



EDO STATE GEOGRAPHIC INFORMATION SERVICE



WHAT IS LAND USE CHARGE (LUC)?

Land Use Charge is a consolidation of all land based rates and charges payable in Edo State. It consists of property Tax, Tenement Rate and Ground Rent.

Hence section 24 of the Land Use Charge Law provides that " On and from the date when Land Use Charge is levied on a property in accordance with this law, the provisions of Tenement Rates Law and any amendments made pursuant thereto, shall cease to apply to that property.

IS THE LAND USE CHARGE LEGAL?

The land Use Charge is legal as it derives its legality from the Edo State Land Use Charge Law of 7th December, 2012. This law was amended in 2013 and it is now being cited as the Land Use Charge (Consolidation) Amendment Law 2013.



WHEN DID THE LAND USE CHARGE BEGIN?

The implementation began in 2014 with the issuance of the first Land Use Charge demand notices.

WHO PAYS THE LAND USE CHARGE?

The owner of an assessed property is liable to pay Land Use Charge in respect of the property. However the Land Use Charge demand notice can be served on the owner/occupier and, where the occupier pays the Land Use Charge, the Law provides that the charges shall be recoverable from the owner.





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ARE THERE ANY INCENTIVES FOR PROMPT PAYMENT?

Yes. If payments are made within 45 days of the receipt or delivery of the demand notice, the tax payer is entitled to 10% of the amount payable.

IS THE LAND USE CHARGE A ONCE AND FOR ALL PAYMENT?

No. The Land Use Charge is an annual payment.

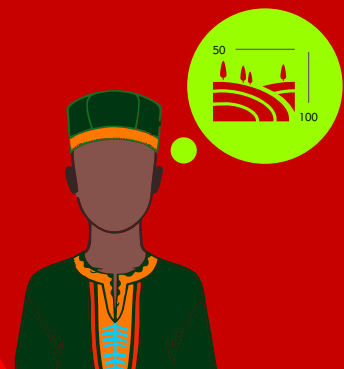


I HAVE AN "EMPTY LAND", AM I LIABLE TO PAY LAND USE CHARGE?

Yes, since the Land Use Charge law includes all land based rates.

MY PROPERTY IS ON A SIZE OF LAND 50 X 100, AM I LIABLE TO PAY LAND USE CHARGE?

Yes, You are liable if the property is not an owner occupied property.





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WHAT ARE THE LAND USE CHARGE RATES?

First, the land Use Charge Law provides different rates under its schedule of rate for different categories of uses to which properties are put. The four broad categories include commercial property which attracts a rate of 0.422%, Residential (Commercial) property 0.20%, Industrial property of manufacturing concern 0.25% and owners occupied Residential property 0.04%.

CAN I PAY LAND USE CHARGE BY CASH

No. The Land Use Charge demand notice has a list of designated banks on the reverse side of your demand notice. It is also important to pay into the correct bank account numbers indicated against the listed banks as payment into a wrong account invalidates payment.



CAN LAND USE CHARGE BE PAID IN INSTALMENTS?

Yes it can be paid in three instalments but payment must be completed within the time frame indicated on the Land Use Charge demand notice.

WHAT HAPPENS IF THERE ARE LAND USE CHARGE ARREARS?

Where there are arrears, such arrears are carried forward to the following year with its penalties complements.





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WHAT DO I DO WITH MY BANK TELLER OR PRINT OUT AFTER PAYMENT INTO THE BANK?

You come with the original teller to the Land Use Charge office to collect the Edo State Government receipt.

IS THE LAND USE CHARGE NEGOTIABLE?

No. However if you have any objection as regards the assessment, you are entitled to object within 14 days on payment of 10% of the assessed value.



MY NEIGHBOURS HAVE RECEIVED THEIR LAND USE CHARGE BILL, WHY HAVE I NOT RECEIVED MINE?

There is no reason why you should not have received your bill. Please forward all request for bills through the complaints interface on EDO GIS website. Your requests and complaints can also be made through any of our hotlines or our address on the Land Use Charge demand notice.



WHAT HAPPENS TO THE DISCOUNT WHERE THE NOTICE OF LAND USE CHARGE DEMAND NOTICE DESPATCHED IS RECEIVED LATE DUE TO NO FAULT OF THE OWNER OR OCCUPIER OF THE PROPERTY?

All claims of late receipt of Land Use Charge demand notices are checked against proofs of service of such demand notices. Where a claim is verified in favour of the property owner/occupier, a new Land Use Charge demand notice is reissued to enable him/her enjoy the discount available.





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SEVERAL PROPERTIES ARE RECEIVING LAND USE CHARGE BILL FOR THE FIRST TIME, YET THEY ARE BEING ASKED TO PAY ARREARS. WHAT ARE THEY TO DO ABOUT IT?

Land Use Charge demand notices issued with arrears are reviewed against our proof of service of the Land Use Charge demand notices on such properties for the previous year(s) for necessary correction. Such cases should be registered in writing through complaints to our office.

I PAID MY LAND USE CHARGE LAST YEAR BUT THE PAYMENT HAS NOT REFLECTED IN THIS YEAR'S ASSESSMENT, WHAT DO I DO?

Please pay this year's assessment and visit our office with proof of last year's payment to effect reconciliation.



MY PROPERTY DOES NOT YIELD ANY INCOME SHOULD I PAY LAND USE CHARGE?

Yes, Land Use Charge is a levy on property and not on income. This is why a vacant land also pays Land Use Charge.



DOES A SCHOOL OWNED BY A CHURCH PAY LAND USE CHARGE?

Yes, the Land Use Charge Law exempts only purpose built church used solely for worship. All other properties within such church premises pay Land Use Charge.

