

CHAPTER 125

PROPERTY RATES LAW

Arrangement of sections

Section

1. Short title
2. Interpretation
3. Imposition of property rates
4. Rateable tenements
5. Assessment and valuation of tenements
6. Rating areas and assessment committees
7. Liability to pay rates and collection of rates
8. Exemptions from rate
9. Appointment of Rate Collectors, etc.
10. Payment of councils of share of rates
11. Penalty for refusal to pay rates or for incitement to refuse to pay rates

CHAPTER 125

PROPERTY RATES LAW

A Law relating to property rates and matters connected therewith.

ANSL Cap.
108

[27th August, 1991]

Short title

1. This Law may be cited as the Property Rates Law

Interpretation.

2. In this Law—

“Governor” means Governor of the State;

“annual value” has the meaning assigned to it in section 2 of the Assessment Law;

“Occupier” has the meaning assigned to it in section 2 of the Assessment Law;

“Owner” has the meaning assigned to it in section 2 of the Assessment Law; “rate” means property rate;

“rateable tenement” means a tenement to which section 4 of this Law relates;

“tenement” has the meaning assigned to it in section 2 of the Assessment Law.

3. (1) The Governor may once in every year make and levy property rates (hereinafter referred to as rates) upon owners of rateable tenements.

Imposition of
property rates

(2) For the purposes of subsection (1) above, the Governor may cause to be published in (the Enugu State *Gazette*) a notice stating the amount per naira of the annual value of a tenement which it is intended to levy on the tenement within a rating area.

(3) Uniform or different amounts of rates may be imposed on tenements or classes of tenements in the same or different rating areas.

4. For the purposes of this Law, a tenement is rateable if—

Rateable
tenement.

(a) it is situated within the area of an urban council, or

(b) it is situated outside the area of an urban council and its annual value, in the opinion of the appraiser, is not less than one thousand

Assessment
and
valuation of
tenements

5. The assessment and valuation of tenements under this Law shall be carried out by the State Valuation Unit in the Ministry of Local Government in accordance with the Assessment Law and for the purposes of rating under this Law; the provisions of the Assessment Law shall apply.

Rating
areas and
assessments

6. (1) For the purposes of this law the State is hereby divided into rating areas.

(2) Every Local Government Area in the State is hereby constituted a rating area.

(3) There shall be an assessment committee for every rating area.

Liability to
pay rates and
collection of
rates

7. (1) The owner and occupier of tenement not exempt from property rates are liable for the

payment of the rate which is deemed to be an owner's rate

(2) As between the owner and occupier of a tenement, in the absence of an agreement to the contrary, the rate shall be home by the owner.

(3) The amount of the rate, if paid by the occupier, may he recovered by him from the owner in an action for money paid to his use, or may be deducted from rent due or becoming due in respect of the tenement.

Exemptio
ns from
rate.

8. Notwithstanding anything contained in this Law, the following tenements are hereby exempt from all provisions relating to assessment and liability to pay rates under this Law—

(a) all lands and buildings appropriated exclusively for the purposes of public worship;

(b) cemeteries and burial grounds;

(c) school and buildings including teachers' houses) within school premises and used exclusively for the purposes of conducting schools;

(d) health institutions registered under the Health institutions/Law, and registration by reason of their being wholly maintained or controlled by the Government.

(e) public libraries; and

(f) tenements occupied for the purposes of an organization not established or conducted for profits, whose mam objects are charitable or are otherwise concerned with the advancement of religion, education or social welfare.

9. (I) The Governor may from time to time appoint Property Rate Collectors for the purposes of this Law and may issue directions for the collection of property rates under this Law.

Appointment of
Rate collectors. Etc.

(2) A person appointed Property Rate Collector may either by himself or by a person authorized by him in writing prosecute a property rate payer who has defaulted in the payment of a property rate imposed on him under this Law

10. There shall he paid to an urban council or a Local Government Council, as the case may be. from whose area any sums of money have been collected as property rates a sum representing, after the cost of collection of the rates shall have been deducted, one-half of (he amount so collected from the area of such Council; the other half shall be paid into the Consolidated Revenue Fund of the State.

Payment to
councils of Share
of rates

11. (1) A person who without lawful justification or excuse, refuses or neglects to pay a rate payable by him under this Law on or before the date on which it is payable, is guilty of an offence and liable, upon summary' conviction, to imprisonment for 6 months or a tine of one hundred naira.

Penalty for
refusal to pay
rates or for
incitement to
refuse to pay
rates

(2) A person who without lawful justification or excuse incites another person to refuse to pay a rate payable by him under this Law is guilty of an offence and liable, upon summary conviction, to imprisonment for two years or a fine of two hundred naira.