



IMO STATE GEOGRAPHICAL INFORMATION SERVICES(IMOGIS)

**A GUIDE TO ACQUIRING
LAND AND CERTIFICATE
OF OCCUPANCY IN IMO
STATE**

GUIDELINES, TIME AND ASSOCIATED COST TO REGISTER YOUR PROPERTY

OVERVIEW

A Certificate of Occupancy (CofOs) establishes the holder as the legal owner of a parcel of land. In Accordance with the provisions of Imo State Lands Administration and Geographic Information Service Establishment Law & Other Related Matters Therewith 2021' Section 5 (b) individual and companies can register their property with the Imo State Geographic Information Services (IMOGIS). To obtain a CofOs, one must apply and register their property with IMOGIS following the guidelines below:

Registering Property in Imo State – Procedure, Time and Cost

SN	Procedures	Time to Complete	Associated Cost
1	<p>Conduct a property title search at the Land Registry Agency: Imo State Lands Registry. A lawyer is generally used to perform the registration of property. Legal fees are charged based on the Scale of Fees for Conveyancing Matters [Legal Practitioners (Remuneration for Legal Documentation and Other Land Matters) Order 1991]. This is a sliding scale and averages out at about 7.5% of the consideration. The fees include all the steps required until the new title is registered under the buyer's name.</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"> 1. that the Vendor is the rightful owner of the land. 2. that the land is free from any encumbrance or pending or threatened litigation. 3. that the land is not the subject of government acquisition. 4. that the land is not subject to any overriding interests in land. 	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>Draft and Execute the Deed of Assignment 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>		
3	<p>Obtain Certified True Copy (CTC) of title document and a Certified True Copy of the Survey plan</p> <p>Agency : Land Registry</p> <p>An applicant only needs to pay the required fee to obtain a Certified True Copy of the title of ownership. Parties obtain a copy of the survey plan drawn in respect of the property, as approved by the Office of the Surveyor General of the State. Under Nigerian law, a clear proof of the identity of the plot of land to be sold is needed. The survey plan gives the coordinates of the plot and must fit in the official map of Imo State. It identifies the boundary of the property. Where a private surveyor is used to draw the survey plan, such surveyor must be a registered one.</p>	4 days	NGN 7,500; (NGN 5,625 + NGN 1,875)
4	<p>Payment of the Charting Fee, Endorsement fee and Form 1C at a designated bank</p> <p>Agency: Government accredited bank -Imo State TSA, Access Bank Account, 0777515446</p> <p>Payment of the Charting, Endorsement, and Form 1C fees is to be made in a government accredited bank. This payment can be made either by bank draft, cheque, or cash whereupon the Bank then issues a Government Revenue Receipt. The receipts are submitted along with the application for Governor's consent</p>	1 day	NGN 10,500; (Charting Fees (NGN 7,500) + Endorsement Fees (NGN 1,500) + NGN 1,500 for Form 1C)
5	<p>Submit application for processing Governor's Consent and obtain the Title (Please note that Application form is FREE)</p> <p>Agency : IMOGIS. By virtue of the Land Use Act 1978, all land in each state of the Federation except land belonging to the Federal Government became vested in the Governor of that State whose prior consent is required for the validity of any transfers or alienation of interest in land. In August 2005, the procedure for obtaining the consent of the Governor underwent major reform, with the aim that consent should be granted within 30 working days of the submission of a duly completed application.</p>	90 days	No charges

	<p>The following documents are required for the process:</p> <ol style="list-style-type: none"> 1. Cover letter with address and Telephone No 2. Completed Form 1C 3. Certified True Copy of Title Document of the Assignor 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. 5. Three (3) copies of the deed on which consent is sought. 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. 6. Evidence of payment of Charting fee, Endorsement fee, and Form 1C fee. 7. Evidence of payment of Land Use Charge. 8. Evidence of payment of Ground Rent up to the date of the application where the property is covered by a Certificate of Occupancy. 		
6	<p>Charting of survey plans attached to the Deeds Agency : Office of the Surveyor General of the State Upon submission of the application documents, the application is given a unique reference number, processed and delivered to the Office of the Surveyor General of the State for charting of the survey plan attached to the application. This is to ensure that the property is free from government acquisition and is the actual property mentioned in the Deed of Assignment. If there are no queries, the Deeds are returned to the Directorate of Lands Services for issuance of the Assessment Notice. Where the survey plan is queried, a notice of the query is issued to the applicant.</p>	8 days	No charges
7	<p>Obtain Demand Notice for Registration fees, Consent fees, Neighborhood improvement charge at the Land Registry Agency : Directorate of Land Services The Directorate of Lands Services will assess the Property based on the fair market value of the properties based on the area in which such a property is located. After the assessment is completed, the applicant will be issued with an assessment, which contains the Consent fee, Capital Gains Tax, Registration Fee, Stamp Duty, and Neighborhood Improvement Charge. Consent Fee, Registration Fee, and Neighborhood Improvement Charge are to be paid into the designated Imo 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>		
8	<p>Obtain Demand Notice for Stamp Duty Agency : Imo State Inland Revenue Service or Federal Internal Revenue service (FIRS) After investigation and assessment of the true value of the property, the applicant will be issued with an assessment letter. The Letter will contain the amount for Stamp duty verified with Federal Internal Revenue Service</p>	1 day	No charge
9	<p>Payment of Stamp duty, Registration fees, Consent fees, Neighborhood improvement charge at a commercial bank Agency : Government Designated Bank - the Imo State TSA, Access Bank Account, 0777515446 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).
10	<p>Submit the Receipts of the Registration fees, Consent fees, Neighborhood improvement charge, Stamp duty 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
11	<p>Stamping of the deed of assignment 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	Registration of Certificate of Occupancy or Deed and Title conferred Agency: IMOGIS. After the Commissioner signs the deed on behalf of the Governor and the deed is stamped at the Office of the Commissioner 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 IMOGIS	2 Days	No cost

For further inquiries-Contact us at:
Imo state Geographical Information System
Odenigbo Lodge, opp Deputy Governor's Office
Owerri, Imo State
Tel: +2348101110144
Email: emaechiigis@gmail.com
Signed: General Manager, IMOGIS



**IMO STATE GOVERNMENT
FORM IC
REVIEW OF LAND REGISTRY
LAND USE ACT NO 6. OF 1978**

Passport
Photograph

**APPLICATION FOR APPROVAL OF A SUBSEQUENT TRANSACTION
TO A GRANT OF RIGHT OF OCCUPANCY**

1. Particulars of Holding.....
2. Nature of Grant-State whether
(i) Sublease
(ii) Mortgage
(iii) Power of Attorney
(iv) Assignment
(v) Vesting Right
(vi) Rectification of Title
(vii) Gift
3. Grantor/Assignor
(i) Full Names.....
(ii) Nationality.....
(iii) State of Origin (if Nigerian).....
(iv) Address.....
4. Grantee/Assignee
(i) Full Names.....
(ii) Nationality.....
(iii) State of Origin (if Nigerian).....
(iv) Address.....
(v) Telephone No(s).....
(vi) E-mail Address.....
5. Short Description of Property (Please attach photograph and building plan)
(i) Location of Land
(ii) Type of Accommodation (e.g. Flats, Town Houses, Office Block etc).....
(iii) No. of Units
(iv) No. of Floors.....
(v) Size/Area of Land.....
6. Agreed length of term.....
7. Agreed rent per annum.....
8. If mortgage the agreed amount of loan and period for repayment.....
9. Actual Purchase Price
10. Other Special Terms and conditions agreed (if any).....

(PTO)

.....
Signature of Applicant
(Grantor/Assignor)

.....
Date

.....
Signature of Applicant
(Grantee/Assignee)

.....
Date

1. Please attach certified true copy of the title subsisting on the land.
2. The draft copy of the Deed relating to the transaction of which the consent is sought should, also accompany the application i.e. If the application is for consent to a Mortgage: the draft Legal Mortgage Deed should accompany this application, etc.
3. Evidence that the ground rent on the plot has been paid up to the end of the current year should accompany the application.
4. All relevant information should be provided to accompany the application on submission to this office as this will greatly facilitate processing of the application. Please note that ANY FALSE declaration relating to your application will attract penalty of 100% of the determined fees.
5. Applicants should not offer monetary gratification to any official of Lagos State Government in the course of processing the application.
6. This office is hereby indemnified against any misrepresentation or misinformation on the part of the applicant pertaining to the documents supplied for processing the application.
7. Acceptance of this application for processing is at the request of the applicant and does not cure any defect in title. It is the responsibility of the applicant to ensure that title to the land which is the subject matter of this application is confirmed to be in order prior to submitting the Application.
8. Applicants must obtain a PAYMENT ADVISE from the Directorate of Land Services before making any payments to the designated banks.
9. This office reserves the right to confirm the information supplied and to visit the property.

I am prepared within one week of demand to pay the applicable fees on my application at Government Treasury Should I withdraw the above application after making such payment, I agree to forfeit same.

Sworn at Registry.....

this day of 20

BEFORE ME

.....
COMMISSIONER FOR OATHS/NOTARY PUBLIC/MAGISTRATE

