

Lagos State Land Use Charge Law 2020			
Topic	Description		
Purpose	A legislation for property and land in Lagos State.		
Wider scope	Profit-oriented libraries, cemeteries, and burial grounds are no longer exempt from Land Use Charge.		
Persons exempt	Property owned and occupied by a pensioner is exempt from paying LUC. Pensioner now includes all retirees from private institutions in the state.		
Incentive	- COVID-19 incentive of 10% as well as a discount of 15% for early payment before the due date. Owners of - Vacant properties: 10% - Open empty land: 20%		
Lower rate of 48% except agricultural land with 87%	Item	Old rate:	New rate:
	Owner–Occupied Residential Property	0.076%	0.0394%
	Industrial Premises of Manufacturing Concerns	0.256%	0.1320%
	Residential Property/Private School (Owner & 3rd Party)	0.256%	0.1320%
	Residential Property (Without Owner in residence)	0.76%	0.3940%
	Commercial property (Used by occupier for Business Purposes)	0.76%	0.3940%
	Vacant Properties and open empty Land	0.076%	0.0394%
Agricultural Land	0.076%	0.0100%	
Lesser penalty	Reduction in the penalty for late payment as follows: 45-75 days from 25% to 10%; 75-105 days from 50% to 20%; and 105-135 days from 100% to 50%.		
Lower fine	Inciting a person to refuse to pay LUC, obstruction of officials, and damage to property identification cards: NGN100,000 (Old: NGN250,000)		
Lesser fine	Reduction in the penalty for late payment as follows: 45-75 days from 25% to 10%; 75-105 days from 50% to 20%; and 105-135 days from 100% to 50%.		
Other clauses	Right of enforcement: Number of default notices is 2 (Old: 3).		
	Right to select an agent: The Commissioner can appoint any person to collect LUC.		
Additional channels	Online: https://lagos.ebs-rcm.com USSD Code of the designated banks Complaints about bills: E-mail luc@lagosstate.gov.ng , citizensgate@lagosstate.gov.ng , or call 0700LAGOSLUC, 08058584486 and 09086786001		

Source: Lagos State Government

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