

L.N. 79 of 1967

THE LAGOS LOCAL GOVERNMENT ACT 1959

(1959 No. 18)

The Lagos General Rate Order 1967

Commencement : 1st April 1967

In exercise of the powers conferred by section 135 of the Lagos Local Government Act 1959, and of all other powers enabling it in that behalf, the Lagos City Council, with the approval of the Military Governor of Lagos State, hereby makes the following order :—

1.—(1) This Order may be cited as the Lagos General Rate Order 1967 and shall apply throughout the City of Lagos.

Citation.

(2) This Order shall be deemed to have come into force on 1st April 1967.

2. A yearly rate shall be levied in respect of the financial year commencing on the 1st April 1967 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 corporation :

(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 4th August 1967, and as to the other half thereof on the 1st October 1967.

Date of payment.

5. The following tenements shall be totally exempted from the payment of the said general rate :—

Exemption.

(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 or the Lagos City Council ;

(c) places of worship, cemeteries, 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

(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 1966 is hereby revoked without prejudice to the recovery of any amounts due thereunder.

Revocation of previous Order.
L.N. 79 of 1966.

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 Corporation) Act 1956.

MADE by the Lagos City Council this 4th day of July 1967.

H. A. B. FASINRO,
Acting Town Clerk

Approved by Lt.-Col. M. O. Johnson, Military Governor of Lagos State, this 18th day of July 1967.

LT.-COL. M. O. JOHNSON,
Acting Military Governor,
Lagos State

EXPLANATORY NOTE

(This Note does not form part of the above Order, but it is intended to explain its purpose)

This Order proposes to levy a general rate of ten shillings in the £ during the financial year commencing on 1st April 1967. The rate shall be payable in two equal instalments at 4th August and 1st October 1967.

L0218/S. 17

L.N. 80 of 1967

FINANCE (CONTROL AND MANAGEMENT) ACT 1958
(1958 No. 33)

Public Funds (Specification) (Revocation) Order 1967

Commencement : 31st March 1967

In exercise of the powers conferred by section 18 (5) of the Finance (Control and Management) Act 1958, and of all other powers enabling it in that behalf, the Federal Executive Council hereby makes the following Order :—

1.—(1) This Order may be cited as the Public Funds (Specification) (Revocation) Order 1967 and shall apply throughout the Federation.

(2) This Order shall be deemed to have come into force on 31st March 1967.

2. The First Schedule of the Finance (Control and Management) Act 1958 is amended by the deletion from Part II thereof of all references therein to the Revolving Loans Fund for Sporting and Social Clubs ; and accordingly the Public Funds (Specification) Order 1960 is hereby revoked.

MADE at Lagos this 16th day of June 1967.

A. A. ATTA,
Permanent Secretary,
Federal Ministry of Finance

Citation,
application
and
commence-
ment.

Amendment
of First
Schedule
of Act
No. 33
of 1958.
L.N. 179
of 1960.