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AKWA IBOM STATE NOTICE NO. 15

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AK. S. L. N. No. 1 of 2014 Land Use (fees) Regulations 2014

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AK. S. L. No 1 of 2014 Land Use Act CAP L5

REGULATIONS 2014
LAND USE (FEES)

(1st January, 2014) Commencement.

In exercise of the powers conferred on me by section 46(2) of the Land Use Act. CAP L5, Laws of the Federation of Nigeria 2004 and all other powers enabling me in that behalf I, CHIEF (DR.) GODSWILL OBOT AKPABIO, the Governor of Akwa Ibom State of Nigeria hereby make the following:

REGULATIONS

1. The fees and levies set out in the schedule to these Regulations shall be the fees and levies payable by owners of property in respect of the matters specified in the said schedule. Fees payable
Schedule.
2. (1) Notwithstanding the provision of regulation 1 of these regulations, the Governor may reduce the amount or waive the payment of any fee specified in the schedule to these regulations. Exemptions.
 - (2) The following properties shall be exempted from the payment of the Urban Development Levy specified in the schedule to these regulations:-
 - a) Property owned by a Religious body and used exclusively for public worship or Religious education;
 - b) Cemeteries and burial grounds;
 - c) Property owned by a recognized and registered institution or an educational institution certified by the Governor to be non-profit;
 - d) Property used as a public library;
 - e) Every palace of a recognized Traditional Ruler in the State; and
 - f) Every Property owned by the State, Federal or Local Governments.
 - (3) The Governor may grant partial relief from the payment of the Urban Development Levy to property occupied by a non profit organization and used solely for community games, sports, athletics or recreation for the benefit of the public.
3. A property exempted under these Regulations shall become liable to pay the levy if the use of the property changes to one which does not qualify for the exemption. Loss of Exemption.

- Assessment of Property. 4. (1) The Governor may cause to be undertaken an assessment of all properties for the purpose of the Urban Development Levy specified in these Regulations.
- (2) For the purposes of carrying out the assessment mentioned in sub regulation (1) of this Regulation, a Lands officer, an Estate Officer or any Estate Surveyor and Valuer authorized under these Regulations may between the hours of 8.00am and 4.00pm-
- a) Enter and assess the property covered by these Regulations;
- b) Request documents or other information from the owner of such Property.
- Demand Notice. 5. (1) The Governor may, in each financial year issue demand notice in respect of the fees or levies specified in these Regulations.
- (2) The demand notice shall be delivered at the address of the person liable to pay the fees or levy demanded under these Regulations.
- (3) Where it is impossible to serve demand notice on a person liable to pay, the court shall on application order substituted service.
- (4) Any person served a demand notice in accordance with these regulations shall pay the assessed fees, levy or rate within thirty days of the receipt of the notice.
- Legal proceedings. 6. The Attorney-General may institute legal proceedings against any person who contravenes any provision of these regulations for the purposes of recovering any amount owed by such person under these regulations.
- Penalty. 7. (1) A person who contravenes any provision of these regulations commits an offence and is liable on conviction to a fine of ten thousand naira only or to imprisonment for three months.
- Levy Development Fund. 8. The Commissioner responsible for Finance shall establish and maintain a fund into which every Urban Development Levy collected under these regulations shall be paid into for the purposes of developing the Urban areas covered by these regulations.
- Application. 9. (1) For purposes of the Urban Development Levy, these regulations shall apply only to the Urban areas specified in the schedule.
- (2) For the purposes of any other fee or charge these regulations shall apply to both urban and rural areas.
- Delegation. 10. The Governor may delegate any of the powers conferred on him by these regulations to an appropriate Commissioner.
- Revision. 11. The Governor may revise the fees, charges, rates and levies specified in these regulations as he deems necessary.
- Revocation. 12. The Lands Regulations 2006 is hereby revoked.

**AKSG APPROVED LAND AND PROPERTY RATE
WITH EFFECT FROM JANUARY, 2014**

NO.	RATE / CHARGE DETAIL	OLD RATE ₹	NEW RATE ₹
1.	FEES		
(a)	Consent to Assign: (i) Application fee Consent fee	2,000.00 2.5% of OMV	5,000.00 Assmt. 5%
(b)	Consent to Mortgage: (i) Application fee (ii) Consent fee (iii) Letter of Consent	2,000.00 2.5% 5,000.00	5,000.00 2.5% of Loan 5,000.00
(c)	Consent to Sublease: (i) Application fees (ii) Registration (iii) Consent fees	2,000.00 2,000.00 3% of Dev.	5,000.00 5,000.00 5% of Dev.
(d)	Consent on Power of Attorney without consideration: (a) Appreciation fees (ii) Approval (iii) Registration (iv) Stamp duties (v) Consent fees	2,000.00 2,000.00 2,000.00 5,000.00 1% of consideration	5,000.00 3,000.00 5,000.00 2.5% of Assmt.
(e)	Consent to Assign between related Parties (w/out consideration): (i) Application fees (ii) Registration (iii) Stamp duties (iv) Consent fees	2,000.00 2,000.00 2,000.00 1% of Assessed value	5,000.00 5,000.00 5,000.00 2.5% of Assessment
(f)	Consent to a Gift: (i) Application fees (ii) Registration (iii) Stamp duties (iv) Consent fees	2,000.00 2,000.00 5,000.00 1% of value	5,000.00 5,000.00 5,000.00 2.5% of value
(g)	Consent on Power of Attorney with consideration: (i) Application fee (ii) Consent fee	1,000.00 1.5% of consideration Subject to min. of ₹500	5,000.00 2.5% of consideration.
(h)	Late Application for consent: (i) Penalty	2,500.00pm	5,000.00/mth

2.	Registration of documents generally	2,500.00	5,000.00
3.	Late registration of documents	2,500.00	5,000.00
4.	Application forms for C of O: (a) STATUTORY (i) Application fee (ii) Preparation fee	2,000.00 7,500.00	5,000.00 10,000.00
	(iii) Registration: (a) Residential (b) Commercial (c) Industrial (d) Others	2,000.00 5,000.00 7,500.00 1,000.00	5,000.00 10,000.00 15,000.00 5,000.00
5.	Preparation of documents (a) C of O (b) Deeds of variation (c) Approval fee (d) Memorandum of Agreement and other documents of that nature	500.00 1,000.00 2.5% of consideration or ₦1,000.00 whichever is higher 1,000.00	10,000.00 10,000.00 2.5% of Assessed Value 2,000.00
6.	Registration of Deeds and C of O	2,500.00	5,000.00
7.	Stamp duty	Statutory & regulated by FIRS Regulation	Statutory & Regulated by FIRS
8.	Capital Gains tax	10% of value appreciation	10% of value appreciation
9.	Probate tax	0.5% of open market value	As determined by Judiciary
10.	Registration of letter of Administration and letters of probate	2,000.00	5,000.00
11.	Oil & Gas Company Matters: (a) Annual Ground Rent for Oil Pipeline of Way (per metre Run/PA) (b) Registration of fresh Right of Way licenses for OPL & OMI (c) OPL & OML License Renewal	20,000.00/pm/pa 2,000,000.00 1,000,000.00	2,000.00 per meter run /pa 5,000,000 2,000,000

12.	Non Refundable Deposit for Plot Allocation: (Application Form) (a) Residential (b) Commercial (c) Industrial (d) Special users (e.g. petrol filling Station) (e) Other Uses	₹ 2,500.00 5,000.00 5,000.00 5,000.00	 10,000.00 20,000.00 50,000.00 50,000.00 10,000.00
13.	Searches: (a) Search (b) Certified True Copy (Title documents) (c) Certified True Copy (Property card) (d) Certified File Page (e) Caution/Caveat (f) Objection fee for issuance of C of O.	₹ 50 (hundred words) 100 100 1000 5,000.00	 5,000.00 5,000.00 1,000.00 2,000.00 5,000.00 10,000.00
14.	Renewal fee for expired Leases	As in Assignment of C of O	As in issuance of C of O
15.	Surrender fee of unexpired Leases	As in issuance	As in Assignment
16.	Approval fee for conversion of Registered title Deeds to C of O.	Process & fees as in issuance of C of O	Process & fees as in issuance of C of O
17.	PROCESSING FEE FOR (A) Change of Purpose (b) Amendment in Title Document	As in Deed of Variation	As in Deed of Variation
18.	Penalty for late payment of ground rent	5% after March 10% after July	10% after July
19.	Certificate of Deposit for Land Survey (IFO Surveyor General)	10,000.00	10,000.00

S/N O.	RATE / CHARGE DETAIL				AKWA IBOM		
					OLD RATE	NEW RATE	
	Fees and other charges for Survey Services & Documentation				In accordance with scale of charges of Surveyors Reg. Council	As per scale of charges of Surveyors Reg. Council	
21.	Statutory Ground Rent/Fees (Ground Rents Rate Per Square Metre Per Annum)						
	(a) Govt. Layout/Estates	ZONE 1: UYO / EKET/IKOT ABASI/IBENO		ZONE 2: ABAK / ORON		ZONE 3: OTHERS	
	PURPOSE/USE	OLD RATE IBENO	NEW RATE	OLD RATE	Ikot Ekpene / Itu ZONE 2 NEW	OLD RATE ZONE 3	NEW RATE N1
	(i) Residential	36k	N3	27k	N2	0.225k	N2
	(ii) Commercial Banks	N2 37/HA/PA	N5	N1.08	N3	45k	N2
	(iii) Industrial	N2.40	N5	N1.08	N2	45k	N2
	(iv) Social/ Educational / Agriculture	30k	N60k	24k	40k	21k	30k
	(v) Religious	75k	75k	60k	60k	37.50k	37.50k
	(b) PRIVATE PLOTS						
	(i) Residential	24k	N1	18k	50k	15k	30k
	(ii) Commercial Banks	87k	N3	72k	N2	30k	N1
	(iii) Industrial	90k	N2	72k	N2	30k	N0.50
	(iv) Social/Religious/ Educational	22.5k	45k	22.5k	40k	0.225k	40k
	(v) Agriculture	15k	30k	12k	25k	9k	20k
	(c) Rural Land:						
	(i) Residential					0.03k/m ²	15k
	(ii) Commercial					0.12km/ m ²	N1
	(iii) Industrial					0.15k	N2

(d) Oil & Gas Ground Rent	Purpose / Use	Zone 1		Zone 2		Zone 3	
		OLD RATE	NEW RATE	OLD RATE	NEW RATE	OLD RATE	NEW RATE
(i) Residential/ Recreational		N15.00/m ²	N15.00/m ²	N15.00/M ²	N20/M ²	N15.00M ²	N15.00M ²
		N15,000/HA/PA	N15,000/HA/PA	N15,000/HA/PA	N20,000m/HA/PA	N15,00m/HA/PA	N15,000m/HA/PA
(ii) Commercial		N20.00/m ²	N30.000m ²	N20.00/M ²	N20	N20.00m ²	N20/M ²
		N20,000HA/PA	N30,000/HA/PA	N20,000/HA/PA	N20,000/HA/PA	N20,000/HA/PA	N20,000/HA/PA
(iii) Industrial		N40.00/M2	N60/m2	N40.00	N60m ²	N40/M ²	N60/M ²
		N40,000/HA/PA	N600,000/HAPA	N40,000/HA/PA	N600,000/HA/PA	N40,000/HA/PA	N600,000/HA/PA
(iv) Agric/Edu/ Social		N10.00/M ²	N7.5/m ²	N8.50/m ²	N7.5M ²	N7.00m ²	N0.7m/HA/PA
		N10,000/HA/PA	N7,500m/HA/PA	N8,500/HA/PA	N7,500/HA/PA	N7,000/HA/PA	N7,500/HA/PA

(v) Registration of Oil Pipelines Right of Way (per metre run per annum)	N20m run/PA	N100/M run/PA	N20/m/ run	N100m run/PA	N20	N100/m run/PA
(vi) Registration of fresh ROW for OPL/OML	N2m	N3m	N2m	N3m	N2m	N3m
(vii) Registration of OML & OPL Renewals	N1m	N1.5m	N1m	N1.5m	N1m	N1.5m

NO.	RATE/CHARGE DETAIL	OLD RATE	NEW RATE
	Ground Rents Government Land		
	Industrial	N2.37/m ²	N20/m ²
	Social/Religions	N30/ m ²	N60/ m ²
	Educational	N30/ m ²	N60/ m ²
	Heavy Industrial		
	Heavy Commercial	N2.37/ m ²	N20/ m ²
	Mediums Commercial	N2.37/ m ²	N20/ m ²
	Light Commercial	N2/37/m ²	N20/ m ²
	Low Density Residential	N36/ m ²	N10/ m ²
	Medium Density Residential	N36/ m ²	N10/ m ²
	High Density Residential	N36/ m ²	N10/ m ²
	Agriculture		
	Private Plots		
	Residential	24k/ m ²	N5/ m ²
	Commercial	87k/ m ²	N10/ m ²
	Industrial	N2/ m ²	N20/ m ²
	Social/Religious	22.5k m ²	N45/ m ²
	Banks	N2/m ²	N20/ m ²
	Oil & Gas		
	Residential	N1.5/ m ²	N20/ m ²
	Commercial	N2/ m ²	N20/ m ²
	Industrial	N4/ m ²	N20/ m ²
	Social/Religious/Agric	N1/ m ²	N20/ m ²
	Oil Pipeline Registration (ROW)	N20/ m ²	N100/ m ²
	Registration of Permit to Survey		
	Arable Land		
	Sweps		
	Non Fed. Govt. Water Ways		

22 APPROVED RATES CHARGEABLE ON TEMPORALLY RIGHTS OF OCCUPANCY (TRO) IN THE ZONAL AREAS					
	Area	Kiosk/Temp. Structures (New Rates)		Farming/Hawking on Bare Land (New Rate)	Exploration of Palms and Rubbers (New Rate)
1.	ZONE A - UYO				
	UYO URBAN	N50/M ² /PA	N50/M ² /PA	N12/STAND/PA	
	ITU LGA	N20	N20	N5	
	ETINAN	N20	N20	N5	
	OTHER LGAs	N20	N20	N5	
2.	ZONE B IKOT EKPENE				
	Ikot Ekpene	N30 M ² /PA	N30 M ² /PA	N10/STAND/PA	
	Others in Ikot Ekpene Senatorial District	N20 M ² /PA	N20 M ² /PA	N5/STAND/PA	
3.	ZONE C EKET				
		N30/M ² /PA	N10/M ² /PA	N10/STAND/PA	
	ORON LGA	N30/M ² /PA	N15/M ² /PA	N10/STAND/PA	
	IKOT ABASI LGA	N30/M ² /PA	N10M ² /PA	N10/STAND/PA	
	OTHER LGA	N20/M ² /PA	N15	N5/STAND/PA	

23 PREMIUM (PER M2)							
	TYPE OF USE	ZONE A		ZONE B		ZONE C	
		OLD RATE M ²	NEW RATE M ²	OLD RATE M ²	NEW RATE M ²	OLD RATE M ²	NEW RATE M ²
1.	Residential	N	N	N	N	N	N
(a)	Low Density	750	1500	550	1100	450	700
(b)	Medium Density	650	1200	500	1000	400	600
(c)	High Density	600	1000	450	900	350	500
2.	Commercial						
(a)	Offices, Community Banks etc	1000	2000	750	1,500	700	1000
(b)	Banks & other Financial Institutions	1500	6000	1,000	4,000	1000	3000
3.	Industrial						
(b)	Light	750	1500	600	1,200	600	900
(b)	Heavy	700	1000	600	1,000	600	1000
(c)	Oil & Gas	2,500	6000	2000	3,000	2,000	2000
4.	Agric	65	65	60	60	60	60
	Industrial Land Outside Estate or Layout	2	2,000	2	1,500	2	1,200
6.	Social/Edu/Religious	500	1,000	400	800	350	700
	Notes: Zone 1: Uyo & Eket Urban Zone 2: Other Local Govt. Hqrts Zone 3: Other Towns						

24. **CONDITION FOR BUILDING PLAN APPROVALS**
1. Non refundable submission fees
 2. All lands must be with a registered title (i.e. titles before the promulgation of the lands Use (Acts or a Certificate of Occupancy. Where the land on which the building plan application made has not registered title or C of O then the applicant must apply for a C of O or letter of consent and Affidavit of plot ownership. This applies to all Lands in Akwa Ibom State.
 3. Survey Plan prepared in accordance with the survey laws
 4. Land Agreement with Certificate of Deposit annexed
 5. Payment of other applicable fees
 6. Evidence of payment of taxes (Tax Clearance Certificate TCC). The tax payment must not be less than N120,000 for the three year period.

25. **REVIEW OF PLANNING FEES FOR UYO CAPITAL CITY DEVELOPMENT
AUTHORITY AND PLANNING AUTHORITIES**

S/NO	TYPE OF STRUCTURE	ZONE A UYO CAPITAL TERRITORY/EKET OIL & GAS SECTOR		ZONE B IKOT ABASI/IBENO/ABAK/ORON/IKOT EKPENE/ITU/ETINAN/ESIT EKET/OTHERS	
		OLD RATE (N)	NEW RATE	OLD RATE (N)	NEW RATE
1.	Petrol Station	15,000.00 per pump	N20,000.00/P UMP	10,000.00 per pump	20,000.00/PUMP
2.	BANKS: a. Commercials/Merchant b. Community Bank	500,000.00 per branch	1,000,000.00 1,000.00	350,000.00 per branch	500,000.00 per branch 50,000.00
3.	a. School/Hospital b. Clinic/Morgue	20,000.00 20,000.00	100,000.00 30,000.00	10,000.00 10,000.00	20,000.00 10,000.00
4.	Warehouse/Cool Room	10,000.00	50,000.00	5,000.00	20,000.00
5.	Churches/Mosque	10,000.00	20,000.00	5,000.00	10,000.00
6.	Light Industries	25,000.00	100,000.00	15,000.00	50,000.00
7.	Medium Industries	40,000.00	150,000.00	20,000.00	100,000.00
8.	Heavy Industries	100,000.00	200,000.00	50,000.00	150,000.00
9.	Supermarket	10,000.00	50,000.00	7,500.00	20,000.00
10.	Bungalow Building	5,000.00	20,000.00	2,500.00	10,000.00
11.	Storey building Each additional Floor	50,000.00 10,000.00	60,000.00 15,000.00	30,000.00 10,000.00	40,000.00 10,000.00
12.	Store	2,000.00 per unit	10,000.00	1,000.00 per unit	3,000.00 per unit

S/N	TYPE OF STRUCTURE	ZONE A UYO CAPITAL TERRITORY/EKET OIL & GAS SECTOR		ZONE B IKOT ABASI/IBENO/ABAK/ORON/IKOT EKPENE/ITU/ETINAN/ESIT EKET/OTHERS	
		OLD RATE (₦)	NEW RATE	OLD RATE (₦)	NEW RATE
13.	a. Fencing (Residential)	1,500.00	5,000.00	1,000.00	3,000.00
	b. For Commercial Plots	7,500.00	20,000.00	5,000.00	10,000.00
	c. For Industrial Plots	7,500.00	20,000.00	5,000.00	10,000.00
	d. For Public Building Plot	7,500.00	20,000.00	5,000.00	10,000.00
	e. For Open Space	8,000.00	10,000.00	7,500.00	7,500.00
14.	Attachment (of any kind)	4,000.00	10,000.00	2,500.00	5,000.00
15.	Security Gates				
	House/Generator				
	House max. 3x3m ²	2,000.00	5,000.00	-1,500.00	3,000.00
16.	Boys Quarters only	4,000.00	10,000.00	2,000.00	5,000.00
17.	Garage	2,000.00	5,000.00	1,000.00	5,000.00
18.	Resubmission fees	1,050.00	2,000.00	750.00	-1,500.00
19.	Restaurant		20,000.00	5,000.00	7,500.00
20.	Hotels/Guest/Motel				
	a. 50 rooms and above	100,000.00	300,000.00	50,000.00	100,000.00
	b. 30 to 49 rooms	50,000.00	200,000.00	25,000.00	50,000.00
	c. 10 to 29 room	25,000.00	100,000.00	15,000.00	30,000.00
	d. Below 10 rooms	10,000.00	50,000.00	7,500.00	15,000.00
21.	Building Regulation	250.00	2,000.00	250.00	500.00
22.	(a) Temporary Structure (b)	5,000.00	10,000.00	3,000.00	5,000.00
	Renewal of Temporary Structure (Renewal)	100.00	5,000.00	100.00	2,000.00
23.	Amusement Park	10,000.00	50,000.00	5,000.00	25,000.00
24.	Burial fees (a) private	10,000.00	15,000.00	5,000.00	10,000.00
	(b) Cemetery	1,000.00	3,000.00	1,000.00	2,000.00
25.	Office (Purpose Hall)	10,000.00	50,000.00	7,500.00	20,000.00
26.	Livestock /Structure	10,000.00	20,000.00	7,500.00	10,000.00
27.	Recreational Park	10,000.00	40,000.00	7,500.00	20,000.00
28.	Swimming Pool	10,000.00	40,000.00	5,000.00	20,000.00
29.	Water Borehole (with overhead tank)	10,000.00	15,000.00	7,500.00	10,000.00

30.	Charting fees	1,000.00	3,000.00	1,000.00	2,000.00
31.	Pegging fees	1,000.00	3,000.00	1,000.00	2,000.00
32.	Revalidation of building permit	500.00 per year	3,000.00 per year	350.00 per year	2,000.00 per year
33.	Extension/Renovation/Modification	50% of original fee	50% of original fee	50% of original fee	50% of original fee
34.	Car Wash (a) Manual (b) (Mechanical)	1,000.00 5,000.00	3,000.00 7,500.00	1,000.00 3,000.00	3,000.00 5,000.00
35.	Advert Inspector fee: (a) Sign board (b) Bill board	1,000.00 2,000.00/M ²	2,000.00 4,000.00/M ²	1,000.00 2,000.00/M ²	2,000.00 4,000.00/M ²
36.	Certificate of Fitness: a. For residential plots b. For Commercial plots c. For industrial plots d. For Public building Plots Penalty of 10% of actual fee in default repair/renovation 100% of submission fee for such new proposal	1,000.00 1,500.00 2,000.00 1,000.00	5,000.00 10,000.00 10,000.00 5,000.00	1,000.00 1,500.00 2,000.00 1,000.00	2,000.00 3,000.00 4,000.00 2,000.00
37.	Building Plan Replacement fees	2,000.00	3,000.00	1,500.00	2,000.00
38.	Renovation of Roof	3,000.00	4,500.00	1,500.00	3,000.00
39.	a. Change of Use b. Application	30% of cost of new use 2,000.00	50% of cost of new use 3,000.00	20% of cost of new use 2,000.00	50% of cost of new use 3,000.00
40.	Overhead tank (Commercial)	5,000.00	10,000.00	3,000.00	6,000.00
41.	Gas Plant/Filling Station	50,000.00	100,000.00	30,000.00	50,000.00
42.	Petition / Complaints	5,000.00	5,000.00	3,000.00	3,000.00
43.	Sea or Air Port	1,000,000.00	2,000,000.00	1,000,000.00	2,000,000.00
44.	Underground Building	20,000.00	100,000.00	10,000.00	50,000.00
45.	Markets/Farms Poultry Building	5,000.00	10,000.00	3,000.00	5,000.00
46.	Sport Stadium	50,000.00	100,000.00	30,000.00	50,000.00
47.	Bakery	5,000.00	50,000.00	5,000.00	5,000.00
48.	Hair Dressing/Barbing Saloon	1,500.00	5,000.00	1,500.00	3,000.00
49.	Caravan	1,500.00	5,000.00	1,000.00	2,000.00
50.	Workshop (Mechanic and other Workshops)	3,000.00	10,000.00	2,500.00	4,000.00

51.	Novelty Building Structure	2,000.00	10,000.00	2,000.00	10,000.00
52.	Motor Parks	2,000.00	10,000.00	1,500.00	5,000.00
53.	Show Rooms	2,500.00	10,000.00	2,000.00	4,000.00
54.	Renewal of approved Plans	300.00	1,000.00	300.00	1,000.00
55.	Jetties	5,000.00	100,000.00	5,000.00	20,000.00
56.	a. Environmental Impact Analysis Report/ Improvement fee	10,000.00	15,000.00	7,500.00	10,000.00
	b. Site Plan Analysis Report fee		15,000.00		10,000.00

*Penalty of 10% of actual fee in default

*Major repair / renovation = 100% of submission for such new proposal

26.

REVIEW OF URBAN DEVELOPMENT LEVY TARIFFS

	Purpose /use	ZONE 1		ZONE 2		ZONE 3 (OTHERS)	
		OLD RATE TARIFFS PER ANNUM (₹)	NEW RATE	OLD RATE PER ANNUMS (₹)	NEW RATE	TARIFFS PER ANNUMS (₹)	NEW RATE
A.	Residential						
1.	LOW DENSITY						
i.	Detached Houses	10,000.00	10,000.00	5,000.00	5,000.00	3,000.00	3,000.00
ii.	Semi-Detached House	10,000.00	10,000.00	5,000.00	5,000.00	3,000.00	3,000.00
iii.	Detached Bungalows	5,000.00	5,000.00	2,500.00	2,500.00	2,500.00	2,500.00
iv.	Semi-Detached Bungalow	5,000.00	5,000.00	2,500.00	2,500.00	2,000.00	2,000.00
v.	Block of Flat	8,000.00	8,000.00	5,000.00	5,000.00	1,500.00	1,500.00
vi.	Tenement Buildings	5,000.00	5,000.00	2,000.00	2,000.00	1,000.00	1,000.00
vii.	Un-developed Sites	2,000.00	2,000.00	1,000.00	1,000.00	750.00	750.00
2.	MEDIUM DENSITY						
i.	Detached Houses	8,000.00	8,000.00	5,000.00	5,000.00	2,000.00	2,000.00
ii.	Semi-Detached House	8,000.00	8,000.00	5,000.00	5,000.00	2,000.00	2,000.00
iii.	Detached Bungalows	5,000.00	5,000.00	2,000.00	2,000.00	1,500.00	1,500.00
iv.	Semi-Detached Bungalow	5,000.00	5,000.00	2,500.00	2,000.00	1,000.00	1,000.00
v.	Block of Flat	6,000.00	6,000.00	4,000.00	4,000.00	1,000.00	1,000.00
vi.	Tenement Buildings	4,000.00	4,000.00	2,000.00	2,000.00	1,500.00	1,500.00
vii.	Undeveloped Sites	2,000.00	2,000.00	1000.00	1000.00	700.00	700.00

27. OFFICES OF THE SURVEYOR GENERAL

1	FEES		
	DETAIL	OLD RATE	NEW RATE
	1. Certificate of Deposit	10,000.00	15,000.00
	2. Site inspection	-	5,000.00
	3. Revalidation/Search Fee	1,000.00	6,000.00
	4. Survey fees	FMW Rates	FMW Rates

28. ASSESSMENT FOR LAND

S/N	LOCATION	APPLICABLE RATE PER M ²	
	UYO		
1.	Ewet Housing Estate	10,000.00	
2.	Federal Housing Estate	3,000.00	
3.	Akwa Saving & Loans Estate	2,000.00	
4.	Shelter Afrique	4,000.00	
5.	Hundred Units/Ebiye Heaven	4,000.00	
6.	Other Areas Within Uyo Urban	1,000.00	
7.	Areas outside Uyo Urban	300.00	
	EKET		
	Areas within Urban	6,000.00	
	IKOT EKPENE		
	Areas within Ikot Ekpene	5,000.00	
	ITU, ORON AND UKANAFUN, ABAK, EKET, ETINAN, IKOT ABASI		
	Areas within above towns	2,000.00	
	OTHER TOWNS		
	Others	300.00	

MADE at Uyo under my hand and seal this 6th day of March,
2014

CHIEF (DR) GODSWILLOBOTAKPABIO
Governor of Akwa Ibom State