



**NIGER STATE GOVERNMENT OF NIGERIA
(ASSESSMENT AND COLLECTION OF PROPERTY TAXES REGULATION, 2022)**

A Regulation Obligating Ministries, Departments and Agencies (MDAs) to Collate, Share Data and Collaborate with the Niger State Internal Revenue Service for the purpose of the administration of Property Taxes in the State:

1. Authority and Commencement:

SECTION 1: In exercise of the powers conferred upon me by section 80 of the Niger State Revenue, Collection and Administration Law 2011, Section 3 (2), Section 7 and Section 12 (e) of the Niger State and Local Government Councils Harmonized Revenue Law 2020 and all other powers enabling me in that behalf, I, Mohammed Etsu, the Executive Chairman of the Niger State Internal Revenue Service on behalf of the Board and with the express approval of the Executive Governor of Niger State, hereby make the following Regulation which shall come into force on the 10th day of June, 2022 with the following provisions:

2. Authority to collaborate with relevant MDAs on collection of property taxes:

SECTION 2: From the date of the commencement of this regulation and for the purpose of strengthening Property Taxes in the State, it shall be lawful for the Board to:

- (a)** collaborate with relevant MDAs in the State for the purpose of enumeration and assessment of all property in the State;
- (b)** encourage and ensure such relevant MDAs collate, keep and share such records or data with the Board regarding such property located in the State upon request by the Board, for the purpose of assessment and implementation of Property Taxes;
- (c)** have continuous online access to the property database where it is maintained by such relevant MDAs on a real-time basis in the discharge of its responsibilities;

- (d) demand that property data (including geotags) collected through the Niger State Geographic Information System (NIGIS) and the Niger State Ministry of Lands are shared with the Board in real-time, for the Board to use it in generating demand notices.
- (e) in furtherance of the provisions of section 2 (a) and 2 (c) it shall be mandatory for such relevant MDAs to comply with any request as may be made by the Board pertaining to the sharing of property records or data with respect to any given land, property or group of properties.

3. Tax demand notices for property related Taxes to include geotag of enumerated properties:

SECTION 3: For the purpose of issuing demand notices for the collection of Property Taxes, the Board and all relevant MDAs shall include the geotag of the all property so enumerated in all such notices.

4. Taxes covered by this Regulation:

SECTION 4: The taxes contemplated under this Regulation are property taxes as defined under the Personal Income Tax Act 2004 (as Amended); the Niger State Revenue, Collection and Administration Law, 2011; the Niger State and Local Government Councils Harmonized Revenue Law, 2020; and other revenue Laws as may be passed by the State House of Assembly in that context.

5. Offences/Penalties:

SECTION 5: any staff or officer of any relevant MDAs affected by this Regulation, who violates the provisions of section 2 of this Regulation, shall face disciplinary action in line with the relevant provisions of the State Public Service Rules and any appropriate sanctions meted accordingly.

6. Review of the Regulation:

SECTION 6: This Regulation is subject to review as the need arises by the Board, upon the approval of the Executive Governor of Niger State.

7. Interpretation:

SECTION 7: In this Regulation, unless the context otherwise requires:

“Board” means Niger State Board of Internal Revenue established under section 3 (1) of the Niger State Revenue, Collection and Administration Law, 2011;

“Executive Chairman” means the Executive Chairman of the Niger State Board of Internal Revenue appointed pursuant to section 4 (a) of the Niger State Revenue, Collection and Administration Law, 2011;

“Geotag” means the data added to information about a property;

“Geotagging” means the process of adding geographical information to various media in the form of metadata. The data usually consists of coordinates like latitude and longitude, but may even include bearing, altitude, distance and place names;

“Commissioner” means the Commissioner of Lands and Housing;

“RELEVANT MDAs” means the Niger State Geographical Information System (NIGIS), Niger State Ministry of Lands, Niger State Urban Development Board (NSUDB), Office of the Niger State Surveyor General, and any other MDAs charged with the responsibility for land administration and allocation, land assessment and registration, survey, estate valuation and building plan approval;

“Property Tax” means any Tax, Levy, Fee or Charge and other rates (including Ground Rent, Penal Rent and Premium Fees) payable on land (including land covered by water) and includes houses, buildings or structure situated thereon, including machinery, installations, and equipment affixed to a building and contributing to the utility of the building and where a building is erected on land under lease, license or permit, that building may, for the purposes of this Regulation, be treated as property separate from the land;

“State” means Niger State.

8. Citation:

SECTION 8: This Regulation may be cited as Niger State Assessment and Collection of Property Taxes Regulation, 2022

MADE UNDER MY HAND THIS ^{8th} DAY OF ^{June} 2022

Mohammed Etsu
8/6/22

Mohammed Etsu
Executive Chairman
Niger State Board of Internal Revenue

APPROVED THIS ^{9th} DAY OF ^{June} 2022

Alhaji Abubakar Sani Bello

ALHAJI ABUBAKAR SANI BELLO
Governor of Niger State