

“**Kogi Central LGAs**” means the following Local Government Areas: Okene, Okehi, Adavi, Ajaokuta, and Ogori/Magongo;

“**Kogi East LGAs**” means the following Local Government Areas: Ankpa, Bassa, Dekina, Ibaji, Idah, Igalamela/Odolu, Ofu, Olamaboro, and Omala;

“**General Contractor**” means a general contractor within the local government;

“**Rate**” means the amount payable to the local government as provided in the schedule hereto;

“**Revenue Collector**” means the staff of the local government and any other person or group of persons duly authorized to collect revenue for the local government.

“**Permanent Stalls**” are solid structures built and owned by private individuals, while “**Block Stalls**” are solid structures built and owned by the government;

4. (1) There shall be established for each local government area of the State, a Committee to be known as the Local Government Revenue Committee (hereinafter referred to as “the Revenue Committee”).
- (2) The Revenue Committee, shall comprise the following, that is to say –
- (a) a person, to be appointed by the Chairman of the Local Government Council, as the Chairman of the Committee (not being a political appointee or public officer from within the Local Government Council) who shall be versed in revenue matters;
- (b) the heads of the following departments of the Local Government Council, that is to say –
- i. Legal;
 - ii. Treasury; and
 - iii. any other department.

*Establishment of
Revenue Committee.*



Kogi State of Nigeria

Gazette

Published by Authority

No. 1

LOKOJA 9TH FEBRUARY, 2015

Vol. 1

Kogi State Legal Notice No 1 of 2015

CONTENTS

LAW TO HARMONIZE RATES AND LEVIES COLLECTABLE BY LOCAL GOVERNMENTS IN KOGI STATE.

PRINTED AND PUBLISHED BY THE GOVERNMENT PRINTER, LOKOJA 27/06/006/1000
Annual subscriptions: Nigeria N50,000.00; Overseas \$15,000 present edition N2,500.00 per copy: Application for the purchase of Gazette and other Government Publications should be submitted to the Government Printer, Lokoja. Remittances should be made in money or postal order crossed and made payable to the Government Printer, Lokoja. postage stamps are not accepted.

**KOGI STATE OF NIGERIA
KOGI STATE LOCAL GOVERNMENT HARMONIZED
RATES AND LEVIES LAW 2014**

**A LAW TO HARMONIZE RATES AND LEVIES COLLECTABLE
BY LOCAL GOVERNMENTS IN KOGI STATE**

1. This Law may be cited as Kogi State Harmonization of Rates/Levies collectable by Local Governments Law 2015. *Citation and Title.*

2. This Law shall come into operation on the 29th day of January, 2015. *Commencement.*

3. In this Law, unless the contenx otherwise requires – *Interpretation.*
 - “**Court**” means a Revenue Court, Magistrate Court of any grade, and Sharia Courts within the local government.

 - “**Fee**” is a legal charge collectable by Local government for a particular service provided or permission (rights) granted exclusively to any person.

 - “**Levy**” is any kind of legal charges by Government in any form and can be used interchangeably with fees and charges.

 - “**Person**” includes an individual or body of individuals, family, corporate, sole, trustee or executor or a person who carries out economic activity, a person exploiting tangible or intangible property for the purpose of obtaining income therefrom by way of trade or business;

 - “**Kogi West LGAs**” means the following Local Government Areas: Kabba/Bunu, Ijumu, Mopamuro, Yagba East, Yagba West, Lokoja and Kogi;

- the objection to attend for purposes of examination by an officer of the Local Government.
- (3) In an event of any person who has objected to an assessment agreeing with the Local Government as to the correct amount chargeable, the assessment shall be amended accordingly and notice of rate chargeable shall be served upon such person.
- (4) Refund in the case of over payment or inappropriate payment made by the taxpayer to the local government, refund shall be made to the taxpayer within one month through application to the local government.
13. (1) The Revenue collectors shall have the powers to enter into any premises at all reasonable times for the purposes of demanding and collecting rates on behalf of the local government.
- (2) A reasonable time shall be between the hours of 8:00am and 6:00pm.
14. It shall be the duty of every person to pay or show evidence of payment to the revenue collector, the fees prescribed in the schedule to this Law.
15. All revenue collectors shall issue a receipt in the form authorized by the Local Government in respect of any rate paid under the schedule thereto.
16. The Local Government Authority shall obtain receipts with security features from the State Government Printer or Nigeria Security Printing and Minting Company or any other instrument prescribed by the local government.
17. All persons to which this Law apply shall pay to the local government all rates as prescribed in the schedule hereto from the beginning of every month or year, not later than 60 (sixty) days from the beginning of every year and 14 (fourteen) days from the beginning of every month.

Review of assessment.

Powers of Revenue Collectors.

Duties of public

Issuance of Receipts for Revenue.

Payment Periods.

Revenue Courts.

- (c) a member of the public not being a member of the Council versed in revenue matters to be nominated by the Legislative Arm of the Council;
- (3) All appointments made pursuant to this section, shall be subject to the approval of the legislative arm of the council.
5. (1) The Revenue Committee, shall be responsible for the assessment and collection of all taxes, fines, rates, charges or other revenue under its jurisdiction and shall account for all amounts so collected in a manner to be prescribed by the Chairman of the Local Government, subject to the financial memorandum and guidelines on local government administration.
- (2) The Revenue Committee, shall be autonomous of the Local Government Treasury and shall be responsible for the day to day administration of the Department of Personnel which forms its operational arm.
6. There is hereby established, a Joint State and Local Government Revenue Committee (hereinafter in this law, referred to as "the Joint Revenue Committee") which shall comprise –
- (a) the Chairman of the State Internal Revenue Service as the Chairman;
- (b) the Chairman, of each of the Local Government Revenue Committee;
- (c) a representative of the following ministries, that is to say –
- (i) Local Government and Chieftaincy Affairs not below the level of Director;
- (ii) Lands,
- (iii) Housing and Urban Development;
- (d) the Legal Adviser of the State Internal Revenue Service; and
- (e) the Secretary of the Committee shall be a staff of the State Internal Revenue Service.
7. The functions of the Joint Revenue Committee, shall be to –

Functions of the Revenue Committee.

Establishment and Composition of Joint Revenue Committee.

Functions of Joint Revenue Committee.

- (a) harmonize tax administration in the State;
- (b) deal with revenue matters of common concern to the State and Local Government Authorities;
- (c) enlighten members of the public generally on State and Local Government revenue matters;
- (d) consider relevant resolutions of the Joint Tax Board for implementation in the State;
- (e) advise the State and Local Government on revenue matters; and
- (f) carry out such other functions as may be assigned to it by the Joint Tax Board.
8. The Chief Judge may designate in each Local Government Area, at least two Magistrates who shall give priority to matters affecting the revenue of the State and of the relevant Local Government Council. *Designation of Magistrate to adjudicate on Revenue Matters.*
9. (1) From the commencement of this Law, the rates payable to each local government shall be as provided in the schedule hereto. *Revenue rate payable and publication.*
- (2) Each local government shall ensure that a chart showing the approved rates of levies, the applicable rate and the expected time of payment is pasted at a conspicuous place in the revenue offices of the local government.
10. The Local Government Authority shall issue a harmonized Demand Notice in respect of taxes listed in the Schedule to this Law. *Demand Notice.*
- (a) For the purpose of tenement rate each local government shall employ the services of estate surveyor/valuer to determine the value of the property for the purpose of assessment;
- (b) However, in lieu of the proper valuation, each LGA shall apply the rates as prescribed in the schedule to this law until a proper valuation is carried out.
11. (1) The Local Government shall have the exclusive power *Appointment of Revenue Collectors.*

- to appoint Revenue Collectors.
- (2) The revenue officers shall wear identification badge with a clear inscription of their names and official capacity.
- (3) The production by a revenue collector of an identity card and certificate or warrant:
- (a) issued by a Local Government Authority;
- (b) setting out his full names, and stating that he is authorized to exercise the functions of a revenue collector, shall be sufficient evidence that the revenue collector is duly authorized for the purpose of this Law.
- (4) It is illegal for any local government to use any consultant(s) for the purpose of assessment and collection of any levies and rates that is stated in the schedule to this Law. However, this does not preclude the appointment of the state government as collection agents for certain levies.
12. (1) If any person disputes an assessment, he may apply to the relevant Local Government Council by notice of objection in writing to review and to revise the assessment and such application shall state precisely the grounds of objection to the assessment and shall be made within 14 days from the date of service of the notice of assessment/demand notice. *Objections.*
- (2) On receipt of a notice of objection, the local government may require the person giving that notice to furnish such particulars and to produce any documents as may be deemed necessary and may summon any person who may be able to give information which is material to the determination of

21. (1) Without prejudice to the provisions of any Law on jurisdiction of courts, the Revenue Court shall also have jurisdiction to entertain all cases under this Law.
- (2) There shall also be established mobile courts for speedy trial of defaulters.
- (3) In entertaining a case of default, the court shall have power to seal off any premises, impound, seize or confiscate any goods from a defaulter at any stage of the proceeding.
- (4) The Local Government may employ the services of Law enforcement agencies to enforce this Law. *Funding of Revenue Collection.*
22. The Local Government shall provide an amount not less than 3% and not more than 5% of all revenue collected by the revenue staff in the preceding year for the Revenue Committee as incentives. *Repeal Clause.*
23. All Revenue Rates and levies contained in the Bye-Laws of any Local Government in Kogi State are hereby repealed.

18. The Local Government may institute legal actions through legal department of the local government, the State or by employing the services of legal practitioner against any defaulter at the State Revenue Court for the purpose of enforcing the collection of rates or any other court as prescribed by the Constitution of the Federal Republic of Nigeria.
19. (1) Any person who contravenes the provisions of this Law by refusing to pay rates as per the schedule hereto, shall be guilty of an offence and liable on conviction:
- (a) for first offence, to a fine not exceeding N1,000.00 (One Thousand Naira) only or to imprisonment for a term not exceeding three months or both.
- (b) and for each subsequent offence to a fine not exceeding N2,000.00 (Two Thousand Naira) only or to imprisonment for a term not exceeding six months or both.
- (c) in addition to the penalties stated above, the rates shall be regarded as debt due to the Local Government and shall be recoverable as such.
- (2) (a) Notwithstanding anything contained in any other enactments or law, no person, other than the appropriate tax authority, shall assess or collect, on behalf of the Local Government, any tax, duty, levy, rate, fee or charge, and the services of Law Enforcement Agencies shall only be engaged in accordance with the provisions of the tax laws.
- (b) No person, including a tax authority, shall mount a road block in any part of the Federation for the purpose of collecting any tax, duty, levy, rate, fee or charge.
- (3) Any person who –

- (a) collects or attempts to collect any levy that is not listed in the schedule to this Law;
 - (b) collects or attempts to collect any levy or penalty without due authority and identification; or
 - (c) mounts a road block or causes a road or street to be closed for the purpose of collecting any levy, commits an offence and shall be liable on conviction to a fine of fifty thousand Naira (N50,000.00) only or imprisonment for three (3) years or both.
- (4) Any person or agency appointed for the administration of this Law or employed in connection with the assessment and collection of levy who –
- (a) demands from anyone an amount in excess of the authorized assessment of the levy;
 - (b) fails to remit revenue collected as at when due;
 - (c) withholds for his own use or otherwise any portion or the whole of the revenue collected;
 - (d) renders a false return, whether orally or in writing of the amount of revenue collected or received by him;
 - (e) defrauds any person, embezzles any money, or otherwise uses his position to deal wrongfully with the Local Government Authority or any member of the public;
 - (f) steals or misuses Local Government Authority documents; and/or
 - (g) compromise on the assessment or collection of any levy, commits an offence and shall be liable on conviction to a fine equivalent to 500 percent of the sum in question and to imprisonment for a term of three (3) years.
 - (h) any person who, in committing any offence

- under the provision of this Law, is armed with any offensive weapon commits an offence and shall be liable on conviction to imprisonment for a term of three (3) years.
 - (i) any person who, while armed with an offensive weapon causes injury to any officer or authorized agents of the local government authority in the discharge of their functions under this Law, commits an offence and shall be liable on conviction to imprisonment for a term of five (5) years;
 - (j) Any person who aids or abets one or more persons for the purpose of contravening any of the provisions of this Law commits an offence and shall be liable on conviction to a fine equivalent to 200% of the sum in question or to imprisonment for term of two (2) years.
 - (k) Any person, not being an authorized officer, assumes the name, designation or impersonates the character of an authorized officer or agent shall in addition to any other punishment, shall be liable to pay on conviction, a fine of two hundred and fifty thousand Naira (N250,000.00) or three (3) years imprisonment or both.
20. (1) The State Joint Revenue Committee shall carry out a periodic review of the rates charged every three (3) years and ensure that the differences in amounts chargeable by Local Government in respect of any scheduled levy is minimized.
- (2) The review shall be made in consultation with relevant stakeholders.

Reviews of levies and rates.

Enforcement.

Local Government Revenue Categorisation by Ward

AJAOKUTA LOCAL GOVERNMENT

Ward No	Ward Name	Category
1	EBIYA NORTH	B
2	EBIYA SOUTH	B
3	ABODU/PATESI	B
4	ICHUWA/UPAJA	B
5	BADOKO	B
6	OGIGIRI	B
7	ADOGO	B
8	ACHAGANA	B
9	ODUNU/OHUEGE	B
10	UNOSI/OMOGBO	B
11	AJAOKUTA NATIVE TOWN	B
12	UPAKE/OBANGEDE	C
13	ADOGU/OGODO/APAMIRA	C
14	GEREGU	A

IJUMU LOCAL GOVERNMENT

Ward No	Ward Name	Category
1	IYARA	B
2	IFFE/IKOYI	B
3	EKIRIN ADDE	B
4	IYAMOYE	B
5	EGBEDA/OKEDAYO	B
6	ILETEJU ORIGA	B
7	OKORO IGA	B
8	IGBOLAYERE / ILAERE	B
9	AYERE	B
10	OGALE ADUGE	C
11	OKORO/ODOKORO	C
12	AYETORO 1	B
13	AYETORO 11	B
14	IYAH/AYEH	C
15	AIYEGUNLE / ILUAFON	B

DEKINA LOCAL GOVERNMENT

Ward No	Ward Name	Category
1	DEKINA	B
2	ODU 1	B
3	ODU 11	B
4	IYALE	B
5	OGANENIGU	C
6	ABOCHO	B
7	EMEWE	C
8	OGBABEDE	C
9	ANYIGBA	A
10	OJKPADALA	C
11	EGUME	B
12	OKURA	C

OKENE LOCAL GOVERNMENT

Ward No	Ward Name	Category
1	ABUGA/OZUJA	B
2	AGASSA/AHACHE	C
3	BARIKI	A
4	IDOJI	A
5	LAFIA OBESSA	A
6	OBEHIRA EBA	B
7	OBEHIRA UVETE	B
8	ODENKU/UPOGORO	C
9	ONYUKORO	A
10	ORETSEU	A
11	OTUTU	A

SCHEDULE

Revenue Heads	Sub - Urban (Category A N	Sub - Urban (Category B N	Sub - Urban (Category C) N
1 Shops and Kiosk rates:			
a) Shop Permit			
Small	3,000.00	2,400.00	1,200.00
Medium	5,000.00		
Large	10,000.00	8,000.00	5,000.00
Ex - Large (Big Departmental Stores)	200,000.00		
b) Kiosk permit	1,200.00	1,200.00	600.00
Container/Temporary shop			
Small	2,500.00	1,200.00	600.00
Large	3,500.00	2,500.00	1,500.00
Workshop permits by Artisans (Carpenters, Mechanics, Vulcanizers) etc.			
Small	3,000.00	2,000.00	1,000.00
Large	10,000.00	5,000.00	2,500.00
2 Tenement Rates (private and commercial property).			
Commercial Property			
Petrol Station	50,000.00	30,000.00	10,000.00
Banks	100,000.00	50,000.00	25,000.00
Communication mast	100,000.00	100,000.00	100,000.00
Other Commercial premises	25,000.00	20,000.00	10,000.00
Residential			
Duplex/ one storey bulding	10,000.00	5,000.00	2,500.00
Bungalow	5,000.00	3,500.00	2,500.00
Block of Flat over one storey building	12,000.00	6,000.00	3,000.00
3 Slaughter Slab fees			
Butcher licence fee (per annum)	3,600.00	2,400.00	1,200.00
Cow slaughter per head	200.00	150.00	50.00
Goat/Sheep slaughter per head	100.00	100.00	50.00
Pig slaughter per head	150.00	100.00	50.00
4 Merriment and Road closure levies			
Noise control fees	10,000.00	5,000.00	2,000.00
Blocking of Local government road	20,000.00	10,000.00	5,000.00
5 Food licence Permit (for restaurants,bakeries and other places where food is sold)			
Restaurants	15,000.00	10,000.00	5,000.00
Bakeries	15,000.00	10,000.00	5,000.00
Buker/Local Restaurants	3,600.00	2,400.00	1,200.00
6 Liquor License fee			
Beer Parlour	12,500.00	6,000.00	3,000.00
Wholesale fee	15,000.00	7,500.00	3,500.00
Local Drinks	3,000.00	1,000.00	1,000.00
Hotel/Guest Inn	20,000.00	10,000.00	5,000.00
7 Radio and TV licence fees{other than radio and television transmitter}			
Radio & TV fees (commercial)	5,000.00	2,000.00	500.00
Vehicle Radio fees (where the vehicle is registered)	1,000.00	500.00	500.00
8 Naming of street registration fee (Outside state Capital)	20,000.00	10,000.00	5,000.00

9	Right of occupancy fees on lands in the Rural Areas, excluding those collectable by the federal and State Governments, excluding the State Capital.			
	Residential (per plot)	5,000.00	2,500.00	1,000.00
	Commercial (per plot)	10,000.00	5,000.00	2,000.00
10	Market taxes and levies excluding any market where State Finance is involved			
	Permanent Stalls (per-annum)	12,000.00	3,600.00	1,200.00
	Market Space {per-market day)	100.00	50.00	20.00
	Market/Motor Park Hawkers (daily)	30.00	20.00	10.00
	Market Hawkers (per market day)	30.00	20.00	10.00
11	Motor Park Levies			
	Loading fees (per trip)			
	Trailers/Lorry	2,000.00	1,000.00	500.00
	Canter	500.00	200.00	100.00
	Buses/Pickup Van,	100.00	50.00	20.00
	Car	50.00	20.00	10.00
	Motorcycle	20.00	20.00	10.00
12	Bicycle, Truck, Canoe, Wheelbarrow and Cart fees other than mechanically propelled trucks			
	Bicycle licence fee	200.00	50.00	20.00
	Canoe licence fee	1,000.00	500.00	200.00
	Wheelbarrows/ Cart fee	600.00	240.00	100.00
13	Cattle Tax payable by cattle farmers only			
	Cattle Farmer Permit	2,000.00	1,000.00	500.00
14	Religious places Establishment Permit fee			
	Religious places Establishment Permit fee	5,000.00	3,000.00	1,200.00
15	Signboard and Advertisement permit fee			
	(A) Stationary/Fixed Advert			
	Directional Signboard fee	20,000.00	10,000.00	2,500.00
	Wall Print Advertisement	10,000.00	5,000.00	1,500.00
	Digitalised Bill Boards	150,000.00	100,000.00	50,000.00
	Non Digitalised Billboards, Unipoles and Eye-catchers	100,000.00	50,000.00	20,000.00
	Market Road Show permit	5,000.00	3,000.00	1,000.00
	(B) Mobile Advert			
	Mobile Sales Promotion fees	5,000.00	3,000.00	1,000.00
	Cars, Pickup, Trucks (Branded)	7,000.00	3,500.00	2,500.00
	Trailers/Lorries (Branded)	10,000.00	5,000.00	2,500.00

16	Public Convenience, Sewage and Refuse Disposal fees			
	Dislodgement of Septic tank Tanks	2,500.00	1,000.00	500.00
	Sanitation fees (commercial)	3,000.00	2,000.00	500.00
	Sanitation fees (Market - Per Trader)	600.00	240.00	120.00
17	Wrong Parking Charges			
	Wrong packing	5,000.00	2,000.00	1,000.00
	Towing of Vehicles fee	5,000.00	2,000.00	1,000.00
	No Parking Order Permit	20,000.00	10,000.00	5,000.00
18	Other Levies & fees:			
	Contract Registration fees	20,000.00	10,000.00	5,000.00
	Contract Processing fees	2% of contract	2% of contract	2% of contract
	Hunting Permit	1,500.00		
	Dane Gun license	4,500.00		
19	Marriage, Birth and Death registration fees			
	Marriage Registration fee	5,000.00	1,000.00	500.00
	Birth Registration fee	500.00	200.00	50.00
	Death Registration fee	500.00	200.00	50.00

Local Government Revenue Categorisation by Ward

ADAVI LOCAL GOVERNMENT

Ward No	Ward Name	Category
1	ADAVI - EBA	C
2	EGGE	C
3	OKUNCHI	B
4	IDANUHA	C
5	OGAMINANA CENTRAL	A
6	UHUCHEBA	C
7	NAGAZI/OZIOKUTU/FARM CENTRE	A
8	OSISI - PAKU INOZIOMI	A
9	EBOGOGO/KARAWORO/RESUHUA	B
10	KUROKD	C
11	OHUOGOGO/KUROKO II	C

OKEHI LOCAL GOVERNMENT

Ward No	Ward Name	Category
1	OBOROKE EBA WARD	B
2	OBOROKE - UVETE 1	B
3	OBOROKE - UVETE 11	B
4	OBEBA WARD 1	B
5	OBEBA WARD 11	B
6	IKUEHI WARD	B
7	OHUETA WARD	B
8	OBANGEDE/UHUNDU	B
9	EIKA OHIZENYI	B
10	OKAITO / USUNGWE	B
11	UBORO/OMANI/OHUEPE	B

Local Government Revenue Categorisation by Ward

LOKOJA LOCAL GOVERNMENT

Ward No	Ward Name	Category
1	WARD A	A
2	WARD B	A
3	WARD C	A
4	WARD D	A
5	WARD E	A
6	OWORO WARD	A
7	KAKANDA WARD	C
8	KUPASOUTH	C
9	KUPA NORTH	C
10	EGGAN WARD	C

BASSA LOCAL GOVERNMENT

Ward No	Ward Name	Category
1	AKUBA I	B
2	AKUBA II	C
3	OZUGULO	C
4	AYEDE/AKAKANA	C
5	IKENDE	C
6	GBOLOKO	C
7	KPATA	C
8	EFORO	C
9	MOZUM	C
10	OZUGBE	C

Local Government Revenue Categorisation By Ward

IBAJI LOCAL GOVERNMENT

Ward No	Ward Name	Category
1	ANALO	B
2	AKPANYO	B
3	AYAH	B
4	ONYEDEGA	B
5	ODEKE	B
6	OJI LA	B
7	EJULE	B
8	IYANO	C
9	UNALE	B
10	UJEH	C

IDAH LOCAL GOVERNMENT

Ward No	Ward Name	Category
1	SABONGARI	A
2	EGA	A
3	IGALOGBA	A
4	EDE	A
5	IGECHEBA	A
6	OWOLI APA	A
7	UKWAJA	A
8	OGELE	C
9	ICHALA	C
10	UGWODA	C

IGALAMELA/ODOLU LOCAL GOVERNMENT

Ward No	Ward Name	Category
1	AVRUGO	C
2	EKWULUKO	C
3	ODOLU	B
4	OJI - AJI	C
5	AKPANYA	B
6	UBELE	C
7	AJAKA I	B
8	AJAKA II	B
9	OFORACHI I	C
10	OFORACHI II	C

MOPAMURO LOCAL GOVERNMENT

Ward No	Ward Name	Category
1	ODOLE OKEGURU	B
2	ODOLE OKEDAGUN	B
3	ILETEJU	B
4	OKEJI IJAGBE	C
5	OKAGI ILAI	C
6	OROKERE AMURO	B
7	TAKETE OTAFUN	B
8	OROKERE AIYEDAYO	C
9	AIYETEJU AGBAJOGUN	C
10	AIYEDE OKAGI	C

OGORI - MAGONGO LOCAL GOVERNMENT

Ward No	Ward Name	Category
1	ILETEJU	B
2	OKESI	B
3	OKIBO	B
4	ENI	B
5	AIYEROMI	B
6	OSHOBANE	B
7	OTURU - OPOU	B
8	OBINOYIN	B
9	OBATIGBEN	B
10	OGUGU	B

YAGBA EAST LOCAL GOVERNMENT

Ward No	Ward Name	Category
1	IFE OLUKOTUN I	C
2	IFE OLUKOTUN II	C
3	PONYAN	C
4	ALU / IGBAGUN / ORANRE	C
5	EJUKU	C
6	JEGE / ITAKETE / OGBOM	C
7	MAKUTU I	B
8	MAKUTU II	B
9	OKEMETA	B
10	AREDU	C

Local Government Revenue Categorisation By Ward

OLAMABORO LOCAL GOVERNMENT

Ward No	Ward Name	Category
1	WARD 1 - ADEH	C
2	WARD 2 -OKPO ETUTEKPE	C
3	WARD 3 - OKPO CENTRE	B
4	WARD 4 - IGAH	C
5	WARD 5 - INELE	C
6	OGUGU 1 -ADUM&IKEM	C
7	OGUGU 2 - OFANTE & IKEM	C
8	OGUGU 3 -OGUGU CENTRE	B
9	IMANE 1 - IMANE CENTRE	B
10	IMANE 2 - AGALIGA & EFEBO	C

OFU LOCAL GOVERNMENT

Ward No	Ward Name	Category
1	UGWOLAWO 1	B
2	UGWOLAWO 2	C
3	EJULE/ALLAH	B
4	ITOBE	B
5	OCHADAMU	C
6	OGBONICHA	C
7	IGO	C
8	ALLOMA/OKURA	B
9	IBOKO EFAKU	C
10	OKO OGENYI	C
11	ALOJI	C

KABBA/BUNU LOCAL GOVERNMENT

Ward No	Ward Name	Category
1	ASUTA	A
2	ODO - AKETE	C
3	OKEKOKO	B
4	ODOLU	A
5	AYEWA	C
6	AYETEJU - KAJOLA	C
7	OTU	C
8	EGBEDA	B
9	OKEDAYO	B
10	AKUTUPA-KIRI	C
11	AIYETORO-KIRI	C
12	ILUKE	B
13	OLLE-OKE OFFIN	C
14	ODO-APE	C
15	OKEBUKUN	C

Local Government Revenue Categorisation by Ward

OMALA LOCAL GOVERNMENT

Ward No	Ward Name	Category
1	ABEJUKOLO	B
2	ECHA	B
3	BAGAJI	C
4	BAGANA	B
5	OKPOTALA	C
6	IBADO	B
7	ICHEKE	C
8	OGODU	B
9	OLLA	C
10	OJAJI	C
11	AGBANEMA	C

KOGI LOCAL GOVERNMENT

Ward No	Ward Name	Category
1	UKWO	B
2	ODAKI	B
3	K.K. S. E	B
4	GIRINYA	B
5	IRENODU	C
6	AKPASU	C
7	TAWARI	C
8	GEGU NORTH	B
9	GEGU SOUTH	B
10	CHIKARA NORTH	B
11	CHIKARA SOUTH	B

ANKPA LOCAL GOVERNMENT

Ward No	Ward Name	Category
1	ANKPA TOWNSHIP	A
2	ANKPA 1	A
3	ANKPA2	B
4	ANKPA 3	C
5	ANKPA4	C
6	OJOKWU 1	B
7	OJOKWU 2	B
8	OJOKWU 3	B
9	OJOKWU 4	C
10	ENJEMA 1	B
11	ENJEMA2	B
12	ENJEMA 3	B
13	ENJEMA 4	C

YAGBA WEST LOCAL GOVERNMENT

Ward No	Ward Name	Category
1	ODO - ERE/OKE ERE/AKATA	B
2	OKE - EGBE 1	B
3	OKE - EGBE 2	B
4	OKE - EGBE 3	B
5	OKE - EGBE 4	B
6	ODO - EGBE 1	B
7	ODO - EGBE 2	B
8	ODO - EGBE 3	B
9	OGBE	C
10	OKUNRAN/OKOLOKE /ISANLU - ESA	C
11	EJIBA	B
12	ODO - ERI	B
13	IYAMERIN/ IGBARUKU	C
14	ODO -ARA/ OMI/OGGA	C

The above printed impression has been carefully compared by me with the Bill which passed through the House of Assembly and has been found by me to be a true and correctly printed copy of the said Bill.

Mr. SIMON MOMOH (JP)
Clerk of the House

I assent/withhold assent this.....^{29th}.....day of Jan, 2015

CAPT. IDRIS ICHALLA WADA
Governor, Kogi State

EXPLANATORY NOTE:

(This note does not form part of this law and have no legal effect)

The purpose of this law is to harmonize rates and levies collectable by Local Government Areas in Kogi State of Nigeria.