



OFFICE OF THE EXECUTIVE GOVERNOR

OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT

EXECUTIVE COUNCIL DIVISION

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Our Ref: KBS/PIU/6/VOL.II

Your Ref:.....

Date: 26th May, 2022

The Honourable Commissioner,
Ministry of Lands, Housing and Urban
Development,
Birnin Kebbi.

EXTRACT FROM THE EXECUTIVE COUNCIL CONCLUSION NO.6 OF 2022: CC(2022)6

This is to inform you that, the State Executive Council at its sitting of Wednesday 25th May, 2022 deliberated, among others on Memorandum No.15 of 2022 titled "**Memorandum seeking for Council's approval to mandate all real property related Ministries, Departments and Agencies (MDAs) to collate and share data with the Kebbi State Board of Internal Revenue for the purpose of strengthening the administration of property taxes in the State**".

2. After Exhaustive deliberation on the matter, the Council has:


A. NOTED:

- i. The need to commence the use of acquired data for the collection and computation of property related taxes;

- ii. The need to put a process of digitalization of land administration in place in order to establish a seamless process for issuing digitally generated certificates of occupancy (CofO);
- iii. The need for the integration with the State Board of Internal Revenue portal for the effective revenue generation;
- iv. The need to digitalize all the parcels (plots) upon which the earlier captured buildings were situated; and
- v. The need to assess and value the earlier digitalized and submitted buildings for property taxation.

B. DIRECTED:

All real property related Ministries, Departments and Agencies (MDAs) to collate and share data with the Kebbi State Board of Internal Revenue for the purpose of enumeration, assessment and strengthening property tax administration in the State.

 C. 25/05/22

BABALE UMAR YAURI, mni
Secretary to the State Government



KEBBI STATE GOVERNMENT

KEBBI STATE REGULATIONS (REQUIRING MINISTRIES, DEPARTMENTS, AND AGENCIES (MDAs) TO COLLATE AND SHARE DATA WITH THE KEBBI STATE INTERNAL REVENUE SERVICE (KIRS) FOR THE PURPOSE OF STRENGTHENING THE ADMINISTRATION OF PROPERTY TAXES IN THE STATE AND FOR RELATED MATTERS)

WHEREAS the Kebbi state Executive Council in its meeting held onhas..... Passed a resolution for the need for a regulation requiring Ministries, Departments and Agencies (MDAs) to collate and shared data with the Kebbi State Internal Revenue Services (KIRS) for the purpose of strengthening the Administration of property taxes in the State and for related matters.

NOW THEREFORE in the exercise of the powers conferred on the Kebbi State Internal Revenue Service (the Board) under section 12 and 80 of Law No. 002 of 2020 – the Administration and Collection of Revenue due to the State Government and Local Governments Council Law, 2020 and all other powers enabling me in that behalf, **I, Alhaji Iliyasu Arzika Jega**, The Executive Chairman of the Board hereby make the following regulations.

2. **AUTHORITY TO COLLABORATE WITH KEBGIS OR ANY KEY MDAS ON COLLECTION OF LAND AND PROPERTY TAXES:**

For the purpose of strengthening property tax in the State, it shall be lawful for Kebbi State Internal Revenue Services (The Board) to:

- 2:1 Collaborated with relevant key Ministries, Department and Agencies (MDAs) in the State for the purpose of enumeration and assessment of land and property in the State.

- 2:2 Encourage and ensure such relevant MDAs collate, keep and share such records or data with the Board regarding such land and property located in the State upon request by the Board for the purpose of assessment and imposition of property tax.
- 2:3 The Board shall have continuous online access to the property database where it is maintained by such relevant MDAs on a real-time basis in the discharge of its responsibilities. It is mandatory that property data (including geotags) collected through the SFTAS project are shared with the Board in real-time and so that it can be used for generation of demand notices.
- 2:4 In furtherance of the provision of sub-sections 2:1 and 2:3 of this section, it shall be lawful and mandatory for such relevant key MDAs to comply with any requests as may be made by the Board pertaining to sharing of land and property records or data with respect to any given property or group of properties.

3. **TAX DEMAND NOTICES FOR PROPERTY RELATED CHARGES AND TAXES TO INCLUDE GEOTAG OR SFTAS ENUMERATED PROPERTIES:**

SECTION 3

The Board and KEBGIS that issue demand notice for property related charges/taxes must be amended to include the geotag of the property to enumerated.

4. **TAXES COVERED BY THIS REGULATION**

SECTION 4: The taxes contemplated under this Regulation are property taxes as defined under the Personal Income Tax Act 2004 (As Amended);

5. **OFFENCES/PENALTIES**

SECTION 5: Any staff or officer of any relevant MDAs affected by this regulation, who violates the provisions of Section 2 of this

Regulation, shall face disciplinary action in line with the relevant provisions of the State Civil Service Rules and appropriate sanctions meted accordingly.

6. **REVIEW OF THE REGULATIONS:**

SECTION 6: This Regulation is subject to review as the need arises by the Executive Chairman Board periodically in liaison with the **KEBGIS**.

7. **INTERPRETATION**

SECTION 7: In this Regulation, unless the context otherwise requires interpretation:

"Board" means **KEBBI STATE** Internal Revenue Service established under section 3 of the Administration and Collection of Revenue Due to the Government and Local Government Councils Law, 2020.

"Executive Chairman" means the Chairman of the Board appointed pursuant to sections 5(2) and 7 of the Administration and Collection of Revenue Due to the Government and Local Government Councils Law, 2020.

"Geotagging/Geotag" Geotagging is the process of adding geographical information to various media in the form of metadata. The data usually consists of coordinates like latitude and longitude, but may even include bearing, altitude, distance, and place names. A geotag is that data added to information about a property.

"Commissioner" means the Commissioner of Finance, Ministry of Finance, appointed pursuant to section of (insert name of relevant state law)

"MDA" means all Ministries, Department or Agency charged with the responsibility for land administration and allocation, land assessment and registration, survey, estate valuation, and building plan approval.

"Property" means land, and includes houses, buildings and any fixtures that generates income or is used for the purpose of deriving income either by the owner or manager of such property.

"Taxes" means any tax imposed on a property located in the State which is subject to this Regulation and include all other additional assessment on rental income.

"Staff" means officers of the Ministries, Department or Agency charged with responsibility for land administration/allocation, land assessment/registration, survey, Estate valuation, and building plan approval.

"State" means Kebbi State.

8. **CITATION:**

Section 8: This Regulation may be cited as Kebbi State Sharing of Property Information/data with Kebbi State Internal Revenue Services to strengthen Property Taxes Regulation, 2022.

ALH. ILIYASU ARZIKA JEGA
Executive Chairman of the Board

 23/5/22
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Sign and Date