



Akwa Ibom State of Nigeria

Gazette

Published by Authority

No. 1 UYO - 19th March, 2020 Vol. 34

AKWA IBOM STATE NOTICE NO. 1

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The following is published as supplement to this Gazette:

AK. S. L. N. No. 1 of 2020 Land Use (fees) Regulations, 2020

B1-B16

Supplement to Akwa Ibom State of Nigeria Gazette No.1 Vol. 34, dated 19 March, 2020*AK. S. L. No. 1 of 2020**Land Use Act CAP L5*

LAND USE ACT CAP L5, Laws of the Federation of
LAND USE (FEE) REGULATIONS, 2020

(1st JANUARY, Commencements.
2020)

IN EXERCISE of the powers conferred on me by section 46(2) of Land Use Act. CAPL5, Laws of the Federation of Nigeria 2004 and all other powers enabling me in that behalf I, UDOM GABRIEL EMMANUEL, 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 recognised 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 recognised Traditional Ruler in the State; and
- f) Every Property owned by the State, Federal or Local Government.

(3) The Governor may grant partial relief from the payment of the Urban Development Levy to property occupied by a non profit organisation 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 authorised 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 substitute 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 fund into which every Urban Development Levy collected under the 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 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 2014 is hereby revoked.

NO	RATE/CHARGE DETAIL	OLD RATE ₹	NEW RATE ₹
1	FEES		
a)	Consent to Assign: i. Application fees ii. Approval fees iii. Registration fees	5,000.00 5% of Assessed Value 5,000.00	10,000.00 5% of Assessed Value 10,000.00
b)	Consent to Mortgage: i. Application fees ii. Approval fees iii. Registration fees iv. Letter of Consent to Mortgage	5,000.00 2.5% of Loan 5,000.00 5,000.00	10,000.00 3% of Loan 10,000.00 10,000.00
c)	Consent to Sublease: i. Application fees ii. Registration fees iii. Approval fees	5,000.00 5,000.00 5% of Dev.	10,000.00 10,000.00 5% of Dev.
d)	Consent to Power of Attorney without consideration: i. Application fees ii. Registration iii. Stamp Duty	5,000.00 5,000.00	10,000.00 10,000.00 10,000.00
e)	Consent to Assign between related parties (without consideration): i. Application fees ii. Approval fees iii. Registration iv. Stamp Duty	5,000.00 5,000.00 5,000.00 5,000.00	10,000.00 30,000.00 10,000.00 10,000.00
f)	Consent to Gift: i. Application fees ii. Approval fees iii. Registration fees iv. Stamp Duty v. Consent fee	5,000.00 5,000.00 5,000.00 5,000.00 2.5% of value	10,000.00 10,000.00 10,000.00 10,000.00 3% of value
g)	Consent on Power of Attorney Govt. Land: i. Application fee ii. Consent fee iii. Registration Fee	5,000.00 2.5% of consideration 5,000	10,000.00 3% of Consideration 10,000

2.	Registration of Documents generally	5,000.00	10,000.00
3.	Late registration of documents	5,000.00	10,000.00
4.	Application forms for C of O (a) STATUTORY		
	i. Application fee	5,000.00	10,000.00
	ii. Preparation Fee	10,000.00	15,000.00
	iii. Registration:		
	a) Residential	5,000.00	10,000.00
	b) Commercial	10,000.00	15,000.00
	c) Industrial	15,000.00	20,000.00
	d) Others	5,000.00	10,000.00
5.	Preparation of Documents		
	a) C of O	10,000.00	15,000.00
	b) Deeds of Variation	10,000.00	20,000.00
	c) Approval Fee	2.5% of assessed value	3% of assessed value
	d) Memorandum of Agreement and other documents of that nature	2,000.00	10,000.00
6.	Stamp Duty	Statutory & Regulated by FIRS	Statutory & Regulated by FIRS
7.	Capital Gains Tax	10% of value appreciation	10% of value appreciation
8.	Probate Tax	As determined by Judiciary	As determined by Judiciary
9.	Registration of Letter of Administration and letters of Probate	5,000.00	20,000.00
10.	Oil & Gas Company Matters:		
	a) Annual Ground Rent for Oil Pipeline Right of Way (per metre Run/PA)	2,000.00/per metre run/pa	10,000.00/per metre run/pa
	b) Registration of fresh Right of Way licenses for OPL & OMI	5,000,000.00	10,000,000.00
	c) OPL & OML License Renewal	2,000,000.00	5,000,000.00

11.	Non Refundable Deposit for Plot Allocation: (Application Form)		
	a) Residential	10,000.00	20,000.00
	b) Commercial	20,000.00	50,000.00
	c) Industrial	50,000.00	100,000.00
	d) Special Users (e.g. petrol filling station)	50,000.00	100,000.00
	e) Other Uses	10,000.00	50,000.00
12.	Searches:		
	a) Search	5,000.00	10,000.00
	b) Certified True Copy (Title documents)	5,000.00	10,000.00
	c) Certified True Copy (Property Card)	1,000.00	5,000.00
	d) Certified File Page	2,000.00	5,000.00
	e) Caution/Caveat	5,000.00	20,000.00
	f) Objection fee for Issuance of C of O.	10,000.00	20,000.00
13.	Renewal fee for expired Leases	As in issuance of C of O	As in issuance of C of O
14.	Surrender fee of unexpired Leases	As in Assignment	As in Assignment
15.	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
16.	PROCESSING FEE FOR		
	a) Deed of Release		
	i. Application fee	-	10,000.00
	ii. Registration fee	5,000.00	10,000.00
	b) Amendment in Title Document	Nil	10,000.00
17.	Penalty for late payment of ground rent	10% after July	10% after April, 15% after July
18.	Certificate of Deposit for Land Survey (IFO Surveyor General)	10,000.00	20,000.00

S/N	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/IKOT EKPENE/ITU		ZONE 3: OTHERS	
	PURPOSE/USE	OLD RATE (₦)	NEW RATE (₦)	OLD RATE (₦)	NEW RATE (₦)	OLD RATE (₦)	NEW RATE (₦)
	i. Residential	3	50	2	50	2	50
	ii. Commercial Banks	5	200 250	3	200 250	2	200 250
	iii. Industrial	5	100	2	100	2	100
	iv. Social/ Educational Agriculture	0.60k	50 100 50	0.40k	50 100 50	0.30k	50 100 50
	v. Religious	75k	30	0.60k	30	37.50k	30
	B. PRIVATE PLOTS						
	i. Residential	1	30	0.50k	30	0.30k	30
	ii. Commercial Banks	3	200 250	2	200 250	1	200 250
	iii. Individual	2	50	2	50	0.50k	50
	iv. Social/ Religious/ Educational	0.45k	50 30 100	0.40k	50 30 100	0.40k	50 30 100
	v. Agricultural	0.30k	50	0.25k	50	0.20k	50
	C. RURAL LAND:						
	i. Residential	-	30		30	0.15k	30
	ii. Commercial	-	50		50	1	50
	iii. Industrial	-	100		100	2	100

D. OIL & GAS GROUND RENT	Purpose/Use	ZONE 1: UYO/EKET/IKOT ABASI/IBENO		ZONE 2: ABAK/ORON/IKOT EKPENE/ITU		ZONE 3: OTHERS	
		i. Residential/ Recreational	15.00/m ² 15,000/HA/PA	250 /m ² 250,000/HA/PA	20/m ² 20,000/HA/PA	250 /m ² 250,000/HA/PA	15.00/m ² 15,000/HA/PA
ii. Commercial	30.00/m ² 30,000/HA/PA	400/m ² 400,000/HA/PA	20/m ² 20,000/HA/PA	400/m ² 400,000/HA/PA	20.00/m ² 20,000/HA/PA	400/m ² 400,000/HA/PA	
iii. Industrial	60.00/m ² 60,000/HA/PA	600/m ² 600,000/HA/PA	60/m ² 60,000/HA/PA	600/m ² 600,000/HA/PA	60/m ² 60,000/HA/PA	600/m ² 600,000/HA/PA	
iv. Agriculture/ Education/Social	7.5/m ² 7,500/HA/PA	250/m ² 250,000/HA/PA	7.5/m ² 7,500/HA/PA	250/m ² 250,000/HA/PA	7.5/m ² 7,500/HA/PA	250/m ² 250,000/HA/PA	

INFRASTRUCTURE DEVELOPMENT LEVY

i.	Industrial	25,000/m ²
ii.	Within Urban Areas	2,000/m ²
iii.	Others	2,000/m ²
iv.	Commercial	2000/m ²
	a. Within other Urban Areas	1,500/m ²
	b. Others	1,000/m ²
v.	Residential	
	a. Low Density	2,000/m ²
	b. Medium	1,450/m ²
	c. Light	1,000/m ²
vi.	Within other Urban Areas	800/m ²
vii.	Others	500/m ²

ENCROACHMENT PENALTY

i.	Industrial	} 100% of the Capital Value of development on the encroached land
ii.	Commercial	
iii.	Residential	
	a. Low Density	
	b. Medium	
	c. Light	
iv.	Others	

CONTRAVENTION PENALTIES**(₹)/m²**

Encroachment into another title holder's plot.

Demolition at encroacher's cost

Unauthorised addition or extension of plot unto public access, green verges, sanitation lanes, etc.

Re-establishment of survey boundaries and demolition at developer's cost

22 APPROVED RATES CHARGEABLE ON TEMPORARY RIGHTS OF OCCUPANCY (TRO) IN THE ZONAL AREAS				
	Area	Kiosk/Temp. Structures (New Rate) ₦/m ² per annum	Farming/Hawking on Bare Land (New Rate) ₦/m ² per annum	
1.	ZONE A – UYO			
	UYO URBAN	50/M ² PA	50/M ² PA	
	ITU LGA	20	20	
	ETINAN	20	20	
	OTHER LGAs	20	20	
2.	ZONE B – IKOT EKPENE			
	Ikot Ekpene	30/M ² PA	30/M ² PA	
	Others in Ikot Ekpene Senatorial District	20/M ² PA	20/M ² PA	
3.	ZONE C – EKET			
	EKET URBAN	30/M ² PA	10/M ² PA	
	ORON LGA	30/M ² PA	15/M ² PA	
	IKOT ABASI LGA	30/M ² PA	10/M ² PA	
	OTHER LGAs	20/M ² PA	15/M ² 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	₦	₦	₦	₦	₦	₦
(a)	Low Density	1,500	2,500	1,100	2,000	700	1,500
(b)	Medium Density	1,200	2000	1,000	1,500	600	1,000
(c)	High Density	1,000	1,500	900	1,000	500	1,000
2.	Commercial						
(a)	Offices, Community Banks etc.	2,000	10,000	1,500	8,000	1,000	8,000
(b)	Banks & other Financial Institutions	6,000	20,000	4,000	20,000	3,000	20,000
3.	Industrial						
(a)	Light	1,500	3,000	1,200	1,200	900	900
(b)	Heavy	1,000	3,000	1,000	3,000	1,000	3,000
(c)	Oil & Gas	6,000	10,000	3,000	10,000	2,000	10,000
4.	Agric	65	500	60	500	60	500
5.	Industrial Land Outside Estate or Layout	2,000	3,000	1,500	3,500	1,200	3,200
6.	Social/Educational/Religious	1,000	2,000	800	2000	700	2000
	Notes: Zone A: Uyo, Ibeno & Eket Urban Zone B: Other Local Govt. Hqrts Zone C: 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 land use act 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 Certificates 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 ₦120,000 for the three year period.

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

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 (₦)
1.	Petrol Station		20,000.00 per pump	40,000.00 per pump	20,000.00 per pump	40,000.00 per pump
2.	BANKS:					
	a. Commercial/Merchant		1,000,000.00 per branch	5,000,000.00 Per branch	500,000.00 per branch	5,000,000.00 per branch
	b. Community Bank		100,000	500,000.00	50,000.00	300,000.00
3.	a. School:	Primary/	100,000.00	250,000.00	20,000.00	100,000.00
		Nursery	100,000.00	250,000.00	20,000.00	100,000.00
		Secondary	100,000.00	500,000.00	20,000.00	500,000.00
		Tertiary	-	2,000,000.00	-	2,000,000.00
	b. Hospital/Clinic/Morgue		30,000.00	100,000.00	10,000.00	50,000.00
4.	Warehouse/Cool Room		50,000.00	100,000.00	20,000.00	50,000.00
5.	Churches/Mosque		10,000.00	50,000.00	5,000.00	30,000.00
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	50,000.00	2,500.00	30,000.00
11.	Storey Building		50,000.00	100,000.00	30,000.00	60,000.00
	Each additional floor		10,000.00	20,000.00	10,000.00	15,000.00
12.	Store		2,000.00 per unit	10,000.00 per unit	1,000.00 per unit	5,000.00 per unit

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(₦)	NEW RATE(₦)	OLD RATE(₦)	NEW RATE (₦)
1.	a. Fencing (Residential)	1,500.00	25,000.00	1,000.00	10,000.00
	b. For Commercial Plots	7,500.00	20,000.00	5,000.00	10,000.00
	c. For Industrial plots	20,000.00	50,000.00	10,000.00	50,000.00
	d. For Public Building Plot	7,500.00	50,000.00	5,000.00	50,000.00
	e. For Open Space	8,000.00	10,000.00	7,500.00	15,000.00
2.	Attachment (of any kind)	4,000.00	15,000.00	2,500.00	10,000.00
3.	Security Gate House/Generator House max 3x3m ²	2,000.00	25,000.00	1,500.00	10,000.00
4.	Boys Quarters only	4,000.00	25,000.00	2,000.00	15,000.00
5.	Garage	2,000.00	5,000.00	1,000.00	5,000.00
6.	Resubmission Fees	1,050.00	2,000.00	750.00	1,500.00
7.	Restaurant		20,000.00	5,000.00	7,500.00
8.	Hotels/Guest House/Motels				
	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 rooms	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	
9.	Building Regulation	250.00	2,000.00	250.00	500.00
10.	a. Temporary Structure	5,000.00	15,000.00	3,000.00	10,000.00
	b. Renewal of Temporary structure (Renewal)	100.00	10,000.00	100.00	5,000.00
11.	Amusement Park	10,000.00	150,000.00	5,000.00	100,000.00
12.	Burial Fees				
	a. Private	15,000.00	100,000.00	5,000.00	50,000.00
b. Cemetery	1,000.00	25,000.00	1,000.00	15,000.00	
13.	Event Centre	Nil	250,000.00	Nil	150,000.00
14.	Office (Purpose Hall)	10,000.00	100,000.00	7,500.00	50,000.00
15.	Livestock Structure	10,000.00	20,000.00	7,500.00	10,000.00
16.	Recreational Park	10,000.00	100,000.00	7,500.00	50,000.00
17.	Swimming Pool	10,000.00	100,000.00	5,000.00	50,000.00
18.	Water Borehole (with overhead tank)	10,000.00	50,000.00	7,500.00	25,000.00
19.	Advert Inspection Fees				
	a. Electronics	Nil	10,000	Nil	5,000.00
	b. Sign board	2,000	5,000.00	Nil	3,000.00
c. Bill board	4,000.00/m ²	10,000.00/m ²	Nil	5,000.00/m ²	
20.	Gas Plants	100,000.00	250,000.00	Nil	100,000.00
21.	Add-on LPG Filling Stations	Nil	300,000.00	Nil	200,000.00
22.	Tank Farms	Nil	2,000,000.00	Nil	2,000,000.00
23.	Petitions/Complaints	5,000	30,000.00	Nil	15,000.00

Charting fees	3,000.00	8,000.00	2,000.00	5,000.00
Pegging fees	3,000.00	8,000.00	2,000.00	5,000.00
Revalidation of building permit	3,000.00 per year	10,000.00 per year	2,000.00 per year	6,000.00
Extension/Renovation/Modification	50% of original fee	50% of original fee	50% of original fee	50% of original fees
Car Wash				
(a) Manual	3,000.00	10,000.00	3,000.00	5,000.00
(b) Mechanical	7,500.00	25,500.00	5,000.00	15,000.00
Certificate of Fitness:				
a. For residential plots	5,000.00	10,000.00	2,000.00	6,000.00
b. For commercial plots	10,000.00	25,000.00	3,000.00	10,000.00
c. For industrial plots	10,000.00	30,000.00	4,000.00	15,000.00
d. For public building plots	5,000.00	10,000.00	2,000.00	5,000.00
Penalty of 10% of actual fee in default repair/renovation				
100% of submission fee for such new proposal				
Building Plan Replacement fees	3,000.00	10,000.00	2,000.00	6,000.00
Renovation of Roof	4,500.00	15,000.00	3,000.00	10,000.00
a. Change of Use	50% of cost of new use	50% of cost of new use	50% of cost of new use	50% of cost of new use
b. Application	3,000.00	10,000.00	3,000.00	10,000.00
Overhead Tank (Commercial)	10,000.00	20,000.00	6,000.00	10,000.00
Gas Plant/Filling Station	100,000.00	200,000.00	50,000.00	150,000.00
Petition/Complaints	5,000.00	15,000.00	3,000.00	10,000.00
Seas or Air Port	2,000,000.00	10,000,000.00	2,000,000.00	10,000,000.00
Underground Building	100,000.00	300,000.00	50,000.00	200,000.00
Markets/Farms Poultry Building	10,000.00	20,000.00	5,000.00	10,000.00
Sport Stadium	100,000.00	300,000.00	50,000.00	150,000.00
Bakery	50,000.00	100,000.00	5,000.00	40,000.00
Hair Dressing/Barbing Salon	5,000.00	10,000.00	3,000.00	5,000.00
Caravan	5,000.00	10,000.00	2,000.00	5,000.00
Workshop (Mechanic and other Workshops)	10,000.00	30,000.00	4,000.00	6,000.00

	Novelty Building Structure	10,000.00	20,000.00	10,000.00	15,000.00
	Motor Parks	10,000.00	50,000.00	5,000.00	15,000.00
	Show Rooms	10,000.00	50,000.00	4,000.00	10,000.00
	Renewal of Approved Plans	1,000.00	10,000.00	1,000.00	5,000.00
	Jetties	100,000.00	300,000.00	20,000.00	300,000.00
	a. Environmental Impact Analysis Report/Improvement fee.	15,000.00	100,000.00	10,000.00	60,000.00
	b. Site Plan Analysis Report fee.	15,000.00	40,000.00	10,000.00	20,000.00

*Penalty of 10% of actual fee in default

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

26. REVIEW OF URBAN DEVELOPMENT LEVY TARRIFS

	Purpose/Use	ZONE 1		ZONE 2		ZONE 3	
		OLD RATE (TARRIF PER ANNUM (₹))	NEW RATE (₹)	OLD RATE (TARRIF PER ANNUM (₹))	NEW RATE (₹)	OLD RATE (TARRIF PER ANNUM (₹))	NEW RATE (₹)
A.	Residential						
1.	LOW DENSITY						
i.	Detached Houses	10,000.00	20,000.00	5,000.00	10,000.00	3,000.00	5,000.00
ii.	Semi-Detached House	10,000.00	20,000.00	5,000.00	10,000.00	3,000.00	5,000.00
iii.	Detached Bungalows	5,000.00	10,000.00	2,500.00	5,000.00	2,500.00	3,000.00
iv.	Semi-Detached Bungalow	5,000.00	10,000.00	2,500.00	5,000.00	2,000.00	3,000.00
v.	Block of Flats	8,000.00	15,000.00	5,000.00	10,000.00	1,500.00	2,000.00
vi.	Tenement Buildings	5,000.00	10,000.00	2,000.00	4,000.00	1,000.00	2,000.00
vii.	Un-developed Sites	2,000.00	5,000.00	1,000.00	3,000.00	750.00	1,000.00
2	MEDIUM DENSITY						
i.	Detached Houses	8,000.00	10,000.00	5,000.00	8,000.00	2,000.00	5,000.00
ii.	Semi-Detached House	8,000.00	10,000.00	5,000.00	8,000.00	2,000.00	5,000.00
iii.	Detached Bungalows	5,000.00	8,000.00	2,000.00	6,000.00	1,500.00	3,000.00
iv.	Semi-Detached Bungalow	5,000.00	8,000.00	2,500.00	6,000.00	1,000.00	2,000.00
v.	Block of Flats	6,000.00	8,000.00	4,000.00	5,000.00	1,000.00	2,000.00
vi.	Tenement Buildings	4,000.00	6,000.00	2,000.00	4,000.00	1,500.00	3,000.00
vii.	Un-developed Sites	2,000.00	4,000.00	1000.00	3,000.00	700.00	1,000.00

	Purpose/Use	ZONE 1		ZONE 2		ZONE 3	
		OLD RATE (TARRIF PER ANNUM (₹))	NEW RATE (₹)	OLD RATE (TARRIF PER ANNUM (₹))	NEW RATE (₹)	OLD RATE (TARRIF PER ANNUM (₹))	NEW RATE (₹)
3.	HIGH DENSITY						
i.	Semi-Detached Houses	6,000.00	10,000.00	3,000.00	5,000.00	1,500.00	2,000.00
ii.	Detached Houses	6,000.00	10,000.00	3,000.00	5,000.00	1,500.00	2,000.00
iii.	Detached Bungalows	3,000.00	5,000.00	1,000.00	2,000.00	500.00	1,000.00
iv.	Semi-Detached Bungalows	3,000.00	5,000.00	1,000.00	2,000.00	500.00	1,000.00
v.	Block of Flats	5,000.00	10,000.00	2,000.00	2,000.00	1,500.00	2,000.00
vi.	Tenement Buildings	3,000.00	5,000.00	1,500.00	2,000.00	500.00	1,000.00
vii.	Un-developed Sites	1,000.00	2,000.00	1,000.00	2,000.00	200.00	500.00
B.	COMMERCIAL Hotels/Guest House/Motels						
	(i) 50 Rooms and above.	500,000.00	1,000,000.00	400,000.00	600,000.00	300,000.00	500,000.00
	(ii) 30 to 49	200,000.00	500,000.00	100,000.00	300,000.00	60,000.00	200,000.00
	(iii) 10 to 29	50,000.00	250,000.00	30,000.00	200,000.00	20,000.00	150,000.00
	(iv) Below 10	30,000.00	100,000.00	15,000.00	150,000.00	10,000.00	100,000.00
	(a) Purpose-Built-Office	25,000.00	100,000.00	15,000.00	100,000.00	10,000.00	100,000.00
	(b) Converted Block of Offices	20,000.00	100,000.00	10,000.00	80,000.00	5,000.00	50,000.00
	(c) Parade of Shops	15,000.00	100,000.00	7,500.00	50,000.00	5,000.00	30,000.00
	(d) Warehouses	10,000.00	25,000.00	5,000.00	15,000.00	2,500.00	15,000.00
	(e) Restaurants	5,000.00	25,000.00	3,000.00	15,000.00	1,500.00	10,000.00
	(f) Petrol Filling Stations	50,000.00	100,000.00	40,000.00	60,000.00	30,000.00	50,000.00
	(g) Transport	30,000.00	50,000.00	20,000.00	30,000.00	15,000.00	25,000.00
	(h) Canopies/Garages/Bakeries	5,000.00	10,000.00	4,000.00	5,000.00	3,000.00	4,000.00
	(i) Workshops	5,000.00	15,000.00	4,000.00	10,000.00	3,000.00	5,000.00
C.	Industrial (Light)	30,000.00	40,000.00	25,000.00	30,000.00	20,000.00	25,000.00
D.	Financial Institutions	1,000,000.00	5,000,000.00	500,000.00/	1,000,000.00	500,000.00/	750,000.00/
	(a) Commercial Banks	/ branch	/ branch	branch	/ branch	branch	branch
	(b) Community Banks/Insurance Companies etc.	50,000.00	250,000.00	50,000.00	200,000.00	50,000.00	150,000.00
E.	Oil and Gas						
	(i) Residential Estate	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00
	(ii) Commercial Offices, Airstrips, Guest House, etc.	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00
F.	Industrial (Heavy)	2,500,000.00	2,500,000.00	2,500,000.00	2,500,000.00	2,500,000.00	2,500,000.00
G.	(i) Social/Educational	500,000.00	1,000,000.00	500,000.00	1,000,000.00	500,000.00	1,000,000.00
	(ii) Agriculture	500,000.00	800,000.00	500,000.00	700,000.00	500,000.00	600,000.00

27. OFFICES OF THE SURVEYOR GENERAL

1	FEES		
	DETAIL	OLD RATE	NEW RATE
1.	Certificate of Deposit	10,000.00	20,000.00
2.	Site Inspection	-	10,000.00
3.	Revalidation/Search Fee	1,000.00	6,000.00
4.	Survey Fees	FMW Rates	FMW Rates

28. ASSESSMENT OF LAND

S/N	LOCATION	APPLICABLE RATE PER M²	APPLICABLE RATE PER PLOT
		OLD RATE	NEW RATE
	UYO		
5.	Ewet Housing Estate	10,000.00	100,000.00
6.	Federal Housing Estate	3,000.00	60,000.00
7.	Akwa Savings and Loans Estate	2,000.00	60,000.00
8.	Shelter Afrique	4,000.00	100,000.00
9.	Hundred Units/Ebiye Haven	4,000.00	50,000.00
10.	Other Areas within Uyo Urban	1,000.00	30,000.00
11.	Areas outside Uyo Urban	300.00	20,000.00
	EKET		
	Areas within Urban	6,000.00	30,000.00
	IKOT EKPENE		
	Areas within Ikot Ekpene	5,000.00	30,000.00
	ITU, ORON AND UKANAFUN, ABAK, EKET, ETINAN, IKOT ABASI		
	Areas within above towns	2,000.00	25,000.00
	OTHER TOWNS		
	Others	300.00	10,000.00

MADE at Uyo under my hand and seal this day of JANUARY, 2020

UDOM GABRIEL EMMANUEL
Governor of Akwa Ibom State