

**KOGI STATE TOWN' PLANNING AND DEVELOPMENT BOARD.  
THE HARMONIZED DEVELOPMENT PERMIT FEE.**

**BACKGROUND INFORMATION**

All rates contained in this order are for approval fees.

Other rates are calculated as % of the approval fees as stated below:

<b>Registration Fees:</b>	<b>₦2,000.00</b>
<b>Inspection Fees:</b>	<b>₦2,000.00</b>
<b>Processing Fees</b>	- 60% of approval
<b>Penalty Fees</b>	- Minimum of 60% of cost of approval
<b>Post Approval Fees</b>	- 30% of approval
<b>Renewal Fees</b>	- 50% of approval
<b>Application fee</b>	
- Residential	<b>N 5,000.00</b>
- Comm/others	<b>N 7,000.00</b>

**ASSESSMENT**

S/N	ITEMS	LOKOJA	LGHQ & MAJOR TOWN	OTHER SETTLEMENT
1	Bungalow (Res) 1 Room Ensuite to 2 Bedroom Flat	₦4,000.00	₦3,500.00	₦3,300.00
2	3 Bedroom Flat (Res)	₦5,800.00	₦5,300.00	₦5,100.00
3	4 Bedroom Flat (Res) Extra Rooms	₦10,630.00	₦9,380.00	₦8,880.00
4	3 Bedroom Duplex (Res)	₦10,700.00	₦9,500.00	₦9,000.00
5	4 Bedroom Duplex (Res)	₦12,700.00	₦11,500.00	₦11,000.00
6	Extra Rooms/Separate Dining room/Boys Quarters	₦2,000.00 Each	₦2,000.00 Each	₦2,000.00 Each
7	a) Commercial Bank (1 Floor) b) Extra Floor c) ATM Machine(s)	₦150,000.00 ₦100,000.00 ₦7,500.00 per unit	₦150,000.00 ₦100,000.00 FLAT RATE	₦150,000.00 ₦100,000.00 FLAT RATE
8	a) Petrol Filling station with 4 Pumps, Lube store, lube Bay Office and conveniences b) Additional Mini Mart	₦125,000.00	₦125,000.00	₦125,000.00

	c) Extra Pump d) Additional Shopping Mall e) Additional LNG	Plus ₦20,000.00 Plus ₦30,000.00 Each Plus ₦7,500.00/Shop Plus ₦100,500.00	Plus ₦20,000.00 Plus ₦30,000.00 Each Plus ₦7,500.00/Shop Plus ₦100,000.00	Plus ₦20,000.00 Plus ₦30,000.00 Each Plus ₦7,500.00/Shop Plus ₦100,000.00
9	Liquidified Natural Gas (LNG) Station b) Mini Gas Station	₦100,000.00 ₦40,000.00	₦100,000.00 ₦40,000.00-	₦100,000.00 ₦40,000.00
10	Kerosene Station (2 Pumps)	₦50,000.00	₦50,000.00	₦50,000.00
11	Diesel Station (2 Pumps)	₦100,000.00	₦100,000.00	₦100,000.00
12	Departmental stores	₦150.00/sqm Subject to a minimum of ₦50,00.00	₦150.00/sqm Subject to a minimum of ₦40,00.00	₦100.00/sqm Subject to a minimum of ₦30,00.00
13	Supermarket	₦125.00/sqm Subject to a minimum of ₦16,000.00	₦100.00/sqm Subject to a minimum of ₦10,00.00	₦75.00/sqm Subject to a minimum of ₦6,00.00
14	Shops ii) Store	₦5,000.00/Shop ₦2,500/Store	₦3,750.00/Shop ₦2,000/Store	₦3,250.00/Shop ₦1,500/Store
15	<b>Industrial</b> i. <u>Small Scale</u>  ii. <u>Medium Scale</u> (between 10 to 25 regular Staff)  iii. <u>Large Scale</u> (Subject to minimum of ₦100,000.00)  iv. Warehouse (Subject to a minimum of ₦37.50/sqm)	₦25.0./sqm Subject to a minimum of ₦30,000.00  ₦62.50/sqm Subject to a minimum of ₦100,000.00  ₦75.00/sqm Subject to a minimum of ₦100,000.00  ₦37.50/sqm Subject to a minimum of ₦40,000.00	₦20.0/sqm Subject to a minimum of ₦25,000.00  ₦50.00/sqm Subject to a minimum of ₦75,000.00  ₦450.00/sqm Subject to a minimum of ₦75,000.00  ₦30.00/sqm Subject to a minimum of ₦35,100.00	₦12.5/sqm Subject to a minimum of ₦20,000.00  ₦40.00/sqm Subject to a minimum of ₦62,500.00  ₦50.00/sqm Subject to a minimum of ₦65,000,000.00  ₦50.00/sqm Subject to a minimum of ₦25,000.00

16	a) Education (1 <sup>st</sup> 10 Room Space) Classes Offices library and Laboratory  b) Additional room space  c) Hostel Room  d) Hostel Hall	Subject to a minimum of ₦20,000.00  ₦1,500.00/Room  ₦2,000.00/Room for 4 Bed Space  ₦125.00/sqm	Flat rate throughout the State  Flat rate  Flat rate  Flat rate	Flat rate throughout the State   Flat rate  Flat rate  Flat rate
17	Library and Museum	₦100.00/sqm	₦75.00/sqm	Flat rate ₦50.00/sqm
18	GYM MAST a) Ground Site  b) On building Tops	₦450,000.00 from 1-12 sqm  Extra sqm (₦45,000.00/sqm) from 1-8 sqm ₦125,000.00	₦450,000.00 from 1-12 sqm  Extra sqm (₦45,000.00/sqm) from 1-8 sqm ₦125,000.00	₦450,000.00 from 1-12 sqm  Extra sqm (₦45,000.00/sqm) from 1-8 sqm ₦125,000.00
19	i. Hotel/Chalet and Guest Inn include offices, reception and stores  (b) SWIMMING POOL (c) GYM  ii. Additional Bar  iii. Additional Restaurant  iv Additional Night Club	1 <sup>st</sup> 8 rooms ₦50,000.00 minimum ₦5,000.00/room subject to a minimum of ₦50,000.00  ₦100.00/sqm  ₦200.00/sqm  ₦10,000.00/ Bar  Maximum of 20Sqm ₦10,000.00/ Bar  ₦30,000.00/1000 Extra Room	1 <sup>st</sup> 8 rooms ₦40,000.00 minimum ₦3,000.00/room subject to a minimum of ₦40,000.00  ₦80.00/sqm  Flat rate  ₦10,000.00/ Bar  ₦10,000.00/ Bar  ₦10,000.00/ Bar  ₦30,000.00/2000/ Extra Room	1 <sup>st</sup> 8 rooms ₦30,000.00 minimum ₦1,000.00/room subject to a minimum of ₦30,000.00  ₦70.00/sqm  Flat rate  ₦10,000.00/ Bar  ₦10,000.00/ Bar  ₦30,000.00/2000/ Extra Room
21.	Holiday Resort (Area)	1 <sup>st</sup> Hectare ₦12.50/sqm  Next 5 Hectares ₦3.00/sqm subsequent hectare: ₦1.00/sqm	Flat rate ₦12.50/sqm  Flat rate	Flat rate ₦12.50/sqm  Flat rate

22.	Holiday Resort (Lodging Room)	₦2,000.00/room subject to a minimum of ₦18,750.00	Flat rate subject to a minimum ₦15,500.00	Flat rate subject to a minimum of ₦11,250.00
23.	Hospital and Clinic	₦50,00./sqm subject to a minimum of ₦25,000.00	₦45.00/sqm subject to a minimum of ₦20,000.00	₦37.50/sqm subject to a minimum of ₦15,000.00
24.	Bar and Restaurant	₦250,00./sqm subject to a minimum of ₦10,000.00	₦200,00./sqm subject to a minimum of ₦8,750.00	₦150,00./sqm subject to a minimum of ₦7,500.00
25.	Dispensary	Same as Hospital	Same as Hospital	Same as Hospital
26.	Pharmacy and Medicine Store	₦250,00./sqm subject to a minimum of ₦10,250.00	₦200,00./sqm subject to a minimum of ₦8,750.00	₦150.00./sqm subject to a minimum of ₦8,500.00
27.	Cinema Theatre/Gymnasium/Museum	₦1,000.00/seat subject to a minimum of ₦50,000.00	₦500.00/seat subject to a minimum of ₦30,000.00	₦250.00/seat subject to a minimum of ₦25,000.00
28.	Town Hall (see Community project Below)	₦250.00/sqm subject to a minimum of ₦12,250.00	₦200.00/seat subject to a minimum of ₦11,250.00	₦150.00/sqm subject to a minimum of ₦10,000.00
29.	Offices (subject to minimum of ₦12,250.00)	₦250.00/sqm subject to a minimum of ₦12,250.00	₦200.00/sqm (subject to a minimum of ₦11,250.00)	₦150.00/sqm subject to a minimum of ₦10,000.00
30.	Markets	₦25.00.00./10 stalls subject to a minimum of ₦30,000.00	₦30.00/sqm subject to a minimum of ₦25,000.00	₦25.00/sqm subject to a minimum of ₦20,000.00
31.	Open Air Production e.g Block-Making	₦37.00/sqm subject to a minimum of ₦30,000.00	SAME	SAME
32.	Workshop	₦1.00/sqm (₦10,000/Hectare)	Flat rate	Flat rate
33.	Commercial Agriculture			
	a) Farm Building	₦50.00/sqm	Flat rate	Flat rate
	b) Temporary	₦3,500.00	₦3,500.00	₦3,500.00
	c) Farm land	₦1.00/m2	Same	Same
			₦20.00/sqm subject to	₦15.00/sqm subject

34.	Religious Building	₦125.00/sqm subject to a minimum of ₦12,500.00	a minimum of ₦6,250.00	to a minimum of ₦3,750.00
35.	Generator House and Gate House	₦300.00 Maximum of 12sqm	Flat rate throughout the state	Flat rate throughout the state
36.	Stadium	₦1000.00/seat subject to a minimum of ₦50,000.00	₦500.00/seat subject to a minimum of ₦30,000.00	₦200.00/seat subject to a minimum of ₦25,000.00
(i)	Swimming Pool	₦100.00/sqm	₦80.00/sqm	₦70.00/sqm
37.	Motor Parks	₦10.00/seat subject to a minimum of ₦10,000.00	As in a subject to a minimum of ₦7,500,000.00	As in a subject to a minimum of ₦6,250,000.00
38.	Conference Halls	₦25.00/sqm	Flat rate	Flat rate
39.	Community-Based Projects	₦75.00/sqm subject to a minimum of ₦7,500.00	Flat rate	Flat rate
40.	Betterment	Zone:  1- GRA/Estates ₦200.00/sqm  2- TPS ₦150.00./sqm  3- Community ₦100.00./sqm	(flat rate throughout the state  Flat rate  Flat rate  Flat rate	₦100.00. permit/sqm (flat rate throughout the state  Flat rate  Flat rate  Flat rate
41.	Alteration/Renewal of approved plan	50% charges excluding site inspection (No registration fee)	Flat rate tenable for valid approvals	Flat rate tenable for valid approvals
42.	CHANGE OF USE (a) Residential to Commercial  (b) Commercial to Residential  (c) Residential to Cottage Industry	105% of normal approval fee EIAR  Normal Approval fees  150% of normal fee followed by EIAR	Flat rate  Normal Approval fees  140% of normal followed by EIAR	Flat rate  Normal Approval fees  140% of normal fee followed by EIAR
43.	Alteration Commercial to Commercial  Alteration to Industrial	Normal fees plus Site Analysis/EIAR  ₦12,500.00 plus normal approval fee subject to EIAR	Normal fees plus Site Analysis/EIAR  ₦9,280.00 plus normal approval fee subject to EIAR	Normal fees plus Site Analysis/EIAR  ₦6,250.00 plus normal approval fee subject to EIAR

44.	Sale of prototype designs	₦20,000/shop (others to be determined)	Flat rate throughout the state	Flat rate throughout the state
45	Cert. of fitness for habitation	10% of normal fees	Flat rate	Flat rate
46.	MISCELLANEOUS			
	a) Palace	₦2.00/sqm	₦2.00/sqm	₦2.00/sqm
	i. Fence residential	₦2.00/sqm	As in A	As in A
	ii. Comm	₦3.00 sqm (perimeter)	Flat rate	Flat rate
	iii. Industrial	₦5.00/sqm	Flat rate	Flat rate
	iv. Other uses	₦2.50/sqm	Flat rate	Flat rate

**KOGI STATE TOWN PLANNING AND DEVELOPMENT BOARD, LOKOJA**

**APPROVAL FEES FOR SIGNBOARDS/BILLBOARDS**

i.	Registration	-	₦2,000.00
ii.	Inspection	-	₦2,000.00
iii.	Assessment (see below)		
iv.	Processing	-	60% of Assessment
v.	PAI	- Minimum of	30% of Assessment
vi.	Penalty	-	60% of Assessment
vii.	Administrative fees	-	10% of Assessment
viii.	Annual revalidation/renewal fees	-	35% of Assessment

**ASSESSMENT FEES**

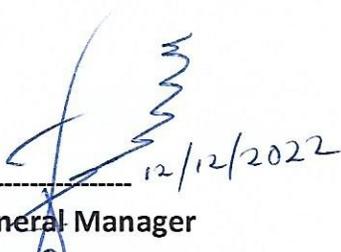
(1)	Signboards on the wall of the building	-	₦500.00 per sqm
(2)	Signboards by the road	-	₦1,000.00 per sqm
(3)	a. Billboard	-	₦1,500.00 per sqm
	b. Political	-	₦1,700.00 per sqm
(4)	Signboard on Board poles attracts	-	₦25,000.00 per space
(5)	Electronic Bill Board	-	₦2,500.00 per sqm

Added to approval fees

48. Street Naming and House Numbering

(i)	Street/Boulevard/Avenue (Maximum Distance) 250 metres	₦120,000.00
(ii)	Close (Maximum Distance 120 metres)	- ₦60,000.00
(ii)	House Numbering	₦5,000.00 per House
(iv)	Plate Production	₦4,000.00
(v)	Installation (Board)	₦ 500.00 per plate No
(vi)	BIR	₦1,000.00 per plate No

*Reviewed fee order of Kogi State Town Planning and Development Board  
August 2020 from the gazette of the Law establishing the Kogi State Board of  
Internal Revenue Administrative, Harmonization Taxes, Duties, Levies, Fees and  
Charges Dues to the State and Revenue Appeal Tribunal law, 2017*

  
----- 12/12/2022  
Signed: General Manager

**NB**

Payment / billing can be done through Central Bill System (CBS); the link is  
[kogicbs.ng](http://kogicbs.ng)