

LAGOS STATE LAND USE CHARGE: APPROPRIATENESS OF THE ASSESSMENT METHOD AND PAYMENT LIABILITY

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ABSTRACT

This research investigated the appropriateness of assessment method and payment liability of Lagos State Land Use Charge. Objectives of the study include: to identify the components of Land Use Charge, to identify various methods of valuation used for assessment and their appropriateness, to establish if assessors are qualified and to establish the appropriate tax liability and way of enforcement. The result of the review of extant literature, identified liability of payment of Land Use Charge, assessment of Land Use Charge and penalty for default, from where questionnaire was constructed which was the main source of data collection. Out of a population of 500 practising estate surveyors and tax accountants in Lagos State, 200 questionnaires were administered out of which 104 were retrieved representing a return of 52%. Frequency analysis and test of hypothesis done with the aid of SPSS 20 showed several percentages and correlation analyses of $P > 0.05$ probability and only one $P < 0.05$. It was found out that, Lagos State Land Use Charge authorities use crude valuation and enforcement methods. They also tax bare sites and have been recommended to use professional estate surveyors and valuers for their assessment and also to take defaulters to court rather than their present crude method.

KEYWORDS: Assessment Method, Payment Liability, Professional Estate Surveyors and Values, Method of Enforcement, Undeveloped Land