



Enugu State of Nigeria Official Gazette

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The above laws are published as supplement to this gazette

ENUGU STATE NOTICE NO. 7

APPOINTMENT OF PERMANENT SECRETARY

It is notified that Ezugwu Bernadine Chinyere has been appointed to the post of Permanent Secretary
Ezugwu Bernadine's appointment is with effect from 3rd March 2017

ENUGU STATE NOTICE NO. 8

APPOINTMENT OF PERMANENT SECRETARY

It is notified that Ugomsi Ella Noel O. has been appointed to the post of Permanent Secretary
Ugomsi Ella Noel O's appointment is with effect from 3rd March 2017

ENUGU STATE NOTICE NO. 12

NEW APPOINTMENTS AND OTHER STAFF CHANGES

The Following are notified for general information:-

NEW APPOINTMENT

| <i>Departments</i> | <i>Name</i> | <i>Appointment</i> | <i>Date of Promotion</i> |
|--|-----------------------|-----------------------------|--------------------------|
| Public Service | Agbawodike Chioma J | Clerical Officer | 1-8-2001 |
| Department, Office of the Head Service | Agbo Roseline N. | Clerical Officer (Revenue) | 1-5-1988 |
| | Aneke Mariet Wendy | Higher Exec. Officer (GD) | 1-6-2011 |
| | Ani Bethrand Onyibani | Asst. Exec. Officer | 16-4-1986 |
| | Ani Paschal C. | Executive Officer | 1-6-2011 |
| | Anike Emmanuella U. | Clerical Office (GD) | 1-6-2011 |
| | Anya Joy C. | Environ. Health Field Offr. | 1-1-1994 |
| | Chinwetalu Esther U. | Clerical Office (GD) | 1-5-1988 |



ENUGU STATE OF NIGERIA
2016, No. 7



A Law to make provision for the Consolidation of all property and Land Based rates and Charges payable under the Property Rates Law, Local Government Law and Assessment law in Enugu State into a new Land Based Charge, to be called property Land Use Charge, to make provision for the Levying and Collection of the Charges and for connected purposes. Title.

BE IT ENACTED by the Enugu State House of Assembly as follows - Enactment.

PART 1- CITATION AND INTERPRETATION

1. This Law may be cited as Enugu State Land Use Charge Law, 2016 and shall be deemed to come into effect on 9th day of August, 2016. Citation and date of commencement.

2. In this Law - Interpretation.

“**Assessed value**” in relation to a tenement the value at which the tenement is for the time being assessed in accordance with this Law;

“**Assessment Appeal Tribunal**” means the Assessment Appeal Tribunal established under section 14;

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

“**Charge**” means an assessed tax on property but does not include ground rent, online property search fee, registration of titled documents, digitization of survey plans, documents management and allocation of land to the public;

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

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

“Exempt property” means any property of a class described under section 9;

“Financial year” means any period of twelve (12) months beginning from January 1 and ending on the subsequent December 31;

“Governor” means the Governor of Enugu state;

“Improvement to a 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;

“Land Use Charge” includes all property and land based Rates and Charges payable under the Land Rates Law, and Assessment Law;

“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 charges and less payable to designated banks for the deposit or withdrawal of land use Charge payments;

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

“Owner” in relation to any property shall include the person for the time being receiving the rent 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;

“Receiver” any person or company appointed by the Commissioner to recover the outstanding charges, penalties and administrative charges under this law;

“Real Property” includes-
a parcel of land;
an improvement;
a parcel of land and improvement;

“State” means Enugu state Government;

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

“Tax” means a process of raising revenue for public finance

through compulsory payment imposed by government on persons, things or activities for which no direct benefit accrues to the tax payer;

“Assessors” means a person legally qualified and registered as a professional in Nigeria in the Art and Science of property valuation;

“Chargeable Property” means real property or improvement to a property put into use as being in beneficial occupation for residential, commercial, industrial or special purpose whether on owner-occupation or tenant-occupation basis, and not exempted from payment of Land Used Charge under this law and

“Tenement” means any land with or without building which is held or occupied as a distinct or separate holding or tenancy, or any wharf or pier in the waters of Enugu State of Nigeria.

PART II- LAND USE CHARGE

3. (1) Subject to the 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; Land Use Charge
- (2) For the purpose of this Law, each Local Government Area in the State shall be the collecting authority and it shall be the only body empowered to levy and collect Land Use Charge for its area of jurisdiction.
- (3) Each collecting authority may delegate to the State, by written agreement, its functions with respect to the collection of Land Use Charge and the assessment of privately-owned houses or tenement for the purpose of levying such Land Use Charge 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 9 of this Law. Property Liable to charge
5. (1) The Commissioner for Lands and Urban Development shall undertake or cause to be undertaken an assessment of chargeable properties in such areas of the State as the Commissioner may designate. Property Assessment
- (2) For the purpose of subsection (1), the Commissioner for Lands and Urban Development may appoint such property identification officers, qualified assessors and other persons as he considers necessary.
- (3) For the purpose of carrying out the assessment of chargeable properties, the identification officers or assessors or their authorized assistants may, on any day between the hour of

7.00am and 5.00pm;

(a) enter, inspect, survey and assess the property;

(b) request documents or other information to be produced to the identification officer or assessors;

(4) Prior written notice with date should be given to the owner of the property before the assessment visit.

(5) Identification officers/assessors must present a proper authenticated identification cards and letters of authorization before they enter property they wish to assess.

Persons Liable
to

6. The owner of the property is liable to pay Land Use Charge in respect of any taxable property.

Pay Charge Value of
Annual Charge
rate

7. (1) The following formula shall be used to determine the annual amount of the Land Use Charge payable for any property under this Law.

$$LUC = M \times (LA \times LV) \times (BA \times BV \times PCR)$$

Where

LUC = Annual amount of Land Use 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 occupied residential property and commercial (revenue generating property).

LA = The Area of the land parcel in square meters.

LV = The average value of a land parcel in the neighbourhood, per square meter in naira.

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

BV = The average value of medium quality buildings in the neighbourhood, per square metre in naira.

PCR = The property Code rate for the building and which accounts 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.

$(LA \times LV) + (BA \times BV \times PCR)$ = The assessed value of the property.

(2) The assessed valuation list should be displayed at conspicuous place at the Ministry of Lands and Urban Development, Ministry of Finance, Ministry of Local Government Matters and all Local Government headquarters of the State for at least 30 days before sending demand notice.

(3) The values of the Property Code Land Use Charge shall be set by the Commissioner for Lands and Urban Development on the date when this law comes into force and shall, from time to time, be revised by the Commissioner, subject to the approval of the House of Assembly.

- | | | |
|---------|--|----------------------------------|
| 8. | 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 Charges |
| 9. (1) | <p>The following properties shall be exempted from payment of Land use Charge -</p> <ul style="list-style-type: none"> (a) a property owned and occupied by a religious body and used exclusively for public worship or religious education; (b) cemeteries and burial grounds; (c) a recognized and registered institution or educational institute certified by the Commissioner for Finance to be non-profit making; (d) property used as public library; (e) any property specifically exempted by the Governor by a notice published in the State Government official gazette and (f) all palaces of recognized Igwes in the State. | Exception from Property Charge . |
| (2) | <p>The Commissioner for Finance may, by a notice published in the State Government Official Gazette grant partial relief for a property that is-</p> <ul style="list-style-type: none"> (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 Government, Local Government, Federal Government or a non-profit making organization. | |
| 10. (1) | <p>An exempt property or part of an exempt property shall become liable for Land Use Charge if-</p> <ul style="list-style-type: none"> (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 that does not qualify for the exemption. | Loss of Exemption. |
| (2) | <p>If the Land Use Charge status of a property changes, a Land Use Charge imposed in respect of that property shall be pro-rated so that the Land Use Charge is payable only for that part of the year in which the property or part of it, is not exempt.</p> | |
| 11. (1) | <p>The Commissioner for Finance shall cause to be issued in each Financial year a Land Use Charge Demand Notice with respect to every chargeable property that has been assessed in accordance with this Law.</p> | Land Use Charge Demand Notice |
| (2) | <p>The land use Charge Demand Notice shall be delivered to the owner or occupier.</p> | |
| (3) | <p>If there is no owner or occupier or agent available to take delivery, the Land Use Charge Demand Notice shall be posted on the property and such posting shall be enough notice.</p> | |
| (4) | <p>The person liable to pay the amount of land use Charge on the</p> | |

demand Notice shall within thirty (30) calendar days after the date of delivery of the Land Use Charge Demand Notice pay that amount at once at 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 Charge by such discount as is specified in the demand notice, if the owner pays within fifteen (15) days of receiving the demand notice.

Power to Appoint
Agent

12. The Collecting Authority may by notice in writing appoint any occupier of chargeable property to be an agent of the owner and the person declared agent of the owner for the Land Use Charge which is or will be payable by the owner from any money which may be held by him for or due 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.

Indemnification of
Agent

13. Every person liable under this Law for the payment of Land Use Charge on behalf of an owner may retain out of any money coming into his hands on behalf of or be coming 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.

Assessment
Appeal Tribunal

- 14.(1) The Governor shall establish an Assessment Appeal Tribunal which shall consist of not less than ten members with one as Chairman and three Members who shall be professional assessors.
- (2) A minimum of three members shall constitute a panel of the Tribunal.
- (3) Members of the tribunal shall hold office for such period as may be prescribed by the Governor from time to time determine.

Power of
Assessment
Appeal Tribunal

15. The Assessment Appeal tribunal may-
- (a) receive and treat petitions and appeals which a property owner, occupier or chargeable person may bring before it regarding assessed value, chargeable person, chargeable property, charge or any other matter considered reasonable by the tribunal;
 - (b) by summons, require the attendance of any person, examine him and may require answers to any question which it may deem fit to put concerning an appeal before it;
 - (c) require and enforce the production of all books and documents which it may consider necessary;
 - (d) administer oaths and affirmations;
 - (e) levy fines against appellants if the members of the Tribunal consider that the appeal before if it is of a frivolous nature and such fine shall not exceed 25% of payable charge.

16.(1) A person may appeal to the tribunal if he is aggrieved by -

Appeal against
Assessment

- (a) a decision that a property which he owned is a chargeable property, or that he is liable to pay Land Use Charge, in respect of such property; or
 - (b) any calculation of an amount which he is liable to pay as Land Use Charge, and the Tribunal shall make such decision as it deems fit.
- (2) The time allowed for an appeal to the tribunal shall be thirty (30) days after the date of delivery of the demand notice.
 - (3) The onus of proving an excessive assessment of a property shall lie on the owner or appellant.
 - (4) A person giving evidence before the Tribunal shall, in respect of any evidence given by him or any document he is required to produce, 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 witness to appear before the tribunal, the Assessment Appeal Tribunal shall have same powers as that of a Magistrate Court.
 - (6) The Assessment Appeal Tribunal may confirm, reduce, increase or annul the assessed value.
 - (7) An appeal from a decision of the Assessment Appeal Tribunal may be made to the High Court.

17. An Appeal shall not lie unless -

Conditions of
Appeal

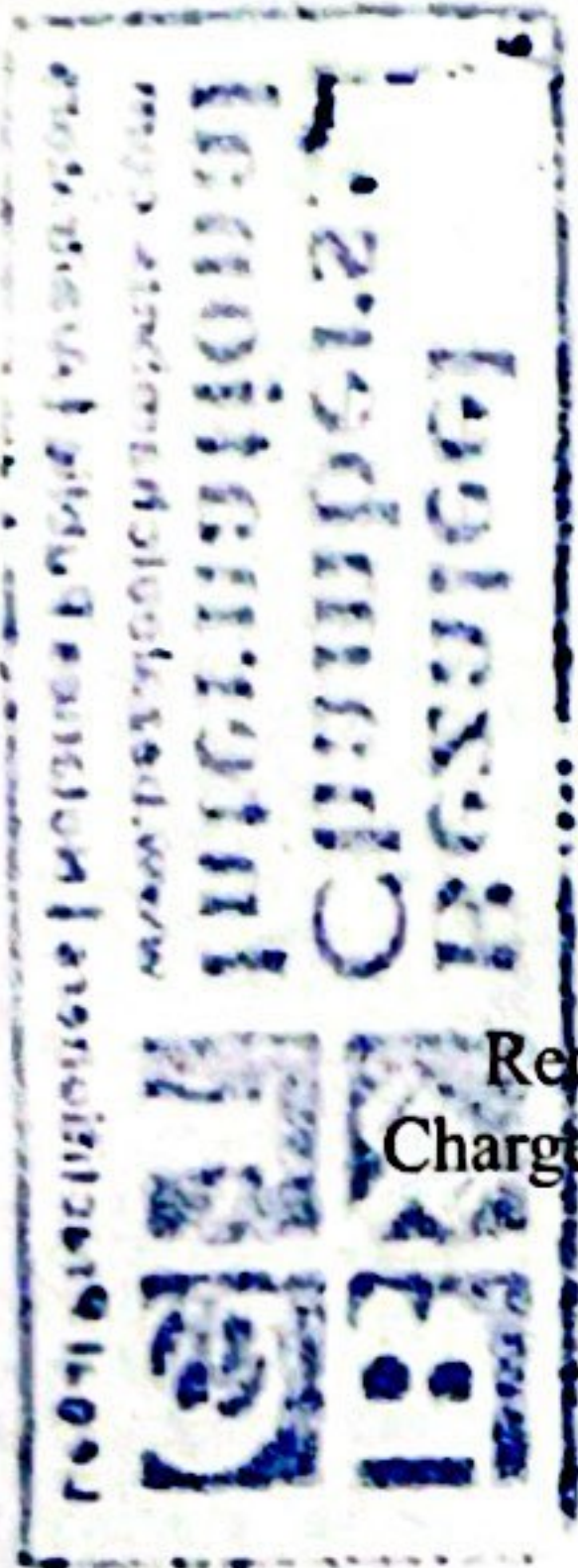
- (a) notice is given in the prescribed manner to the Commissioner for Lands and Urban Development;
- (b) the prescribed fee is paid to the Assessment Appeal Tribunal;
- (c) in the case of a person aggrieved with his property assessment-
 - (i) 50% of the amount of the assessed Land Use Charge being disputed is deposited directly into the State Government Assessment Appeal Account which shall be maintained by the Commissioner for Finance in a designated bank.
 - (ii) The appellant has produced to the Tribunal the teller or receipt where the amount is deposited from the bank and such receipt has been confirmed by the Commissioner for Finance as valid.

18.(1) The Commissioner for Finance shall establish and maintain a fund, consisting of all Land Use Charge Collection Fund, consisting of all of Land Use Charge payments deposited in each designated bank in accordance with this Law.

Payment to Counsel
of Share of Rate



- (2) At the beginning of each month, the Commissioner for Finance shall determine the total amount of Land Use Charge payment on deposit in the designated bank.
- (3) The Commissioner for Finance shall, not later than ten (10) days after the beginning of each month pay to each Local Government Council in the state a share of the Land Use Charge collected and standing on deposit in designated bank.
- (4) There shall be paid to a Local Government Council, from whose area any sums of money have been collected as land use charge a sum representing, after the cost of collection of the rates shall have been deducted, 55% of the amount so collected from the area of such council: the 45% be paid into the Consolidated Revenue Fund of the State.



Recovery of
Charge Owned.

19. The Commissioner for Finance may apply to a Court to -
 - (a) recover sums payable under this law;
 - (b) recover any Land Use Charge or penalty incurred under this Law by a deceased person at any time before his death;
 - (c) attach a person's earnings, and/or person's goods where a court has made a liability order against that person.

Non-Compliance
with the Law
Obstruction of
Official and Damage
to Property
identification
plaques

20. Any person who-
 - (a) refuses or neglects 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 an assessor in the course of his lawful duty;
 - (c) removes from or damages or destroys a property identification plaques on any property or building; commits an offence shall be liable on summary conviction to a maximum fine of one hundred thousand naira only (N100,000.00) or to a term of imprisonment for a period of three (3) months or both.

Penalty for inciting a
person to refuse to
pay Charge

21. 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 his chargeable capacity commits an offence and shall be liable on conviction to a maximum fine of one hundred thousand naira only (N100,000.00) or an imprisonment for a period of three (3) months or both.

Penalties

22. (1) Where a person who has received a Land Use 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 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%

- (2) If payment is not made after 135 calendar days, the property on which the Land Use Charge is payable shall be liable to receivership by the State or its appointed agent until all outstanding taxes, penalties and administrative charges are paid or recovered.
- (3) The owner is however entitled at any time to apply to the Commissioner for Finance for a release of the property and other moneys accruing to him upon payment of the outstanding taxes, penalties and administrative charges.

Provided that where rights and/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 and/or liabilities.

- (4) Whenever property comes under receivership as provided in subsection (2), such property shall be advertised as being under receivership in at least two national newspapers.
23. Subject to the approval of the House of Assembly, the Commissioner for Finance may make regulations for carrying into effect the purpose of part II of this Law. Regulations Prescribing Procedure
24. 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 and any amendments made pursuant thereto shall cease to apply to that property. Application of Other laws

PART III- COLLECTION OF OTHER REVENUE ON LANDS

- 25 (1) The Commissioner for Lands and Urban Development shall undertake the collection of revenue on Lands which shall include Deed Fees, Survey Fees, Non-Refundable Application Fees, Fees for Land Computerization, Plan Approval, Temporary Occupation License (TOL), Sales of Maps, Ground Rent (Arrears) Ground Rent (Current), Ground Rent (Penalty), Premium, Development Fees, Capital Gains Tax, stamp duties on land deed, Monetization, but does not include Land Use Charges. Other Revenue on Lands
- (2) The Commissioner may from time to time with the approval of the Governor review the fees specified in subsection 1 of this section.
- 26 The Commissioner shall undertake or cause to be undertaken an assessment of fees payable under section 25(1) of part III of this law. Assessment of Revenue Payable

- Regulations Prescribing procedure. 27. Subject to the approval of the House of Assembly, the Commissioner for Lands and Urban Development may make regulations for a review of fees chargeable and generally for carrying into effect the purpose of part III of this Law.
- Mobile Court. 28. There shall be established a mobile court to handle all cases related to land use charge to be headed by a magistrate.

This printed impression has been carefully compared by me with the Bill which has been passed by the House of Assembly of Enugu State of Nigeria, and is found by me to be a true and correctly printed copy of the said Bill.

UBOSI EDWARD UCHENNA
Speaker of the house of Assembly

BARR. DR. EMMANUEL OKEY UDAYA
Clerk of the House /Perm. Sec.

ASSENTED to this 25th day of November, 2016.



RT. HON. IFEANYI UGWUANYI
Governor of Enugu State

