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Arrangement of sections

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CHAPTER 12
ASSESSMENT LAW

A Law to provide for the ascertainment of the value of tenements for rating purposes

[27th August 1991]

L This Law may be cited as the Assessment Law

Short title

2. In the Law—

Interpretation

"annual value" means the rent at which any tenement might reasonably be expected to be let, at the time of the valuation, from year to year, if the tenant undertook to pay all usual tenant's rates and taxes, and if the landlord undertook to pay the costs of repairs and insurance, with any other expenses necessary to maintain the tenement in a state to command the rent. Such annual value shall not include the value of any machinery in or upon the tenement;

"capital value" means the price which a purchaser might reasonably be expected to give for the tenement excluding any machinery upon or in the tenement;

"improvements on land" means all work actually done or material used thereon by the expenditure of money or labour by any owner or occupier; material done or used is to increase the value of the land, and the benefit thereof is unexhausted at the time of valuation;

"Commissioner" means Commissioner for the time being charged with responsibility for local government;

"occupier" means the person in occupation for the tenement in respect of which the word is used or of any part of such tenement, but does not include a lodger.

"owner" includes the person for the time being receiving the rent of the tenement in connexion with which the word is used, whether on his own account or as agent or trustee for any other person, or who would receive the same if such tenement were let to a tenant and the holder of a tenement direct from the State whether under lease, licence or otherwise.

"prescribed officer" means the officer appointed by the Commissioner to perform the duties of the prescribed officer under this Law;

"State" means Enugu State of Nigeria;

"tenement" means any land with or without buildings 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;

"unimproved value" of a tenement means the sum which the owner's estate or interest in the land if unencumbered by any mortgage or other charge thereon might be expected to realize at the time of valuation, if offered for sale on such reasonable terms and conditions as a bona fide seller might be expected to impose, and if no improvements as hereinafter defined had been made on the said

land

Application	3. This Law applies throughout Enugu State.
Appointment of appraisers	4. The Governor may by notice in the State Gazette appoint any suitable person to be appraiser for the purposes of this Law.
Appointment Assessment Committee	5. (1) The Governor shall every two years appoint in respect of each place to which this Law is applied a committee of not less than four and more than eight members, of whom four shall be Government officers, to be called the Assessment Committee (hereinafter referred to as "Committee") for the hearing of objections to the valuation list made under this Law. (2) The Committee shall hold office until the 31st December, of the year next following the year in which they are appointed. (3) If any member of the Committee resigns or dies or becomes incapable of acting as a member, the Governor shall with all convenient speed appoint another person in place of such member (4) During any such vacancy the other members may act, and shall have the same powers and jurisdiction as if no such vacancy had occurred. (5) The Governor may pay to any members of the Committee who are not Government officers such allowances as the Governor may think fit
Quorum	6. Three members of the Committee shall form a quorum and the decision of the majority of the members of the Committee shall be the decision of the Committee. In case the members of the Committee shall be equally divided, the presiding Chairman shall have a second or casting vote.
Chairman	7. The Chairman of each Committee shall be appointed by the Commissioner. In the event of his absence the next senior official member shall preside,
Secretary	8. There shall be a Secretary to each Committee who shall be appointed by the Commissioner. All acts, orders and decisions of the Committee shall be signed by the Secretary and countersigned by the Chairman

Valuation of Premises

Appraisers to assess value of tenements	9. (1) The Commissioner shall give directions as to whether the capital or annual value or unimproved value of tenements shall be assessed, and, as soon as conveniently may be after the receipt of such directions, the appraiser shall proceed to ascertain and assess the capital or annual value or unimproved value of the tenements in accordance with the Commissioner's directions Such assessment is hereinafter referred to as the first general assessment. (2). The Government may every five years direct that new general assessment shall be made in
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respect of all the tenements or of any class of tenements When a new general assessment is directed in respect of all tenements, the direction shall include direction as to whether the new assessment shall be of the capital or annual value or unimproved value of tenements.

(3) In the month of July or as conveniently may be thereafter in every year an appraiser shall ascertain and assess the capital value or annual value or unimproved value of any tenements, which, having been assessed.

in the opinion of the appraiser require reassessment, and of any tenements which, being ratable, or about to become ratable, have not been assessed, and of any tenement in respect of which any person claiming to be the owner or occupier thereof shall have delivered to the appraiser a written request for reassessment on or before the first day of the preceding March

(4) When any tenement has been increased or reduced in value since the preparation of the current valuation list, whether by building, destruction of building, or other alteration in the structural condition of such tenement, or when a tenement, being ratable or about to become ratable is not included in such valuation list, the appraiser may, at any time, re-assess or assess the capital value or annual value or unimproved value of such tenement and cause a notice, signed by him, specifying the capital or annual value or unimproved value as so re-assessed or assessed and the date in the current year from which such re-assessment or assessment is intended to operate, to be served on the owner and occupier (if any) of such tenement.

(5). Such reassessment or assessment shall come into operation on the date specified in such notice, and in the case of re-assessment in the current list and in the case of assessment, shall supersede the assessment in the current valuation list and in the case of first assessment, shall be added to such valuation list

Provided that any owner or occupier who may be dissatisfied with such reassessment or assessment, or with the date from which it is intended to operate, may lodge a notice of objection, as provided in section 18, within twenty-one days of the service upon him of the notice of reassessment, or assessment, and all the other provisions of this law relating to objections to a valuation list, and to appeals from an assessment committee shall apply in such case

10. An appraiser may-

(a). on any day except a Sunday or public holiday between the hours of seven o'clock in the morning and six o'clock in the afternoon enter into and upon any tenement for the purpose of making a valuation thereof, and take such measurements and other particulars as he may deem

necessary for the purpose;

(b). call upon the occupier for his name and. if the occupier is not the owner, the name and address of the owner of the tenement;

(c). call upon the owner or occupier of any tenement to exhibit to him any receipt for rent, rent books or other documents whatever connected with the rent or value of the tenement;

(d). require the owner or occupier of any tenement actually rented to make a declaration in writing as to the yearly rent paid or payable for the same;

(e). require the owner or occupier to inform him as to the boundaries of the tenement.

(f). generally, require the owner or occupier to furnish any information which in the opinion of the appraiser may affect the capital or annual value or unimproved value of the tenement; and

(g). appoint in writing deputies who may exercise all the power of an appraiser under this section

11. (1) Any person who, when required by an appraiser or his deputy Penalty for to exhibit anything or to make any declaration or give any information which the appraiser or his deputy is authorized by the last preceding section to require of him, shall refuse or neglect to exhibit such thing or to make such declaration or to give such information, or shall make a false declaration or shall give information which he knows to be false, shall be liable to a fine of fifty naira

(2). Any person who prevents or hinders or obstructs an appraiser or his deputy from entering, inspecting or measuring any tenement shall be liable to the penalty prescribed in subsection (1)

12. When any tenement is actually rented and a declaration in writing is made as to the yearly rent of such tenement or as to the amount of rent paid or payable for the same, the appraiser shall if he is of opinion that the yearly rent so stated is the fair annual value of the tenement, assess the annual value on it.

13. The appraiser shall, according to the best of his ability, assess the annual value of any tenement-

(a). where such tenement is not actually rented:

(b). where no declaration has been made with respect to such tenement:

(c). where the appraiser is of the opinion that the rent stated in the declaration is not the fair annual value of such tenement.

14. When the capital, annual, or unimproved value of any tenement is assessed for the first time or when an existing assessment is altered, the appraiser shall cause a notice, signed by him and specifying the capital, annual or unimproved value as assessed by him, to be served on the owner and occupier (if any)

Penalty for
refusing
information

Assessment of
annual value of
a tenement
actually rented
at a fair rent

Assessment
of annual
value in
other case

Notice of
assessment to
be given to the
owners and
occupiers

Provided that -

(a). such notice shall not be required in respect of any tenement the capital, annual or unimproved value of which is assessed at less than ninety naira, six naira or thirty naira respectively.

(b). omission to serve such notice shall not invalidate any assessment or relieve any person from the payment of any rate,

15. (1) As soon as a first or any subsequent general assessment shall have been completed, the appraiser shall make out and sign a list of the several tenements assessed and of their respective valuations and shall deliver the same to the prescribed officer

List of
tenements
find
valuation

(2). The prescribed officer shall after receiving the valuation list of any, general assessment give public notice, in the state Gazette or by such other means as he may think fit, of the fact that the valuation list has been prepared, and as to the place at which the same may be inspected

(3). The list or an examined list or an examined copy thereof shall be open to inspection at the place mentioned during ordinary office hours for twenty-one days from the date of the publication of such notice

16. (1) In the case of any general assessment when the assessment of the tenements in any part of the place in respect of which such general assessment is to be made has been completed, the appraiser may, if he thinks fit and shall, if so directed by the Commissioner, make out sign and deliver the list required by subsection (1) of section 15 in respect of that part of the place without awaiting the completion of the assessment of the whole place

Appraisem
ent of part
of a place
only

(2). Such list shall, in relation to the part of the place to which it refers, have the same effect and shall be dealt with in the same manner as a list delivered by the appraiser under subsection (I) of section 15

17. (1) A valuation list of a first general assessment shall for the purpose of any rate to be levied in respect of the tenements assessed, be the valuation list for the year in which the same is published and for the next following four years

First
general
assessment
to be the
valuation
for two
years

(2). When an order has been made by a Commissioner altering the basis of valuation before the assessment of all the tenements in a place of respect of which such order has been made has been completed, the list published in accordance with such order shall for the purpose of subsection (1) be deemed to be the list of a first general assessment.

18. (1). Any owner or occupier of a tenement who may be dissatisfied with the valuation of such tenement as appearing in the valuation list may lodge with the Secretary of the Committee a notice

Notice of
objection

of objection:

Provided that such notice shall be lodged within the period during which the valuation list is open for public inspection as provided in section 15

(2). The notice of objection shall state fully the grounds on which the objection is made, and the objector shall cause a copy thereof to be served on the appraiser

(3). The person lodging an objection shall pay to the Secretary a deposit equal to fifty kobo per centum of the amount of the property rate calculated on the basis of the order made under section 3 of the Property Rate Law, and the valuation of such tenement appearing on the valuation list.

(4) Such deposit shall be applied to the payment of the amount of the property rate payable on that tenement after the order of the assessment committee or the High Court as the case may be, in respect of the valuation of the said tenement, has been made.

(5). Where such deposit is greater than the amount of property rate payable on that tenement the balance shall be refunded to the objector.

19. If a notice of objection and the prescribed sum is lodged within the prescribed period the Committee shall give notice to the objector and to the appraiser on the date and place at which the objection will be heard.

20. (1). The Assessment Committee-

(a). may, by summons, require the attendance of any persons and may examine them for the purpose of any objection before them and may require answers to any question which they think fit to put touching the matter before them;

(b). may require and enforce the production of all books, papers and documents which they consider, necessary, and

(c). may administer oaths or affirmation

(2). Every witness summoned under this section shall be allowed such expenses as would be allowed to a witness attending on subpoena to give evidence before the High Court; and in case of dispute as to the amount of these expenses, the same shall be referred to the Chief Registrar of the High Court, who shall on request made to him for that purpose ascertain and certify the proper amount of these expenses.

(3) If any person summoned refuses to attend as a witness or refuses or neglects to make any answer, or to produce any book, paper or document in his possession he shall be guilty of an offence, and for each offence shall be liable to a fine of twenty naira.

Notice of
hearing of
objection

Power of
Committee

Order of
Committee.
e.

21. (I). The Committee, after hearing the objector and the appraiser and any evidence which may be produced and which the Committee may consider necessary, shall either make an order directing the alteration of the assessment or shall refuse to make any order.

(2). When an order is made under this section the Committee shall cause an office copy thereof to be served on the prescribed officer, who shall make the alteration directed in the valuation list.

Appeal from Assessment Committee

Appeal to
High Court

22. Any person who shall have lodged an objection with the Committee, and who shall be dissatisfied with the decision of the Committee thereon may appeal to the High Court subject to the following conditions—

(a) the appellant shall within fourteen days after the decision of Committee give notice in writing to the Secretary of the Committee of his intention to appeal and of the grounds thereof; and

(b). the appellant shall within the like period enter into a recognizance before a Judge of the High Court or a Magistrate with two sufficient sureties, conditioned to pay any costs which may be awarded against him on such appeal

Power to
make
regulations

23. The Commissioner may make regulations as to—

(a). the practice and procedure on the hearing of objections by the Committee;

(b). the forms to be used for any of the purposes of this Law;

(c). generally for the better carrying into effect of the objects and purposes of this Law, save and except for the purposes of appeals to the High Court,

24. The Chief Judge may, with the approval of the Governor, make rules to—

(a). the practice and procedure on appeals under section 22;

(b). the forms to be used and the fees to be paid on such appeals;

(c). generally for the purposes of appeals under section

ASSESSMENT LAW

SUBSIDIARY LEGISLATION

New General Assessment of Tenements Order

made under section 9 (2)

1. This order may be cited as the New General Assessment of Tenement Order

2. The appraiser shall make a new general assessment of all ratable tenements in all parts of the State.

Short title

Annual
value to
be
assessed

(2). The new assessment referred to in subparagraph (1) shall be of the annual value of each tenement

Assessment Appeal Rules

(made under section 24)

I. These rules may be cited as the Assessment Appeals Rules and shall apply to appeals from decisions of an assessment committee appointed for any place to which the Law applies

Short title

2. An appeal shall be brought before the court by way of petition filed in the court by the appellant or, with leave of the court, which may be requested and given orally and without any formality or payment of fees, by way of dictation made to the Registrar, to whom also shall by dictation at the same time be given the grounds of the appeal

Appeal by
petition or
orally by
dictation

3. No petition shall be filed or dictation made unless a fee of one naira shall have been paid therefor, which fee shall also include the cost of filing the documents required by these rules to be attached to a petition

Fee

4. When an appeal is made by way of petition the appellant attach thereto an affidavit to the effect that the petitioner has complied with the conditions prescribed by section 22 of the Assessment Law, together with a copy of his grounds of appeal

Affidavit

5. When an appeal is made by way of dictation the court shall immediately before the commencement of the hearing thereof require the appellant to give evidence as to whether or not he has complied with the conditions prescribed by section 22 of the Assessment Law, and if it appears that the conditions have not been complied with the appeal shall be dismissed without being heard

Evidence
in lieu of
affidavit
if petition
is oral

6. At the hearing of an appeal, no fresh evidence shall be adduced without special leave of the court, and if such leave be granted such evidence shall be given by affidavit or by oral examination of witnesses as the court shall direct

No fresh
evidence
without
leave

7. Appeals under these rules shall be made to the High Court in the judicial division in which is situated the tenement in respect of the valuation of which the appeal is made.

Venue

8. No appeal shall be entertained after the expiration of two months from the date of the decision of the assessment committee

Limitation of
appeals