



# Plateau State Of Nigeria Gazette

Published by Authority

---

**NO. 3**

**Jos 10th September, 2021**

**Vol. 5**

---

**Plateau State Notice No.3**

## CONTENTS:

### PLATEAU STATE PROPERTY AND LAND USE CHARGE LAW, 2021

---

**PAGES..... 1 - 42**

---

**Printed and Published by Government Printer- Jos 00045/10/09/21/1000**

Annual subscription: Nigeria N1,000.00

Application for the purchase of Gazette and other Government publication should be submitted to the Government Printer Jos. Remittance should be in money or postal order, crossed and made payable to the Government Printer Jos, Postage Stamps are Not acceptable

**ARRANGEMENT OF SECTIONS****PART I****PRELIMINARY**

1. Citation and Commencement
2. Interpretation
- 3.

**PART II****LAND USE CHARGE**

4. Property and Land Use Charge
5. Naming and Numbering of Streets for Levying and Collection of Tenement Rates and Property and Land Use Charge
6. Property liable to Charge
7. Identification and Assessment of a Property
8. Appointment of Consultants
9. Registration of Assessors and Consultants
10. Power to Enter
11. Person liable to pay Charge
12. Value of Annual Charge
13. Payment of Charge
14. Property exempted from payment of Property and Land Use Charge
15. Forfeiture of Exemption
16. Property and Land Use Charge Demand Notice

**PART III****POWER TO APPOINT, LIABILITY AND INDEMNIFICATION  
OF AGENT**

17. Power to appoint Agent(s)

**PART IV****ASSESSMENT TRIBUNAL**

18. Establishment and Composition of Property and Land Use Charge Assessment Tribunal
19. Quorum

20. Tenure of Office of Members
21. Proceedings
22. Remunerations and Allowances
23. Cessation of Office of Members
24. Power of Assessment Tribunal
25. Appeal against Assessment
26. Mediation Process
27. Conditions for Appeal

#### **PART V**

#### **LAND USE CHARGE COLLECTION FUND**

28. Property and Land Use Charge Collection Fund
29. Recovery of Property and Land Use Charge

#### **PART VI**

#### **OFFENCES AND PENALTIES**

30. Non-compliance with the Law, Obstruction of Officials and Damage
31. Penalty for inciting a person to refuse to pay Charge
32. Default in Payment of Property and Land Use Charge
33. Failure to Remit Property and Land Used Charge
34. Power to Co-opt

#### **PART VII**

#### **MISCELLANEOUS**

35. Directives by the Governor and Commissioner
36. Power to make Regulations
37. Time Limit to make Regulations
38. Application of other Laws
39. Savings

#### **SCHEDULES**

**A LAW TO PROVIDE FOR THE CONSOLIDATION OF PROPERTY AND LAND BASED CHARGES AND TO MAKE PROVISION FOR THE LEVYING AND COLLECTION OF LAND USE CHARGE IN PLATEAU STATE AND FOR RELATED MATTERS, 2019**

**ENACTED** by the Plateau State House of Assembly as follows:

**PART I  
PRELIMINARY**

**Citation and Commencement** 1 This Law may be cited as the Property and Land Use Charge Law, 2019 and shall come into operation on the 14th day of July, 2021.

**Interpretation** 2 In this Law:  
"annual charge rate" means the percentage of the assessed value of the Property over a period of Twelve (12) Months;

"assessors" means qualified professional Valuers who assess Properties for the purpose of levying the Land Use Charge;

"assessment tribunal" means the Assessment Tribunal established under Section 17 of this Law;

"building" includes any improvement or 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 amount on Property payable under this Law;

“chargeable person” means a Person liable to pay Property and Land Use Charge on a chargeable Property or the person’s appointed Successors-in-Title, Assigns, Legal Representatives, Executors or Administrators;

“chief” has the same meaning as contained in the Chiefs’ Law, 2006;

“chief judge” means the Chief Judge of Plateau State;

“commercial property” means any Property that generates Revenue;

“commissioner” means Commissioner responsible for Lands, Survey and Town Planning;

“designated bank” means a Financial Institution licensed by the Central Bank of Nigeria and 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;

“exempted property” means any Property of a class described under Section 13 of this Law;

"financial year" means a period of Twelve (12) months beginning from January 1 and ending on December 31;

"governor" means the Governor of Plateau State;

"high court" means the High Court of Plateau State;

"house of assembly" means the Plateau State House of Assembly;

"improvement to property" includes a building, structure, fixture of fence erected on or affixed to a 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 Use Act, Tenement Rate Laws and all Land Based Charges Laws in the State;

"local government area" includes Development Areas of the State;

"market value" means the total sum of Land Value and Building Development;

"ministry" means the Ministry responsible for Lands, Survey and Town Planning;

"net land use charge" means the actual amount of Property and Land Use Charge collected and deposited with respect to the Properties in the State, less the Cost of Collection and Fees payable to designated Banks for the deposit or withdrawal of Property and Land Use Charge payments;

"occupier" in relation to a Property, shall include a person whether lawfully or unlawfully in actual occupation of the whole or part of such Property and any person with a right to actual or beneficial occupation or mandated to occupy the Land by a person with such right, whether solely or concurrently with other persons, although this does not mean it must be of pecuniary benefit but does not include a Lodger;

"owner" in relation to any Property shall include the person for the time being receiving 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 direct from the State whether under Lease, License or otherwise and will include the Estate of a deceased Holder of a Right of Occupancy, whether expressly granted by the Governor or otherwise, and shall include every Assignee from a Holder;

“property and land use charge” includes all Property and Land Based Rates and Charges payable under any existing State Law on Property and Land use Charges as may be computed on the basis of the Schedule to this Law;

“pensioner” means a person who retires from a pensionable Office in the State;

“receiver” means any Person or Company appointed by the Commissioner to recover the outstanding Taxes, Penalties and Administrative Charges under this Law;

“real property” includes:

- (i) a building;
- (ii) any improvement on Land;
- (iii) a parcel of Land, whether or not reclaimed, waterlogged or otherwise;
- (iv) a parcel of Land and any building or improvement: a Wharf or Pier; and
- (v) leasehold of up to Ten (10) Years;

“state” means Plateau State of Nigeria;

“structure” includes a Building or other thing erected or placed in or on or over or under Land and whether or not it is affixed to the Land;

“tenant” means a Person who is given occupation of part of a House in return for Rent where the Premises remain under the control of the Owner;



“tenement rate” means a Tax charged on a rented Property payable to a Local Government Area; and

“warrant” means a Legal Document that allows someone to do something, especially one that is signed by a Judge or Magistrate and gives the Police permission to arrest someone or search a House.

**PART II**  
**PROPERTY AND LAND USE CHARGE**

**Property and Land Use Charge**

3 (1)

Subject to the provisions of this Law, there is imposed a Land Based Charge, to be called “Property and Land Use Charge” which shall be payable on Real Property situate in the State.

(2)

Subject to the provisions of the Plateau State Revenue (Consolidation) Law, 2020 on mode of levying and collection of Land Use Charge, each Local Government Area in the State shall be deemed to be the Assessing and Collecting Authority for the Tenement Rate component of the Land Use Charge in its area of jurisdiction.

(3) Each Local Government may also delegate to the State, 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.

**Naming and Numbering of Streets for levying and collection of Tenement Rates and Property and Land Use Charge**

4

For the purpose of this Law and subject to the Plateau State Revenue (Consolidation) Law, 2020, each Local Government shall, in collaboration with the State, be responsible for the naming of Streets and numbering of Houses and such numbered Houses shall be subject to Property and Land Use Charge.

**Property liable to Charge**

5

Property and Land Use Charge shall be payable in respect of any Property that is not exempted under Section 13 of this Law.

**Identification and Assessment of a Property**

6

(1)

The Commissioner shall at the beginning of every year undertake or cause to be undertaken an Assessment of chargeable Properties in such areas of the State as the Commissioner may designate.

(2)

For the purpose of sub-section (1) of this Section, the Commissioner may appoint

such Property Identification Officers, qualified Assessors and other persons as may be considered necessary for the purpose of carrying into effect the provisions of this Law.

**Appointment of Consultants** 7 (1) The Commissioner may appoint Consultants to carry out Property Assessments and levying of the Property and Land Use Charge for the purpose of carrying into effect the provisions of this Law.

(2) The Agreement entered into with the Consultant(s) so appointed shall be subject to the ratification by the State Executive Council.

**Registration of Assessors and Consultants** 8 (1) All Assessors and Consultants appointed in accordance with Sections 6 and 7 of this Bill shall register with the Ministry responsible for Lands, Survey and Town Planning.

(2) The Assessor so appointed shall submit its Valuation Report to the Ministry responsible for Lands, Survey and Town Planning.

**Power to enter** 9 For the purpose of carrying out the identification and assessment of a Property, a duly authorised Officer may on any day between the hours 6:00am to 6:00pm.

- (a) enter, inspect, survey and assess the Property;
- (b) request for Documents or other Information to be produced;
- (c) take Photographs; and
- (d) make copies of necessary Documents.

**Persons liable to Pay Charge** 10 (1) The Owner of any Property is liable to pay Property and Land Use Charge in respect of a taxable Property.

(2) The Occupier holding a Lease of Ten (10) years and above is liable to pay Property and Land Use Charge in respect of any taxable Property.

**Value of Land Use Charge** 11 (1) As from the commencement of this Law, the annual amount of the Property and Land Use Charge payable on any Property shall be arrived at, by multiplying the Market Value of the Property by the applicable Relief Rate and Annual Charge Rate using the prescribed formulae outlined below and more particularly described in the Schedule to this Law:

$$(\text{Land Value} + \text{Building Developments Value}) \times \text{Relief Rate} \times \text{Charge Rate.}$$

(2) The Land Value and Building Value Rates constituting the

Market Value of the Property shall be reviewed at least once every Five (5) years on the basis of information available to Professional Valuers and Consultants and may vary from area to area. Pending such periodic reviews, the Land Value Rates and Building Value Rates may be set to rise in line with the Rate of Inflation as may be determined by the Commissioner.

- (3) The Relief Rate shall be set by the Commissioner and may be subject to review and published in the State Official Gazette which may vary from person to person or area to area and may reflect one or more factors including but not limited to:
- (a) status of the Owner (the Age and Retirement);
  - (b) depreciation Rate of the Property;
  - (c) whether or not the Owner is physically challenged;
  - (d) the length of time for which an Owner has been resident in the Property in question; and
  - (e) the speed and efficiency with which the Owner pays the Property and Land Use Charge.

- (4) The value of the Annual Charge Rate for the Financial Year in which this Law comes into force

and in each subsequent Financial Year, shall be set by the Commissioner, subject to the approval of the House of Assembly and shall be published in the State Official Gazette and in one or more Newspapers circulating within the State.

(5) The Commissioner may make Regulations providing for Self-billing and Electronic payment of the Property and Land Use Charge by Owners.

**Payment of Charge** 12 A person liable to pay Property and Land Use Charge shall pay at any of the designated Banks listed in the Property and Land Use Charge Demand Notice.

**Property Exempted from Payment of Property and Land Use Charge**

13 (1)

The following categories of Properties shall be exempted from payment of Property and Land Use Charge:

- (a) a Property owned and occupied by a religious Body and used exclusively for Public Worship;
- (b) Cemeteries and Burial Grounds;
- (c) a recognized and registered Institution or Educational Institution certified by the

- Commissioner for Education to be non-profit making;
- (d) Property used as Public Library or as a Private Library certified by the Commissioner to be non-profit making;
  - (e) any Property specifically exempted by the Governor by Notice published in the State Government Official Gazette; and
  - (f) all official Palaces of recognized Chiefs in the State:

Provided always, that religious bodies using part of their Properties for educational purposes shall also be exempted from paying Property and Land Use Charge except where such Property is leased out to Private Individuals thereby forfeiting its exemption status under the provisions of this Law.

- (2) The Commissioner may by Notice published in the Official Gazette grant partial relief for a Property that is:
  - (a) occupied by a non-profit making organization:

**Forfeiture of Exemption**

14

(1)

An Exempted Property or part of an Exempted Property shall become liable for Property and Land Use Charge if the:

- (a) use of such Property changes to one that does not qualify for the Exemption;
- (b) the Owner of the Property changes its use to one that does not qualify for the Exemption;
- (c) Property of a religious body is registered in the name of an Individual or Corporate Body unless it is registered in the corporate name of the religious body.



the Property and Land Use Charge Demand Notice may 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 Property and Land Use Charges or via electronic platform.

If there is no Owner or Occupier or Agent available to take delivery, the Property and Land Use Charge Demand Notice shall be posted on the Property and such posting shall be deemed sufficient delivery of the Notice.

The Person liable to pay the amount on the Property and Land Use Charge Demand Notice shall, within Thirty (30) Calendar Days after the date of delivery of the Property and Land Use Charge Demand Notice, pay the amount to the Commissioner.

**Property and Land Use Charge Demand Notice** 15

(2) If the status of a Property changes, a Property and Land Use Charge imposed in respect of that Property shall be pro-rated so that the Property and Land Use Charge is payable only for that part of the year in which the Property or part of it, is not exempted.

(3) The Owner or a Person liable to pay Property and Land Use Charge of a Property under the provisions of this Law shall notify the Commissioner in writing promptly upon the forfeiture of an Exemption which the Owner had enjoyed.

(4) Failure to make the notification indicated in sub-section (3) above shall be an Offence punishable with a Fine of up to Three (3) times the value of the Exemption in issue.

(1) The Commissioner shall cause to be issued in each Financial Year, a Property and Land Use Charge Demand Notice with respect to every chargeable Property that has been assessed in accordance with this Law.

- (2) The Property and Land Use Charge Demand Notice may 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 Property and Land Use Charges or via Electronic Platform.
- (3) If there is no Owner or Occupier or Agent available to take delivery, the Property and Land Use 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 amount on the Property and Land Use Charge Demand Notice shall, within Thirty (30) Calendar Days after the date of delivery of the Property and Land Use Demand Notice, pay that amount at any of the designated Banks listed in the Demand Notice.
- (5) Upon an Application in writing made by the Owner, Occupier or authorized Agent to the Commissioner, the

Commissioner may reduce the Property and Land Use Charge by such discount as is specified in the Demand Notice, if the payment is made within Fifteen (15) days of receiving the Demand Notice.

**PART III**

**POWER TO APPOINT, LIABILITY AND INDEMNIFICATION OF AGENT**

**Power to appoint Agent(s)** 16 (1)

The Commissioner may by notice in writing appoint any Person including any Occupier of a taxable 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 Property and Land Use Charge from any moneys 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 shall be recoverable from the Agent.

(2)

A Person liable to pay Property and Land Use Charge on behalf of an Owner may retain out of any money in hand or coming into an Account on behalf of or becoming due to the Owner from the Person as may be

sufficient to pay the Charge and shall be indemnified against any Person for all payments made by the Agent under this Law.

(3)

Any Person herein referred to as the Agent, who is authorized (be it expressly or by necessary implication) by an Owner to retain any sum of money equivalent to the amount of the assessed Property and Land Use Charge on the Property of the Owner, shall be liable to pay the Property and Land Use Charge on behalf of the Owner.

(4)

Any Agent who fails to comply with the provision of sub-section(3) of this Section shall be liable of a Fine of up to three times the amount assessed as Property and Land Use Charge.

**PART IV**

**ASSESSMENT TRIBUNAL**

**Establishment  
and composition  
of Property and  
Land Use Charge  
Assessment  
Tribunal**

17 (1)

There is established in the State a Property and Land Use Charge Assessment Tribunal (hereinafter referred to as "Tribunal").

(2)

The Tribunal shall consist of:

- (i) a Chairman who shall be a Legal Practitioner of not less than Fifteen (15) years post-call experience;

- (ii) a Representative of the Attorney- General;
- (iii) a registered Town Planner;
- (iv) a registered Land Surveyor;
- (v) a registered Estate Valuer;
- (vi) a Representative of the Ministry responsible for Land and Survey;
- (vii) a person with cognate experience in Accounting and Taxation; and
- (viii) Two (2) persons from the Private Sector.

(3) The Chairman and members of the Tribunal who shall be persons of integrity and good standing in the Society shall be appointed by the Governor on the recommendation of the Commissioner.

<b>Quorum</b>	18	The Quorum of the Tribunal shall be Two-third majority of the members.
<b>Tenure of Office of Members</b>	19	The Chairman and other members of the Tribunal shall hold Office for Four (4) years and may be re-appointed for another term of Four (4) years only.
<b>Proceedings</b>	20	The Tribunal may make Standing Orders to regulate its Proceedings at any of its meetings.
<b>Remuneration and Allowances</b>	21	The Chairman and members of the Tribunal shall be paid such Remuneration

and Allowances as the Governor may determine.

**Cessation of  
Office of  
Members**

22

A Member may:

- (a) be removed from Office by the Governor for inability to discharge the functions of the Office whether arising from Infirmity of Mind or Body or for any act of Misconduct;
- (b) resign membership by a Notice in writing addressed to the Governor and that Member shall cease to be a Member from the date of acceptance of the resignation by the Governor; or
- (c) be removed from Office by the Governor if it is in the interest of the Public to do so.

**Power of  
Assessment  
Tribunal**

23

The Assessment Tribunal may:

- (a) by Summons, require the attendance of any Person to examine him and may require answers to any question which it may deem fit to put concerning an Appeal before it;
- (b) require and enforce the production of all Books and Documents which it may consider necessary;
- (c) administer Oaths and Affirmations;

- (d) levy Fines against Appellants if the Members of the Tribunal consider that the Appeal before them is of a frivolous nature and such Fine shall not exceed 20% of payable charge;
- (e) adopt Alternative Dispute Resolution mechanism in resolving Disputes; and
- (f) subject to the approval of the State House of Assembly, make Rules for its Practice and Procedure.

**Appeal against Assessment 24**

- (1) A Person may appeal to the Tribunal if aggrieved by:
  - (a) a decision of the Assessors that a Property which the person owns is a chargeable Property or that the person is liable to pay Property and Land Use Charge in respect of such Property; or
  - (b) any calculation of an amount which the person is liable to pay as Property and 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 30 days

after the date of delivery of the Demand Notice.

(3)

The onus of proving that an Assessment of a Property is excessive shall lie on the Owner.

(4)

A person giving evidence before the Tribunal shall, in respect of any evidence given by the person or any Document the Person is required to produce, be entitled to all the privileges to which a Witness in a trial before the Magistrate Court is entitled.

(5)

In respect of the compulsion of Witnesses, the Tribunal shall have the same powers as that of a Magistrate Court.

(6)

The Tribunal may confirm, reduce, increase or annul the assessed Value.

(7)

An Appeal from a decision of the Tribunal may be made to the High Court designated by the Chief Judge as Revenue Court.

**Mediation Process** 25 (1)

In resolving Disputes arising from the provisions of Section 23 (e) of this Law, the Parties shall submit to



a confidential Mediation in an effort to resolve such Disputes.

- (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 or through any other lawful means.

**Conditions for Appeal**

- 26 An Appeal shall not lie unless:
  - (a) a notice is given in the prescribed manner to the Tribunal;
  - (b) the prescribed Fee is paid to the Tribunal;
  - (c) in the case of a person aggrieved with the assessment of the Person's Property:
    - (i) 15% of the amount of the assessed Annual Property and Land Use Charge being disputed, is deposited directly into the State Property and Land Use Charge Account; and
    - (ii) the Appellant has produced to the Tribunal the Receipt for the payment of the amount from the Bank and such Receipt has been validated.

**PART V**  
**LAND USE CHARGE COLLECTION FUND**

**Property and  
Land Use Charge  
Collection Fund**

27

(1)

The Accountant-General of the State shall establish and maintain a Fund to be known as the "Property and Land Use Charge Collection Fund", consisting of all Property and Land Use Charge payments deposited in each designated Bank in accordance with this Law.

(2)

At the beginning of each Month, the Accountant-General shall determine the total amount of Property and Land Use Charge payments on deposit in the designated Banks.

(3)

The Accountant-General shall not later than Fourteen (14) days after the beginning of each Month pay to each Local Government Council as its share from the Property and Land Use Charge Collection Fund.

(4)

The share to be paid by the Accountant-General to each Local Government Council shall be such percentage of the

net Property and Land Use Charge on deposit at the end of each Month as enshrined in a Law enacted by the House of Assembly with respect to Revenue sharing.

**Recovery of Property and Land Use Charge**

28 An Officer from the Attorney-General's Office acting on the Attorney-General's behalf may sue in the name of the State and apply to the High Court designated as Revenue Court by the Chief Judge to:

- (a) recover sums payable under this Law;
- (b) recover any Property and Land Use Charge or Penalty incurred under this Law by a deceased person at any time before the person's death; and
- (c) attach a person's earnings, and/or a person's goods where a Court has made a Liability Order against that person.

**PART VI  
OFFENCES AND PENALTIES**

**Non-compliance with the Law, obstruction of Officials and damage to Property**

29 Any person who:

- (a) refuses or neglects to comply with any provisions of this Law when required to do so by the Property Identification Officer or an Assessor;
- (b) prevents, hinders or obstructs any Property Officer or an Assessor in the course of his lawful duty; or

(c) removes, damages or destroys a Property Identification Plague on any Property or Building:  
 commits an Offence and shall be liable on summary conviction to a maximum of One Hundred Thousand Naira (N100,000.00) only 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**

30

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 person's chargeable Property:

commits an Offence and shall be liable on conviction to a maximum Fine of One Hundred Thousand Naira (N100,000.00) or to an Imprisonment for a period of Three (3) months or both.

**Default in  
 Payment of  
 Property and  
 Land Use Charge**

31

(1)

Where a person who receives a Property and 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 percentages:

(a) between Ninety (90) Calendar days and One Hundred and

- Twenty (120) Calendar days 15%;
- (b) between One Hundred and Twenty-One (121) Calendar days and One Hundred and Eighty (180) Calendar days 20%; and
- (c) between One Hundred and Eight-One (181) Calendar days and Three Hundred and Sixty-Five (365) Calendar days, 25%.

(2) If payment is not made after One Hundred and Thirty-Five (135) Calendar days, the Property on which the Property and Land Use Charge is payable shall be liable to Enforcement under the provisions of this Law 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 Commissioner for a release of the Property and other moneys accruing to the Owner upon payment of the outstanding Taxes, Penalties and Administrative Charges.

(4) Whenever a Property comes under Enforcement as provided for in

sub-section (2), such Property shall be advertised as being under Enforcement in at least Two (2) National Newspapers.

Subject to sub-section (6) below, the rights of Enforcement of the State for default in the payment of the Property and Land Use Charge shall include rights to file and maintain a Civil Action against the Owner, Occupier or authorized Agent to recover the accrued Property and Land Use Charge or to obtain an Order of Court for Distrain of the Property or other consequential Orders which the Court may deem fit to make in the circumstances, for the purpose of the recovery of the Property and Land Use Charge.

The powers of Enforcement indicated in sub-Section (5) above shall:

- (a) not be exercised unless and until Warning Notices have been delivered to the Owner and Occupier or pasted on the Property on at least three separate occasions, each at least Forty-five (45) days apart from the other during the Six (6) Months immediately prior

to the date of exercising the rights in sub-Section (5) above; and

- (b) be exercised only to the extent reasonably necessary to recover accrued Property and Land Use Charge.

**Failure to remit  
Property and  
Land Use Charge**

32

(1)

A person appointed in accordance with the provisions of Section 6 (2) of this Law who fails to remit Property and Land Use Charge collected, commits an Offence and shall be liable to refund the amount due and in addition, a sum equivalent to Twenty-five percent (25%) of the amount.

(2)

The Defaulter in sub-section (1) of this Section, may further be liable to Imprisonment for a term of Six (6) Months.

**Power to Co-opt**

33

Where the Tribunal desires to obtain Advice or Information from any person on any matter, it may co-opt the person as a Member and such person shall not be entitled to vote on any issue or count towards a Quorum.

**PART VII  
MISCELLANEOUS**

**Directives by the Governor and Commissioner** 34 The Governor or Commissioner shall have power to give Directives of specific and general nature in pursuance to the provisions of this Law and the Ministry shall comply with such Directives.

**Power to make Regulations** 35 Subject to the approval of the Governor, the Commissioner shall make Regulations generally for the proper implementation of the provisions of this Law in respect of the following:

(a) payment of Charges, Fees, Taxes, Levies and Penalties in accordance with the provisions of this Law;

(b) prescribe forms and formats of Documents to be issued by the Ministry and used in dealings with the Ministry and the means by which these are to be procured and authenticated; and

(c) make such further provisions as are necessary for the effective operations of the Ministry and performance of its functions.

**Time limit to make Regulations** 36 (1) The Commissioner shall within Six (6) Months of coming into effect of this Law, make Regulations in line with the power vested in him under Section 35 of this Law.



(2) The Commissioner may from time to time review the Regulations.

**Application of other Laws**

37 On and from the date when Land Use Charge is levied on a property in accordance with this Law, the provisions of State Land Rates Laws, Assessment Laws and Tenement Rates Laws and any amendments made pursuant thereto shall cease to apply to that Property.

**Savings**

38 Nothing in this Law shall affect any Order, Rule, Regulation, Appointment, Direction-given, Proceeding taken, Instrument issued or thing done under any other Law but any such Order, Rule, Regulation, Appointment, Direction, Proceeding, Instrument or thing, if in force immediately before the commencement of this Law shall, on the commencement of this Law, continue in force and so far as it could have been made, given, taken, issued or done under this Law shall have effect as if so made, given, taken, issued or done.

**SCHEDULE 1****SECTION 10****PROPERTY AND LAND USE CHARGE FORMULA**

The following Formula shall be used to determine the annual amount of the Property and Land Use Charge payable under this Law:

(Land Value + Building Developments Value) x Relief Rate x Charge Rate

Interpreted as:

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

Where:

LUC = annual amount of Property and Land Use Charge in Naira.

LA = the Area of the Parcel of Land in Square Meters.

LR = the average Market Value of a Parcel of Land in the neighborhood, on a Per Square Meter basis in Naira based on the Market Value of the Property as determined by Assessors appointed by the Commissioner for that purpose.

BA = the total developed Floor Area of Building on the Plot of Land in Square Meters or the total floor Area of 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 neighborhood, on a Per Square Meter basis in Naira based on the Market Value of the Property as determined by Assessors appointed by the Commissioner for that purpose.

DR = the Depreciation Rate for the Buildings and Improvements of Land which accounts for the Building being of higher or lower Value than the average buildings in the neighborhood 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 Commissioner and shall be published in the State Government Official Gazette and in one or more Newspapers circulating within the State and reviewed by the Commissioner once every Five years.

CR = The Annual Charge Rate expressed as a Percentage of the assessed Market Value of the Property and which may at the State Government's discretion, vary between:

- (a) Owner - occupied 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 12 years, minor and Retired Owners and Occupiers, on the one hand and other Owners and Occupiers on the other.

$$[(L \times LV) + (B \times BV \times DR) \times RR] = \text{the assessed Value of the Property.}$$

VI	Federal and other State Government Properties	20%	None	Revenue Generating
VII	Partial Relief under the Property and Land Use Charge Law	20%	None	None Profit Making
5b	The ones is on a person seeking a specific Relief to provide relevant documents in good time			
F	Payment within 15 days of receipt of Demand Notice	15%	Timely	Discount payment

**SCHEDULE 2**

**PROPERTY AND LAND USE CHARGE ANNUAL RELIEF RATE**

S/N	ITEM	ANNUAL RELIEF RATE	REMARKS
1	GENERAL RELIEF	40%	Applicable to all Properties liable to pay Property and Land Use Charge
2a	SPECIFIC RELIEFS: (Applicable to Property Owners and Lessee of 10 years and above)		
	I. Pensioner	100%	Owner Occupied – 60 years and above
	II. Persons with Disability	10%	Owner occupied
	III. Aged Persons	10%	Owner Occupied – 70 years & above
	IV. Age of Property	10%	25 years and above
	V. Long occupation by Owners	5%	12 years and above
	VI. Federal and other State Government Properties	20%	None Revenue Generating
	VII. Partial Relief under the Property and 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 15 days of receipt of Demand Notice	15%	Timely payment Discount

4	Mode of Application for Relief	All Applications for Relief must be made to the Commissioner for approval supported with relevant Documents.	
5	Minimum Property and Land Use Charge	₦5,000.00	No Property liable to Charge shall pay a sum less than ₦5,000.00 (Five Thousand Naira) irrespective of any Relief granted.

**SCHEDULE 3****LAND USE CHARGE ANNUAL RATE****1. Annual Charge Rate on Property.**

The Annual Property and Land Use Charge Rates to be applied to eligible Properties in the State shall be as follows:

- A. Owner-Occupied Residential Property - 0.076% per annum of the assessed Property Value.
- B. Owner-Occupied Pensioner's Property - Exempted from Land Use Charge
- C. State Government Properties - Exempted from Land Use Charge
- D. Industrial Premises of Manufacturing - 0.256% per annum of the Concerns assessed Property Value:
- E. Residential Property - 0.256% per annum of the (Owner and 3rd Party) assessed Property Value:
- F. Residential Property - 0.76% per annum of the (without Owner in Residence) assessed Value
- G. Commercial Property - 0.76% of the assessed Value;  
(used by Occupier for Business purposes)
- H. Vacant Properties and Open empty Land - 0.076% per annum of the assessed Value.

**SCHEDULE 4****PROPERTY AND 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 the Property and Land Use Charge for the Property.

**2. Calculation for Depreciation Rate:**

The Depreciation Rate for a Building shall be calculated as follows:

<b>Year of Building</b>	<b>Depreciation Rate</b>
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%

**SCHEDULE 5****RULES GOVERNING THE DISTRIBUTION OF THE STATE  
PROPERTY AND LAND USE CHARGE**

1. The Collecting Banks shall provide the Statement of Accounts for all Property and Land Use Charge payments to the Accountant-General of the State.
2. Any other designated Person(s) or Corporate body who has the responsibility of monitoring the incoming Revenue of the State through the Collecting Banks, shall provide a Report to the Accountant-General of the State.
3. The Accountant-General of the State shall calculate available Funds in the various Collection Banks at the end of each Month and shall notify the Commissioner by the First day of the following Month of the total available Funds.
4. The total Funds available for disbursement shall be the total Property and Land Use Charge less State Collection Cost and Bank Charges, which shall be the Net Land Use Charge.
5. The Accountant-General shall confirm Funds available in the Property and Land Use Charge Account and issue instructions for its disbursement in conformity with Schedule 1 of this Law.
6. On the 25th day of every Month, the Collecting Banks shall transfer the balance on the Individual Collecting Bank's Account as at close of business on that day into the State's Designated Account. Thereafter the Accountant-General shall conduct a reconciliation of the Funds available for disbursement.



7. After the reconciliation of the Funds available for distribution and disbursement of Collection Costs to the State's Collection Agents, the Accountant-General shall transfer Funds payable to each of the Local Governments and Development Areas according to their Proportionate Share Percentage.
8. Total Disbursements of Property and Land Use Charge shall be calculated for each Local Government Area and Development Areas as follows:
  - i. Net Property and Land Use Charge according to their Proportionate Share Percentage;
  - ii. If the budgeted period of distribution plus any accumulated short-falls from past distribution periods exceeds the available Funds for distribution, then the available Funds shall be distributed to each Local Government and Development Areas according to their Proportionate Share Percentage.

This printed impression has been carefully compared by me with the Bill which has been passed by the Plateau State House of Assembly and found by me to be the true correctly printed copy of the Law and is in accordance with the provisions of the Authentication Act Cap. A 2, Laws of the Federation of Nigeria 2004.

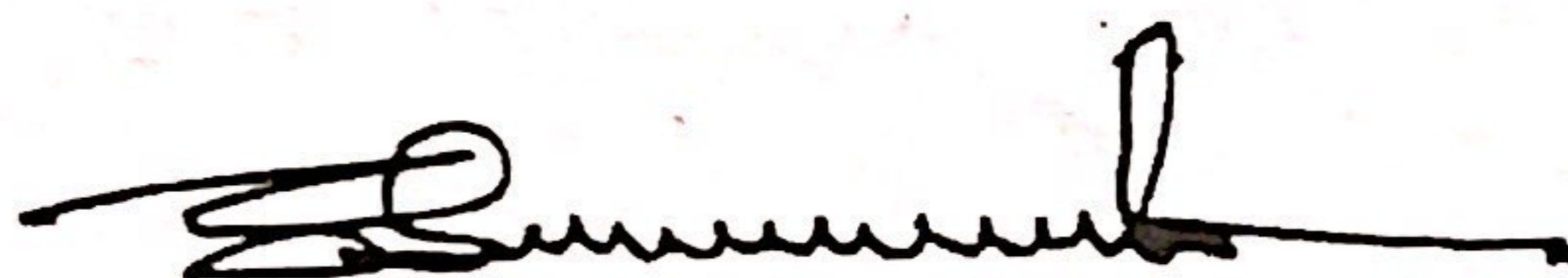


**Longbap, Panven Wuyep**

Clerk,

Plateau State House of Assembly.

I assent 14th day of July, 2021



**Rt. Hon. Simon Bako Lalong**

Governor,

Plateau State of Nigeria.

Repassed by Two – Third Majority

This 14th day of July 2021

**Rt. Hon. Abok Nuhu Ayuba**

Speaker,

Plateau State House of Assembly.

The Executive Governor  
of Plateau State,  
Government House  
Little Rayfield, Jos.

### FORWARDING OF PLATEAU STATE PROPERTY AND LAND USE CHARGE LAW.

Following the presentation of the Property and Land Use Charge Law, 2021, the House, after a careful consideration of same passed the Bill as follows:

#### SCHEDULE TO THE LAW

SHORT TITLE OF THE LAW	LONG TITLE OF THE LAW	SUMMARY OF THE CONTENTS OF THE LAW	DATE PASSED
The Property and Land Use Charge Law, 2021	A Law to Provide for the Establishment of the Property and Land Use Charge Law, 2021 and other Matters Connected, 2020.	The Law seeks to establish the Property and Land Use Charge Law, 2021 in the State.	10/09/2021

2. In accordance the Section 100 (3) of the 1999 Constitution (As Amended), I forward to you the Bill as Passed for your assent.



**Rt. Hon. Abok Nuhu Ayuba**  
**Speaker.**

