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Kano State Land Use Charge
(With Amendment) Law
2017 (1437A.H)

Assented to this 29th day of May, 2017 (1438 A.H)

DR. ABDULLAHI UMAR GANDUJE OFR
Governor,
Kano State of Nigeria

KANO STATE LAND USE CHARGE (WITH AMENDMENT)
LAW 2017 (1438 A.H)

No.4



2017

A law to make provisions for the consolidation of all property and land based rates and charges payable in Kano State into a single charge to be called Land Used Charge, to allow for the levying and collection of the charge and for purpose connected therewith.

BE IT ENACTED BY The Kano State House of Assembly as follows:-

1. This law may be cited as the Kano State Land Use Charge (with amendment) Law 2017 (1438 AH) and shall come into force on 31st day of August, 2016 (1437 AH).
2. In this Law, unless the context otherwise requires:
 “Building” Includes anything constructed or placed in, over or under land but does not include highway or road, or a bridge that forms part of a highway or road;
 “Chargeable” means an assessed amount on property under this Law;

Citation and Commencement.

Interpretation

“Chargeable Person” means a person liable to pay Land Use Charge (LUARC) on a chargeable property or his appointed successor in-title, assigns, executors and administrators;

“Collecting Authority” means the authority setup by the State Government to assess, collect and administer Land Use Charges in accordance with the instrument of delegation executed pursuant to Section 5 (2) of this Law;

“Designated Bank” means a company carrying out banking as provided for under the law and listed by the Commissioner of Finance as a bank that may collect on behalf of the Government and any Land Use Charge payable under this Law;

“Exempt Property” means any property of a class described under Section 9 of this law;

“Financial Year” means a period of twelve months (12) beginning from January 1st and ending December 31st of same year;

“Governor” means the Governor of Kano State;

“KIRS” means Kano State Internal Revenue Services.

“Improvement to a Property” means a building, structure, fixture or fence erected on or affixed to land or a movable structure that is designed to be occupied for residential or business purpose whether or not affixed to the land;

“Land Use Charge” includes;

1. Ground Rent (Fixed Amount);
2. Infrastructure Maintenance Charge/Development Levy;
3. Tenement Rate;
4. Property Tax;

- Item 1 & 2 are fixed amount
- Item 3 & 4 are going to be on percentage;

“Net Land Use Charge” means the actual amount of Land Use Charge collected and deposited with respect to the properties in the State less the cost of collecting that charge and less fees payable to designated banks for the deposit or withdrawal of Land Use Charge payments;

“Occupier” in relation to a property, shall include not only the person in actual occupation of the whole or part of such property, but any person in beneficial occupation, whether or not for pecuniary benefit;

“Owner” in relation to any property, shall include the person for the time being receiving the rent or other benefit of the property, whether on his own account or as agent or trustee for any other person who would receive the sum if such property were Rent to a tenant, and the holder of a state grant whether under a lease, license or other arrangement;

“Real Property” includes;

1. A parcel of Land;

An improvement on the land; or A wharf or pier;

“State” means Kano State Government;

“Structure” means a building or other things erected or placed in, on, over, or under land whether or not it is affixed to the land;

“Land Use Charge Assessment Review Committee (LUCARC)” means Land Use Charge Assessment Review Committee LUCARC established under section 12 of this Law.

“Commissioner” means Commissioner, Ministry of Land and physical Planning.

“Choice Area” means any competitive living or business location;

“High brow Choice Area” means a prime location sought after for living or business purpose;

“Betterment Fee” means amount payable to Kano State Urban Planning and Development Authority (KNUPDA) for approval of improvement on Land;

Imposition of Land Use Charge.

3. (1) Subject to the provisions of this law, there is hereby imposed a Land Use Charge which shall be payable on all real property situated in Kano State and assessed for the purpose under this law;
- (2) For the purpose of this law, each Local Government Area in the State may delegate to the State, by written agreement, its functions with respect to the collection of rates and the assessment of privately owned landed properties or tenement for the purposes of levying such rates as may be prescribed under this Law.

4. Land Use charge shall be payable annually in respect of any property which is not exempted under Section 9 of this Law.
5. (1) where assessment and collection of Land Use Charge has been delegated in accordance with section 3(2) above, the Commissioner shall undertake or cause to be undertaken an assessment of chargeable properties in such area of the State as the Commissioner may direct;
(2) For the purpose of subsection (1) the commissioner may appoint a competent Technical Adviser and such other qualified assessors and other persons to advise on assessment and collections, provided such assessors shall be indigenous and people operating within the State who are knowledgeable in a given area.
(3) The persons so appointed pursuant to subsection (2) may on any day between the hours of 7:00am and 5:00pm;
Enter, inspect and assess the property;
Request document and other information to be produced to assessors;
Take photographs; and make copies of such document, as they consider necessary for the inspection.

Property Liable to Charge.

Property Assessment

Provided however that at least seven days prior notice of the site inspection and survey shall be given to the property owner/occupier.

Person Liable to pay Charge

6. The owner of an assessed property is liable to pay Land use Charge in respect of the property.

Valuation and Assessment.

7. The value of all properties under Land Use Charge shall be determined using Open Market value; and the rate to be used in determining the Land Use Charges payable on any property under this Law;

PROVIDED no rate for determining the annual amount payable for any Landed property shall be altered without the approval of the Kano State House of Assembly.

Payment Charge.

8. A person liable to pay Land use Charge shall pay at any of the designated Bank accounts listed in the Land Use Charge Notice.

Exemption from Land Use

Charge

9. (1) The following properties shall be exempted from payment of Land Use Charge.
 - (a) Property owned and occupied by a religious body, approved exclusively for public worship and or used for non-profit making religious education;
 - (b) Public cemeteries and burial grounds;
 - (c) Public Libraries

- (d) All official palaces of recognized traditional rulers in the state; and
- (e) Any property specifically exempted by the Governor by notice published in the state Government official Gazette;
- (f) Occupied by a non-profit making organization and used for game sports, athletic, or recreation for the benefit of the general public; or
- (g) Used for a charitable or benevolent purpose for the benefit of the general public;
- (h) Owner occupier residential property which is;
 - i. 50ft by 75ft plot in a non-choice area of an urban area.
 - ii. 100ft by 100ft plot in a non-choice rural setting.
- (i) Owner-occupier Pensioner property;
- (j) Owner-occupier property whose bankruptcy is established.;

(2) No owner occupied property located in an Area designated as highbrow choice area and Government Reservation Area (GRA) by the commissioner shall qualify for exemption, except as specified in section 9(1) of this Law.

- 10.** (1) An exempt property or part of an exempt property shall become liable to Land Use Charge if the use of the property changes to one that does not qualify for the exemption;

Loss of Exemption

(2) If the Land Use Charge status of a property changes, Land Use Charge imposed in respect of that property shall be prorated so that the charge is payable only for that part of the year during which the property, or part of it, is not exempted.

Power to appoint Agent

11. (1) For the purpose of the implementation of this Law, the Kano Internal Revenue Service shall be the sole collecting authority' of the Land Use Charges.

(2) The Kano Internal Revenue Service may by Notice in writing appoint any person including any occupier of a chargeable property to be an agent of the owner for the purpose of this Law;

(3) For the purpose of this section, the Collecting Authority may require an occupier or agent of a defaulting owner of a chargeable property, to give information as to any money, fund or other asset which may be held by him, for him or of any money due to that person;

(4) Where the Land Use Charge Demand Notice has been served on any occupier or other person found on the assessed property who is not owner the owner therefore such person is deem to have been fully appointed as agent of the owner and will be liable to pay the charge on behalf of the owner

and/or representative unless he supplies the collecting Authority with full names and current address of the owner within fourteen (14) days of receiving the demand notice.

12. (1) There Shall be established a Land Use Charge Assessment review Committee (LUCARC) by the Commissioner subject to the approval of the Executive Governor.

Land Use Charge Assessment
Review Committee

(2) The committee shall consist of thirteen (13) members, which shall include;

- i. Land Surveyor, with not less than twelve (12) years' post qualification experience;
- ii. Legal Practitioner, with not less than twelve (12) years, experience;
- iii. Estate Surveyor, with not less than twelve (12) years' experience;
- iv. A person with not less than twelve (12) years' experience in taxation;
- v. Representative from Ministry of Finance;
- vi. Representative from the Ministry of Land & Physical Planning;
- vii. Representative from Kano State Urban Planning and Development Authority;
- viii. Representative from Kano State Internal Revenue Service (KIRS);
- ix. Representative from the Ministry of Local Government;
- x. Three indigenous local values knowledgeable in a given area;

Power of Land Use
Charge Assessment
Review Committee

Appeal against
Assessment

- xi. A secretary of the committee, who is not a member of the committee and not below the rank of assistant director.

13. The LUC Assessment Review Committee may;

- a) By invitation, require the attendance of any person, examine him, and 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.

14. (1) A person may appeal to the Land Use Charge Assessment Review Committee (LUCARC) if he is aggrieved by;

- a. A decision that his property is chargeable under the Law;
- b. The classification of his property;
- c. The valuation of his property; or
- d. The calculation of the amount of Land Use Charge payable.

And the Land Use Charge Assessment Review Committee (LUCARC) shall make such decision as it deems fit having regard to the evidence before it.

(2) The time allowed for an appeal to the Land Use Charge Assessment Review Committee (LUCARC) shall be twenty-one (21) days after the date of the delivery of the Notice of Refusal to amend.

(3) The onus of proving an excessive assessment of a property shall lie on the owner.

(4) A person giving evidence before the Land Use Charge Assessment Review Committee (LUCARC) shall, in respect of any evidence giving by him or any document he is required to produce, be entitled to all privileges to which a witness in a trial before a court is entitled.

(5) The Land Use Charge Assessment Review Committee (LUCARC) may confirm, reduce, increase or annul the assessed value.

(6) Appeal from a decision of the Land Use Charge Assessment Review Committee (LUCARC) may be made to the Revenue court of Kano State within twenty-one (21) days of the decision of Land Use Charge Assessment Review Committee (LUCARC).

15. An appeal shall not lie unless notice is given in the prescribed manner to the Land Use Charge Assessment Review Committee (LUCARC).

Conditions of Appeal

16. Where no valid objection or appeal has been lodged within the time limit by section 14(2) of this Law, or where due notice has been given of a further appeal against a decision of the Land Use Charge Assessment Review Committee (LUCARC)

Assessment to be Final
and Conclusive

Or a judge as the case may be, an assessment as may be agreed to under the provisions of this Law, shall be final and conclusive for all purposes of the law as regards classification of the properties, the amounts of the assessed value, the applicable rate and Land Use Charge due and payable on the property.

Land Use Charge Collections
Fund

- 17.** (1) The commissioner of Finance shall establish and maintain a Fund to be known as the Land Use Charge Collection Fund for payments deposited in all designated banks.
- (2) At the beginning of each month, the commissioner of Finance shall determine the total amount of Land Use Charge payments deposited in bank accounts opened in accordance with this Law.
- (3) The commissioner of Finance shall not later than ten (10) days after the beginning of each month pay to each Local Government Council in the State, its agreed share of the Land Use Charge Collection Fund.
- (4) The share to be paid by the commissioner of finance to each Local Government Council, shall be net of the agreed sum of tenement rate collected from Local Government Area after deducting a maximum of 5% of total collection as cost of collection, which shall be payable to Kano State Government.

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| <p>18. The commissioner may apply to Revenue court to:</p> <ul style="list-style-type: none">a. Recover sums payable under this law;b. Attach a person's earnings and/or goods where a court has made a liability order against that person. | <p>Recovery of charge Owing</p> |
| <p>19. The Governor shall, pursuant to section 27 of the Land Use Act, take-over, seal and dispose of any land upon the expiration of the term of years and the failure of the titleholder to either take steps towards the re-grant of the same or deliver-up same to the Governor, However this is without prejudice to the Governor's right to recover any debt due to the Government under or in respect of such title.</p> | <p>Property Repossession</p> |
| <p>20. Any person who;</p> <ul style="list-style-type: none">a. Refuses or neglects to comply with any provision of this Law when required to do so by the property identification officer or an assessor;b. Prevents, hinder or obstruct any property identification officer or an assessor in the course of his lawful duty;c. With intent to obliterate relevant records, removes from or damage or destroys a property or building; | <p>Non-compliance with the Law.</p> |

Commits an offence and shall be liable on summary conviction to a fine of fifty thousand naira (50,000.00) in the case of corporate body or to a term of imprisonment for a period of three (3) months or both.

Penalty for misrepresentation

21. Any person who misrepresents or assists any other person to misrepresent in any way his or that person's chargeable capacity or property value, commits an offence and shall be liable on conviction to a fine of not more than fifty thousand naira (50,000.00) in the case of an individual and three hundred thousand naira (300,000.00) in the case of corporate body as fine or imprisonment of three (3) month or both.

Penalties

22. Where a person who has received a Land Use Charge Demand Notice fails to pay the amount charge within the period specified in the Notice, the liability shall be increased as follow:

Principal sum of liability plus the following:

- a. Between 45 and 75 calendar days 5% of amount charged.
- b. Between 76 and 105 calendar days 10% of amount charged.

(c) Between 106 and 135 calendar days 15% of amount charged. If payment of the entire amount due is not made after 135 calendar days, the State or collecting Agency, may proceed to a court of competent jurisdiction for the recovery of same plus penalty of 16%.

23. Subject to the approval of the State Executive Council, the Governor may make regulations generally for carrying into effect the purpose of this Law.

Regulations Prescribing
Procedure

24. On and from the date when Land Use Charge is levied on a property in accordance with this Law, the provisions of the Kano State Local Government Harmonized Rate & Levies (amendment) Law 2015 (1436 A.H) and any amendments made pursuant thereto, as it relates to tenement rate shall cease to apply to that property; provided nothing in this law shall invalidate any Act done pursuant to the provisions of the Land Use Act 1978 and the Kano State Local Governments Harmonized Rate and Levies Law 2014 (1435 A.H).

Application of other Laws

25. (1) If a person disputes the valuation of his property and the assessed Land Use Charge as indicated on the Demand Notice serve on him, he apply to the Collecting

Revision in case of objection.

Authority by notice of objection in writing, to review and to revise the assessment and the application shall state precisely the grounds of objection to the Assessment and shall be made within twenty one (21) days from the date of service of the notice of assessment.

(2) On receipt the notice of objection, the Collecting Authority may require the person to furnish such particulars and to produce such books or other documents as well as invite any persons who may be able to give information, which is material to the determination of the objection to attend for examination by an officer of the Authority.

(3) If a person who has objection to an assessment agrees with the relevant tax authority as to the valuation of his property or the amount of Land Use Charge payment, the agreed assessment shall be served on the person;

Provided that if an applicant for the revision under the provision of this subsection fails to agree with the Collecting Authority shall give notice of refusal to amend assessment as desired by the applicant and may revise the valuation or assessment to such amount as the Authority may, according to the best of its judgment, determine and give notice of the revised valuation or assessment and that of the Land Use Charge payable.

- 26.** The administration of this Law shall be fully computerized as a fiscal cadastre with synergy to the Cadastral Records of the Ministry of Land & Physical Planning and any assessment done vide Geographic Information System (GIS) shall be deemed as proper assessment under this Law. Computerized Assessment
- 27.** All Land Use Charges shall be based on the tables provided in the schedule to this Law. Schedule

SCHEDULES

1. Land Use Rates, Rent and Charges.
2. Tenement Rate.
3. Property Tax.
4. Infrastructural Maintenance Charge/Development Levy

SCHEDULES 1

1. Land Use Rates, Rent and Charges

1. APPLICATION FORM FEES

A. DIRECT ALLOCATION

SUBJECT	CURRENT FEES ₦
RESIDENTIAL	2,000
COMMERCIAL	
i. Filling Station	50,000
ii. Hotels	50,000
iii. Others	10,000

INDUSTRIAL	20,000
RECREATIONAL	10,000
EDUCATIONAL	20,000
AGRICULTURAL	1,000
B. CONVERSION	
SUBJECT	CURRENT FEES ₦
RESIDENTIAL	2,000
COMMERCIAL	
i. Filling Station	50,000
ii. Hotels	50,000
iii. Others	10,000
AGRICULTURAL	10,000
INDUSTRIAL	20,000
RECREATIONAL	10,000
EDUCATIONAL	20,000

2. APPLICATION PROCESSING FEES**A. DIRECT ALLOCATION**

SUBJECT	CURRENT FEES ₦
RESIDENTIAL	
I. Low Density	10,000
II. Medium Density	5,000
III. High Density	3,000

iv. Hotels	50,000
v. Others	20,000
INDUSTRIAL	50,000
AGRICULTURAL	5,000
RECREATIONAL	20,000
EDUCATIONAL	20,000

B. CONVERSION

SUBJECT	CURRENT FEES ₦
RESIDENTIAL	2,000
COMMERCIAL	
vi. Filling Station	100,000
vii. Hotels	50,000
viii. Others	20,000
INDUSTRIAL	30,000
RECREATIONAL	15,000
EDUCATIONAL	15,000
AGRICULTURAL	5,000
Request for return of file to KNUPDA For planning report	10,000

3. Re-Grant:

A. Re-Grant Application Form Fees

SUBJECT	CURRENT FEES ₦
RESIDENTIAL	1,000

COMMERCIAL	
ix. Filling Station	50,000
x. Hotels	50,000
xi. Others	30,000
INDUSTRIAL	40,000
AGRICULTURAL	10,000
REC/EDUC	10,000

B. Re-Grant Processing Fees

SUBJECT	CURRENT FEES ₦
RESIDENTIAL	2,000
COMMERCIAL	
xii. Petrol Filling Stations	250,000
xiii. Hotels	250,000
xiv. Others	150,000
INDUSTRIAL	200,000
AGRICULTURAL	20,000
REC/EDUC.	50,000

C. PENALTY FOR LATE APPLICATION FOR RE-GRANT

APPROVED FEES
3 months 50% of the annual ground rent
9 months 100% of the annual ground rent
1 year and above 150% of the annual ground rent multiplied by the number of years.

D. RE-GRANT APPROVAL FEES

SUBJECT	CURRENT FEES ₦
RESIDENTIAL	5% of capital value on property
COMMERCIAL	
xv. Petrol Filling Stations	8% of capital value on property
xvi. Hotels	8% of capital value on property
xvii. Others	8% of capital value on property
INDUSTRIAL	10% of capital value on property
AGRICULTURAL	2% of capital value
EDUCATIONAL	25% of capital value

4. CHANGE OF PURPOSE**A. URBAN CENTRES**

SUBJECT	APPROVED FEES (₦)
TO RESIDENTIAL	50 per m ²
TO COMMERCIAL	50 per m ²
TO INDUSTRIAL	50 per m ²
FROM AGRICULTURAL TO OTHER USE	50 per m ²

B. NON URBAN CENTRES

SUBJECT	APPROVED FEES (₦)
RESIDENTIAL	10,000
COMMERCIAL	20,000
INDUSTRIAL	100,000
FROM AGRICULTURAL TO OTHER USE	20,000

5. SUB-DIVISION**A. UNDEVELOPED LAND**

SUBJECT	CURRENT FEES (₦)
RESIDENTIAL	20,000
COMMERCIAL	30,000
INDUSTRIAL	50,000
FROM AGRICULTURAL TO OTHER USE	10,000

B. PENALTY FOR SUB-DIVISION OF C of 0s WITHOUT CONSENT

SUBJECT	APPROVED FEES (₦)
RESIDENTIAL	100,000
COMMERCIAL	300,000
INDUSTRIAL	400,000
FROM (REC/EDUCATIONAL)	50,000

C. Any Sub-division consisting of more than 5 segments will be considered as a “Private Layout” and fees chargeable on private layouts becomes applicable.

6. APPLICATION AND CONSENT FEE FOR MERGER OF TITLES

SUBJECT	CURRENT FEES (₦)
RESIDENTIAL	
i. Low Density	20,000
ii. Medium Density	12,000
iii. High Density	8,000
COMMERCIAL	40,000
INDUSTRIAL	60,000
AGRICULTURAL	4,000

7. RE-INSTATEMENT FEE OF REVOKED LAND

SUBJECT	CURRENT FEES (₦)
RESIDENTIAL	
i. Low Density	100,000
ii. Medium Density	25,000
iii. High Density	10,000
COMMERCIAL	
i. Urban	150,000
ii. Semi Urban	50,000
iii. Rural	10,000
INDUSTRIAL	175,000
AGRICULTURAL	5,000

8. APPLICATION FOR EXTENSION OF TITLE PROCESSEING FEES:

SUBJECT	CURRENT FEES (₦)
RESIDENTIAL	10,000
COMMERCIAL	20,000
INDUSTRIAL	30,000
EDUCATIONAL	10,000

APPROVAL/CONSENT FEES FOR EXTENSION OF TITLE

SUBJECT	CURRENT FEES (₦)
RESIDENTIAL	
i. Low Density	50/m ²
ii. Medium Density	30/m ²
iii. High Density	20/m ²
COMMERCIAL	100/m ²
INDUSTRIAL	100/m ²
AGRICULTURAL	5.00/m ²

9. LAND TRANSACTIONS**A. FORM FEES:**

SUBJECT	CURRENT FEES ₦
Mortgage	2,000
Assignment	2,000
Sub lease	2,000
Search	2,000
Devolution	2,000
Power of Attorney (Allowed for Undeveloped Land Only)	2,000

B. PROCESSING FEES

SUBJECT	CURRENT FEES ₦
Mortgage	30,000
Assignment	10,000
Sub lease	5,000
Search	5,000
Devolution	10,000
Power of Attorney (Allowed for Undeveloped Land Only)	10,000

10. REGISTRATION FEE FOR POWER OF ATTORNEY

SUBJECT	APPROVED FEES (₦)
RESIDENTIAL	
i. Urban	100,000
ii. Semi Urban	50,000
iii. Rural	20,000

COMMERCIAL	
i. Urban	150,000
ii. Semi Urban	50,000
iii. Rural	20,000
INDUSTRIAL	
iv. Urban	75,000
v. Semi Urban	50,000
vi. Rural	25,000
AGRICULTURAL	
vii. Urban	15,000
viii. Semi Urban	10,000
ix. Rural	5,000

11. REGISTRATION FOR SURRENDER AND RELEASE OF LEGAL MORTGAGE

CURRENT FEES ₦
10,000

12. APPLICATION FEES FOR REGISTRATION OF SUPPLEMENTAL MORTGAGE

CURRENT FEES ₦
20,000

13. REGISTRATION FEE FOR MORTGAGE, ASSIGNMENT UPSTAMPING AND DEVELUTION

SUBJECT	CURRENT FEES ₦
Mortgage	2% of the consideration
Assignment	5% of the consideration
Up-stamping	2% of the consideration
Devolution	N20,000

SUBJECT	CURRENT FEES ₦
Extra Counter Part Copy	N2,000 per copy
Registration for court Order and letter of Admin	N10,000
Registration of Deed of Purchase	5% of Consideration
Gift	
a. Direct Relation	N10,000 – N50,000 for various land uses
b. Company to Company Gift registration	5% of market value of the property
c. Other forms of gift not consummate among relations	1.5% of capital value

14. APPLICATION FEE FOR CONSENT TO SUB-LEASE

CURRENT FEES ₦
10,000

15. REGISTRATION FEE FOR SUB-LEASE

CURRENT FEES ₦
1-5 years 5% of the consideration
5-10 years 3% of the consideration
10 years above 2½%

**16. APPLICATION FOR EXTENTION OF TIME TO SUBMIT DEEDS FOR
REGISTRATION (ON ASSIGNMENT, MORTGAGE AND SUBLEASE)**

CURRENT RATES
1 month 25% of the annual ground rent
2 month 50% of the annual ground rent
3 month 75% of the annual ground rent
Above 3 month to attract usual penalty (see item 17)

**17. PENALTY FOR LATE PAYMENT OF REGISTRATION FEES FOR LAND
TRANSACTIONS:**

CURRENT FEES ₦
₦100 per working day

18. CARTIFIED TRUE COPY CERTIFICATE OF OCCUPANCY

SUBJECT	CURRENT FEES ₦
RESIDETIAL	
a. Low Density	
i. Urban	50,000
ii. Semi Urban	30,000
iii. Rural	25,000
b. Medium Density	
i. Urban	40,000
ii. Semi Urban	20,000
iii. Rural	10,000
c. High Density	
i. Urban	30,000
ii. Semi Urban	15,000
iii. Rural	5,000

COMMERCIAL	
i. Urban	100,000
ii. Semi Urban	50,000
iii. Rural	20,000
INDUSTRIAL	
iv. Urban	100,000
v. Semi Urban	50,000
vi. Rural	20,000
AGRICULTURAL	
vii. Urban	20,000
viii. Semi Urban	10,000
ix. Rural	5,000

19. CARTIFIED TRUE COPY OF DEEDS DOCUMENTS

SUBJECT	CURRENT FEES ₦
Mortgage	7500
Assignment	7500
Sub lease	7500
Power of Attorney	7500
CTC For Land Documents	7500

20. OTHER CHARGES

SUBJECT	CURRENT FEES (₦)
Residential	
i. Urban	N600
ii. Semi Urban	N480
iii. Rural	N360
Registration Fee	N1,000
Preparation Fee	N1,000

21. VALUATION FEES

SUBJECT	CURRENT FEES ₦
Rental	N20,000
Purchase	N40,000
Probate	N20,000
Re-grant	N20,000
Occupancy permit	N5,000
Compensation	N30,000

22. RE-ISSUANCE OF LETTER OF GRANT

SUBJECT	CURRENT FEES (₦)
RESIDENTIAL	
i. Low Density	25,000
ii. Medium Density	15,000
iii. High Density	10,000
COMMERCIAL	25,000
INDUSTRIAL	25,000
AGRICULTURAL	5,000

23. REGISTRATION OF OCCUPANCY PERMIT

SUBJECT	CURRENT FEES (₦)
COMMERCIAL	5,000
RESIDENTIAL	2,000

Penalty For Non Registration is 1,000 per year

24. PENALTY FOR NON DEVELOPMENT

SUBJECT	APPROVED FEES (₦)
RESIDENTIAL	
i. Low Density	2,000
ii. Medium Density	1,000
iii. High Density	500
COMMERCIAL	8,000
INDUSTRIAL	8,000

25. ISSUANCE OF CERTIFICATE OF OCCUPANCY INCASE OF MUTILATION

SUBJECT	CURRENT FEES ₦
RESIDENTIAL	
d. Low Density	
iv. Urban	50,000
v. Semi Urban	30,000
vi. Rural	10,000
e. Medium Density	
iv. Urban	30,000
v. Semi Urban	20,000
vi. Rural	7,500
f. High Density	
iv. Urban	20,000
v. Semi Urban	10,000
vi. Rural	5,000

COMMERCIAL	
i. Urban	N50,000
ii. Semi Urban	N30,000
iii. Rural	N20,000
INDUSTRIAL	
iv. Urban	N50,000
v. Semi Urban	N30,000
vi. Rural	N20,000
AGRICULTURAL	
vii. Urban	N10,000
viii. Semi Urban	N7,500
ix. Rural	N5,000

26. REGISTRATION OF LEASE OF MINIG SITES

SUBJECT	CURRENT FEES ₦
PRELIMINARY	50,000
EXECUTION	100,000
REGISTRATION	200,000
PREMIUM	
i. Quarry	500,000
ii. Others	200,000

27. REGISTRATION OF AN INSTRUMENT FOR ASSIGNMENT AND SURRENDER OF MINING SITES

SUBJECT	CURRENT FEES ₦
ASSIGNMENT	N200,000
SURRENDER	N50,000

28. DEVELOPMENT CHARGES

SUBJECT	CURRENT FEES ₦	REMARKS
RESIDENTIAL		Where serviced plots were allocated appropriate infrastructural fee will be charge
i. Low Density	35,000	
ii. Medium Density	20,000	
iii. High Density	5,000	
COMMERCIAL	50,000	
INDUSTRIAL	50,000	

29. RECERTIFICATION PROCESSING FEES

SUBJECT	CURRENT FEES ₦
RESIDENTIAL	
g. Low Density	
vii. Urban	70,000
viii. Semi Urban	50,000
ix. Rural	25,000
h. Medium Density	
vii. Urban	40,000
viii. Semi Urban	20,000
ix. Rural	10,000
i. High Density	
vii. Urban	30,000
viii. Semi Urban	20,000
ix. Rural	7,500

COMMERCIAL	100,000
INDUSTRIAL	200,000
AGRICULTURAL	20,000

30. SITE PLAN REGISTRATION FEES

SUBJECT	CURRENT FEES ₦
RESIDENTIAL	20,000
COMMERCIAL	40,000
INDUSTRIAL	50,000
AGRICULTURAL	10,000

31. SURVEY AND PROCESSING FEES

SUBJECT	CURRENT FEES ₦
RESIDENTIAL	
i. Low Density	20,000
ii. Medium Density	10,000
iii. High Density	10,000
COMMERCIAL	20,000
INDUSTRIAL	30,000
INVESTIGATION/SEARCH	4,000
BEACON FEE	4,000
DELAY TO SURVEY	2,500
PLAN PRINTING	5,000
PLANS PRODUCTION	1,000
RE-ESTABLISHMENT OF BEACON	10,000
ADDITIONAL FIELD WORK ON REQUEST	1,000

32. PLOT RE-IDENTIFICATION FEES

SUBJECT	CURRENT FEES ₦
RESETTLEMENT	4,000
DIRECT ALLOCATION	
RESIDENTIAL	
iv. Low Density	15,000
v. Medium Density	10,000
vi. High Density	10,000
COMMERCIAL	20,000
INDUSTRIAL	20,000

33. FEES FOR REQUEST FOR CAVEAT

SUBJECT	CURRENT FEES ₦
RESIDENTIAL	30,000
COMMERCIAL	20,000
INDUSTRIAL	70,000
AGRICULTURAL	20,000

34. GROUND CHARGES**A. RESIDENTIAL**

SUBJECT	APPROVED FEES ₦ (per m²/PA)
(a) Low Density I	
NASSARAWA	15
BEHIND DAULA	15
SULEIMAN CRESCENT	15
BOMPAI	15

MOTOR CLUB GRA	15
BADAWA GRA	15
HOTORO GRA	15
SHARADA GRA	15
FARM CENTRE	15
ALL COMMERCIAL ACTIVITIES ABOVE RESIDENTIAL AREAS	100

(b) Low Density II	APPROVED FEES N-(per m²/PA)
SANI MAI NAGGE GRA	12
DUKAWUYA GRA	12
DAN AGUNDI GRA	12
DARMANAWA GRA	12
KOFAR WAIKA GRA	12
DAWANAU GRA	12
SATTELITE TOWN KABUGA	12
ESTERN BYPASS	12
UNGUWA UKU GRA	12
Other GRA plots within layouts in the metropolitan areas	12
All commercial activities in the above residential areas	100

(c) Medium Density (Old City/Settlement)	APPROVED FEES N-(per m²/PA)
FAGGE OLD SETTLEMENT	10
KWAKWACHI	10

(d) OTHER MEDIUM DENSITY PLOTS IN THE METRO. AREAS

GWAMMAJA	10
K/RUWA	10
G/DUTSE	10
GADON KAYA	10
K/KABUGA	10
OFF AIRPORT ROAD	10
RIJIYAR ZAKI	10
COTTON GINNERY	10
DUKAWUYA	10
DORAYI BABBA	10
S/MAINAGGE	10
KURNA ASABE	10
RIJIYAR LEMO	10
HAAUSAWA	10
GYADI-GYADI	10
TARAUNI	10
DAURAWA	10
NA'IBAWA	10
BADAWA	10
KAWO	10
DAKATA	10
GIGINYU	10
HOTORO	10
FARAWA	10
MARIRI/D/NASIDI	10
FARAWA II	10
SABO GARBA HE KABUGA	10
SHARADA	10
KAWAJI	10
GANDUN ALBASU	10

(e) High Density II	APPROVED FEES N-(per m²/PA)
YAN MATA	8
GOBIRAWA	8
KWACIRI	8
FANISAU	8
DAWANAU	8
SHEKA	8
TUKUNTAWA	8
ZAWACHIKI	8
KOFAR WAIKA II	8
PANSHEKARA	8
DAN ZAKI	8
DAN TSINKE	8
KUREKEN SANI	8
DANBARE	8
SALLARI	8
UNGUWA UKU II	8
TUDUN YOLA	8
KADAWA	8
GUNDUWAWA	8
TOKARAWA	8
JA'EN	8
KANSAKALI	8
KANO CITY TRADITIONAL SETTELEMENTN	8

(f) High Density	APPROVED FEES N-(per m²/PA)
Designated urban centers outside metropolitan	10
Areas outside designated urban areas	8

(a) Commercial	APPROVED FEES N-(per m²/PA)
FAGGE TA KUDU	100
MURTALA MUHD WAY	100
BELLO ROAD	100
ADO BAYERO ROAD	100
UNITY ROAD	100
IBRAHIM TAIWO ROAD	100
POST OFFICE ROAD	100
CIVIC CENTER	100
BEIRUT ROAD	100
BANK ROAD	100
LAGOS STREET	100
NIGER STREET	100
BOMPAI ROAD	100
BELLO DANDAGO ROAD	100

UNGOGO ROAD	100
IBB ROAD	100
KANTIN KWARI	100
SABON GARI	100
AJASA COMMERCIAL	100
OBASANJO ROAD	100
KATSINA ROAD	100
ZOO ROAD	100
TRADE FAIR	100
COURT ROAD	100
GIDAN BUHARI KERD	100
ZARIA ROAD	100
MALAM AMINU KANO WAY	100
ESTERN BYPASS COMM.	100
K/RUWA GWAMMAJA ROAD	100
K/MAZUGAL GWAMMAJA ROAD	100
HADEJIA ROAD	100
MAIDUGURI ROAD	100
FESTIVAL ROAD	100
CITY MAINAGGE	100
KABUGA	100

C. INDUSTRIAL	APPROVED FEES N-(per m²/PA)
(b) Other commercial areas in the metropolitan areas	50
(c) Other commercial areas outside the metropolitan area	20

(d) All felling stations, gas/petrol depots	250
(e) Warehouses' within Kano metropolitan area	100
(f) All filling Stations, gas/petrol depots outside metropolitan area	150
(g) Warehouses outside Kano metropolitan area	50

INDUSTRIAL	APPROVED FEES ₦(per m²/PA)
BOMPAI	20
TOKARAWA	20
CHALLAWA	20
SHARADA	20
OTHERS IN KANO METROPOLITAN AREAS	20
OTHERS URBANCENTRES (LG HQT)	10
NON URBAN CENTRES	10
SMALL SCALE INDUSTRIES (URBAN)	10
SMALL SCALE INDUSTRIES (NON URBAN)	10

D. AGRICULTURAL

INDUSTRIAL	APPROVED FEES ₦(per m²/PA)
FARMING	10 kobo
POULTRY/FISHERY	1.00
GARDEN/ORCHARD	1.00

E. RECREATION/PLAY GROUND

APPROVED FEES ₦(per m²/PA)
5.00

35. PENALTY FOR DEFAULT ON GROUND RENT PAYMENT

SUBJECT	CURRENT FEES ₦
1 st January – 31 st March	No penalty
1 st April – 30 th June	10% of the annual ground rent
1 st July – 31 st December	15% of the annual ground rent
Areas in excess of one year	20% of the annual ground rent

36. REGULARIZATION FEE PER PLOT FOR PRIVATE LAYOUTS (AWON IGIYA)

	CURRENT FEES ₦
Residential	
i. Urban	N75,000
ii. Semi Urban	N50,000
iii. Rural	N25,000
Commercial	
i. Urban	N150,000
ii. Semi Urban	N100,000
iii. Rural	N50,000
Petroleum Felling Stations	
i. Urban	N250,000
ii. Semi Urban	N100,000
iii. Rural	N50,000
Hotel	
i. Urban	N250,000
ii. Semi Urban	N150,000
iii. Rural	N100,000

Industrial		
i.	Urban	N250,000
ii.	Semi Urban	N150,000
iii.	Rural	N100,000
Others		
i.	Urban	N200,000
ii.	Semi Urban	N100,000
iii.	Rural	N50,000

37. CONTRAVENTION OF USE FROM RESIDENTIAL TO COMMERCIAL

S/N	SUBJECT	CURRENT FEES ₦
1	Hotels, resorts, entertainment centers e.t.c	2.5% of market value of the property
2	All commercial operations, e.g Banks, Supermarket, major retail outlets, printing press, bakeries, chemists e.t.c	2.5% of market value of the property
3	Essential services, e.g hospitals, schools	0.5% of market value of the property
4	Other business	1.5% of market value of the property
5	Mixed land use: Commercial	1.5% of market value of the property

SCHEDULE 2**CHARGE FOR TENEENT RATE**

By Local Government (in relation to property open Market Value)

- | | | | |
|----|---|---|-------|
| a. | Commercial property including industrial | - | 025% |
| b. | Residential property (owner occupier) | - | 0.10% |
| c. | Residential property (rent/tenant occupier) | - | 0.10% |
| d. | Agricultural/Farm House property | - | 0.10% |
| e. | Institutional property including NGO's | - | 0.10% |

SCHEDULE 3
CHARGE FOR PROPERTY TAX

By state Government (in relation to property open Market Value)

1. Commercial property including industrial	-	0.15%
2. Residential property (owner occupier)	-	0.05%
3. Residential property (rent/tenant occupier)	-	0.05%
4. Agricultural/Farm House property	-	0.10%
5. Institutional property including NGO's	-	0.10%

SCHEDULE 4
INFRASTRUCTURE MAINTENANCE CHARGES/DEVELOPMENT LEVY

	INFRASTRUCTURE MAINTENANCE FEE	APPROVED RATE
A	RESIDENTIAL	
	I. Low Density	20,000
	II. Medium Density	10,000
	III. High Density	3,000
B	Commercial	
	I. Shops and low volume commercial.	15,000
	II. Supermarket, petrol filling stations.	30,000
	III. Malls, hotels, banks e.tc	75,000
C	Industrial areas	
	I. Light industries	30,000
	II. Medium industries	60,000
	III. Heavy industries	100,000

AUTHENTICATION BY THE CLERK

This printed impression has been carefully compared by me with the said (Kano State Land Use Charge (Amendment) Law 2017 (1438A.H). Law which was passed by the State House of Assembly and found by me to be a true and correctly printed copy of the said law

LAWAN BADAMASI
Clerk/Permanent Secretary
Kano State House of Assembly