KOGI STATE GOVERNMENT OF NIGERIA

LAND USE REGULATIONS, 2026

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KOGI STATE LAND USE REGULATIONS, 2026

By virtue of the powers vested in me by the Constitution of the Federal Republic of Nigeria 1999, the Land Use Act, CAP LS, Laws of the Federation Nigeria, 2004, the Kogi State Bureau of Lands Law 2025, repealed and re-enacted 2026, the Kogi State Revenue Harmonization Law, 2025, and all other powers enabling me in that behalf, I **Ahmed Usman Ododo** Governor of Kogi State, hereby make the following Regulations:

1. **Short Title**

   These Regulations may be cited as the Kogi State Land Use Regulations, 2026.

2. **Date of Commencement**

   These Regulations shall come into operation on the 28th day of October, 2026

3. **Interpretation**

   In these Regulations, unless the context otherwise requires:

   "Act" means Land Use Act, CAP L5, Laws of the Federation Nigeria, 2004;

   "ADA" means Accelerated Development Agreement;

   "Appropriate Officer" means the Chief Lands Officer of the State referred to under the Land Use Act who, in Kogi State, is the Director-General of the Bureau;

   "Bureau or The Bureau" means the Kogi State Bureau of Lands;

   "CAS" means Cadastre Administration System, a mapping platform in the Bureau where preparation of cadastre and / all mapping products are undertaken;

   "C of O" means Certificate of Occupancy;

   "Court" means High Court of Justice of Kogi State;

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"**Customary Right of Occupancy**" means the right of a person or community lawfully using or occupying land in accordance with customary law and includes a customary right of occupancy granted by a Local Government under the Land Use Act;

"**Developed Land**" means land with existing physical improvement in the nature of building structure, road, development service, water, electricity, drainage or sub improvement that may enhance the value of the land for industrial, agricultural or residential purpose, etc. in full compliance with provisions of KSTPDRA Law and requirements of other statutory MDAs;

"**Days**" means calendar days;

"**Director-General**" means Director-General of the Bureau who, in Kogi State, has all the powers of a Commissioner in the State

"**DLA**" means Development Lease Agreement; it is a public-private partnership arrangement where the Government provides land and primary infrastructure to private developers under a lease agreement to develop housing estates and sale to the public;

"**Document**" includes any instrument, deed, judgment, decree, order, or other documents affecting land in the state requiring registration under these Regulations and includes Certificate of Occupancy;

"**DPA**" means Designated Planning Area;

"**Easement**" means a right annexed to land to utilise other land in different holding in a particular manner;

"**EDMS**" means Electronic Document Management System under the Bureau digital archive that stores digital copies of all paper files and other registered land instruments;

"**Encumbrance**" includes any sub-lease or mortgage capable of being registered under these regulations;

"**FTMO**" mean File Tracking Management Office;

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"**FTMS**" means File Tracking Management System where every movement of files within the system is actively monitored;

"**GIS**" means Geographic Information Services;

"**Government**" means Kogi State Government;

"**Governor**" means Governor of Kogi State;

"**Guardian**" means any person who, under any law or custom, is responsible for protecting the interest of any person under disability to hold land title by reason of age, unsound mind , or any other cause;

"**Holder**" means any person registered under these Regulations as having legal right or interest in land including assignment, sub-lease, mortgage, etc;

"**ID**" means any valid identification document acceptable to the Bureau;

"**Bureau File Archive**" means the official depository of all land files, survey files, valuation files, layouts, Title Deed Plans (TDP), registers, plans, maps, administrative and policy files, title deed registers for Certificates of Occupancy and other land instruments;

"**KIPL**" means Kogi Investment and Property Ltd

"**KOSIPPPA**" means Kogi State Investment Promotion and Public Private Agency;

"**KSTPDRA**" means Kogi State Town Planning Development and Regulatory Agency;

"**KOSEPA**" means Kogi State Environmental Protection Agency;

"**LAS**" means Land Administration System;

"**LG**" means Local Government;

"**LGA**" means Local Government Area;

"**LGC**" means Local Government Council;

"**MDAs**" means Ministries Departments and Agencies;

"**NGO**" means Non-Governmental Organisation;

"**Regulations**" means Kogi State Land Use Regulations, 2026;

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"**ROI**" means Right of Occupancy lndividual form

"**ROO**" means Right of Occupancy Organization Form;

"**Rural Area**" means such area of the State outside designated areas as Urban under the Kogi State Urban Designation Order, 2026;

"**SLTR**" means Systematic Property Registration Programme over designated areas to be declared by the Governor from time to time;

"**State**" means Kogi State of Nigeria;

"**Statutory Right of Occupancy**" or "**Right of Occupancy**" means a right of occupancy granted by the Governor under the Land Use Act;

'TDP" means Title Deed Plan;

"**TPO**" means Town Planning Order;

"**TPS**" means Town Planning Scheme;

"**Urban Area**" means such area of the State as may be designated by the Governor in the exercise of his powers under the Land Use Act;

"**UTM 31N/Minna**" means Universal Transverse Mercator, Zone 31 North, Projection/Minna Datum; and

"**UTM 32N/Minna**" means Universal Transverse Mercator, Zone 32 North, Projection/Minna Datum

4. General Provisions

1. These Regulations comprising the rules, procedures and Schedules contained herein provide assurance, certainty and guidance for the public, professionals, and government officials in all land related matters in Kogi State.
2. These Regulations shall ensure transparency and accountability in processing and execution of all lands and related applications and transactions by the Bureau.
3. The Bureau and all MDAs (including LGCs) shall strictly comply with all the rules for use of land and related data contained in Kogi

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Geospatial Database for the administration of land and related matters in the State.

4. The Bureau shall aim to expedite all land and related processes and transactions provided that the information and documentation supplied by the applicant have been properly verified, authenticated and all relevant fees and charges have been settled.
5. The Bureau shall provide a fast-track service for applicants who require

   perfection of transactions on land to be concluded expeditiously, provided that all the information and documentation supplied by the applicant have been properly verified, authenticated and all relevant fees and charges have been paid, including the additional fast-track fee.
6. Fast-track applications for perfection of transactions on land shall be executed within ten (1 0) calendar days.
7. The Bureau offices are open to customers from 8am - 4pm from Monday

   Friday, except on public holidays.
8. These Regulations are subject to periodic review and revision at the discretion of the Governor by an Order published in the State Official Gazette.

5. Designated Urban Areas, Land Administration Zones, Billing Areas, and Planning Areas

1. Kogi State Urban Areas are as described in the Kogi State Designation of Land in Urban Areas Order, 2026. These Urban Areas provide the basis for classification of the land administration areas and billing zones.
2. Kogi State shall have billing areas and land administration zones as contained in the First Schedules to these Regulations.

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3. Zone A shall comprise Major commercial and high-density urban locations within 16 km radius including adjourning areas up to the Airport.
4. Zone B shall comprise sub-urban areas abutting zone A as mentioned in the third schedule to these regulations.
5. Zone C shall comprise Established towns and local government headquarters as mentioned in the third Schedules to these Regulations.
6. Zone D shall comprise Villages and communities not listed under Zones A, B and C as mentioned in the third Schedules to these Regulations.
7. Zone E shall comprise Industrial Areas as mentioned in the third Schedules to these Regulations.
8. Zone F shall comprise all Government Items as mentioned in the third Schedules to these Regulations.
9. Zone G shall comprise Special Development Areas as mentioned in the third Schedules to these Regulations.
10. Zone H shall comprise all Agricultural Areas as mentioned in the third Schedules to these Regulations.
11. Zone I shall comprise all Mining Areas as mentioned in the third Schedules to these Regulations.
12. Zone J shall comprise all Digital and Power Infrastructure Sites as mentioned in the third Schedules to these Regulations.
13. To enable proper and planned development of agriculture, industry and housing , the Government shall identify suitable land for demarcation and declaration as Designated Planning Areas at the discretion of the Governor, by an Order published in the State Official Gazette. Occupants of such Designated Planning Area may be entitled to compensation or resettlement.

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6. Classification of Land Use and Purpose

1. The general classification of land uses in the State and the specific purpose designated are as listed in the Third Schedule to these Regulations.
2. No change of land use or amendment to the purpose clause in the Right of Occupancy shall be allowed other than in compliance with the provisions of the Land Use Act and these Regulations.

7. Right of Occupancy

1. All land holders and other claimants of titles within Urban Areas in the

   State shall apply for a new digital Right of Occupancy which shall be prepared and registered by the Bureau and signed by the Director General as delegated by the Governor in line with section 45 of the Land Use Act.
2. All occupiers and other claimants of titles in rural area in Kogi State shall apply for new digital Customary Right of Occupancy which shall be prepared by the Bureau and registered by the LG concerned and signed by the LGC Chairman. The Bureau may provide technical assistance to the Local Government in that regard.
3. The Government may establish, through publication in the State Official

   Gazette, national and local newspapers, deadlines for the submission of applications for new digital Certificate of Occupancy and may issue different deadlines for areas or with respect to the different programmes referred in Regulations 23 through 26 of these Regulations.
4. Any person who fails to apply for a new digital Certificate of Occupancy

   after the expiration of the deadline as may be determined by the Governor, shall be subject to such new terms and conditions as may be prescribed by the Governor which may include penalties.

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5. Any person who fails to pay the fees and rents incidental to preparation,

   issuance and collection of Certificate of Occupancy as required by these Regulations may have his Right of Occupancy revoked in accordance with the provision of section 9(3) of the Land Use Act.

8. New Digital Certificate of Occupancy

1. The new digital Certificate of Occupancy is the only official document that certifies the holder as the owner of a Right of Occupancy.
2. The new digital Certificate of Occupancy is the only acceptable title document in transactions with banks, other financial institutions, and law enforcement agencies as evidence of title to the land described therein.
3. The data printed on the new digital Certificate of Occupancy shall be automatically generated from the secured Kogi Geospatial Database, and its digital equivalent shall permanently remain there.
4. The back page of the new digital Certificate of Occupancy shall contain

   Schedule A, setting out the location and the demarcation of the boundaries of the land parcel; and Schedule B, shall contain names of a maximum of 20 multiple title holders, where applicable.

9. Supplemental Certificate of Occupancy

1. There shall not be issuance of supplemental Certificate of Occupancy.
2. Where there are identified errors on a conveyed Certificate of Occupancy, it shall be surrendered for cancellation, correction and reissuance of a new Certificate of Occupancy to the holder.

10. Responsibilities of the Title Holder

1. The holder of a Right of Occupancy shall be solely responsible for compliance with all terms and conditions of the grant, including payment of all fees and charges arising from the grant of Right of

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Occupancy, which shall include initial bill, annual ground rent and any penalties or charges that may arise or become payable. The fees, charges and penalties are as contained in the Fourth and Fifth Schedules to these Regulations.

2. Where joint or multiple rights or interests exist over a land, all the interested parties shall be listed on the Certificate of Occupancy, securing their rights or interests. Such multiple or joint holders shall be responsible, jointly or severally, for compliance with all terms and conditions of the grant, including payment of all fees and charges arising from the grant of Right of Occupancy, which shall include initial bill, annual ground rent and any penalty fees or charges that may arise or become payable. The fees, charges and penalties are as contained in the Fourth and Fifth Schedules to these Regulations.

11. Applying for a Right of Occupancy

1. Different processes shall be used for applying for a Right of Occupancy. The process to be used will be dependent upon the status of the ownership and the type of documentation that the applicant holds. In summary:

a) Applicants holding proof of ownership and who are the occupiers of land parcels within urban and rural areas, rural settlements, villages, and agricultural land, and where no previous statutory or customary title exists, shall follow the Systematic Property Registration Programme as provided for under Regulation 23 of these Regulations;

b) Applicants holding a Certificate of Occupancy, or a letter of offer of grant which has been accepted shall follow the Systematic Recertification Programme as provided for under Regulation 24 of these Regulations;

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c) Applicants holding proof of ownership via registered or unregistered deed of transfer and who are desirous of perfecting same shall follow the Systematic Recertification Programme as provided for under Regulation 24 of these Regulations;

d) Applicants holding proof of ownership or deed of transfer over plot of land within a planned, undocumented layout, may apply for a new title under the Systematic Regularisation Programme as provided for under Regulation 25 of these Regulations;

e) Applicants holding proof of ownership, such as instrument of transfer, and where no previous statutory or customary title exists, may apply for a new title under Regular Property Registration as provided for under Regulation 26 of these Regulations; and

f) Applicants may apply for land under direct allocation and issuance of Right of Occupancy as provided for under Regulation 27 of these Regulations.

12. Sundry Applications Forms, Guidelines, Processing Fee, Acknowledgement Letter and Rejection Letter.

1. Prescribed land application forms for Right of Occupancy are to be used for Individuals and corporate organizations.
2. Prescribed land application forms are to be used for Development Lease Agreements, Accelerated Development and Quarry Lease Agreements.
3. Prescribed application forms underlisted are to be used for transactions relating to the following:

a) Deed of Assignment;

b) Deed of Gift;

c) Deed of Mortgage;

d) Deed of Release;

e) Devolution Order;

f) Change of Land Use;

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g) Deed of Sub-Lease;

h) Mergers;

i) Sub-Divisions;

j) Extensions; and

k) Shops.

4. Forms are available for the use of applicants who require an affidavit to support proof of ownership, marriage, or a letter of appointment of a trustee.
5. All affidavits shall be sworn before a Commissioner of Oaths of the Court.
6. Prescribed forms are available and may be completed by the applicant or title holder at any time to update contact and other pertinent information.
7. Prescribed forms are available for any appeal/complaint against the withdrawal of letter of offer, or revocation of a statutory title, or rejection of information and/or documentation lodged in accordance with the provisions of Regulation 39 of these Regulations.
8. Guidelines are available in prescribed forms for use in all types of applications.
9. All prescribed forms are available at the Bureau Service Centre at a stipulated fee.
10. All prescribed forms and guidelines can be viewed and downloaded at The Bureau' website: www.ksbl.kg.gov.ng
11. All applicants (individuals and corporate organizations) shall provide identification details as follows:

    a) Individual: photo ID (white background), National Identification Number, current Tax Clearance Certificate, email and phone number;

    b) Corporate organisation: a certified true copy of Certificate of Incorporation, Memorandum and Articles of Association, and current Tax Clearance Certificate. Chairman/Managing Director's photo ID (white background),

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National Identification Number, and a current Tax Clearance Certificate are also required; and

c) Institutions, such as educational (including schools, training centres, colleges and universities), medical (including hospitals, clinics and surgeries), religious (including mosques and churches), cooperative societies, clubs and developments associations and Non-Governmental Organisations (NGOs): Certificate of Incorporation or Registration. Chief Executive Officer's photo 1D (white background), National Identification Number, current Tax Clearance Certificate, email and phone number are also required.

12. An applicant may appoint a representative, and on such appointment the representative is permitted to submit forms and documents, and to be in communication with the Bureau Customer Service pertaining to the application through telephone calls and text messages.
13. The applicant shall provide to the Bureau the details of the representative: identification details, National Identification Number, email address and phone number.
14. Only one representative is permitted at a time and the Bureau shall be informed of any change in the status of the representative, or in a change of representative, in writing, by submitting an update form.
15. The applicant shall personally sign the application form.
16. No person under the age of 18 shall obtain a Right of Occupancy; however, a Trustee may be appointed to represent persons under the age of 18 years in matters of administration, and a letter of administration to that effect shall be submitted with any application.
17. Application processing fees shall be paid before or at the point of submission of the application. The application, processing fees are as contained in the

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Fourth Schedule to these Regulations. Application processing fees are not refundable.

18. Applications that require the submission of original documents and the payment of application processing fee shall be corroborated by an official revenue receipt and conveyance of a letter of acknowledgment or letter of rejection at the point of submission.

19. The letter of acknowledgement only confirms the submission of application form, documents, and proof of payment of application processing fee. All information contained in the application form and the documentation submitted shall be subject to further verification and authentication prior to further processing.

20. Letter of rejection shall be conveyed to the applicant where the application form is not complete, or the submitted documents or information cannot be verified and authenticated. The letter of rejection shall set out the steps required to complete the application ; and the application shall not be processed until the application is complete.

13. Letter of Offer of Grant, Letter or Acceptance, and Initial Bill

1. Where the applicant's information and documentation for allocation of plot have been verified and authenticated by the Bureau and upon approval by the Governor, letter of offer containing terms and conditions of grant of Right of Occupancy shall be prepared, together with letter of acceptance and initial bill for conveyance. The offer shall be valid for acceptance within 30 days only.

2. The applicant shall be informed (through calls or text message) when the letter of offer, letter of acceptance and initial bill are ready for collection at the Bureau Customer Service, No. 6 Wallace Street, Opposite

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Mohammed Buhari Square, P.M.B 1061, Lokoja, Kogi State, or through delivery by registered mail or email.

3. If the applicant is satisfied with the terms and conditions of grant, he shall sign acceptance letter and deliver same to the Bureau by hand, registered mail, courier, or email together with proof of payment of initial bill.
4. The initial bill comprises ground rent for remaining calendar days in the first year, premium fee, compensation (where applicable), GIS charting fee, fee for preparation and registration of the Certificate of Occupancy as contained in the Fourth, Fifth, Sixth , Seventh and Eighth Schedules to these Regulations.
5. The Bureau shall prepare new digital Certificate of Occupancy for signature of the Governor and registration within sixty (60) days of receipt of the signed letter of acceptance and payment of initial bill.
6. Where the Bureau has cause to doubt the authenticity or accuracy of any information submitted by an applicant or of any document submitted in support of an application, the applicant shall be notified and invited for clarification within thirty (30) days.

14.Ground Rent

1. Ground rent shall be due and payable in respect of land comprised in each grant of Right of Occupancy on the first day of January of each year.
2. It shall be the responsibility of the holder of a Right of Occupancy/ Certificate of Occupancy to pay such ground rent on or before the first day of January of each year without any notice or demand from the Bureau.
3. Ground rent payable in respect of each type of property shall be in the amount set out under Clause 1 of the Certificate of Occupancy.

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4. Where the holder of a right of Occupancy /Certificate of Occupancy fails to pay ground rent when due, penalties as prescribed in the Fourth Schedule to these Regulations shall apply.
5. Where the holder of a Right of Occupancy/ Certificate of Occupancy fails to pay ground rent within one (1) year when it became due, penalties as prescribed in the Fourth Schedule to these Regulations shall apply.
6. Where the holder of a Right of Occupancy/Certificate of Occupancy fails to pay ground rent for more than one (1) year when it became due, the Right of Occupancy shall be rendered liable for revocation and all the outstanding ground rent or rents and other charges shall be recovered as a debt against the erstwhile titleholder.

15. Premium

Premium is charged on land subject of a Right of Occupancy. Premium is a one-off charge and shall also be charged in the event of an application for re-grant as contained in the Sixth Schedule to these Regulations.

16. Betterment

1. Betterment is charged on land where engineering infrastructure has been or shall be provided, including access roads, storm water drainage, water, electricity and other connections as contained in the Second Schedule to these Regulations.
2. The Bureau shall designate a separate account for the collection and administration of betterment towards the development of infrastructure in districts.

17. Acceptance and Withdrawal of Offer of Right of Occupancy

1. An offer for a grant of Statutory Right of Occupancy is valid for acceptance within a period of thirty (30) days.

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2. The applicant shall pay the initial bill and return the signed letter of acceptance, together with proof or payment within thirty (30) days during which the offer remains valid for acceptance.
3. Where the applicant fail to accept the offer within the said thirty (30) days of issuance, the offer stands automatically withdrawn due to effluxion of time and the applicant shall not be entitled to any notice to that effect.
4. The applicant may lodge an appeal to the Governor against withdrawal of the letter of offer, and the Governor may allow the applicant to make a new application for grant of a Right of Occupancy.

18. Revocation of Right of Occupancy

1. Where a holder of Right of Occupancy/Certificate of Occupancy fails to pay ground rent within the first year when it became due, penalty shall be charged on each day of the period in default as contained in the Fourth Schedule to these Regulations.
2. Where a holder of Right of Occupancy/Certificate of Occupancy fails to pay ground rent for more than one (1) year when it became due, the Right of Occupancy/Certificate of Occupancy shall be rendered liable for revocation, and all the outstanding ground rent or rents and other charges shall be recovered as a debt against the erstwhile titleholder.
3. It is the sole responsibility of the title holder to comply with all terms and conditions of a Right of Occupancy/Certificate of Occupancy. Where the holder fails to comply with any of the terms and conditions of a grant, the Right of Occupancy/Certificate of Occupancy shall be liable for revocation in accordance with the provisions of the Land Use Act.
4. Where any interest in land or the Right of Occupancy/Certificate of Occupancy has been obtained through the use of fraudulent information or documentation, or by withholding information or documentation, the

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Right of Occupancy/Certificate of Occupancy shall be revoked and the person or persons responsible shall be prosecuted.

5. The erstwhile holder may appeal against the revocation of a Right of Occupancy, and the Governor may consider its reinstatement to such holder on merit.
6. The service of notice of revocation shall be in accordance with the provision of section 44 of the Land Use Act.

19. Procedures for Repossession of Property Covered by Expired Title

1. A title is said to expire when the term as contained in the Right of Occupancy/Certificate of Occupancy elapses.
2. Upon the expiration of the term as contained in the Right of Occupancy/Certificate of Occupancy, all interests in, and rights over the property automatically stand extinguished and the said interests and rights revert to the grantor.
3. Upon the expiration of the term of a title, the erstwhile title holder may apply for a re-grant which shall be at the discretion of the Governor to grant or not, and the decision shall be communicated to the applicant.
4. Penalties shall be charged on an expired title for each day of expiration if found qualified for re-grant.
5. The Bureau shall recover all outstanding ground rent or rents, other fees and charges from the erstwhile title holder.

20. Land Use and Allocation Committee (LUAC)

1. The Land Use and Allocation Committee for the State shall be constituted by the Governor in accordance with the provisions of section 2(2), (3) and (4) of the Land Use Act. Accordingly, the Governor has constituted the membership of the LUAC as contained in the Eleventh Schedule to these Regulations.

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21. Land Allocation and Advisory Committee (LAAC)

The Land Allocation and Advisory Committee for each LG shall be constituted with the approval of the Governor in accordance with the provisions of section 2 (5) of the Land Use Act.

22. Sectional Title

1. A sectional title refers to Right of Occupancy granted over separate ownership of units or sections within a building complex, development or scheme.
2. A sectional Right of Occupancy referred to in these Regulations shall not be created over a customary holding until such customary interest is applied for and converted to a Statutory Right of Occupancy.
3. An application to register a sectional title shall be as follows:
   a) Applicant shall apply through the prescribed land application form and pay the necessary fees to the Bureau; and
   b) The application must be accompanied by a sectional plan, memorandum of the owners association of the building (where applicable), a digital Right of Occupancy/Certificate of Occupancy, building permit (as-built or regular), ID documents, completed update forms and deed of assignment for each flat owner.
4. The title holders of the sections shall hold the common area under registered association in undivided shares.

23. Systematic Land Tenure Registration Programme (SLTR)

1. There is established for the State a Systematic Land Tenure Registration Programme, also referred to as the Systematic Property Registration Programme, for the systematic identification, demarcation, adjudication, recording and registration of rights and interests in land within areas designated for that purpose;

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2. The Bureau shall be the lead implementing authority for the Programme and shall collaborate with Local Government Councils, traditional and community institutions, the Surveyor-General, the Kogi State Town Planning Development and Regulatory Agency and other relevant Ministries, Departments and Agencies;
3. The Governor may, on the recommendation of the Bureau, designate any area of the State as an SLTR Area and notice of such designation shall be published in the State Official Gazette and communicated to affected communities by such additional means as the Bureau may prescribe;
4. Before commencement of systematic registration in an SLTR Area, the Bureau shall undertake public sensitisation and stakeholder consultation on the purpose, procedure, requirements, rights, obligations and grievance-redress arrangements applicable to the Programme;
5. The Bureau shall undertake systematic enumeration of persons claiming rights or interests in each parcel within an SLTR Area and shall cause each parcel to be identified, surveyed or demarcated and assigned a unique parcel identification number;
6. All legally recognisable rights and interests disclosed during enumeration, including individual, joint, family, communal and customary interests, shall be recorded and subjected to verification and adjudication in accordance with the Land Use Act, these Regulations and the SLTR Operational Manual;
7. The Bureau shall provide procedures for participation by women, persons with disabilities and other vulnerable persons and shall ensure that legally recognisable joint or multiple interests are recorded in the names of the persons entitled thereto;
8. Following adjudication, the Bureau shall prepare a provisional register and cadastral record and cause same to be publicly displayed within or

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reasonably accessible to the affected community and, where practicable, electronically;

9. The notice of public display shall specify the period and manner within which an interested person may inspect the provisional register and lodge an objection;
10. A person claiming a right or interest inconsistent with the provisional register may lodge an objection in the prescribed manner, and no parcel subject to an unresolved objection shall be finally registered until the objection has been determined;
11. An objection shall in the first instance be considered under the grievance-redress procedure prescribed in the SLTR Operational Manual, without prejudice to the appeal process under Regulation 39 and any right of access to a court of competent jurisdiction;
12. Upon completion of adjudication and determination of objections, the Bureau shall enter the approved rights and interests in the State Land Information System and process the appropriate Right of Occupancy or other registrable interest in accordance with the Land Use Act;
13. The Bureau shall maintain complete digital and physical records of SLTR activities, including enumeration records, parcel maps, adjudication records, objections, decisions and registered interests;
14. The Bureau shall prepare, adopt and periodically review an SLTR Operational Manual prescribing detailed procedures for community engagement, enumeration, parcel identification, surveying, demarcation, adjudication, public display, objections, grievance redress, registration, quality assurance, data management, data protection, monitoring and reporting;
15. The Bureau shall prepare and periodically update an SLTR Implementation Plan specifying priority areas, annual registration targets, institutional

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responsibilities, human and financial resources, implementation timetable, stakeholder-engagement arrangements, monitoring indicators and reporting requirements;

16. Registration under this Regulation shall be subject to the Land Use Act and shall not preclude correction or lawful challenge on grounds of fraud, material error, an order of a court of competent jurisdiction or such other grounds recognised by law;
17. The Bureau may issue guidelines, forms and technical standards necessary for the effective implementation of this Regulation, provided that such guidelines, forms and standards are consistent with the Land Use Act, these Regulations and other applicable laws.
18. The purpose of SLTR is to 'vest titles in occupants of land parcels within the SLTR declared areas.
19. Field officers shall visit the declared areas and provide assistance to the public to complete and submit prescribed application forms to enable processing and issuance of Statutory Rights of Occupancy over holdings.
20. Issuance of Statutory Rights of Occupancy under SLTR shall be restricted to residential, religious institutions and agricultural land uses.
21. Prescribed applications forms shall be completed and submitted to the Bureau together with:
    a) Evidence or proof of ownership. Where the evidence or proof of ownership is lost or missing, the applicant shall submit an affidavit sworn before a Commissioner of Oaths of the Court; and
    b) Photo ID (White Background, National Identification Number, email address and phone number for individual.
22. Holders of land for other land uses within the SLTR declared areas shall apply for title under the regular Property Registration Programme.

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23. An applicant may appoint a representative, and on such appointment the representative is permitted to submit forms and documents, and to be in communication with the Bureau pertaining the application through email and phone number.
    a) The applicant shall provide the representatives details, ID and National Identification Number; and
    b) Only one (1) representative is permitted at a time and the Bureau shall be informed of any change in representative in writing via a prescribed update form.
24. The applicant shall personally sign the application form.
25. The Bureau shall thereafter verify the information and documentation submitted in support of the application and hold a public display for one week.
26. Where the Bureau has cause to doubt the accuracy or authenticity of any information or document submitted in support of the application, it shall notify the applicant to clarify within thirty (30) days.
27. Where an application is rejected outrightly or as a result of unsatisfactory clarification and the applicant does not agree with such decision, an appeal may be lodged in accordance with the provisions of Regulation 39 of these Regulations.
28. Title obtained through SLTR shall override any other prior title within the SLTR declared area, except for existing Statutory Right of Occupancy.

24. Systematic Recertification Programme

1. All holders of a Statutory Right of Occupancy within Kogi State shall on or before the 30th day of June, 2027 apply for recertification at the Bureau.
2. The Governor may at his discretion review the application processing fees and other concessions after the said 30th day of June, 2027.

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3. The process of recertification shall apply in relation to all Statutory Rights of Occupancy within the State in urban and rural areas.
4. Applicant seeking for recertification of title and are yet to register deed of transfer, merger, sub-division or change of land use can do so under a special concession as provided for under the Fourth Schedule to these Regulations.
5. Recertification application form shall be completed and submitted directly to the Bureau Customer Service, together with the following:
   a) Evidence of payment of application processing fee;
   b) Photo ID, National Identification Number, current Tax Clearance Certificate, email and phone number for individuals;
   c) Certified true copy of Certificate of Incorporation, Memorandum and Articles of Association, and current Tax Clearance Certificate for corporate organizations. Chairman/Managing Director's photo ID, National Identification Number, and a current Tax Clearance Certificate are also required;
   d) Certified true copy of Certificate of Incorporation or Registration for institutions, such as educational (including schools, training centres, colleges and universities), medical (including hospitals, clinics and surgeries), religious (including mosques and churches), cooperative societies, clubs, developments associations and Non-Governmental Organisations (NGOs). Chief Executive Officer's photo ID (white background), National Identification Number, current Tax Clearance Certificate, email and phone number are also required; and
   e) The original Statutory Right of Occupancy/Certificate of Occupancy or a certified true copy thereof shall be surrendered for cancellation without prejudice.

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6. Where the applicant is holding a title that was acquired, he shall provide the original or certified true copy of the Right of Occupancy/Certificate of Occupancy, together with registered deed of transfer from the original owner or satisfactory evidence establishing link to the original owner; and pay the prescribed fees as contained in the Fourth Schedule to these Regulations.
7. Where the applicant is holding a title that was acquired but does not have a registered instrument of transfer, he shall submit such instrument which shall include the signature of the original owner or satisfactory evidence establishing link to the original owner; and pay the prescribed fees as contained in the Fourth Schedule to these Regulations.
8. Where the applicant is unable to secure the signature of the original owner for unregistered document, he shall:
   a) Cause publication in three (3) national dailies to enable any person who has any interest over the land to make a claim;
   b) Submit an affidavit sworn to before the Court; and
   c) Submit an application attaching copies of extracts of the publications, affidavit and letter of indemnity.
9. If no claim is made within 90 days of the publications, recertification processes shall proceed to completion.
10. Where an applicant has effected unauthorised merger, sub-division, extension to plot and/or change of land use/purpose on a holding, he may be given the opportunity to perfect the contravention provided that:
    a) The changes conform with prescribed town planning standards and regulations; and
    b) The applicant pays the prescribed fees and penalty as contained in the Fourth Schedule to these Regulation.

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11. The holder of a power of attorney that was registered before the commencement of these Regulations shall be required to recertify his title.
12. A bank (or other financial institutions) holding a deed of mortgage shall be required to recertify the title under the name of the mortgagor.
13. An applicant may appoint a representative, and on such appointment the representative is permitted to submit, documents, and to be in communication with The Bureau Customer Service pertaining to the application.
    a) The applicant shall provide details of the representative and National Identification Number, email and phone number; and
    b) Only one representative is permitted at a time and the Bureau shall be informed of any change in the status of the representative, or in a change of representative, in writing, by submitting an update form.
14. The applicant shall personally sign the application form.
15. At the point of submission of the application form and the items listed above, the Bureau shall, upon verification and authentication of the information and documentation submitted in support of the application for recertification, produce an acknowledgement letter which contains a list of all documents submitted and revenue collection receipt.
16. Where the applicant's documentations are incomplete, a letter of rejection shall be issued.
17. Where the Bureau has cause to doubt the accuracy or authenticity of the applicant's title or of any information or document submitted in support of the application, it shall notify the applicant to clarify within thirty (30) days. The application shall not be processed until the applicant provides the clarification.
18. Where an application is rejected outrightly or as a result of unsatisfactory clarification and the applicant does not agree with such decision, an

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appeal may be lodged in accordance with Regulation 39 of these Regulations.

19. Within 30 days of the verification of the applicant's information and documentation , the Bureau shall prepare the recertification bill, comprising the GIS charting fee, the Certificate of Occupancy preparation and registration fees, any accrued outstanding ground rent and any other outstanding fees or charges.
20. From the 1st of July, 2027, the rate for calculation of accumulated ground rents under recertification shall be as contained in the Fifth Schedule to these Regulations.
21. The Bureau shall prepare a new digital Certificate of Occupancy for authenticated application which shall be signed by the Governor and registered within sixty (60) days of payment of the recertification bill.
22. Unless otherwise extended by the Governor, the Systematic Recertification Programme shall close at the end of business on the 31st day of December, 2027.
23. Any person who fails to apply for recertification after the deadline herein stipulated shall be subjected to such new terms and conditions as may be prescribed by the Governor which may include penalties.

25. Systematic Regularization Programme - Planned, Undocumented Layouts

1. The Systematic Regularization Program vests title to occupiers of irregular/untitled properties within areas declared for regularization as may be determined by the Governor from time to time. A regularization layout plan shall be prepared in conformity with set standards and other town planning regulations for approval by the Governor.
2. Occupiers of properties within designated regularization areas in the State shall apply to regularise for issuance of statutory Right of Occupancy on prescribed land application forms.

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3. A stakeholder engagement shall commence to sensitize the affected occupiers on the procedure and requirements for processing and obtaining Statutory Right of Occupancy under the Programme.
4. Necessary fees and charges, including penalties as may be determined by the Governor, shall apply for regularization/formalization of titles to plots on such undocumented layouts.
5. The Bureau field officers shall visit approved regularization layouts and provide assistance to the property owners and occupiers to complete and submit prescribed application forms for grant of Statutory Right of Occupancy.
6. The application form must be completed and submitted to the Bureau together with the following:
    a) Evidence of payment of the application processing fee;
    b) Proof of ownership and instrument of transfer;
    c) Photo ID (white background), National Identification Number, current Tax Clearance Certificate, email and phone number for individuals;
    d) Certified true copy of Certificate of Incorporation, Memorandum and Articles of Association, and current Tax Clearance Certificate for corporate organizations. Chairman/managing Director's photo ID, National Identification Number, and a current Tax clearance Certificate are also required; and
    e) Certified true copy of Certificate of Incorporation or Registration for institutions, such as educational (including schools, training centres, colleges and universities), medical (including hospitals, clinics and surgeries), religious (including mosques and churches), cooperative societies, clubs, developments associations and Non-Governmental Organisations (NGOs). Chief Executive Officer's photo

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ID, National Identification Number, current Tax Clearance Certificate, email and phone number are also required.

7. An applicant may appoint a representative, and on such appointment the representative is permitted to submit forms and documents, and to be in communication with the Bureau Customer Service pertaining to the application.
   a) The applicant shall provide details of the representative and National Identification Number, email and phone number; and
   b) Only one Representative is permitted at a time; the Bureau shall be informed of any change in the status of the representative, or in a change of representative, in writing, by submitting an update form.
8. The applicant shall personally sign the application form.
9. The Bureau shall thereafter verify and authenticate the information and documentation submitted in support of the application.
10. Where the Bureau has cause to doubt the accuracy or authenticity of any information or document submitted in support of the application, it shall notify the applicant to clarify within thirty (30) days. The application shall not be processed until the applicant provides the clarification.
11. Where an application is rejected outrightly or as a result of unsatisfactory clarification and the applicant does not agree with such decision , an appeal may be lodged in accordance with Regulation 39 of these Regulations.
12. Upon verification and authentication of the information and documentation the application shall be submitted to the Governor for approval; thereafter the applicant shall receive an offer of grant of Right of Occupancy, the initial bill and acceptance letter.
13. The initial bill under the Systematic Regularisation Programme shall comprise the GIS charting fee, premium fee , and the Certificate of

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Occupancy preparation and registration fees as contained in the Fifth, Sixth and Seventh Schedule to these Regulations.

14. Within thirty (30) days of submission of the signed acceptance letter and proof of payment of the initial bill, the Bureau shall prepare the Certificate of Occupancy for the Governor's signature, registration, and conveyance to the applicant.

26. Regular Application for Right of Occupancy

1. Where a parcel of land falls within urban area or otherwise is not a subject of Right of Occupancy at the inception of the Land Use Act, the occupier shall use the regular application process to obtain a grant of Statutory Right of Occupancy.
2. The prescribed application form shall be completed and submitted to the Bureau together with the following:
   a) Evidence of payment of the application processing fee;
   b) Proof of ownership and instrument of transfer;
   c) Photo ID (white background), National Identification Number, current Tax Clearance Certificate, email and phone number for individuals;
   d) Certified true copy of Certificate of Incorporation, Memorandum and Articles of Association, and current Tax Clearance Certificate for corporate organizations. Chairman/Managing Director's photo ID, National Identification Number, and a current Tax Clearance Certificate are also required; and
   e) Certified true copy of Certificate of Incorporation or Registration for institutions, such as educational (including schools, training centres, colleges and universities), medical (including hospitals, clinics and surgeries), religious (including mosques and churches), cooperative societies, clubs, developments associations and Non-Governmental Organisations (NGOs). Chief Executive Officer's photo ID, National

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Identification Number, current Tax Clearance Certificate, email and phone number are also required.

3. An applicant may appoint a representative, and on such appointment the Representative is permitted to submit forms and documents, and to be in communication with the Bureau Customer Service pertaining to the application.
   a) The applicant shall provide details of the representatives, National Identification Number, email and phone number; and
   b) Only one representative is permitted at a time and the Bureau shall be informed of any change in the status of the representative, or in a change of representative, in writing, by submitting an update form.
4. The applicant shall personally sign the application form.
5. Upon submission of the application form together with the items listed above, the Bureau shall verify and authenticate the information and documentation submitted in support of the application and shall convey an acknowledgement letter which contains a list of all documents submitted by the applicant.
6. Where the Bureau has cause to doubt the accuracy or authenticity of any information or document submitted in support of the application, it shall notify the applicant to clarify within thirty (30) days. The application shall not be processed until the applicant provides the clarification.
7. Where an application is rejected outrightly or as a result of unsatisfactory clarification and the applicant does not agree with such decision, an appeal may be lodged in accordance with Regulation 39 of these Regulations.
8. Upon verification and authentication of the information and documentation, the application shall be submitted to the Governor for consideration. The decision of the Governor shall be conveyed to the applicant.

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9. Within sixty (60) days of submission of the signed acceptance letter and proof of payment of the initial bill, the Bureau shall prepare the Certificate of Occupancy for the Governor's signature, registration, and conveyance to the applicant.

27. Application for Direct Allocation of Land

1. From time to time, the Government shall make land available for allocation to applicants through direct allocation from its planned layouts under TPS.
2. The application form must be completed in full and submitted to the Bureau together with the following:
   a) Evidence of payment of the application processing fee;
   b) An applicant may appoint a representative, and on such Photo ID, National Identification Number, current Tax Clearance Certificate, email and phone number for individuals;
   c) Certified true copy of Certificate of Incorporation, Memorandum and Articles of Association, and current Tax Clearance Certificate for corporate organizations. Chairman/Managing Director's photo ID (white background), National Identification Number and a current Tax Clearance Certificate are also required; and
   d) Certified true copy of Certificate of Incorporation or Registration for institutions, such as educational (including schools, training centres, colleges and universities), medical (including hospitals, clinics and surgeries), religious (including mosques and churches), cooperative societies, clubs, developments associations and Non-Governmental Organisations (NGOs). Chief Executive Officer's photo ID (white background), National Identification Number, current Tax Clearance Certificate, email and phone number are also required.
3. An applicant may appoint a representative, and on such appointment the

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Representative is permitted to submit forms and documents, and to be in communication with the Bureau Customer Service pertaining to the application.

a) The applicant shall provide details of the representatives, National Identification Number, email and phone number; and
b) Only one representative is permitted at a time and the Bureau shall be informed of any change in writing by submitting a completed update form.

4. The applicant shall personally sign the application form.
5. Upon submission of the application form together with the items listed above, the Bureau shall verify and authenticate the information and documentation submitted in support of the application and shall convey an acknowledgement letter which contains a list of all documents submitted by the applicant.
6. Where the Bureau has cause to doubt the accuracy or authenticity of any information or document submitted in support of the application, it shall notify the applicant to clarify within thirty (30) days. The application shall not be processed until the applicant provides the clarification.
7. Where an application is rejected outrightly or as a result of unsatisfactory clarification and the applicant does not agree with such decision, an appeal may be lodged in accordance with Regulation 39 of these Regulations.
8. Upon verification of the applicant's information and documentation, and subject to the availability of suitable land, the applicant shall be earmarked a suitable plot of land and shortlisted on an allocation list and presented to the Governor for consideration.

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9. Upon the Governor's approval, the applicant shall be issued with an offer of grant of Statutory Right of Occupancy for acceptance and the initial bill for payment.
10. Where the applicant decides not to accept the offer and requests for a replacement of plot of land, the letter of offer shall be withdrawn and his request may be considered only when a replacement plot of land is available.
11. Within sixty (60) days of submission of the signed acceptance letter and proof of payment of the initial bill, the Bureau shall prepare a Certificate of Occupancy for the Governor's signature, registration, and conveyance to the applicant.

28. Government Items (G-Items)

1. Where a land is required for use by any MDA of Federal, State and Local Government, it shall apply on the prescribed land application forms , complete same in full and submit to the Bureau together with evidence of payment of the application processing fee as contained in the Fourth Schedule to these Regulations.
2. Upon submission of the application form, the Bureau shall check the information and documentation submitted in support of the application and, if satisfied, shall convey an acknowledgement letter which contains a list of all documents submitted by the applicant and a revenue collection receipt.
3. Where the Bureau has cause to doubt the accuracy or authenticity of any information or document submitted in support of the application, it shall convey a rejection letter, notifying the applicant of the need to provide additional or the correct information and/or documentation. The application shall not be processed until the applicant provides the required information and/or documentation.

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4. Upon verification and authentication of the information and documentation, the application shall be submitted to the Governor for consideration and the decision of the Governor shall be conveyed to the applicant.
5. Within sixty (60) days of submission of the signed acceptance letter and proof of payment of the initial bill, the Bureau shall prepare a Certificate of Occupancy for the Governor's signature, registration and conveyance to the applicant.
6. Only Kogi State MDA's are exempted from payment of premium and other processing fees.
7. The Government may grant waiver for Premium and other processing fees for Federal Government MDA's.

29.Development Lease Agreement (DLA)

1. DLAs shall be available for development of mass housing to reduce housing deficit in the State under special terms and conditions which include deferment of payment of premium, ground rents, other fees and charges and development milestones as stipulated in the DLA.
2. The developer shall be responsible for investment commitment for construction of approved buildings, provision of secondary and tertiary infrastructure within the period stipulated in the DLA.
3. The off-taker beneficiaries of the houses within DLA sites shall be responsible for the payment of premium, ground rent and other charges incidental to preparation and collection of Certificates of Occupancy.
4. The application form shall be completed and submitted to the Bureau together with the following:
   a) Evidence of payment of application processing fee;
   b) Certified true copy of Certificate of Incorporation, Memorandum and Articles of Association, and current Tax Clearance Certificate for corporate organizations. Chairman/Managing Director's photo ID,

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National Identification Number, and a current Tax Clearance Certificate are also required;

c) Certified true copy of Certificate of Incorporation or Registration for institutions, such as educational (including schools, training centres, colleges and universities), medical (including hospitals, clinics and surgeries), religious (including mosques and churches), cooperative societies, clubs, developments associations and Non-Governmental Organisations (NGOs). Chief Executive Officer's photo ID (white background), National Identification Number, current Tax Clearance Certificate, email and phone number are also required;

d) A provisional/conceptual project plan setting out the land use and purpose for the development, the scope of works for secondary infrastructure and buildings; and

e) Evidence of capacity to deliver the investment required for secondary infrastructure and construction of buildings as specified in the developer's provisional project plan scope of works.

5. An applicant may appoint a representative, and on such appointment the representative is permitted to submit forms and documents, and to be in communication with the Bureau Customer Service pertaining to the application.

   a) The applicant shall provide details of the representatives, National Identification Number, email and phone number; and

   b) Only one representative is permitted at a time and the Bureau shall be informed of any change in the status of the representative, or in a change of representative, in writing, by submitting an update form.

6. The applicant's Chairman/Managing Director shall sign the application form.

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7. Upon submission of the application form together with the items listed above, the Bureau shall convey a letter of acknowledgement.
8. Where the Bureau has to doubt the accuracy or authenticity of any information or document submitted in support of the application, it shall notify the applicant to clarify within thirty (30) days.
9. Where an application is rejected outrightly or as a result of unsatisfactory clarification and the applicant does not agree with such decision, an appeal may be lodged in accordance with Regulation 39 of these Regulations.
10. Within sixty (60) days of the verification of the information and documentation, and subject to the availability of suitable land, the applicant shall be earmarked a suitable plot of land and presented to the Governor for consideration.
11. Upon the Governors approval, the applicant shall be issued letter of conveyance of DLA and letter of acceptance.
12. Within thirty (30) days of submission of letter of acceptance and proof of payment of DLA registration fees and execution of DLA, the applicant shall submit:
    a) A copy of letter conveying approval of layout/building plan from KSTPDRA; and
    b) A copy of letter conveying approval of Environmental Impact Assessment and Environmental Management Plan from KOSEPA.
13. Within thirty (30) days of approval of detailed site development/building plan by KSTPDRA and approval of Environmental Impact Assessment and Environmental Management Plan by KOSEPA, the DLA shall be registered and conveyed to the applicant. KSTPDB and KOSEPA shall monitor the implementation of the development project.

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14. Any failure to comply with the investment commitment or complete the secondary infrastructure, buildings or attaining milestones covenanted in the DLA shall render the DLA liable for revocation and forfeiture of any investments or works on the land to the Government.
15. Any failure to comply with the Environmental Impact Assessment and Environmental Management Plan shall render the DLA liable for revocation and forfeiture of any investment or works on the land to the Government.
16. Where the applicant does not agree with any decision, an appeal may be lodged under Regulation 39 of these Regulations.

30. Accelerated Development Programme (ADP)

1. ADP is a development program where plots within areas serviced with infrastructure are allocated to interested applicants capable of developing such plots under terms and conditions stipulated in Accelerated Development Lease Agreement. The allottee shall obtain necessary building permits and attain a level of development and other milestones within six (6) months or have the Agreement withdrawn.
2. The prescribed application form shall be completed and submitted to the Bureau together with the following:

a) Evidence of payment of application processing fee;
b) Photo ID (white background), National Identification Number, current Tax Clearance Certificate, email and phone number for individuals;
c) Certified true copy of Certificate of Incorporation, Memorandum and Articles of Association, and current Tax Clearance Certificate for corporate organizations. Chairman/Managing Director's photo ID, National Identification Number, and a current Tax Clearance Certificate are also required; and

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d) Certified true copy of Certificate of Incorporation or Registration for institutions, such as educational (including schools, training centres, colleges and universities), medical (including hospitals, clinics and surgeries), religious (including mosques and churches), cooperative societies, clubs, developments associations and Non-Governmental Organisations (NGOs). Chief Executive Officer's photo ID, National Identification Number, current Tax Clearance Certificate, email and phone number are also required.

3. An applicant may appoint a representative, and on such appointment the representative is permitted to submit forms and documents, and to be in communication with the Bureau Customer Service pertaining the application.
   a) The applicant shall provide details of the representative, National Identification Number, email and phone number; and
   b) Only one representative is permitted at a time and the Bureau shall be informed of any change in the status of the representative, or in a change of representative, in writing, by submitting an update form.
4. The applicant shall personally sign the application form.
5. Upon submission of the application form together with the items listed above, the Bureau shall convey a letter of acknowledgement.
6. Where the Bureau has cause to doubt the accuracy or authenticity of any information or document submitted in support of the application, it shall notify the applicant to clarify within thirty (30) days.
7. Where an application is rejected outrightly or as a result of unsatisfactory clarification and the applicant does not agree with such decision, an appeal may be lodged in accordance with Regulation 39 of these Regulations.

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8. Within sixty (60) days of the verification of the information and documentation, and subject to the availability of suitable land, the application shall be presented to the Governor for consideration.
9. Upon the Governor's approval, the applicant shall be issued with a letter of acceptance of terms and conditions contained in the Agreement.
10. Within six (6) months of submission of letter of acceptance, proof of payment of ADP registration fee and execution of Agreement, the applicant shall commence development and attain the level and other milestones prescribed in the Agreement and submit the following to the Bureau:
    a) A copy of letter conveying approval of layout/building plan from KSTPDRA;
    b) A copy of letter conveying approval of Environmental Impact Assessment and Environmental Management Plan from KOSEPA;
    c) Photo clips of structures on ground or in place; and
    d) A letter of application requesting for issuance of Statutory Right of Occupancy and Certificate of Occupancy upon payment of all fees and charges.
11. Upon receipt of the above, the Bureau shall within sixty (60) days of submission of required documents, verify and issue Statutory Right of Occupancy and subsequent Certificate of Occupancy to the developer.
12. Any failure to comply with any of the terms and conditions covenanted in the Agreement shall render the Agreement liable for revocation and forfeiture of any investments or works on the land to the Government.
13. Where the applicant does not agree with any decision, an appeal may be lodged in accordance with Regulation 39 of these Regulations.

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31. Land for Infrastructure Development Programme (LIDP)

1. LIDP is an initiative where the Government leverages on the private sector to provide the needed infrastructure to districts in the State. The concept is to earmark a district to capable investor or developer who shall develop the approved engineering infrastructure in the district while Government shall allocate a portion of the district to the investor or developer to defray the cost of infrastructure provided by the investor or developer.
2. The investor or developer shall develop basic infrastructure in the district at no cost to Government and, in exchange, the investor or developer shall be allocated an appropriate size of land in the district, the commercial value of which shall be commensurate with the cost of infrastructure development.
3. A framework of the land for infrastructure development model for urban infrastructure delivery containing details of procedure and requirements for application shall be as contained in the Twelfth Schedule to these Regulations.

32. Tenancy on Mining or Quarry Sites

1. The holder or operator of a mining or quarry sites shall register with the Bureau and apply for the Bureau Tenancy on Mining and Quarry Site. The term to be granted by the Bureau in the Tenancy on Mining and Quarry Site shall be the same as contained in the mining or quarry license. The payment of ground rents shall be a condition in the Tenancy on Mining and Quarry Site.
2. The prescribed application form must be completed and submitted to the Bureau together with the following:
   a) Evidence of payment of application processing fee;
   b) Certified true copy of: Certificate of Incorporation, Memorandum and Articles of Association, and current Tax Clearance Certificate

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for corporate organizations. Chairman/Managing Director's photo ID, National Identification Number, and a current Tax Clearance Certificate are also required;

c) Certified true copy of the mining or quarry license; and

d) A perimeter survey plan of the land as described in the mining or quarry license.

3. An approved Environmental Impact Assessment and Environmental Management Plan that address all environmental problems associated with mining or quarrying, including noise, air, and water pollution during the operation of the Tenancy on Mining and Quarry Site, and to provide for the rehabilitation of the land before the expiry of the Tenancy on Mining and Quarry Site.

4. An applicant may appoint a representative, and on such appointment the representative is permitted to submit and collect forms and documents, and to be in communication with the Bureau Customer Service pertaining to the application.

   a) The applicant shall provide details of the representative, National Identification Number, email and phone number; and

   b) Only one representative is permitted at a time and the Bureau shall be informed of any change in the status of the representative, or in a change of representative, in writing by submitting a completed and signed update form.

5. The applicant's Chairman/Managing Director shall sign the application form.

6. Upon submission of the application form together with the items listed above, the Bureau shall convey a letter of acknowledgement to the applicant which shall contain list of all documents, submitted by the applicant.

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7. The Bureau shall verify and authenticate the information and documentation submitted in support of the application.
8. Where the Bureau has cause to doubt the accuracy or authenticity of any information or document submitted in support of the application, it shall notify the applicant to clarify within thirty (30) days.
9. Where an application is rejected outrightly or as a result of unsatisfactory clarification and the applicant does not agree with such decision, an appeal may be lodged in accordance with Regulation 39 of these Regulations.
10. Upon verification and authentication of the information and documentation of the application and payment of the prescribed fees, the Bureau shall register and issue a Tenancy on Mining and Quarry Site to the applicant.

33. Tenancy on Digital and/or Power Infrastructure Sites

1. The holder or operator of a Digital and/or Power Infrastructure Sites shall register with the Bureau and apply for the Bureau Tenancy on Digital and/or Power Infrastructure Sites. The term to be granted by the Bureau in the Tenancy on Digital and/or Power Infrastructure Sites shall be the same as contained in their land title. The payment of ground rents shall be a condition in the Tenancy on Digital and/or Power Infrastructure Sites.
2. The prescribed application form must be completed and submitted to the Bureau together with the following:
   a) Evidence of payment of application processing fee;
   b) Certified true copy of: Certificate of Incorporation, Memorandum and Articles of Association, and current Tax Clearance Certificate for corporate organizations. Chairman/Managing Director's photo ID, National Identification Number, and a current Tax Clearance Certificate are also required;

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c) Certified true copy of the Digital and/or Power Infrastructure License; and

d) A perimeter survey plan of the land as described in the land title.

3. An approved Environmental Impact Assessment and Environmental Management Plan that address all environmental problems associated with Digital and/or Power Infrastructure Sites, including noise, air, and water pollution during the operation of the Tenancy on Digital and/or Power Infrastructure Sites, and to provide for the rehabilitation of the land before the expiry of the Tenancy on Digital and/or Power Infrastructure Sites.
4. An applicant may appoint a representative, and on such appointment the representative is permitted to submit and collect forms and documents, and to be in communication with the Bureau Customer Service pertaining to the application.

    a) The applicant shall provide details of the representative, National Identification Number, email and phone number; and

    b) Only one representative is permitted at a time and the Bureau shall be informed of any change in the status of the representative, or in a change of representative, in writing by submitting a completed and signed update form.
5. The applicant's Chairman/Managing Director shall sign the application form.
6. Upon submission of the application form together with the items listed above, the Bureau shall convey a letter of acknowledgement to the applicant which shall contain list of all documents, submitted by the applicant.
7. The Bureau shall verify and authenticate the information and documentation submitted in support of the application.

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8. Where the Bureau has cause to doubt the accuracy or authenticity of any information or document submitted in support of the application, it shall notify the applicant to clarify within thirty (30) days.
9. Where an application is rejected outrightly or as a result of unsatisfactory clarification and the applicant does not agree with such decision, an appeal may be lodged in accordance with Regulation 37 of these Regulations.
10. Upon verification and authentication of the information and documentation of the application and payment of the prescribed fees, the Bureau shall register and issue a Tenancy on Digital and/or Power Infrastructure Sites to the applicant.

34. Land Acquisition and Compensation/Resettlement

1. The Government shall from time-to-time order acquisition of lands/buildings for overriding public interest and replanning for strategic economic development of the State. Holders or occupiers of such lands shall be compensated in accordance with the provisions of the Constitution of the Federal Republic of Nigeria, the Land Use Act and these Regulations.
2. Where the Government acquires land as stated above, the following methods or procedures for compensation/resettlement shall apply:
   a) Monetary compensation of assessed value of unexhausted improvement on the land;
   b) 30% (thirty percent) land swap policy where two (2) high density residential plots and one (1) urban agricultural plot, or four (4) high density residential plots shall settle for one (1) hectare of land acquired; and
   c) Any other compensation or resettlement policy as may be approved by the Governor from time to time.

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3. The acquisition, compensation and resettlement process shall involve the affected stakeholders in a participatory stakeholder consultation or engagement.

35.Standard Valuation Rates (SVRs)

1. SVRs are approved rates used in assessment for determining value of buildings, economic trees and crops.
2. The SVRs for buildings/structures, economic trees and crops shall be as contained in the Tenth Schedule to these Regulations.
3. The Bureau shall upon approval by the Governor publish in the State Official Gazette the standard valuation rates applicable for all classes of property from time to time in collaboration with Land Use and Allocation Committee and the State Chapter of the Nigeria Institution of Estate Surveyors and Valuers.

36.Points-Based Assessment

1. Points-Based Assessment is a desktop review and analysis of determining capital values of properties. Such valuation is primarily used in calculation of Land Use Charge and fees for assignments and other forms of alienation.
2. Points-Based Assessment uses data from the Kogi State Geospatial Database including:
   a) Orthophoto imagery by using the GIS tools to digitise the building footprint(s) and calculate the building volume(s);
   b) Parcel main attributes, including land use and land purpose; and
   c) Mobile mapper imagery to gather information on the category and type of property, the district or area infrastructure including roads, storm water drainages, streetlights, and public services, including power and water.
3. The category and type of property are assessed using the mobile mapper imagery and undertaking a comparative analysis with a catalogued

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library of building features including gates and fences, doors and windows, roofs , and state of repair.

4. The assessment shall deliver a like-for-like valuation, where properties of similar sizes, categories, and conditions in areas with similar infrastructure and public services shall have similar valuation.

37.Land Use Charge

1. An annual Land Use Charge is made on all real property situated in the State based on a Points-Based Assessment, the Kogi state Geospatial Database and the rates contained in Part V of Kogi State Harmonization Law 2025.
2. The use of the Points-Based Assessment and the Kogi State Geospatial Database in the assessment of properties as provided in section 66 (1) and (3) of Kogi State (Codification and Consolidation) Law.
3. The calculation used for the Land Use Charge considers the category and type of properties, district or area infrastructure, and provision of public services to arrive at a progressive, fair, and equitable charge.

38.Land Use Violation Charges

1. The charges and penalties stipulated against each act of violation in the Fourth Schedule to these Regulations shall be payable by the applicant upon discovery of such violation by the Bureau.
2. Each charge and/or penalty shall, unless otherwise stated, be payable for every day in which the violation continues provided that where a violation continues for more than 30 days, the annual charge or penalty shall be payable in respect of that whole year.
3. Where the penalty and/or charge payable in respect of a violation is based on the market value of a property, the determination of such market value shall be subject to the Standard Valuation Rates or Points-Based Assessment.

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39.Dispute Resolution and Appeal Process

1. Appeal against any decision made by the Bureau shall be made before an Appeal Committee comprising Management Team of the Bureau.
2. Any appeal against the Appeal Committee shall be made to the Bureau Governing Board.
3. The appellant shall complete an appeal application form and provide all the relevant information, documentation, and proof of payment of the application processing fee (where applicable) as contained in the Fourth Schedule to these Regulations.
4. Upon submission of the application form together with the relevant documentation, the Bureau shall convey an acknowledgement letter which contains a list of all documents submitted by the appellant.
5. The Bureau shall verify the information and documentation submitted in support of the application.
6. The Appeal Committee shall consider the appeal within 30 days of the conveyance of the acknowledgement letter.
7. Where necessary, the Appeal Committee may request physical attendance of the appellant at the hearing of his appeal.
8. If any person disagrees with the decision of the Land Use and Allocation Committee in respect of adequacy of compensation payable, he shall appeal to the Governor within thirty (30) days from the day of the decision.
9. An objection or appeal arising from Systematic Land Tenure Registration shall be dealt with in accordance with Regulation 23, the SLTR Operational Manual and this Regulation, and nothing herein shall operate to exclude any remedy available under the Land Use Act or before a court of competent jurisdiction.

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40.Limitations of Representatives of Applicants

1. The responsibilities of representatives to applicants under these Regulations shall be limited to submissions and correspondences regarding the processing of applications only.
2. Statutory Rights of Occupancy and Certificates of Occupancy shall be collected by a holder personally provided that where the holder authorises a representative to collect on his behalf, he shall submit:
   a) A written letter of authorization in that regard addressed to the Director-General of the Bureau; and
   b) A copy of valid means of identification.

41.Miscellaneous Land Transactions

1. All land transactions which include any changes in ownership, the size or shape of the plot, the land use or the land purpose shall be prepared and, where necessary registered, using the Kogi Geospatial Database.
2. Prescribed application forms shall be completed, and all required documents submitted to the Bureau.
3. Any changes in ownership shall be secured by a new digital Certificate of Occupancy. The new owners shall apply for a new digital Certificate of Occupancy within 30 days of the registration of the transaction changing ownership.
4. All land transaction application processing fees, rates and charges are as contained in the Fourth Schedule to these Regulations.
5. Deed of Assignment shall be used to register a change in ownership.
   a) The applicant seeking to register a Deed of Assignment shall require the signature of the original owner.
   b) Where the applicant is unable to secure the signature of the original owner, the applicant shall place an advertisement in three (3) national

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dailies requesting any person who may have an interest in the property to make a claim in respect of the title.

6. Deed of Conveyance shall be used as proof of ownership of land designated as urban areas.
   a) The applicant seeking to register a Deed of Conveyance shall require the signature of the original Land owner.
   b) Where the applicant is unable to secure the signature of the original Land owner, the applicant shall place an advertisement in three (3) national dailies requesting any person who may have an interest in the property to make a claim in respect of the title.
7. Deed of Gift shall be used to register transfer of ownership where no consideration is provided in the transaction; and the registration shall attract the same fees and charges as Deed of Assignment.
8. Deed of Mortgage shall be used when the title holder borrows money from a financial institution and secures the loan by depositing the Certificate of Occupancy as collateral.
   a) Consent approval for mortgages shall be registered within three (3) months of the approval.
   b) Failure to register within three (3) months shall attract daily penalties as prescribed in the Fourth Schedule of these Regulation.
9. A registered Deed of Release shall be used by the financial institution to redeem the title document earlier registered.
10. Devolution Order accompanied by Letter of Administration shall be used to register the interest of a third party in the case of the demise of the substantive title holder.
    a) The applicant shall register the devolution order within one year of the demise of the substantive title holder.

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b) Failure to register the said order as provided herein shall attract 5% of the probate value as prescribed out in the Fourth Schedule to these Regulations.

11. Change of Name shall be used when the individual or company holding a Right of Occupancy has a legal change of name.

12. Change of Land Use/Purpose shall be used to change land use/purpose clause in the Right of Occupancy as permitted under the Nineth Schedule to these Regulations.

13. Sublease shall be used to register long term rentals or subleases.

14. Subdivision of Plot, Merger of Plot or Extension of Plot shall be used where the size or shape of the plot is to be changed.

15. Illegal subdivision and mergers shall attract penalties as prescribed in the Fourth Schedule to these Regulations.

Dated this 28th day of October, 2026

Alhaji Ahmed Usman Ododo *FCA*
Governor of Kogi State

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FIRST SCHEDULE

SIMPLIFIED ZONAL CLASSIFICATION TABLE

Zone	Description	Areas/Towns Covered
Zone A (Premium Areas)	Major commercial and high-density urban locations within 16 km radius	Adankolo Junction, Adankolo New Layout, Angwa Pawa, Angwa Rimi, Angwa Yashi, Angwa Kura, Army Signal Area, Cantonment, CBN Area, Crusher, Crusher Junction, Federal University Area, Felele, Felele Village,
		Gadumo Village, Gadumo–Ganaja Road, Ganaja Junction, Ganaja Village Government Layout, Hassan Katsina Road, Ibrahim Taiwo Road, Karaworo, Kpata Market, Kunama Street, Lokongoma Phases I & II, Maigari Palace area, Marine Quarters, Nataco Area, NTA Roundabout, Obasanjo Square, Old and New GRA, Otokiti area, Revenue House Area, Sarkin- Noma, Secretariat Axis Shettima area, Wharf Road, Zenith Bank Junction, Zango-Daji Village, Zone 8 Area.
Zone A1		Adankolo Junction, CBN Area, Crusher Junction, Ganaja Junction, Hassan Katsina Road, Ibrahim Taiwo Road, Kpata Market, Kunama (Emblem) Street, Lokongoma Phases I & II, NTA Roundabout, Obasanjo Square, Old and New GRA, Revenue House Area, Wharf Road, Zenith Bank Junction, Zone 8 Area, Misc 06, 09, 18, 23, 28, 32 Sheet 5, 7 LP 42 & Series, 139, Shop 001, 003, 045, TPS 01& Ext., 02, 05, 08 & Ext., 10 & Ext., 11, 12, 14 & Ext., 15, 17 & Ext., 18 & series, 19 & Ext., 23, 24, 27, 29 & Ext. 33, 34, 36 & Ext., 37, 38 & Ext., 39 & Ext., 47, 50 & Ext., 51, 53 & Ext. 54, 58, 60 & Ext., 61, 62, Ext., 68 & Ext., 70 & Ext., 71 & Ext., 84, 86, 99, 100, 105, 108, 110, 112 & Ext., 115, 116, 116A, 117, 123, 124, 125, 126, 127, 141 & Ext., 148, 149, 150, 151, 156, 165, 167, 174, 172, 173, 185, 187
Zone A2		Adankolo New Layout, Army Signal Area, Dunamis Church Area Fehintolu Area, Federal University Area, Gadumo–Ganaja Road, Marine Quarters, Nataco Area, Otokiti area., Secretariat Axis Shettima area, TPS 191, 192, 193, 194, 196, 197, 198, 199, 200, 202, 204, 205, 210, 211, 212, 213, 214, 215, 216, 217, 221, 222, 223, 226
Zone A3		Angwa Pawa, Angwa Rimi, Angwa Yashi, Anwa Kura, Cantonment, Crusher, Felele, Karaworo, Maigari Palace area, Sarkin- Noma
Zone A4		Felele Village, Gadumo Village, Ganaja Village, Zango-Daji Village and TPS 224
Zone B (Sub-urban Areas),		Ajanaku Village, Banda, Elaite, Emiworo, Gida-Bassa, Jimgbe, Kabba Junction, Odo-Eto, Shagari Village, Zariagi
Zone B1		Banda, Kabba Junction, Shagari Village, Zariagi,
Zone B2		Ajanaku Village, Elaite, Emiworo, TPS 162, Gida-Bassa, Jimgbe, Odo-Eto, and TPS 219,
Zone B3		
Zone B4		
Zone C (Major Towns and LG Headquarters)	Established towns and local government headquarters	Abejukolo Obajana, Abobo, Adogo, Ajaka, Ajaokuta, Akpafa, Ankpa, Anyigba, Ayetoro, Dekina, Egbe, Ejule, Ekirin Ade, Gbede, Gboloko, Gegu, Idah, Isanlu, Itakpe, Iyara, Kabba, Koton Karfe, Mopa, Nagazi, Obajana, Obangede, Odo-Ere, Ogaminana, Ogori, Oguma, Okegnwe, Okene, Okpo, Onyedega, Osara, Ugwolawo
Zone C1		Idah, TPS 008 & Ext., 091, 73, 89, 105, 140, 190, 201, 206, 207, 208, 209, 220, Okene, TPS 32, 41, 55, 74, 78, 78, 82, 88, 94, 109, 154, 160 & Ext., and Shop 002, Kabba, TPS 65, 102,103, 104, 144, 118 & Ext., 150, 152. 159, 183, Anyigba, TPS 90, Ajaokuta Town, TPS 45, 46, 49, Obajana, TPS 153, Nagazi, Ankpa, TPS 43, 57, 63, 67, 91, Ogaminana, Ayetoro- Gbede, Egbe.
Zone C2		Abejukolo, Ajaka, Dekina, Ejule, Gegu, Ihima, Inoziomi Isanlu, Iyara, Koton Karfe, Magongo, Mopa, Obangede, TPS 146, Odo-Ere, Ogori, OkeNgwe, Okpo, Ugwolawo, TPS 85,
Zone C3		Adogo, TPS 163, Akpafa, Oguma, Onyedega,
Zone C4		Abobo, Gboloko, Itakpe, Osara. TPS 225, 227

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Zone D (Rural Areas)	Villages and Communities not listed under Zones A, B and C	**ADAVI**
		Abagiri, Adabi, Adabunoze, Adademe, Adonukoko, Adu, Akobobe, Aku, Anyoke, Anyoke, Enyomo, Atami, Ateba, Adavi-Eba, Ebenitutu, Ebogogo, Edegu, Ege, Eika-Ohuzeyin, Etuta, Idaboniyero, Idakura, Idare Karaworo, Idato, Idatochi, Idkoyivo, Igira, Inagoncho, Inechs, Inoziomi Inumopa, Ipaka Uvete, Irepeni, Iresuhua, Irewagere, Ireyietune, Iriku-Obege, Iriku-Ochakoro, Irikura, Irivoba, Irivuyami, Iruuochionami, Karaworo, Nagazi-Uvete, Ngazi-Eba, Obomobomi, Ogaminama, Ohuaguva, Ojobara, Okua Obanyi, Okunchi, Okuroko, Omu, Oniyeka, Osara, Oshoma, Osisi, Osuoza, Ovakida, Ozikutu, Ozurui, Ubogi, Uboroko, Uhucheba, Uhuodo, Umuakoro, Uro, Utoro, Zariagi, Zongo, Zongo-daji.
		AJAOKUTA
		Abagana, Abedu, Abo, Abodudu, Achagana, Adogo, Iloshi, Irunisechi, Achimopa, Adege, Adegu, Ademe, Agarugu, Ajagu, Apanke, Epiri, Iriku Agiga, Iyasa, Ohuns, Okhebanyi, Ubatoto, Ubegiri, Adogu, Ajaokuta, Anogi, Badoke, Bataga, Egede, Garegu, Ichmwa, Idibo, Idire, Inara, Kporoko, Obangede, Ochebanyi, Ochimile, Odenu, Odire, Ogare, Ogirigiri, Ogodo, Ogunmagu Onado, Onyekumi, Oruge, Owuni, Patesi, Shagana, Ukpaja, Ukpki, Unesi.

Zone D (Rural Areas)	Villages and Communities not listed under Zones A, B and C	**ANKPA**
		Acharane, Achele,Acherane, Adde, Agbeneba, Agbodo, Aguma, Agwumagwu, Ajiata, Ajitata-Ofobobo, Ajobe, Aka, Akatanpia, Akpanaji, Akunu, Akwu, Alade-Ika-Efofe, Alufele, Alume, Aluro-Ogbowa, Atuma, Awo-Agwugwuda, Awo-Akpali, Awo-Anekpa, Awo-Etikwo, Awo-Garage, Awo-Ojuwo, Awulu, Bagele, Biraidu, Ebakpoti, Ede, Efiga-Ofangba, Efiwo, Efu-Ichala, Egbeche, Egboje, Ejinya-Abakpa, Ejinya-Efoje, Emabu, Emanyi, Emedo, Emekutu, Emere, Enale, Enegbede, Enekpoli, Eteda- Icheke, Eti-Aor, Gota, Gwoche, Igbahala, Igocha, Ika, Ika-Ajeigbo, Ikanekpo, Ikebe, Ilori, Imanejo, Iyologu, Lagos-Ochi, Lokoja No 1, Lokoja No 11, Obaka, Ocha-Agala, Ochekwu-Agojeju, Ochinobi, Ochi-Ofago, Oda, Odagba, Ode-Etor, Odobi, Odogomu, Odokpono, Ofa-Anu, Ofagele, Ofanwa, Ofoda Okolo, Ofokume, Ogaji, Ogbagbala, Ogbagede, Ogbaloto, Ogbdobono, Ogbopiala, Ogboyaga, Ogedeagekpe, Ogo-Ekpo, Ojakpala, Ojapata, Ojate-Ejiga, Ojede, Ojeje, Ojeke, Ojelanyi, Ojiuwo, Ojo-Ekpeje, Ojogobi, Ojokodo, Oju-Odele, Oju-Odeli, Ojuwo, Ojuwo I, Ojuwo II, Okatikpe, Okeke-Ohia, Okenyi, Okobo, Okolo, Okpiko, Okwo-Idoko, Olufofo, Omogu, Otoaikuru, Ubele, Uboji, Ubokpo, Uferene, Ukpolobia, Utala.

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Zone D (Rural Areas)	Villages and Communities not listed under Zones A, B and C	**BASSA** Adinbeku, Adum-Woiwo, Agabitsu, Agaida, Agbadakodo, Agedegi, Agodo, Ahalangayi, Ajigidi, Akabe, Akakana-Meru, Akapakude, Akobo, Akotokum, Akpaku, Akpakudu, Alaem,Amara, Amdi, Amewa, Amonoku, Antara, Arugbo, Assak, Astagba, Atakpa, Atte, Awana, Ayebua-Kubiri, Ayede, Baki, Bakin Kogi, Benebi, Bidaji, Binchi, Binibob, Bishu, Biyabo, Biyitwa, Bomo, Butu, Changudu, Chilheteye, Chipu, Cruori, Daji, Daro, Dedebaji, Dikwo, Dipengewu, Duru, Ebeje, Echewu, Edigoshi, Edikeyi, Efere, Effin, Eforo, Egbo,Egene, Egeneja, Ehurama, Eketa, Ekido, Ekido, Elegeji,Em-Agatu, Emi-Abme,Emi-Ajoto, Emi-Alemaka,Emi-Amdi, Emi-Andrew, Emi-Awale,Emi-Boci,Emi-Bojule, Emi-Dale,Emi-guni, Emi-Tsado, Eroko, Eroko, Eshikwu, Esule, Fuskan Mata, Gabia, Gagba, Gande,Gbagbalagba, Gbam, Gbechi, Gbedikere, Gbegbereji, Gbende, Gbero, Gbogbolibo, Gbudugbudu, Gendi, Gobiji, Gurum, Gurum, Hwol Buji, Ibiroko, Ibozogi, Idare-Jegwere, Igbak, Ikende, Imora, Inigu-Tamarhi, Inigwu-Romo, Ipegu, Irigu-Omono, Iyade, Iyede, Janji, Jato, Jebbu Miango, Jebbu-Bassa, Jebu, Jegwere-Odule, Jengre, Jere, Kabawa, Kadamo, Kadamo, Kaiyaka, Kalambai, Kamare, Kara, Karikwo, Kasuru, Katako, Katare, Kawam, Kebe, Kerike, Ketago, Kihang, Kihang, Kikala, Kimakpa, Kipi, Kisallol, Kisayip, Kishi(I), Koji, Kpanche, Kpari, Kpari-Gumi, Kpasho, Kpata, Kpatakpale, Kpekpere, Kpeper-Buba, Kpepere, kpepere, Kpokpo, Kwalamabana, Kwebi, Kwokwoshi, Lalang, Landu, Lishin, Lundu, Majaja, Maza, Mista-Ali, Moragu, Mozu, Mozum-Waterside, Ngenbu, Nunhwie, Nupe, Nyankpo, Nyimo, Odenyi, Odogba, Odogbo, Odugbo, Odule, Odulu, Ogba, Ogbazanyi, Ogbenka, Ogbonka, Oger, Ohaifo, Ohete, Ojuwo, Okanga, Okudugu, Olowa, Onyebu, Onyoji, Orekwe, Orekwo, Ozugbo, P/Shamu, Paperi, Paruwa, Rimi, Rioume, Rumfan, Runfan Gomna, Sapai, Sarkishau, Shemeje, Shitte, Shushare, Suli, Swegene, Ta agba, Tahu, Tariya, Tekete, Tekumene, Tige, Togunye, Ujaw, Ukeje, Unit, Usaman, Uwapa-Wete, Uzhibu-Jimaza, Wanwa, Weobi, Woje, Zabollo, Zagun, Zallaki, Zarama, Zavkama, Zegu, Zenyi, Zobwo, Zodu, Zube.

Zone D (Rural Areas)	Villages and Communities not listed under Zones A, B and C	**DEKINA** Abejukolo-Egume, Acharu,Achigili, Adiele, Adoji, Adoloko, Adoma, Adum, Adumu, Adumu, Agada, Agala, Agbada, Agbajo, Agbeji, Agidibai, Agojeju, Agojeju, Ahojori, Ajada, Ajagum, Ajebido, Ajediomku, Ajegwuna, Aje-Kelega, Ajieru, Ajijeina, Ajiolo, Ajochidi, Ajogwoni, Ajomachi, Ajonu-Ota, Ajuchaja, Ajugwumu, Akpameta, Akpelu, Akpobi, Akure, Alade, Aligi-Ado, Alioko, Aliolo, Ameka, Anama, Angwa, Araba, Asbado, Atenokpe, Ate-Uge, Ayangba, Ayanka, Chikoro, Ebeje, Efikelegwu, Egbile-Ugani, Egbole, Egomeha, Egudi, Egume, Elika, Elubi, Emewe, Emewe-Efopa, Eturekpe, Gbokoluba, Ibolo, Iga, Igbadim, Ijoji, Ireko, Itama, Itama, Jeri, Kefi, Lafia, Lakwi, Lokp, Ochaja, Ochaji, Ochele, Ochipu, Odolu, Odu, Odu Okpakili, Oduate, Odu-Ofomu, Odu-Ogboyaga, Ofakaga, Ofalikpa, Ofanwa, Ofawuna, Ofejiji, Ofiugo, Ofomu, Ofugo, Ofujiji, Ogbaloto, Ogbogbo, Ogbogodo, Ogene-Enigu, Ojapata, Oje, Ojiakala, Ojikpadala, Ojogba, Ojuakala, Ojuapata, Ojukpo, Ojuwo, Ojuwo, Okele, Okete, Okete, Okpakili, Okpeyegede, Okura-Lafia, Okura-Sawmi II, Okure-Egume, Okwolo, Olaji, Ologba, Olowa, Olowa-Ajekeyi, Olowa-Etiaja, Olowa-Ofejiji, Olowa-Okwugwu, Onichaigo, Onugba, Onukpo, Opada, Owolowo, Songhai, Tandoma, Uchaikpele, Ugbabo, Ulaja.

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Zone D (Rural Areas)	Villages and Communities not listed under Zones A, B and C	**IBAJI**
		Adgwu, Ajankoje, Ajitata, Ajmukoje, Akene, Akinia, Akpalobe, Akpanya, Akpiola, Akura, Alakwa, Alogwu, Amabo, Ani-Ocha, Aniocha II, Arrugo, Aya, Ayeke, Echango, Echeno, Efe, Ejule, Enweli, Ete, Ibaji, Ibaoko, Ika, Ikenye, Ikola, Ikpogwu, Ikpoloko, Inene, Iteti, Iyano, Nokwa, Obale, Obele, Odakupu, Odeke, Odolu, Odomomo, Ofanwa, Ofronla, Ogbagwu, Ogwu, Ojila, Ojueja, Okapanaji, Okwuonoko, Olla, Oluknodu, Onuabo, Onyedega, Orofuanefe, Ugbugbo, Ugwata, Ujeh, Ujeh, Unale,
		IDAH
		Abujaga, Agalugbaje, Akpo, Akuta, Alade, Aladgbajadu, Alakome, Alimoke, Alla-Okweje, Angwajuma, Chekene, Ede, Ede-Adejoh, Edeke, Efuh, Ejofe, Ekwokata, Etoba, Ichala, Ichijenu, Idah, Idoma, Ijobe, Inene, Kaka, Lafi, Nwajala, Obajadaka, Ochijenu, Odobu, Odogu, Offa, Ofugo, Ogaine, Ogba-Dichi, Ogwojibo, Ohiji, Ojebe, Ojibgo, Ojigagala, Ojuba, Okeku, Okele-Agaldoko, Okele-Ocheje, Okele-Ohinem, Olaji, Onah, Onugwa, Onyemu, Ota, Ugwoda, Ukwaja.

Zone D (Rural Areas)	Villages and Communities not listed under Zones A, B and C	**IGALAMELA ODOLU**
		Abolinyagayaga, Achiokpa, Aduku, Agamaka, Agbamofa, Agbokete, Agboni, Agejojo, Aguroko, Ajiongu, Ajire, Ajodanwu, Ajonuche-Oko, Akinie, Akuba, Ala-Akabe, Alaba, Alade, Alakwa, Ala-Ogboyaga, Ala-Okpoga, Amejekpo, Ameke, Anambra, Aneke, Angba, Apata, Apata, Arefe, Ata, Atanegume, Ayi-Kpele, Buga, Eche-Aba, Egbahieme, Eji-Elanyi, Eke-Aminenga, Ekpotoko, Emachi, Emuchi, Epete, Eti-Akpacha, Eto Alkura, Etutu, Ibochi, Igbope Okealuju, Ihiame, Ikare, Ikare-Ojefu, Ikpokawo, Ikpudu-Kaji, Imere, Inene, Iyegu, Iyogbo, Obaloko, Obolimi, Ocheja, Ofakpa, Ofe-Anwa, Ofejiji, Ofejiji, Off, Ofobu, Ofodo, Ofokpiye, Oforachi, Oforachi, Ofuloko, Ogaji-Gwu, Ogane-offu, Ogbajele, Ogbaligbo, Ogbe-Adige, Ogbogbo, Ogbolimi, Ogbololi, Ogbomucha, Ogbotobo, Ogobogbo, Ogoji, Ogwomichi, Ojajuna, Ojete, Oji Omaji, Ojodoma, Ojodu, Ojokuta, Ojokuta, Ojuro-Afu, Ojuwo, Okagbo, Okaimili, Okeku, Okenya, Oko-Agwu, Okobu, Oko-Ikere, Okoma, Oko-Oma, Okopolo, Okpabioko, Okpachala, Okpakpata, Okpe, Okpo, Okpocti-Aja, Okpo-Iyoloko, Okula-Ameji, Okuta-Eluhe, Olefu-Oko-Tikpa, Olichekpe, Opada, Orunu, Otobo-Adogulu, Otochi, Ugbatugba, Ugbedomagu, Ujagba, Ukpekpele, Ukpologu, Uro-Agada, Urodu, Utoro, Uwowo.

Zone D (Rural Areas)	Villages and Communities not listed under Zones A, B and C	**IJUMU**
		Agirigbon-Oke, Aiyegunle-Gbede, Aiyere Ayere, Araromi-Gbede, Arima, Ayeh-Gbede, Egbeda Egga, Egbedsyere-, Iffe, Iffe Tedo, Ifihafom, Igbolsyere-, Igbopin-Okeouju, Igo-Igere, Ikoyi, Iluagba, Iyah-Gbede, Kakuma, Odokoro-Gbede, Ogale-Ayede, Ogale-Idi-Oro, Okejumu, Okoro-Gbede, Origa, Oton-Ade, Otungba.
		KABBA-BUNU
		Aberin, Adesuwa, Aduratedo, Afotu, Agbadu, Agbede, Aghara, Aherin, Aiyede Igunse, Aiyedun, Aiyegunle, Aiyetoro Kiri, Akutupa, Apaa, Are, Asuta, Ayangan, Ayede Apa, Ebeleko, Edumo, Egbeda, Egunse, Eshin, Guguruji, Idde, Idoyi, Igbo, Igha, Ighun, Igori, Ike, Ila, Ilogun, Iluke, Iyan, Jeunro, Kakun, Lesi, Monodu, Obele, Odo-Akete, Odo-Ape, Odo-Bata, Odogbo, Ofere, Ogbagbe, Ohekiti, Oke, Oke-Bata, Okedayo, Oke-Offin, Oshomu Lekiri, Otun, Shado, Suku, Taki, Tata.

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Zone D (Rural Areas)	Villages and Communities not listed under Zones A, B and C	**KOGI** Abuse Bassa, Achabo, Acheni, Adaba, Adabode, Adagima, Adama, Adamuro-Bassa, Adanya, Adigi-Gwari, Adiho, Adinjere, Adohu, Adoki, Afanya Bassa, Afoto Giwa, Agaboshi Gwari, Agaga, Agbarionya, Agyara, Ahoko, Aiyara-Gbanagana, Ajanagu, Ajita Bassa, Akabu, Akabu-Anuuya, Akori Bassa, Akpabi, Akpaku, Akpara, Akpasu, Akpo, Akpogu, Akpori Bassa, Akyara Bassa, Alagba, Allah, Amoko, Anegbaki, Aniura, Apashi, Araaba Arakpo, Arawe, Aseni, Ashishi, Ataki, Balu Akure, Bassa, Behu, Bibiroko, Bigitita Bassa, Birigo Bassa, Bishiwo, Bitizuba Bassa, Bori-Bassa, Chakaruku, Chigbeche Bisa, Chikara, Dagbogua, Dangare, Deneku-Bassa, Dillo Ashina, Dillo-Bassa, Dogbo, Duduku-Bassa, Dugbeji, Ebeje, Ebimikpo, Edeha, Ekpegi, Ekpurka, Enyikabu, Ereyi, Eshikabu, Eshikaku, Ete, Fereke, Gabo Nyenyi, Gainabi, Ganagedo, Gbagede, Gbange, Gbarada Bassa, Gbarake Bassa, Gbaramu-Bassa, Gbendu, Gbodege, Gbodogo, Gbogboro, Gbogu-Bassa, Gbugbudu, Geba Bassa, Ginirnya, Gitata, Gozaki, Gujuro-Afuta, Gumbo, Guraro Bukwai, Ibbe Gwari, Idu Igbira, Iganuma, Igbogo Bassa, Igeneku Bassa, Ikumo, Irada, Iraki, Irako, Ironodu, Izene, Kaibe, Kallo, Karagba, Karitata, Kasuwa, Kekere, Kime Bassa, Kitikpomi-Bassa, Kokoshi, Kpabkanki Bassa, Kpakpara Gakiya, Kpakpazi, Kpariku, Kpataku, Kpokpplobi Bassa, Ktakariku-Gwari, Kwakwa Goro, Kwelu, Kworaki, Kyanu Bassa, Lapai Bassa, Lasaniya, Logoji Gogo, Madalla Gwari, Maiwa bassa, Makeru, Makpa, Makpa Aubiriki, Mangoro Bassa, Manko Bassa, Merere Bassa, Mozu-Ete, Napoko, Narawanti, Noge, Nohi Gwari, Numai, Nyaba, Obaye Ubbo, Obobo, Odake, Odama, Odanyi Igbira, Odda, Odugba, Ofoko, Ogase, Ohimigusa, Ohimozi Bassa, Ohokanga, Ohwehuru Bassa, Ohwehuru Nupe, Oji, Okele, Okofi, Okpaka, Okparake, Okporudu Okppzogi, Oleyangana Igbira, Omani, Omoke, Onbu, Onzo, Orehi, Osakpa-Igbira, Osoku-Agbira, Ospridu, Osuku, Ozagi, Ozahi, Ozugbe, Pand Gbara, Poku, Rambo Bassa, Regbeta, Rekabeba Bassa, Riyiya Ganagana, Robomi, Rokpokpo-Gufaci, Sabo-Gwari, Samariga, Sansanyi, Sanunariyaa, Sasiri Bassa, Senseni, Seregyanama Bassa, Shagaya, Shedema, Shiden Bassa, Shikaku, Shimbabeji-Bassa, Sulumanyi Bassa, Taluwa Gwari, Tanabu, Tawari, Tazenyi Igbira, Tege, Tenege, Tototo Bassa, Toyi Gufaci, Tundun Wada, Tungan anamu, Tusa Bassa, Ubbe Bassa, Ugwe, Uhana, Ukwo, Umanyare, Unwari, Usodomi, Uwa, Werewere, Yelwa, Yinakoro Bassa, Zagana, Zarumai.

Zone D (Rural Areas)	Villages and Communities not listed under Zones A, B and C	**LOKOJA** Abezumwa, Adogbe, Agbodo, Agini, Akorilo, Akpangbe, Akpata, Akpayan, Aledu, Angbapu, Apata, Arah, Arakpo, Ashe, Awumi, Ayinoke, Bagi, Balagun, Banda, Batake, Bataku, Buge, Bughi, Choko-Choko, Dekugi, Doji, Eban, Eban Kaci, Ebo, Eddo, Egba, Eggan, Ehinkin, Ekan, Elagi, Emda, Emu, Ere, Fikara, Gbaci, Gbaude, Gbebu, Gbedumagi, Gbogbaribo, Giri, Gugurugi, Gunji-Twa-Aki, Gwachi, Ibaru, Idoshe, Igban, Igbolu, Igbonla Odo, Igiahako, Ihiji, Ihin, Iwa, Jakura, Jiffo, Kapu, Karara, Kayinlo, Kinami, Koci, Kompale, Kpaji, Kpapa, Kpoku, Kugbagi, Kumi, Kupa, Kuroko, Lagan, Lantsara, Lolo, Lusuta, Majogun, Mami, Mawo, Migegi, Mikugi, Miza, Mobo, Nambata, Odogbagba, Odohin, Odonun, Oduka, Ogbagbon, Ogbongboro, Ogoti, Ojoba, Okegba, Okeremi, Oko Tare, Okomba, Okpabu, Okpeko, Oku Ale, Old Budon, Omuwa, Osasara, Osewuru, Osoho, Otada, Otube, Otuga, Oyo, Rambayi, Sampi, Sunawa, Taji Bakin, Taji Chado, Taji Gberuko, Taji Kaji, Tajimi, Taraba, Tunga, Tungangiwa, Vaji, Wara, Yaro, Yashi Keya, Yekaraji, Yinkara, Ynaduwa. **MOPA MURO** Aiyede-Amuro, Aiyedeero-Amuro, Aiyegunle-Ilemo, Aiyeteju-Agbajogun Amuro, Ayedayo-Amuro, Ijagbe, Ilai, Ileteju-Mopa, Odole-Mopa, Okagi-Amuro, Okeag, Orokere-Amuro, Otafun-Amuro, Takete-Idde-Amuro. **OFU** Abejukolo, Adebu, Adikahane, Adumu, Adumuje, Agbenema, Agojeju, Agugu, Agula, Ahi, Aja-Kechi, Ajango, Ajegwu, Ajo, Ajoda, Akopo, Akpagidigbo, Akpameta, Akpodo, Akpopo, Akunuba, Alahha, Alaji, Alijobo, Alla, Allo, Alobi, Alodo, Aloji, Alojura, Aloko, Amuna, Aneke, Arokpa, Ataneguma, Ayeye, Boko, Ebuyaji, Efaku, Egbagbenebe, Egbala, Egonicha, Egube, Ejukulu, Emicheje, Erewa, Eyele, Eyele II, Iboko, Ichapia, Idoma, Igalaogba, Igaojo, Igebije, Igwu, Ijabe, Ijogo, Ikagbo, Ikalaba, Ikpalaka, Imagba, Inekpe, Itobe, Kukumaji, Laia-Ogugu, Lokoja, Memerebo, Obagada, Obagwu, Obedomagu, Obubu, Ochadamu, Ochadegbe, Ofakaga, Ofante Omojo, Ofanti-Ojone, Ofanwa, Ofegede, Ofejiji, Offabo, Ofogu, Ofokapi, Ofoke, Ofolijiawa, Ofolikpa, Oforachi, Ofoyi, Ogbagba, Ogbagebe, Ogboyaga, Ogbulu, Ogegume, Ogene-Zaria, Ogonicha, Ojedegbe, Ojigba, Ojimaji, Ojo, Ojodu, Ojoma, Ojuwo, Ojuwo, Ojuwolo, Ojuwo-Omachi, Okabo, Okagu, Okele, Okogba, Okokenyi, Okotete, Okpa, Okpadodo, Okpe, Okpotume, Okura, Okura-Ogwalala, Olichekpe, Olofu, Olokudu, Olukudu, Omodeda, Onicha-Igo, Opitechia, Otebu, Owalla, Ubewo, Ude, Ugbabo, Ugbamaka, Ugbedu, Ugbokonoko, Ukpo, Uleja, Umomi, Utagidi.

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Zone D (Rural Areas)	Villages and Communities not listed under Zones A, B and C	**OGORI-MAGONGO** Afuku, Aiyeromi, Akonoboro, Amuguru, Apata, Arawu, Arere, Ayetoro, Efan, Eke, Eku, Eku Daudu, Eku Oba, Emayin, Eni, Eni-Odan, Ibee, Ichede, Iken, Ileteju, Obatigben, Obinoyin, Ogbekete, Ogburu, Ojubedi, Okesi, Oku, Omoda, Onumeba, Opakeru, Oshegbenene, Oshobane, Osobolo Oturu, Oyinowo, Udadegun, Ude, Ugbundun, Ugudun, Ugugu. **OKEHI** Aboze, Adedoyika, Aguro, Ahogede, Ahosochi, Akene, Akovito, Aku, Apamba, Apipa, Arawa, Asango, Atami, Ebako, Ebako Uvete, Ebankoro, Ebikaturu, Ebokechi, Eborere, Ebozohu, Ege-Omavi, Eika Camp 1 and 2, Eika-Adagu, Eika-Adagu, Eika-Ehi, Engwuhehe, Enyahevu, Enyiosiretu, Epaka, Ewuru, Eyika-Eba, Ichameba, Ichamete, Ichenya, Ichoko, Idajatu, Idarere, Ideziadobe, Idieziakuta, Idihiete, Idohazi, Idokere, Ihuadu, Ijiwu, Ikaturu, Ikinato, Ikuehi, Imanu, Inareba, Inaruvete, Inata, Inawe, Inochine, Inokoro, Inuji, Ireapana, Irekovi, Iremariku, Irewagere, Irikuochakoko, Irikuta, Irivo, Irivogo, Irivusechi, Irusuegeze, Isuwen, Itakata, Itakpe Camp Kogi Poly., Itutueba, Obeiba, Obiete, Obonibom, Oboroke Eba, Oboroke-Uvete, Obuburu, Odaire, Odosi, Ogbeigba, Ogidi New Layout, Ogogoro, Ohizenyi, Ohori, Ohuepe, Ohueta Eba, Ohuete Uvete, Ohuoze, Okahachi, Okaito, Okovito, Okuhapa-Eba, Okuhapa-Uvete, Okuhapa-Uveto, Okunya, Okunya, Omavi, Onyamina, Opopocho, Oride, Oride Uvete, Oro/Osara Dam, Oruwhene, Osade, Osara 1 and 2, Osikoyi, Osikoyi Eba, Osiro Okechi, Osiro-Okehi, Otaneire, Otokiti Village, Otokoro, Otutu-Are, Otutueba, Ozare, Ozietune, Ozinete, Ozuvete, Trekovi, Ubepe, Uboro, Uboro-Eda, Udioyivo, Ugba, Uhuepa, Uhuodo, Uhuoze, Uhwa, Ukako, Ukowa, Umenezi, Uro, Usungwe, Uto Ruku, Utobobo, Utoro.

Zone D (Rural Areas)	Villages and Communities not listed under Zones A, B and C	**OKENE** Abuga, Achoze, Adegu, Agama, Agere, Agewa, Agimi , Emene, Ere, IdeInanup, Inpyidara, Irewagere, Obehira-Egba, Obenira-Bete, Ochebanyi, Odenku, Oguda, Ohukede, Oka, Okene, Okengwen, Olu , Orasie Chinchi, Orietosu, Orijah, Owere, Ozuja, Udi-Arehu, Udiegba, Ukpororo, Upege. **OLAMABORO** Abaeche-Iga, Abo, Achagbe-Adum, Achipu, Adamaku, Adamu-Uabo, Ade, Adum-Afo, Adumu, Adumu Iga, Adupi-Afo, Afa Owobe, Afenegoma, Agala, Agaliga, Agaliga-Efabo, Agbaduma, Ago, Agwodaba, Ajikabu, Ajitata, Akpagidigbo, Akpakpa, Akpoli, Akpoloko, Alawu, Alekwo, Alokpo-Ikem, Aludu, Alugu-Emonoja, Alukwo, Amaka, Amakpa, Amobia, Amoke, Anyigba-Ogugu, Atenegoma, Awodo, Barracks, Eboyi, Ebuloko, Ede, Efachipu, Efafo, Efagbo, Efaigele, Efakpa, Efekpe, Efekpe Ekpeyeno, Efe-Oro, Efiwo, Efofe, Efofe, Efoko, Efoko-Igo, Efuofofo, Ega-Orinono, Ejule-Ofante, Ekelekwu, Emagaba No 1, Emagaba No 2, Emaka-Ofante, Emakpe, Emakpe-Uchola, Emenega-Achadu, Emonoji, Emonyokwu, Enabo, Epunobi, Epunoko, Erode II, Eroke I, Etafo, Eteke, Eti-Ede-Ugaru, Etiukwukoh, Etutekpe, Etutekpe, Ibana, Ibeli Ade, Ichechele, Idekpa, Igabije, Iga-Eti Ukwo, Iga-Ikeje, Iga-Ocheba, Iga-Ojuwo, Iga-Ugbamaka, Igoti, Ikankweme, Ikeke/Emagaba, Ikekwu Emanoji, Ikem, Ikpechi, Ileke, Imani, Inale-Etieke, Inele, Inele-Ugo, Inwa, Ite, Iwilli, Iyodo, Mabenyi, Obele, Odeifo, Odobu, Ododa, Ofante, Ofante Adumu, Ofante Cetre, Ofenwa, Offa, Ofobobo-Okpo, Ofode-Adum, Ofogo, Oforo, Ofudu, Ogalobe, Ogbafu-Ileke, Ogbagede, Ogbe, Ogbodo, Ogbodo-Adum, Ogboyaga, Ogene, Ogene-Iga, Ogili, Ogodo, Ogugu, Ojakpama, Ojamagba Gbuduku, Ojamakogwu, Ojamapaimn, Ojamayigbachu, Ojamidoko-Ele, Ojamonogwu, Ojoche, Ojodochai, Ojoko, Ojuwo, Ojuwo-Ochekwu, Okegbi, Oko-Edi, Okolododo, Okpe, Okunene, Omelewu, Onogbo, Onugba, Opu, Orinago, Orinono-Ogugu, Otakpa, Otakwuihi, Otuapa, Owosho, Ubalu, Uefodo, Ugbogbo-Iga, Ugbologidi, Ugbonoko, Ugojo, Uloko, Umgwa, Unyi, Unyi-Emodu, Unyi-Ogene, Utoje.

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Zone D (Rural Areas)	Villages and Communities not listed under Zones A, B and C	**OMALA**
		Ado, Adoka, Agbada, Agbenema-Ife, Agojeju-Odo, Ajaja, Ajibu, Ajiyolo, Akpacha, Akpacha, Andemaja, Bagaji-Odo, Braidu, Bukami, Drisu-Village, Ebiradu, Echa, Efe, Efekpo, Efiwo, Ibado, Icheke-Odili, Icheke-Ojego, Icheke-Ojekewe, Icheke-Ojocholi, Icheke-Ojokpachi, Ichela-Ogeme, Iga, Igaliwo, Igodo, Ihiame, Ijali, Ijoba, Ikeffi, Ikpoba, Iyade, Jago, Kaduna Ife, Lato, Majenuwe, Obakume Aloko, Obakume-Ojadebo, Odamagu, Odmukpor, Odogba, Ofejiji, Ogadibo, Ogba, Ogbonha, Ogodu, Ojadaga, Ojadama-Ojadoma, Ojademi, Ojaidu, Ojaja, Ojaji, Ojawulu, Ojedibo, Ojeh, Ojejima, Ojema, Ojenebi, Ojiaji NO. 1, Ojiaji NO. 11, Ojichekpa, Ojochema, Ojodoma, Ojogori, Ojokpachi, Ojomakoji, Ojuwo, Oko-Akwu, Okpatala, Okwiko, Okwugba, Olechu, Oliya, Olla, Ollah, Olokwu, Omagede, Opada, Oti.
		YAGBA EAST
		Agi, Aginmi-Isale, Aginmi-Oke, Aiyede, Aiyegunde-Oke, Aiyegunle-Okeagi, Alu, Ejuku, Iddo, Idofin, Idofin, Ife-Olukotun, Igbagun, Igbo-Ero, Ijowa, Ilafin, Imela, Irunda, Isanlu-Itedo, Isanlu-Makutu, Isanlu-Mopo, Isao, Iye, Jege, Odo-Amu, Odogbe, Ogbon, Ohun, Oranre, Panyan, Takete-Isao.
		YAGBA WEST
		Akata, Assia, Iddo, Igbaruku, Isanlu Esa, Iyamerin, Odo-Ara, Odo-Eri, Odosin, Ogbe, Ogga, Oke-Ere, Okoloke, Okoto, Okunran, Omi,

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Zone D1		**ADAVI** Anyoke, Ebogogo, Enyomo, Karaworo, Oziokutu, Zariagi.
		AJAOKUTA Ebiya, Egayin.
		ANKPA Ejegbo, Enjema, Imane , Inye, Ofugo, Okaba.
		BASSA Aduge, Ahutara, Akakana, Akishamishi, Akubasisi, Gboloko.
		DEKINA Abocho, Egume
		IJUMU Ekinrin Adde, Iyamoye, Ogidi.
		KOGI Gegu-Beki
		LOKOJA Akpami Oba, Kugbani
		OFU Alloma, Itobe
		OGORI MAGONGO Mangongo, Ogori
		OKEHI Okaito Central
		OKENE Bariki, Denku, Idoji, Obassa, Odumi Otutu, Ohiana, Okuhepochi, Onyukoko, Upogoro.
		OLAMABORO Imane, Ogugu Centre
		YAGBA WEST Ejiba

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Zone D2		**AJAOKUTA**
		Ohunene
		ANKPA
		Abache, Afogamgam, Enabo, Ikanekpo, Ikebe, Odagba, Ogodo, Ojoku,
		BASSA
		Amo, Buhit, Buji, Eforo, Ikende, Jere, Kakkek, Kishika, Kpala, Kwall, Mafara, Miango, Mozum, Odenyi, Ozonogulo, Sheria, Shintaku.
		DEKINA
		Abocho, Agbeji, Gbobe, Iyale, Okura.
		IBAJI
		Odeke
		IDAH
		Abujaga, Agalugbaje, Akpo, Akuta, Alade, Aladgbajadu, Alakome, Alimoke, Alla-Okweje, Angwajuma, Chekene, Ede, Ede-Adejoh, Edeke, Efuh, Ejofe, Ekwokata, Etoba, Ichala, Ichijenu, Idah, Idoma, Ijobe, Inene, Kaka, Lafi, Nwajala, Obajadaka, Ochijenu, Odobu, Odogu, Offa, Ofugo, Ogaine, Ogba-Dichi, Ogwojibo, Ohiji, Ojebe, Ojibgo, Ojigagala, Ojuba, Okeku, Okele-Agaldoko, Okele-Ocheje, Okele-Ohinem, Olaji, Onah, Onugwa, Onyemu, Ota, Ugwoda, Ukwaga.
		IGALAMELA ODOLU
		Oforachi, Ofuloko,
		KABBA/BUNU
		Oke- Bukun
		LOKOJA
		Abugi, Agbaja, Budon, Jamata.
		MOPA MURO
		Effo-Amuro, Ileteju-Mopa, Odole-Mopa.
		OFU
		Ochadamu
		OKENE
		Agasa
		OMALA
		Bagana, Ogodu

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Zone D3		**ADAVI** Abagiri, Adabi, Adabunoze, Adademe, Adavi-Eba, Adonukoko, Adu, Akobobe, Aku, Atami, Ateba, Ebenitutu, Edegu, Ege, Eika-Ohuzeyin, Etuta, Idaboniyero, Idakura, Idare Karaworo, Idato, Idatochi, Idkoyivo, Igira, Inagoncho, Inechs, Inumopa, Ipaka Uvete, Irepeni, Iresuhua, Irewagere, Ireyietune, Iriku-Obege, Iriku-Ochakoro, Irikura, Irivoba, Irivuyami, Iruuochionami, Obomobomi, Ohuaguva, Ojobara, Okua Obanyi, Okunchi, Okuroko, Omu, Oniyeka, Oshoma, Osisi, Osuoza, Ovakida, Ozurui, Ubogi, Uboroko, Uhucheba, Uhuodo, Umuakoro, Uro, Utoro, Zango. **AJAOKUTA** Abagana, Abedu, Abo, Abodudu, Achagana, Achimopa, Adege, Adegu, Ademe, Adogo, Adogu, Agarugu, Ajagu, Ajaokuta, Anogi, Apanke, Badoke, Bataga, Egede, Epiri, Garegu, Ichmwa, Idibo, Idire, Iloshi, Inara, Iriku Agiga, Irunisechi, Iyasa, Kporoko, Obangede, Ochebanyi, Ochimile, Odenu, Odire, Ogare, Ogirigiri, Ogodo, Ogunmagu Onado, Ohuns, Okhebanyi, Onyekumi, Oruge, Owuni, Patesi, Shagana, Ubatoto, Ubegiri, Ukpaja, Ukpki, Unesi.
Zone D3		**ANKPA** Acherane, Adde, Aguma, Aka, Akwu, Atuma, Biraidu, Ebakpoti, Ede, Efiwo, Egbeche, Ejinya-Abakpa, Ejinya-Efoje, Emanyi, Emedo, Emekutu, Emere, Enale, Enekpoli, Igbahala, Igocha, Ikanekpo, Ikebe, Lagos-Ochi, Ochi-Ofago, Ochinobi, Oda, Ofagele, Ofanwa, Ogaji, Ogbagede, Ogbaloto, Ogbopiala, Ojapata, Ojede, Ojelanyi, Ojogobi, Ojokodo, Ojuwo I, Ojuwo II, Okatikpe, Okeke-Ohia, Okenyi, Okolo, Omogu, Otoaikuru, Ubele, Uboji, Ubokpo, Uferene, Achele, Agbeneba, Agwumagwu, Ajiata, Ajitata-Ofobobo, Akpanaji, Alade-Ika-Efofe, Alufele, Alume, Aluro-Ogbowa, Awulu, Efiga-Ofangba, Efu-Ichala, Egboje, Emabu, Enegbebe, Eti-Aor, Gota, Gwoche, Ika, Ika-Ajeigbo, Ilori, Imanejo, Lokoja No 1, Lokoja No 11, Ocha-Agala, Ochekwu-Agojeju, Ode-Etor, Odobi, Odokpono, Ofoda Okolo, Ogbdobono, Ogboyaga, Ogedeagekpe, Ogo-Ekpo, Ojakpala, Ojate-Ejiga, Ojeke, Ojiuwo, Ojo-Ekpeje, Oju-Odele, Oju-Odeli, Okobo, Okpiko, Olufofo, Ukpolobia, Agbodo, Ajobe, Akatanpia, Akunu, Awo-Agwugwuda, Awo-Akpali, Awo-Anekpa, Awo-Etikwo, Awo-Garage, Awo-Ojuwo, Bagele, Eteda- Icheke, Iyologu, Obaka, Odagba, Odogomu, Ofa-Anu, Ofokume, Ogbagbala, Ojeje, Ojuwo, Okwo-Idoko.
Zone D3		**BASSA** Adinbeku, Adum-Woiwo, Agabitsu, Agaida, Agbadakodo, Agedegi, Agodo, Ahalangayi, Ajigidi, Akabe, Akakana-Meru, Akapakude, Akobo, Akotokum, Akpaku, Akpakudu, Alaem, Amara, Amdi, Amewa, Amonoku, Antara, Arugbo, Assak, Astagba, Atakpa, Atte, Awana, Ayebua-Kubiri, Ayede, Baki, Bakin Kogi, Benebi, Bidaji, Binchi, Binibob, Bishu, Biyabo, Biyitwa, Bomo, Butu, Changudu, Chilheteye, Chipu, Cruori, Daji, Daro, Dedebaji, Dikwo, Dipengewu, Duru, Ebeje, Echewu, Edigoshi, Edikeyi, Efere, Effin, Eforo, Egbo,Egene, Egeneja, Ehurama, Eketa, Ekido, Ekido, Elegeji,Em-Agatu, Emi-Abme,Emi-Ajoto, Emi-Alemaka,Emi-Amdi, Emi-Andrew, Emi-Awale,Emi-Boci,Emi-Bojule, Emi-Dale,Emi-guni, Emi-Tsado, Eroko, Eroko, Eshikwu, Esule, Fuskan Mata, Gabia, Gagba, Gande,Gbagbalagba, Gbam, Gbechi, Gbedikere, Gbegbereji, Gbende, Gbero, Gbogbolibo, Gbudugbudu, Gendi, Gobiji, Gurum, Gurum, Hwol Buji, Ibiroko, Ibozogi, Idare-Jegwere, Igbak, Ikende, Imora, Inigu-Tamarhi, Inigwu-Romo, Ipegu, Irigu-Omono, Iyade, Iyede, Janji, Jato, Jebbu Miango, Jebbu-Bassa, Jebu, Jegwere-Odule, Jengre, Jere, Kabawa, Kadamo, Kadamo, Kaiyaka, Kalambai, Kamare, Kara, Karikwo, Kasuru, Katako, Katare, Kawam, Kebe, Kerike, Ketago, Kihang, Kihang, Kikala, Kimakpa, Kipi, Kisallol, Kisayip, Kishi(I), Koji, Kpanche, Kpari, Kpari-Gumi, Kpasho, Kpata, Kpatakpale, Kpekpere, Kpeper-Buba, Kpepere, kpepere, Kpokpo, Kwalamabana, Kwebi, Kwokwoshi, Lalang, Landu, Lishin, Lundu, Majaja, Maza, Mista-Ali, Moragu, Mozu, Mozum-Waterside, Ngenbu, Nunhwie, Nupe, Nyankpo, Nyimo, Odenyi, Odogba, Odogbo, Odugbo, Odule, Odulu, Ogba, Ogbazanyi, Ogbenka, Ogbonka, Oger, Ohaifo, Ohete, Ojuwo, Okanga, Okudugu, Olowa, Onyebu, Onyoji, Orekwe, Orekwo, Ozugbo, P/Shamu, Paperi, Paruwa, Rimi, Rioume, Rumfan, Runfan Gomna, Sapai, Sarkishau, Shemeje, Shitte, Shushare, Suli, Swegene, Ta agba, Tahu, Tariya, Tekete, Tekumene, Tige, Togunye, Ujaw, Ukeje, Unit, Usaman, Utala, Uwapa-Wete, Uzhibu-Jimaza, Wanwa, Weobi, Woje, Zabollo, Zagun, Zallaki, Zarama, Zavkama, Zegu, Zenyi, Zobwo, Zodu, Zube.

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Zone D3		**DEKINA**
		Abejukolo-Egume, Acharu, Achigili, Adiele, Adoji, Adoloko, Adoma, Adum, Adum, Adumu, Agada, Agala, Agbada, Agbajo, Agbeji, Agidibai, Agojeju, Agojeju, Ahojori, Ajada, Ajagum, Ajedibo, Ajediomku, Ajegwuna, Aje-Kelega, Ajieru, Ajijeina, Ajiolo, Ajochidi, Ajogwoni, Ajomachi, Ajonu-Ota, Ajuchaja, Ajugwumu, Akpameta, Akpelu, Akpobi, Akure, Alade, Aligi-Ado, Alioko, Aliolo, Ameka, Anama, Angwa, Araba, Asbado, Atenokpe, Ate-Uge, Ayangba, Ayanka, Chikoro, Ebeje, Efikelegwu, Egbile-Ugani, Egboje, Egomeha, Egudi, Egume, Elika, Elubi, Emewe, Emewe-Efopa, Eturekpe, Gbokoluba, Ibolo, Iga, Igbadim, Ijoji, Ireko, Itama, Itama, Jeri, Kefi, Lafia, Lokp, Ochaja, Ochele, Ochipu, Odolu, Odu, Odu Okpakili, Oduate, Odu-Ofomu, Odu-Ogboyaga, Ofakaga, Ofanwa, Ofejiji, Ofejiji, Ofiugo, Ofolikpa, Ofomu, Ofugo, Ogane-Enigu, Ogbaloto, Ogbogbo, Ogbogodo, Ojakala, Ojapata, Ojapata, Oje, Ojiakala, Ojikpadala, Ojogba, Ojukpo, Ojuwo, Ojuwo, Okele, Okete, Okete, Okpakili, Okpeyegede, Okura-Egume, Okura-Lafia, Okura-Sawmi II, Olaji, Ologba, Olowa, Olowa-Ajekeyi, Olowa-Etiaja, Olowa-Ofejiji, Olowa-Okwugwu, Onichaigo, Onugba, Onukpo, Owolowo, Ugbabo, Ulaja.
		IBAJI
		Adgwu, Ajankoje, Ajitata, Ajmukoje, Akene, Akinia, Akpalobe, Akpanya, Akpiola, Akura, Alakwa, Alogwu, Amabo, Ani-Ocha, Aniocha II, Arrugo, Aya, Ayeke, Echango, Echeno, Efe, Ejule, Enweli, Ete, Ibaji, Ibaoko, Ika, Ikenye, Ikola, Ikpogwu, Ikpoloko, Inene, Iteti, Iyano, Nokwa, Obale, Obele, Odakupu, Odeke, Odeke, Odolu, Odomomo, Ofanwa, Ofronla, Ogbagwu, Ogwu, Ojila, Ojueja, Okapanaji, Okwuonoko, Olla, Oluknodu, Onuabo, Onyedega, Orofuanefe, Ugbugbo, Ugwata, Ujeh, Ujeh, Unale.

Zone D3		**IGALAMELA ODOLU**
		Abolinyagayaga, Achiokpa, Aduku, Agamaka, Agbamofa, Agbokete, Agboni, Agejojo, Aguroko, Ajiongu, Ajire, Ajodanwu, Ajonuche-Oko, Akinie, Akuba, Ala-Akabe, Alaba, Alade, Alakwa, Ala-Ogboyaga, Ala-Okpoga, Amejekpo, Ameke, Anambra, Aneke, Angba, Apata, Apata, Arefe, Ata, Atanegume, Ayi-Kpele, Buga, Eche-Aba, Egbahieme, Eji-Elanyi, Eke-Aminenga, Ekpotoko, Emachi, Emuchi, Epete, Eti-Akpacha, Eto Alkura, Etutu, Ibochi, Igbope Okealuju, Ihiame, Ikare, Ikare-Ojefu, Ikpokawo, Ikpudu-Kaji, Imere, Inene, Iyegu, Iyogbo, Obaloko, Obolimi, Ocheja, Ofakpa, Ofe-Anwa, Ofejiji, Ofejiji, Off, Ofobu, Ofodo, Ofokpiye, Oforachi, Oforachi, Ofuloko, Ogaji-Gwu, Ogane-offu, Ogbajele, Ogbaligbo, Ogbe-Adige, Ogbogbo, Ogbolimi, Ogbololi, Ogbomucha, Ogbotobo, Ogobogbo, Ogoji, Ogwomichi, Ojajuna, Ojete, Oji Omaji, Ojodoma, Ojodu, Ojokuta, Ojokuta, Ojuro-Afu, Ojuwo, Okagbo, Okaimili, Okeku, Okenya, Oko-Agwu, Okobu, Oko-Ikere, Okoma, Oko-Oma, Okopolo, Okpabioko, Okpachala, Okpakpata, Okpe, Okpo, Okpocti-Aja, Okpo-Iyoloko, Okula-Ameji, Okuta-Eluhe, Olefu-Oko-Tikpa, Olichekpe, Opada, Orunu, Otobo-Adogulu, Otochi, Ugbatugba, Ugbedomagu, Ujagba, Ukpekpele, Ukpologu, Uro-Agada, Urodu, Utoro, Uwowo.

Zone D3		**IJUMU**
		Agirigbon-Oke, Aiyegunle-Gbede, Aiyere Ayere, Araromi-Gbede, Arima, Ayeh-Gbede, Egbeda Egga, Egbedsyere-, Iffe, Iffe Tedo, Ifihafom, Igbolsyere-, Igbopin-Okeouju, Igo-Igere, Ikoyi, Iluagba, Iyah-Gbede, Kakuma, Odokoro-Gbede, Ogale-Ayede, Ogale-Idi-Oro, Okejumu, Okoro-Gbede, Origa, Oton-Ade, Otungba.
		KABBA-BUNU
		Aberin, Adesuwa, Aduratedo, Afotu, Agbadu, Agbede, Aghara, Aherin, Aiyede Igunse, Aiyedun, Aiyegunle, Aiyetoro Kiri, Akutupa, Apaa, Are, Asuta, Ayangan, Ayede Apa, Ebeleko, Edumo, Egbeda, Egunse, Eshin, Guguruji, Idde, Idoyi, Igbo, Igha, Ighun, Igori, Ike, Ila, Ilogun, Iluke, Iyan, Jeunro, Kakun, Lesi, Monodu, Obele, Odo-Akete, Odo-Ape, Odo-Bata, Odogbo, Ofere, Ogbagbe, Ohekiti, Oke, Oke-Bata, Okedayo, Oke-Offin, Oshomu Lekiri, Otun Shado, Suku, Taki, Tata.

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Zone D3		**KOGI**
		Abuse Bassa, Achabo, Acheni, Adaba, Adabode, Adagima, Adama, Adamuro-Bassa, Adanya, Adigi-Gwari, Adiho, Adinjere, Adohu, Adoki, Afanya Bassa, Afoto Giwa, Agaboshi Gwari, Agaga, Agbarionya, Agyara, Ahoko, Aiyara-Gbanagana, Ajanagu, Ajita Bassa, Akabu, Akabu-Anuuya, Akori Bassa, Akpabi, Akpaku, Akpara, Akpasu, Akpo, Akpogu, Akpori Bassa, Akyara Bassa, Alagba, Allah, Amoko, Anegbaki, Aniura, Apashi, Araaba Arakpo, Arawe, Aseni, Ashishi, Ataki, Balu Akure, Bassa, Behu, Bibiroko, Bigitita Bassa, Birigo Bassa, Bishiwo, Bitizuba Bassa, Bori-Bassa, Chakaruku, Chigbeche Bisa, Chikara, Dagbogua, Dangare, Deneku-Bassa, Dillo Ashina, Dillo-Bassa, Dogbo, Duduku-Bassa, Dugbeji, Ebeje, Ebimikpo, Edeha, Ekpegi, Ekpurka, Enyikabu, Ereyi, Eshikabu, Eshikaku, Ete, Fereke, Gabo Nyenyi, Gainabi, Ganagedo, Gbagede, Gbange, Gbarada Bassa, Gbarake Bassa, Gbaramu-Bassa, Gbendu, Gbodege, Gbodogo, Gbogboro, Gbogu-Bassa, Gbugbudu, Geba Bassa, Ginirnya, Gitata, Gozaki, Gujuro-Afuta, Gumbo, Guraro Bukwai, Ibbe Gwari, Idu Igbira, Iganuma, Igbogo Bassa, Igeneku Bassa, Ikumo, Irada, Iraki, Irako, Ironodu, Izene, Kaibe, Kallo, Karagba, Karitata, Kasuwa, Kekere, Kime Bassa, Kitikpomi-Bassa, Kokoshi, Kpabkanki Bassa, Kpakpara Gakiya, Kpakpazi, Kpariku, Kpataku, Kpokpplobi Bassa, Ktakariku-Gwari, Kwakwa Goro, Kwelu, Kworaki, Kyanu Bassa, Lapai Bassa, Lasaniya, Logoji Gogo, Madalla Gwari, Maiwa bassa, Makeru, Makpa, Makpa Aubiriki, Mangoro Bassa, Manko Bassa, Merere Bassa, Mozu-Ete, Napoko, Narawanti, Noge, Nohi Gwari, Numai, Nyaba, Obaye Ubbo, Obobo, Odake, Odama, Odanyi Igbira, Odda, Odugba, Ofoko, Ogase, Ohimigusa, Ohimozi Bassa, Ohokanga, Ohwehuru Bassa, Ohwehuru Nupe, Oji, Okele, Okofi, Okpaka, Okparake, Okporudu Okppzogi, Oleyangana Igbira, Omani, Omoke, Onbu, Onzo, Orehi, Osakpa-Igbira, Osoku-Agbira, Ospppridu, Osuku, Ozagi, Ozahi, Ozugbe, Pand Gbara, Poku, Rambo Bassa, Regbeta, Rekabeba Bassa, Riyiya Ganagana, Robomi, Rokpokpo-Gufaci, Sabo-Gwari, Samariga, Sansanyi, Sanunariyaa, Sasiri Bassa, Senseni, Seregyanama Bassa, Shagaya, Shedema, Shiden Bassa, Shikaku, Shimbabeji-Bassa, Sulumanyi Bassa, Taluwa Gwari, Tanabu, Tawari, Tazenyi Igbira, Tege, Tenege, Tototo Bassa, Toyi Gufaci, Tundun Wada, Tungan anamu, Tusa Bassa, Ubbe Bassa, Ugwe, Uhana, Ukwo, Umanyare, Unwari, Usodomi, Uwa, Werewere, Yelwa, Yinakoro Bassa, Zagana, Zarumai.

Zone D3		**LOKOJA**
		Abezumwa, Adogbe, Agbodo, Agini, Akorilo, Akpangbe, Akpata, Akpayan, Aledu, Angbapu, Apata, Arah, Arakpo, Ashe, Awumi, Ayinoke, Bagi, Balagun, Banda, Batake, Bataku, Buge, Bughi, Choko-Choko, Dekugi, Doji, Eban, Eban Kaci, Ebo, Eddo, Egba, Eggan, Ehinkin, Ekan, Elagi, Emda, Emu, Ere, Fikara, Gbaci, Gbaude, Gbebu, Gbedumagi, Gbogbaribo, Giri, Gugurugi, Gunji-Twa-Aki, Gwachi, Ibaru, Idoshe, Igban, Igbolu, Igbonla Odo, Igiahako, Ihiji, Ihin, Iwa, Jakura, Jiffo, Kapu, Karara, Kayinlo, Kinami, Koci, Kompale, Kpaji, Kpapa, Kpoku, Kugbagi, Kumi, Kupa, Kuroko, Lagan, Lantsara, Lolo, Lusuta, Majogun, Mami, Mawo, Migegi, Mikugi, Miza, Mobo, Nambata, Odogbagba, Odohin, Odonun, Oduka, Ogbagbon, Ogbongboro, Ogoti, Ojoba, Okegba, Okeremi, Oko Tare, Okomba, Okpabu, Okpeko, Oku Ale, Old Budon, Omuwa, Osasara, Osewuru, Osoho, Otada, Otube, Otuga, Oyo, Rambayi, Sampi, Sunawa, Taji Bakin, Taji Chado, Taji Gberuko, Taji Kaji, Tajimi, Taraba, Tunga, Tungangiwa, Vaji, Wara, Yaro, Yashi Keya, Yekaraji, Yinkara, Ynaduwa.
		MOPA MURO
		Aiyede-Amuro, Aiyedeero-Amuro, Aiyegunle-Ilemo, Aiyeteju-Agbajogun Amuro, Ayedayo-Amuro, Ijagbe, Ilai, Ileteju-Mopa, Odole-Mopa, Okagi-Amuro, Okeag, Orokere-Amuro, Otafun-Amuro, Takete-Idde-Amuro,

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Zone D3		**OFU** Abejukolo, Adebu, Adikahane, Adumu, Adumuje, Agbenema, Agojeju, Agugu, Agula, Ahi, Aja-Kechi, Ajango, Ajegwu, Ajo, Ajoda, Akopo, Akpagidigbo, Akpameta, Akpodo, Akpopo, Akunuba, Alahha, Alaji, Alijobo, Alla, Allo, Alobi, Alodo, Aloji, Alojura, Aloko, Amuna, Aneke, Arokpa, Ataneguma, Ayeye, Boko, Ebuyaji, Efaku, Egbagbenebe, Egbala, Egonicha, Egube, Ejukulu, Emicheje, Erewa, Eyele, Eyele II, Iboko, Ichapia, Idoma, Igalaogba, Igaojo, Igebije, Igwu, Ijabe, Ijogo, Ikagbo, Ikalaba, Ikpalaka, Imagba, Inekpe, Itobe, Kukumaji, Laia-Ogugu, Lokoja, Memerebo, Obagada, Obagwu, Obedomagu, Obubu, Ochadamu, Ochadegbe, Ofakaga, Ofante Omojo, Ofanti-Ojone, Ofanwa, Ofegede, Ofejiji, Offabo, Ofogu, Ofokapi, Ofoke, Ofolijiawa, Ofolikpa, Oforachi, Ofoyi, Ogbagba, Ogbagebe, Ogboyaga, Ogbulu, Ogegume, Ogene-Zaria, Ogonicha, Ojedegbe, Ojigba, Ojimaji, Ojo, Ojodu, Ojoma, Ojuwo, Ojuwo, Ojuwolo, Ojuwo-Omachi, Okabo, Okagu, Okele, Okogba, Okokenyi, Okotete, Okpa, Okpadodo, Okpe, Okpotume, Okura, Okura-Ogwalala, Olichekpe, Olofu, Olokudu, Olukudu, Omodeda, Onicha-Igo, Opitechia, Otebu, Owalla, Ubewo, Ude, Ugbabo, Ugbamaka, Ugbedu, Ugbokonoko, Ukpo, Uleja, Umomi, Utagidi. **OGORI-MAGONGO** Afuku, Aiyeromi, Akonoboro, Amuguru, Apata, Arawu, Arere, Ayetoro, Efan, Eke, Eku, Eku Daudu, Eku Oba, Emayin, Eni, Eni-Odan, Ibee, Ichede, Iken, Ileteju, Obatigben, Obinoyin, Ogbekete, Ogburu, Ojubedi, Okesi, Oku, Omoda, Onumeba, Opakeru, Oshegbenene, Oshobane, Osobolo Oturu, Oyinowo, Udadegun, Ude, Ugbundun, Ugudun, Ugugu.

Zone D3		**OKEHI** Aboze, Adedoyika, Aguro, Ahogede, Ahosochi, Akene, Akovito, Aku, Apamba, Apipa, Arawa, Asango, Atami, Ebako, Ebako Uvete, Ebankoro, Ebikaturu, Ebokechi, Eborere, Ebozohu, Ege-Omavi, Eika Camp 1 and 2, Eika-Adagu, Eika-Adagu, Eika-Ehi, Engwuhehe, Enyahevu, Enyiosiretu, Epaka, Ewuru, Eyika-Eba, Ichameba, Ichamete, Ichenya, Ichoko, Idajatu, Idarere, Ideziadobe, Idieziakuta, Idihiete, Idohazi, Idokere, Ihuadu, Ijiwu, Ikaturu, Ikinato, Ikuehi, Imanu, Inareba, Inaruvete, Inata, Inawe, Inochine, Inokoro, Inuji, Ireapana, Irekovi, Iremariku, Irewagere, Irikuochakoko, Irikuta, Irivo, Irivogo, Irivusechi, Irusuegeze, Isuwen, Itakata, Itakpe Camp Kogi Poly., Itutueba, Obeiba, Obiete, Obonibom, Oboroke Eba, Oboroke-Uvete, Obuburu, Odaire, Odosi, Ogbeigba, Ogidi New Layout, Ogogoro, Ohizenyi, Ohori, Ohuepe, Ohuepe, Ohueta Eba, Ohuete Uvete, Ohuoze, Okahachi, Okaito, Okovito, Okuhapa-Eba, Okuhapa-Uvete, Okuhapa-Uveto, Okunya, Okunya, Omavi, Onyamina, Opopocho, Oride, Oride Uvete, Oro/Osara Dam, Oruwhene, Osade, Osara 1 and 2, Osikoyi, Osikoyi Eba, Osiro Okechi, Osiro-Okehi, Otaneire, Otokiti Village, Otokoro, Otutu-Are, Otutueba, Ozare, Ozietune, Ozinete, Ozuvete, Trekovi, Ubepe, Uboro, Uboro-Eda, Udioyivo, Ugba, Uhuodo, Uhuoze, Uhwa, Ukako, Ukowa, Umenezi, Uro, Usungwe, Uto Ruku, Utobobo, Utoro. **OKENE** Abuga, Achoze, Adegu, Agama, Agere, Agewa, Agimi, Emene, Ere, IdeInanup, Inpyidara, Irewagere, Obehira-Egba, Obenira-Bete, Ochebanyi, Odenku, Oguda, Ohukede, Oka, Okene, Okengwen, Olu , Orasie Chinchi, Orietosu, Orijah, Owere, Ozuja, Udi-Arehu, Udiegba, Ukpororo, Upege.

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Zone D3		**OLAMABORO**
		Abo, Achagbe-Adum, Achipu, Adamaku, Adamu-Uabo, Ade, Adum-Afo, Adumu, Adumu Iga, Adupi-Afo, Afa Owobe, Afenegoma, Agala, Agaliga, Agaliga-Efabo, Agbaduma, Ago, Agwodaba, Ajikabu, Ajitata, Akpagidigbo, Akpakpa, Akpoli, Akpoloko, Alawu, Alekwo, Alokpo-Ikem, Aludu, Alugu-Emonoja, Alukwo, Amaka, Amakpa, Amobia, Amoke, Anyigba-Ogugu, Atenegoma, Awodo, Barracks, Eboyi, Ebuloko, Ede, Efachipu, Efafo, Efagbo, Efaigele, Efakpa, Efekpe, Efekpe Ekpeyeno, Efe-Oro, Efiwo, Efofe, Efofe, Efoko, Efoko-Igo, Efuofofo, Ega-Orinono, Ejule-Ofante, Ekelekwu, Emagaba No 1, Emagaba No 2, Emaka-Ofante, Emakpe, Emakpe-Uchola, Emenega-Achadu, Emonoji, Emonyokwu, Enabo, Epunobi, Epunoko, Erode II, Eroke I, Etafo, Eteke, Eti-Ede-Ugaru, Etiukwukoh, Etutekpe, Etutekpe, Ibana, Ibeli Ade, Ichechele, Idekpa, Igabije, Iga-Eti Ukwo, Iga-Ikeje, Iga-Ocheba, Iga-Ojuwo, Iga-Ugbamaka, Igoti, Ikankweme, Ikeke/Emagaba, Ikekwu Emanoji, Ikem, Ikpechi, Ileke, Imani, Inale-Etieke, Inele, Inele-Ugo, Inwa, Ite, Iwilli, Iyodo, Mabenyi, Obele, Odeifo, Odobu, Ododa, Ofante, Ofante Adumu, Ofante Cetre, Ofenwa, Offa, Ofobobo-Okpo, Ofode-Adum, Ofogo, Oforo, Ofudu, Ogalobe, Ogbafu-Ileke, Ogbagede, Ogbe, Ogbodo, Ogbodo-Adum, Ogboyaga, Ogene, Ogene-Iga, Ogili, Ogodo, Ogugu, Ojakpama, Ojamagba Gbuduku, Ojamakogwu, Ojamapaimn, Ojamayigbachu, Ojamidoko-Ele, Ojamonogwu, Ojoche, Ojodochai, Ojoko, Ojuwo, Ojuwo-Ochekwu, Okegbi, Oko-Edi, Okolododo, Okpe, Okunene, Omelewu, Onogbo, Onugba, Opu, Orinago, Orinono-Ogugu, Otakpa, Otakwuihi, Otuapa, Owosho, Ubalu, Uefodo, Ugbogbo-Iga, Ugbologidi, Ugbonoko, Ugojo, Uloko, Umgwa, Unyi, Unyi-Emodu, Unyi-Ogene, Utoje.

Zone D3		**OMALA**
		Agbada, Agbenema-Ife, Agojeju-Odo, Ajaja, Ajibu, Ajiyolo, Akpacha, Akpacha, Andemaja, Bagaji-Odo, Braidu, Drisu-Village, Ebiradu, Echa, Efe, Efekpo, Efiwo, Ibado, Icheke-Odili, Icheke-Ojego, Icheke-Ojekewe, Icheke-Ojocholi, Icheke-Ojokpachi, Ichela-Ogeme, Iga, Igaliwo, Igodo, Ihiame, Ijali, Ijoba, Ikeffi, Ikpoba, Iyade, Jago, Kaduna Ife, Lato, Majenuwe, Obakume, Obakume Aloko, Obakume-Ojadebo, Odamagu, Odogba, Odumukpo, Ofejiji, Ogadibo, Ogba, Ogbonha, Ogodu, Ojadaga, Ojadama-Ojadoma, Ojademi, Ojaidu, Ojaja, Ojaji, Ojawulu, Ojedibo, Ojeh, Ojejima, Ojema, Ojenebi, Ojiaji NO. 1, Ojiaji NO. 11, Ojichekpa, Ojochema, Ojodoma, Ojogori, Ojokpachi, Ojomakoji, Ojuwo, Oko-Akwu, Okpatala, Okwiko, Okwugba, Olechu, Oliya, Olla, Ollah, Olokwu, Omagede, Opada, Oti.
		YAGBA EAST
		Agi, Aginmi-Isale, Aginmi-Oke, Aiyede, Aiyegunde-Oke, Aiyegunle-Okeagi, Alu, Ejuku, Iddo, Idofin, Idofin, Ife-Olukotun, Igbagun, Igbo-Ero, Ijowa, Ilafin, Imela, Irunda, Isanlu-Itedo, Isanlu-Makutu, Isanlu-Mopo, Isao, Iye, Jege, Odo-Amu, Odogbe, Ogbon, Ohun, Oranre, Panyan, Takete-Isao.
		YAGBA WEST
		Akata, Assia, Iddo, Igbaruku, Isanlu Esa, Iyamerin, Odo-Ara, Odo-Eri, Odosin, Ogbe, Ogga, Oke-Ere, Okoloke, Okoto, Okunran, Omi,

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FIRST SCHEDULE

LAND ADMINISTRATION BILLING ZONES CLASSIFICATION

SN	Area Name	Zone	SN	Area Name	Zone	SN	Area Name	Zone	SN	Area Name	Zone
1	Adankolo Junction	A1	543	Adogo	C3	1084	Okunchi	D3	1625	Abagana	D3
2	CBN Area	A1	544	Akpafa	C3	1085	Okuroko	D3	1626	Abedu	D3
3	Crusher Junction	A1	545	Oguma	C3	1086	Omu	D3	1627	Abo	D3
4	Ganaja Junction	A1	546	Onyedega	C3	1087	Oniyeka	D3	1628	Abodudu	D3
5	Hassan Katsina Road	A1	547	TPS 163	C3	1088	Oshoma	D3	1629	Achagana	D3
6	Ibrahim Taiwo Road	A1	548	Abobo	C4	1089	Osisi	D3	1630	Achimopa	D3
7	Kpata Market	A1	549	Gboloko	C4	1090	Osuoza	D3	1631	Adege	D3
8	Kunama (Emblem) Street	A1	550	Itakpe	C4	1091	Ovakida	D3	1632	Adegu	D3
9	Lokongoma Phases I & II	A1	551	Osara	C4	1092	Ozurui	D3	1633	Ademe	D3
10	NTA Roundabout	A1	552	TPS 225	C4	1093	Ubogi	D3	1634	Adogo	D3
11	Obasanjo Square	A1	553	TPS 227	C4	1094	Uboroko	D3	1635	Adogu	D3
12	Old & New GRA	A1	554	Anyoke	C4	1095	Uhucheba	D3	1636	Agarugu	D3
13	Revenue House Area	A1	555	Ebogogo	D1	1096	Uhuodo	D3	1637	Ajagu	D3
14	Wharf Road	A1	556	Karaworo	D1	1097	Umuakoro	D3	1638	Ajaokuta	D3
15	Zenith Bank Junction	A1	557	Ebiya	D1	1098	Uro	D3	1639	Anogi	D3
16	Zone 8 Area	A1	558	Egayin	D1	1099	Utoro	D3	1640	Apanke	D3
17	Misc 06	A1	559	Abocho	D1	1100	Zango	D3	1641	Badoke	D3
18	Misc 09	A1	560	Egume	D1	1101	Adinbeku	D3	1642	Bataga	D3
19	Misc 18	A1	561	Ekinrin-Adde	D1	1102	Adum-Woiwo	D3	1643	Egede	D3
20	Misc 23	A1	562	Iyamoye	D1	1103	Agabitsu	D3	1644	Epiri	D3
21	Misc 28	A1	563	Ogidi	D1	1104	Agaida	D3	1645	Garegu	D3
22	Misc 32	A1	564	Gegu-Beki	D1	1105	Agbadakodo	D3	1646	Ichmwa	D3
23	LP 42 & Series	A1	565	Mangongo	D1	1106	Agedegi	D3	1647	Idibo	D3
24	LP 139	A1	566	Ogori	D1	1107	Agodo	D3	1648	Idire	D3
25	Sheet 5	A1	567	Okaito Central	D1	1108	Ahalangayi	D3	1649	Iloshi	D3
26	Sheet 7	A1	568	Bariki	D1	1109	Ajigidi	D3	1650	Inara	D3
27	Adankolo New Layout	A2	569	Denku	D1	1110	Akabe	D3	1651	Iriku Agiga	D3
28	Army Signal Area	A2	570	Ogugu Centre	D1	1111	Akakana-Meru	D3	1652	Irunisechi	D3
29	Dunamis Church Area	A2	571	Ejiba	D1	1112	Akapakude	D3	1653	Iyasa	D3
30	Fehintolu Area	A2	572	and others.	D1	1113	Akobo	D3	1654	Kporoko	D3
31	Federal University Area	A2	573	Ohunene	D1	1114	Akotokum	D3	1655	Obangede	D3
32	Gadumo–Ganaja Road	A2	574	Abache	D1	1115	Akpaku	D3	1656	Ochebanyi	D3
33	Marine Quarters	A2	575	Afogamgam	D2	1116	Akpakudu	D3	1657	Ochimile	D3
34	Nataco Area	A2	576	Enabo	D2	1117	Alaem	D3	1658	Odenu	D3
35	Otokiti Area	A2	577	Ikebe	D2	1118	Amara	D3	1659	Odire	D3
36	Secretariat Axis (Shettima Are	A2	578	Mozum	D2	1119	Amdi	D3	1660	Ogare	D3
37	TPS 191	A2	579	Abocho	D2	1120	Amewa	D3	1661	Ogirigiri	D3
38	TPS 192	A2	580	Gbobe	D2	1121	Amonoku	D3	1662	Ogodo	D3
39	TPS 193	A2	581	Odeke	D2	1122	Antara	D3	1663	Ogunmagu Onado	D3
40	TPS 194	A2	582	Abujaga	D2	1123	Arugbo	D3	1664	Ohuns	D3
41	TPS 196	A2	583	Oforachi	D2	1124	Assak	D3	1665	Okhebanyi	D3
42	TPS 197	A2	584	Ochadamu	D2	1125	Astagba	D3	1666	Onyekumi	D3
43	TPS 198	A2	585	Agasa	D2	1126	Atakpa	D3	1667	Oruge	D3
44	TPS 199	A2	586	Bagana	D2	1127	Atte	D3	1668	Owuni	D3
45	TPS 200	A2	587	Ogodu	D2	1128	Awana	D3	1669	Patesi	D3
46	Angwa Pawa	A3	588	and others.	D2	1129	Ayebua-Kubiri	D3	1670	Shagana	D3
47	Angwa Rimi	A3	589	Abagiri	D2	1130	Ayede	D3	1671	Ubatoto	D3
48	Angwa Yashi	A3	590	Adabi	D2	1131	Baki	D3	1672	Ubegiri	D3
49	Angwa Kura	A3	591	Adabunoze	D2	1132	Bakin Kogi	D3	1673	Ukpaja	D3
50	Cantonment	A3	592	Adademe	D3	1133	Benebi	D3	1674	Ukpki	D3
51	Crusher	A3	593	Adavi-Eba	D3	1134	Bidaji	D3	1675	Unesi	D3
52	Felele	A3	594	Adonukoko	D3	1135	Binchi	D3	1676	Abejukolo-Egume	D3
53	Karaworo	A3	595	Adu	D3	1136	Binibob	D3	1677	Acharu	D3
54	Maigari Palace Area	A3	596	Akobobe	D3	1137	Bishu	D3	1678	Achigili	D3
55	Sarkin Noma	A3	597	Aku	D3	1138	Biyabo	D3	1679	Adiele	D3
56	Felele Village	A4	598	Atami	D3	1139	Biyitwa	D3	1680	Adoji	D3
57	Gadumo Village	A4	599	Ateba	D3	1140	Bomo	D3	1681	Adoloko	D3
58	Ganaja Village	A4	600	Ebenitutu	D3	1141	Butu	D3	1682	Adoma	D3
59	Zango-Daji Village	A4	601	Edegu	D3	1142	Changudu	D3	1683	Adum	D3
60	TPS 224	A4	602	Ege	D3	1143	Chilheteye	D3	1684	Adum	D3
61	Banda	B1	603	Eika-Ohuzeyin	D3	1144	Chipu	D3	1685	Adumu	D3
62	Kabba Junction	B1	604	Etuta	D3	1145	Cruori	D3	1686	Agada	D3
63	Shagari Village	B1	605	Idaboniyero	D3	1146	Daji	D3	1687	Agala	D3
64	Zariagi	B1	606	Idakura	D3	1147	Daro	D3	1688	Agbada	D3
65	Ajanaku Village	B1	607	Idare Karaworo	D3	1148	Dedebaji	D3	1689	Agbajo	D3
66	Elaite	B2	608	Idato	D3	1149	Dikwo	D3	1690	Agbeji	D3

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SN	Area Name	Zone	SN	Area Name	Zone	SN	Area Name	Zone	SN	Area Name	Zone
67	Emiworo	B2	609	Idatochi	D3	1150	Dipengewu	D3	1691	Agidibai	D3
68	Gida-Bassa	B2	610	Idkoyivo	D3	1151	Duru	D3	1692	Agojeju	D3
69	Jimgbe	B2	611	Igira	D3	1152	Ebeje	D3	1693	Agojeju	D3
70	Odo-Eto	B2	612	Inagoncho	D3	1153	Echewu	D3	1694	Ahojori	D3
71	TPS 162	B2	613	Inechs	D3	1154	Edigoshi	D3	1695	Ajada	D3
72	TPS 219	B2	614	Inumopa	D3	1155	Edikeyi	D3	1696	Ajagum	D3
73	Idah	B2	615	Ipaka Uvete	D3	1156	Efere	D3	1697	Ajedibo	D3
74	Okene	B2	616	Irepeni	D3	1157	Effin	D3	1698	Ajediomku	D3
75	Kabba	C1	617	Iresuhua	D3	1158	Eforo	D3	1699	Ajegwuna	D3
76	Anyigba	C1	618	Irewagere	D3	1159	Egbo	D3	1700	Aje-Kelega	D3
77	Ajaokuta Town	C1	619	Ireyietune	D3	1160	Egene	D3	1701	Ajieru	D3
78	Obajana	C1	620	Iriku-Obege	D3	1161	Egeneja	D3	1702	Ajijeina	D3
79	Nagazi	C1	621	Iriku-Ochakoro	D3	1162	Ehurama	D3	1703	Ajiolo	D3
80	Ankpa	C1	622	Irikura	D3	1163	Eketa	D3	1704	Ajochidi	D3
81	Ogaminana	C1	623	Irivoba	D3	1164	Ekido	D3	1705	Ajogwoni	D3
82	Ayetoro-Gbede	C1	624	Irivuyami	D3	1165	Ekido	D3	1706	Ajomachi	D3
83	Egbe	C1	625	Iruuochionomi	D3	1166	Elegeji	D3	1707	Ajonu-Ota	D3
84	Abejukolo	C1	626	Obomobomi	D3	1167	Em-Agatu	D3	1708	Ajuchaja	D3
85	Ajaka	C1	627	Ohuaguva	D3	1168	Emi-Abme	D3	1709	Ajugwumu	D3
86	Dekina	C1	628	Ojobara	D3	1169	Emi-Ajoto	D3	1710	Akpameta	D3
87	Ejule	C2	629	Okua Obanyi	D3	1170	Emi-Alemaka	D3	1711	Akpelu	D3
88	Gegu	C2	630	Adgwu	D3	1171	Emi-Amdi	D3	1712	Akpobi	D3
89	Ihima	C2	631	Ajankoje	D3	1172	Emi-Andrew	D3	1713	Akure	D3
90	Inoziomi	C2	632	Ajitata	D3	1173	Emi-Awale	D3	1714	Alade	D3
91	Isanlu	C2	633	Ajmukoje	D3	1174	Emi-Boci	D3	1715	Aligi-Ado	D3
92	Iyara	C2	634	Akene	D3	1175	Emi-Bojule	D3	1716	Alioko	D3
93	Koton Karfe	C2	635	Akinia	D3	1176	Emi-Dale	D3	1717	Aliolo	D3
94	Magongo	C2	636	Akpalobe	D3	1177	Emi-guni	D3	1718	Ameka	D3
95	Mopa	C2	637	Akpanya	D3	1178	Emi-Tsado	D3	1719	Anama	D3
96	Obangede	C2	638	Akpiola	D3	1179	Eroko	D3	1720	Angwa	D3
97	Odo-Ere	C2	639	Akura	D3	1180	Eroko	D3	1721	Araba	D3
98	Ogori	C2	640	Alakwa	D3	1181	Eshikwu	D3	1722	Asbado	D3
99	Okengwe	C2	641	Alogwu	D3	1182	Esule	D3	1723	Atenokpe	D3
100	Okpo	C2	642	Amabo	D3	1183	Fuskan Mata	D3	1724	Ate-Uge	D3
101	Ugwolawo	C2	643	Ani-Ocha	D3	1184	Gabia	D3	1725	Ayangba	D3
102	TPS 85 & TPS 146	C2	644	Aniocha II	D3	1185	Gagba	D3	1726	Ayanka	D3
103	Acherane	C2	645	Arrugo	D3	1186	Gande	D3	1727	Chikoro	D3
104	Adde	C2	646	Aya	D3	1187	Gbagbalagba	D3	1728	Ebeje	D3
105	Aguma	C2	647	Ayeke	D3	1188	Gbam	D3	1729	Efikelegwu	D3
106	Aka	D3	648	Echango	D3	1189	Gbechi	D3	1730	Egbile-Ugani	D3
107	Akwu	D3	649	Echeno	D3	1190	Gbedikere	D3	1731	Egboje	D3
108	Atuma	D3	650	Efe	D3	1191	Gbegbereji	D3	1732	Egomeha	D3
109	Biraidu	D3	651	Ejule	D3	1192	Gbende	D3	1733	Egudi	D3
110	Ebakpoti	D3	652	Enweli	D3	1193	Gbero	D3	1734	Egume	D3
111	Ede	D3	653	Ete	D3	1194	Gbogbolibo	D3	1735	Elika	D3
112	Efiwo	D3	654	Ibaji	D3	1195	Gbudugbudu	D3	1736	Elubi	D3
113	Egbeche	D3	655	Ibaoko	D3	1196	Gendi	D3	1737	Emewe	D3
114	Ejinya-Abakpa	D3	656	Ika	D3	1197	Gobiji	D3	1738	Emewe-Efopa	D3
115	Ejinya-Efoje	D3	657	Ikenye	D3	1198	Gurum	D3	1739	Eturekpe	D3
116	Emanyi	D3	658	Ikola	D3	1199	Gurum	D3	1740	Gbokoluba	D3
117	Emedo	D3	659	Ikpogwu	D3	1200	Hwol Buji	D3	1741	Ibolo	D3
118	Emekutu	D3	660	Ikpoloko	D3	1201	Ibiroko	D3	1742	Iga	D3
119	Emere	D3	661	Inene	D3	1202	Ibozogi	D3	1743	Igbadim	D3
120	Enale	D3	662	Iteti	D3	1203	Idare-Jegwere	D3	1744	Ijoji	D3
121	Enekpoli	D3	663	Iyano	D3	1204	Igbak	D3	1745	Ireko	D3
122	Igbahala	D3	664	Nokwa	D3	1205	Ikende	D3	1746	Itama	D3
123	Igocha	D3	665	Obale	D3	1206	Imora	D3	1747	Itama	D3
124	Ikanekpo	D3	666	Obele	D3	1207	Inigu-Tamarhi	D3	1748	Jeri	D3
125	Ikebe	D3	667	Odakupu	D3	1208	Inigwu-Romo	D3	1749	Kefi	D3
126	Lagos-Ochi	D3	668	Odeke	D3	1209	Ipegu	D3	1750	Lafia	D3
127	Ochi-Ofago	D3	669	Odeke	D3	1210	Irigu-Omono	D3	1751	Lokp	D3
128	Ochinobi	D3	670	Odolu	D3	1211	Iyade	D3	1752	Ochaja	D3
129	Oda	D3	671	Odomomo	D3	1212	Iyede	D3	1753	Ochele	D3
130	Ofagele	D3	672	Ofanwa	D3	1213	Janji	D3	1754	Ochipu	D3
131	Ofanwa	D3	673	Ofronla	D3	1214	Jato	D3	1755	Odolu	D3
132	Ogaji	D3	674	Ogbagwu	D3	1215	Jebbu Miango	D3	1756	Odu	D3
133	Ogbagede	D3	675	Ogwu	D3	1216	Jebbu-Bassa	D3	1757	Odu Okpakili	D3

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SN	Area Name	Zone	SN	Area Name	Zone	SN	Area Name	Zone	SN	Area Name	Zone
134	Ogbaloto	D3	676	Ojila	D3	1217	Jebu	D3	1758	Oduate	D3
135	Ogbopiala	D3	677	Ojueja	D3	1218	Jegwere-Odule	D3	1759	Odu-Ofomu	D3
136	Ojapata	D3	678	Okapanaji	D3	1219	Jengre	D3	1760	Odu-Ogboyaga	D3
137	Ojede	D3	679	Okwuonoko	D3	1220	Jere	D3	1761	Ofakaga	D3
138	Ojelanyi	D3	680	Olla	D3	1221	Kabawa	D3	1762	Ofanwa	D3
139	Ojogobi	D3	681	Oluknodu	D3	1222	Kadamo	D3	1763	Ofejiji	D3
140	Ojokodo	D3	682	Onuabo	D3	1223	Kadamo	D3	1764	Ofejiji	D3
141	Ojuwo I	D3	683	Onyedega	D3	1224	Kaiyaka	D3	1765	Ofiugo	D3
142	Ojuwo II	D3	684	Orofuanefe	D3	1225	Kalambai	D3	1766	Ofolikpa	D3
143	Okatikpe	D3	685	Ugbugbo	D3	1226	Kamare	D3	1767	Ofomu	D3
144	Okeke-Ohia	D3	686	Ugwata	D3	1227	Kara	D3	1768	Ofugo	D3
145	Okenyi	D3	687	Ujeh	D3	1228	Karikwo	D3	1769	Ogane-Enigu	D3
146	Okolo	D3	688	Ujeh	D3	1229	Kasuru	D3	1770	Ogbaloto	D3
147	Omogu	D3	689	Unale	D3	1230	Katako	D3	1771	Ogbogbo	D3
148	Otoaikuru	D3	690	Abolinyagayaga	D3	1231	Katare	D3	1772	Ogbogodo	D3
149	Ubele	D3	691	Achiokpa	D3	1232	Kawam	D3	1773	Ojakala	D3
150	Uboji	D3	692	Aduku	D3	1233	Kebe	D3	1774	Ojapata	D3
151	Ubokpo	D3	693	Agamaka	D3	1234	Kerike	D3	1775	Ojapata	D3
152	Uferene	D3	694	Agbamofa	D3	1235	Ketago	D3	1776	Oje	D3
153	Achele	D3	695	Agbokete	D3	1236	Kihang	D3	1777	Ojiakala	D3
154	Agbeneba	D3	696	Agboni	D3	1237	Kihang	D3	1778	Ojikpadala	D3
155	Agwumagwu	D3	697	Agejojo	D3	1238	Kikala	D3	1779	Ojogba	D3
156	Ajiata	D3	698	Aguroko	D3	1239	Kimakpa	D3	1780	Ojukpo	D3
157	Ajitata-Ofobobo	D3	699	Ajiongu	D3	1240	Kipi	D3	1781	Ojuwo	D3
158	Akpanaji	D3	700	Ajire	D3	1241	Kisallol	D3	1782	Ojuwo	D3
159	Alade-Ika-Efofe	D3	701	Ajodanwu	D3	1242	Kisayip	D3	1783	Okele	D3
160	Alufele	D3	702	Ajonuche-Oko	D3	1243	Kishi(I)	D3	1784	Okete	D3
161	Alume	D3	703	Akinie	D3	1244	Koji	D3	1785	Okete	D3
162	Aluro-Ogbowa	D3	704	Akuba	D3	1245	Kpanche	D3	1786	Okpakili	D3
163	Awulu	D3	705	Ala-Akabe	D3	1246	Kpari	D3	1787	Okpeyegede	D3
164	Efiga-Ofangba	D3	706	Alaba	D3	1247	Kpari-Gumi	D3	1788	Okura-Egume	D3
165	Efu-Ichala	D3	707	Alade	D3	1248	Kpasho	D3	1789	Okura-Lafia	D3
166	Egboje	D3	708	Alakwa	D3	1249	Kpata	D3	1790	Okura-Sawmi II	D3
167	Emabu	D3	709	Ala-Ogboyaga	D3	1250	Kpatakpale	D3	1791	Olaji	D3
168	Enegbebe	D3	710	Ala-Okpoga	D3	1251	Kpekpere	D3	1792	Ologba	D3
169	Eti-Aor	D3	711	Amejekpo	D3	1252	Kpeper-Buba	D3	1793	Olowa	D3
170	Gota	D3	712	Ameke	D3	1253	Kpepere	D3	1794	Olowa-Ajekeyi	D3
171	Gwoche	D3	713	Anambra	D3	1254	kpepere	D3	1795	Olowa-Etiaja	D3
172	Ika	D3	714	Aneke	D3	1255	Kpokpo	D3	1796	Olowa-Ofejiji	D3
173	Ika-Ajeigbo	D3	715	Angba	D3	1256	Kwalamabana	D3	1797	Olowa-Okwugwu	D3
174	Ilori	D3	716	Apata	D3	1257	Kwebi	D3	1798	Onichaigo	D3
175	Imanejo	D3	717	Apata	D3	1258	Kwokwoshi	D3	1799	Onugba	D3
176	Lokoja No 1	D3	718	Arefe	D3	1259	Lalang	D3	1800	Onukpo	D3
177	Lokoja No 11	D3	719	Ata	D3	1260	Landu	D3	1801	Owolowo	D3
178	Ocha-Agala	D3	720	Atanegume	D3	1261	Lishin	D3	1802	Ugbabo	D3
179	Ochekwu-Agojeju	D3	721	Ayi-Kpele	D3	1262	Lundu	D3	1803	Ulaja	D3
180	Ode-Etor	D3	722	Buga	D3	1263	Majaja	D3	1804	Agirigbon-Oke	D3
181	Odobi	D3	723	Eche-Aba	D3	1264	Maza	D3	1805	Aiyegunle-Gbede	D3
182	Odokpono	D3	724	Egbahieme	D3	1265	Mista-Ali	D3	1806	Aiyere Ayere	D3
183	Ofoda Okolo	D3	725	Eji-Elanyi	D3	1266	Moragu	D3	1807	Araromi-Gbede	D3
184	Ogbdobono	D3	726	Eke-Aminenga	D3	1267	Mozu	D3	1808	Arima	D3
185	Ogboyaga	D3	727	Ekpotoko	D3	1268	Mozum-Waterside	D3	1809	Ayeh-Gbede	D3
186	Ogedeagekpe	D3	728	Emachi	D3	1269	Ngenbu	D3	1810	Egbeda Egga	D3
187	Ogo-Ekpo	D3	729	Emuchi	D3	1270	Nunhwie	D3	1811	Egbedsyere-	D3
188	Ojakpala	D3	730	Epete	D3	1271	Nupe	D3	1812	Iffe	D3
189	Ojate-Ejiga	D3	731	Eti-Akpacha	D3	1272	Nyankpo	D3	1813	Iffe Tedo	D3
190	Ojeke	D3	732	Eto Alkura	D3	1273	Nyimo	D3	1814	Ifihafom	D3
191	Ojiuwo	D3	733	Etutu	D3	1274	Odenyi	D3	1815	Igbolsyere-	D3
192	Ojo-Ekpeje	D3	734	Ibochi	D3	1275	Odogba	D3	1816	Igbopin-Okeouju	D3
193	Oju-Odele	D3	735	Igbope Okealuju	D3	1276	Odogbo	D3	1817	Igo-Igere	D3
194	Oju-Odeli	D3	736	Ihiame	D3	1277	Odugbo	D3	1818	Ikoyi	D3
195	Okobo	D3	737	Ikare	D3	1278	Odule	D3	1819	Iluagba	D3
196	Okpiko	D3	738	Ikare-Ojefu	D3	1279	Odulu	D3	1820	Iyah-Gbede	D3
197	Olufofo	D3	739	Ikpokawo	D3	1280	Ogba	D3	1821	Kakuma	D3
198	Ukpolobia	D3	740	Ikpudu-Kaji	D3	1281	Ogbazanyi	D3	1822	Odokoro-Gbede	D3
199	Agbodo	D3	741	Imere	D3	1282	Ogbenka	D3	1823	Ogale-Ayede	D3
200	Ajobe	D3	742	Inene	D3	1283	Ogbonka	D3	1824	Ogale-Idi-Oro	D3

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SN	Area Name	Zone	SN	Area Name	Zone	SN	Area Name	Zone	SN	Area Name	Zone
201	Akatanpia	D3	743	Iyegu	D3	1284	Oger	D3	1825	Okejumu	D3
202	Akunu	D3	744	Iyogbo	D3	1285	Ohaifo	D3	1826	Okoro-Gbede	D3
203	Awo-Agwugwuda	D3	745	Obaloko	D3	1286	Ohete	D3	1827	Origa	D3
204	Awo-Akpali	D3	746	Obolimi	D3	1287	Ojuwo	D3	1828	Oton-Ade	D3
205	Awo-Anekpa	D3	747	Ocheja	D3	1288	Okanga	D3	1829	Otungba	D3
206	Awo-Etikwo	D3	748	Ofakpa	D3	1289	Okudugu	D3	1830	Abuse Bassa	D3
207	Awo-Garage	D3	749	Ofe-Anwa	D3	1290	Olowa	D3	1831	Achabo	D3
208	Awo-Ojuwo	D3	750	Ofejiji	D3	1291	Onyebu	D3	1832	Acheni	D3
209	Bagele	D3	751	Ofejiji	D3	1292	Onyoji	D3	1833	Adaba	D3
210	Eteda- Icheke	D3	752	Off	D3	1293	Orekwe	D3	1834	Adabode	D3
211	Iyologu	D3	753	Ofobu	D3	1294	Orekwo	D3	1835	Adagima	D3
212	Obaka	D3	754	Ofodo	D3	1295	Ozugbo	D3	1836	Adama	D3
213	Odagba	D3	755	Ofokpiye	D3	1296	P/Shamu	D3	1837	Adamuro-Bassa	D3
214	Odogomu	D3	756	Oforachi	D3	1297	Paperi	D3	1838	Adanya	D3
215	Ofa-Anu	D3	757	Oforachi	D3	1298	Paruwa	D3	1839	Adigi-Gwari	D3
216	Ofokume	D3	758	Ofuloko	D3	1299	Rimi	D3	1840	Adiho	D3
217	Ogbagbala	D3	759	Ogaji-Gwu	D3	1300	Rioume	D3	1841	Adinjere	D3
218	Ojeje	D3	760	Ogane-offu	D3	1301	Rumfan	D3	1842	Adohu	D3
219	Ojuwo	D3	761	Ogbajele	D3	1302	Runfan Gomna	D3	1843	Adoki	D3
220	Okwo-Idoko	D3	762	Ogbaligbo	D3	1303	Sapai	D3	1844	Afanya Bassa	D3
221	Aberin	D3	763	Ogbe-Adige	D3	1304	Sarkishau	D3	1845	Afoto Giwa	D3
222	Adesuwa	D3	764	Ogbogbo	D3	1305	Shemeje	D3	1846	Agaboshi Gwari	D3
223	Aduratedo	D3	765	Ogbolimi	D3	1306	Shitte	D3	1847	Agaga	D3
224	Afotu	D3	766	Ogbololi	D3	1307	Shushare	D3	1848	Agbarionya	D3
225	Agbadu	D3	767	Ogbomucha	D3	1308	Suli	D3	1849	Agyara	D3
226	Agbede	D3	768	Ogbotobo	D3	1309	Swegene	D3	1850	Ahoko	D3
227	Aghara	D3	769	Ogobogbo	D3	1310	Ta agba	D3	1851	Aiyara-Gbanagana	D3
228	Aherin	D3	770	Ogoji	D3	1311	Tahu	D3	1852	Ajanagu	D3
229	Aiyede Igunse	D3	771	Ogwomichi	D3	1312	Tariya	D3	1853	Ajita Bassa	D3
230	Aiyedun	D3	772	Ojajuna	D3	1313	Tekete	D3	1854	Akabu	D3
231	Aiyegunle	D3	773	Ojete	D3	1314	Tekumene	D3	1855	Akabu-Anuuya	D3
232	Aiyetoro Kiri	D3	774	Oji Omaji	D3	1315	Tige	D3	1856	Akori Bassa	D3
233	Akutupa	D3	775	Ojodoma	D3	1316	Togunye	D3	1857	Akpabi	D3
234	Apaa	D3	776	Ojodu	D3	1317	Ujaw	D3	1858	Akpaku	D3
235	Are	D3	777	Ojokuta	D3	1318	Ukeje	D3	1859	Akpara	D3
236	Asuta	D3	778	Ojokuta	D3	1319	Unit	D3	1860	Akpasu	D3
237	Ayangan	D3	779	Ojuro-Afu	D3	1320	Usaman	D3	1861	Akpo	D3
238	Ayede Apa	D3	780	Ojuwo	D3	1321	Utala	D3	1862	Akpogu	D3
239	Ebeleko	D3	781	Okagbo	D3	1322	Uwapa-Wete	D3	1863	Akpori Bassa	D3
240	Edumo	D3	782	Okaimili	D3	1323	Uzhibu-Jimaza	D3	1864	Akyara Bassa	D3
241	Egbeda	D3	783	Okeku	D3	1324	Wanwa	D3	1865	Alagba	D3
242	Egunse	D3	784	Okenya	D3	1325	Weobi	D3	1866	Allah	D3
243	Eshin	D3	785	Oko-Agwu	D3	1326	Woje	D3	1867	Amoko	D3
244	Guguruji	D3	786	Okobu	D3	1327	Zabollo	D3	1868	Anegbaki	D3
245	Idde	D3	787	Oko-Ikere	D3	1328	Zagun	D3	1869	Aniura	D3
246	Idoyi	D3	788	Okoma	D3	1329	Zallaki	D3	1870	Apashi	D3
247	Igbo	D3	789	Oko-Oma	D3	1330	Zarama	D3	1871	Araaba Arakpo	D3
248	Igha	D3	790	Okopolo	D3	1331	Zavkama	D3	1872	Arawe	D3
249	Ighun	D3	791	Okpabioko	D3	1332	Zegu	D3	1873	Aseni	D3
250	Igori	D3	792	Okpachala	D3	1333	Zenyi	D3	1874	Ashishi	D3
251	Ike	D3	793	Okpakpata	D3	1334	Zobwo	D3	1875	Ataki	D3
252	Ila	D3	794	Okpe	D3	1335	Zodu	D3	1876	Balu Akure	D3
253	Ilogun	D3	795	Okpo	D3	1336	Zube	D3	1877	Bassa	D3
254	Iluke	D3	796	Okpocti-Aja	D3	1337	Abezumwa	D3	1878	Behu	D3
255	Iyan	D3	797	Okpo-Iyoloko	D3	1338	Adogbe	D3	1879	Bibiroko	D3
256	Jeunro	D3	798	Okula-Ameji	D3	1339	Agbodo	D3	1880	Bigitita Bassa	D3
257	Kakun	D3	799	Okuta-Eluhe	D3	1340	Agini	D3	1881	Birigo Bassa	D3
258	Lesi	D3	800	Olefu-Oko-Tikpa	D3	1341	Akorilo	D3	1882	Bishiwo	D3
259	Monodu	D3	801	Olichekpe	D3	1342	Akpangbe	D3	1883	Bitizuba Bassa	D3
260	Obele	D3	802	Opada	D3	1343	Akpata	D3	1884	Bori-Bassa	D3
261	Odo-Akete	D3	803	Orunu	D3	1344	Akpayan	D3	1885	Chakaruku	D3
262	Odo-Ape	D3	804	Otobo-Adogulu	D3	1345	Aledu	D3	1886	Chigbeche Bisa	D3
263	Odo-Bata	D3	805	Otochi	D3	1346	Angbapu	D3	1887	Chikara	D3
264	Odogbo	D3	806	Ugbatugba	D3	1347	Apata	D3	1888	Dagbogua	D3
265	Ofere	D3	807	Ugbedomagu	D3	1348	Arah	D3	1889	Dangare	D3
266	Ogbagbe	D3	808	Ujagba	D3	1349	Arakpo	D3	1890	Deneku-Bassa	D3
267	Ohekiti	D3	809	Ukpekpele	D3	1350	Ashe	D3	1891	Dillo Ashina	D3

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SN	Area Name	Zone	SN	Area Name	Zone	SN	Area Name	Zone	SN	Area Name	Zone
268	Oke	D3	810	Ukpologu	D3	1351	Awumi	D3	1892	Dillo-Bassa	D3
269	Oke-Bata	D3	811	Uro-Agada	D3	1352	Ayinoke	D3	1893	Dogbo	D3
270	Okedayo	D3	812	Urodu	D3	1353	Bagi	D3	1894	Duduku-Bassa	D3
271	Oke-Offin	D3	813	Utoro	D3	1354	Balagun	D3	1895	Dugbeji	D3
272	Oshomu Lekiri	D3	814	Uwowo	D3	1355	Banda	D3	1896	Ebeje	D3
273	Otun Shado	D3	815	Abejukolo	D3	1356	Batake	D3	1897	Ebimikpo	D3
274	Suku	D3	816	Adebu	D3	1357	Bataku	D3	1898	Edeha	D3
275	Taki	D3	817	Adikahane	D3	1358	Buge	D3	1899	Ekpegi	D3
276	Tata	D3	818	Adumu	D3	1359	Bughi	D3	1900	Ekpurka	D3
277	Aiyede-Amuro	D3	819	Adumuje	D3	1360	Choko-Choko	D3	1901	Enyikabu	D3
278	Aiyedeero-Amuro	D3	820	Agbenema	D3	1361	Dekugi	D3	1902	Ereyi	D3
279	Aiyegunle-Ilemo	D3	821	Agojeju	D3	1362	Doji	D3	1903	Eshikabu	D3
280	Aiyeteju-Agbajogun Amuro	D3	822	Agugu	D3	1363	Eban	D3	1904	Eshikaku	D3
281	Ayedayo-Amuro	D3	823	Agula	D3	1364	Eban Kaci	D3	1905	Ete	D3
282	Ijagbe	D3	824	Ahi	D3	1365	Ebo	D3	1906	Fereke	D3
283	Ilai	D3	825	Aja-Kechi	D3	1366	Eddo	D3	1907	Gabo Nyenyi	D3
284	Ileteju-Mopa	D3	826	Ajango	D3	1367	Egba	D3	1908	Gainabi	D3
285	Odole-Mopa	D3	827	Ajegwu	D3	1368	Eggan	D3	1909	Ganagedo	D3
286	Okagi-Amuro	D3	828	Ajo	D3	1369	Ehinkin	D3	1910	Gbagede	D3
287	Okeag	D3	829	Ajoda	D3	1370	Ekan	D3	1911	Gbange	D3
288	Orokere-Amuro	D3	830	Akopo	D3	1371	Elagi	D3	1912	Gbarada Bassa	D3
289	Otafun-Amuro	D3	831	Akpagidigbo	D3	1372	Emda	D3	1913	Gbarake Bassa	D3
290	Takete-Idde-Amuro	D3	832	Akpameta	D3	1373	Emu	D3	1914	Gbaramu-Bassa	D3
291	Afuku	D3	833	Akpodo	D3	1374	Ere	D3	1915	Gbendu	D3
292	Aiyeromi	D3	834	Akpopo	D3	1375	Fikara	D3	1916	Gbodege	D3
293	Akonoboro	D3	835	Akunuba	D3	1376	Gbaci	D3	1917	Gbodogo	D3
294	Amuguru	D3	836	Alahha	D3	1377	Gbaude	D3	1918	Gbogboro	D3
295	Apata	D3	837	Alaji	D3	1378	Gbebu	D3	1919	Gbogu-Bassa	D3
296	Arawu	D3	838	Alijobo	D3	1379	Gbedumagi	D3	1920	Gbugbudu	D3
297	Arere	D3	839	Alla	D3	1380	Gbogbaribo	D3	1921	Geba Bassa	D3
298	Ayetoro	D3	840	Allo	D3	1381	Giri	D3	1922	Ginirnya	D3
299	Efan	D3	841	Alobi	D3	1382	Gugurugi	D3	1923	Gitata	D3
300	Eke	D3	842	Alodo	D3	1383	Gunji-Twa-Aki	D3	1924	Gozaki	D3
301	Eku	D3	843	Aloji	D3	1384	Gwachi	D3	1925	Gujuro-Afuta	D3
302	Eku Daudu	D3	844	Alojura	D3	1385	Ibaru	D3	1926	Gumbo	D3
303	Eku Oba	D3	845	Aloko	D3	1386	Idoshe	D3	1927	Guraro Bukwai	D3
304	Emayin	D3	846	Amuna	D3	1387	Igban	D3	1928	Ibbe Gwari	D3
305	Eni	D3	847	Aneke	D3	1388	Igbolu	D3	1929	Idu Igbira	D3
306	Eni-Odan	D3	848	Arokpa	D3	1389	Igbonla Odo	D3	1930	Iganuma	D3
307	Ibee	D3	849	Ataneguma	D3	1390	Igiahako	D3	1931	Igbogo Bassa	D3
308	Ichede	D3	850	Ayeye	D3	1391	Ihiji	D3	1932	Igeneku Bassa	D3
309	Iken	D3	851	Boko	D3	1392	Ihin	D3	1933	Ikumo	D3
310	Ileteju	D3	852	Ebuyaji	D3	1393	Iwa	D3	1934	Irada	D3
311	Obatigben	D3	853	Efaku	D3	1394	Jakura	D3	1935	Iraki	D3
312	Obinoyin	D3	854	Egbagbenebe	D3	1395	Jiffo	D3	1936	Irako	D3
313	Ogbekete	D3	855	Egbala	D3	1396	Kapu	D3	1937	Ironodu	D3
314	Ogburu	D3	856	Egonicha	D3	1397	Karara	D3	1938	Izene	D3
315	Ojubedi	D3	857	Egube	D3	1398	Kayinlo	D3	1939	Kaibe	D3
316	Okesi	D3	858	Ejukulu	D3	1399	Kinami	D3	1940	Kallo	D3
317	Oku	D3	859	Emicheje	D3	1400	Koci	D3	1941	Karagba	D3
318	Omoda	D3	860	Erewa	D3	1401	Kompale	D3	1942	Karitata	D3
319	Onumeba	D3	861	Eyele	D3	1402	Kpaji	D3	1943	Kasuwa	D3
320	Opakeru	D3	862	Eyele II	D3	1403	Kpapa	D3	1944	Kekere	D3
321	Oshegbenene	D3	863	Iboko	D3	1404	Kpoku	D3	1945	Kime Bassa	D3
322	Oshobane	D3	864	Ichapia	D3	1405	Kugbagi	D3	1946	Kitikpomi-Bassa	D3
323	Osobolo Oturu	D3	865	Idoma	D3	1406	Kumi	D3	1947	Kokoshi	D3
324	Oyinowo	D3	866	Igalaogba	D3	1407	Kupa	D3	1948	Kpabkanki Bassa	D3
325	Udadegun	D3	867	Igaojo	D3	1408	Kuroko	D3	1949	Kpakpara Gakiya	D3
326	Ude	D3	868	Igebije	D3	1409	Lagan	D3	1950	Kpakpazi	D3
327	Ugbundun	D3	869	Igwu	D3	1410	Lantsara	D3	1951	Kpariku	D3
328	Ugudun	D3	870	Ijabe	D3	1411	Lolo	D3	1952	Kpataku	D3
329	Ugugu	D3	871	Ijogo	D3	1412	Lusuta	D3	1953	Kpokpplobi Bassa	D3
330	Aboze	D3	872	Ikagbo	D3	1413	Majogun	D3	1954	Ktakariku-Gwari	D3
331	Adedoyika	D3	873	Ikalaba	D3	1414	Mami	D3	1955	Kwakwa Goro	D3
332	Aguro	D3	874	Ikpalaka	D3	1415	Mawo	D3	1956	Kwelu	D3
333	Ahogede	D3	875	Imagba	D3	1416	Migegi	D3	1957	Kworaki	D3
334	Ahosochi	D3	876	Inekpe	D3	1417	Mikugi	D3	1958	Kyanu Bassa	D3
335	Akene	D3	877	Itobe	D3	1418	Miza	D3	1959	Lapai Bassa	D3
336	Akovito	D3	878	Kukumaji	D3	1419	Mobo	D3	1960	Lasaniya	D3

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SN	Area Name	Zone	SN	Area Name	Zone	SN	Area Name	Zone	SN	Area Name	Zone
337	Aku	D3	879	Laia-Ogugu	D3	1420	Nambata	D3	1961	Logoji Gogo	D3
338	Apamba	D3	880	Lokoja	D3	1421	Odogbagba	D3	1962	Madalla Gwari	D3
339	Apipa	D3	881	Memerebo	D3	1422	Odohin	D3	1963	Maiwa bassa	D3
340	Arawa	D3	882	Obagada	D3	1423	Odonun	D3	1964	Makeru	D3
341	Asango	D3	883	Obagwu	D3	1424	Oduka	D3	1965	Makpa	D3
342	Atami	D3	884	Obedomagu	D3	1425	Ogbagbon	D3	1966	Makpa Aubiriki	D3
343	Ebako	D3	885	Obubu	D3	1426	Ogbongboro	D3	1967	Mangoro Bassa	D3
344	Ebako Uvete	D3	886	Ochadamu	D3	1427	Ogoti	D3	1968	Manko Bassa	D3
345	Ebankoro	D3	887	Ochadegbe	D3	1428	Ojoba	D3	1969	Merere Bassa	D3
346	Ebikaturu	D3	888	Ofakaga	D3	1429	Okegba	D3	1970	Mozu-Ete	D3
347	Ebokechi	D3	889	Ofante Omojo	D3	1430	Okeremi	D3	1971	Napoko	D3
348	Eborere	D3	890	Ofanti-Ojone	D3	1431	Oko Tare	D3	1972	Narawanti	D3
349	Ebozohu	D3	891	Ofanwa	D3	1432	Okomba	D3	1973	Noge	D3
350	Ege-Omavi	D3	892	Ofegede	D3	1433	Okpabu	D3	1974	Nohi Gwari	D3
351	Eika Camp 1 and 2	D3	893	Ofejiji	D3	1434	Okpeko	D3	1975	Numai	D3
352	Eika-Adagu	D3	894	Offabo	D3	1435	Oku Ale	D3	1976	Nyaba	D3
353	Eika-Adagu	D3	895	Ofogu	D3	1436	Old Budon	D3	1977	Obaye Ubbo	D3
354	Eika-Ehi	D3	896	Ofokapi	D3	1437	Omuwa	D3	1978	Obobo	D3
355	Engwuhehe	D3	897	Ofoke	D3	1438	Osasara	D3	1979	Odake	D3
356	Enyahevu	D3	898	Ofolijiawa	D3	1439	Osewuru	D3	1980	Odama	D3
357	Enyiosiretu	D3	899	Ofolikpa	D3	1440	Osoho	D3	1981	Odanyi Igbira	D3
358	Epaka	D3	900	Oforachi	D3	1441	Otada	D3	1982	Odda	D3
359	Ewuru	D3	901	Ofoyi	D3	1442	Otube	D3	1983	Odugba	D3
360	Eyika-Eba	D3	902	Ogbagba	D3	1443	Otuga	D3	1984	Ofoko	D3
361	Ichameba	D3	903	Ogbagebe	D3	1444	Oyo	D3	1985	Ogase	D3
362	Ichamete	D3	904	Ogboyaga	D3	1445	Rambayi	D3	1986	Ohimigusa	D3
363	Ichenya	D3	905	Ogbulu	D3	1446	Sampi	D3	1987	Ohimozi Bassa	D3
364	Ichoko	D3	906	Ogegume	D3	1447	Sunawa	D3	1988	Ohokanga	D3
365	Idajatu	D3	907	Ogene-Zaria	D3	1448	Taji Bakin	D3	1989	Ohwehuru Bassa	D3
366	Idarere	D3	908	Ogonicha	D3	1449	Taji Chado	D3	1990	Ohwehuru Nupe	D3
367	Ideziadobe	D3	909	Ojedegbe	D3	1450	Taji Gberuko	D3	1991	Oji	D3
368	Idieziakuta	D3	910	Ojigba	D3	1451	Taji Kaji	D3	1992	Okele	D3
369	Idihiete	D3	911	Ojimaji	D3	1452	Tajimi	D3	1993	Okofi	D3
370	Idohazi	D3	912	Ojo	D3	1453	Taraba	D3	1994	Okpaka	D3
371	Idokere	D3	913	Ojodu	D3	1454	Tunga	D3	1995	Okparake	D3
372	Ihuadu	D3	914	Ojoma	D3	1455	Tungangiwa	D3	1996	Okporudu Okppzogi	D3
373	Ijiwu	D3	915	Ojuwo	D3	1456	Vaji	D3	1997	Oleyangana Igbira	D3
374	Ikaturu	D3	916	Ojuwo	D3	1457	Wara	D3	1998	Omani	D3
375	Ikinato	D3	917	Ojuwolo	D3	1458	Yaro	D3	1999	Omoke	D3
376	Ikuehi	D3	918	Ojuwo-Omachi	D3	1459	Yashi Keya	D3	2000	Onbu	D3
377	Imanu	D3	919	Okabo	D3	1460	Yekaraji	D3	2001	Onzo	D3
378	Inareba	D3	920	Okagu	D3	1461	Yinkara	D3	2002	Orehi	D3
379	Inaruvete	D3	921	Okele	D3	1462	Ynaduwa	D3	2003	Osakpa-Igbira	D3
380	Inata	D3	922	Okogba	D3	1463	Abuga	D3	2004	Osoku-Agbira	D3
381	Inawe	D3	923	Okokenyi	D3	1464	Achoze	D3	2005	Ospppridu	D3
382	Inochine	D3	924	Okotete	D3	1465	Adegu	D3	2006	Osuku	D3
383	Inokoro	D3	925	Okpa	D3	1466	Agama	D3	2007	Ozagi	D3
384	Inuji	D3	926	Okpadodo	D3	1467	Agere	D3	2008	Ozahi	D3
385	Ireapana	D3	927	Okpe	D3	1468	Agewa	D3	2009	Ozugbe	D3
386	Irekovi	D3	928	Okpotume	D3	1469	Agimi	D3	2010	Pand Gbara	D3
387	Iremariku	D3	929	Okura	D3	1470	Emene	D3	2011	Poku	D3
388	Irewagere	D3	930	Okura-Ogwalala	D3	1471	Ere	D3	2012	Rambo Bassa	D3
389	Irikuochakoko	D3	931	Olichekpe	D3	1472	Idelnanup	D3	2013	Regbeta	D3
390	Irikuta	D3	932	Olofu	D3	1473	Inpyidara	D3	2014	Rekabeba Bassa	D3
391	Irivo	D3	933	Olokudu	D3	1474	Irewagere	D3	2015	Riyiya Ganagana	D3
392	Irivogo	D3	934	Olukudu	D3	1475	Obehira-Egba	D3	2016	Robomi	D3
393	Irivusechi	D3	935	Omodeda	D3	1476	Obenira-Bete	D3	2017	Rokpokpo-Gufaci	D3
394	Irusuegeze	D3	936	Onicha-Igo	D3	1477	Ochebanyi	D3	2018	Sabo-Gwari	D3
395	Isuwen	D3	937	Opitechia	D3	1478	Odenku	D3	2019	Samariga	D3
396	Itakata	D3	938	Otebu	D3	1479	Oguda	D3	2020	Sansanyi	D3
397	Itakpe Camp Kogi Poly.	D3	939	Owalla	D3	1480	Ohukede	D3	2021	Sanunariyaa	D3
398	Itutueba	D3	940	Ubewo	D3	1481	Oka	D3	2022	Sasiri Bassa	D3
399	Obeiba	D3	941	Ude	D3	1482	Okene	D3	2023	Senseni	D3
400	Obiete	D3	942	Ugbabo	D3	1483	Okengwen	D3	2024	Seregyanama Bassa	D3
401	Obonibom	D3	943	Ugbamaka	D3	1484	Olu	D3	2025	Shagaya	D3
402	Oboroke Eba	D3	944	Ugbedu	D3	1485	Orasie Chinchi	D3	2026	Shedema	D3
403	Oboroke-Uvete	D3	945	Ugbokonoko	D3	1486	Orietosu	D3	2027	Shiden Bassa	D3
404	Obuburu	D3	946	Ukpo	D3	1487	Orijah	D3	2028	Shikaku	D3
405	Odaire	D3	947	Uleja	D3	1488	Owere	D3	2029	Shimbabeji-Bassa	D3
406	Odosi	D3	948	Umomi	D3	1489	Ozuja	D3	2030	Sulumanyi Bassa	D3
407	Ogbeigba	D3	949	Utagidi	D3	1490	Udi-Arehu	D3	2031	Taluwa Gwari	D3
408	Ogidi New Layout	D3	950	Agbada	D3	1491	Udiegba	D3	2032	Tanabu	D3
409	Ogogoro	D3	951	Agbenema-Ife	D3	1492	Ukpororo	D3	2033	Tawari	D3
410	Ohizenyi	D3	952	Agojeju-Odo	D3	1493	Upege	D3	2034	Tazenyi Igbira	D3

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SN	Area Name	Zone	SN	Area Name	Zone	SN	Area Name	Zone	SN	Area Name	Zone
411	Ohori	D3	953	Ajaja	D3	1494	Abo	D3	2035	Tege	D3
412	Ohuepe	D3	954	Ajibu	D3	1495	Achagbe-Adum	D3	2036	Tenege	D3
413	Ohuepe	D3	955	Ajiyolo	D3	1496	Achipu	D3	2037	Tototo Bassa	D3
414	Ohueta Eba	D3	956	Akpacha	D3	1497	Adamaku	D3	2038	Toyi Gufaci	D3
415	Ohuete Uvete	D3	957	Akpacha	D3	1498	Adamu-Uabo	D3	2039	Tundun Wada	D3
416	Ohuoze	D3	958	Andemaja	D3	1499	Ade	D3	2040	Tungan anamu	D3
417	Okahachi	D3	959	Bagaji-Odo	D3	1500	Adum-Afo	D3	2041	Tusa Bassa	D3
418	Okaito	D3	960	Braidu	D3	1501	Adumu	D3	2042	Ubbe Bassa	D3
419	Okovito	D3	961	Drisu-Village	D3	1502	Adumu Iga	D3	2043	Ugwe	D3
420	Okuhapa-Eba	D3	962	Ebiradu	D3	1503	Adupi-Afo	D3	2044	Uhana	D3
421	Okuhapa-Uvete	D3	963	Echa	D3	1504	Afa Owobe	D3	2045	Ukwo	D3
422	Okuhapa-Uveto	D3	964	Efe	D3	1505	Afenegoma	D3	2046	Umanyare	D3
423	Okunya	D3	965	Efekpo	D3	1506	Agala	D3	2047	Unwari	D3
424	Okunya	D3	966	Efiwo	D3	1507	Agaliga	D3	2048	Usodomi	D3
425	Omavi	D3	967	Ibado	D3	1508	Agaliga-Efabo	D3	2049	Uwa	D3
426	Onyamina	D3	968	Icheke-Odili	D3	1509	Agbaduma	D3	2050	Werewere	D3
427	Opopocho	D3	969	Icheke-Ojego	D3	1510	Ago	D3	2051	Yelwa	D3
428	Oride	D3	970	Icheke-Ojekewe	D3	1511	Agwodaba	D3	2052	Yinakoro Bassa	D3
429	Oride Uvete	D3	971	Icheke-Ojocholi	D3	1512	Ajikabu	D3	2053	Zagana	D3
430	Oro/Osara Dam	D3	972	Icheke-Ojokpachi	D3	1513	Ajitata	D3	2054	Zarumai	D3
431	Oruwhene	D3	973	Ichela-Ogeme	D3	1514	Akpagidigbo	D3	2055	Agi	D3
432	Osade	D3	974	Iga	D3	1515	Akpakpa	D3	2056	Aginmi-Isale	D3
433	Osara 1 and 2	D3	975	Igaliwo	D3	1516	Akpoli	D3	2057	Aginmi-Oke	D3
434	Osikoyi	D3	976	Igodo	D3	1517	Akpoloko	D3	2058	Aiyede	D3
435	Osikoyi Eba	D3	977	Ihiame	D3	1518	Alawu	D3	2059	Aiyegunde-Oke	D3
436	Osiro Okechi	D3	978	Ijali	D3	1519	Alekwo	D3	2060	Aiyegunle-Okeagi	D3
437	Osiro-Okehi	D3	979	Ijoba	D3	1520	Alokpo-Ikem	D3	2061	Alu	D3
438	Otaneire	D3	980	Ikeffi	D3	1521	Aludu	D3	2062	Ejuku	D3
439	Otokiti Village	D3	981	Ikpoba	D3	1522	Alugu-Emonoja	D3	2063	Iddo	D3
440	Otokoro	D3	982	Iyade	D3	1523	Alukwo	D3	2064	Idofin	D3
441	Otutu-Are	D3	983	Jago	D3	1524	Amaka	D3	2065	Idofin	D3
442	Otutueba	D3	984	Kaduna Ife	D3	1525	Amakpa	D3	2066	Ife-Olukotun	D3
443	Ozare	D3	985	Lato	D3	1526	Amobia	D3	2067	Igbagun	D3
444	Ozietune	D3	986	Majenuwe	D3	1527	Amoke	D3	2068	Igbo-Ero	D3
445	Ozinete	D3	987	Obakume	D3	1528	Anyigba-Ogugu	D3	2069	Ijowa	D3
446	Ozuvete	D3	988	Obakume Aloko	D3	1529	Atenegoma	D3	2070	Ilafin	D3
447	Trekovi	D3	989	Obakume-Ojadebo	D3	1530	Awodo	D3	2071	Imela	D3
448	Ubepe	D3	990	Odamagu	D3	1531	Barracks	D3	2072	Irunda	D3
449	Uboro	D3	991	Odogba	D3	1532	Eboyi	D3	2073	Isanlu-Itedo	D3
450	Uboro-Eda	D3	992	Odumukpo	D3	1533	Ebuloko	D3	2074	Isanlu-Makutu	D3
451	Udioyivo	D3	993	Ofejiji	D3	1534	Ede	D3	2075	Isanlu-Mopo	D3
452	Ugba	D3	994	Ogadibo	D3	1535	Efachipu	D3	2076	Isao	D3
453	Uhuodo	D3	995	Ogba	D3	1536	Efafo	D3	2077	Iye	D3
454	Uhuoze	D3	996	Ogbonha	D3	1537	Efagbo	D3	2078	Jege	D3
455	Uhwa	D3	997	Ogodu	D3	1538	Efaigele	D3	2079	Odo-Amu	D3
456	Ukako	D3	998	Ojadaga	D3	1539	Efakpa	D3	2080	Odogbe	D3
457	Ukowa	D3	999	Ojadama-Ojadoma	D3	1540	Efekpe	D3	2081	Ogbon	D3
458	Umenezi	D3	1000	Ojademi	D3	1541	Efekpe Ekpeyeno	D3	2082	Ohun	D3
459	Uro	D3	1001	Ojaidu	D3	1542	Efe-Oro	D3	2083	Oranre	D3
460	Usungwe	D3	1002	Ojaja	D3	1543	Efiwo	D3	2084	Panyan	D3
461	Uto Ruku	D3	1003	Ojaji	D3	1544	Efofe	D3	2085	Takete-Isao	D3
462	Utobobo	D3	1004	Ojawulu	D3	1545	Efofe	D3	2086	Iga-Eti Ukwo	D3
463	Utoro	D3	1005	Ojedibo	D3	1546	Efoko	D3	2087	Iga-Ikeje	D3
464	Akata	D3	1006	Ojeh	D3	1547	Efoko-Igo	D3	2088	Iga-Ocheba	D3
465	Assia	D3	1007	Ojejima	D3	1548	Efuofofo	D3	2089	Iga-Ojuwo	D3
466	Iddo	D3	1008	Ojema	D3	1549	Ega-Orinono	D3	2090	Iga-Ugbamaka	D3
467	Igbaruku	D3	1009	Ojenebi	D3	1550	Ejule-Ofante	D3	2091	Igoti	D3
468	Isanlu Esa	D3	1010	Ojiaji NO. 1	D3	1551	Ekelekwu	D3	2092	Ikankweme	D3
469	Iyamerin	D3	1011	Ojiaji NO. 11	D3	1552	Emagaba No 1	D3	2093	Ikeke/Emagaba	D3
470	Odo-Ara	D3	1012	Ojichekpa	D3	1553	Emagaba No 2	D3	2094	Ikekwu Emanoji	D3
471	Odo-Eri	D3	1013	Ojochema	D3	1554	Emaka-Ofante	D3	2095	Ikem	D3
472	Odosin	D3	1014	Ojodoma	D3	1555	Emakpe	D3	2096	Ikpechi	D3
473	Ogbe	D3	1015	Ojogori	D3	1556	Emakpe-Uchola	D3	2097	Ileke	D3
474	Ogga	D3	1016	Ojokpachi	D3	1557	Emenega-Achadu	D3	2098	Imani	D3
475	Oke-Ere	D3	1017	Ojomakoji	D3	1558	Emonoji	D3	2099	Inale-Etieke	D3
476	Okoloke	D3	1018	Ojuwo	D3	1559	Emonyokwu	D3	2100	Inele	D3
477	Okoto	D3	1019	Oko-Akwu	D3	1560	Enabo	D3	2101	Inele-Ugo	D3
478	Okunran	D3	1020	Okpatala	D3	1561	Epunobi	D3	2102	Inwa	D3
479	Omi	D3	1021	Okwiko	D3	1562	Epunoko	D3	2103	Ite	D3
480	Ofode-Adum	D3	1022	Okwugba	D3	1563	Erode II	D3	2104	Iwilli	D3
481	Ofogo	D3	1023	Olechu	D3	1564	Eroke I	D3	2105	Iyodo	D3
482	Oforo	D3	1024	Oliya	D3	1565	Etafo	D3	2106	Mabenyi	D3

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FIRST SCHEDULE

LAND ADMINISTRATION BILLING ZONES CLASSIFICATION

SN	Area Name	Zone	SN	Area Name	Zone	SN	Area Name	Zone	SN	Area Name	Zone
483	Ofudu	D3	1025	Olla	D3	1566	Eteke	D3	2107	Obele	D3
484	Ogalobe	D3	1026	Ollah	D3	1567	Eti-Ede-Ugaru	D3	2108	Odeifo	D3
485	Ogbafu-Ileke	D3	1027	Olokwu	D3	1568	Etiukwukoh	D3	2109	Odobu	D3
486	Ogbagede	D3	1028	Omagede	D3	1569	Etutekpe	D3	2110	Ododa	D3
487	Ogbe	D3	1029	Opada	D3	1570	Etutekpe	D3	2111	Ofante	D3
488	Ogbodo	D3	1030	Oti	D3	1571	Ibana	D3	2112	Ofante Adumu	D3
489	Ogbodo-Adum	D3	1031	Okpe	D3	1572	Ibeli Ade	D3	2113	Ofante Cetre	D3
490	Ogboyaga	D3	1032	Okunene	D3	1573	Ichechele	D3	2114	Ofenwa	D3
491	Ogene	D3	1033	Omelewu	D3	1574	Idekpa	D3	2115	Offa	D3
492	Ogene-Iga	D3	1034	Onogbo	D3	1575	Igabije	D3	2116	Ofobobo-Okpo	D3
493	Ogili	D3	1035	Onugba	D3	1576	Otuapa	D3	2117	Unyi	D3
494	Ogodo	D3	1036	Opu	D3	1577	Owosho	D3	2118	Unyi-Emodu	D3
495	Ogugu	D3	1037	Orinago	D3	1578	Ubalu	D3	2119	Unyi-Ogene	D3
496	Ojakpama	D3	1038	Orinono-Ogugu	D3	1579	Uefodo	D3	2120	Utoje	D3
497	Ojamagba Gbuduku	D3	1039	Otakpa	D3	1580	Ugbogbo-Iga	D3	2121	Ajaokuta	E1
498	Ojamakogwu	D3	1040	Otakwuihi	D3	1581	Ugbologidi	D3	2122	Obajana	E1
499	Ojamapaimn	D3	1041	Ugwolawo	D3	1582	Ugbonoko	D3	2123	Iluagba	E2
500	Ojamayigbachu	D3	1042	Itobe,	D3	1583	Ugojo	D3	2124	Jamata	E2
501	Ojamidoko-Ele	D3	1043	Jamata,	D3	1584	Uloko	D3	2125	TPS 197	E1
502	Ojamonogwu	D3	1044	Jamata	D3	1585	Umgwa	D3	2126	Idah	F1
503	Ojoche	D3	1045	Osara	F3	1586	Alape,	G	2127	Kabba	F1
504	Ojodochai	D3	1046	TPS 218.	G	1587	Anyigba,	G	2128	Lokoja	F1
505	Ojoko	D3	1047	Jakura,	G	1588	Osara	G	2129	Okene	F1
506	Ojuwo	D3	1048	Okaba	H	1589	Ajaokuta,	G	2130	Ekirin-Ade,	I1
507	Ojuwo-Ochekwu	D3	1049	TPS 01	H	1590	Agama,	I1	2131	Iluagba,	I1
508	Okegbi	D3	1050	TPS 02	H	1591	Awo,	I1	2132	Obu,	I1
509	Oko-Edi	D3	1051	TPS 05	I1	1592	Obajana,	I1	2133	TPS 51 & Ext.	A1
510	Okolododo	D3	1052	TPS 08 & Ext	I1	1593	TPS 23	A1	2134	TPS 53 & Ext.	A1
511	Ankpa	D3	1053	TPS 10 & Ext.	A1	1594	TPS 24	A1	2135	TPS 58 & Ext.	A1
512	Anyigba	D3	1054	TPS 11	A1	1595	TPS 27	A1	2136	TPS 60 & Ext.	A1
513	Ajaokuta	D3	1055	TPS 14 & Ext.	A1	1596	TPS 29 & Ext.	A1	2137	TPS 61	A1
514	Alape	D3	1056	TPS 15	A1	1597	TPS 33	A1	2138	TPS 62	A1
515	Anyigba	D3	1057	TPS 17 & Ext.	A1	1598	TPS 34	A1	2139	TPS 68 & Ext.	A1
516	Itobe	F2	1058	TPS 18 & Ext.	A1	1599	TPS 36 & Ext.	A1	2140	TPS 70 & Ext.	A1
517	Itakpe,	F2	1059	TPS 19 & Ext.	A1	1600	TPS 37	A1	2141	TPS 71 & Ext.	A1
518	Oguda,	H	1060	TPS 125	A1	1601	TPS 38 & Ext.	A1	2142	TPS 84	A1
519	TPS 100	H	1061	TPS 126	A1	1602	TPS 39 & Ext.	A1	2143	TPS 86	A1
520	TPS 105	H	1062	TPS 127	A1	1603	TPS 47	A1	2144	TPS 99	A1
521	TPS 108	H	1063	TPS 141 & Ext.	A1	1604	TPS 50	A1	2145	TPS 202	A2
522	TPS 110	I1	1064	TPS 148	A1	1605	TPS 167	A1	2146	TPS 204	A2
523	TPS 112 & Ext.	I1	1065	TPS 149	A1	1606	TPS 172	A1	2147	TPS 205	A2
524	TPS 115	A1	1066	TPS 150	A1	1607	TPS 173	A1	2148	TPS 210	A2
525	TPS 116	A1	1067	TPS 151	A1	1608	TPS 174	A1	2149	TPS 211	A2
526	TPS 116A	A1	1068	TPS 156	A1	1609	TPS 185	A1	2150	TPS 212	A2
527	TPS 117	A1	1069	TPS 165	A1	1610	TPS 187	A1	2151	TPS 213	A2
528	TPS 123	A1	1070	TPS 008 & Ext.	A1	1611	Shop 001	A1	2152	TPS 214	A2
529	TPS 124	A1	1071	TPS 73	A1	1612	Shop 003	A1	2153	TPS 215	A2
530	TPS 32	A1	1072	TPS 91	A1	1613	Shop 00145	A1	2154	TPS 216	A2
531	TPS 41	A1	1073	TPS 89	A1	1614	TPS 140	C1	2155	TPS 217	A2
532	TPS 55	A1	1074	TPS 105	C1	1615	TPS 190	C1	2156	TPS 221	A2
533	TPS 74	A1	1075	TPS 220	C1	1616	TPS 201	C1	2157	TPS 222	A2
534	TPS 78	A1	1076	TPS 160 & Ext.	C1	1617	TPS 206	C1	2158	TPS 223	A2
535	TPS 82	C1	1077	TPS 43	C1	1618	TPS 207	C1	2159	TPS 226	A2
536	TPS 88	C1	1078	TPS 57	C1	1619	TPS 208	C1	2160	TPS 183	C1
537	TPS 94	C1	1079	TPS 63	C1	1620	TPS 209	C1	2161	TPS 90	C1
538	TPS 109	C1	1080	TPS 67	C1	1621	TPS 65	C1	2162	TPS 153	C1
539	TPS 154	C1	1081	TPS 91	C1	1622	TPS 102	C1	2163	TPS 150	C1
540	TPS 144	C1	1082	TPS 45	C1	1623	TPS 103	C1	2164	TPS 152	C1
541	TPS 118	C1	1083	TPS 46	C1	1624	TPS 104	C1	2165	TPS 159	C1
542	TPS 49	C1									

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SECOND SCHEDULE BETTERMENT CHARGES			
S/N	**LAND SIZE**	**RATE**	**DESCRIPTION**
1	M^2	₦100	Flat Rate across the state

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THIRD SCHEDULE

CLASSIFICATION OF LAND USE AND PURPOSE TABLE

SN	GENERAL LANDUSE	DETAILED LANDUSE	PURPOSE	Lease Years
1	RESIDENTIAL	HIGH, MEDIUM, LOW DENSITY	CORPORATES/STAFF RESIDENTIAL/HOUSING ESTATE	99
2	RESIDENTIAL	HIGH, MEDIUM, LOW DENSITY	PRIVATE RESIDENTIAL	99
3	RESIDENTIAL	HIGH, MEDIUM, LOW DENSITY	GOVERNMENT RESIDENTIAL	99
4	RESIDENTIAL	HIGH, MEDIUM, LOW DENSITY	GOVERNMENT HOUSING ESTATE	99
5	COMMERCIAL	ACCOMMODATION	COMMERCIAL HOUSING ESTATE	99
6	COMMERCIAL	ACCOMMODATION	GUEST HOUSE	40
7	COMMERCIAL	ACCOMMODATION	HOSTEL (within or near educational institution)	99
8	COMMERCIAL	ACCOMMODATION	HOTEL (more than 50 rooms)	99
9	COMMERCIAL	ACCOMMODATION	MOTEL (more than 50 rooms)	40
10	COMMERCIAL	EMPLOYMENT AREA	WAREHOUSE	99
11	COMMERCIAL	EMPLOYMENT AREA	WORKSHOP	40
12	COMMERCIAL	GAS & FUEL SUPPLY	FUEL DEPOT	40
13	COMMERCIAL	GAS & FUEL SUPPLY	GAS REFILLING STATION	40
14	COMMERCIAL	GAS & FUEL SUPPLY	PETROL FILLING STATION	40
15	COMMERCIAL	OFFICE & SERVICES	BANKING/INSURANCE/SERVICES	99
16	COMMERCIAL	OFFICE & SERVICES	CINEMA/THEATRE	99
17	COMMERCIAL	OFFICE & SERVICES	GARAGE/CARWASH	40
18	COMMERCIAL	OFFICE & SERVICES	OFFICE	99
19	COMMERCIAL	OFFICE & SERVICES	SPORT FACILITY	99
20	COMMERCIAL	SHOPPING & MARKET	BAKERY/CAFÉ	40
21	COMMERCIAL	SHOPPING & MARKET	DISTRICT CENTRE	99
22	COMMERCIAL	SHOPPING & MARKET	DISTRICT MARKET	99
23	COMMERCIAL	SHOPPING & MARKET	NEIGHBOURHOOD CENTRE	99
24	COMMERCIAL	SHOPPING & MARKET	RESTAURANT/ FAST FOOD	40
25	COMMERCIAL	SHOPPING & MARKET	SHOPPING COMPLEX	99
26	COMMERCIAL	SHOPPING & MARKET	SHOPPING MALL/ PLAZA	99
27	COMMERCIAL	SHOPPING & MARKET	SMALL SHOPS/ CORNER SHOPS	20
28	COMMERCIAL	SHOPPING & MARKET	SUPERMARKET	40
29	MIXED USE	COMPREHENSIVE DEVELOPMENT	COMPREHENSIVE DEVELOPMENT (RESIDENTIAL)	99
30	MIXED USE	MULTIFUNCTIONAL DEVELOPMENT	MULTI-PURPOSE (COMMERCIAL)	99
31	MIXED USE	SPECIAL DEVELOPMENT	SPECIAL DEVELOPMENT (RESIDENTIAL BASE)	99
32	PUBLIC INSTITUTION	ADMINISTRATION/EXECUTIVE AND JUDICIARY	COMMUNITY CENTRE	99
33	PUBLIC INSTITUTION	ADMINISTRATION/EXECUTIVE AND JUDICIARY	COURT / JURISDICTION	99
34	PUBLIC INSTITUTION	ADMINISTRATION/EXECUTIVE AND JUDICIARY	FIRE DEPARTMENT	99
35	PUBLIC INSTITUTION	ADMINISTRATION/EXECUTIVE AND JUDICIARY	GOVERNMENT INSTITUTION (OFFICE)	99
36	PUBLIC INSTITUTION	ADMINISTRATION/EXECUTIVE AND JUDICIARY	LIBRARY	99
37	PUBLIC INSTITUTION	ADMINISTRATION/EXECUTIVE AND JUDICIARY	MILITARY BARRACKS	99
38	PUBLIC INSTITUTION	ADMINISTRATION/EXECUTIVE AND JUDICIARY	MILITARY FORMATION	99
39	PUBLIC INSTITUTION	ADMINISTRATION/EXECUTIVE AND JUDICIARY	POLICE BARRACKS	99
40	PUBLIC INSTITUTION	ADMINISTRATION/EXECUTIVE AND JUDICIARY	POLICE STATION	99
41	PUBLIC INSTITUTION	EDUCATIONAL USE	COLLEGE	99
42	PUBLIC INSTITUTION	EDUCATIONAL USE	DAY CARE	99
43	PUBLIC INSTITUTION	EDUCATIONAL USE	PRIVATE EDUCATION INSTITUTION	99
44	PUBLIC INSTITUTION	EDUCATIONAL USE	GOV. EDUCATIONAL INSTITUTION/ GOV. SCHOOL	99
45	PUBLIC INSTITUTION	EDUCATIONAL USE	INTERNATIONAL SCHOOL	99
46	PUBLIC INSTITUTION	EDUCATIONAL USE	RELIGIOUS SCHOOL	99
47	PUBLIC INSTITUTION	EDUCATIONAL USE	NIGHT SCHOOL	99
48	PUBLIC INSTITUTION	EDUCATIONAL USE	NURSERY & PRIMARY SCHOOL	99
49	PUBLIC INSTITUTION	EDUCATIONAL USE	NURSERY SCHOOL	99
50	PUBLIC INSTITUTION	EDUCATIONAL USE	PRIMARY SCHOOL	99
51	PUBLIC INSTITUTION	EDUCATIONAL USE	SECONDARY SCHOOLCOMMUNITY CENTRE	99
52	PUBLIC INSTITUTION	EDUCATIONAL USE	TRAINING / VOCATION CENTRER	99
53	PUBLIC INSTITUTION	EDUCATIONAL USE	RESEARCH INSTITUTE	99
54	PUBLIC INSTITUTION	EDUCATIONAL USE	UNIVERSITY	99
55	PUBLIC INSTITUTION	HEALTH FACILITY	CLINIC	99
56	PUBLIC INSTITUTION	HEALTH FACILITY	DENTAL CLINIC	99

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THIRD SCHEDULE

CLASSIFICATION OF LAND USE AND PURPOSE TABLE

SN	GENERAL LANDUSE	DETAILED LANDUSE	PURPOSE	Lease Years
57	PUBLIC INSTITUTION	HEALTH FACILITY	GOV. HOSPITAL/ CLINIC	99
58	PUBLIC INSTITUTION	HEALTH FACILITY	HOSPITAL	99
59	PUBLIC INSTITUTION	HEALTH FACILITY	LABORATORY	99
60	PUBLIC INSTITUTION	HEALTH FACILITY	SPECIALIST/ DIAGNOSTIC HOSPITAL	99
61	PUBLIC INSTITUTION	HEALTH FACILITY	VETERINARY CLINIC	99
62	PUBLIC INSTITUTION	RELIGIOUS INSTITUTION	CHURCH	99
63	PUBLIC INSTITUTION	RELIGIOUS INSTITUTION	MOSQUE	99
64	PUBLIC INSTITUTION	RELIGIOUS INSTITUTION	PLACE OF WORSHIP	99
65	PUBLIC INSTITUTION	PUBLIC SERVICE	NON-GOVERNMENTAL ORGANISATION	99
66	AGRICULTURAL	AGRICULTURAL/ FARMING	FARMING	40
67	AGRICULTURAL	AGRICULTURAL/ FARMING	GRAZING LAND	40
68	AGRICULTURAL	AGRICULTURAL/ FARMING	URBAN AGRICULTURE	40
69	AGRICULTURAL	AGRICULTURAL/ FARMING	PLANT NURSERY	40
70	AGRICULTURAL	AGRICULTURAL/ FARMING	ORCHARD	40
71	AGRICULTURAL	AGRICULTURAL/ FARMING	CATTLE TRAIL/ ROUTE	40
72	PUBLIC UTILITY UNIT	GAS. ELECTRICITY & WATERSUPPLY	POWER STATION/ SUBSTATION	99
73	PUBLIC UTILITY UNIT	GAS. ELECTRICITY & WATERSUPPLY	SEWAGE/TREATMENT PLANT	99
74	PUBLIC UTILITY UNIT	GAS. ELECTRICITY & WATERSUPPLY	SOLID WASTE TRANSFER STATION/ LAND FILE	99
75	PUBLIC UTILITY UNIT	GAS. ELECTRICITY & WATERSUPPLY	WATER TREATMENT PLANT	99
76	PUBLIC UTILITY UNIT	GAS. ELECTRICITY & WATERSUPPLY	POST OFFICE / COURIER	99
77	PUBLIC UTILITY UNIT	POST AND TELECOMMUNICATION	TV OR RADIO STATION	99
78	PUBLIC UTILITY UNIT	WASTE DISPOSAL	DUMP SITE	99
79	PUBLIC UTILITY UNIT	WASTE DISPOSAL	RECYCLING FACILITY	99
80	INDUSTRIAL	AGRO INDUSTRY	AGRO ALLIED INDUSTRY	99
81	INDUSTRIAL	AGRO INDUSTRY	MEAT PACKAGING/ SLAUGHTERHOUSE	99
82	INDUSTRIAL	HEAVY INDUSTRY	QUARRY	40
83	INDUSTRIAL	HEAVY INDUSTRY	BORROW PIT	99
84	INDUSTRIAL	HEAVY INDUSTRY	TEXTILE/GARMENTING	99
85	INDUSTRIAL	HEAVY INDUSTRY	MINING	40
86	INDUSTRIAL	HEAVY INDUSTRY	REFINERY	40
87	INDUSTRIAL	LIGHT INDUSTRY	METAL OR WOOD FACTORY	99
88	INDUSTRIAL	LIGHT INDUSTRY	PAPER, CHEMICAL, TEXTILE	99
89	INDUSTRIAL	LIGHT INDUSTRY	STONES, SEDIMENT, CERAMICS	99
90	INDUSTRIAL	LIGHT INDUSTRY	CLEAN ENERGY	99
91	INDUSTRIAL	LIGHT INDUSTRY	GENERAL MANUFACTURING	99
92	INDUSTRIAL	LIGHT INDUSTRY	WATER PACKAGING, BOTTLING	99
93	TRANSPORTATION	PUBLIC TRANSPORT UTILITY	AIRPORT	99
94	TRANSPORTATION	PUBLIC TRANSPORT UTILITY	BUS DEPOT	99
95	TRANSPORTATION	PUBLIC TRANSPORT UTILITY	LORRY / TRAILER PARK	99
96	TRANSPORTATION	PUBLIC TRANSPORT UTILITY	MOTOR PARK	99
97	TRANSPORTATION	PUBLIC TRANSPORT UTILITY	PUBLIC PARKING	99
98	TRANSPORTATION	PUBLIC TRANSPORT UTILITY	RAILWAY STATION	99
99	OPEN SPACE	RECREATIONAL	AMUSEMENT PARK	99
100	OPEN SPACE	RECREATIONAL	COUNTRY CLUB/ HEALTH FARM	99
101	OPEN SPACE	RECREATIONAL	DISTRICT PARK	99
102	OPEN SPACE	RECREATIONAL	ENTERTAINMENT COMPLEX	99
103	OPEN SPACE	RECREATIONAL	EQUESTRIAN CENTRE	99
104	OPEN SPACE	RECREATIONAL	GAME RESERVE/ ZOO	99
105	OPEN SPACE	RECREATIONAL	GOLF COURSE	99
106	OPEN SPACE	RECREATIONAL	LOCAL PARK	99
107	OPEN SPACE	RECREATIONAL	NATIONAL MEMORIAL PARK	99
108	OPEN SPACE	RECREATIONAL	NEIGHBORHOOD PARK	99
109	OPEN SPACE	RECREATIONAL	PLAYGROUND/PICNIC ARE	99
110	OPEN SPACE	RECREATIONAL	RECREATION AND HOLIDAY RESORT	99
111	OPEN SPACE	RECREATIONAL	RECREATIONAL CENTRE	99
112	OPEN SPACE	RECREATIONAL	SPORTS CENTRE/FACILITY	99
113	PUBLIC UTILITY	GAS/ ELECTRICITY & WATER SUPPLY	TELECOMMUNICATION/ BROADCAST MAST/ SATELLITE DISH, ETC.	99

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FOURTH SCHEDULE						
FEES, RATES AND PENALTIES TABLE						
SN	**REVENUE CODE**	**ITEM**	**BILL PURPOSE**	**FEE PURPOSE**	**COST**	**EXTRA**
1		RIGHT OF OCCUPANCY	SYSTEM PROPERTY REGISTRATION	APPLICATION PROCESSING FEE	TO BE DETERMINED	
2		RIGHT OF OCCUPANCY	SYSTEM PROPERTY REGISTRATION	INITIAL BILL GROUND RENT (REMAINING DAYS)	TO BE DETERMINED	
3		RIGHT OF OCCUPANCY	SYSTEM PROPERTY REGISTRATION	INITIAL BILL PREPARATION OF C-OF-O	TO BE DETERMINED	
4		RIGHT OF OCCUPANCY	SYSTEM PROPERTY REGISTRATION	INITIAL BILL GIS CHARTING FEE	TO BE DETERMINED	
5		RIGHT OF OCCUPANCY	SCHEDULE	INITIAL BILL PREPARATION OF C-OF-O	TO BE DETERMINED	
6		RIGHT OF OCCUPANCY	SYSTEMATIC PROPERTY REGISTRATION	INITIAL BILL REGISTRATION OF C-OF-O	TO BE DETERMINED	
7		RIGHT OF OCCUPANCY	RECERTIFICATION	OUTSTANDING ACCRUED GROUND RENT	SEE SCHEDULE 5	
8		RIGHT OF OCCUPANCY	RECERTIFICATION	OTHER OUTSTANDING FEES AND CHARGES	CHARGED AS IN ORIGINAL BILL	
9		RIGHT OF OCCUPANCY	RECERTIFICATION	RECREATION BILL GROUND RENT (REMAINING DAYS)	SEE SCHEDULE 5	
10		RIGHT OF OCCUPANCY	RECERTIFICATION	RECREATION BILL GROUND RENT FOR C-OF-O	20,000	
11		RIGHT OF OCCUPANCY	RECERTIFICATION	SURVEY CHARTING FEE (SCHEDULE B)	20,000 (1ST 450 SQM)	₦4.5 PER SQM
12		RIGHT OF OCCUPANCY	RECERTIFICATION	RECREATION BILL REPARATION OF C-OF-O (SCHEDULE B)	20,000	
13		RIGHT OF OCCUPANCY	RECERTIFICATION	RECREATION BILL REGISTRATION OF C-OF-O	10,000	
14		RIGHT OF OCCUPANCY	DIRECT ALLOCATION OF LAND	APPLICATION PROCESSING FEE	20,000	
15		RIGHT OF OCCUPANCY	DIRECT ALLOCATION OF LAND	INITIAL BILL GROUND RENT (REMAINING DAYS)	SEE SCHEDULE 5	
16		RIGHT OF OCCUPANCY	DIRECT ALLOCATION OF LAND	INITIAL BILL PREMIUM	SEE SCHEDULE 6	
17		RIGHT OF OCCUPANCY	DIRECT ALLOCATION OF LAND	INITIAL BILL COMPENSATION	SEE SCHEDULE 7	
18		RIGHT OF OCCUPANCY	DIRECT ALLOCATION OF LAND	SURVEY CHARTING FEE (SCHEDULE B)	20,000 (1ST 450 SQM)	₦4.5 PER SQM
19		RIGHT OF OCCUPANCY	DIRECT ALLOCATION OF LAND	REGISTRATION OF C-OF-O	10,000	
20		RIGHT OF OCCUPANCY	REGULATION (PLANNED UNDOCUMENTED LAYOUT)	APPLICATION PROCESSING FEE	SEE SCHEDULE 13	
21		RIGHT OF OCCUPANCY	REGULATION (PLANNED UNDOCUMENTED LAYOUT)	INITIAL BILL GROUND RENT (REMAINING DAYS)	SEE SCHEDULE 5	
22		RIGHT OF OCCUPANCY	REGULATION (PLANNED UNDOCUMENTED LAYOUT)	INITIAL BILL PREMIUM	SEE SCHEDULE 6	
23		RIGHT OF OCCUPANCY	REGULATION (PLANNED UNDOCUMENTED LAYOUT)	INITIAL BILL PREPARATION OF C-OF-O	20,000	
24		RIGHT OF OCCUPANCY	REGULATION (PLANNED UNDOCUMENTED LAYOUT)	SURVEY CHARTING FEE (SCHEDULE B)	20,000 (1ST 450 SQM)	₦4.5 PER SQM
25		RIGHT OF OCCUPANCY	REGULATION (PLANNED UNDOCUMENTED LAYOUT)	INITIAL BILL PREPARATION OF C-OF-O	10,000	
26		RIGHT OF OCCUPANCY	REGULATION (PLANNED UNDOCUMENTED LAYOUT)	INITIAL BILL REGISTRATION OF C-OF-O	10,000	
27		RIGHT OF OCCUPANCY	NEW/ REGULAR	INITIAL BILL GROUND RENT (REMAINING DAYS)	SEE SCHEDULE 5	
28		RIGHT OF OCCUPANCY	NEW/ REGULAR	INITIAL BILL PREMIUM	SEE SCHEDULE 6	
29		RIGHT OF OCCUPANCY	NEW/ REGULAR	INITIAL BILL COMPENSATION	SEE SCHEDULE 8/10	
30		RIGHT OF OCCUPANCY	NEW/ REGULAR	SURVEY CHARTING FEE	20,000 (1ST 450 SQM)	₦4.5 PER SQM
32		RIGHT OF OCCUPANCY	NEW/ REGULAR	INITIAL BILL REGISTRATION OF C-OF-O	10,000	
33		RIGHT OF OCCUPANCY	REGISTRATION OF FEDERAL LEASES	APPLICATION PROCESSING FEE	20,000	
34		RIGHT OF OCCUPANCY	REGISTRATION OF FEDERAL LEASES	INITIAL BILL GROUND RENT (REMAINING DAYS)	SEE SCHEDULE 5	

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FOURTH SCHEDULE						
FEES, RATES AND PENALTIES TABLE						
SN	**REVENUE CODE**	**ITEM**	**BILL PURPOSE**	**FEE PURPOSE**	**COST**	**EXTRA**
35		RIGHT OF OCCUPANCY	REGISTRATION OF FEDERAL LEASES	INITIAL BILL PREMIUM	SEE SCHEDULE 6	
36		RIGHT OF OCCUPANCY	REGISTRATION OF FEDERAL LEASESE	INITIAL BILL PREPARATION OF C-OF-O	20,000	
37		RIGHT OF OCCUPANCY	REGISTRATION OF FEDERAL LEASESE	SURVEY CHARTING FEE (SCHEDULE B)	20,000 (1ST 450 SQM)	N4.5 per SQM
38		RIGHT OF OCCUPANCY	REGISTRATION OF FEDERAL LEASES	INITIAL BILL PREPARATION OF C-OF-O (SCHEDULE B)	20,000	
39		RIGHT OF OCCUPANCY	REGISTRATION OF FEDERAL LEASES	INITIAL BILL REGISTRATION OF C-OF-O	10,000	
40		RIGHT OF OCCUPANCY	REGISTRATION OF STATE LEASES	APPLICATION PROCESSING FEE	20,000	
41		RIGHT OF OCCUPANCY	REGISTRATION OF STATE LEASES	INITIAL BILL GROUND RENT (REMAINING DAYS)	SEE SCHEDULE 5	
42		RIGHT OF OCCUPANCY	REGISTRATION OF STATE (KSDPC/KMDHC)	INITIAL BILL PREMIUM	SEE SCHEDULE 6	
43		RIGHT OF OCCUPANCY	REGISTRATION OF STATE LEASES	INITIAL BILL PREPARATION OF C-OF-O	20,000	
44		RIGHT OF OCCUPANCY	REGISTRATION OF STATE LEASES	SURVEY CHARTING FEE (SCHEDULE B)	20,000 (1ST 450 SQM)	N4.5 per SQM
45		RIGHT OF OCCUPANCY	REGISTRATION OF STATE LEASES	INITIAL BILL PREPARATION OF C-OF-O (SCHEDULE B)	20,000	
46		RIGHT OF OCCUPANCY	REGISTRATION OF STATE LEASES	INITIAL BILL REGISTRATION OF C-OF-O	10,000	
47		RIGHT OF OCCUPANCY	REGISTRATION OF FORECLOSURES	APPLICATION PROCESSING FEE	20,000	
48		RIGHT OF OCCUPANCY	REGISTRATION OF FORECLOSURES	INITIAL BILL GROUND RENT(REMIANING DAYS)	SEE SCHEDULE 5	
49		RIGHT OF OCCUPANCY	REGISTRATION OF FORECLOSURES	INITIAL BILL PREMIUM	SEE SCHEDULE 6	
50		RIGHT OF OCCUPANCY	REGISTRATION OF FORECLOSURES	INITIAL BILL PREPARATION OF C-OF-O	20,000	
51		RIGHT OF OCCUPANCY	REGISTRATION OF FORECLOSURES	SURVEY CHARTING FEE (SCHEDULE B)	20,000	N4.5 per SQM
52		RIGHT OF OCCUPANCY	REGISTRATION OF FORECLOSURES	INITIAL BILL PREPARATION OF C-OF-O (SCHEDULE B)	20,000	
53		RIGHT OF OCCUPANCY	REGISTRATION OF FORECLOSURES	INITIAL BILL REGISTRATION OF C-OF-O	10,000	
54		RIGHT OF OCCUPANCY	RE-GRANT	APPLICATION PROCESSING FEE	20,000	
55		RIGHT OF OCCUPANCY	RE-GRANT	INITIAL BILL GROUND RENT(REMIANING DAYS)	SEE SCHEDULE 5	
56		RIGHT OF OCCUPANCY	RE-GRANT	INITIAL BILL PREMIUM	SEE SCHEDULE 6	
57		RIGHT OF OCCUPANCY	RE-GRANT	INITIAL BILL PREPARATION OF C-OF-O	20,000	
58		RIGHT OF OCCUPANCY	RE-GRANT	SURVEY CHARTING FEE (SCHEDULE B)	20,000 (1ST 450 SQM)	N4.5 per SQM
59		RIGHT OF OCCUPANCY	RE-GRANT	INITIAL BILL PREPARATION OF C-OF-O (SCHEDULE B)	20,000	
60		RIGHT OF OCCUPANCY	RE-GRANT	INITIAL BILL REGISTRATION OF C-OF-O	10,000	
61		RIGHT OF OCCUPANCY	RE-GRANT	UNUSED REMAINING YEARS	SEE SCHEDULE 5	
62		RIGHT OF OCCUPANCY	GROUND RENT	ANNUAL GROUND RENT	SEE SCHEDULE 5	
63		RIGHT OF OCCUPANCY	GROUND RENT	DELAYED PAYMENT FOR GROUND RENT		
64		RIGHT OF OCCUPANCY	SURRENDER OF CERTICATE OF OCCUPANCY	APPLICATION PROCESSING FEE & REGISTRATION OF DEED OF SURRENDER	20,000	
65		TRANSACTION	ASSIGNMENT	APPLICATION PROCESSING FEE	5,000	
66		TRANSACTION	ASSIGNMENT	APPROVAL FEE	4% OF THE ASSESSED VALUE	

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FOURTH SCHEDULE

FEES, RATES AND PENALTIES TABLE

SN	REVENUE CODE	ITEM	BILL PURPOSE	FEE PURPOSE	COST	EXTRA
67		TRANSACTION	ASSIGNMENT	REGISTRATION FEE (NEW DIGITAL CERTIFICATE OF OCCUPANCY)	3% OF THE ASSESSED VALUE	
68		TRANSACTION	ASSIGNMENT	STAMP DUTY (NEW DIGITAL CERTIFICATE OF OCCUPANCY)	3% OF THE ASSESSED VALUE	
69		TRANSACTION	ASSIGNMENT	CAPITAL GAINS TAX (NEW DIGITAL CERTIFICATE OF OCCUPANCY)	2.5% OF THE ASSESSED VALUE LESS CONSIDERATION	
70		TRANSACTION	ASSIGNMENT	FIXED RATE CONCESSION (NEW DIGITAL CERTIFICATE OF OCCUPANCY)	80,000	
71		TRANSACTION	DEED OF GIFT	APPLICATION PROCESSING FEE	5,000	
72		TRANSACTION	DEED OF GIFT	REGISTRATION FEE (AFTER RECERTIFICATION PROGRAMME ENDS)	3% OF THE ASSESSED VALUE	
73		TRANSACTION	DEED OF GIFT	STAMP DUTY (AFTER RECERTIFICATION PROGRAMME ENDS)	3% OF THE ASSESSED VALUE	
74		TRANSACTION	DEED OF GIFT	FIXED RATE CONCESSION (DURATION OF RECERTIFICATION PROGRAMME)	80,000	
75		TRANSACTION	POWER OF ATTORNEY	APPLICATION PROCESSING FEE	100,000	
76		TRANSACTION	POWER OF ATTORNEY	REGISTRATION OF POWER OF ATTORNEY	3% OF THE ASSESSED VALUE	
77		TRANSACTION	POWER OF ATTORNEY	REGISTRATION OF TRUSTEE	3% OF THE ASSESSED VALUE	
78		TRANSACTION	POWER OF ATTORNEY	RENEWAL OF POWER ATTORNEY	100,000	
79		TRANSACTION	POWER OF ATTORNEY	REVOCATION OF POWER OF ATTORNEY	20,000	
80		TRANSACTION	DEED OF MORTGAGE	APPLICATION PROCESSING FEE	20,000	
81		TRANSACTION	DEED OF MORTGAGE	REGISTRATION OF DEED OF MORTGAGE	2% OF CONSIDERATION	
82		TRANSACTION	DEED OF MORTGAGE	UPSTAMPING OF DEED OF MORTGAGE	2% OF ADDED AMOUNT	
83		TRANSACTION	DEED OF RELEASES	REGISTRATION OF DEED OF RELEASES	2% OF THE MORTGAGE	
84		TRANSACTION	DEVOLUTION ORDER	APPLICATION PROCESSING FEE	20,000	
85		TRANSACTION	DEVOLUTION ORDER	REGISTRATION OF DEVOLUTION ORDER	2% OF THE ASSESSED VALUE	
86		TRANSACTION	DEVOLUTION ORDER	FIXED RATE CONCESSION (DURATION OF RECERTIFICATION PROGRAMME)	60,000	
87		TRANSACTION	CHANGE OF NAME	APPLICATION PROCESSING FEE	20,000	
88		TRANSACTION	CHANGE OF NAME	CONSENT TO CHANGE OF NAME (SHALL APPLY FOR NEW R OF O WITHIN 60 DAYS)	80,000	
89		TRANSACTION	CHANGE OF NAME	REGISTRATION FOR CHANGE OF NAME	3% ASSESSED VALUE OF PROPERTY	
90		CHANGE TO PLOT	CHANGE OF LAND USE/PURPOSE CLAUSE	APPLICATION PROCESSING FEE	20,000	
91		CHANGE TO PLOT	CHANGE OF LAND USE/PURPOSE CLAUSE	CONSENT CHANGE OF PURPOSE CLAUSE (SHALL APPLY FOR NEW R OF O WITHIN 60 DAYS)	SEE SCHEDULE 8	
92		CHANGE TO PLOT	CHANGE OF LAND USE/PURPOSE CLAUSE	FIXED RATE CONCESSION (DURATION OF RECERTIFICATION PROGRAMME)	100,000	
93		CHANGE TO PLOT	CHANGE OF LAND USE/PURPOSE CLAUSE	OTHERS	SEE SCHEDULE 9	
94		CHANGE TO PLOT	EXTENSION OF PLOT	APPLICATION PROCESSING FEE	20,000	
95		CHANGE TO PLOT	EXTENSION OF PLOT	SURVEY CHARTING FEE	20,000 (1ST 450 SQM)	N4.5 per SQM
96		CHANGE TO PLOT	EXTENSION OF PLOT	CONSENT OF EXTENSION (PREMIUM RATE ON EXTENSION)	SEE SCHEDULE 6	

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FOURTH SCHEDULE						
FEES, RATES AND PENALTIES TABLE						
SN	**REVENUE CODE**	**ITEM**	**BILL PURPOSE**	**FEE PURPOSE**	**COST**	**EXTRA**
97		CHANGE TO PLOT	EXTENSION OF PLOT	FIXED RATE CONCESSION (DURATION OF RECERTIFICATION PROGRAMME)	60,000	
98		CHANGE TO PLOT	MERGER	APPLICATION PROCESSING FEE	20,000	
99		CHANGE TO PLOT	MERGER	SURVEY CHARTING FEE	20,000 (1ST 450 SQM)	N4.5 per SQM
100		CHANGE TO PLOT	MERGER	CONSENT TO MEGER (SHALL APPLY FOR ROF O WITHIN 60 DAYS)	50,000	
101		CHANGE TO PLOT	MERGER	FIXED RATE CONCESSION (DURATION OF RECERTIFICATION PROGRAMME)	60,000	
102		CHANGE TO PLOT	SUBDIVISION OF PLOT	APPLICATION PROCESSING FEE	20,000	
103		CHANGE TO PLOT	SUBDIVISION OF PLOT	SURVEY CHARTING FEE	20,000 (1ST 450 SQM)	N4.5 per SQM
104		CHANGE TO PLOT	SUBDIVISION OF PLOT	CONSENT FOR SUBDIVISION (SHALL APPLY FOR R OF O WITHIN 60 DAYS)	750,000	
105		CHANGE TO PLOT	SUBDIVISION OF PLOT	FIXED RATE CONCESSION (DURATION OF RECERTIFICATION PROGRAMME)	60,000	
106		CHANGE TO PLOT	SUBDIVISION OF PLOT	AFTER RECERTIFICATION PROGRAMME	50,000	1,500 PER PLOT
107		LEASES	SUBLEASES	APPLICATION PROCESSING FEE	20,000	
108		LEASES	SUBLEASES	REGISTRATION OF FEE OF SUB-LEASES	5% RENTAL VALUE	
109		LEASES	QUARRY LEASES AGREEMENT	APPLICATION PROCESSING FEE	200,000	
110		LEASES	QUARRY LEASES AGREEMENT	INITIAL BILL GROUND RENT(REMIANING DAYS)	SEE SCHEDULE 5	
111		LEASES	QUARRY LEASES AGREEMENT	INITIAL BILL PREMIUM	SEE SCHEDULE 6	
112		LEASES	QUARRY LEASES AGREEMENT	INITIAL BILL COMPENSATION	SEE SCHEDULE 8 & 10	
113		LEASES	QUARRY LEASES AGREEMENT	INITIAL BILL PREPARATION OF LEASES AGREEMENT	250,000	
114		LEASES	QUARRY LEASES AGREEMENT	SURVEY CHARTING FEE	20,000 (1ST 450 SQM)	N20 per SQM
115		LEASES	QUARRY LEASES AGREEMENT	REGISTRATION OF LEASES AGREEMENT	250,000	
116		LEASES	QUARRY LEASES AGREEMENT	ANNUAL GROUND RENT	SEE SCHEDULE 5	
117		LEASES	DEVELOPMENT LEASES AGREEMENT	APPLICATION PROCESSING FEE	250,000	
118		LEASES	DEVELOPMENT LEASES AGREEMENT	INITIAL BILL PREPARATION OF LEASES AGREEMENT	50,000	
119		LEASES	DEVELOPMENT LEASES AGREEMENT	SURVEY CHARTING FEE	20,000 (1ST 450 SQM)	N20 per SQM
120		LEASES	DEVELOPMENT LEASES AGREEMENT	LAYOUT PLAN APPROVAL	100,000	N15,000 PER PLOT
121		LEASES	DEVELOPMENT LEASES AGREEMENT	REGISTRATION OF LEASES AGREEMENT	100,000	
122		MISCELLANEOUS	CERTIFIED TRUE COPY OF CERTIFICATE OF OCCUPANCY	APPLICATION PROCESSING FEE	40,000	

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FOURTH SCHEDULE

FEES, RATES AND PENALTIES TABLE

SN	REVENUE CODE	ITEM	BILL PURPOSE	FEE PURPOSE	COST	EXTRA
123		MISCELLANEOUS	CERTIFIED TRUE COPY OF CERTIFICATE OF OCCUPANCY	PRINTING AND SEAL	50,000	
124		MISCELLANEOUS	CERTIFIED TRUE COPY OF CERTIFICATE OF OCCUPANCY	LAYOUT PLAN A0	10,000	
125		MISCELLANEOUS	CERTIFIED TRUE COPY OF CERTIFICATE OF OCCUPANCY	LAYOUT PLAN A1	8,000	
126		MISCELLANEOUS	CERTIFIED TRUE COPY OF CERTIFICATE OF OCCUPANCY	LAYOUT PLAN A2	6,000	
127		MISCELLANEOUS	REPLACEMENT OF CERTIFICATE OF OCCUPANCY	APPLICATION PROCESSING FEE	20,000	
128		MISCELLANEOUS	REPLACEMENT OF CERTIFICATE OF OCCUPANCY	PREPARATION AND REGISTRATION	200,000	
129		MISCELLANEOUS	CERTIFIED TRU COPY OF REGISTERED DOCUMENTS	APPLICATION PROCESSING FEE	10,000	
130		MISCELLANEOUS	CERTIFIED TRU COPY OF REGISTERED DOCUMENTS	PRINTING AND SEAL	20,000	
131		MISCELLANEOUS	EXTRA DOCUMENTS	APPLICATION PROCESSING FEE	10,000	
132		MISCELLANEOUS	EXTRA DOCUMENTS	STAMP (PER PAGE)	10,000	
133		MISCELLANEOUS	APPEAL	APPLICATION PROCESSING FE	5,000	
134		MISCELLANEOUS	APPEAL	WITHDRWAL OF OFFER LETTER/ PREPARATION OF APPEAL	5,000	
135		MISCELLANEOUS	APPEAL	REVOCATION OF RIGHT OF OCCUPANCY/PREPARATION OF APPEAL	5,000	
136		MISCELLANEOUS	LEGAL SEARCH	APPLICATION PROCESSING FEE	10,000	
137		MISCELLANEOUS	LEGAL SEARCH	SEARCH AND SIGHTING	10,000 for First 30 Minutes	5,000
138		MISCELLANEOUS	FAST TRACK	FAST TRACK FEE FOR ANY APPLICATION (IN ADDITIONA TO APPLICATION PROCESSING FEE)	50,000	
139		PENALTIES	UNPAID GROUND RENT	STANDING CHARGE AFTER THREE MONTHS, COMPOUND EVERY MONTH THEREAFTER	50% OF OUTSTANDING GROUND RENT	
140		PENALTIES	CHANGE OF LAND USE / PURPOSE	WITHOUT CONSENT – ZONE A	200,000	
141		PENALTIES	CHANGE OF LAND USE / PURPOSE	WITHOUT CONSENT – ZONE B AND C	100,000	
142		PENALTIES	CHANGE OF LAND USE / PURPOSE	WITHOUT CONSENT – ZONE D	60,000	
143		PENALTIES	SUB-DIVISION OF PLOT	WITHOUT CONSENT	500,000 AND 250,000 FOR EACH RESULTANT PLOT	
144		PENALTIES	EXTENSION OF PLOT	WITHOUT CONSENT (LOW)	5,000	Per Sq Meter
145		PENALTIES	EXTENSION OF PLOT	WITHOUT CONSENT (MEDIUM)	3,000	Per Sq Meter
146		PENALTIES	EXTENSION OF PLOT	WITHOUT CONSENT (HIGH)	2,000	Per Sq Meter
147		PENALTIES	NON-REGISTRATION OF CONSENT OVER LAND TRANSACTIONS	AFTER THREE (3) MONTHS OF CONSENT APPROVAL	100 FOR EACH DAY OF DEFAULT	
148		PENALTIES	MERGER	WITHOUT CONSENT (LOW)	200,000	
149		PENALTIES	MERGER	WITHOUT CONSENT (MEDIUM)	100,000	
150		PENALTIES	MERGER	WITHOUT CONSENT (HIGH)	60,000	
151		PENALTIES	MERGER	OTHER LANDUSES	100,000	
152		PENALTIES	REGISTRATION OF DEVOLUTION ORDER	OUT OF TIME (ONE YEAR AFTER DEMISE OF THE SUBSTANTIVE OWNER)	3% OF THE PROBATE VALUE	
153		PENALTIES	DEVELOPMENT LEASES	OUT OF TIME (ONE MONTH)	500,000	
154		PENALTIES	RE-GRANT	PENALTY FOR DELAYED APPLICATION	250,000	
155		MAPS	MAP REQUEST	APPLICATION PROCESSING FEE	2,000	
156		MAPS	STANDARD MAP	PREPARATION OF MAP (1-3 FEATURES)	5,000	
157		MAPS	STANDARD MAP	ADDITIONAL FEE (1 ADDITIONAL FEATURE)	500	
158		MAPS	STANDARD MAP	ADDITIONAL BASE MAP FEES (ORTHOPHOTO OR TOPO)	2,000	
159		MAPS	STANDARD MAP	DELIVERY OF MAP ON CD (SOFT COPY)	2,000	
160		MAPS	PROFESSIONAL OR SPECIALIST MAP	ADDITIONAL PROFESSIONAL FEES	ON APPLICATION	
161		MAPS	MAP PRINTS (FULL COLOUR, STANDARD PAPER)	A4	1,000	
162		MAPS	MAP PRINTS (FULL COLOUR, STANDARD PAPER)	A3	2,000	
163		MAPS	MAP PRINTS (FULL COLOUR, STANDARD PAPER)	A2	4,000	
164		MAPS	MAP PRINTS (FULL COLOUR, STANDARD PAPER)	A1	8,000	
165		MAPS	MAP PRINTS (FULL COLOUR, STANDARD PAPER)	A0	10,000	
166		MAPS		OTHERS		
167		MAPS		A3	2,100	
168		MAPS		A2	4,200	
169		MAPS		A1	8,400	
170		MAPS		A0	10,800	

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FIFTH SCHEDULE																	
GROUND RENT/M2																	
S/N	Land Use/Land Purpose	ZONE A				ZONE B				ZONE C				ZONE D			
		A1	A2	A3	A4	B1	B2	B3	B4	C1	C2	C3	C4	D1	D2	D3	D4
1	Private Residential	22	20	18	16	14	13	12	11	10	8	6	4	3	2	1	1
2	Staff Quarter/ Housing Estate	22	20	18	16	14	13	12	11	10	8	6	4	3	2	1	1
3	Commercial(Residential Housing Estate)	20	20	20	20	15	15	15	15	10	10	10	10	5	5	5	5
4	Hotel/Hospitality	75	75	75	75	50	50	50	50	30	30	30	30	30	20	10	5
5	Commercial (Shop/Office)	75	74	73	72	60	58	56	54	35	30	25	20	15	13	12	10
6	Petrol/Gas Filling Station	150	150	150	150	150	150	150	150	150	150	150	150	150	150	150	150
7	Mix Use/Multifunctional	40	38	36	34	30	28	26	25	24	22	20	18	16	14	12	10
8	Industrial Heavy	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
9	Industrial Light Industry	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28
10	Industrial Agro-Allied	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
11	Private School	10	10	10	10	10	10	10	10	8	8	8	8	6	6	6	6
12	Religious Institution	5	5	5	5	5	5	5	5	3	3	3	3	3	3	3	3
13	Government Institution	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Private Health Facility	15	15	15	15	15	15	15	15	12	12	12	12	10	10	10	10
15	Private Utility Unit	35	35	35	35	30	30	30	30	25	25	25	25	20	20	20	20
16	NGO/Voluntary Org.	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
17	Power Infrastructure	145	145	145	145	145	145	145	145	145	145	145	145	145	145	145	145
18	Agricultural	4	4	4	4	4	4	4	4	3	3	3	3	2	2	2	2
19	Agriculture (Orchard Plant/Nursery)	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
20	Recreational (Parks/Entertainment)	15	15	15	15	13	13	13	13	10	10	10	10	8	8	8	8
21	Mast/Digital Infrastructure	80	80	80	80	80	80	80	80	80	80	80	80	80	80	80	80
22	Special Development Area (FTZ)	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25
23	Mining (Gold/Silver/Lithium)	80	80	80	80	80	80	80	80	80	80	80	80	80	80	80	80
24	Mining(Coal/Limestone)	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60
25	Mining(Others)	50	50	50	50	47	47	47	47	45	45	45	45	42	42	40	40
26	Quarry	30	30	30	30	25	25	25	25	22	22	22	22	20	20	20	20

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SIXTH SCHEDULE

PREMIUM FEE TABLE (PREMIUM CHARGES/M^2)

S/N	Land Use/Land Purpose	ZONE A				ZONE B				ZONE C				ZONE D			
		A1	A2	A3	A4	B1	B2	B3	B4	C1	C2	C3	C4	D1	D2	D3	D4
1	Private Residential	180	180	180	180	170	170	170	170	178	178	178	178	167	167	167	167
2	Staff Quarter/Housing Estate	210	210	210	210	105	105	105	105	52.5	52.5	52.5	52.5	27	27	27	27
3	Commercial (Residential Housing Estate)	170	170	170	170	170	170	170	170	170	170	170	170	170	170	170	170
4	Hotel/Hospitality	375	375	375	375	325	325	325	325	275	275	275	275	200	200	200	200
5	Commercial (Shop/Office)	300	300	300	300	250	250	250	250	200	200	200	200	150	150	150	150
6	Petrol/Gas Filling Station	600	600	600	600	450	450	450	450	300	300	300	300	200	200	200	200
7	Mix Use/Multifunctional	300	300	300	300	250	250	250	250	200	200	200	200	150	150	150	150
8	Industrial Heavy	150	150	150	150	150	150	150	150	150	150	150	150	150	150	150	150
9	Industrial Light Industry	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
10	Industrial Agro-Allied	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
11	Private School	100	100	100	100	100	100	100	100	50	50	50	50	50	50	50	50
12	Religious Institution	100	100	100	100	100	100	100	100	75	75	75	75	50	50	50	50
13	Government Items	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Private Health Facility	100	100	100	100	100	100	100	100	75	75	75	75	50	50	50	50
15	Private Utility Unit	150	150	150	150	150	150	150	150	100	100	100	100	75	75	75	75
16	NGO/Voluntary Org.	50	50	50	50	50	50	50	50	50	50	50	50	25	25	25	25
17	Power Infrastruture	300	300	300	300	300	300	300	300	250	250	250	250	200	200	200	200
18	Agricultural	3	3	3	2	2	2	2	2	2	1	1	1	1	1	1	1
19	Agriculture (Orchard Plant/Nursery)	2	2	2	2	2	2	2	2	2	1	1	1	1	2	2	2
20	Recreational (Parks/Entertainment)	100	100	100	100	100	100	100	100	75	75	75	75	50	50	50	50
21	Mast/Digital Infrastruture	500	500	500	500	500	500	500	500	500	500	500	500	500	250	250	250
22	Special Devt. Areas (FTZ)	120	120	120	120	120	120	120	120	120	120	120	120	120	500	500	500
23	Mining(Gold/Silver/Lithium)	150	150	150	150	150	150	150	150	150	150	150	150	150	150	150	150
24	Mining(CoalLimestone)	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
25	Mining(Othersl)	80	80	80	80	80	80	80	80	80	80	80	80	80	80	80	80
26	Quarry	150	150	150	150	140	140	140	140	135	135	135	135	130	130	130	130

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SEVENTH SCHEDULE

GIS CHARTING FEES TABLE

S/N	Land Parcel Area m2 Range		₦
	>	< or =	
1	0	10,000	16,500
2	20,000	50,000	37,000
3	50,000	100,000	42,000
4	100,000	500,000	52,000
5	500,000	1,000,000	67,000
6	1,000,000	5,000,000	82,000
7	5,000,000	10,000,000	102,000
8	10,000,000	100,000,000	122,000
9	100,000,000	1,000,000,000	147,000
10	More than 1,000,000,000		172,000

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EIGHT SCHEDULE

2026 ECONOMIC TREES AND CASH CROPS COMPENSATION RATES FOR KOGI STATE

S/N	Economic Tree	Botanical Name	Matured				Immatured			Seedling		
			Per Stand	Per Hectare	Per Hectare	Per Stand	Per Stand	Per Hectare	Per Hectare	Per Stand	Per Stand	Per Hectare
1	African birch	Anogeissus leiocarpus	₦10,500.0	₦8,400,000	₦4,200,000.0	₦10,500	₦5,250.0	₦4,200,000	₦2,100,000.0	₦5,250	₦2,625.0	₦1,050,000.0
2	African mahogany	Afzelia africana	₦21,000.0	₦6,552,000	₦3,276,000.0	₦21,000	₦10,500.0	₦3,276,000	₦1,638,000.0	₦10,500	₦5,250.0	₦819,000.0
3	African Rosewood	Hagenia abyssinica	₦15,000.0	₦4,500,000	₦2,250,000.0	₦15,000	₦7,500.0	₦2,250,000	₦1,125,000.00	₦7,500	₦3,750.0	₦562,500.0
4	Akee Apple	Blighia sapida	₦3,000.0	₦2,400,000	₦1,200,000.0	₦3,000	₦1,500.0	₦1,200,000	₦2,100,000.00	₦1,500	₦750.0	₦300,000.0
6	Almond Tree	Schefflera actinophylla	₦13,000.0	₦10,400,000	₦5,200,000.0	₦13,000	₦6,500.0	₦5,200,000	₦1,638,000.00	₦6,500	₦3,250.0	₦1,300,000.0
7	Arere (obeche)	Triplochiton scleroxylon	₦22,500.0	₦18,000,000	₦9,000,000.0	₦22,500	₦11,250.0	₦9,000,000	₦1,125,000.00	₦11,250	₦5,625.0	₦2,250,000.0
8	Atili Native	Canarium schweinfurthii	₦25,000.0	₦7,500,000	₦3,750,000.0	₦25,000	₦12,500.0	₦3,750,000	₦600,000.00	₦12,500	₦6,250.0	₦937,500.0
9	Bagaruwa (Egyptian Acacia)	Acacia nilotica	₦22,500.0	₦13,500,000	₦6,750,000.0	₦22,500	₦11,250.0	₦6,750,000	₦2,600,000.00	₦11,250	₦5,625.0	₦1,687,500.0
10	Banana	Musa paradisiaca	₦6,000.0	₦13,332,000	₦6,666,000.0	₦6,000	₦3,000.0	₦6,666,000	₦4,500,000.00	₦3,000	₦1,500.0	₦1,666,500.0
11	Bamboo	Bambusa vulgaris	₦2,550.0	₦5,666,100	₦2,833,050.0	₦2,550	₦1,275.0	₦2,833,050	₦1,875,000.00	₦1,275	₦637.5	₦708,262.5
12	Baobab (Igi Ose)	Adansonia digitata	₦20,000.0	₦12,000,000	₦6,000,000.0	₦20,000	₦10,000.0	₦6,000,000	₦3,375,000.00	₦10,000	₦5,000.0	₦1,500,000.0
13	Barwood	Pterocarpus erinaceus	₦3,000.0	₦2,400,000	₦1,200,000.0	₦3,000	₦1,500.0	₦1,200,000	₦3,333,000.00	₦1,500	₦750.0	₦30,000.0
14	Breadfruit (Dinya)	Vitex doniana	₦35,000.0	₦10,920,000	₦5,460,000.0	₦35,000	₦17,500.0	₦5,460,000	₦1,416,525.00	₦17,500	₦8,750.0	₦1,365,000.0
15	Bush Mango	Irvingia gabonensis	₦27,500.0	₦6,820,000	₦3,410,000.0	₦27,500	₦13,750.0	₦3,410,000	₦3,000,000.00	₦13,750	₦6,875.0	₦852,500.0
16	Cactus	Cleistocactus winterianus	₦6,000.0	₦5,100,000	₦2,550,000.0	₦6,000	₦3,000.0	₦2,550,000	₦600,000.00	₦3,000	₦1,500.0	₦637,500.0
17	Cashew	Anacardium occidentale	₦22,500.0	₦5,580,000	₦2,790,000.0	₦22,500	₦11,250.0	₦2,790,000	₦2,730,000.00	₦11,250	₦5,625.0	₦697,500.0
18	Cassia	Cleistocactus winterianus	₦22,500.0	₦13,500,000	₦6,750,000.0	₦22,500	₦11,250.0	₦6,750,000	₦1,705,000.00	₦11,250	₦5,625.0	₦1,687,500.0
19	Castor Oil	Ricinus communis	₦16,000.0	₦48,000,000	₦24,000,000.0	₦16,000	₦8,000.0	₦24,000,000	₦1,275,000.00	₦8,000	₦4,000.0	₦6,000,000.0
20	Cocoa Improved Variety	Theobroma cacao	₦100,000.0	₦160,000,000	₦80,000,000.0	₦100,000	₦50,000.0	₦80,000,000	₦1,395,000.00	₦50,000	₦25,000.0	₦20,000,000.0
21	Cocoa Tree Local Variety	Theobroma cacao	₦30,000.0	₦24,000,000	₦12,000,000.0	₦30,000	₦15,000.0	₦12,000,000	₦3,375,000.00	₦15,000	₦7,500.0	₦3,000,000.0
22	Coconut (Wild)	Cocos nucifera	₦5,000.0	₦2,000,000	₦1,000,000.0	₦5,000	₦2,500.0	₦1,000,000	₦12,000,000.00	₦2,500	₦1,250.0	₦250,000.0
23	Coconut (Cultivated)	Cocos nucifera	₦9,000.0	₦3,600,000	₦1,800,000.0	₦9,000	₦4,500.0	₦1,800,000	₦40,000,000.00	₦4,500	₦2,250.0	₦450,000.0
24	Coffee	Coffea arabica	₦6,250.0	₦12,500,000	₦6,250,000.0	₦6,250	₦3,125.0	₦6,250,000	₦6,000,000.00	₦3,125	₦1,562.5	₦1,562,500.0
25	Custard Apple	Annona senegalensis	₦3,000.0	₦2,400,000	₦1,200,000.0	₦3,000	₦1,500.0	₦1,200,000	₦500,000.00	₦1,500	₦750.0	₦300,000.0
26	Date Palm	Phoenix dactylifera	₦20,000.0	₦11,080,000	₦5,540,000.0	₦20,000	₦10,000.0	₦5,540,000	₦900,000.00	₦10,000	₦5,000.0	₦1,385,000.0
27	Desert date	Balanites aegyptiaca	₦15,000.0	₦3,600,000	₦1,800,000.0	₦15,000	₦7,500.0	₦1,800,000	₦3,125,000.00	₦7,500	₦3,750.0	₦450,000.0
28	Doum palm tree	Hyphaene thebaica	₦15,000.0	₦12,000,000	₦6,000,000.0	₦15,000	₦7,500.0	₦6,000,000	₦600,000.00	₦7,500	₦3,750.0	₦1,500,000.0
29	Eucalyptus	Eucalyptus spp	₦8,000.0	₦4,800,000	₦2,400,000.0	₦8,000	₦4,000.0	₦2,400,000	₦2,770,000.00	₦4,000	₦2,000.0	₦600,000.0
30	Fig Tree	Ficus capensis	₦10,000.0	₦8,000,000	₦4,000,000.0	₦10,000	₦5,000.0	₦4,000,000	₦900,000.00	₦5,000	₦2,500.0	₦1,000,000.0
31	Gmelina	Gmelina arborea	₦122,500.0	₦3,822,000	₦1,911,000.0	₦122,500	₦61,250.0	₦19,110,000	₦3,000,000.00	₦61,250	₦30,625.0	₦4,777,500.0
32	Grape Fruit	Citrus paradisi	₦10,000.0	₦5,560,000	₦2,780,000.0	₦10,000	₦5,000.0	₦2,780,000	₦1,200,000.00	₦5,000	₦2,500.0	₦695,000.0
33	Ground Pear	Persea Americana	₦20,000.0	₦6,240,000	₦3,120,000.0	₦20,000	₦10,000.0	₦3,120,000	₦2,000,000.00	₦10,000	₦5,000.0	₦780,000.0
34	Guava	Psidium guajava	₦15,000.0	₦6,000,000	₦3,000,000.0	₦15,000	₦7,500.0	₦3,000,000	₦9,555,000.00	₦7,500	₦3,750.0	₦750,000.0
35	Hog Plum	Spondias Mombin	₦3,000.0	₦1,800,000	₦900,000.0	₦3,000	₦1,500.0	₦900,000	₦1,390,000.00	₦1,500	₦750.0	₦225,000.0
36	Indigo Tree	Indigofera arrecta	₦6,000.0	₦6,000,000	₦3,000,000.0	₦6,000	₦3,000.0	₦3,000,000	₦1,560,000.00	₦3,000	₦1,500.0	₦1,500,000.0
37	Iroko Tree	Milicia excelsa	₦75,000.0	₦60,000,000	₦30,000,000.0	₦75,000	₦37,500.0	₦30,000,000	₦1,500,000.00	₦37,500	₦18,750.0	₦7,500,000.0
38	Iron Tree	Prosopis africana	₦75,000.0	₦2,000,000	₦1,000,000.0	₦75,000	₦37,500.0	₦1,000,000	₦450,000.00	₦37,500	₦18,750.0	₦250,000.0
39	Kinya (hardwood)	Prosopis africana	₦15,000.0	₦5,010,000	₦2,505,000.0	₦15,000	₦7,500.0	₦2,505,000	₦1,500,000.00	₦7,500	₦3,750.0	₦626,250.0
40	Kolanuts	Cola acuminata	₦22,500.0	₦18,000,000	₦9,000,000.0	₦22,500	₦11,250.0	₦9,000,000	₦15,000,000.00	₦11,250	₦5,625.0	₦2,250,000.0
41	Lalle	Lawsonia inermis	₦7,500.0	₦825,000	₦412,500.0	₦7,500	₦3,750.0	₦412,500	₦500,000.00	₦3,750	₦1,875.0	₦103,125.0
42	Lemon	Citrus or Lemon	₦20,000.0	₦11,120,000	₦5,560,000.0	₦20,000	₦10,000.0	₦5,560,000	₦1,252,500.00	₦10,000	₦5,000.0	₦1,390,000.0
43	Locust Bean	Parkia biglobosa	₦35,000.0	₦14,000,000	₦7,000,000.0	₦35,000	₦17,500.0	₦7,000,000	₦4,500,000.00	₦17,500	₦8,750.0	₦1,750,000.0
44	Mahogany	Swietenia macrophylla	₦75,000.0	₦2,340,000	₦1,170,000.0	₦75,000	₦37,500.0	₦11,700,000	₦206,250.00	₦37,500	₦18,750.0	₦2,925,000.0
45	Mango	Mangifera indica	₦52,500.0	₦13,020,000	₦6,510,000.0	₦52,500	₦26,250.0	₦6,510,000	₦2,780,000.00	₦26,250	₦13,125.0	₦1,627,500.0
46	Mangrove	Rhizophora harrisonii	₦3,500.0	₦2,800,000	₦1,400,000.0	₦3,500	₦1,750.0	₦1,400,000	₦3,500,000.00	₦1,750	₦875.0	₦350,000.0
47	Melina	Glycine max	₦75,000.0	₦23,400,000	₦11,700,000.0	₦75,000	₦37,500.0	₦11,700,000	₦5,850,000.00	₦37,500	₦18,750.0	₦2,925,000.0
48	Moringa	Moringa oleifera	₦5,000.0	₦16,670,000	₦8,335,000.0	₦5,000	₦2,500.0	₦8,335,000	₦3,255,000.00	₦2,500	₦1,250.0	₦2,083,750.0
49	Neem Tree	Azadirachta indica	₦17,500.0	₦6,230,000	₦3,115,000.0	₦17,500	₦8,750.0	₦3,115,000	₦700,000.00	₦8,750	₦4,375.0	₦778,750.0
50	Oil Palm	Elaeis guineensis	₦30,000.0	₦7,500,000	₦3,750,000.0	₦30,000	₦15,000.0	₦3,750,000	₦5,850,000.00	₦15,000	₦7,500.0	₦937,500.0
51	Orange	Citrus sinensis	₦20,000.0	₦11,120,000	₦5,560,000.0	₦20,000	₦10,000.0	₦5,560,000	₦4,167,500.00	₦10,000	₦5,000.0	₦1,390,000.0
52	PawPaw	Carica papaya	₦5,000.0	₦15,000,000	₦7,500,000.0	₦5,000	₦2,500.0	₦7,500,000	₦1,557,500.00	₦2,500	₦1,250.0	₦1,875,000.0
53	Pear (Avocado)	Persea americana	₦25,000.0	₦7,800,000	₦3,900,000.0	₦25,000	₦12,500.0	₦3,900,000	₦1,875,000.00	₦12,500	₦6,250.0	₦975,000.0
54	Physic nut	Jatropha curcas	₦3,000.0	₦1,800,000	₦900,000.0	₦3,000	₦1,500.0	₦900,000	₦2,780,000.00	₦1,500	₦750.0	₦225,000.0
55	Plantain	Musa paradisiaca	₦7,500.0	₦16,665,000	₦8,332,500.0	₦7,500	₦3,750.0	₦8,332,500	₦3,750,000.00	₦3,750	₦1,875.0	₦2,083,125.0
56	Pin Cushion	Nauclea latifolia	₦3,000.0	₦1,800,000	₦900,000.0	₦3,000	₦1,500.0	₦900,000	₦1,950,000.00	₦1,500	₦750.0	₦225,000.0
57	Rubber	Hevea brasiliensis	₦25,000.0	₦20,000,000	₦10,000,000.0	₦25,000	₦12,500.0	₦10,000,000	₦450,000.00	₦12,500	₦6,250.0	₦2,500,000.0
58	Raphia palm	Raphia spp	₦25,000.0	₦6,250,000	₦3,125,000.0	₦25,000	₦12,500.0	₦3,125,000	₦4,166,250.00	₦12,500	₦6,250.0	₦781,250.0
59	Satin wood (hardwood)	Terminalia superba	₦22,500.0	₦13,500,000	₦6,750,000.0	₦22,500	₦11,250.0	₦6,750,000	₦450,000.00	₦11,250	₦5,625.0	₦1,687,500.0
60	Shajini (Hardwood)	Crossopteryx febrifuga	₦22,500.0	₦13,770,000	₦6,885,000.0	₦22,500	₦11,250.0	₦6,885,000	₦5,000,000.00	₦11,250	₦5,625.0	₦1,721,250.0
61	Shea Butter	Vitellaria paradoxa	₦20,000.0	₦13,320,000	₦6,660,000.0	₦20,000	₦10,000.0	₦6,660,000	₦1,562,500.00	₦10,000	₦5,000.0	₦1,665,000.0
62	Sheanut Trees	Vitellaria paradoxa	₦20,800.0	₦13,852,800	₦6,926,400.0	₦20,800	₦10,400.0	₦6,926,400	₦3,375,000.00	₦10,400	₦5,200.0	₦1,731,600.0
63	Silk cotton	Ceiba spp	₦8,000.0	₦3,600,000	₦1,800,000.0	₦8,000	₦4,000.0	₦1,800,000	₦3,442,500.00	₦4,000	₦2,000.0	₦450,000.0
64	Sisal/hemp	Cannabis sativa	₦5,000.0	₦5,000,000	₦2,500,000.0	₦5,000	₦2,500.0	₦2,500,000	₦3,330,000.00	₦2,500	₦1,250.0	₦625,000.0
65	Softwood (Chihai)	Coniferous gymnosperms	₦22,500.0	₦20,250,000	₦10,125,000.0	₦22,500	₦11,250.0	₦10,125,000	₦3,463,200.00	₦11,250	₦5,625.0	₦2,531,250.0
66	Star-Apple/Ndiya	Chrysophyllum albidum	₦17,500.0	₦7,000,000	₦3,500,000.0	₦17,500	₦8,750.0	₦3,500,000	₦900,000.00	₦8,750	₦4,375.0	₦875,000.0
67	Jatropha (physics) nut	Jatropha curcas	₦3,000.0	₦3,000,000	₦1,500,000.0	₦3,000	₦1,500.0	₦150,000	₦1,250,000.00	₦1,500	₦750.0	₦37,500.0
68	Teak	Tectona grandis	₦75,000.0	₦6,000,000	₦3,000,000.0	₦75,000	₦37,500.0	₦3,000,000	₦5,062,500.00	₦37,500	₦18,750.0	₦750,000.0
69	Tsamiya	Tamarindus indica	₦20,000.0	₦4,360,000	₦2,180,000.0	₦20,000	₦10,000.0	₦2,480,000	₦1,750,000.00	₦10,000	₦5,000.0	₦620,000.0
70	Umbrella Tree (hardwood)	Musanga cecropioides	₦14,250.0	₦8,550,000	₦4,275,000.0	₦14,250	₦7,125.0	₦427,500	₦75,000.00	₦7,125	₦3,562.5	₦1,068,750.0

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EIGHT SCHEDULE

2026 ECONOMIC TREES AND CASH CROPS COMPENSATION RATES FOR KOGI STATE

S/N	Cash Crops	Botanical Name	Matured				Immatured				Seedling	
			Per Stand	Per Hectare	Per Hectare	Per Stand	Per Stand	Per Hectare	Per Hectare	Per Stand	Per Stand	Per Hectare
1	Acha	Digitaria exilis	₦130.0	₦2,600,000	₦1,300,000.0	₦130	₦65.0	₦1,300,000	₦650,000.0	₦65	₦32.5	₦325,000.0
2	Aerian Yam	Dioscorea spp	₦80.0	₦1,600,000	₦800,000.0	₦80	₦40.0	₦800,000	₦400,000.0	₦40	₦20.0	₦200,000.0
3	Alligator Pepper	Aframomum melegueta	₦150.0	₦3,000,000	₦1,500,000.0	₦1,500	₦750.0	₦1,500,000	₦750,000.0	₦75	₦37.5	₦375,000.0
4	Bambara nut/Pigeon pea	Vigna Subterranea	₦150.0	₦3,000,000	₦1,500,000.0	₦150	₦75.0	₦1,500,000	₦750,000.0	₦75	₦37.5	₦375,000.0
5	Bell Pepper	Capsicum spp	₦130.0	₦2,800,000	₦1,400,000.0	₦140	₦70.0	₦1,400,000	₦700,000.0	₦70	₦35.0	₦350,000.0
6	Benniseed	Sesamum indicum	₦90.0	₦1,800,000	₦900,000.0	₦90	₦45.0	₦900,000	₦450,000.0	₦45	₦22.5	₦225,000.0
7	Bitter Leaf	Vernonia amygdalina	₦150.0	₦3,000,000	₦1,500,000.0	₦150	₦75.0	₦1,500,000	₦750,000.0	₦75	₦37.5	₦375,000.0
8	Brown Beans	Vigna unguiculata	₦125.0	₦2,500,000	₦1,250,000.0	₦125	₦62.5	₦1,250,000	₦625,000.0	₦63	₦31.5	₦312,500.0
9	Cabbage (vegetable)	Brassica oleracea	₦150.0	₦3,000,000	₦1,500,000.0	₦150	₦75.0	₦1,500,000	₦750,000.0	₦75	₦37.5	₦375,000.0
10	Carrot	Daucus carota	₦175.0	₦3,500,000	₦1,750,000.0	₦175	₦87.5	₦1,750,000	₦875,000.0	₦88	₦44.0	₦437,500.0
11	Cassava	Manihot esculenta	₦200.0	₦4,000,000	₦2,000,000.0	₦200	₦100.0	₦2,000,000	₦1,000,000.0	₦100	₦50.0	₦500,000.0
12	Chilli Pepper	Capsicum spp	₦115.0	₦2,300,000	₦1,150,000.0	₦115	₦57.5	₦1,150,000	₦575,000.0	₦58	₦29.0	₦287,500.0
13	Coco Yam	Colocasia esculenta	₦85.0	₦1,700,000	₦850,000.0	₦85	₦42.5	₦850,000	₦425,000.0	₦43	₦21.5	₦212,500.0
14	Cotton	Gossyppium Spp	₦145.0		₦1,450,000.0		₦72.5		₦725,000.0		₦36.5	₦362,500.0
15	Cowpeas (white beans)	Vigna unguiculata	₦115.0	₦2,300,000	₦1,150,000.0	₦115	₦57.5	₦1,150,000	₦575,000.0	₦58	₦29.0	₦287,500.0
16	Cucumber	Cucumis sativus	₦150.0	₦3,000,000	₦1,500,000.0	₦150	₦75.0	₦1,500,000	₦750,000.0	₦75	₦37.5	₦375,000.0
17	Finger Millet	Eleusine coracana	₦127.5	₦2,550,000	₦1,275,000.0	₦128	₦64.0	₦1,275,000	₦637,500.0	₦64	₦32.0	₦318,750.0
18	Garden egg	Solanum melongena	₦60.0	₦1,200,000	₦600,000.0	₦60	₦30.0	₦600,000	₦300,000.0	₦30	₦15.0	₦150,000.0
19	Ginger	Zingiber officinale	₦275.0	₦5,500,000	₦2,750,000.0	₦275	₦137.5	₦2,750,000	₦1,375,000.0	₦138	₦69.0	₦687,500.0
20	Groundnut	Arachis hypogaea	₦90.0	₦1,800,000	₦900,000.0	₦90	₦45.0	₦900,000	₦450,000.0	₦45	₦22.5	₦225,000.0
21	Guinea corn	Sorghum bicolor	₦125.0	₦2,500,000	₦1,250,000.0	₦125	₦62.5	₦1,250,000	₦625,000.0	₦63	₦31.5	₦312,500.0
22	Irish Potato	Solanum tuberosum	₦175.0	₦3,500,000	₦1,750,000.0	₦175	₦87.5	₦1,750,000	₦875,000.0	₦88	₦44.0	₦437,500.0
23	Jute	Corchorus olitorius	₦100.0	₦2,000,000	₦1,000,000.0	₦100	₦50.0	₦1,000,000	₦500,000.0	₦50	₦25.0	₦250,000.0
24	Kwakwali	Kalanchoe pinnata	₦150.0	₦3,000,000	₦1,500,000.0	₦150	₦75.0	₦1,500,000	₦750,000.0	₦75	₦37.5	₦375,000.0
25	Lemon grass	Cymbopogon citratus	₦200.0	₦4,000,000	₦2,000,000.0	₦200	₦100.0	₦2,000,000	₦1,000,000.0	₦100	₦50.0	₦500,000.0
26	Lettuce	Lactuca sativa	₦75.0	₦1,500,000	₦750,000.0	₦75	₦37.5	₦750,000	₦375,000.0	₦38	₦19.0	₦187,500.0
27	Livingstone potato	Plectranthus esculentus	₦100.0	₦2,000,000	₦1,000,000.0	₦100	₦50.0	₦1,000,000	₦500,000.0	₦50	₦25.0	₦250,000.0
28	Maize	Zea mays	₦150.0	₦3,000,000	₦1,500,000.0	₦150	₦75.0	₦1,500,000	₦750,000.0	₦75	₦37.5	₦375,000.0
29	Melon	Cucumis melo	₦150.0	₦3,000,000	₦1,500,000.0	₦150	₦75.0	₦1,500,000	₦750,000.0	₦75	₦37.5	₦375,000.0
30	Millet	Pennisetum glaucum	₦150.0	₦3,000,000	₦1,500,000.0	₦150	₦75.0	₦1,500,000	₦750,000.0	₦75	₦37.5	₦375,000.0
31	Okro	Abelmoschus esculentus	₦75.0	₦1,500,000	₦750,000.0	₦75	₦37.5	₦750,000	₦375,000.0	₦38	₦19.0	₦187,500.0
32	Onion (vegetable)	Allium cepa	₦100.0	₦2,000,000	₦1,000,000.0	₦100	₦50.0	₦1,000,000	₦500,000.0	₦50	₦25.0	₦250,000.0
33	Pineapple	Ananas comosus	₦800.0	₦4,000,000	₦2,000,000.0	₦800	₦400.0	₦2,000,000	₦1,000,000.0	₦400	₦200.0	₦500,000.0
34	Pumpkin	Cucurbita pepo	₦150.0	₦3,000,000	₦1,500,000.0	₦150	₦75.0	₦1,500,000	₦750,000.0	₦75	₦37.5	₦375,000.0
35	Rice	Oryza sativa	₦140.0	₦2,800,000	₦1,400,000.0	₦140	₦70.0	₦1,400,000	₦700,000.0	₦70	₦35.0	₦350,000.0
36	Scotch Bunett	Capsicum spp	₦110.0	₦2,200,000	₦1,100,000.0	₦110	₦55.0	₦1,100,000	₦550,000.0	₦55	₦27.5	₦275,000.0
37	Sesame/Benniseed	Sesamum indicum	₦90.0	₦1,800,000	₦900,000.0	₦90	₦45.0	₦900,000	₦450,000.0	₦45	₦22.5	₦225,000.0
38	Sorghum	Sorghum bicolor	₦125.0	₦2,500,000	₦1,250,000.0	₦125	₦62.5	₦1,250,000	₦625,000.0	₦63	₦31.5	₦312,500.0
39	Sorrel	Rumex acetosa	₦50.0	₦1,000,000	₦500,000.0	₦50	₦25.0	₦500,000	₦250,000.0	₦25	₦12.5	₦125,000.0
40	Soya beans	Glycine max	₦150.0	₦3,000,000	₦1,500,000.0	₦150	₦75.0	₦1,500,000	₦750,000.0	₦75	₦37.5	₦90,000.0
41	Spinach	Amaranthus cruentus	₦100.0	₦2,000,000	₦1,000,000.0	₦100	₦50.0	₦1,000,000	₦500,000.0	₦50	₦25.0	₦250,000.0
42	Sugarcane	Saccharum officinarum	₦150.0	₦3,000,000	₦1,500,000.0	₦150	₦75.0	₦1,500,000	₦750,000.0	₦75	₦37.5	₦375,000.0
43	Sweet Potato	Ipomoea batatas	₦100.0	₦2,000,000	₦1,000,000.0	₦100	₦50.0	₦1,000,000	₦500,000.0	₦50	₦25.0	₦250,000.0
44	Tiger Nut	Cyperus esculentus	₦175.0	₦3,500,000	₦1,750,000.0	₦175	₦87.5	₦1,750,000	₦875,000.0	₦88	₦44.0	₦437,500.0
45	Tobacco	Nicotiana tabacum	₦100.0	₦2,000,000	₦1,000,000.0	₦100	₦50.0	₦1,000,000	₦500,000.0	₦50	₦25.0	₦250,000.0
46	Tomato	Solanum lycopersicum	₦100.0	₦2,000,000	₦1,000,000.0	₦100	₦50.0	₦1,000,000	₦500,000.0	₦50	₦25.0	₦250,000.0
47	Water leaf	Talinum fruticosum	₦70.0	₦1,400,000	₦700,000.0	₦70	₦35.0	₦700,000	₦350,000.0	₦35	₦17.5	₦175,000.0
48	Water Melon	Citrullus lanatus	₦190.0	₦3,800,000	₦1,900,000.0	₦190	₦95.0	₦1,900,000	₦950,000.0	₦95	₦47.5	₦475,000.0
49	Water Yam	Dioscorea spp	₦65.0	₦1,300,000	₦650,000.0	₦65	₦32.5	₦650,000	₦325,000.0	₦33	₦16.5	₦162,500.0
50	Wheat	Triticum aestivum	₦150.0	₦3,000,000	₦1,500,000.0	₦150	₦75.0	₦1,500,000	₦750,000.0	₦75	₦37.5	₦375,000.0
51	Yam	Dioscorea spp	₦150.0	₦3,000,000	₦1,500,000.0	₦150	₦75.0	₦1,500,000	₦750,000.0	₦73	₦36.5	₦435,000.0
52	Ziziga (Zanzibar Gem)	Zamioculcas zamiifolia	₦145.0	₦2,900,000	₦1,450,000.0	₦145	₦72.5	₦1,740,000	₦870,000.0	₦73	₦36.5	₦435,000.0

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NINETH SCHEDULE

CHARGE RATE FOR CHANGE OF LAND USE/PURPOSE

S/N	Existing Use	Private	Staff Quarters	Commercial Housing Estate	Commercial Hostel/Hospitality	Commercial Shop/Office	Commercial Filling Station	Mix Use	Industrial, Heavy	Industrial, Light	Industrial, Agro Allied	Private Education	Religious	Private Health	NGO/ Voluntary m2	Agricultural	Agricultural (Urban Area) Orchard Plant Nursery/Farming	Recreation	Transportation
1	Private Residential	-	200 per/m^2	250 per/m^2	250 per/m^2	100,000	-	50,000	250,000	75,000	150,000	150,000	100,000	150,000	100,00	25,000	3,000	50,000	150 per/m^2
2	Staff Quarters	200 per/m^2	-	250 per/m^2	250 per/m^2	250 per/m^2	-	250 per/m^2	250,000	75,000	150,000	150,000	100,000	150,000	100,00	25,000	3,000	50,000	150 per/m^2
3	Commercial Housing Estate	200 per/m^2	200 per/m^2	-	250 per/m^2	250 per/m^2	-	250 per/m^2	250,000	75,000	150,000	150,000	100,000	150,000	100,00	25,000	3,000	50,000	150 per/m^2
4	Commercial Hostel/Hospitality	200 per/m2	200 per/m^2	250 per/m^2	-	100,000	-	250 per/m^2	250,000	37,00	150,000	150,000	100,000	150,000	100,00	25,000	3,000	50,000	150 per/m^2
5	Commercial Shop/Office	200 per/m2	200 per/m^2	250 per/m^2	250 per/m^2	-	-	250 per/m^2	250,000	75,000	150,000	150,000	100,000	150,000	100,00	25,000	3,000	50,000	150 per/m^2
6	Commercial Filling Station	200 per/m2	200 per/m^2	250 per/m^2	80,000	100,000	-	80,000	250,000	37,000	150,000	150,000	100,000	50,000	50,000	25,000	3,000	50,000	150 per/m^2
7	Mix Use	200 per/m2	200 per/m^2	250 per/m^2	250 per/m^2	250 per/m^2	200,000	-	250,000	75,000	150,000	150,000	100,000	50,000	50,000	25,000	3,000	50,000	150 per/m^2
8	Industrial, Heavy	200 per/m2	200 per/m^2	250 per/m^2	250 per/m^2	100,000	-	10,000	-	-	-	150,000	100,000	150,000	100,00	25,000	3,000	50,000	150 per/m^2
9	Industrial, Light	200 per/m2	200 per/m^2	250 per/m^2	250 per/m^2	100,000	-	10,000	-	-	-	150,000	100,000	150,000	100,00	25,000	3,000	50,000	150 per/m^2
10	Industrial Agro Allied	200 per/m2	200 per/m^2	250 per/m^2	250 per/m^2	100,000	-	10,000	-	-	-	150,000	100,000	150,000	100,00	25,000	3,000	50,000	150 per/m^2
11	Private Education	200 per/m2	200 per/m^2	250 per/m^2	250 per/m^2	100,000	-	250 per/m^2	-	75,000	150,000	-	100,000	150,000	100,00	25,000	3,000	50,000	150 per/m^2
12	Religious	200 per/m2	200 per/m^2	250 per/m^2	250 per/m^2	100,000	-	250 per/m^2	-	75,000	150,000	80,000	-	80,000	80,000	25,000	3,000	50,000	150 per/m^2
13	Private Health	200 per/m2	200 per/m^2	250 per/m^2	250 per/m^2	100,000	-	250 per/m^2	-	75,000	150,000	80,000	100,000	-	100,00	25,000	3,000	50,000	150 per/m^2
14	NGO/ Voluntary	200 per/m2	200 per/m^2	250 per/m^2	250 per/m^2	100,000	-	250 per/m^2	-	75,000	150,000	80,000	100,000	80,000	-	25,000	3,000	50,000	150 per/m^2
15	Agricultural	200 per/m2	200 per/m^2	250 per/m^2	250 per/m^2	250 per/m^2	-	250 per/m^2	-	75,000	25,000	150,000	100,000	150,000	100,00	-	3,000	50,000	150 per/m^2
16	Agricultural (Urban Area) Orchard Plant Nursery/Farming	200 per/m2	200 per/m^2	250 per/m^2	250 per/m^2	250 per/m^2	-	250 per/m^2	-	75,000	150,000	150,000	100,000	150,000	100,00	25,000	-	50,000	150 per/m^2
17	Recreation	200 per/m2	200 per/m^2	250 per/m^2	250 per/m^2	250 per/m^2	-	250 per/m^2	-	75,000	150,000	150,000	100,000	150,000	100,00	25,000	3,000	-	150 per/m^2
18	Transportation	200 per/m2	200 per/m^2	250 per/m^2	100,000	100,000	-	250 per/m^2	-	75,000	150,000	80,000	80,000	80,000	80,000	25,000	3,000	50,000	-

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TENTH SCHEDULE

STANDARD VALUATION TABLE

CONSTRUCTION DETAILS/MATERIALS

BUILDING	WALL	ROOF	DOORS	WINDOWS	CEILING	FLOOR	RATE (₦)	STOREY BUILDING RATE (₦)
Bungalow	Mud, Not Plastered	Thached	Panelled wood	Panelled wood	Sack	Sand filled	15,000.00	The rate be multiplied by the number of floors.
			Currugated Iron Sheet	Currugated Iron Sheet	Paper Board	Cement Screed	18,000.00	
			Fabricated Iron Sheet	Fabricated Iron Sheet	Asbestos	Ceramic	25,000.00	
	Mud, Plastered, Unpainted	Thached	Panelled wood	Panelled wood	Sack	Sand filled	22,000.00	
			Currugated Iron Sheet	Currugated Iron Sheet	Paper Board	Cement Screed	25,000.00	
			Fabricated Iron Sheet	Steel Fabricated Iron Sheet	Asbestos	Ceramic	28,000.00	
	Mud, Plastered, Painted	Thached	Panelled wood	Panelled wood	Sack	Sand filled	35,000.00	
			Currugated Iron Sheet	Currugated Iron Sheet	Paper Board	Cement Screed	37,000.00	
			Fabricated Iron Sheet	Fabricated Iron Sheet	Asbestos	Ceramic	40,000.00	
	Mud , Not Plastered	Currugated Iron Sheet	Panelled wood	Panelled wood	Sack	Sand filled	40,000.00	
			Currugated Iron Sheet	Currugated Iron Sheet	Paper Board	Cement Screed	42,000.00	
			Fabricated Iron Sheet	Fabricated Iron Sheet	Asbestos	Ceramic	45,000.00	
	Mud, Plastered, Unpainted	Currugated Iron Sheet	Panelled wood	Panelled wood	Sack	Sand filled	45,000.00	
			Currugated Iron Sheet	Currugated Iron Sheet	Paper Board	Cement Screed	46,000.00	
			Fabricated Iorn Sheet	Fabricated Iron Sheet	Asbestos	Ceramic	48,000.00	
	Mud, Plastered, Painted	Currugated Iron Sheet	Panelled wood	Panelled wood	Sack	Sand filled	46,000.00	
			Currugated Iron Sheet	Currugated Iron Sheet	Paper Board	Cement Screed	46,000.00	
			Fabricated Iron Sheet	Fabricated Iron Sheet	Asbestos	Ceramic Tile	50,000.00	

TENTH SCHEDULE

STANDARD VALUATION TABLE

CONSTRUCTION DETAILS/MATERIALS

BUILDING	WALL	ROOF	DOORS	WINDOWS	CEILING	FLOOR	RATE (₦)	STOREY BUILDING
Tenement	Mud, Not Plastered	Currugated Iron Sheet	Panelled wood	Panelled wood	Sack	Sand filled	40,000.00	The rate be multiplied by the number of floors.
			Currugated Iron Sheet	Currugated Iron Sheet	Paper Board	Cement Screed	42,000.00	
			Fabricated Iron Sheet	Fabricated Iron Sheet	Asbestos	Ceramic	45,000.00	
	Mud, Plastered, Unpainted	Currugated Iron Sheet	Panelled wood	Panelled wood	Sack	Sand filled	45,000.00	
			Currugated Iron Sheet	Currugated Iron Sheet	Paper Board	Cement Screed	46,000.00	
			Fabricated Iron Sheet	Steel Fabricated Iron Sheet	Asbestos	Ceramic	48,000.00	
	Mud, Plastered, Painted	Currugated Iron Sheet	Panelled wood	Panelled wood	Sack	Sand filled	46,000.00	
			Currugated Iron Sheet	Currugated Iron Sheet	Paper Board	Cement Screed	46,000.00	
			Fabricated Iron Sheet	Fabricated Iron Sheet	Asbestos	Ceramic	50,000.00	
	Mud, Not Plastered	Currugated Iron Sheet (Cameroon))	Panelled wood	Panelled wood	Sack	Sand filled	54,000.00	
			Currugated Iron Sheet	Currugated Iron Sheet	Paper Board	Cement Screed	50,000.00	
			Fabricated Iron Sheet	Fabricated Iron Sheet	Asbestos	Ceramic	56,000.00	
	Mud, Plasteredd, Unpainted	Currugated Iron Sheet (Cameroon))	Panelled wood	Panelled wood	Sack	Sand filled	48,000.00	
			Currugated Iron Sheet	Currugated Iron Sheet	Paper Board	Cement Screed	50,000.00	
			Fabricated Iron Sheet	Steel Fabricated Iron Sheet	Asbestos	Ceramic	52,000.00	
	Mud, Plasteredd, Painted	Currugated Iron Sheet (Cameroon))	Panelled wood	Panelled wood	Sack	Sand filled	48,000.00	
			Currugated Iron Sheet	Currugated Iron Sheet	Paper Board	Cement Screed	50,000.00	
			Fabricated Iron Sheet	Fabricated Iron Sheet	Asbestos	Ceramic	54,000.00	
	Mud, Not Plasteredd	Long Span Aluminium Sheet	Panelled wood	Panelled wood	Sack	Sand filled	65,000.00	
			Currugated Iron Sheet	Currugated Iron Sheet	Paper Board	Cement Screed	68,000.00	
			Fabricated Iron Sheet	Fabricated Iron Sheet	Asbestos	Ceramic	72,000.00	
	Mud, Pasteredd, Unpainted	Long Span Aluminium Sheet	Panelled wood	Wooden Panel	Sack	Sand filled	75,000.00	
			Currugated Iron Sheet	Currugated Iron Sheet	Paper Board	Cement Screed	78,000.00	
			Fabricated Iron Sheet	Steel Fabricated Iron Sheet	Asbestos	Ceramic	80,000.00	
	Mud, Plastered, Painted	Long Span Aluminium Sheet	Panelled wood	Wooden Panel	Sack	Sand filled	80,000.00	
			Currugated Iron Sheet	Currugated Iron Sheet	Paper Board	Cement Screed	82,000.00	
			Fabricated Iron Sheet	Fabricated Iron Sheet	Asbestos	Ceramic	84,000.00	

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TENTH SCHEDULE

STANDARD VALUATION TABLE

CONSTRUCTION DETAILS/MATERIALS

BUILDING	WALL	ROOF	DOORS	WINDOWS	CEILING	FLOOR	RATE (₦)	STOREY BUILDING RATE (₦)
Tenement	Sandcrete Hollow Block, Not Plasteredd	Currugated Iron Sheet	Panelled wood	Panelled wood	Sack	Sand filled	120,000.00	The rate be multiplied by the number of floors.
			Currugated Iron Sheet	Currugated Iron Sheet	Paper Board	Cement Screed	122,000.00	
			Steel Fabricated Sheet	Steel Fabricated Sheet	Asbestos	Ceramic	130,000.00	
			Trade	Alumiium Sliding	Polyvinyl Chloride	Ceramic	150,000.00	
			Glass	Aluminium Casement	Pannelled wood	Ceramic	155,000.00	
			Trade	Aluminium Casement	Plaster of Paris	Ceramic	170,000.00	
	Sandcrete Hollow Block, Plastered, Unpainted	Currugated Iron Sheet	Panelled wood	Panelled wood	Sack	Sand filled	140,000.00	
			Currugated Iron Sheet	Currugated Iron Sheet	Paper Board	Cement Screed	142,000.00	
			Steel Fabricated Sheet	Steel Fabricated Sheet	Asbestos	Ceramic	155,000.00	
			Trade	Alumiium Sliding	Polyvinyl Chloride	Ceramic	165,000.00	
			Glass	Aluminium Casement	Pannelled wood	Ceramic	175,000.00	
			Trade	Aluminium Casement	Plaster of Paris	Ceramic	185,000.00	
	Sandcrete Hollow Block Plastered, Painted	Currugated Iron Sheet	Panelled wood	Panelled wood	Sack	Sand filled	155,000.00	
			Currugated Iron Sheet	Currugated Iron Sheet	Paper Board	Cement Screed	165,000.00	
			Steel Fabricated Sheet	Steel Fabricated Sheet	Asbestos	Ceramic	168,000.00	
			Trade	Alumiium Sliding	Polyvinyl Chloride	Ceramic	190,000.00	
			Glass	Aluminium Casement	Pannelled wood	Ceramic	185,000.00	
			Trade	Aluminium Casement	Plaster of Paris	Ceramic	195,000.00	
	Sandcrete Hollow Block, Not plastered	Currugated Iron Sheet (Cameroon)	Panelled wood	Panelled wood	Sack	Sand filled	165,000.00	
			Currugated Iron Sheet	Currugated Iron Sheet	Paper Board	Cement Screed	175,000.00	
			Steel Fabricated Sheet	Steel Fabricated Sheet	Asbestos	Ceramic	178,000.00	
			Trade	Alumiium Sliding	Polyvinyl Chloride	Ceramic	200,000.00	
			Glass	Aluminium Casement	Pannelled wood	Ceramic	195,000.00	
			Trade	Aluminium Casement	Plaster of Paris	Ceramic	205,000.00	
	Sandcrete Hollow Block, Plastered, Unpainted	Currugated Iron Sheet (Cameroon)	Panelled wood	Panelled wood	Sack	Sand filled	175,000.00	
			Currugated Iron Sheet	Currugated Iron Sheet	Paper Board	Cement Screed	185,000.00	
			Steel Fabricated Sheet	Steel Fabricated Sheet	Asbestos	Ceramic	188,000.00	
			Trade	Alumiium Sliding	Polyvinyl Chloride	Ceramic	210,000.00	
			Glass	Aluminium Casement	Pannelled wood	Ceramic	205,000.00	
			Trade	Aluminium Casement	Plaster of Paris	Ceramic	215,000.00	
	Sandcrete Hollow Block, Plastered, Painted	Currugated Iron Sheet (Cameroon)	Panelled wood	Panelled wood	Sack	Sand filled	185,000.00	
			Currugated Iron Sheet	Currugated Iron Sheet	Paper Board	Cement Screed	195,000.00	
			Steel Fabricated Sheet	Steel Fabricated Sheet	Asbestos	Ceramic	198,000.00	
			Trade	Alumiium Sliding	Polyvinyl Chloride	Ceramic	220,000.00	
			Glass	Aluminium Casement	Pannelled wood	Ceramic	215,000.00	
			Trade	Aluminium Casement	Plaster of Paris	Ceramic	225,000.00	
	Sandcrete Hollow Block Not Plastered	Aluminium Long Span Sheet	Panelled wood	Panelled wood	Sack	Sand filled	195,000.00	
			Currugated Iron Sheet	Currugated Iron Sheet	Paper Board	Cement Screed	205,000.00	
			Steel Fabricated Sheet	Steel Fabricated Sheet	Asbestos	Ceramic	218,000.00	
			Trade	Alumiium Sliding	Polyvinyl Chloride	Ceramic	230,000.00	
			Glass	Aluminium Casement	Pannelled wood	Ceramic	255,000.00	
			Trade	Aluminium Casement	Plaster of Paris	Ceramic	235,000.00	
	Sandcrete Hollow Block, Plastered, Unpainted	Aluminium Long Span Sheet	Panelled wood	Panelled wood	Sack	Sand filled	205,000.00	
			Currugated Iron Sheet	Currugated Iron Sheet	Paper Board	Cement Screed	215,000.00	
			Steel Fabricated Sheet	Steel Fabricated Sheet	Asbestos	Ceramic	228,000.00	
			Trade	Alumiium Sliding	Polyvinyl Chloride	Ceramic	240,000.00	
			Glass	Aluminium Casement	Pannelled wood	Ceramic	265,000.00	
			Trade	Aluminium Casement	Plaster of Paris	Ceramic	245,000.00	
	Sandcrete Hollow Block, Plastered, Painted	Aluminium Long Span Sheet	Panelled wood	Panelled wood	Sack	Sand filled	215,000.00	
			Currugated Iron Sheet	Currugated Iron Sheet	Paper Board	Cement Screed	225,000.00	
			Steel Fabricated Sheet	Steel Fabricated Sheet	Asbestos	Ceramic	238,000.00	
			Trade	Alumiium Sliding	Polyvinyl Chloride	Ceramic	250,000.00	
			Glass	Aluminium Casement	Pannelled wood	Ceramic	275,000.00	
			Trade	Aluminium Casement	Plaster of Paris	Ceramic	255,000.00	
	Sandcrete Hollow Block, Not Plastered	Aluminium Long Span Sheet (Stepped)	Panelled wood	Panelled wood	Sack	Sand filled	225,000.00	
			Currugated Iron Sheet	Currugated Iron Sheet	Paper Board	Cement Screed	235,000.00	
			Steel Fabricated Sheet	Steel Fabricated Sheet	Asbestos	Ceramic	248,000.00	
			Trade	Alumiium Sliding	Polyvinyl Chloride	Ceramic	260,000.00	
			Glass	Aluminium Casement	Pannelled wood	Ceramic	285,000.00	
			Trade	Aluminium Casement	Plaster of Paris	Ceramic	265,000.00	
	Sandcrete Hollow Block, plastered, Unpainted	Aluminium Long Span Sheet (Stepped)	Panelled wood	Panelled wood	Sack	Sand filled	235,000.00	
			Currugated Iron Sheet	Currugated Iron Sheet	Paper Board	Cement Screed	245,000.00	
			Steel Fabricated Sheet	Steel Fabricated Sheet	Asbestos	Ceramic	258,000.00	
			Trade	Alumiium Sliding	Polyvinyl Chloride	Ceramic	270,000.00	
			Glass	Aluminium Casement	Pannelled wood	Ceramic	295,000.00	
			Trade	Aluminium Casement	Plaster of Paris	Ceramic	275,000.00	
	Sandcrete Hollow Block, Plastered, Painted	Aluminium Long Span Sheet (Stepped)	Panelled wood	Panelled wood	Sack	Sand filled	245,000.00	
			Currugated Iron Sheet	Currugated Iron Sheet	Paper Board	Cement Screed	255,000.00	
			Steel Fabricated Sheet	Steel Fabricated Sheet	Asbestos	Ceramic	268,000.00	
			Trade	Alumiium Sliding	Polyvinyl Chloride	Ceramic	280,000.00	
			Glass	Aluminium Casement	Pannelled wood	Ceramic	305,000.00	
			Trade	Aluminium Casement	Plaster of Paris	Ceramic	285,000.00	
	Sandcrete Hollow Block, Not Plastered	Stepped Tiles	Panelled wood	Panelled wood	Sack	Sand filled	265,000.00	
			Currugated Iron Sheet	Currugated Iron Sheet	Paper Board	Cement Screed	275,000.00	
			Steel Fabricated Sheet	Steel Fabricated Sheet	Asbestos	Ceramic	288,000.00	
			Trade	Alumiium Sliding	Polyvinyl Chloride	Ceramic	300,000.00	
			Glass	Aluminium Casement	Pannelled wood	Ceramic	325,000.00	
			Trade	Aluminium Casement	Plaster of Paris	Ceramic	305,000.00	
	Sandcrete Holow Block, Plastered, Unpainted	Stepped Tiles	Panelled wood	Panelled wood	Sack	Sand filled	275,000.00	
			Currugated Iron Sheet	Currugated Iron Sheet	Paper Board	Cement Screed	285,000.00	
			Steel Fabricated Sheet	Steel Fabricated Sheet	Asbestos	Ceramic	298,000.00	
			Trade	Alumiium Sliding	Polyvinyl Chloride	Ceramic	310,000.00	
			Glass	Aluminium Casement	Pannelled wood	Ceramic	315,000.00	
			Trade	Aluminium Casement	Plaster of Paris	Ceramic	325,000.00	
	Sandcrete Hollow Block, Plastered, Painted	Stepped Tiles	Panelled wood	Panelled wood	Sack	Sand filled	285,000.00	
			Currugated Iron Sheet	Currugated Iron Sheet	Paper Board	Cement Screed	295,000.00	
			Steel Fabricated Sheet	Steel Fabricated Sheet	Asbestos	Ceramic	308,000.00	
			Trade	Alumiium Sliding	Polyvinyl Chloride	Ceramic	320,000.00	
			Glass	Aluminium Casement	Pannelled wood	Ceramic	315,000.00	
			Trade	Aluminium Casement	Plaster of Paris	Ceramic	335,000.00	

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TENTH SCHEDULE

STANDARD VALUATION TABLE

CONSTRUCTION DETAILS/MATERIALS

BUILDING	WALL	ROOF	DOORS	WINDOWS	CEILING	FLOOR	RATE (₦)	STOREY BUILDING RATE (₦)
Bungalow	Sandcrete Hollow Block, Not Rendered	Currugated Iron Sheet (CIS)	Panelled wood	Panelled wood	Sack	Sand filled	130,000.00	The rate be multiplied by the number of floors.
			Currugated Iron Sheet	Currugated Iron Sheet	Paper Board	Cement Screed	132,000.00	
			Steel Fabricated Sheet	Steel Fabricated Sheet	Asbestos	Ceramic	140,000.00	
			Trade	Alumiium Sliding	Polyvinyl Chloride	Ceramic	160,000.00	
			Glass	Aluminium Casement	Pannelled wood	Ceramic	165,000.00	
			Trade	Aluminium Casement	Plaster of Paris	Ceramic	180,000.00	
	Sandcrete Hollow Block, Rendered, Unpainted	Currugated Iron Sheet (CIS)	Panelled wood	Panelled wood	Sack	Sand filled	150,000.00	
			Currugated Iron Sheet	Currugated Iron Sheet	Paper Board	Cement Screed	152,000.00	
			Steel Fabricated Sheet	Steel Fabricated Sheet	Asbestos	Ceramic	165,000.00	
			Trade	Alumiium Sliding	Polyvinyl Chloride	Ceramic	175,000.00	
			Glass	Aluminium Casement	Pannelled wood	Ceramic	185,000.00	
			Trade	Aluminium Casement	Plaster of Paris	Ceramic	195,000.00	
	Sandcrete Hollow Block, Rendered, Painted	Currugated Iron Sheet (CIS)	Panelled wood	Panelled wood	Sack	Sand filled	165,000.00	
			Currugated Iron Sheet	Currugated Iron Sheet	Paper Board	Cement Screed	170,000.00	
			Steel Fabricated Sheet	Steel Fabricated Sheet	Asbestos	Ceramic	178,000.00	
			Trade	Alumiium Sliding	Polyvinyl Chloride	Ceramic	200,000.00	
			Glass	Aluminium Casement	Pannelled wood	Ceramic	195,000.00	
			Trade	Aluminium Casement	Plaster of Paris	Ceramic	205,000.00	
	Sandcrete Hollow Block,Not Rendered	Currugated Iron Sheet (Cameroon)	Panelled wood	Panelled wood	Sack	Sand filled	175,000.00	
			Currugated Iron Sheet	Currugated Iron Sheet	Paper Board	Cement Screed	185,000.00	
			Steel Fabricated Sheet	Steel Fabricated Sheet	Asbestos	Ceramic	188,000.00	
			Trade	Alumiium Sliding	Polyvinyl Chloride	Ceramic	210,000.00	
			Glass	Aluminium Casement	Pannelled wood	Ceramic	205,000.00	
			Trade	Aluminium Casement	Plaster of Paris	Ceramic	215,000.00	
	Sandcrete Hollow Block, Rendered, Unpainted	Currugated Iron Sheet (Cameroon)	Panelled wood	Panelled wood	Sack	Sand filled	185,000.00	
			Currugated Iron Sheet	Currugated Iron Sheet	Paper Board	Cement Screed	195,000.00	
			Steel Fabricated Sheet	Steel Fabricated Sheet	Asbestos	Ceramic	198,000.00	
			Trade	Alumiium Sliding	Polyvinyl Chloride	Ceramic	220,000.00	
			Glass	Aluminium Casement	Pannelled wood	Ceramic	215,000.00	
			Trade	Aluminium Casement	Plaster of Paris	Ceramic	225,000.00	
	Sandcrete Hollow Block, Rendered, Painted	Currugated Iron Sheet (Cameroon)	Panelled wood	Panelled wood	Sack	Sand filled	195,000.00	
			Currugated Iron Sheet	Currugated Iron Sheet	Paper Board	Cement Screed	205,000.00	
			Steel Fabricated Sheet	Steel Fabricated Sheet	Asbestos	Ceramic	208,000.00	
			Trade	Alumiium Sliding	Polyvinyl Chloride	Ceramic	230,000.00	
			Glass	Aluminium Casement	Pannelled wood	Ceramic	225,000.00	
			Trade	Aluminium Casement	Plaster of Paris	Ceramic	235,000.00	
	Sandcrete Hollow Block,Not Rendered	Aluminium Long Span Sheet	Panelled wood	Panelled wood	Sack	Sand filled	205,000.00	
			Currugated Iron Sheet	Currugated Iron Sheet	Paper Board	Cement Screed	205,000.00	
			Steel Fabricated Sheet	Steel Fabricated Sheet	Asbestos	Ceramic	228,000.00	
			Trade	Alumiium Sliding	Polyvinyl Chloride	Ceramic	240,000.00	
			Glass	Aluminium Casement	Pannelled wood	Ceramic	265,000.00	
			Trade	Aluminium Casement	Plaster of Paris	Ceramic	245,000.00	
	Sandcrete Hollow Block, Rendered, Unpainted	Aluminium Long Span Sheet	Panelled wood	Panelled wood	Sack	Sand filled	215,000.00	
			Currugated Iron Sheet	Currugated Iron Sheet	Paper Board	Cement Screed	225,000.00	
			Steel Fabricated Sheet	Steel Fabricated Sheet	Asbestos	Ceramic	238,000.00	
			Trade	Alumiium Sliding	Polyvinyl Chloride	Ceramic	250,000.00	
			Glass	Aluminium Casement	Pannelled wood	Ceramic	275,000.00	
			Trade	Aluminium Casement	Plaster of Paris	Ceramic	255,000.00	
	Sandcrete Hollow Block, Rendered, Painted	Aluminium Long Span Sheet	Panelled wood	Panelled wood	Sack	Sand filled	225,000.00	
			Currugated Iron Sheet	Currugated Iron Sheet	Paper Board	Cement Screed	235,000.00	
			Steel Fabricated Sheet	Steel Fabricated Sheet	Asbestos	Ceramic	248,000.00	
			Trade	Alumiium Sliding	Polyvinyl Chloride	Ceramic	260,000.00	
			Glass	Aluminium Casement	Pannelled wood	Ceramic	285,000.00	
			Trade	Aluminium Casement	Plaster of Paris	Ceramic	265,000.00	
	Sandcrete Hollow Block, Not Rendered	Aluminium Long Span Sheet (Stepped)	Panelled wood	Panelled wood	Sack	Sand filled	235,000.00	
			Currugated Iron Sheet	Currugated Iron Sheet	Paper Board	Cement Screed	245,000.00	
			Steel Fabricated Sheet	Steel Fabricated Sheet	Asbestos	Ceramic	258,000.00	
			Trade	Alumiium Sliding	Polyvinyl Chloride	Ceramic	270,000.00	
			Glass	Aluminium Casement	Pannelled wood	Ceramic	285,000.00	
			Trade	Aluminium Casement	Plaster of Paris	Ceramic	275,000.00	
	Sandcrete Hollow Block, Rendered, Unpainted	Aluminium Long Span Sheet (Stepped)	Panelled wood	Panelled wood	Sack	Sand filled	245,000.00	
			Currugated Iron Sheet	Currugated Iron Sheet	Paper Board	Cement Screed	255,000.00	
			Steel Fabricated Sheet	Steel Fabricated Sheet	Asbestos	Ceramic	268,000.00	
			Trade	Alumiium Sliding	Polyvinyl Chloride	Ceramic	280,000.00	
			Glass	Aluminium Casement	Pannelled wood	Ceramic	305,000.00	
			Trade	Aluminium Casement	Plaster of Paris	Ceramic	285,000.00	
	Sandcrete Hollow Block, Rendered, Painted	Aluminium Long Span Sheet (Stepped)	Panelled wood	Panelled wood	Sack	Sand filled	255,000.00	
			Currugated Iron Sheet	Currugated Iron Sheet	Paper Board	Cement Screed	265,000.00	
			Steel Fabricated Sheet	Steel Fabricated Sheet	Asbestos	Ceramic	278,000.00	
			Trade	Alumiium Sliding	Polyvinyl Chloride	Ceramic	290,000.00	
			Glass	Aluminium Casement	Pannelled wood	Ceramic	315,000.00	
			Trade	Aluminium Casement	Plaster of Paris	Ceramic	295,000.00	
	Sandcrete Hollow Block, Not Rendered	Stepped Tiles	Panelled wood	Panelled wood	Sack	Sand filled	275,000.00	
			Currugated Iron Sheet	Currugated Iron Sheet	Paper Board	Cement Screed	285,000.00	
			Steel Fabricated Sheet	Steel Fabricated Sheet	Asbestos	Ceramic	298,000.00	
			Trade	Alumiium Sliding	Polyvinyl Chloride	Ceramic	310,000.00	
			Glass	Aluminium Casement	Pannelled wood	Ceramic	315,000.00	
			Trade	Aluminium Casement	Plaster of Paris	Ceramic	315,000.00	
	Sandcrete Hollow Block, Rendered, Unpainted	Stepped Tiles	Panelled wood	Panelled wood	Sack	Sand filled	285,000.00	
			Currugated Iron Sheet	Currugated Iron Sheet	Paper Board	Cement Screed	295,000.00	
			Steel Fabricated Sheet	Steel Fabricated Sheet	Asbestos	Ceramic	308,000.00	
			Trade	Alumiium Sliding	Polyvinyl Chloride	Ceramic	320,000.00	
			Glass	Aluminium Casement	Pannelled wood	Ceramic	325,000.00	
			Trade	Aluminium Casement	Plaster of Paris	Ceramic	335,000.00	
	Sandcrete Hollow Block, Rendered, Painted	Stepped Tiles	Panelled wood	Panelled wood	Sack	Sand filled	295,000.00	
			Currugated Iron Sheet	Currugated Iron Sheet	Paper Board	Cement Screed	305,000.00	
			Steel Fabricated Sheet	Steel Fabricated Sheet	Asbestos	Ceramic	318,000.00	
			Trade	Alumiium Sliding	Polyvinyl Chloride	Ceramic	310,000.00	
			Glass	Aluminium Casement	Pannelled wood	Ceramic	325,000.00	
			Trade	Aluminium Casement	Plaster of Paris	Ceramic	335,000.00	

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ELEVENTH SCHEDULE
COMPOSITION OF LAND USE AND ALLOCATION COMMITTEE

Name		Designation
Expert in Land Administration		Chairman
Director General Bureau of Lands		Member
Director General KSTPDRA		Member
Solicitor General		Member
Surveyor General		Member
Director of Lands Services		Member
Representative of KIPL (not lower than Director Cadre)		Member
Director, Responsible for Forestry from the relevant Ministry		Member
Two (2) Representatives one each from other Senatorial District different		Members
i)	Who must be expert in Land Administration,	
ii)	Land Surveyors, Town Planners of not less than 10 years of Experience and	
iii)	One of them must be a Female.	
Land Officer of not less than Grade level 12		Secretary

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TWELFTH SCHEDULE

FRAMEWORK FOR LAND FOR INFRASTRUCTURE DEVELOPMENT

Legal Justification for the Relationship

1. The Governor has absolute power and discretion under Section 5 of the Land Use Act to make any grant of land within Kogi State;
2. The Governor is at liberty under Section 8 of the Land Use Act to make any grant of land subject to a Special Contract; and
3. The Governor has the power to revoke such grant in the event that there is any breach of the Special Contract.

Concept

1. The Kogi State Government is to grant agreed percentage of land in a Greenfield district to a Developer for real property development under a Special Contract envisaged by the Land Use Act;
2. In exchange for the grant, the Developer is to provide primary infrastructure in the agreed district without any financial, technical or demand risk on the part of the Kogi State Government;
3. The primary infrastructure which the Developer is to provide is as follows:
   a. The detailed district design and the Bill of Engineering;
   b. Agreed kilometers of roads of varying specified sizes within the districts;
   c. Agreed kilometers of Storm Water Drains;
   d. Agreed kilometers of Foul Water Drains;
   e. Agreed kilometers of Water distribution lines;
   f. Agreed kilometers of Street Lighting Lines;
   g. Agreed kilometers of Electrical Power distribution lines;
   h. Agreed kilometers of Telecommunication & Fibre Optics ducts;
   i. Agreed number of Sewage Treatment Plants.

4. The Developer is to deliver a Business plan to KIPL that shows its technical capacity, financial capability and managerial competence;

Necessity for the Private Sector Collaboration

1. Responsibility of government to provide infrastructure;
2. Leverage on private sector finance and expertise;
3. Free off public funds for other critical sectors of development;
4. Discourage land speculation and land freezing.

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Basic Terms of Relationship

1. The Developer is to make available the sum of N25million as **Commitment Fee** for services on the presentation of its Business Plan/Feasibilty Studies. The Commitment Fee is to fund the following:
   a) Physical Plan;
   b) Preliminary design;
   c) Survey plan;
   d) Preparation of Agreement.
2. The Developer is to submit the Detailed Site Development Plan and provide Infrastructure in the district within a maximum period of 24 months;
3. The detailed design of the district shall be based on the guidelines issued by the Bureau;
4. The execution of the works shall be in strict compliance with Kogi State Specifications and Standards for district infrastructure works;
5. The Developer shall not commence real property development or sale of any land in the district until it achieves at least 35% of functional Infrastructure works;
6. The release of land titles to the Developer shall be made as follows:
   a) 15% of the Rights of Occupancy shall be released to the Developer on evidence of transfer of 15% of the infrastructure cost to the Project Account;
   b) 80% of the Rights of Occupancy shall be released on the basis of interim measured certificates, the minimum value of which shall not be less than 20% of the the infrastructure works;
   c) 5% Retained till after the retention period of 12 months.

7. The Rights of Occupancy shall be warehoused in a bank mutually agreed by the parties;
8. The structure of the total project cost shall consist of the following:
   a) Construction Cost;
   b) Financing Cost;
   c) Professional fees/Consultancy Cost;
   d) Resident Supervision Cost;
   e) 12 months Operating Cost;
   f) Resettlement & Compensation Cost;
   g) Return on Investment;
9. The funding structure of the project must include an acceptable ratio as follows:
   a. Debt - 50%;
   b. Equity - 15%;
   c. Off-Plan Sales - 35%.

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10. The Developer is to provide an acceptable Performance Bond from a reputable Bank or Insurance company;
11. Kogi State Government is to retain at least 50% of buildable plots in the district;
12. The State Government is to appoint a consultant to ensure that the execution of the works is done in accordance with the Kogi State Specifications. The consultancy fee is to be factored in the Total Project Cost to be made available by the Investor.

ROLES AND RESPONSIBILITIES OF MDAs

Ministry Responsible for Works and Infrastructure

1. Bill of Quantities format;
2. Confirmation of the Scope of Work & Technical Requirements;
3. General Specifications for Roads, Storm Water Drainage and Bridge Works;
4. General Specifications for Electrical Works;
5. General Specifications for Water and Sewage Works;
6. General Specifications for Telecommunications and Fiber Optics Works;
7. Geometric Design Standard for Roads.

KSTPDRA

1. Development Control guidelines for the district;
2. Establishing benchmarks for height;
3. Enforcement of Control Guidelines.

The Bureau

1. The existing premium in the district;
2. Current market value of land and houses in the district;
3. Current market value of land and houses in adjoining districts;
4. Specific number and percentage of plots that could be made available to the Developer;
5. Number of available plots in the district;
6. Digitized plan of the district;
7. Detailed Map showing Land Use & plot;
8. Valuation and demographic reports of the district;
9. Details of resettlement and compensation cost;
10. Survey plan for the district;
11. Provision of Survey data;
12. Implementing possible redesign and realignment;
13. Coordinating all Survey activities;

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14. The Physical Plan of the district, its description and total land area as designed by the Bureau to implement the physical plan of district;
15. Number and character of each plot within the district;
16. Total size of the buildable area;
17. Detailed size of each plot within the district and its land use.

Ministry of Justice

1. Preparation of agreements;
2. Ensure execution of the agreements.

KIPL

1. Coordination of the processes;
2. Shortlist and Conduct of due diligence on the Developers;
3. Review and approve the Business Plan for the Developers.

PRIVATE PROPERTY VALUATION

There is a need for property valuation by an independent Private Consultant to compare with the government's valuation so that true value of the land could be determined. Thus, the private consultant will give expert opinion on:

1. Cost of land in adjoining districts and estates;
2. Cost of property in adjoining districts and estates;
3. Cost of property in other areas.

NECESSARY LAND DOCUMENTS FOR INFRASTRUCTURE SWAP ARRANGEMENT

With the above information, the KIPL shall:

1. Do a comprehensive risk analysis;
2. Ensure adequate value for money (VfM) considerations.

Using the above parameters, KIPL shall prepare the following documents:

1. Outline Business Case;
2. The Request for Proposal (RfP);
3. The development Lease Agreement;
4. The Conditions of Contract;
5. The Scope of Work and Technical requirement;
6. The Risk matrix;
7. A financial model to determine the most reasonable percentage of land area within the district to be ceded to an investor;
8. Memorandum of Understanding (MOU).

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NECESSARY LAND DOCUMENTS FOR INFRASTRUCTURE SWAP ARRANGEMENT TO BE SUBMITTED BY THE INVESTORS

1. The business document;
2. The company profile;
3. Certificate of incorporation;
4. Evidence of financial capacity;
5. Memorandum of understanding.

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THIRTEENTH SCHEDULE

CONVERSION/REGULARISATION FEE TABLE PER M^2

S/N	Land Use/Land Purpose	ZONE A				ZONE B				ZONE C				ZONE D			
		A1	A2	A3	A4	B1	B2	B3	B4	C1	C2	C3	C4	D1	D2	D3	D4
1	Private Residential	20	18	17	16	15	14	13	12	10	8	6	4	3	2	2	2
2	Staff Quarter/ Housing Estate	25	22	20	18	17	16	15	14	12	10	8	6	6	5	4	4
3	Commercial (Residential Housing Estate)	25	22	20	18	17	15	16	14	12	10	8	6	6	5	4	4
4	Hotel/Hospitality	26	24	22	20	20	18	17	16	15	12	10	8	7	6	5	4
5	Commercial (Shop/Office)	30	28	26	25	24	22	20	18	16	15	14	12	10	8	7	6
6	Petrol/ Gas Filling Station	400	350	320	300	300	250	220	200	200	180	160	150	120	110	100	100
7	Mix Use/Multifunctional	20	19	18	18	17	16	15	14	12	10	8	7	7	6	6	5
8	Industrial Heavy	120	120	120	120	120	120	120	120	120	120	120	120	120	120	120	120
9	Industrial Light Industry	80	80	80	80	60	60	60	60	50	50	50	50	45	45	45	45
10	Industrial Agro-Allied	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
11	Private School	60	55	52	50	45	44	43	42	40	38	36	35	34	32	32	30
12	Religious Institution	20	19	18	18	17	16	15	14	12	10	8	7	7	6	6	5
13	Government Items	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Private Health Facility	70	65	62	60	55	50	45	45	40	35	32	32	30	30	30	30
15	Private Utility Unit	26	24	22	20	20	18	17	16	15	12	10	8	7	6	5	5
16	NGO/Voluntary Org.	15	14	12	10	8	7	6	5	4	4	4	4	3	3	3	3
17	Power Infrastruture	300	300	300	300	300	300	300	300	250	250	250	250	200	200	200	200
18	Agricultural	3	3	3	3	3	3	3	3	2	2	2	2	2	1	1	1
19	Agriculture (Orchard Plant /Nursery)	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
20	Recreational (Parks/Entertainment)	15	14	12	10	8	7	6	6	5	5	4	4	4	4	3	3
21	Mast/Digital Infrastruture	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75	75
22	Special Devt. Areas (FTZ)	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
23	Mining(Gold/Silver/Lithium)	125	125	125	125	125	125	125	125	125	125	125	125	125	125	125	125
24	Mining(Coal/Limestone)	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60
25	Mining(Others)	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45	45
26	Quarry	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70

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