



## NIGERIA – January 2020

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### REPRIEVE FOR LAGOS RESIDENTS AS LAGOS LAWMAKERS AMEND LAND USE CHARGE LAW 2018..... 1

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#### Reprieve For Lagos Residents As Lagos Lawmakers Amend Land Use Charge Law 2018

Members of the Lagos State House of Assembly have amended the Land Use Charge Law, 2018 and for connected purposes.

The 6 Man Ad Hoc Committee, Chaired by Hon. Rotimi Olowo, presented the report of the findings of the Committee to Members at the Plenary today.

According to him, the House in response to the outcry of residents on some sections in the Principal Law on Land Use Charge, 2018, organised a Public Hearing to ensure public participation.

During the presentation of the report, the Chairman of the 6 Man Ad Hoc Committee, Hon. Olowo highlighted observations made by the participants at the Public Hearing some of which are;

According to him, Section 1(2), "Pensioner" should be redefined to include all retirees resident in the State from Federal and State Institutions and from both Private and Corporate organizations domiciled in the State;

The public hearing revealed that the Increase is generally perceived to be arbitrary and unrealistic in a recessed economy and the State Government should revert to status quo of the Land Use Charge for 2017;

Similarly, it was agreed by participants and stakeholders that vacant plot of land and unoccupied properties should be exempted from the Land Use Charge liabilities;

The Committee also posited that Section 17(c) (i) there is no need for 50% payment by an aggrieved owners over disputed charges before their eligibility to appeal; while aggrieved residents/owners should pay the preceding year's charges while the disputed charges are being resolved; amongst others.

The Committee however, recommended that as from the commencement of this Law; there should be proper classification of commercial and residential properties in the State for the purpose of levying charges in accordance with the provision of this Law by the property identification officers of the Ministry;

He further recommended that there shall be twenty percent (20%) increase from the fees chargeable before the repeal of the Land Use Charge Law Ch. L79 2015, and the increment referred to in sub-section (1) above shall be renewable every ten (10) years; Pensioner should be replaced with a person who retires from a Pensionable Office; The owner of the property is liable to pay Land Use Charge in respect of any taxable property;

It should be noted that 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, Neighborhood Improvement Charge Law and any amendments made pursuant to it shall cease to apply to that property amongst other recommendations.

The House therefore adopted the recommendations as amended as resolution of the House.

#### International Property Tax Institute

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It would be recalled that the House at the Plenary Session of Monday, 19th March, 2018 constituted a 6 Man Ad Hoc Committee to further look into the Bill and report its findings.

**International Property Tax Institute**

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