



**TARABA GEOGRAPHIC INFORMATION SYSTEMS  
(TAGIS)**

**A GUIDE TO ACQUIRE LAND  
AND CERTIFICATE OF  
OCCUPANCY IN TARABA  
STATE**

# GUIDELINES, TIME AND ASSOCIATED COST TO REGISTER YOUR PROPERTY

## OVERVIEW

A Certificate of Occupancy (C of O) proves that the bearer is the property's legitimate owner. Individuals and businesses may register their property with Taraba Geographic Information Services (TAGIS) in compliance with Section 5(b) of the Taraba State Lands Administration and Geographic Information Service Establishment Law & Other Related Matters Therewith 2023. The following instructions must be followed in order to apply for and register a property with TAGIS in order to receive a C of O:

### Registering Property in Taraba State – Procedure, Time and Cost

SN	Procedures	Time to Complete	Associated Cost
1	<p><b>Conduct a property title search at the Land Registry Agency:</b> Taraba State Lands Registration. Typically, property registration is handled by a lawyer. The Scale of Fees for Conveyancing Matters [Legal Practitioners (Remuneration for Legal Documentation and Other Land Matters) Order 1991] governs the amount of legal fees that are charged. This is a sliding scale with an average value of roughly 7.5% of the total. All necessary steps up until the new title is registered in the buyer's name are included in the fees.</p> <p>The primary objective at this stage is to ascertain that the Vendor has a good root of title. A good root of title means the following:</p> <ol style="list-style-type: none"> <li>1. that the Vendor is the rightful owner of the land.</li> <li>2. that the land is free from any encumbrance or pending or threatened litigation.</li> <li>3. that the land is not the subject of government acquisition.</li> <li>4. that the land is not subject to any overriding interests in land.</li> </ol>	1 day	NGN 2,363,391.55; (NGN 3,750 (search at Registry) + Legal fees for the entire process as follows: NGN 7,500–10,000 + 7.5% of values above NGN 20,000 if acting for the buyer (5% of values above NGN 20,000 if acting for the seller)
2	<p><b>Draft and Execute the Deed of Assignment</b> Agency: Lawyer's office (Deed of Assignment) Representatives of the companies (assignor and assignee) complete and affix the Companies' seals on the Land Form 1C and three (3) copies of the Deed of Assignment. The Form 1C is a document obtained at the Land Registry to be completed by the parties and duly notarized by a Notary Public or signed by a Commissioner for Oaths. Lawyers</p>	1 day	included in cost from procedure 1

	<p>often have the form in their office, the form is also available as an attachment to this document below.</p> <p>The Deed of Assignment on the other hand is a legal instrument conveying the interest/title in a property to another. This is prepared by the lawyer and is to be executed by both parties in the presence of a witness.</p>		
<b>3</b>	<p>Obtain Certified True Copy (CTC) of title document and a Certified True Copy of the Survey plan</p> <p><b>Agency: Land Registry</b></p> <p>To acquire a Certified True Copy of the ownership title, an applicant merely needs to pay the necessary amount. The Office of the Surveyor General of the State approves the survey plan that was drawn for the property, and copies of it are given to the parties. Nigerian law requires a definite record of the identity of the land that is to be sold. The survey plan includes the plot's coordinates and needs to match Taraba State's official map. It indicates the property's border.</p> <p>If a private surveyor is hired to create the survey plan, they have to be registered surveyors.</p>	<b>4 days</b>	NGN 7,500; (NGN 5,625 + NGN 1,875)
<b>4</b>	<p>Payment at a designated bank of the Form 1C, Endorsement fee, and Charting fee</p> <p>Agency: Taraba State TSA, Access Bank Account, 0777515446; government-accredited bank</p> <p>The fees for Charting, Endorsement, and Form 1C must be paid at a bank that has been approved by the government. The Bank will then issue a Government Revenue Receipt after receiving payment in cash, check, or bank draft. The request for the governor's approval is filed with the receipts.</p>	1 day	NGN 10,500; (Charting Fees (NGN 7,500) + Endorsement Fees (NGN 1,500) + NGN 1,500 for Form 1C)
<b>5</b>	<p><b>Submit application for processing Governor's Consent and obtain the Title (Please note that Application form is FREE)</b></p> <p>Agency: TAGIS. The Land Use Act of 1978 gave the Governor of each state in the Federation ownership of all land, with the exception of land held by the Federal Government. Prior approval from the Governor is necessary for any transfers or interest in land to be valid. The process of getting the governor's consent was significantly reformed in August 2005 with the goal of granting consent 30 working days after a properly completed application was submitted.</p>	90 days	No charges

	<p>The following documents are required for the process:</p> <ol style="list-style-type: none"> <li>1. Cover letter with address and Telephone No</li> <li>2. Completed Form 1C</li> <li>3. Certified True Copy of Title Document of the Assignor</li> <li>4. Current tax clearance certificates of the Assignor and the Assignee. Where any of the parties is a company, the tax clearance certificate of two directors.</li> <li>5. Three (3) copies of the deed on which consent is sought.</li> <li>6. Copy of the survey plan as approved by the Office of the Surveyor General and a picture of the land/property showing date and time.</li> <li>6. Evidence of payment of Charting fee, Endorsement fee, and Form 1C fee.</li> <li>7. Evidence of payment of Land Use Charge.</li> <li>8. Evidence of payment of Ground Rent up to the date of the application where the property is covered by a Certificate of Occupancy.</li> </ol>		
<b>6</b>	<p><b>Charting of survey plans attached to the Deeds</b> Agency: Office of the State's Surveyor General After the application materials are submitted, the application is processed, assigned a special reference number, and sent to the State's Office of the Surveyor General so that the survey plan that is attached to the application can be charted. This is to guarantee that the property is the real property described in the Deed of Assignment and is not subject to government acquisition. The Deeds are returned to the Directorate of Lands Services for the purpose of issuing the Assessment Notice in the event that no questions are raised. An applicant receives notice of any queries made regarding the survey plan.</p>	8 days	No charges
<b>7</b>	<p><b>Obtain Demand Notice for Registration fees, Consent fees, Neighborhood improvement charge at the Land Registry</b>  Agency: Chief Land Services Directorate Based on the fair market value of the properties relative to the area in which they are located, the Directorate of Lands Services will evaluate the properties. The applicant will receive an assessment upon completion of the assessment, which will include the Neighborhood Improvement Charge, Capital Gains Tax, Registration Fee, Stamp Duty, and Consent Fee. Consent Fee, Registration Fee, and Neighborhood Improvement Charge are to be paid into the designated Taraba State Government</p>	2 days	No charges

	<p>Account.</p> <p>Since the parties to the transaction are companies, payment of Stamp Duty and Capital Gains Tax is to be made into the Federal Inland Revenue Service Account.</p>		
<b>8</b>	<p><b>Obtain Demand Notice for Stamp Duty</b></p> <p>Agency: The applicant will receive an assessment letter following an investigation and determination of the property's true value, according to Taraba State Inland Revenue Service or Federal Internal Revenue Service (FIRS). The amount of stamp duty, as confirmed by the Federal Internal Revenue Service, will be included in the letter.</p>	1 day	No charge
<b>9</b>	<p><b>Payment of Stamp duty, Registration fees, Consent fees, Neighborhood improvement charge at a commercial bank</b></p> <p>Agency: Government Designated Bank - <b>Taraba State IGR Account, Access Bank Account, 0767571474</b></p> <p>The applicant pays the assessed rates by means of cash, cheque, or bank transfer at the Government Designated Bank. The Applicant is then provided with receipts and is expected to make copies before submitting the original receipts to the Directorate of Lands Services for verification. The consent fee of 1.5 percent while Capital Gains Tax which was previously 2 percent, was reduced to 0.5 percent. Also, the cost of Stamp Duty was reduced from 2 percent to 0.5 percent while Registration Fees was reduced from 3 percent to 0.5 percent.</p>	1 day	NGN 1,108,930.72; (Consent Fee 1.5% + Stamp duty for Legal Entities 1.5% + Registration fee 0.5% + the Neighborhood Improvement Charges (N.I.C) (for private and excised lands), which is calculated by taking the size of land x N2 per square meter, x number of years of relevant title (10 years in our case scenario). (Capital gains tax of 0.5% is also paid, but are not included in the calculation per methodology).
<b>10</b>	<p><b>Submit the Receipts of the Registration fees, Consent fees, Neighborhood improvement charge, Stamp duty</b></p> <p>Agency: Directorate of Land Services Original receipts obtained from the Bank are submitted to the Directorate of Lands Services. These receipts are internally forwarded to the Accounts Department for reconciliation. The lawyer retains copies of the deposit/payment slips for his/her record. Once payment is confirmed by the Accounts Department, the Directorate of Lands Services sends the file directly to one of the designated commissioners to grant consent on behalf of the Governor</p>	1 day	No charge
<b>11</b>	<p><b>Stamping of the deed of assignment</b></p> <p>Agency: Office of the Commissioner for Stamp Duties and Capital Gains Tax The deeds are presented by the lawyer processing the consent for stamping at the Office of the Commissioner for Stamp Duties and Capital Gains Tax located in the Directorate of Lands Services. Stamping takes place only after the office receives confirmation of payment of the duty.</p>	1 day	Already paid in Procedure 9

12	<b>Registration of Certificate of Occupancy or Deed and Title conferred</b> Agency: TAGIS. After the Governor signs the deed and the deed is stamped at the Office of the Director for Stamp Duties and Capital Gains Tax, the lawyer will submit the deed at the Lands Registry for registration. The receipt evidencing payment of the registration fee is given to the cashier at the Lands Registry. An officer of the Registry is then assigned to enter the Deed into the Registry records.	5 days	Already paid in Procedure 9
12	Successful applicants would be notified by phone or email when their Certificate of Occupancy is ready for collection TARABAGIS	2 Days	No cost

**For further Inquiries-Contact us at:**  
**Taraba Geographic Information System**  
**TADP Complex off Wukari – Jalingo express road Jalingo,**  
**Taraba State**  
**Tel: +234 8061765501**  
**Email: [tarabagis1@gmail.com](mailto:tarabagis1@gmail.com)**  
**Signed: General Manager, TAGIS**





**APPLICATION FOR STATUTORY RIGHT OF OCCUPANCY**  
*Form for Private Individuals*

**FOR OFFICIAL USE ONLY**  
Payment Detail Stamp  
Processing Fee Amount  
Bank Teller Number  
Receipt Number  
Signature Accountant

Please attach  
1 Passport  
Picture for your  
C of O  
here carefully  
at the edge  
of the photo.  
Don't pin  
the facial

**A. Applicant Information** TATS File Number

1. Application Date: Day / Month / Year **FOR OFFICIAL USE ONLY (INFO DESK):**  
 Private

2. Title: First Fullname Middle Fullname Surname Fullname

3. Gender:  Male  Female 4. Date of Birth: Day / Month / Year 5. Occupation: 6. Children: (10)

7. Marital Status:  Single  Married  Separated  Divorced  Widowed

8. Religion:  Christianity  Islam  None  Other Specify: \_\_\_\_\_

9. Education:  Primary  Secondary  Tertiary  Other specify: \_\_\_\_\_

10. Nationality: 11. State of origin: 12. Local Govt: House No.  
Street Name: District:  
City/Town: (George Road) State: Country: (Metropolitan)  
P.O.Box/P.M.B. Additional Address Information: (Postcode) (Village)

13. Phone 1 Phone 2: Phone 3:  
14. E-Mail: TIN:

**B. Representative Information (if any)**

15. Delivered in Person?  Yes  No if "No" give name and phone of Representative: Phone:  
First Fullname Middle Fullname Surname Fullname

**C. Land Information**

16. Document of Demarcation Submitted:  Survey Plan  TDP

17. Is the Applicant the original Land Owner?  Yes  No If "Yes", the details and a copy of the Customary Title is required:  Customary C of O  
If "No", how did you acquire the Plot and who is the former Owner? Please indicate below:  
 Sale Agreement  Power of Attorney  Assignment  Subdivision  Other: \_\_\_\_\_  
Name of former Owner: Date of Transaction Day / Month / Year

18. LGA: Ward: Plot Size: Plot Number:

19. Description of the Location of the Land:

20. Purpose for which the land is used/acquired (for appropriate description see back page 24a):

21. Value of Improvement: 21. Lease Term required:

22. Demarcation of Plot:  The Plot is surveyed  The Plot is NOT surveyed, choose preferred surveyor:  Government surveyor  Private surveyor  
(Survey Plan submitted)

23. Write your comments:

Applicant Signature:  Representative Signature (see item 17):