



Comparative analysis of deed fees contribution to land based revenue of Anambra, Enugu, and Ebonyi states, Nigeria from 2006 to 2014

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Abstract

Sovereign Nations are empowered among other things to impose and collect taxes (fees) for different services they offer the citizenry. One of these fees is deed fee charged for land title registration. The purpose of this research is to ascertain if the deed fee reviews within the studied interval enhances the land based revenue. Over the years, successive governments in the study states namely; Anambra, Enugu and Ebonyi States have arbitrarily raised deed fee with a view to improving the Internally Generated Revenue (IGR), based on the notion that an increase in the fee payable would lead to increase in the IGR. This study tested the veracity of this belief through a comparative analysis of the deed fees payable and its contributions to the land based revenue of the States from 2006 to 2014. Descriptive statistics comprising tables, mean, variance and standard deviation was used in the analysis. Several increases in deed fee in Anambra State did not produce corresponding increases in the land based revenue, while similar increases in Enugu State led to significant increase in land based revenue. There is no specific regular interval for deed fee review in the States. Charging of equitable fee based on fair value of the land will not only induce the individual landowners to seek registration of their titles for enhanced security but also assist the government to achieve improved internally generated revenue.

Keywords: tax rates, revenue generation, deed fee, land based revenue

1. Introduction

Internally Generated Revenue (IGR) in normal day to day parlance refers to the income of a government generated solely from sources within the territorial boundary of the State. The Constitution of the Federal Republic of Nigeria Cap C23 LFN 2004 referred to it as any income or returns accruing to or derived by the government of the Federation. Fayemi (as cited in Adejor & Sule, 2013) defined revenue as all tools of income to government such as taxes, rates, fees, fines, duties, penalties, rents, dues, proceeds and other receipt of government to which the legislature has the power of appropriation.

In preparing government budget, which is an estimate of government plan of action for the year, two critical issues are considered; what she earns as income and what she can provide. What government earns are basically those internal sources of income which includes taxes, licences, fees, fines, sales, earnings, rent on government land, repayments, investment income, interests, reimbursements and miscellaneous. At the beginning of the year, government budgets are passed by the legislature after due processes and it guides all government transactions and activities for the year. Ideally, at the closure of a financial year, the state accountant general publishes annual financial report to clearly identify what was actually raised as revenue, side by side with the estimated revenue and equally the corresponding expenditure. Under the recurrent revenue schedule, specifically lands sector, there are such fees like the state property and land use charge, tender fees, deed fees, survey fees, land development

fee, survey fees, application fees for certificate of occupancy, re-establishment boundary beacons fees, consent fee, certified true copy of registration instructions, non-refundable application fee for allocation of state lands, computer fee, change of use/change of purpose fees, sub-division fee, private layout approval fees, layout approval fees, plan/layout approval fees, caution fee, re-certification of Certificate of Occupancy fee, variation approval fees, certification fees, plan certification fees, premium on land and many others. Each of these fees is backed up by enabling laws, which empower the state to collect such fees from the general public.

The rates of the fees above are reviewed and increased over time to enhance the existing revenue base of the state. The serious decline in price of oil in recent years has led to a decline in the funds available to the various tiers of government through statutory allocation. The need for state governments to enhance revenue generation from internal sources has therefore become a matter of extreme urgency and importance. This need underscores the eagerness on the part of state and local governments and even the Federal Government to look for new sources of revenue and increase the existing sources (fees and levies) and generally improve the revenue base of the government.

Historically, any form of tax is backed up by appropriate legislation. This enables government to legally demand for such payments in Nigeria. There are many tax laws enacted based on clearly defined principles, for instance the Stamp duty act of 1959. This is a tax levied on documents and it covers all documents that are intended to be acceptable by

government. The Capital Gains Tax (CGT) decree 1967 is a tax on capital gains, the profit made on the sale of a real estate asset that was higher than the amount realized on the sale. The Documentary Tax Law CAP 118 of Laws of Western Region of Nigeria, 1948 dealt with taxation on services rendered on land administration. It helps to generate revenue for government and apart from that, ensures security of documents to the owners. In Nigeria, most of the fees charged during land title registration are documentary taxes.

Successive Governments of Anambra, Enugu and Ebonyi States, especially since the democratic dispensations, have in one way or the other reviewed these documentary taxes especially deed fees after some interval. These reviews are mostly on the increase following the desire to beef up the revenue base of the States.

No doubt, deed fees are vital ingredients for improved revenue in the states, but over the years its contribution to the IGR of the states has not proportionately changed vis-a-viz the magnitude of increase in the rates charged. It appears that as the rates are raised, people shy away from desiring to register their land transaction documents. They feel at home with the non-registered title documents despite the enormous risk implications. This scenario accounted for the very poor state of land property registration picture which made the World Bank to rank Nigeria 185 out of 185 countries assessed in 2014 with regard to land title registration difficulty (Adeniyi, 2015). The World Bank study puts it that the cost of land title registration in Nigeria was as much as 20% of the value of the property.

Government believed that land fees increase would enhance the IGR, whereas without acceptability by the people the overall purpose of the increase would be defeated.

1.1 Statement of the problem

Tax is the vital fluid that ensures that Government is run effectively and in a sustainable manner. Tax effectively applied not only provides necessary Internally Generated Revenues (IGR) for development but also assures the prosperity of the nation as a whole and its component parts.

Over the years fees on land administration have undergone series of upward reviews given the inflationary trend of our Nigeria's economy. These reviews were to enhance the Internally Generated Revenue of the states in order to have more funds needed for good governance.

The Governments of Anambra, Enugu and Ebonyi (the Study States) have successively increased their land fees as a means of beefing up the internally generated revenue of the states. This decision never, at any time, took into cognizance the reaction of the people to it. Citizens were not in any way carried along in making such decisions. So, given the need to raise the internally generated revenue, have the states experienced higher revenue in this regard by raising the fees for land title registration? Have the states looked at the response of the people towards the fees in place to ensure that they are achieving the collective aim of fees increase?

2. Literature review

Internally generated revenues (IGR) are revenues generated by States within the Nigerian federation, aside their share of revenue from the federation account (Delloite, 2017). This

study is hinged on two theories of taxation, the Prof Arthur Laffer theory and IbnKhaldun theory. The former posits that there is a relationship between government revenue raised by taxation and all possible rates of taxation. It considered the amount of tax revenue raised at the extreme tax rate of 0% to 100%. The theory concludes that a 100% rate raises no revenue in the same way that a 0% tax rate raises no revenue. This is because at 100% rate, there is no longer incentive for a rational tax payer to earn income, thus, the revenue raised will be 100% of nothing. It therefore follows that there exist at least one rate in-between where tax revenue would be a maximum. Therefore increasing tax beyond a certain point will become counterproductive for raising further tax revenue because of diminishing returns. On the other hand, the Ibnkhaldun's view is that increase in tax assessment will result in decreased revenue. Ordinarily, the steps to overcome challenges of poor internally generated revenue are to impose an increased amount of liabilities on tax payers. This measure is considered as compensation for the reduction which has occurred. But the tax rate has reached its peak point, the financial cost of entrepreneurial activities is higher, the tax burden is higher, and profit forecasts will be mostly unsuccessful and returns to government will be poor.

The aforementioned situation will lead to an end result that will collapse the revenue base of the states. That is because there is no motivation to industrial and commercial activities with its many benefits for the nation. Increase in tax assessment rate will lead the nation to economic comatose and they will bear the consequences. Therefore, one way to spur the activity level of commercial and industrial activity is by reducing as much as possible the amount of tax imposed on individuals. Ibnkhaldun believed that a reduction in tax assessment rate will psychologically provide the incentive for entrepreneurs to work harder because of confidence in gains to be made.

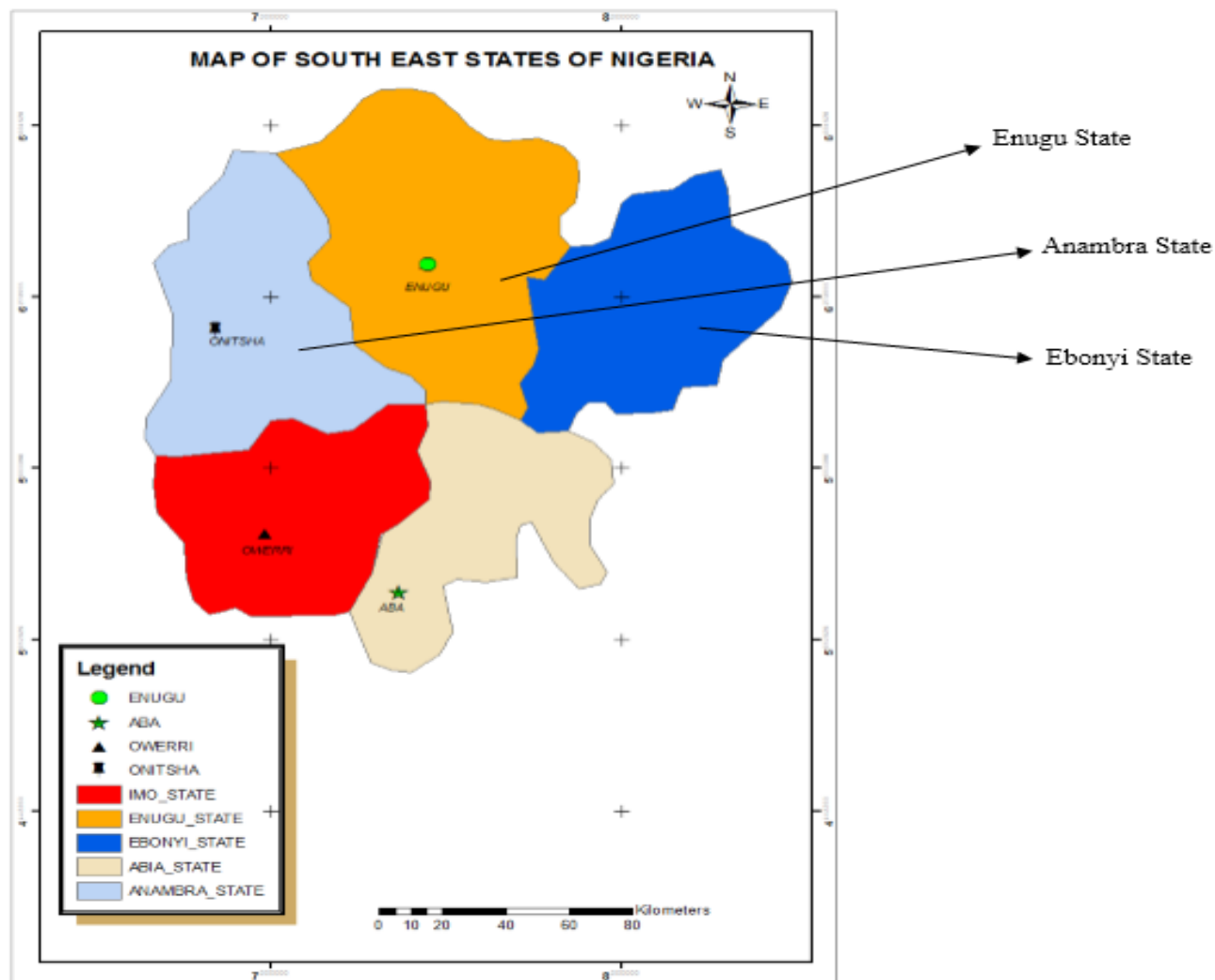
Atlas (2009) argued that tax rate increases is as a result of corrupt practices of government officials which is adversely affecting the economy. Many government officials advocate for tax assessment rate increase without looking at the economic effects of such decisions. No doubt, revenue is the fluid that lubricates the engine of good governance in any nation, but revenue generation should be approached in a systematic manner that will consider what an individual earns and what the governments intends to achieve in terms of infrastructure at a particular time.

2.2 The study areas

This study was carried out in three states that made up the old Anambra State; Anambra, Enugu and Ebonyi States, for the very fact that they inherited the same land administration processes and procedures. Its name is an *anglicized* version of original 'Omambala' the native of Anambra River. Enugu State was later created out of Anambra State in 1991, while Ebonyi got separated from Enugu in 1996. The capital of Anambra State is in Awka, Enugu is in Enugu and that of Ebonyi is in Abakaliki. Anambra State is known for its major commercial and industrial centers like Onitsha main market, the largest market in West Africa; Nnewi a major motorcycle retail outlet in the world. Enugu state is known for its important administrative and industrial hub in the whole of

eastern Nigeria and still till enjoys that status since all major public offices in Nigeria have their zonal head offices situated in Enugu State. Ebonyi state is primarily an agricultural region. They are the leading producer of rice, yam, maize, beans, and cassava in Nigeria. Rice and yam are predominantly cultivated in Edda, a settlement within the state. There is huge deposit of salt in Ebonyi State and coal in

Enugu State. The total land area in Anambra State is 1,870 square meters, and they are 21 local government areas. Enugu State has a total land area of 2,136 square meters and 17 local government areas and Ebonyi State has total land area of 2,765 square meters and 13 local government areas. The digitized map of the three study areas is shown in Fig 1.



Source: Department of Surveying and Geoinformatics, Nnamdi Azikiwe University, Awka

Fig 1: Map of South East Nigeria showing the three study states (Anambra, Enugu and Ebonyi)

3. Methodology

The data for this study was extracted from the published annual accountant general’s financial report of the states under study. Total internally generated revenue and estimated figures of deed fees formed the basis of comparison. Appropriate descriptive statistics was adapted to solve the research problems.

4. Data analysis

4.1 Land Deed Fees in Study States

Land deed fees are documentary taxes in land administration which are made up of preparation fee, registration fee, approval fee, inspection fee, publication fee and charting fee. Table 1 shows the lump sum of deed fees payable in states of

Anambra, Enugu and Ebonyi from 2004 to 2015 fiscal year.

Table 1: Total Deed Fee Payment in Anambra, Enugu and Ebonyi States

Year	Anambra	Enugu	Ebonyi
2004	N15,000.00	N42,000.00	N3,800.00
2005	N24,000.00	N42,000.00	N24,000.00
2006	N24,000.00	N42,000.00	N24,000.00
2007	N24,000.00	N42,000.00	N24,000.00
2008	N24,000.00	N42,000.00	N24,000.00
2009	N24,000.00	N97,000.00	N18,000.00
2010	N24,000.00	N97,000.00	N18,000.00
2011	N24,000.00	N97,000.00	N18,000.00
2012	N24,000.00	N166,000.00	N18,000.00
2013	N24,000.00	N166,000.00	N18,000.00
2014	N24,000.00	N166,000.00	N18,000.00

2015	N50,000.00	N166,000.00	N18,000.00
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Source: Ministry of lands, survey and town planning of study states (2015)

From Table 1, there is an observed significant increase on deed fees between period under study across the states of Anambra, Enugu and Ebonyi States. Specifically, significant increase was observed at 400%, 2700% and 500%

respectively. The implication of which is that there has been a steady and positive increase in deed fees payable in the states understudy. The amounts of these fees vary from State to State and are revised from time to time (usually every five years). Tables 2–7 shows the various components of fees that make up the deed fees from 2004 to 2015, in the States under study.

Table 2: Preparation Fee

Year	Anambra	Enugu	Ebonyi
2004	N1000.00	N1000.00	N500.00
2005	N2000.00	N1000.00	N3000.00
2006	N2000.00	N1000.00	N3000.00
2007	N2000.00	N1000.00	N3000.00
2008	N2000.00	N1000.00	N3000.00
2009	N2000.00	N5000.00	N3000.00
2010	N2000.00	N5000.00	N3000.00
2011	N2000.00	N5000.00	N3000.00
2012	N2000.00	N28,000.00	N3000.00
2013	N2000.00	N28,000.00	N3000.00
2014	N2000.00	N28,000.00	N3000.00
2015	N5000.00	N28,000.00	N3000.00

Source: Ministry of lands, survey and town planning of study states (2015)

Table 3: Registration Fee

Year	Anambra	Enugu	Ebonyi
2004	N3000.00	N20,000.00	N500.00
	<i>Penalty: 10% of Reg. Fee</i>	<i>Penalty: N50,000.00</i>	<i>Penalty: N250.00</i>
2005	N5000.00	N20,000.00	N3000.00
	<i>Penalty: N2000.00</i>	<i>Penalty: N50,000.00</i>	<i>Penalty: N3000.00</i>
2006	N5000.00	N20,000.00	N3000.00
	<i>Penalty: N2000.00</i>	<i>Penalty: N50,000.00</i>	<i>Penalty: N3000.00</i>
2007	N5000.00	N20,000.00	N3000.00
	<i>Penalty: N2000.00</i>	<i>Penalty: N50,000.00</i>	<i>Penalty: N3000.00</i>
2008	N5000.00	N20,000.00	N3000.00
	<i>Penalty: N2000.00</i>	<i>Penalty: N50,000.00</i>	<i>Penalty: N3000.00</i>
2009	N5000.00	N30,000.00	N3000.00
	<i>Penalty: N2000.00</i>	<i>Penalty: N60,000.00</i>	<i>Penalty: N1000.00</i>
2010	N5000.00	N30,000.00	N3000.00
	<i>Penalty: N2000.00</i>	<i>Penalty: N60,000.00</i>	<i>Penalty: N1000.00</i>
2011	N5000.00	N30,000.00	N3000.00
	<i>Penalty: N2000.00</i>	<i>Penalty: N60,000.00</i>	<i>Penalty: N1000.00</i>
2012	N5000.00	N30,000.00	N3000.00
	<i>Penalty: N2000.00</i>	<i>Penalty: N60,000.00</i>	<i>Penalty: N1000.00</i>
2013	N5000.00	N30,000.00	N3000.00
	<i>Penalty: N2000.00</i>	<i>Penalty: N60,000.00</i>	<i>Penalty: N1000.00</i>
2014	N5000.00	N30,000.00	N3000.00
	<i>Penalty: N2000.00</i>	<i>Penalty: N60,000.00</i>	<i>Penalty: N1000.00</i>
2015	N10,000.00	N30,000.00	N3000.00
	<i>Penalty: 10% of Reg Fee</i>	<i>Penalty: N60,000.00</i>	<i>Penalty: N1000.00</i>

Source: Ministry of lands, survey and town planning of study states (2015)

Table 4: Approval Fee

Year	Anambra	Enugu	Ebonyi
2004	N3000.00	N5000.00	N1000.00
2005	N5000.00	N5000.00	N6000.00
2006	N5000.00	N5000.00	N6000.00
2007	N5000.00	N5000.00	N6000.00
2008	N5000.00	N5000.00	N6000.00
2009	N5000.00	N30,000.00	N3000.00
2010	N5000.00	N30,000.00	N3000.00

2011	N5000.00	N30,000.00	N3000.00
2012	N5000.00	N40,000.00	N3000.00
2013	N5000.00	N40,000.00	N3000.00
2014	N5000.00	N40,000.00	N3000.00
2015	N10,000.00	N40,000.00	N3000.00

Source: Ministry of lands, survey and town planning of study states (2015)

Table 5: Inspection Fee

Year	Anambra	Enugu	Ebonyi
2004	N5000.00	N5000.00	N300.00
2005	N5000.00	N5000.00	N3000.00
2006	N5000.00	N5000.00	N3000.00
2007	N5000.00	N5000.00	N3000.00
2008	N5000.00	N5000.00	N3000.00
2009	N5000.00	N10,000.00	N3000.00
2010	N5000.00	N10,000.00	N3000.00
2011	N5000.00	N10,000.00	N3000.00
2012	N5000.00	N40,000.00	N3000.00
2013	N5000.00	N40,000.00	N3000.00
2014	N5000.00	N40,000.00	N3000.00
2015	N10,000.00	N40,000.00	N3000.00

Source: Ministry of lands, survey and town planning of study states (2015)

Table 6: Publication Fee

Year	Anambra	Enugu	Ebonyi
2004	N1000.00	N1000.00	N1000.00
2005	N2000.00	N1000.00	N6000.00
2006	N2000.00	N1000.00	N6000.00
2007	N2000.00	N1000.00	N6000.00
2008	N2000.00	N1000.00	N6000.00
2009	N2000.00	N2000.00	N3000.00
2010	N2000.00	N2000.00	N3000.00
2011	N2000.00	N2000.00	N3000.00
2012	N2000.00	N3000.00	N3000.00
2013	N2000.00	N3000.00	N3000.00
2014	N2000.00	N3000.00	N3000.00
2015	N5000.00	N3000.00	N3000.00

Source: Ministry of lands, survey and town planning of study states (2015)

Table 7: Charting Fee

Year	Anambra	Enugu	Ebonyi
2004	N2000.00	N10,000.00	N500.00
2005	N5000.00	N10,000.00	N3000.00
2006	N5000.00	N10,000.00	N3000.00
2007	N5000.00	N10,000.00	N3000.00
2008	N5000.00	N10,000.00	N3000.00
2009	N5000.00	N20,000.00	N3000.00
2010	N5000.00	N20,000.00	N3000.00
2011	N5000.00	N20,000.00	N3000.00
2012	N5000.00	N25,000.00	N3000.00
2013	N5000.00	N25,000.00	N3000.00
2014	N5000.00	N25,000.00	N3000.00
2015	N10,000.00	N25,000.00	N3000.00

Source: Ministry of lands, survey and town planning of study states (2015)

It can be seen from Tables 2-7 that Anambra State revised her deed fees 2 times (2005 and 2015) within the period understudy (2004-2015). Enugu State revised her deed fees on two occasions (2009 and 2012) within the period understudy as well and Ebonyi State revised her deed fees two times (2005 and 2009) although the revision in 2009 was a downward review of the approval and publication fees from N6000 to N3000 and registration fee from N3000 to N1000.

4.2 Deed Fees Performance (Actual Collection) as against the Projected Revenue

The State Office of Accountant General publishes annually a report that shows the actual revenue generated from all revenue windows, to enable the State to effectively plan her annual budget. The effort put in place in this section is to see the extent success or failure recorded in deed fee collection. Table 8 and 9 shows the States’ actual revenue generated from deed fees vis-à-vis their estimated revenues from 2006 to 2014.

Table 8: Anambra state deed fee collection projections and the actual revenue generated

Year	Actual Revenue	Annual Estimate	Variation	%Achieved
2006	14,737,815.00	30,000,000.00	-15,262,185.00	49.13
2007	56,375,606.09	75,000,000.00	-18,624,394.00	75.17
2008	25,931,244.00	35,000,000.00	-9,068,755.60	74.09
2009	47,311,377.61	42,000,000.00	5,311,377.61	+112.00
2010	31,549,200.00	36,000,000.00	-15,762,177.61	84.00
2011	23,998,125.00	50,000,000.00	-26,001,875.00	48.00
2012	22,564,974.00	50,000,000.00	-27,435,026.00	45.13
2013	18,286,923.37	40,000,000.00	-21,713,073.63	45.72
2014	50,933,499.90	40,000,000.00	10,933,499.90	+127.33

Source: Office of Accountant General’s Annual Report

It can be seen from table 8 that from 2006-2013 except 2009, Anambra State was unable to achieve 100% of her projected revenue from deed fees, in 2009 and 2014 the State achieved 112% and 127%, respectively, above the projected annual estimate.

Table 9 shows performance of Enugu State from 2006-2014.

Table 9: Enugu State Deed Fee Collection Projections and the Actual Revenue Generated

Year	Actual Revenue	Annual Estimate	Variation	%Achieved
2006	8,770,593.00	30,000,000.00	-21,21,047.00	29.24
2007	14,480,239.28	20,000,000.00	-5,519,760.72	72.41
2008	50,472,954.59	35,000,000.00	15,472,954.59	144.20
2009	106,388,908.86	150,000,000.00	-43,611,091.14	70.93
2010	120,900,079.12	100,000,000.00	20,900,079.12	120.90
2011	132,536,575.21	115,000,000.00	17,536,575.21	115.24
2012	271,634,804.57	160,000,000.00	111,634,804.57	169.77
2013	183,341,047.99	200,000,000.00	-16,658,952.01	91.68
2014	247,204,134.44	240,000,000.00	7,204,134.44	+103

Source: Office of Accountant General's Annual Report

It can be observed from table 9 that from 2006 to 2014, Enugu State achieved her projected revenue on five different occasions, specifically in 2008, 2010, 2011, 2012 and 2014. There was no report of the state accountant general for Ebonyi state in most of these years, therefore such assessment could not be carried out for the state.

4.3 Deed fees contribution to the land based revenue

It has been established that government upwardly review the

deed fees to enhance the internally generated Revenue. The effort put in place in this section is to see the quantum of contribution made in land based revenue through the deed fees over the years, looking at all the land based taxes. Table 10 and 11 show the percentage of the contribution of all land based taxes to the land based revenue from 2006-2014 for the states studied.

Table 10: Contribution of Deed Fees and Other Land Charges to the Land Based Revenue in Anambra State

Land Based Revenue	2006(%)	2007(%)	2008(%)	2009(%)	2010(%)	2011(%)	2012(%)	2013(%)	2014(%)
Deed fees	30.82	35.26	20.86	33.51	24.13	20.68	14.42	13.31	14.39
Survey Fees	5.44	11.45	3.51	5.19	6.54	3.08	4.28	4.34	3.07
Non Refundable Application Fees	2.78	5.62	2.86	3.18	3.09	2.48	5.91	9.48	4.29
Survey School Fees	-	0.23	0.0008	-	-	0.13	0.02	-	0.04
Plan Approval Fees	-	0.04	0.004	-	0.47	1.91	0.67	1.04	0.40
Premium on Land	41.83	39.43	47.47	36.85	39.25	28.68	39.51	39.76	-
Consent Fees	17.62	7.50	24.97	19.58	24.00	36.96	28.19	27.64	6.22
Caution Fees	1.49	0.28	0.32	1.69	0.34	0.79	0.23	0.08	0.17
Fee-I.O.F	-	0.19	-	-	0.52	-	-	0.008	-
Recertification of Occupancies	-	-	-	-	1.68	4.68	4.47	2.59	54.56
Layout/Variation Approval Fee	-	-	-	-	-	-	0.66	0.091	0.40
Sub-Division Fee	-	-	-	-	-	0.24	0.06	-	0.59
Change of Use	-	-	-	-	-	-	-	0.59	0.14
Certification to (CTC) of Lands	-	-	-	-	-	0.09	0.63	0.53	1.88
Evaluation of Technical EIA Report	-	-	-	-	-	-	-	-	-
Private Layout Approval Fees	-	-	-	-	-	0.17	0.30	0.01	-
Re-Establishment of Boundary Beacons	-	-	-	-	-	0.09	0.65	0.43	0.53
Fees for Tender Documents	-	-	-	-	-	-	0.006	-	0.28
Application for Certification of Occupancy Fee	-	-	-	-	-	-	-	-	1.84
ALIMS Fee	-	-	-	-	-	-	-	-	3.12
Computer Fee	-	-	-	-	-	-	-	-	8.22
Plan Certificate Fees	-	-	-	-	-	-	-	-	0.22
Variation Approval Fees	-	-	-	-	-	-	-	-	0.005

Source: Office of Accountant General's Annual Report

We can find in table 10 that aside the fact that deed fee is a significant component of land based revenue in Anambra State, it is the second most important part of the land based revenue ranking just below premium. The table equally showed a non-proportionate contribution of the deed fee over

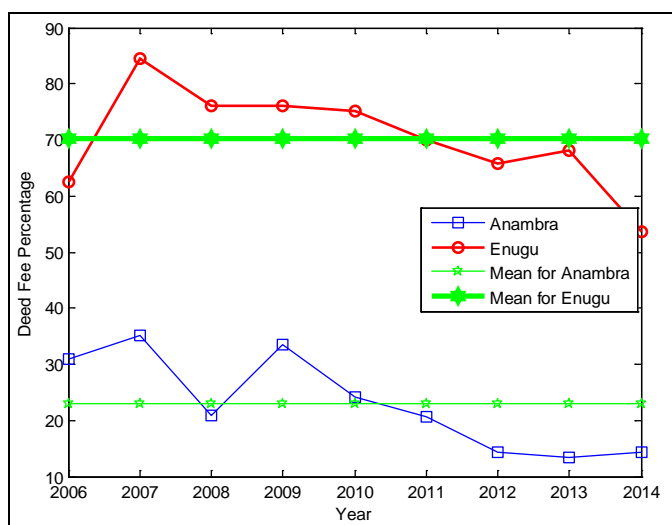
the years and remarkably revealed a downward trend of contribution from 2010-2014. Table 11 shows the contribution of deed fees and other land charges to the land based revenue in Enugu State.

Table 11: Contribution of Deed Fees and Other Land Charges to the Land Based Revenue in Enugu State

Land Based Revenue	2006(%)	2007(%)	2008(%)	2009(%)	2010(%)	2011(%)	2012(%)	2013(%)	2014(%)
Deed Fee	62.46	84.46	76.03	75.97	75.20	69.98	65.77	68.24	53.56
Survey Fee	21.68	13.58	17.09	7.14	5.60	3.88	1.59	5.38	0.45
Non Refundable Application Fee	0.96	1.79	5.18	5.65	5.53	5.82	6.55	7.84	10.51
Plan Approval Fee	0.01	0.36	-	-	-	-	0.95	3.36	12.66
Stamp Duties on Land Matters	14.87	-	0.01	9.59	9.02	14.23	18.57	8.84	17.96
Fees on Computerization of land	-	0.53	1.64	1.65	1.49	3.48	1.34	1.72	2.41
Tender Fees	-	-	0.03	-	3.15	-	0.06	0.11	0.07
Development Fee	-	-	-	-	-	4.14	5.18	4.50	2.37

Source: Office of Accountant General’s Annual Report

In table 11 it is observed from the survey that deed fee in Enugu is the highest contributor to the land based revenue. It comes first from the ranking of other land based fees as the table clearly shows. However a non-proportionate contribution is evidenced from the distribution in the table and a downward trend is observed from 2011 to 2014.



Source: Field Survey 2015 as analyzed with math lab

Fig 2: Graphical Comparison of Deed Fees Contribution to the Land Based Revenue in Anambra and Enugu

It is seen from figure 2 that the deed fee contribution to total land revenue falls over the range of years considered for both states being above the mean initially but fell below the mean between 2010 and 2011. The mean percentage contributions of deed fee for the range of years studied in Anambra and Enugu respectively are 23.0422% and 70.1856%. The standard deviations of percentage contribution of deed fee in Anambra and Enugu respectively are 9.0550% and 23.0422%. The lower standard deviation for Anambra would suggest less dispersion and thus more predictability around the mean of deed fee contribution in Anambra than Enugu. However, considering the ratio of standard deviation to the mean which for Anambra and Enugu respectively are 0.3679 and 0.1290. The smaller value for Enugu means that the predictability around the mean of deed fee contribution is better for Enugu than Anambra.

Conclusion

The study has shown that there has been increase of deed fees from 20004 to 2015 arbitrarily without any specified timeline

which was as a result of the need by government to improve her internally generated revenue. Results of the study have proved that increase in tax to be paid by individuals does not necessarily increase the revenue generated. There is need to critically review performance of those fees over the years before recourse can be made on any increase. This will not only spur landowners to apply for security of their title but will improve the investment climate and economic condition of the people. The study further recommends that there should be an automated payment system so that people who met the eligibility and the requirements can pay these from the comfort of their homes with a click and less hassles. This will also build up the revenue needed for Government. An interval for review of land deed fees and a legislation to ensure longevity of the policy should be considered by government. There is need for a methodology for assessment of documentary taxes. For instance after survey of obtainable rates of land fees in other states, reviews of previous years’ performance of deed fee revenue should be carried out and a fair value will emerge as a deed fee. Considerations by relevant government authorities should be made for a unified or a single deed fee rate, which should cover all documentary taxes payable for any land transaction.

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