



IMO STATE GOVERNMENT

APPENDIX FOR LOCAL GOVERNMENT CODES

TABLE 1: SHOPS AND KIOSK FEES

Revenue Heads	Rates (₦)		
	Urban Ward	Semi – Urban Ward	Rural Ward
(1)	Shops and Kiosk Rates		
Large (10sqm and above)	20,000.00	15,000.00	10,000.00
Medium (6sqm – 9.99sqm)	10,000.00	5,000.00	3,000.00
Small (5.99sqm and below)	5,000.00	3,000.00	2,000.00
Containerized Shop (Big)	10,000.00	5,000.00	3,000.00
Containerized Shop (Small)	5,000.00	3,000.00	2,000.00
Distributor Outlets	50,000.00	30,000.00	20,000.00
Workshop Permits For Artisans (Carpenter, Mechanics, Vulcanisers etc.	5,000.00	2,500.00	1,500.00

TABLE 2: ON AND OFF LIQUOR

(3)	On and Off Liquor Fees		
On License	25,000.00	20,000.00	15,000.00
Off License	10,000.00	5,000.00	5,000.00
Liquor Fees (Native/Liquor Palm Wine)	1,000.00	1,000.00	1,000.00

TABLE 3: MERRIMENT AND ROAD CLOSURE LEVIES

Entertainment Fees	5,000.00	3,000.00	2,000.00
Noise Control Fees	5,000.00	3,000.00	2,000.00



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Hotel/Food Permit (for restaurants, bakeries and other places where food is sold)	25,000.00	20,000.00	15,000.00
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TABLE 4: RADIO AND TELEVISION FEES

	Radio and TV Fees		
Residential Radio and TV Fees	1,000.00	1,000.00	1,000.00
Vehicle Radio Fees (Where the vehicle is registered)	2,000.00	2,000.00	2,000.00

TABLE 5: SLAUGHTER SLAB FEES

Abattoir License	3,000.00	2,000.00	2,000.00
Cow/Camel Slaughter per Head	500.00	300.00	200.00
Goat/Sheep/Slaughter Per Head	200.00	150.00	100.00

TABLE 6: MARRIAGE, AND BIRTH REGISTRATION FEES

Marriage Registration (Act) Fee	5,000.00	3,000.00	2,000.00
Marriage Certificate Fees	5,000.00	5,000.00	5,000.00
Birth Registration Fees	2,000.00	1,000.00	1,000.00

TABLE 7: STREET NAMING AND RIGHT OF OCCUPANCY

Naming of Street Registration Fees	150,000.00	100,000.00	50,000.00
Right Occupancy in Local Government Area	5,000.00	3,000.00	2,000.00

TABLE 8: MARKET LEVIES

	Market Levies		
Permanent Stalls (per annum)	12,000.00	8,000.00	5,000.00



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Block Stalls (per annum)	8,000.00	5,000.00	4,000.00
Seasonal Markets (per bag/heap)	100.00	100.00	100.00
Market Hawkers (daily)	40.00	30.00	20.00
Market Hawkers (daily)	100.00	50.00	50.00

TABLE 9: MOTOR PARK LEVIES

Entrance Fees (Gate): Trucks, Lorries, Tankers, Buses,	300.00	200.00	100.00
Loading Fees (per trip)	2,000.00	1,000.00	500.00
Motorcycle Parking Fees (per day)	50.00	30.00	20.00

TABLE 10: DOMESTIC ANIMAL FEES

Domestic Animal Fee			
Dog License	1,000.00	700.00	700.00

TABLE 11: BICYCLE, CANOE, WHEELBARROW & CART FEES

Bicycle, truck, Canoe, Wheelbarrow and Cart Fees			
Bicycle License Fee	1,000.00	500.00	500.00
Canoe License Fee	1,500.00	500.00	500.00
Wheel barrow/cart Fee	500.00	300.00	300.00

TABLE 12: CATTLE TAX

Cattle Tax			
Goat/Sheep	500.00	500.00	500.00



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Other Livestock	1,000.00	500.00	500.00
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TABLE 13: SIGNAGES

Mobile Sales	5,000	3,000	2,000	
Promotion Fee	5,000 per activity	3,000 per activity	2,000 per activity	
Directional Sign Board Fee	10,000 per activity	5,000 per activity	5,000 per annum	
Electric Design Advertises per Face Fee	15,000	10,000	8,000	
Well print Advertisement per Side Fee	10,000	5,000	2,500	
Bill Boards, Unipoles and Eye Catchers	150,000	100,000	100,000	
Market Road Show Permit	5,000 per activity	3,000 per activity	2,000 per activity	
Digitalized Boards	20,000	10,000	10,000	

TABLE 14: DISLODGEEMENT OF SEPTIC TANKS AND SANITATION FEES

Dislodgment of Septic Tank	5,000	2,000	2,000	
Sanitation Fees (Residential)	3,000	2,000	2,000	

TABLE 15: WRONG PARKING CHARGES

Wrong Parking Charges				
Towing of Vehicles Fees	5,000	3,000	1,000	

TABLE 16: CONTRACT REGISTRATION AND PROCESSING FEES



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Contract Registration	20,000	20,000	20,000	
Contract Processing Fees	2.5% of the value of the contract	2.5% of the value of the contract	2.5% of the value of the contract	

TABLE 17: COMMERCIAL TOILETS AND WIRE HOUSES

Commercial Toilets	10,000	5,000	2,000	
Wire Houses/ Parking Stores	50,000	25,000	10,000	