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### A LAW TO PROVIDE FOR THE KOGI STATE LAND USE CHARGE LAW AND OTHER MATTERS CONNECTED THEREWITH, 2024

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# A LAW TO PROVIDE FOR THE ENACTMENT OF THE KOGI STATE LAND USE CHARGE LAW AND OTHER MATTERS CONNECTED THEREWITH, 2024

ENACTED BY THE KOGI STATE HOUSE OF ASSEMBLY AND BY THE AUTHORITY OF SAME AS FOLLOWS: -

*Enactment*

1. This law may be cited as Kogi State Land Use Charge Law, 2024 and shall come into force on the \_\_\_\_\_ day of \_\_\_\_\_ 2024.

*Citation and Commencement*

2. In this Law, unless the context otherwise requires-

*Interpretation*

**"Annual Charge Rate"**: means the percentage of the assessed value of the property over a period of twelve (12) months;

**"Authorized Person"** Property Identification Officers, Valuation Officers, Qualified Assessors, Certified Professionals or Firms;

**"Building"** includes anything constructed, placed on, in, over or under land but does not include a highway, a road or a bridge that forms part of a highway or road;

**"Chairman"** means the Chairman of the Kogi State Internal Revenue Service;

**"Charge"** means an assessed amount on a property payable under this Law;

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

**"Chargeable property"** means any property in respect of which Land Use Charge is payable;

**"Commercial Property"**: means properties that generate revenue;

**"Court"** includes High Court of Kogi State, Magistrate Court and Revenue Court.

**"Designated Bank"** means a company carrying out banking activities as provided for under this Law and listed as a bank that may collect on behalf of the Government, any Land Use Charge payable under this Law;

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**"Director General"** means Director-General Bureau of Land, Kogi State (or any Officer authorized or appointed by the Governor for the time being to be in charge of Land Administration);

**"Exempted Property"** means any property of a class described under Section 12 of this Law;

**"Financial Year"** means any period of twelve (12) calendar months beginning from January 1 and ending December 31;

**"Governor"** means the Governor of Kogi State;

**"Improvement to Property"** means a building, structure, fixture or fence erected on or affixed to land, or a movable structure that is designed to be occupied for residential or business purposes whether or not affixed to the Land;

**"KGIRS/IRS"** means Kogi State Internal Revenue Service;

**"Land Use Charge"** includes all property and land-based rates and charges payable under the Land Rates Law, the Neighbourhood Improvement Charge Law and the Tenement Rates Law;

**"Local Government Area"** includes all the 21 Local Government Councils/Areas in Kogi State;

**"Lodger"** means a person who is given occupation of a part of a house in return for rent where the premises remain under the control of the Owner. A Lodger normally has a mere "license" rather than a tenancy;

**"Market Value"** means the total sum of Land Value and Building Development;

**"Net Land Use Charge"** means the actual amount of Land Use Charge collected and deposited with respect to the properties in a Local Government Area, less the cost of collecting that charge and less fees payable to designated banks for the deposit or withdrawal of Land Use Charge payments;

**"Occupier"** in relation to a property, shall include any person in actual occupation of the whole or part of such property paying rent, but does not include a lodger;

**"Owner"** in relation to any property includes an occupier with a lease of at ten (10) years or any person for the time being receiving proceeds on the property in connection with which the word is used, whether on 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 directly from the State, whether under lease, license or otherwise;

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**"Partial Relief"** means a reduction of the total amount of Land Use Charge to be paid on a property;

**"Pensioner"**: includes all retirees from Federal, State, Local Government Areas and Private Organizations domiciled in the State or any person who has attained the age of sixty (60) years and has ceased to be actively engaged in any activity or business for remuneration;

**"Real Property"** includes: -

- i a parcel of land;
- ii any improvement on, above or under land;
- iii a parcel of land and improvement; or
- iv a wharf or pier.

**"Receiver"** means any person or company appointed by the Chairman to recover outstanding taxes, penalties and administrative charges under the provisions of this Law;

**"Recognized Obas and Chiefs"** means Obas and Chiefs recognized by the Appointment and Deposition of Chiefs Law of Kogi State;

**"Revenue Appeal Tribunal"** means the Revenue Appeal Tribunal established under Section 61 of the Kogi State Revenue Administration Law 2024;

**"State"** means Kogi State of Nigeria.

**"Structure"** means a building or other thing erected, placed in, on, over or under land whether or not it is affixed to the land; and

**"Tenement Rate"** means a tax charge on a rented property payable to a Local Government Area.

**"Third Party"** includes a person in beneficial occupation of a property with or without pecuniary interest.

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*Land Use Charge*

3. (1) Subject to provisions of this Law, there is imposed a land based charge, to be called Land Use Charge which shall be payable on all real property situate in the State.
- (2) For the purpose of this Law, each Local Government Area in the State will be the body empowered to levy and collect Tenement Rate for its area of jurisdiction.
- (3) Each Local Government Area may delegate to the State, by a written agreement, its functions with respect to the assessment of privately-owned houses or tenement for the purpose of levying and collection of such rate as may be prescribed under this Law.

4. Land Use Charge shall be payable in respect of any property that is not exempted under section 12 of this Law.

*Property Liable to charged*

5. (1) The Director-General shall undertake or cause to be undertaken an assessment of chargeable properties in such areas of the State as may be designated.

*Identification or Assessment of a Property.*

(2) For the purpose of sub-section (1), the Director-General may appoint such authorized persons as may be considered necessary for carrying into effect the provisions of this Law.

(3) For the purpose of carrying out the identification or assessment of a property, the officers referred to in subsection (2) above or their authorized assistants may, on any day between the hours of 7:00am and 5:00pm

- (a) enter, inspect, survey and assess a property;
- (b) request for documents or other information to be produced;
- (c) take photographs and
- (d) Make copies of necessary documents for the inspected property.

Provided however that at least Seven (7) days prior notice of the site inspection and survey shall be given to the property owner/occupier.

6. As from the commencement of this Law, there shall be proper classification of commercial and residential properties in the State for the purpose of levying charges in accordance with the provisions of this Law by the authorized officers of the Bureau.

*Classification of Property*

7. The Owner of a property is liable to pay Land Use Charge in respect of any taxable property.
8. (1) The following formula shall be used to determine the annual amount of the Land Use Charge payable under this Law

*Persons liable to pay Land Use Charge*

*Annual Land Use Charge Rate*

$$\text{LUC} = [(\text{LA} \times \text{LR}) + (\text{BA} \times \text{BR} \times \text{DR})] \times \text{RR} \times \text{CR}$$

Where

**LUC** = annual amount of Land Use Charge in Naira

**LA** = the area of the Land parcel in square meters

**LR** = the average Market Value of a land parcel in the neighbourhood, on per square meter basis in Naira based on the market value of the Property as determined by professional Valuers appointed by the Director-General for that purpose.

**BA** = the total developed floor area of a building on the plot of land in square meters, or the total floor area of an apartment unit in a building where the apartment has a separate ownership title.

**BR** = the average construction value of medium quality buildings and improvements in the neighbourhood, on a per square meter in Naira based on the market value of the property as determined by professional Valuers appointed by the Director-General for that purpose.

**DR** = the depreciation rate for the buildings and improvement of land which account for the building being of higher or lower value than the average buildings in the neighbourhood and which also accounts for the degree of completion of construction of the building.

**RR** = the rate of relief from tax (if any) applicable to the Owner Occupier in the circumstances shall be determined by the Director-General and shall be published in the State Government Official Gazette and in one or more newspapers circulating within the State and reviewed by the Director-General once every Five (5) years.

**CR** = the annual charge rate expressed as a percentage of the assessed Market Value of the Property and which may, at the Governor's discretion, vary between **(a)** owner-occupier and other property; **(b)** residential property and commercial (revenue-generating) property; **(c)** physically-challenged persons; and **(d)** persons who have been resident at the same location for at least twelve (12) years, minor, and retired owners and occupiers, on the one hand, and other owners and occupiers on the other hand.

**$[(\text{LA} \times \text{LR}) + (\text{BA} \times \text{BR} \times \text{DR})] \times \text{RR}$  = the assessed value of the property**

- (2) The value of the annual charge rate for the financial year in which this Law comes into force, and in the subsequent financial year will be set by the Director-General in accordance with section 9 (2) of this Law which

Shall be published in the State Government Official Gazette and the website of Bureau of Land.

9. (1) As from the commencement of this Law, the Land Use Charge rate shall be as specified in the Regulations to this Law and may be reviewed by the Director-General. *Chargeable Fee*
- (2) The review referred to in subsection (1) above shall be made every five (5) years subject to the approval of the Governor.
10. The Director-General may with the approval of the Governor grant a general concession or a general downward review of the rates charged under the provisions of this Law. *Power to grant Concession*
11. A person liable to pay Land Use Charge shall pay at any of the designated banks listed in the Land Use Charge Demand Notice. *Payment of Land Use charge*
12. (1) The following properties shall be exempted from payment of Land Use Charge- *Properties exempted or granted partial relief from payment of Land Use Charge*
- (a) a property owned and occupied by a religious body and used exclusively for public worship or religious education;
  - (b) public cemeteries and burial grounds excluding profit oriented cemeteries and burial grounds;
  - (c) a recognized and registered institution or educational institute certified by the Director-General, Bureau of Lands to be non- profit making;
  - (d) property used as public library;
  - (e) any property specifically exempted by the Governor by notice published in the State Government Official Gazette;
  - (f) all palaces of recognized Obas and Chiefs in the State;
  - (g) community property solely for community meetings and activities;
  - (h) Owner-Occupier Pensioner property and a property owned by and occupied by a Pensioner of over Sixty (60) Years old.
- (2) The Director-General, Bureau of Lands may by notice published in the State Government Official Gazette grant partial relief for a property that is:
- (a) occupied by a non-profit making organization and used solely for community games, sports, athletics, or recreation for the benefit of the general public;
-

- (b) used for a charitable or benevolent purpose for the benefit of the general public and owned by the State, Local and Federal Governments or a non-profit making organization.
  - (3) The Provisions of Section 12 (1) and (2) herein shall not be self-executory; it shall be the responsibility of the Director-General, Bureau of Lands or any other officer appointed by him in that behalf, to evaluate each and every property claiming exempt status to ascertain and declare it as an exempted property and issue a Certificate of Exemption if so satisfied or otherwise within the meaning of this law, or a letter of non-qualification to an Applicant seeking Exemption rationalizing why the property as the case may be.
  - (4) The Certificate issued under Section 12(3) of this Law shall be subject to renewal after a period of Two (2) Years and having been evaluated and found worthy of continued exemption.
  - (5) In furtherance to the provision of Section 12 (3) and (4) of this Law, the Director-General, Bureau of Lands shall constitute a Three (3) man standing Committee comprising a Representative of the Ministry of Housing and Urban Development, Bureau of Lands and Kogi State Internal Revenue Service, who upon the application of an Owner of a property claiming or seeking exemption under this Law, shall visit and inspect if such property usage or occupier qualifies for exemption, subject to the final approval of the Director-General.
  - (6) Any Applicant seeking such exemption shall grant inspection access to the verification Committee herein over the property, answer questions and/or deliver all documents and information necessary for the verification either of his own accord or upon the request of the Committee.
13. (1) An exempted property or part of an exempted property shall become liable for Land Use Charge if the:
- (a) use of the property changes to one that does not qualify for the exemption;
  - (b) occupier of the property changes to one that does not qualify for the exemption.
- (2) If the Land Use Charge status of a property changes, a Land Use Charge imposed in respect of that property will be pro-rated so that payment will be only for that part of the year in which the property, or part of it, is not exempted.
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- (3) The owner/occupier of a property that has changed its exemption status or classification shall duly inform the Director-General in writing promptly upon the forfeiture or loss of an exemption which the Owner/occupier had enjoyed.
- (4) Any person who fails to give the notification as provided in subsection (3) above shall be liable to pay a fine of up to three (3) times the total outstanding Land Use charge.
14. (1) The Kogi State Internal Revenue Service (IRS), after consultation with the Bureau of Land shall cause to be issued in each financial year a Land Use Charge demand notice (referred to this Law as a "Demand Notice") with respect to every chargeable property that has been assessed in accordance with the provisions of this Law. *Land Use Charge Demand Notice*
- (2) The Demand Notice shall be delivered to the owner or occupier and can also be requested for by either the owner, occupier or authorized agent of the property at any of the Land Use Charge offices or via electronic platform.
- (3) If there is no owner or occupier or agent available to take delivery, the Demand Notice shall be pasted in a conspicuous place on the assessed property and such pasting shall be deemed sufficient delivery of the demand notice.
- (4) The person liable to pay Land Use Charge on the demand notice shall within thirty (30) calendar days from the date of delivery of demand notice pay the amount at any of the designated banks specified in the demand notice.
- (5) On an application in writing made by the owner, occupier or authorized agent, the Executive Chairman of the Kogi State Internal Revenue Service (KGIRS) may approve the Land use charge payment, by such discount as is provided for in this Law.
15. The Director-General may by notice in writing appoint any person including any occupier of a 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 Charge which is payable by the owner from any money which may be held by the agent for or due by or to become due by the agent to the owner and in default of such payment the charges will be recoverable from the agent. *Power to appoint Agents*
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16.(1) Every person liable under this Law for payment of Land Use Charge on behalf of the owner may retain out of any money at hand on behalf of or becoming due to the owner as may be sufficient to pay the charge and shall be indemnified for all payments made by the person under this Law.

*Indemnification of Agent*

(2) For the purpose of this Section, the Collecting Authority may require an occupier or agent of a default owner of a chargeable property, to give information as to any money, fund or other asset which may be held by the agent or occupier, for the owner or of any money due by the agent or occupier to the defaulting owner of a chargeable property.

(3) Where the Land Use Charge demand notice has been served on any Occupier or other person found on the assessed property who is not the owner thereof, such person is deemed to have been duly appointed an agent of the owner and will be liable to pay the charge on behalf of the owner unless he supplies the Collecting Authority with the full name and current address of the owner within ten (10) days of receiving the demand notice.

17. There shall be a Revenue Appeal Tribunal constituted pursuant Section 61 of the Kogi State Revenue Administration Law 2024.

*Establishment of the Revenue Appeal Tribunal.*

18. The Revenue Appeal Tribunal may-

*Powers of the Revenue Appeal Tribunal*

- (a) by summons, require the attendance of any person and examine the person on any question or matter concerning an appeal before it;
- (b) administer oaths and affirmations;
- (c) require and enforce the production of all books, and documents which it may consider necessary;
- (d) levy fine against appellants if the members of the Tribunal consider that the appeal before it is of a frivolous nature, and such fine shall not exceed twenty-five (25%) of the payable charge; and
- (e) Adopt Alternative Dispute Resolution or mediation mechanism in resolving disputes.

19. (1) In resolving disputes, parties may submit themselves to mediation in an effort to resolve such disputes.

*Alternative Dispute Resolution/ Mediation Process*

(2) Where the mediation does not resolve the dispute within forty-five (45) working days of the first session or when the Mediator declares an impasse, the mediation shall be deemed inconclusive and parties shall be at liberty to resolve their dispute formally at the Tribunal.

20. (1) A person may appeal to the Revenue Appeal Tribunal if he is aggrieved by-

*Appeal against  
Assessment*

- (a) a decision that the property is a chargeable property, or that the person is liable to pay Land Use Charge in respect of such property; or
- (b) any calculation of an amount liable to be paid as Land Use Charge; and the Tribunal will make such decision as it deems fit.

(2) The time allowed for an appeal to the Tribunal shall be thirty (30) days from the date of delivery of the demand notice.

(3) The burden of proving an excessive assessment of a property lies on the owner of the property.

(4) A witness giving evidence before the Tribunal shall be entitled to all the privileges to which a witness in a trial before a Magistrate Court is entitled.

(5) In respect of the compulsion of witnesses, the Revenue Appeal Tribunal will have the same powers as that of a Magistrate Court.

(6) The Revenue Appeal Tribunal may confirm, reduce, increase, or annul the assessed valued.

(7) An appeal from a decision of the Revenue Appeal Tribunal may be made to the High Court upon the fulfillment of the conditions for appeal and should be within thirty (30) days.

(8) The High Court shall have Jurisdiction to entertain an appeal from the Revenue Appeal Tribunal either sitting in its ordinary course of business or during its appellate session depending on the convenience of the High Court.

21. An appeal shall not lie unless-

*Conditions of  
Appeal*

- (a) notice is given in the prescribed manner to Director-General, Bureau of Land and the Chairman of the KGIRS;
  - (b) the prescribed fee is paid to the Revenue Appeal Tribunal;
  - (c) in the case of a person aggrieved with the property assessment-
    - i. twenty-five (25) per cent of the amount of the assessed Land Use Charge being disputed is deposited directly into the State Land Use Charge account; and
    - (i) 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 Tribunal as valid.
-

22. (1) The Kogi State Internal Revenue Service shall establish and maintain a fund, to be known as the Land Use Charge Collection Fund, consisting of all Land Use Charge payments deposited in all designated banks in accordance with the provisions of this Law. *Land Use Charge Collection Fund.*
- (2) At the beginning of each month, the Executive Chairman of the KGIRS shall determine the total amount of the Land Use Charge payments deposited in the designated banks.
- (3) The Kogi State Internal Revenue Service shall, not later than ten (10) days after the beginning of each month, pay to each Local Government Area in the State, its share of the Land Use Charge collection standing on deposit in designated banks.
- (4) The amount to be paid by the Kogi State Internal Revenue Service to each Local Government Area shall be such percentage of the net Land Use Charge on deposit at the end of each month as agreed between the State and the Local Government Areas.

23. Kogi State Internal Revenue Service in collaboration with the Kogi State Ministry of Justice may apply to a Court to: *Application to Court.*

- (a) recover sums payable under this Law;
- (b) recover any Land Use Charge or penalty imposed under this Law by a deceased person; and
- (c) attach a person's earnings, or person's goods where a Court has made a liability order against such person and sustain the distraint until such time as the person shall discharge the order made by the court.

24. Any person who-

- (a) refuses or fails to comply with any provision of this Law;
  - (b) prevents, hinders or obstructs an authorized person in the course of lawful duty; or
  - (c) removes, damages or destroys a property identification plaque on any property or building;
- commits an offence and shall be liable on conviction to a maximum fine of One Hundred Thousand Naira (₦100,000.00) or to a term of three (3) months imprisonment or both.

*Non-compliance with the Law, Obstruction of Officials and Damage to Property Identification Plaques*

25. 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

*Penalty for inciting a Person to refuse to pay charge*

- (b) Incites or assists any person to misrepresent in any way the chargeable capacity of another or property value; commits an offence and shall be liable on conviction to a maximum fine of One Hundred Thousand Naira (₦100,000.00) or to a term of three (3) months imprisonment or both.

26. (1) Where a person who has received a demand notice fails to pay the amount within the period specified in the notice, the charge payable shall be increased by the following percentages:

*Default in  
payment of Land  
Use Charge*

- (a) *between 45 calendar days and 75 calendar days - 10%*  
(b) *between 75 calendar days and 105 calendar days - 20%*  
(c) *between 105 calendar days and 135 calendar days - 30%*  
and cost of enforcement.
- (2) If payment is not made after one hundred and thirty-five (135) calendar days, the property on which the Land Use Charge is payable will be liable to receivership by the State or its appointed agent until all outstanding taxes, penalties and administrative charges are paid.
- (3) The owner is however entitled at any time to apply to the KGIRS for a release of the property and other moneys accruing on payment of the outstanding taxes, penalties and administrative charges:  
Provided that where rights or liabilities have been created under the receivership directly related to generate income necessary to effect the payment of the outstanding taxes, penalties and administrative charges before repayment by the owner, the owner shall assume all such rights or liabilities.
- (4) Whenever a property comes under receivership as provided in subsection (2) above, such property shall be advertised as being under receivership in at least one (1) national newspaper.
- (5) The right of enforcement under this section shall not be exercised except at least three (3) default notices have been delivered to the owner or occupier or pasted on the property after the period specified in the demand notice for payment of the Land Use Charge, the interval between the delivery or pasting of each default notice must not be less than thirty days
- (6) The right shall be exercised only to the extent reasonably necessary to recover accrued Land Use Charge.
-

27. (1) The Director-General, Bureau of Lands in consultation with the Kogi State Internal Revenue Service may make regulations for the carrying into effect the purposes of this Law. *Power to make Regulations.*
- (2) The Director-General in consultation with the KGIRS may make regulations specifying the Land Use Charge rates in accordance with the provisions of the Law, subject to the approval of the House of Assembly.
28. On and from the date when Land Use Charge is levied on a property in accordance with this Law, the provisions of the Assessment Law, Land Rates Law, Neighbourhood Improvement Charge Law (if any) and Tenement Rates Law and any amendments made pursuant thereto shall cease to apply to that property. *Application of other Laws*
29. For the purpose of implementation of this Law, the Kogi State Internal Revenue Service shall be the sole collecting authority of the Land Use Charge in Kogi State Government as delegated by the Local Government Areas in the State. *Collecting Authority/ Revision in case of objection*
- (1) If a person disputes the valuation of his property and the assessed Land Use Charge as indicated on the demand notice served on him, he may apply to Internal Revenue Service by notice of objection in writing, to review and to revise the assessment and the application shall state precisely the grounds of objection to the assessment and shall be made within Fourteen (14) days from the date of service of the notice of assessment.
- (2) On receipt of the notice of objection, the Collecting Authority may require the person to furnish such particulars and to produce such books or other documents as well as summon any person who may be able to give information which is material to the determination of the objection to attend for examination by an officer of the Authority on oath or otherwise.
- (3) If a person who has objection to an assessment agrees with the KGIRS as to the valuation of his property or the amount of Land Use Charge payment, the agreed assessment shall be served on the person.

Provided that if an applicant for revision under the provision of this subsection fails to agree with the collecting authority he shall give notice of refusal to amend assessment as desired by the applicant and may revise the valuation or assessment to such amount

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as the Authority may, according to the best of its judgment, determine and give notice of the revised valuation or assessment and that of the Land Use Charge payable.

30. (1) All cases of default in payment and remittances by persons, individuals, or corporations, to whom this Law applies shall be referred by the Director-General, Bureau of Lands (or any officer authorized to act on his behalf or appointed by the Governor for the time being to be in charge of Land Administration) to the Kogi State Internal Revenue Service for review and appraisal.
- Recovery of Liabilities and prosecution*
- (2) The Kogi State Internal Revenue Service shall review and appraise the referral mentioned under subsection 1 of this section, including reconciliation or remittances, if any, by the defaulting individual or corporation to establish any outstanding rate or charge or any form of revenue due to the State from the individual or corporation.
- (3) (a) If upon review, the KGIRS finds that further steps needs to be taken by the Director-General, Bureau of Lands (or any officer authorized to act on his behalf) before legal action is taken, it shall forward an advice and directive to that effect to the Director-General aforesaid and shall return the defaulter's file along with the advice to the Director-General as aforesaid, handling land matters;
- (b) the KGIRS shall be entitled to demand for more information or such documents as it may deem appropriate from the Director-General, Bureau of Lands (or any officer authorized to act on his behalf) for the efficient performance of its role as set-out in this Law.
- (4) The Kogi State Internal Revenue Service, upon establishing any outstanding revenue liability from a defaulter, shall cause to be prepared a comprehensive liability report containing relevant correspondences, receipts and documents required to establish the outstanding revenue obligations of the defaulter in an appropriate court of law.
- (5) Notwithstanding the provision of this Law or any other relevant laws on recovery, any amount due by way of tax, shall constitute a debt due to the State and may be recovered by the Kogi State Internal Revenue Service.
- (6) The Internal Revenue Service in collaboration with the Kogi State Ministry of Justice may apply to a Court to recover sums or any amount payable under this Law in a Court of competent jurisdiction;
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a Court of competent jurisdiction shall include the Revenue court and Magistrate Court.

- (7) The Internal Revenue Service, in conjunction with the Ministry of Justice may receive and consider an amicable settlement of the dispute either before or after an action for recovery is entered by the KGIRS.
  - (8) Where an amicable settlement of the dispute is reached, the consent and approval of the Attorney-General and the Chairman of the Kogi State Internal Revenue Service is required to give effect to the terms of settlement by the parties.
  - (9) Where such recovery actions initiated by the KGIRS proceed to trial, the Ministry of Justice shall ensure regular attendance of her representatives at such trials.
  - (10) Any violation of offences arising from the implementation of this Law shall be reported to the Attorney-General for necessary action.
  - (11) The State Ministry of Justice shall be entitled to receive three (3) percent commission from all monies recovered from defaulters, including penalties to cover all the unavoidable expenses placed on the prosecutor by law.
  - (12) The Director-General, Bureau of Land (or any officer authorized to act on his behalf) shall forward a monthly report on its activities to the Kogi State Internal Revenue Service detailing the list of demand notices served on individuals and corporations subject to the law, including record for remittances and non-compliance by such individual and corporations.
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## THE LAND USE CHARGE LAW, 2024 ANNUAL CHARGE RATES NOTICE 2024

In exercise of the powers conferred by Section 8(2) of the Land Use Charge Law, 2024 and all other powers enabling him in that behalf, the Director-General (or any Officer authorized to act on his behalf or appointed by the Governor for the time being to be in charge of Land Administration), Kogi State Bureau of Land makes the following Notice:

NOTICE IS GIVEN THAT:

1. In accordance with the provisions of Section 9 of the Land Use Charge Law, the Director-General (or any Officer authorized to act on his behalf or appointed by the Governor for the time being to be in charge of Land Administration) hereby sets the value of the Annual Land Use Charge Rates for the State.
2. The Annual Land Use Charge Rate to be applied to eligible property in Kogi State shall be follow:
  - A. Owner-Occupied Residential Property - **0.076%** per annum of the Assessed Property Value
  - B. Owner-Occupied Pensioner Residential Property – **Exempted** from Land Use Charge
  - C. Kogi State Government Properties – **Exempted** from Land Use Charge
  - D. Industrial Premises of Manufacturing Concern - **0.256%** per annum of the Assessed Property Value
  - E. Residential Property (Owner and 3<sup>rd</sup> Party) – **0.256%** per annum of the Assessed Property Value
  - F. Residential Property (without Owner in residence) – **0.76%** per annum of the Assessed Property Value
  - G. Commercial Property – (Used by Occupier for Business Purpose) – **0.76%** per annum of the Assessed Property Value
  - H. Vacant Properties and Open empty Land - **0.076%** per annum of the Assessed Property Value

Such Land Use Charge Rate shall remain in effect until further notice.

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**LAND USE CHARGE ANNUAL RELIEF RATE**

<b>SN</b>	<b>ITEM</b>	<b>ANNUAL RELIEF RATE</b>	<b>REMARKS</b>
1	GENERAL RELIEF	40%	Applicable to all properties liable to pay Land Use Charge
2	SPECIFIC RELIEFS: (Applicable to Property Owners and Lessee of 10 years and above		
I	Pensioner	100%	Owner Occupied - 60 years & above
II	Persons with disability	10%	Owner Occupied
III	Aged Persons	10%	Owner Occupied - 70 years and above
IV	Age of Property	10%	25years and above
V	Long occupation by Owners	5%	12years and above
VI	Federal and other State Government Properties	20%	None Revenue Generating
VII	Partial Relief under the Land Use Charge Law	20%	None profit Making
2b	The onus is on a Person seeking a Specific Relief to provide relevant documents in proof thereof		
3	Payment within 5 days of receipt of Demand Notice	15%	Timely payment Discount
I	Payment within 15 days of receipt of Demand Notice	10%	Timely payment Discount
II	Payment within 25 days of receipt of Demand Notice	5%	Timely payment Discount
4	Mode of Application for relief		All applications for relief must be made to the Director-General, Bureau of Land for approval supported with relevant documents
5	Minimum Land Use Charge	₦5,000	No Property liable to charge, shall pay a sum less than ₦5,000 (Five Thousand) Naira irrespective of any relief granted.

## LAND USE CHARGE DEPRECIATION RATE

### 1. Age of building as a determinant of Depreciation Rate

The Depreciation Rate shall be determined by the age or depreciation rate of a building and considered in the computation of Land Use Charge for the property.

### 2. Calculation for Depreciation Rate

The depreciation rate for a building shall be calculated as follows:

Year of Building	Depreciation Rate
0-5	1%
6-10	0.9%
11-15	0.8%
16-20	0.7%
21-25	0.6%
26-30	0.5%
31-35	0.4%
36-40	0.3%
41-45	0.2%
46-50	0.1%

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