

L.N. 48 of 1965

## THE LAGOS LOCAL GOVERNMENT ACT, 1959

(No. 18 OF 1959)

## The Lagos General Rate Order, 1965

Commencement : 1st April, 1965

In exercise of the powers conferred on the Lagos City Council by section 135 of the Lagos Local Government Act, 1959, the following Order has been made with the approval of the Minister of Lagos Affairs.

1. This Order may be cited as the Lagos General Rate Order, 1965. Citation.
  
2. A yearly rate shall be levied in respect of the financial year commencing on the 1st April, 1965 in respect of the tenements referred to in the Schedule hereto. Yearly Rate.
  
3. Such yearly rate shall be calculated : Calculation of yearly rate.
  - (a) at the rate of ten shillings for each pound of the annual value of the tenements referred to in the Schedule other than those specified in paragraph (b) of this section.
  - (b) at the rate of ten shillings for each pound of five per cent of the depreciated capital value (as defined in the Assessment and Rating (Public Utility Corporations) Act, 1956) of tenements (other than tenements used as dwelling houses) of the following public utility corporations :—
    - (i) the Electricity Corporation of Nigeria ;
    - (ii) the Nigerian Ports Authority ;
    - (iii) the Nigerian Railway Corporation ;
  
4. The date on which the said general rate shall become due and payable shall be as to one-half thereof on the 1st April, 1965 and as to the other half thereof on the 1st October, 1965. Date of payment.
  
5. The following tenements shall be totally exempted from the payment of the said general rate :—
  - (a) tenements on which no building whether of a permanent or temporary nature is erected, when such tenements are not assessed, by reference to their unimproved value ;
  - (b) tenements owned by the Government of the Federal Republic of Nigeria and the Lagos City Council ;
  - (c) places of worship, cemeteries and public parks and recreation grounds ;
  - (d) tenements occupied by schools in so far as they are occupied and used solely for schools as distinct from residential purposes, and

Revocation  
of previous  
Order L.N.  
No. 24 of  
1964.

(e) tenements assessed by reference to their annual value of which the annual value does not exceed six pounds.

6. The Lagos General Rate Order 1964 is hereby revoked without prejudice to the recovery of any amounts due thereunder.

### SCHEDULE

All tenements within the City of Lagos which are assessed or which may hereafter be assessed in accordance with the Assessment Act as amended by the Assessment and Rating (Public Utility Corporations) Act, 1956.

MADE by the Lagos City Council this 29th day of December, 1964.

S. J. MAYAKI,  
*Town Clerk*

Approved by the Minister of Lagos Affairs this 3rd day of April, 1965.

A. MORA,  
*Permanent Secretary,  
Ministry of Lagos Affairs*

### EXPLANATORY NOTE

This Order proposes to levy a general rate of ten shillings in the £ during the financial year commencing on 1st April, 1965. The rate shall be payable in two equal instalments at 1st April, and 1st October, 1965. The rate is same as for the 1964-65 Financial year.

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