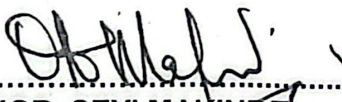


Assented to by me this 09 day of February 2024


ENGR. SEYI MAKINDE
His Excellency, The Executive Governor



OYO STATE OF NIGERIA

No:20

A LAW TO MAKE PROVISION FOR THE CONSOLIDATION OF PROPERTY AND LAND BASED RATES, THE LEVYING AND COLLECTION OF LAND USE CHARGE, AMENITIES AND COMMUNITY DEVELOPMENT CHARGES AND FOR OTHER RELATED MATTERS

Date of
Commencement

[]

Enactment.

ENACTED by Oyo State House of Assembly of
Nigeria as follows:

Short Title

1. This Law is cited as the Land Use Charge Law, 2023.

Interpretation.

2. In this Law-

“annual charge rate” means the percentage of the assessed
value of the property over a period of 12 months;

“Assessment Appeal Tribunal” means the Assessment Appeal
Tribunal established in section 13 of this Law;

"Attorney-General" means the Attorney-General and Commissioner for Justice of the State;

"building" includes any improvement or anything constructed or placed on, in, over or under land but does not include a highway or road or a bridge that forms part of a highway or road;

"charge" means an assessed amount on property payable under this Law;

"chargeable person" means a person liable to pay Land Use Charge on a chargeable property or the person's successors-in-title, assigns, legal representatives, executors or administrators;

"chargeable property" means any property in respect of which Land Use Charge is payable;

"Commercial Property" includes shops, shopping complexes, offices and leased Properties;

"Commissioner" means the Commissioner for Finance or any other person charged with the responsibility of land use charge for the time being;

"court" means the High Court or any other court so designated for the purpose of this Law;

"designated bank" means a financial institution licenced by the Central Bank of Nigeria to carry out banking activities as provided for under the provisions of this Law and listed as a bank that may collect on behalf of the Government any Land Use Charge payable under this Law;

"exempted property" means any property of a class described under Section 8 of this Law;

"financial year" means any period of 12 months beginning from January 1 and ending on December 31;

"Governor" means the Governor of Oyo State;

“Government” means Oyo State Government and includes Local Government Areas in the State;

“House” means Oyo State House of Assembly;

“improvement to property” includes a building, structure, fixture or fence erected on or affixed to land, or a movable structure that is designed to be occupied for residential or business purposes whether or not affixed to the land;

“land use charge” includes all property and land-based rates and charges payable under this Law;

“net land use charge” means the actual amount of Land Use Charge collected and deposited with respect to the properties in a Local Government Area, less the cost of collecting that charge and less fees payable to designated banks for the deposit or withdrawal of Land Use Charge payments;

“Local government area” includes Local Council Development Areas;

“lodger” means a person who is given occupation of part of a house in return for rent where the premises remain under the control of the owner. A lodger normally has a mere “licence” rather than a tenancy;

“market value” means the total sum of land value and building development;

“Ministry” means the Ministry of Finance;

“occupier” in relation to a property, shall include any person who is in actual occupation of the whole or part of such property and any person with a right to actual or beneficial occupation or mandated to occupy the land by a person with such right, whether solely or concurrently with other persons whether pecuniary or otherwise but does not include a lodger;

“owner” in relation to any property shall include the person for the time being receiving the proceeds in connection with which the word is used, whether on the owner’s account or as agent or

trustee for any other person who would receive the sum if such property were let to a tenant, and the holder of a property direct from the State whether under lease, license or otherwise and will include the estate of a deceased holder of a right of occupancy, whether expressly granted by the Governor or otherwise, and shall include every assignee from a holder;

"pensioner" includes retirees from both public and private establishments in the State or a person that has attained the age of 60 years and has ceased to be actively engaged in any activity or business for remuneration;

"quasi-governmental organisation" includes Oyo State Housing Corporation, Ibadan Local Government Properties and any other quasi-governmental organisations entitled to land-based rates;

"real property" includes –

- (a) an improvement on Land;
- (b) a parcel of land, whether or not reclaimed, water logged or otherwise;
- (c) a parcel of land or improvement thereon;
- (d) a wharf or pier; and
- (e) leasehold of up to 10 years

"receiver" means any person or company appointed by court to recover outstanding taxes, penalties and administrative charges under this Law;

"repossess" means where the State, by court order, takes possession of a private property in default of payment;

"State" means Oyo State of Nigeria; and

"structure" means a building or other erection placed in, on, over or under land whether or not it is affixed to the land.

ition
d use charge.

- 3.(1) Subject to the provisions of this Law, there is imposed a land-based charge, to be called Land Use Charge which shall be payable on all real property situate in the State.
- (2) For the purpose of this Law, each Local Government Area in the State may levy and collect Land Use Charge in its area of jurisdiction (referred to in this Law as "the Collecting Authority").
- (3) For the purpose of this Law, each Collecting Authority may delegate to the State, by a written agreement its functions with respect to Land Use Charge and other relevant levy collections in its area of jurisdiction.
- (4) Land Use Charge shall be payable in respect of any property that is not exempt under Section 8 of this Law.
- (5) The Ministry of Lands, Housing and Urban Development shall be in charge of the day to day operations.

ification
assessment
property.

- 4(1) The Commissioner shall undertake or cause to be undertaken an assessment of chargeable properties.
- (2) For the purpose of subsection (1), the Commissioner may appoint such property identification officers, professional valuers, and other persons as may be considered necessary for the purpose of carrying into effect the provisions of this Law.
- (3) For the purpose of carrying out the identification or assessment of property, the identification officers or valuers or their authorized agents may, on any day between the hours of 7.00 am and 5.00 pm excluding Saturdays and public holidays –
 - (a) enter, inspect, survey and assess the property;
 - (b) request documents or other information to be produced to the identification officer or valuer;
 - (c) take photographers;
 - (d) make copies of documents necessary to the inspection; and
 - (e) place a property identification plaque on the property.
- (4) All Property valuers appointed shall register with the Ministry.

(5) The valuer so appointed shall submit evaluation report to the Ministry.

Persons liable to pay charge.

- 5.(1) The owner of a property is liable to pay Land Use Charge in respect of any chargeable property, provided that in a lease of 10 years and above, the occupier or lessee as the case may be shall be liable to pay Land Use Charge in respect of any chargeable property.
- (2) The Land Use Charge Department in the Ministry of Lands, Housing and Urban Development shall maintain a database of payees of the Land Use Charge in the State.

Value of Land Use Charge.

- 6(1) Without prejudice to schedule 1 of this Law, the annual amount of the Land Use Charge payable on any property shall be arrived at using the prescribed formula outlined below —

$$LUC = M \left[(LA \times LV) + (BA \times BV \times PCR) \right]$$

Where:

LUC = annual amount of Land Use Charge in Naira

M = the annual charge rate expressed as a percentage of the assessed value of the property and which may, at the State Government's discretion vary between owner occupied residential property and commercial (revenue generating) property.

LA = the area of the land parcel in square metres.

LV = the average market value of a land parcel in the neighbourhood, on a per square meter basis in Naira based on the market value of the property as determined by professional valuers appointed by the Commissioner for that purpose.

BA = the total developed floor area of building on the plot of land in square meters, or the total floor area of apartment unit in a building where apartment has a separate ownership title.

BV = the average construction value of medium quality buildings and improvements in the neighbourhood, on a per square metre basis in Naira.

PCR = the Property Code Rate for the building being of higher or lower value than the average buildings in the neighbourhood and which also accounts for the degree of completion of construction of the building.

$(LA \times LV) + (BA \times BV \times PCR) =$ the assessed value of the property

- (2) The land value and building value rates constituting the Market Value of the property shall be reviewed at least once every 5 years on the basis of information available to professional valuers and may vary from area to area. Pending such periodic reviews, the land value rates and building value rates may be set to rise in line with the rate of inflation as may be determined by the Commissioner.

ment
charge.

- 7.(1) A person liable to pay Land Use Charge shall pay into any of the designated banks listed in the Land Use Charge Demand Notice or any other mode specified in the Demand Notice as may be otherwise formally notified.
- (2) No person liable to pay the Charge shall pay a sum less than ₦2,500.00

erties
mpted
n Land
Charge.

- 8.(1) The following categories of properties shall be exempted from payment of Land Use Charge after due certification by the Commissioner in line with schedule II of this Law-
- (a) property owned and occupied by a religious body and used exclusively as a place of worship or religious education;
 - (b) public cemeteries and burial grounds, provided that profit-oriented cemeteries and burial grounds will not be exempted;
 - (c) property used as a registered educational institution certified by the Commissioner to be non-profit;
 - (d) property used as public library or as a private library certified by the Commissioner to be non-profit;
 - (e) any property specifically exempted by the Governor by notice published in the State Official Gazette;
 - (f) palaces of recognized Obas and Chiefs in the State;
 - (g) property used for orphanage home, child care centre and other philanthropic purposes;
 - (h) Oyo State Government properties;
 - (i) all State owned buildings and facilities; and
 - (j) residential homes owned and occupied by pensioners.

(2) The Commissioner based on the recommendation of the Commissioner for Lands, Housing and Urban Development may, by notice published in the State Official Gazette, grant partial relief for –

- (a) a property that is occupied by a non-profit organization and used solely for community games, sports, athletics or recreation for the benefit of the general public; and
- (b) a property used for a charitable or benevolent purpose for the benefit of the general public and owned by other state governments, local governments, the Federal Government or a non-profit organisation.

re 9.(1) An exempted property or part thereof shall become liable for
ption. Land Use Charge if –

- (a) the use of such property changes to one that does not qualify for the exemption; or
- (b) the occupier of the property changes to one who does not qualify for the exemption; or
- (c) property of a religious body is registered in the name of an individual or corporate body unless it is registered in the corporate name of the religious body.

(2) If the Land Use Charge status of a property changes, a Land Use Charge imposed in respect of that property shall be pro-rated so that the Land Use Charge is payable only for that part of the year in which the property, or part of it, is not exempted.

(3) The owner or a person liable to pay Land Use Charge of a property under the provisions of this Law shall notify the Commissioner in writing promptly upon the forfeiture of an exemption which the owner had enjoyed.

(4) Failure to make the notification indicated in subsection (3) of this section shall be an offence punishable with a fine of up to three times the value of the exemption in issue.

10.(1) The Commissioner shall cause to be issued in each Financial Year a Land Use Charge Demand Notice with respect to every chargeable property that has
e. been assessed in accordance with this Law.

- (2) The Land Use Charge Demand Notice shall be delivered to the owner or occupier of the property and can also be requested for by either the owner, occupier or authorised agent of the property at any of the Land Use Charge offices or via electronic platform.
- (3) If there is no owner or occupier or agent available to take delivery, the Land Use Charge Demand Notice shall be pasted on the property and such posting shall be deemed sufficient delivery of the Notice.
- (4) The person liable to pay the amount of Land Use Charge on the demand notice shall, within 30 calendar days after the date of delivery of the Land Use Charge Demand Notice, pay that amount at one of the designated banks specified in the Demand Notice.
- (5) Upon an application in writing made by the owner, occupier or authorised agent to the Commissioner, the Commissioner may reduce the Land Use Charge by such discount as is specified in the demand notice, if the owner pays within 15 days of receiving the demand notice.

11. The Collecting Authority may, by notice in writing appoint any person including any occupier of a chargeable property to be an agent of the owner for the purpose of paying Land Use Charge, and if the payment is made by an occupier who is a tenant, such shall be recoverable from the rent or other money due or to become due to the owner.

12. Every person liable under this Law for payment of Land Use Charge on behalf of an owner may retain out of any money coming into his hands on behalf of or becoming due from the agent to the owner as may be sufficient to pay the charge, and shall be indemnified against any person for all payment made by the agent under this Law.

13.(1) There is hereby established an Assessment Appeal Tribunal in the following

- ent
ent
unal.
- zones of the State –
- (a) Ibadan Zone I;
 - (b) Ibadan Zone II
 - (c) Oyo Zone;
 - (d) Ogbomoso Zone;

- (e) Ibarapa Zone;
- (f) Oke-Ogun Zone I; and
- (g) Oke-Ogun Zone II

(2) Each Tribunal shall consist of -

- (a) a Chairman who shall be a legal practitioner of not less than 15 years post call experience;
- (b) a representative of the Attorney-General;
- (c) a registered town planner;
- (d) a registered land surveyor;
- (e) a registered estate valuer;
- (f) a representative of the Ministry of Finance
- (g) a representative of the Ministry of Lands, Housing and Urban Development;
- (h) a person with cognate experience in accounting and taxation; and
- (i) a representative of the Office of Surveyor-General in the State.

(3) The Chairman and members of the Tribunal who shall be persons of integrity and good standing in the society shall be appointed by the Governor on the recommendation of the Commissioner.

- | | | |
|--|-------------------|--|
| <p>Quorum.</p> | <p>14.</p> | The quorum of the tribunal shall be two-third majority of the members. |
| <p>Term of office of members.</p> | <p>15.</p> | The Chairman and other members of the Tribunal shall hold office for 3 years and may be reappointed for another term of 3 years only. |
| <p>Meetings.</p> | <p>16.</p> | The Tribunal may make standing orders to regulate its proceedings at any of its meetings. |
| <p>Remuneration and allowances.</p> | <p>17.</p> | The Chairman and members of the Tribunal shall be paid such remuneration and allowances as the Governor may determine. |
| <p>Removal of Members.</p> | <p>18.</p> | <p>A member may -</p> <ul style="list-style-type: none"> (a) be removed from office by the Governor for inability to discharge the functions of the office whether arising from infirmity of mind or body or for any act of misconduct; |

- (b) resign his membership by a notice in writing, addressed to the Governor and that member shall cease to be a member from the date of acceptance of the resignation by the Governor; or
- (c) be removed from Office by the Governor if it is in the interest of the public to do so.

f 19. The Assessment Appeal Tribunal may –

sment
-ibunal.

- (a) by summons, require the attendance of any person, examine him and may require answers to any question which it may deem fit to put concerning an appeal before it;
- (b) require and enforce the production of all books and documents which it may consider necessary;
- (c) administer oaths and affirmations;
- (d) levy fine against appellants if the members of the Tribunal consider that the appeal before it is of a frivolous nature and such fine shall not exceed 10% of payable charge;
- (e) adopt Alternative Dispute Resolution mechanism in resolving disputes; and
- (f) subject to the approval of the House, make rules for its practice and procedure.

20.(1) A person may appeal to the Tribunal if aggrieved by –

- (a) a decision that the property which the person owns is a chargeable property; or that the person is liable to pay Land Use Charge in respect of such property; or
- (b) any calculation of an amount which the person is liable to pay as Land Use Charge, and the Tribunal shall make such decision as it deems fit.

(2) The time allowed for an appeal to the Tribunal shall be within a period of not more than 30 days after the date of delivery of the demand notice.

(3) The onus of proving an excessive assessment of a property shall lie on the Appellant.

- (4) A person giving evidence before the Tribunal shall, in respect of any *evidence* given by him or any document the person is required to produce, be entitled *to* all the privileges to which a witness in a trial before a High Court is entitled.
- (5) In respect of the compelling of witnesses, the Tribunal shall have same powers as that of a High Court.
- (6) The Assessment Appeal Tribunal may confirm, reduce, increase or annul the assessed value.
- (7) An appeal against a decision of the Tribunal may be made to the High Court.

**Conditions
of Appeal.**

21. An Appeal will not lie unless —
 - (a) notice is given in writing to the Commissioner;
 - (b) the prescribed fee is paid to the Tribunal; and
 - (c) in the case of a person aggrieved with the property assessment-
 - (i) 25% of the amount of the assessed Land Use Charge being disputed is deposited into the State Government Assessment Appeal Account which will be maintained by the Commissioner at a designated bank; and
 - (ii) the appellant has produced to the Tribunal the receipt for the payment of the amount from the bank and such receipt has been confirmed by the Commissioner as valid.

**Mediation
Process.**

- 22.(1) In resolving disputes arising from the provisions of Section 19(e) of this Law, the parties shall submit to a confidential mediation.
- (2) Where the mediation does not resolve the dispute within 45 working days of the first session or when the mediator declares an impasse, the mediation shall be deemed inconclusive and parties shall be at liberty to resolve their dispute formally at the Tribunal or through any other lawful means.

**Land Use
Charge
Collection
Fund.**

- 23.(1) The Commissioner shall establish and maintain a fund, to be known as the Land Use Charge Collection Fund, consisting of all Land Use Charge paymer deposited in designated banks in accordance with this Law.

- (2) At the beginning of each month, the Commissioner shall determine the total amount of Land Use Charge payments deposited in the designated banks.
- (3) The Commissioner shall, not later than 10 days after the beginning of each month, pay to each Local Government Council in the State and other quasi-governmental organisations, a share of the Land Use Charge Collection standing on deposit in the Fund.
- (4) The Commissioner shall pay to each Local Government Council and quasi-governmental organisation a proportion of the Net Land Use Charge on deposit at the end of each month that has been agreed upon between the State and all Local Government Areas and quasi-governmental organisations.

- f 24.(1) Subject to Section 27 of this Law, the Attorney-General of the State shall, on the recommendation of the Commissioner apply to a Court to –
- (a) recover sums payable under this Law;
 - (b) recover any Land Use Charge or penalty incurred under this Law by a deceased person at any time before the person's death;
 - (c) attach a person's earnings or goods where a Court has made a liability order against that person;
 - (d) appoint a receiver in respect of a commercial property in default of up to 50 – 75% of the value of that property under receivership; and
 - (e) repossess a private property in default of up to 50 – 75% of the value of that property.
- (2) An officer authorised by the Attorney-General may sue in the name of the State to recover any sum payable under this Law from the owner.

25.(1) Any person who —

- (a) refuses or neglects to comply with any provision of this Law when required to do so by the property identification officer or a valuer; or
- (b) removes from or damages or destroys a property identification plaque on any property or building,

commits an offence and shall be liable on summary conviction to a maximum fine of ₦100,000.00 or to a sentence of 3 months' community service.

25. Any person who prevents, hinders, or obstructs any property identification officer or a valuer in the course of lawful duty, commits an offence and shall be

liable on summary conviction to a maximum fine of ₦100,000.00 or to a sentence of 3 months' imprisonment.

- (3) Any person who causes physical harm to any property identification officer or a valuer in the course of lawful duty, commits an offence and shall be liable on summary conviction to a sentence of 6 months' imprisonment.

**Penalty for
inciting a person
to refuse to pay
Land Use Charge.**

26. Any person who –

- (a) incites another person to refuse to pay any rate under this Law on or before the day on which it is payable; or
 - (b) incites or assist any person to misrepresent in any way his chargeable property,
- commits an offence and is liable on summary conviction to a maximum fine of ₦100,000.00 or to a sentence of 3 months' community service.

**Default in
payment of
Land Use Charge.**

- 27.(1)** Where a person who has received a Land Use Charge Demand Notice fails to pay the amount within the period specified in the Notice, the charge payable shall be increased by the following percentage –

- (a) between 45 calendar days and 75 calendar days – 5%
- (b) between 75 calendar days and 105 calendar days – 10%
- (c) between 105 calendar days and 135 calendar days – 15%

- (2) If payment is not made after 135 calendar days, the property on which the Land Use Charge is payable shall be liable to enforcement as provided for under subsection (5) of this section by the State or its appointed agent until all outstanding taxes, penalties and administrative charges are paid.
- (3) The owner is however entitled at any time to apply to the Commissioner for a release of the property and other monies accruing to the owner upon payment of the outstanding taxes, penalties and administrative charges;
Provided that where rights or liabilities have been created under the enforcement which may generate income to effect the payment of the outstanding taxes, penalties and administrative charges before repayment by the owner, the owner shall assume all such rights or liabilities.

such property shall be advertised as being under enforcement in at least one national newspaper and any other online publication or notice.

(5) Subject to subsection (6) of this section, the rights of enforcement of the State for default in the payment of the Land Use Charge shall include rights to file and maintain a civil action against the owner, occupier or authorised agent to recover the accrued Land Use Charge or to obtain an order of court for distraint of the property, sealing up the property or other consequential orders which the court may deem fit to make in the circumstances, for the purpose of the recovery of the Land Use Charge.

(6) The powers of enforcement, shall –

(a) not be exercised unless and until warning notices have been delivered to the owner and occupier, or posted on the property, on at least 2 separate occasions each at least 14 calendar days apart from the other, during 3 months immediately prior to the date of instituting a civil action against the owner, occupier or authorised agent; and

(b) be exercised only to the extent reasonably necessary to recover accrued Land Use Charge.

**Power to
co-opt.**

28.

Where the Tribunal desires to obtain advice or information from any person in any matter, it may co-opt the person as a member and such person shall not be entitled to vote on any issue or count towards a quorum.

**Regulations
Procedure.**

29.

The Commissioner may make regulations with respect to –

(a) the review of the annual charge rate;

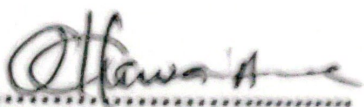
(b) provision for self-billing and electronic payment of the Land Use Charge by owners; and

(c) any other matter for carrying into effect the purposes of the Law.

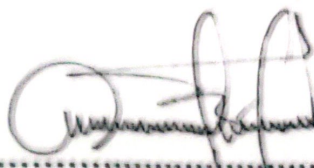
Supercession of this Law. 30. The provisions of this Law shall supersede any contrary provisions in any other law.

Repeal. 31. The following Laws are repealed:
(1) The Tenement Rates Law, Cap. 160 Laws of Oyo State, 2000; and
(2) The Land Use Charge Law 2012.

This printed impression has been carefully compared by me with the Law which has been passed by the Oyo State House of Assembly and found by me to be a true and correct printed copy of the Law.



.....
Mrs. Yetunde Oludara Awe
Clerk of the State
House of Assembly



.....
Rt. Hon. Ogundoyin Adebo Edward
Speaker of the State
House of Assembly

SCHEDULE I

SECTION 6

LAND USE CHARGE ANNUAL RATE

The Annual Land Use Charge Rates to be applied to eligible Properties in the State shall be as follows –

A.	Owner-Occupied Residential Property	-	0.125% per annum of the Assessed Value of the Property
B.	Owner-Occupied Pensioner's Property	-	Exempted from Land Use Charge
C.	Residential Property (Rented Property)	-	0.375% per annum of the Assessed Value of the Property
D.	Residential Property (Owner and 3 rd Party)	-	0.125% per annum of the Assessed Value of the Property
E.	Oyo State Government Properties	-	Exempted from Land Use Charge
F.	Industrial Premises of Manufacturing Concerns	-	0.125% per annum of the Assessed Value of the Property
G.	Commercial property (used by occupier for business purposes)	-	0.375% of the Assessed Value of the Property
H.	Health Related Properties (owned and used as health-related institution)	-	0.125% per annum of the Assessed Value of the Property
	Vacant Properties and Open empty land	-	0.0394% per annum of the Assessed Value of the Property
	Agriculture land	-	0.01% per annum of the Assessed Value of the Property

SCHEDULE II

SECTION 8

CONDITIONS AND PROCEDURE FOR EXEMPTION

1. PENSIONERS

The following shall be the requirements for exemption to pensioners in the State —

- a. pensioner shall apply in writing to the Commissioner for exemption from the Land Use Charge Payment;
- b. the applicant must have reached a pensionable age;
- c. the property must be owned by the applicant;
- d. the applicant must reside solely on the property with his/her immediate family only;
- e. any Property that is not used solely for residence of the applicant is not exempted;
- f. any property used as a residence but generates revenue is not exempted;
- g. pensioner/applicant must have ceased to be actively engaged in any business for remuneration;
- h. the application shall have as its attachment the following documents —
 - i. birth certificate or age declaration or any authentic document to verify the applicant's age;
 - ii. letter of retirement / disengagement (where available);
 - iii. title documents of the property in the applicant's name;
 - iv. evidence that the applicant resides on the property e.g. Driver's Licence, Voter's Card or National ID Card; and
 - v. sworn affidavit containing a declaration that the information and attachments are true and valid.

applicant is only entitled to exemption in respect of 1 property within the State.

RELIGIOUS PROPERTIES

The following shall be the requirements for exemption of properties belonging to a religious body —

- a. the property must be owned by the religious body;
- b. the property must be solely occupied by the religious body;
- c. the property must be used exclusively as a place of worship or religious education;
- d. the property must be in the registered or corporate name of the religious body;
- e. any religious organisation registered in an individual's name will not be exempted;
- f. any property owned by a religious body but which generates income or revenue will not be exempted;

- g. if part of a property owned by a religious body is used to generate income, then the property shall be liable to charge;
- h. in order to qualify for exemption, a religious body shall provide the following documents —
 - i. a written application seeking such exemption made to the office of the Commissioner for official approval;
 - ii. a copy of the certificate of incorporation of the religious body;
 - iii. evidence of having made past payments in respect of the property;
 - iv. evidence to show that the property is used solely for religious purpose;
 - v. the religious body's title documents to the property under consideration for exemption; and
 - vi. an Affidavit containing a declaration that the information contained in the application and the documents in support are true.

NON-PROFIT EDUCATIONAL INSTITUTIONS

property under the non-profit educational institution category will qualify for exemption if the following conditions are met —

- a. property must be used as a registered educational institution;
- b. the Institution must be certified by the Commissioner as a non-profit making organisation, to this end, the Commissioner may request for all the books of the educational institution for the purpose of determining the status of the institution;
- c. the institution does not generate income from the general public;
- d. the organisation shall submit with a written application, copies of its certificate of incorporation, title documents and financial statements.

properties exempted from Land Use Charge may be subject to other rates or charges under existing Laws of the State.