



**KOGI STATE OF NIGERIA**

# **GAZETTE**

**Published by Authority**

No.1 Vol.1

**LOKOJA 9TH FEBRUARY, 2015**

*Kogi State Legal Notice No 1 of 2015*

**LAW TO HARMONIZE RATES  
AND LEVIES COLLECTABLE  
BY  
LOCAL GOVERNMENTS  
IN KOGI STATE**



**PRINTED AND PUBLISHED BY THE  
GOVERNMENT PRINTER, LOKOJA**

1/08/007/250

Annual subscriptions: Nigeria N50,000.00;  
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KOGI STATE LOCAL GOVERNMENT HARMONIZED  
RATES AND *LEVIES LAW* 2014

**A LAW TO HARMONIZE RATES AND LEVIES COLLECTABLE  
BY LOCAL GOVERNMENTS IN KOGI STATE**

1. This Law may be cited as Kogi State Harmonization of Rates/Levies collectable by Local Governments Law 2015 *Citation and Title*
2. This Law shall come into operation on the 29<sup>th</sup> day of January, 2015 *Commencement*
3. In this Law, unless the contenx otherwise requires "Court" means a Revenue Court, Magistrate Court of any Grade within the Local Government. *Interpretation*

**"Fee"** is a legal charge collectable *by* Local government for a particular service provided or permission (rights) granted exclusively to any person.

**"Levy"** is any kind of legal charges by Government in any form and can be used interchangeably with fees and charges.

**"Person"** includes, an individual or body of individuals, family, Corporate, sole, trustee or executor or a person who carries out economic activity, a person exploiting tangible or intangible property for the purpose of obtaining income there from by way of trade or business:

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**“Kogi West LGAs”** means the following Local Government Areas: Kabba/Bunn Ijumu, Mopamuro, Yagba East, Yagba West. Lokoja and Kogi;

**“Kogi .Central LGAs”** means the following Local Government Areas: Okene, Okehi, Adavi, Ajaokuta, and Ogori/Magongo:

**“Kogi East LGAs”** means the following Local Government Areas: Ankpa, Bassa, Dekina, Ibaji, Idah, Igalamela/Odolu. Ofu, Olamaboro and Omala;

**“General Contractor”** means a general contractor within the Local Government;

**“Rate”** means the amount payable to the Local Government as provided in the schedule hereto;

**“Revenue Collector”** means the staff of the Local Government and any other person or group of persons duly authorized to collect revenue for the Local Government.

**“Permanent Stalls”** are solid structures built and owned, by private individuals, while **“Block Stalls”** are solid structures built and owned by the government:

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4. (1) There shall be established for each local government area of the State, a Committee to be known as the Local Government Revenue Committee (hereinafter referred to as "the Revenue Committee").
- (2) The Revenue Committee, shall comprise the following, that is to say —
- (a) a person, to be appointed by the Chairman of the Local Government Council, as the Chairman of the Committee (not being a political appointee or public officer from within the Local Government Council) who shall be versed in revenue matters;
  - (b) the heads of the following departments of the Local Government Council, that is to say—
    - i. Legal;
    - ii. Treasury; and
    - iii. any other department.
  - (c) a member of the public not being a member of The Council versed in revenue matter to be Nominated by the Legislative Arm of the Council;

*Establishment  
of Revenue  
Committee*

- (3) All appointments made pursuant to this section, shall be subject to the approval of the legislative arm of the council.
5. (1) The Revenue Committee, shall be responsible for the assessment and collection of all taxes, fines, rates, charges or other revenue under its jurisdiction and shall account for all amounts so collected in a manner to be prescribed by the Chairmen of the Local Government, subject to the financial memorandum and guidelines on local government administration.
- (2) The Revenue Committee, shall be autonomous of the Local Government Treasury and shall be responsible for the day to day administration of the Department of Personnel which forms its operational arm.
6. There is hereby established, a Joint State and Local Government Revenue Committee (hereinafter in this law Referred to as “the Joint Revenue Committee”) which shall Comprise-

*Functions of  
Revenue  
Committee*

*Establishment and  
Composition of  
of Joint Revenue  
Committee*

- (a) the Chairman of the State Internal Revenue Service as the Chairman;
  - (b) the Chairman, of each of the Local Government Revenue Committee;
  - (c) a representative of the following ministries, that is to say-
    - (i) Local Government and Chieftaincy Affairs not below the level of Director;
    - (ii) Lands,
    - (iii) Housing and Urban Development:
  - (d) The Legal Adviser of the State Internal Revenue Service; and
  - (e) the Secretary of the Committee shall be a staff of the the State Internal Revenue Service.
7. The functions of the Joint Revenue Committee, *Function of Joint Revenue Committee* shall be to—
- (a) harmonize tax administration in the State;
  - (b) deal with revenue matters of common concern to the State and Local Government Authorities;
  - (c) enlighten members of the public generally on State and Local Government revenue matters;
  - (d) consider relevant resolutions of the Joint Tax Board for implementation in the
-

- State;
- (e) advise the State and Local Government on revenue matters; and
  - (f) carry out such other functions as may be assigned to it by the Joint Tax Board.
8. The Chief Judge may designate in each Local Government Area, at least two Magistrates who shall give priority to matters affecting the revenue of the State and of the relevant Local Government Council. *Designation of Magistrate to adjudicate on Revenue Matters.*
9. (1) From the commencement of this Law, the rates payable to each local government shall be as provided in the schedule hereto. *Revenue rate payable and publication*
- (2) Each local government shall ensure that a chart showing the approved rates of levies, the applicable rate and the expected time of payment is pasted at a conspicuous place in the revenue offices of the local government.
10. The Local Government Authority shall issue a harmonized Demand Notice in respect of taxes listed in the Schedule to this Law. *Demand Notice*
- (a) For the purpose of tenement rate each local government shall employ the services of estate surveyor/valuer to
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determine the value of the property for the purpose of assessment:

- (b) However, in lieu of the proper valuation, each LGA shall apply the rates as prescribed in the schedule to this law until a proper valuation is carried out.

11. (1) The Local Government shall have the exclusive power to appoint Revenue Collectors.
- (2) The revenue officers shall wear identification badge with a clear inscription of their names and official capacity.
- (3) The production by a revenue collector of an identity card and certificate or warrant:
- (a) issued by a Local Government Authority:
- (b) setting out his full names, and stating that he is authorized to exercise the functions of a revenue collector, shall be sufficient evidence that the revenue collector is duly authorized for the purpose of this Law.
- (4) It is illegal for any local government to use any consultant(s) for the purpose of assessment and collection of any levies

*Appointment of  
Revenue  
Collectors*

and rates that is stated in the schedule to this Law. However, this does not preclude the appointment of the state government as collection agents for certain levies.

12. (1) If any person disputes an assessment, he may apply to the relevant Local Government Council by notice of objection in writing to review and to revise the assessment and such application shall state precisely the grounds of objection to the assessment and shall be made within 14 days from the date of service of the notice of assessment/demand notice.
- (2) On receipt of a notice of objection, the local government may require the person giving that notice to furnish such particulars and to produce any documents as may be deemed necessary and may summon any person who may be able to give information which is material to the determination of the objection to attend for purposes of examination by an officer of the Local Government.
- (3) In an event of any person who has objected to an assessment agreeing with the Local Government as to the correct amount chargeable, the assessment shall

*Objections*

*Review of  
assessment*

be amended accordingly and notice of rate chargeable shall be served upon such person.

- (4) Refund in the case of over payment or inappropriate payment made by the taxpayer to the local government, refund shall be made to the taxpayer within one month through application to the local government.
13. (1) The Revenue collectors shall have the powers to enter into any premises at all reasonable times for the purposes of demanding and collecting rates on behalf of the local government.
- (2) A reasonable time shall be between the hours of 8:00am and 6:00pm.
14. It shall be the duty of every person to pay or show evidence of payment to the revenue collector, the fees prescribed in the schedule to this Law.
15. All revenue collectors shall issue a receipt in the form authorized by the Local Government in respect of any rate paid under the schedule thereto.
16. The Local Government Authority shall obtain receipts with security features from the State

*Powers of  
Revenue  
Collectors*

*Duties of Public*

*Issuance of  
Receipts  
for Revenue*

Government Printer or Nigeria Security Printing and Minting Company or any other instrument prescribed by the local government.

17. All persons to which this Law apply shall pay to the local government all rates as prescribed in the schedule hereto from the beginning of every month or year, not later than 60 (sixty) days from the beginning of every year and 14 (fourteen) days from the beginning of every month.

*Payment  
Periods*

18. The Local Government may institute legal actions through legal department of the local government, the State or by employing the services of legal practitioner against any defaulter at the. State Revenue Court for the purpose of enforcing the collection of rates or any other court as prescribed by the Constitution of the Federal Republic of Nigeria.

*Revenue  
Courts*

19. (1) Any person who contravenes the provisions of this Law by refusing to pay rates as per the schedule hereto, shall be guilty of an offence and liable on conviction:
- (a) for first offence, to a fine not exceeding N1,000.00 (One Thousand Naira) only or to

*Offences and  
Penalties*

- imprisonment for a term not exceeding three months or both.
- (b) and for each subsequent offence to a fine not exceeding N2,000.00 (Two Thousand Naira) only or to imprisonment for a term not exceeding six months or both.
  - (c) in addition to the penalties stated above, the rates shall be regarded as debt due to the Local Government and shall be recoverable as such.
- (2) (a) Notwithstanding anything contained in any other enactments or law, no person, other than the appropriate tax authority, shall assess or collect, on behalf of the Local Government, any tax, duty, levy, rate, fee or charge, and the services of Law Enforcement Agencies shall only be engaged in accordance with the provisions of the tax laws.
- (b) No person, including a tax *authority*, shall mount a road block in any part of the Federation for the purpose of collecting any tax, duty, levy rate, fee or charge.
- (3) Any person who –
- (a) Collects or attempts to collect any levy that is not listed in the schedule to this Law;
  - (b) collects or attempts to collect any
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*levy* or penalty without due authority and identification: or

- (c) mounts a road block or causes a road or street to be closed for the purpose of collecting any levy, commits an offence and shall be liable on conviction to a fine of fifty thousand Naira (N 50,000. 00) only or imprisonment for three (3) years or both.
  - (4) Any person or agency appointed for the administration of this Law *or* employed in connection with the assessment and collection of levy who
    - (a) demands from anyone an amount in excess of the authorized assessment of the die levy:
    - (b) fails to remit revenue collected as at when due:
    - (c) withholds for his own use or otherwise any portion or the whole of the revenue collected:
    - (d) renders a false return, whether orally or in writing of the amount of revenue collected *or* received by him:
    - (e) defrauds any person, embezzles any money, or otherwise uses his position to deal wrongfully with the Local Government Authority or any member of the public:
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- (f) steals or misuses Local Government Authority documents: and/or
  - (g) compromise on the assessment or collection of any levy, commits an offence and shall be liable on conviction to a fine equivalent to 500 percent of the sum in question and to imprisonment for a term of three (3) years.
  - (h) any person who, in committing any offence under the provision of this Law, is armed with any offensive weapon commits an offence and shall be liable on conviction to imprisonment for a term of three (3) years.
  - (i) any person who, while aimed with an offensive weapon cause injury to any office or authorized agents of the local government authority in the discharge of their functions under this Law, commits an offence and shall be liable on conviction to imprisonment for a term of five (5) years;
  - (j) Any persons who aids or abets one or more persons for the purpose of contravening any of the provisions of this Law commits an offence and shall be liable on conviction to a
-

fine equivalent to 200% of the sum in question or to imprisonment for term of two (2) years.

- (k) Any person, not being an authorized office, assumes the name, designation or impersonates the character of an authorized officer or agent shall in addition to any other punishment, shall be liable to pay on conviction, a fine of two hundred and fifty Thousand Naira (250,000.00) or three (3) Years imprisonment or both

20. 1. The State Joint Revenue Committee shall carry out a periodic review of the rates charged every three (3) years and ensure that the differences in amounts chargeable by Local Government in respect of any scheduled levy is minimized.
2. The review shall be made in consultation with relevant Stakeholders.

*Reviews of  
Levies and  
Rates*

21. (1) Without prejudice to the provisions of any Law on Jurisdiction of courts, the Revenue Court shall also have jurisdiction to entertain all cases under this Law.
- (2) There shall also be established mobile courts for speedy trial of defaulters.

*Enforcement*

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- (3) In entertaining a case of default, the court shall have power to seal off any premises, impound, seize or confiscate any goods from a defaulter at any stage of the proceeding.
- (4) The Local Government may employ the services of Law enforcement agencies to enforce this Law.
22. The Local Government shall provide an amount not less than 3% and not more than 5% of all revenue collected by the revenue staff in the preceding year for the Revenue Committee as incentives.
23. All Revenue Rates and levies contained in the Bye-Laws of any Local Government in Kogi State are hereby repealed.

*Funding of  
Revenue  
Collection*

*Repeal  
Clause*

### SCHEDULE

	Revenue Heads	Sub - Urban (Category A) N	Sub-Urban (Category B) N	Sub-Urban (Category C) N
1.	Shops and Kiosk rates			
	a) Shop Permit			
	Small	3,000.00	2,400.00	1,200.00
	Medium	5,000.00		
	Large	10,000.00	8,000.00	5,000.00
	Ex - Large (Big Departmental Stores)	200,000.00		
	b) Kiosk Permit	1,200.00	1,200.00	600.00
	Container / Temporary shop			
	Small	2,500.00	1,200.00	600.00
	Large	3,500.00	2,500.00	1,500.00
	Workshop permits by artisans (Carpenters, Mechanic, Vulcanizers) etc			
	Small	3,000.00	2,000.00	1,000.00
	Large	10,000.00	5,000.00	2,500.00

Revenue Heads	Sub - Urban (Category A) N	Sub-Urban (Category B) N	Sub-Urban (Category C) N
<b>2. Tenement Rates (private and commercial property).</b>			
Commercial Property			
Petrol Station	50,000.00	30,000.00	10,000.00
Banks	100,000.00	50,000.00	25,000.00
Communication mast	100,000.00	100,000.00	100,000.00
Other Commercial premises	25,000.00	20,000.00	10,000.00
Residential			
Duplex / one storey building	10,000.00	5,000.00	2,500.00
Bungalow	5,000.00	3,500.00	2,500.00
Block of Flat over one storey building	12,000.00	6,000.00	3,000.00
<b>3 Slaughter Slab fees</b>			
Butcher licence fee (per annum)	3,600.00	2,400.00	1,200.00
Cow slaughter per head	200.00	150.00	50.00
Goat/Sheep slaughter per head	100.00	100.00	50.00
Pig. slaughter per head	150.00	100.00	50.00
<b>4 Merriment and Road closure levies</b>			
Noise control fees	10,000.00	5,000.00	2,000.00
Blocking of Local Government Road	20,000.00	10,000.00	5,000.00
<b>5 Food licence Permit (for restaurants, bakeries and other places where food is sold)</b>			
Restaurants	15,000.00	10,000.00	5,000.00
Bakeries	15,000.00	10,000.00	5,000.00
Buker/Local Restaurants	3,600.00	2,400.00	1,200.00
<b>6. Liquor License fee</b>			
Beer Parlour	12,500.00	6,000.00	3,000.00
Wholesale fee	15,000.00	7,500.00	3,500.00
Local Drinks	3,000.00	1,000.00	1,000.00
Hotel/Guest Inn	20,000.00	10,000.00	5,000.00
<b>7. Radio and TV licence fees (other than radio and television transmitter)</b>			
Radio & TV fees (commercial)	5,000.00	2,000.00	500.00
Vehicle Radio fees (where the vehicle is registered)	1,000.00	500.00	500.00
<b>8. Naming of street registration fee (Outside State Capital )</b>	20,000.00	10,000.00	5,000.00
<b>9 Right of occupancy fees on lands in the Rural Areas, excluding those collectable by the Federal and State Governments, excluding the State Capital.</b>			
Residential (per plot)	5,000.00	2,500.00	1,000.00
Commercial (per plot)	10,000.00	5,000.00	2,000.00

	Revenue Heads	Sub - Urban (Category A) N	Sub-Urban (Category B) N	Sub-Urban (Category C) N
10	Market taxes and levies excluding any market where State Finance is involved			
	Permanent Stalls (per-annum)	12,000.00	3,600.00	1,200.00
	Market Space (per-market day)	100.00	50.00	20.00
	Market/Motor Park Hawkers (daily)	30.00	20.00	10.00
	Market Hawkers (per market day)	30.00	20.00	10.00
11	Motor Park Levies			
	Loading fees (per trip)			...
	Trailers / Lorry			
	Canter	2,000.00	1,000.00	500.00
	Buses/Pickup Van,	500.00	200.00	100.00
	Car	100.00	50.00	20.00
	Motorcycle	50.00	20.00	10.00
		20.00	20.00	10.00
12	Bicycle, Track, Canoe, Wheelbarrow and Cart fees other than mechanically propelled truck			
	Bicycle licence fee	200.00	50.00	20.00
	Canoe licence fee	1,000.00	500.00	200.00
	Wheelbarrows/ Cart fee	600.00	240.00	100.00
13	Cattle Tax payable by cattle farmers only			
	Cattle Farmer Permit	2,000.00	1,000.00	500.00
14	Religions places Establishment Permit fee			
	Religious places Establishment Permit fee	5,000.00	3,000.00	1,200.00
15	Signboard and Advertisement permit fee			
	(A) Stationary / Fixed Advert			
	Directional Signboard fee	20,000.00	10,000.00	2,500.00
	Wall Print Advertisement	10,000.00	5,000.00	1,500.00
	Digitalized Bill Boards	150,000.00	100,000.00	50,000.00
	Non Digitalized Billboards, Unipoles and Eye-catchers	100,000.00	50,000.00	20,000.00
	Market Road Show permit	5,000.00	3,000.00	1,000.00
	(B) Mobile Advert			
	Mobile Sales Promotion fees			
	Cars, Pickup, Trucks (Branded)	5,000.00	3,000.00	1,000.00
	Trailers/Lorries (Branded)	7,000.00	3,500.00	2,500.00
		10,000.00	5,000.00	2,500.00
16	Public Convenience, Sewage and Refuse Disposal fees			
	Dislodgement of Septic tank Tanks	2,500.00	1,000.00	500.00
	Sanitation fees (commercial)	3,000.00	2,000.00	500.00
	Sanitation fees (Market - Per Trader)	600.00	240.00	120.00

<b>17</b>	<b>Wrong Parking Charges</b>			
	Wrong packing	5,000.00	2,000.00	1,000.00
	Towing of Vehicles fee	5,000.00	2,000.00	1,000.00
	No Parking Order Permit	20,000.00	10,000.00	5,000.00
<b>18.</b>	<b>Other Levies &amp; fees</b>			
	Contract Registration fees	20,000.00	10,000.00	5,000.00
	Contract Processing fees	2% of contract	2% of contract	2% of contract
	Hunting Permit	1,500.00		
	Dane Gun License	4,500.00		
<b>19</b>	<b>Marriage, Birth and Death registration fees</b>			
	Marriage Registration fee	5,000.00	1,000.00	500.00
	Birth Registration fee	500.00	200.00	50.00
	Death Registration fee	500.00	200.00	50.00

### Local Government Revenue Categorization by Ward

#### ADAVI LOCAL GOVERNMENT

#### OKEHI LOCAL GOVERNMENT

Ward No	Ward Name	Category	Ward No	Ward Name	Category
1	ADAVI – EBA	C	1	OBOROKE EBA WARD	B
2	EGBE	C	2	OBOROKE UVETE I	B
3	OKUNCHI	B	3	O OBOROKE UVETE II	B
4	IDANUHA	C	4	OBEBA WARD I	B
5	OGAMINANA CENTRAL	A	5	OBEBA WARD II	B
6	UHUCHEBA	C	6	IKUEHI WARD	B
7	NAGAZI/OZIOKUT U/FARM CENTRE	A	7	OHUETA WARD	B
8	OSISI – PAKU INOZIOMI	A	8	OBANGEDE /UHUNDU	B
9	EGBOGOGO/KARAWORO/RESUHU A	B	9	EIKA OHIZENYI	B
10	KUROKO	C	10	OKAITO / USUNGWE	B
11	OHUOGOGO/KUR OKO II	C	11	UBORO/OMANI/O HUEPE	B

**Local Government Revenue Categorization by Ward****AJAOKUTA LOCAL GOVERNMENT**

Ward No	Ward Name	Category
1	EBIYA NORTH	B
2	EBIYA SOUTH	B
3	ABODU/PATESI	B
4	ICHUWA/UPAJA	B
5	BADOKO	B
6	OGIGIRI	B
7	ADOGO	B
8	ACHAGANA	B
9	ODUNU/OHUEGE	B
10	UNOSI/OMOGBO	B
11	AJAOKU NATIVE TOWN	B
12	UPAKE/OBANGEDE	C
13	ADOGU/OGODO/APAMIRA	C
14	GEREGU	A

**IJUMU LOCAL GOVERNMENT**

Ward No	Ward Name	Category
1	IYARA	B
2	IFFE/IKOYI	B
3	EKIRIN ADDE	B
4	IYAMOYE	B
5	EGBEDA/OKEDAYO	B
6	ILETEJU ORIGA	B
7	OKORO IGA	B
8	IGBOLAYERE / ILAERE	B
9	AYERE	B
10	OGALE ADUGU	C
11	OKORO/ODOKORO	C
12	AYETORO I	B
13	AYETORO II	B
14	IYAH/AYEH	C
15	AIYEGUNLE/ILUAFON	B

**DEKINA LOCAL GOVERNMENT**

Ward No	Ward Name	Category
1	DEKINA	B
2	ODU I	B
3	ODU II	B
4	IYALE	B
5	OGANENIGU	C
6	ABOCHO	B
7	EMEWE	C
8	OGBABEDE	C
9	ANYIGBA	A
10	OJIKPADALA	C
11	EGUME	B
12	OKURA	C

**OKENE LOCAL GOVERNMENT**

Ward No	Ward Name	Category
1	ABUGA/OZUJA	B
2	AGASSA/AHACHE	C
3	BARIKI	A
4	IDOJI	A
5	LAFIA OBESSA	A
6	OBEHIRA EBA	B
7	OBEHIRA UVETE	B
8	ODENKU/UPOGORO	C
9	ONYUKORO	A
10	ORETSEU	A
11	OTUTU	A

**Local Government Revenue Categorization by Ward****IBAJI LOCAL GOVERNMENT**

Ward No	Ward Name	Category
1	ANALO	B
2	AKPANYO	B
3	AYAH	B
4	ONYEDEGA	B
5	ODEKE	B
6	OJILA	B
7	EJULE	B
8	IYANO	C
9	UNALE	B
10	UJEH	C

**IDAH LOCAL GOVERNMENT**

Ward No	Ward Name	Category
1	SABONGARI	A
2	EGA	A
3	IGALOGBA	A
4	EDE	A
5	IGECHEBA	A
6	OWOLI APA	A
7	UKWAJA	A
8	OGELE	C
9	ICHALA	C
10	UGWODA	C

**IGALAMELA / ODOLU LOCAL GOVERNMENT**

Ward No	Ward Name	Category
1	AVRUGO	C
2	EKWULUKO	C
3.	ODOLU	B
4.	OJI - AJI	C
5.	AKPANYA	B
6.	UBELE	C
7.	AJAKA I	B
8	AJAKA II	B
9.	OFORACHI I	C
10.	OFORACHI II	C

**MOPAMURO LOCAL GOVERNMENT**

Ward No	Ward Name	Category
1	ODOLE OKEGURU	B
2	ODOLE OKEDAGUN	B
3	ILETEJU	B
4	OKEJI IJAGBE	C
5	OKAGI ILAI	C
6	OROKERE AMURO	B
7	TAKETE OTAFUN	B
8.	OROKE AIYEDAYO	C
9.	AIYETEJU AGBAJOGUN	C
10.	AIYEDE OKAGI	C

**OGORI - MAGONGO LOCAL GOVERNMENT**

Ward No	Ward Name	Category
1	ILETEJU	B
2	OKESI	B
3.	OKIBO	B
4.	ENI	B
5.	AIYEROMI	B
6.	OSHOBANE	B
7.	OTURU - OPOU	B
8	OBINOYIN	B
9.	OBATIGBEN	B
10.	OGUGU	B

**YAGBA EAST LOCAL GOVERNMENT**

Ward No	Ward Name	Category
1	IFE OLUKOTUN I	C
2	IFE OLUKOTUN II	C
3	PONYAN	C
4	ALU/IGBAGUN/ORANRE	C
5	EJUKU	C
6	JEGE/ITAKETE/OGBOM	C
7	MAKTUT I	B
8.	MAKTUT II	B
9.	OKEMETA	E
10.	AREDU	C

**Local Government Revenue Categorization by Ward****OLAMABORO LOCAL GOVERNMENT**

Ward No	Ward Name	Category
1	WARD 1 - ADEH	C
2	WARD 2 - OKPO ETUTEKPE	C
3.	WARD 3 - OKPO CENTRE	B
4.	WARD 4 - IGAH	C
5.	WARD 5 - INELE	C
6.	OGUGU 1 - ADUM & IKEM	C
7.	OGUGU 2 - OFANTE & IKEM	C
8	OGUGU 3 - OGUGU CENTRE	B
9.	IMANE 1 - IMANE CENTRE	B
10.	IMANE 2 - AGALIGA & EFEBO	C

**OFU LOCAL GOVERNMENT**

Ward No	Ward Name	Category
1	UGWOLAWO 1	B
2	UGWOLAWO 2	C
3	EJULE/ALLAH	B
4	ITOBE	B
5	OCHADAMU	C
6	OGBONICHA	C
7	IGO	C
8.	ALLOMA/OKURA	B
9.	IBOKO EFAKU	C
10.	OKO OGENYI	C
11.	ALOJI	C

**KABBA / BUNU LOCAL GOVERNMENT**

Ward No	Ward Name	Category
1	ASUTA	A
2	ODO – AKETE	C
3.	OKEKOKO	B
4.	ODOLU	A
5.	AYEWA	C
6.	AYETEJU – KAJOLA	C
7.	OTU	C
8	EGBEDA	B
9.	OKEDAYO	B
10.	AKUTUPA – KIRI	C
11.	AIYETORO – KIRI	C
12.	ILUKE	B
13.	OLLE – OKE OFFIN	C
14.	ODO – APE	C
15.	OKENUKUN	C

**Local Government Revenue Categorization by Ward****OMALA LOCAL GOVERNMENT**

Ward No	Ward Name	Category
1	ABEJUKOLO	B
2	ECHA	B
3.	BAGAJI	C
4.	BAGANA	B
5.	OKPOTALA	C
6.	IBADO	B
7.	ICHEKE	C
8	OGODU	B
9.	OLLA	C
10.	OJAJI	C
11.	AGBANEMA	C

**KOGI LOCAL GOVERNMENT**

Ward No	Ward Name	Category
1	UKWO	B
2	ODAKI	B
3	K.K. S.E	B
4	GIRINYA	B
5	IRENODU	C
6	AKPASU	C
7	TAWARI	C
8.	GEJU NORTH	B
9.	GEJU SOUTH	B
10.	CHIKARA NORTH	B
11.	CHIKARA SOUTH	B

**ANKPA LOCAL GOVERNMENT**

Ward No	Ward Name	Category
1	ANKPA TOWNSHIP	A
2	ANKPA 1	A
3	ANKPA 2	B
4	ANKPA 3	C
5	ANKPA 4	C
6	OJOKWU 1	B
7	OJOKWU 2	B
8	OJOKWU 3	C
9	OJOKWU 4	B
10	ENJEMA 1	B
11	ENJEMA 2	B
12	ENJEMA 3	C
13	ENJEMA 4	C

**YAGBA WEST LOCAL GOVERNMENT**

Ward No	Ward Name	Category
1	ODO - ERE/ OKE, ERE/ AKATA	B
2	OKE - EGBE 1	B
3	OKE - EGBE 2	B
4	OKE - EGBE 3	B
5	OKE - EGBE 4	B
6	ODO - EGBE 1	B
7	ODO - EGBE 2	B
8	ODO - EGBE 3	B
9	OGBE	C
10	OKUNRAN/ OLU/ OKE ISANLU - ESA	C
11	EJIBA	B
12	ODO - ERI	B
13	IYAMERIN / OGBE/ OLU	C
14	ODO - ARA / OMI / OGBA	C

**Local Government Revenue Categorization by Ward****LOKOJA LOCAL GOVERNMENT**

Ward No	Ward Name	Category
1	WARD A	A
2	WARD B	A
3	WARD C	A
4	WARD D	A
5	WARD E	A
6	OWORO WARD	C
7	KAKANDA WARD	C
8	KUPA SOUTH	C
9	KUPA NORTH	C
10	EGGAN WARD	C

**BASSA LOCAL GOVERNMENT**

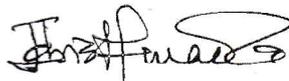
Ward No	Ward Name	Category
1	AGBILU I	B
2	AGBILU II	C
3	OGUNLE	C
4	AGBILU / OGBANA	C
5	AGBILU	C
6	OGUNLE	C
7	OGUNLE	C
8	OGUNLE	C
9	OGUNLE	C
10	OGUNLE	C

The above printed impression has been carefully compared by me with the Bill which passed through the House of Assembly and has been found by me to be a true and correctly printed copy of the said Bill.



Mr. SIMON MOMOH (JP)  
Clerk of the House

I assent/withhold assent this.....29th.....day of .....January.....2015



CAPT, IDRIS ICHALLA WADA  
*Governor, Kogi State*

**EXPLANATORY NOTE:**

(This note does not form part of this law and have no legal effect)

The purpose of this law is to harmonize rates and levies collectable by Local Government Areas in Kogi State of Nigeria.