sources of revenue do you think we could introduce, could we introduce licences on members of Professions who practise within the Municipalities, such as is done in Freetown ? "

" DR. NANKA-BRUCE."

" I don't think that would bring in a big revenue the Lawyers already pay £3 3s. annually."

" What about fees for the registration of Scales and Weights and Measures."

" CHAIRMAN."

" If this is introduced we would require special trained men and it would cost us again, What is your opinion about the Council collecting fees on property, freehold or leasehold transferred from one party to another."

" DR. NANKA-BRUCE."

" There would be no objection provided the fee is low say about 1% on the value of the property."

" CHAIRMAN."

" Do you think 1% on property valued not more than £1,000 and 2% on property valued not more than £5,000 reasonable ? "

" DR. NANKA-BRUCE."

" I think it is reasonable."

" CHAIRMAN."

" The major part of owners and occupiers are poor people and in order that they may be lightly taxed the Committee is considering to recommend a graduated scale of assessment, what is your opinion as to this ? "

" DR. NANKA-BRUCE "

" I think it is a good suggestion and one that would help to raise revenue provided the scale is not excessive."

DR. NANKA-BRUCE.

These were expressions of personal opinion.



25TH NOVEMBER, 1924.

PRESENT :—

THE GA MANCHE  
CAPT. OKANTA  
LINGUIST LARTEY  
MR. ADAMA TACKIE  
MR. ANKRAH  
OKAI MATADE  
JAMES KOFIE  
GBOMO ANUM  
KOBİ  
AMAFIO TACKIE  
NEE KWAMLA  
NMA NMO CHER TACKIE  
ASERE YARTEY  
AJARMA etc., etc., etc.

GA MANCHE :

I shall be glad if you will explain the main provisions of the new Ordinance to my people who are here.

The Commissioner invites the Ga Manche's attention to the terms of his letter of 12th September in which he promised to submit his views on the Ordinance.

GA MANCHE :

These views were submitted to you yesterday. They were the result of a Committee I appointed. We like the new Corporation, but the laws in it are so drastic that we don't like them. If the drastic items referred to yesterday are taken out we will agree to the Ordinance. It would be good if the Ordinance were properly explained to the people.

The Commissioner then explained the new features introduced by the Municipal Corporations Ordinance emphasizing the provisions exempting the poorer ratepayers from paying rates and rendering both the owner and occupier liable for the payment thereof.

The explanations were listened to attentively but it was clear that the minds of the bulk of those present were definitely hostile towards the application of the Ordinance to Accra.

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