

HOUSE OF ASSEMBLY  
OGUN STATE OF NIGERIA

THE SEVENTH LEGISLATURE (2011-2015)  
ENROLLED HOUSE BILL NO. 20/OG/2013

SPONSOR  
CO-SPONSORS

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HON. JOLAOSO OLUJOBI ISRAEL

NO. 26

2013



OGUN STATE OF NIGERIA  
SENATOR IBIKUNLEAMOSUN FCA  
Governor of Ogun State

A BILL FOR A LAW TO MAKE PROVISION FOR A LAND BASED CHARGE FOR IMPROVEMENT OF TOWN AND CITY INFRASTRUCTURE. ENHANCEMENT OF PROPERTY VALUE AND COLLECTION OF RATES ON TENEMENTS, RADIO AND TELEVISION LICENCES, TO BE CALLED LAND USE AND AMENITIES CHARGE, TO MAKE PROVISION FOR THE LEVYING AND COLLECTION OF THE CHARGE AND FOR CONNECTED PURPOSES

[10th October, 2013] Date of Commencement

1. BE IT ENACTED By The House of Assembly of Ogun State of Nigeria as follows:

2. This Law may be cited as the Ogun State Land Use and Amenities Charge Law, 2013.

Short Title

In this Law unless the context otherwise requires -

Interpretation

"Charges" means an assessed amount on property payable under this Law;

"Committee" means the Land Use and Amenities Charge Committee established under Section 5 of this Law;

"Chargeable person" means a person liable to pay Land Use and Amenities Charge on a chargeable property or his executors administrators, assigns or other successors-in-title;

"Chargeable Property" means any property in respect of which Land Use and Amenities Charge is payable.

"Developed Property" means any building, structure or fixture erected on or affixed to land or a movable structure designed to be occupied for residential or business purposes whether or not affixed to the land.

"Designated Bank" means any licensed Bank listed as a Bank that may collect



*Ogun State Land Use and Amenities Charge Law, 2013*

on behalf of the Government any Land Use and Amenities Charge payable under this Law

"Executive Council" means the Executive Council of Ogun State;

"Governor" means The Governor of Ogun State;

"Occupier" in relation to a property, shall include not only the person in actual occupation of the whole or part of such property but any person in beneficial occupation, although this does not mean it must be of pecuniary benefit and it does not include a lodger;

"Owner" in relation to any property, shall include the person for the time being receiving rent on the property in connection with which the word is used, whether on his own account or as agent or trustee for any other person who would receive the sum if such property were let to a tenant, and the holder of a property direct from the State whether under lease licence or otherwise;

"State" means Ogun State Government;

"Undeveloped property" means any piece of land upon which there is no building, structure or fixture but is still used for commercial, industrial or agricultural purpose or any profit-making venture.

3.(1) Subject to the provisions of this Law there is imposed a Land Based Charge to be called Land Use and Amenities Charge which shall be payable on all developed and undeveloped property situate in the State

Land use and Amenities Charge

(2) For the purpose of this Law, the Local Government Areas in the State may delegate their various Collecting Authority to the Land Use and Amenities Charge Committee as established under Section 5 of this Law and the Committee shall be the only body empowered to levy and collect Tenement Rates, Television and Radio Licence Fees and other relevant Property Fees and Levies in all Local Governments in Ogun State

(3) The Committee shall be in a joint venture with the Local Government Authorities and shall enter into a memorandum or memoranda for balanced revenue allocation formula.

4 Land Use and Amenities Charge shall be payable in respect of any property that is not exempt under Section 10 of this Law.

Property Liable to Charge

5 (1) There is hereby established the Land Use and Amenities Charge Committee which shall be a body corporate with perpetual succession and a common seal and shall have power to sue and be sued in its corporate name

Establishment of the Land Use and the Amenities Charge Committee

(2) The Committee shall be composed of the following members:

(i) The Commissioner for Finance who shall be the Chairman;

(ii) The Attorney-General and Commissioner for Justice.

(iii) The Commissioner or any person appointed to be in charge of the Ministry or Bureau of Lands.

(iv) The Commissioner for Local Governments and Chieftaincy Affairs.

(v) The Commissioner for Physical Planning;

(vi) A Local Government Chairman from each of the Senatorial Districts in the State, provided however that each Local Government Chairman within each of the Senatorial districts of the State shall be constituted for fixed tenures on a rotational basis.

6(1) The Committee shall undertake or cause to be undertaken Property an assessment of Chargeable Properties in the State Assessment

Property Assessment

(2) For the purpose of Sub-section (1) of this section, the Committee may appoint such property identification officers or qualified assessors and other persons as it considers necessary



Ogun State Land Use and Amenities Charge Law, 2013

- (3) For the purpose of carrying out the identification or assessment of a property, the identification officers or assessors or their authorized assistants may on any day between the hours of 7 a.m and 6 p.m.-
- (a) enter, inspect, survey and assess the property;
  - (b) request documents or other information to be produced to the identification officer or assessor;
  - (c) take photographs or other forms of reasonable and necessary visuals for the purpose of carrying out their functions.
7. The owner of the property is liable to pay the charge in respect of any Charge-able Property. Person liable to Pay Charge
- 8 (1) The following formula shall be used to determine the annual or Annum amount of the Charge Payable for any property under this Law Value of Annual Charge Rate
- (a) For any developed property, the formula shall be  

$$LUD = M \times (BA \times BV \times PCR)$$
  - (b) For any undeveloped property, the formula shall be  

$$LUD = M \times (LA \times LV)$$
- Where:
- LUD = Annual amount of Land Use and Amenities Charge in Naira
  - M = The Annual Charge Rate expressed as a percentage of the assessed value of the Property and which may at the State Government's discretion, vary between Owner-Occupier Residential Property and Commercial (Revenue Generating) Property
  - BA = The total floor area of the Property in square metres or the total floor area of the apartment which has a separate ownership title.
  - BV = The Open Market Capital Value of Medium Quality Building in the neighbourhood per square metre of the building
  - LA = The Area of the Land Parcel in square metres
  - LV = The Open Market Capital Value of a land parcel in the neighbourhood per square metres in Naira.
  - PCR = The Property Code Rate for the building and which account for the building of higher or lower value than the average building in the neighbourhood and which also accounts for the degree of completion on construction of the building.
- (2) The amount of Annual Charge Payable for the financial year in which this Law comes into force, and for each subsequent financial year shall be set by the Committee and published in the State Official Gazette or in one or more news papers circulating within the State
- (3) The values of the Property Code Rate shall be set by the Committee on the date when this Law comes into force and shall, from time to time, be revised by the Committee subject to the approval of the Governor.
9. A person liable to pay the charge shall pay at any of the designated banks listed in the Land Use and Amenities Charge Demand Notice or any other format specified in the Demand Notice or as may be otherwise formally notified Payment of Charge
- 10 (1) The following properties shall be exempt from payment of the charge Exemption from Land Use and Amenities Charge
- (a) a building owned and occupied by a religious body and used exclusively for public worship or non-fee paying religious education;
  - (b) public or religious cemeteries and burial grounds, excluding private cemeteries or any public cemetery run by a private enterprise whether in public-private partnership, joint venture or any other such commercial purpose;
  - (c) a recognized Public School or Educational Institution;



*Ogun State Land Use and Amenities Charge Law, 2013*

- (d) property used as a Public Library;
  - (e) all official palaces of recognized Obas and Chiefs in the State;
  - (f) any property specifically exempted by the Executive Council by notice published in the Gazette.
- (2) The Committee may, by notice published in the Gazette, grant partial relief in the proportion contained in such notice for a chargeable property that is-
- (a) owned or occupied by a non-profit making organisation and used exclusively for community games, sports, athletics or recreation for the benefit of the general public and without charge.
  - (b) used for a charitable or benevolent purpose for the benefit of the general public and owned by the State, any State Government, Local Government, Federal Government or a non-profit making organisation so certified by the Commissioner for Education.
- 11 (1) An exempt property or any part thereof shall become liable for Land Use and Amenities charge if Loss of Exemption
- (a) the use of the property changes to one that does not qualify for the exemption, or
  - (b) the occupier of the property changes to one who does not qualify for the exemption
- (2) In the event of any change as stated in Sub-section (1) of this section, a charge imposed in respect of that property shall be pro-rated so that the charge is payable only for that part of the year in which the Chargeable Property or part of it is not exempt
- (3) The determination of the date on which the change referred to in Sub-section (1) of this section occurred shall be in the absolute discretion of the Committee subject only to reversal by the Assessment Appeal Tribunal.
- 12.(1) The Commissioner for Finance, on behalf of the Committee shall cause to be issued in each financial year, a Land Use and Amenities Charge Demand Notice with respect to every Chargeable Property that has been assessed in accordance with this Law. Land Use and Amenities Charge Demand Notice
- (2) The Land Use and Amenities Charge Demand Notice shall be delivered to the owner or occupier of the chargeable property or any of their agents
- (3) If there is no owner or occupier or agent available to take delivery the Land Use Amenities Charge Demand Notice shall be pasted on the property and such pasting shall be deemed sufficient delivery of the notice.
- (4) The person liable to pay the Land Use and Amenities Charge Stated on the Demand Notice shall within thirty (30) calendar days after the date of delivery of the said notice pay that amount at one of the designated banks specified in the Demand Notice
- (5) Upon an application in writing made by the owner, the Commissioner for Finance may reduce the Land Use and Amenities Charge by such discount as is specified in the Demand Notice if the owner pays within the time stipulated in the said demand notice to qualify for such discount
- 13 The Collecting Authority may, by notice in writing appoint any person including any occupier of chargeable property to be an agent of the owner and the person declared agent of the owner for the purposes of this Law, may be required to pay the Land Use and Amenities Charge which is or will be payable by the owner from any monies which may be held by him for or due by or to become due by him to the owner whose agent he has been declared to be and in default of such payment, the charges shall be recoverable from him. Power to Appoint Agent



*Ogun State Land Use and Amenities Charge Law, 2013*

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|--------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|
| 14.    | Every person liable under this Law for the payment of Land Use and Amenities Charge on behalf of an owner may retain out of any money coming into his hands on behalf of or becoming due from him to the owner as may be sufficient to pay the charge, and shall be indemnified against any person for all payments made by him under this Law                     | Indemnification of Agent               |
| 15.(1) | The Governor shall establish an assessment complaints panel which shall consist of not less than fifteen (15) members and shall include a minimum of three (3) Chartered Accountants, three (3) Registered Surveyors and Valuers, three (3) Quantity Surveyors and three (3) Legal Practitioners, all with at least five (5) years' post-qualification experience. | Assesment Coplaints Panel              |
| (2)    | The Governor shall appoint one of the members of the panel as its Chairman.                                                                                                                                                                                                                                                                                        |                                        |
| (3)    | The panel shall be divided into zonal units consisting of a minimum of three (3) members which shall include a Chartered Accountant, a Registered Surveyor and Valuer and a Legal Practitioner,                                                                                                                                                                    |                                        |
| (4)    | Each zonal unit of the Panel shall sit at such times and in such places as the Chairman may from time to time direct and shall be presided over by a member elected from amongst its members as such                                                                                                                                                               |                                        |
| (5)    | Members of the Panel shall hold office for such period as may be prescribed by the Governor and shall be paid such allowances as the Governor may, from time to time determine.                                                                                                                                                                                    |                                        |
| 16 (1) | The Panel shall entertain, hear and determine complaints from any person with regard to;                                                                                                                                                                                                                                                                           | Functions of the Panel                 |
| (a)    | whether the property which he owns is a Chargeable Property or that he is liable to pay the charge in respect of such property,                                                                                                                                                                                                                                    |                                        |
| (b)    | any calculation of any amount which he is liable to pay as charge                                                                                                                                                                                                                                                                                                  |                                        |
| (c)    | whether the status of any property or the owner or occupier has changed to disqualify the property or such owner or occupier from exemption from payment and the date on which such change occurred;                                                                                                                                                               |                                        |
| (d)    | whether any Demand Notice was served in accordance with the provisions of this Law                                                                                                                                                                                                                                                                                 |                                        |
| (2)    | The onus of proving an excessive assessment of a property shall be on the owner                                                                                                                                                                                                                                                                                    |                                        |
| 17     | The Panel may-                                                                                                                                                                                                                                                                                                                                                     | Power of the Assesment Complaint Panel |
| (a)    | by summons, require the attendance of any person, examine him and may require answers to any questions which the Panel may deem fit to put concerning any complaint before it;                                                                                                                                                                                     |                                        |
| (b)    | require and enforce the disclosure and release of all books and documents which the Panel may consider necessary.                                                                                                                                                                                                                                                  |                                        |
| (c)    | administer oaths and affirmations.                                                                                                                                                                                                                                                                                                                                 |                                        |
| (d)    | levy penalties against complainants if the members of the Panel consider that the complaints before it, are of a frivolous nature and such fine shall not exceed 15% of the amount of the payable charge.                                                                                                                                                          |                                        |
| 18(1)  | A complaint may be lodged before the Panel by stating such complaint in writing addressed to the Chairman either in the form of a letter or otherwise, which complaint shall be dated and signed by the complainant in person if an individual or by a serving Director or Secretary if a corporate body.                                                          | Procedure for Filling Coplaints        |



*Ogun State Land Use and Amenities Charge Law, 2013*

- (2) A complaint shall not be valid unless entered within a period of not more than fourteen (14) days from the date any notice or valuation or any document forming the basis of the complaint is received by the complainant.
  - (3) The Chairman may, in his discretion, permit a late complaint to be entered if exceptional reasons are shown but on no account shall any complaint exceed thirty (30) days after the Notice of Valuation or any document forming the basis of complaint is received by the complainant.
  - (4) A complaint may be heard by the Panel on documentary evidence only without the need to call witnesses and in such event, a decision shall be handed down within ten (10) days of the receipt of the complaint.
  - (5) Where the Chairman directs that oral evidence be taken, such complaints shall be heard and determined within ten (10) days of the first sitting of the Panel.
- 19.(1) There shall be an Assessment Appeal Tribunal which shall consist of a Chairman and two (2) other members to be appointed by the Governor. Assesment Appeal Tribunal
- (2) The Chairman may be a retired Judge or a legal practitioner of not less than fifteen years' post-call and with experience in Real Estate or Property Law/matters with the two other members holding such qualifications as the Governor may in his discretion determine.
  - (3) Section 15 (4) and (5) shall mutatis mutandis apply to the Assessment Appeal Tribunal.
  - (4) The Assessment Appeal Tribunal shall have power to make rules governing the practice and procedure of the Appeal Tribunal but such rules shall be made in such a manner as to ensure that an appeal against the decision of the Assessment Complaints Panel is determined within a period of not more than thirty days from the date such an appeal is filed.
- 20.(1) A complainant shall have a right of appeal to the Assessment Appeal Tribunal which appeal shall be filed within seven (7) working days from the date of the decision of the assessment complaints panel against any decision of the panel that - Appeal Against Decision
- (a) a property which he owns is a Chargeable Property or that he is liable to pay the charge in respect of such property; or
  - (b) any calculation of an amount which he is liable to pay as charge.
- (2) The Assessment Appeal Tribunal may confirm, reduce, increase or annul the assessed value and such decision of the Tribunal shall be final.
  - (3) Any application for judicial review of the decision of the tribunal filed at the High Court shall only be entertained if -
    - (a) 50% of the amount of the assessed charge being disputed is deposited directly into the State Government Assessment Appeal Account which shall be maintained by the Commissioner for Finance at a designated bank.
    - (b) the appellant has produced to the tribunal the receipt for the payment of the amount from the bank and such receipt has been confirmed by the Commissioner for Finance as valid.
- 21.(1) The Commissioner for Finance shall establish and maintain a Fund to be known as the Land Use and Amenities Charge Collection Fund consisting of all charge payments deposited in each designated bank in accordance with this Law. Land Use and Amenities Charge Collection Fund
- (2) The Commissioner for Finance shall, at such times as he deems proper, determine the total amount of charge payments on deposit in the designated banks.
  - (3) The Commissioner for Finance shall, not later than ten (10) days from the



*Ogun State Land Use and Amenities Charge Law, 2013*

- beginning of each month, pay to each Local Government Council in the State a Proportion of the Land Use and Amenities Charge Collection Fund, attributable to each Local Government Area, net of the costs of collection
22. The Committee may apply to a court to -
- (a) recover sums payable under this Law;
  - (b) recover any charge or penalty incurred under this Law by a deceased person at any time before his death;
  - (c) take steps to enforce any judgment of court delivered in favour of the Committee
- Recovery of Outstanding Charge
23. Any person who:
- (a) refuses to comply with any provision of this Law when required to do so by the Property Identification Officer or Assessor
  - (b) prevents, hinders or obstructs any Property Identification Officer or Assessor in the course of his lawful duty;
  - (c) removes from or damages or destroys a property identification plaque on any property or building commits an offence and shall be liable on summary conviction to a maximum fine of One Hundred Thousand Naira (N100,000.00) only or to a term of imprisonment for a period of three (3) months or both
- Offences and Penalties
24. Any person who:
- (a) incites another person to refuse to pay any rate under this Law, on or before the day on which it is payable
  - or
  - (b) incites or assists any person to misrepresent in any way the chargeable value of his property, commits an offence and shall be liable on summary conviction to a maximum fine of One Hundred Thousand Naira (N100,000.00) only or to a term of imprisonment for a period of three (3) months or both.
- 25(1) Where a person who has received a charge demand notice fails to pay the amount within the period specified in the notice, the charge payable shall be increased by the following percentage
- (a) between 45 and 75 calendar days 15%
  - (b) between 76 and 105 calendar days 30%
  - (c) between 106 and 135 calendar days 50%
- (2) if payment is not made after 135 calendar days the property on which the charge is payable shall be liable to a distraint by means of sealing order by the Court upon a motion on notice filed by the State or its appointed agent until all outstanding taxes, penalties and administrative charges are paid.
- (3) The owner or occupier shall be entitled at any time to apply to court for a release of the property upon satisfying the court that full payment of the outstanding taxes penalties and Administrative Charges have been made
- 26 The Attorney-General, on behalf of the Committee may make Regulations
- Regulations
- 27(1) Sections 147 - 201 (both inclusive) in Part XV of the Local Government Law, 2006 and any other Section in the Law relating to Assessment or Payment of Rates are hereby repealed
- Repeal and Savings
- (2) Any assessment appraisal valuation, rates, penalties made under the sections repealed above or any cause, matter, action or appeal pending before any Board, Court or Tribunal pursuant to the repealed sections shall remain valid until all steps are exhausted in concluding such Assessment Appraisal, Valuation, Rates, Penalties, Cause, Action, Matter or Appeal and the coming into force of this Law shall be no defence to any of the matters stated in this section.



*Ogun State Land Use and Amenities Charge Law, 2013*

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This printed impression has been carefully compared by me with the Bill which has been passed by the Ogun State House of Assembly and found by me a true and correct printed copy of the said Bill.

Muyiwa Adenopo  
*Clerk of the ogun state House of Assembly*

ASSENTED TO BY ME THIS 4TH DAY OF OCTOBER 2013.

Senator Ibikunle Amosun, FCA  
Governor, Ogun State of Nigeria.