

POLICY BRIEF

# FIVE TENETS FOR CONSIDERATION WHEN UNDERTAKING PROPERTY TAX REFORM IN AFRICA

DECEMBER 2021



AFRICAN TAX  
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**International Centre for  
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## ABOUT ATAF

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[The African Tax Administration Forum \(ATAF\)](#) is an organisation which was established by African revenue authorities in 2009, in order to improve the performance of tax administrations in Africa. The tax administrations of 40 countries in Africa are members of ATAF, i.e., 74 percent of tax administrations on the continent, making it the premier body on tax matters on the continent. Two countries, Mali, and Somalia were the latest to join the organisation in 2020. ATAF believes that better tax administration will enhance economic growth, increase accountability of the state to its citizens, and more effectively mobilise domestic resources.

Now in its 12th year of existence, ATAF has positioned itself as Africa's homegrown solution to improving revenue collection, advancing the role of taxation in governance and state-building and providing a voice for the continent on international tax issues.

The ATAF Secretariat extends its gratitude to all member states for their continued support, the data, and resources provided that underpin ATAF's publications. The support of ATAF members, development partners and donors also play a key role in the success of ATAF's development as a significant platform for Africa on tax matters, with continued technical and financial support since its inception in 2009.

## ABOUT THE ICTD

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[The International Centre for Tax and Development \(ICTD\)](#) is a research centre supporting lower-income countries to strengthen tax policy and practice through collaborative research, inclusive learning, and constructive engagement. The ICTD is funded by UK aid through the Foreign, Commonwealth, and Development Office and the Bill & Melinda Gates Foundation.

The views expressed herein, and the related research papers do not necessarily reflect the views of the ATAF and the ICTD development partners and funders.

# Introduction

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The current COVID-19 pandemic and associated economic crisis have seen Africa fall into recession for the first time in over 25 years. This has strained already limited local government resources significantly. At the same time, the pandemic has highlighted the central role local governments play as frontline service providers and thus reignited the urgency of raising more revenues to adequately provide these services.

There is a growing consensus around Africa that property tax offers a large and, to date, untapped potential source of revenue; across Africa, property tax revenues still amount to considerably less than 0.5% of GDP. Dedicated property tax reform programmes can help increase property tax's contribution to domestic revenues. The exact nature of reform, and the determinants of

its success, will vary depending on the political, administrative, and institutional context in which the reform is being carried out.

Drawing on existing research, country experiences and recommendations from the 6th ATAF's African Tax Research Network (ATRN) Congress (6th - 8th September 2021) bringing together researchers and practitioners from over 40 African countries and three webinars (March to June 2021) jointly organised by the African Tax Administration Forum (ATAF), and the African Property Tax Initiative (APTI), this policy brief highlighted five common tenets to successful property tax reform. These tenets have been distilled from the spectrum of African experiences and may be considered by other policy makers embarking on their own reforms.

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**TENET 1: The administration of property taxes should be devolved as much as possible to local governments. As institutional changes granting more autonomy to local governments may take time to implement, in the short term, ensuring close collaboration and consultation between local and national levels of government is highly beneficial.**

In several African countries, the administration of property taxes is a shared responsibility between central and local governments, even though the revenue generated is spent by local governments. In Ghana, for example, the property tax administration is a shared responsibility between central and local government. The central government is mainly concerned with identification and evaluation and rate-setting. In contrast, the local governments are responsible for collecting the tax and ensuring enforcement. In most French-speaking countries, including Benin, Côte d'Ivoire and Senegal, the central government has jurisdiction over all aspects

of the property tax from identification to collection and enforcement. Thus, the allocation of roles varies significantly across countries, and different allocations create distinct technical, political, and administrative dynamics that significantly affect property tax reforms.

Although there is no clear consensus on the ideal distribution of responsibilities in property tax administration between central and local levels of government, a more central role for local governments would enable them to build accountability between citizens and local authorities and provide adequate services to

citizens. Therefore, the focus of property tax reform should include changes to the institutional frameworks to devolve more responsibilities to local governments in the long run.

Country experiences and research have shown the following reasons for more autonomy to local governments:

› **Improved revenue collection:** Local governments may have higher incentives to dedicate maximum efforts to generate more revenues that directly benefit them. The experience of re-centralisation and re-decentralisation in Tanzania exemplifies the extent to which property taxation performed equally well whether mobilized by the central government or by local governments.<sup>[1]</sup> Likewise, a study analysing data from 44 African countries between 1980-2017 found that decentralising property tax revenue collection leads to a 0.2 percentage point increase in property tax revenue.<sup>[2]</sup>

› **Enhanced property ownership information:** Due to their closer proximity to the properties, local governments are likely to have better information on property transactions, land information and property ownership or transfers of titles. Where this is the case, they should also be better positioned to administer this tax and to use property tax revenues for services valued by citizens.<sup>[3]</sup>

The transfer of more responsibilities to local governments must be accompanied by several efforts to strengthen their administrative capacity. In this context, central governments can play a key role in ensuring that local governments have adequate resources to perform the responsibilities devolved to them and this may take time to build up. Furthermore, the institutional context that allows for the devolution of these responsibilities may take time to evolve. Therefore, in the short term focusing on increased collaboration and

consultation between different government agencies involved in property tax reform is critical, both in building up local-level capacity and assisting in administering the property tax.

Recent experiences across the continent, however, show that poor collaboration and consultation between central government agencies as well as between the central government and local governments can hinder property tax reform efforts. This can be explained by central governments' weak incentives to collaborate with local governments in property tax administration in cases where the revenue mobilized do not accrue to them. This is further exacerbated by administrative constraints mainly at the local level undermining the ability of governments to update property registers and valuation rolls and poor information sharing between government and non-governmental agencies possessing information on property ownership and transactions. These include banks, developers, notaries, utility companies, real estate agents, and water and electricity companies -- from which information could be leveraged, provided there exists a framework guaranteeing that users' confidentiality is not violated beyond what the tax code states as the details that owners should share with the administration. Therefore, improving collaboration and consultation is essential in ensuring a better understanding of key stakeholders' roles and expectations and information sharing on land, property records and property ownerships.

Key steps to achieve better collaboration across government and non-government institutions include:

› **Identifying institutional bottlenecks:** A starting point often lies in understanding where institutional collaboration is not working effectively and is undermining effective property taxation. For example, in some cases, like Ghana, local governments may be limited in their ability to update valuation rolls by a lack

of collaboration from national valuation or land authorities or by legislation that limits flexibility in adapting systems to local circumstances.

› **Incentivising institutional collaboration:**

Where collaboration rules exist, the central governments should implement mechanisms to enforce them and, in some cases, create informal rules based on mutual trust and better incentives for consultation between the various institutions involved in property tax administration. Particularly paying regard to the fact that effective property tax mobilisation would strengthen the financial capacity of local governments to contribute to national development through local initiatives can serve as an incentive for improved collaboration in property tax administration. Where rules for collaboration do not exist, countries should revise the laws to put in the necessary provisions.

› **Centralized information sharing:** Setting up an online centralized information sharing system – when the technology capacity allows - between government departments, levels of governments and third-party agencies, such as water and electricity companies, can

enable better access to property ownership data to update property tax registers and valuation rolls. Kenya illustrates an example of collaboration and information sharing as the country is in the process of implementing the National Land Management Information Management System (NLIMS), an online centralized data system linking land information and transactions from central government agencies and county governments.

Sustained political support for institutional reform to strengthen critical areas of collaboration and consultation is essential. This is even more important given that institutionalizing property tax reform can take time, thus emphasizing the need for sustained political support. In cases where institutional changes happened successfully, such as in Kampala, Uganda or Angola, strong political leadership was crucial. For example, political support was key in ensuring the effective interconnection of the Integrated Land Registry System with the Tax Building Matrix in Angola to facilitate information sharing between government agencies.<sup>[4]</sup>

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**TENET 2: In the reform process, the choices around property identification should be made carefully. Identification should involve all relevant stakeholders and include specific considerations for long-term sustainability.**

The main objectives of property identification include:

› **Revenue:** Enabling the taxing authority to tax all eligible properties, while ensuring that none have been taxed twice. This includes linking property information from tax assessment to the correct taxpayer.

› **Administration:** Facilitating property valuation,

bill distribution and enforcement processes. It also enables the tax authority to contact the owner of any given property.

Ideally, property identification should include, for each property, a self-explanatory address, the possibility to visualize this address in a map (GIS-enhanced if possible), the name of the taxpayer and an associated identification number, and contact details to communicate with the taxpayer

if required. Information about the property title and the legal owner if different from the taxpayer is beneficial, but in most contexts, it is not required for property taxation, thus marking the difference between a fiscal cadastre and a legal cadastre.

Most African governments are far from having such an encompassing set of information. There is therefore a trade-off between attempting to achieve a comprehensive information system that includes all details of property ownership (including property title details) and opting for a more simplistic, less comprehensive identification system that allows for increasing tax revenues more quickly. Whilst the second option may be the less costly route, both in terms of financial and human capacity, in the longer term, the simpler systems may be less sustainable if they lack certain pieces of critical information.

The ideal choice, however, will depend on the institutional context of each country at a particular time. Overall considerations in the choice of identification system should include the following:

› **Gradual implementation:** Where the short-term goal is to improve property tax revenues, governments should undertake a simplified property identification that allows them to increase revenue collection in an efficient and

equitable manner. Over time, and when human and financial resource capacity increase, they can move to collecting more all-encompassing information. The approach in Freetown, Sierra Leone, has been to focus on revenue collection and generate new identifiers for each property. In Rwanda on the other hand, a land tenure program has achieved a national coverage of digitized property titles, while the property taxation components have been added later on.

- › **Flexibility:** When creating the new system, the stakeholders involved should allow for future improvements, most notably the addition of data linked to each property. For example, a property tax register with accurate property identifiers such as GIS addresses might include variables for property title and ownership information that can be filled in at a later stage as that information becomes available.<sup>[5]</sup>
- › **Sustainability:** The key stakeholders involved in the reform should make sure to plan discussions bringing together the different entities involved in property identification, titling, and taxation, to assess what the short-term, medium-term and longer-term objectives should be, and to develop a dynamic evolutionary reform strategy.

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**TENET 3: The substantial financial, material, and human resources needed to transition to a new property tax system should be planned and sufficient . Furthermore, it should be noted from the outset that upfront costs may only be recovered several years later.**

Setting up a new property tax system entails important investments in technology, field operations, information processing, communication, and enforcement.<sup>[6]</sup> In some contexts, these costs may exceed the current revenues from property taxes. Although a successful reform will pay for itself over time, useful considerations at the onset of the reform include:

- › **Aligning the objectives and the means:** The administration leading the reform should carry out a comprehensive needs assessment and budget planning over a minimum of two to three years horizon to determine the resources needed and assess the share of these resources that will need to come from external sources. This implies that the stakeholders leading the

reform should have strong motivation and the capacity and legitimacy to mobilize resources, for the efforts to be sustainable. It is unlikely that a comprehensive property tax reform will be successful without sustained political will.

› **Scoping for financial or in-kind contributions from local and international stakeholders:**

Most successful property tax reforms rely on multi-actor collaborations. The number of international organizations seeking to support the strengthening of property taxation is increasing, and it is often worth allocating time to engage with them. However, it is important to create a work environment that will allow progress to continue once this cooperation or funding ends. Even in systems where property taxation is centralized, local governments might nonetheless be able to provide support in the form of sensitization campaigns, or fuel and vehicles.<sup>[7]</sup>

› **Investing in skills and human resources:**

A successful property tax reform relies on a

wide array of skills (for example, policymaking, change management, software development, data storage, GIS mapping, expertise in property valuation, communication). For the efforts to be sustainable, taxing jurisdictions should invest in acquiring the requisite expertise and continuous in-house training to ensure sustainability and institutional knowledge to ensure these skills grow and last over time. This may include rethinking existing administrative organisation.<sup>[8]</sup>

› **Piloting and evaluating:** A fruitful reform strategy is to pilot a new property tax system or protocol in small-scale designated areas before scaling up in the whole municipality or country. Collaborations with researchers may also help to measure rigorously the costs and benefits of a new system and determine future improvements.<sup>[9]</sup>

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**TENET 4: A successful property tax reform should include a comprehensive and creative communications strategy tailored to local contexts and incorporating insights from research.**

Compliance and enforcement are essential in enabling governments to achieve their revenue targets. However, research evidence shows that challenges related to low compliance and poor enforcement measures hamper reform efforts. In view of this, a comprehensive property tax reform should focus on developing strategies to induce high levels of voluntary tax compliance and strengthen enforcement measures.

Based on experiences in various countries, supported by research evidence, essential steps to achieve these objectives include:

› **Sensitization and communication:** Setting up sensitization and communications campaigns

and information on the benefits of paying taxes with communities, taxpayers and other stakeholders in newspapers, television, online platforms, and social media can foster voluntary tax compliance. Key to this is creating a visible link between property tax revenues and the provision of public services. Lagos illustrates a good example of how communication to citizens increased tax compliance during the property tax reform in the 2000s. The city successfully communicated the link between property taxes and capital investment projects to demonstrate how taxes are spent through various means of communication, including social media. These displays of accountability increased tax compliance, as did campaigns to

raise awareness of tax payment and extensive sensitization programs to create a visible link between payments and investments in public services. Lagos increased its revenues from US\$190 million in 1999 to over US\$1 billion in 2011. Likewise, Freetown rolled out several communication campaigns, particularly on the radio with messages in local dialects, to raise awareness of the property tax reform.

- › **Accountability and transparency:** Promoting participation, accountability, and transparency in public expenditures through a publication in a clear language of budgets and expenditure reports can increase citizens' trust and willingness to comply with tax payments voluntarily. Lagos, Kampala, Durban, and Nairobi cities have started using online platforms and social media to engage with citizens and communicate the services provided to enhance accountability and transparency. A more ambitious option is for governments to implement forms of participatory budgeting through which citizens can participate directly in decisions about the allocation of new revenues, as has been the case in Freetown and Tshwane.
- › **Credibility of enforcement:** Although in several countries, enforcement is anchored in law to allow tax authorities to rely on the courts to pursue defaulters, these processes fail because they are expensive and cumbersome. Moreover, enforcement is often weakly supported politically.

Therefore, implementing strong and credible enforcement measures by devoting more human and technical resources to strategically pursue defaulters can induce broader levels of compliance. Furthermore, enforcement should be supported politically to send a strong signal to taxpayers and defaulters about the costs of non-compliance. The cities of Accra, Nairobi, and Lagos illustrate the importance of implementing credible enforcement measures by publicly exposing those who do not comply and ensure a system of collaboration with courts to pursue defaulters.

- › **Transparency and Appeals:** Taxpayers are more likely to view the system as fair and to comply when they understand the basis for their tax bill – and can correct errors. Establishing a simple and transparent methodology for calculating tax liabilities and creating an accessible appeal system to enable citizens to understand how their property is valued and tax liabilities calculated – at the same time, allowing them to correct mistakes, if any, can maintain overall public support for reform. This is particularly the case of the city of Freetown, Sierra Leone, which has integrated into the reform programme an appeal system allowing citizens to have a summary of their property assessment steps and request the correction of mistakes when necessary. This aspect of transparency in the process improves voluntary tax compliance.

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**TENET 5: Digitization can improve the efficiency and effectiveness across the property tax cycle if the technology is well-tailored to the capabilities and capacity of the implementing institution.**

A strong underlying trend in property tax reforms happening across Africa, is to use technology to improve efficiency across the property tax cycle. Examples of how this can lead to positive outcomes include:

- › **Expanded identification:** Geographic Information Systems (GIS), satellite and drone imagery allow for more rapid and comprehensive identification of properties, especially in contexts with incomplete addressing systems.

Furthermore, updating valuation rolls in the event of any significant changes affecting the valuation base through regular supplementary valuation can also be done more efficiently. For example, in parts of Ghana, use of GIS led to a substantial increase in the number of properties in the register.

- › **Automating valuation:** Digital platforms can facilitate the use of automated processes for translating key property characteristics into valuations for tax purposes, as for example in Freetown, Sierra Leone. This, in turn, can support more regular updating of valuation rolls, such that they can be responsive to changes affecting the valuation base, which can improve transparency and fairness.
- › **Improved coordination:** Digitisation of property databases means that, with the right protocols in place, various institutions and levels of government can have access to the same data. As was highlighted by reform programmes in Mozambique, Angola, Kenya, and Senegal, this has enhanced information sharing across institutions. A major consideration in this respect, however, is maintaining data integrity and taxpayer confidentiality, thus necessary considerations for differentiated required editing privileges.
- › **Increased transparency:** Where technology is also used to help calculate property tax obligations, it can help remove some subjectivity from the valuation process. As was noted in the case of Freetown, Sierra Leone, this can improve transparency for the taxpayer in helping them understand what they need to pay. This, in turn, can encourage overall compliance.
- › **Enhanced collection:** Systems that allow for automated billing and cashless payment, such as through mobile money, make it easier for the taxpayer to comply and can enhance revenue collection. This was demonstrated by the implementation of the e-Citie system in

Kampala, Uganda as well as in a number of other countries, like Kenya and Tanzania that allow for mobile money payments.

- › **Strengthened resilience:** The pandemic also highlighted the importance of technology in improving the resilience of collection systems. In countries like Rwanda, where several property tax collection and payment processes have been digitised, they were insulated from a much greater loss of revenue than if they were still reliant on manual processes, as tax collection could continue throughout the pandemic.

The above reforms were successful as they responded to a clearly identified need and implemented technology relevant and tailored to the capacity and capabilities of the respective institutions. Therefore, in considering the use of technologies and, in particular, to ensure its overall sustainability, these are some of the important considerations:

- › **Simplicity:** A chosen technology should be as simple as possible to enhance revenue collection, through improved administrative efficiency (i.e. improved administrative processes and procedures). Any identified system should have in-built flexibility to be able to respond to future changes in systems. This includes being open source to support the system's overall sustainability.
- › **Efficacy:** Digitisation should not attempt to directly mimic the manual processes already in place. Instead, in adopting technology it is important to think about the overall efficiency and efficacy of systems by rationalising and improving existing processes first.
- › **Needs assessment and testing:** Key stakeholders across the fiscal chain should be consulted and significant time devoted to a needs assessment, conceptualisation and testing phases as well as communication and training to support the technology's roll-out.

This includes frequent feedback from users and piloting any new tools.

- › **Capacity:** Dedicate sufficient financial resources and human capacity to sustain the full implementation and adoption of the chosen technology. This includes considering a staged approach to digitisation by starting with only some elements of the property tax cycle. Furthermore, even though digitisation may be to support the property tax for local governments, the central government may also have the resources and capacity to support its procurement as well as implementation. In deciding on the best way for central governments to support local governments in these areas, issues of efficiency, standardisation, compatibility, and compliance should be considered.

- › **Sustainability:** Digital systems inevitably need to be adjusted over time, to reflect both technological advancements as well as the changing needs of governments. It is therefore important that in procuring IT systems, there is due consideration given to flexibility and support over time, and wherever possible transfer of ownership to the administration, including source codes and skills, to avoid vendor lock-in.

Perhaps the most important caveat to this tenet is that digitisation and technology will not be a panacea to improving a property tax system alone. Rather they should be considered as tools to support reform processes and whose overall success will depend on the underlying property tax system itself.

# Conclusion

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Strengthening the financial capacity of local government governments in Africa is crucial in contexts as development needs and the provision of better public services are pressing. Property taxes constitute an obvious revenue potential and carefully designed reforms, ideally, building on previous research and in-depth needs assessments in the local context, can enable local governments to generate considerable revenue to achieve these goals. In the era of digitalization, harnessing the benefits of information

technology to enhance governments' administrative capacity can lead to the overall success of reforms. This policy brief highlighted five common tenets to successful property tax reform, relying on recent or ongoing programs across Africa. The current state of these reforms can provide examples to learn from for policy makers interested in implementing equivalent improvements. Hopefully this set of lessons will be enriched when further evaluations of these ongoing reforms become available.

# Endnotes

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- [1] Presentation of Odd-Helge Fjeldstad titled “Challenges and strategies for effective intergovernmental collaboration in property taxation: the case of Tanzania” at the ATAF APTI Webinar, June 30, 2021: <https://www.ictd.ac/event/webinar-strengthening-intergovernmental-collaboration-for-effective-property-taxation/>
- [2] This was evidenced by Dr. Seydou Coulibaly during the ATRN Congress in September 2021 in his paper “Decentralisation, Digitalisation, and the Tax Assignment Problem: Evidence from Property Taxes in Africa”. He analyzed data from 44 African countries over the period 1980-2017 and found that decentralising property tax revenue collection leads to a 0.2 percentage point increase in property tax revenues.
- [3] This is an argument that was presented by Ndjallé André II Emmanuel who stresses the importance of “integrating all property information owned by the central tax administration, the municipalities, and the cadastral services (...) this requires a good collaboration between these different stakeholders”. For additional information, see the paper by Tom Goodfellow: “Central-Local Government Roles and Relationships in Property Taxation”. <https://www.ictd.ac/publication/central-local-government-roles-relationships-property-taxation/>
- [4] This was outlined in a presentation by Carla Almeida during the 3rd ATAF APTI on June 30, 2021. <https://www.ictd.ac/event/webinar-strengthening-intergovernmental-collaboration-for-effective-property-taxation/>
- [5] The example from an ongoing reform in Dakar, Senegal, discussed in Policy Dialogue 2 of the ATRN Conference, illustrates the challenges of striking the right balance between completeness and feasibility, and also the importance of flexibility. The initial requirement built in the new software was to obtain the tax identification number of the owner to enable property taxation, however, there are ongoing discussions to loosen this requirement to increase the number of taxed properties.
- [6] This was highlighted as a main obstacle to reform by Jean-Claude Mondo, Cadastre project coordinator, Research and Planning division of the Ministry of Finance of Cameroon: “*the administrations in charge of property taxation must gather enormous means to increase their capacity of intervening in all segments and notably for the identification of properties and owners, valuation, distribution of tax notifications.*”
- [7] In Senegal, although property taxation is managed by the central tax administration, municipalities chip in by lending vehicles and fuel and organizing sensitization campaigns.
- [8] The ATRN Conference paper by Halidou Boureima, IT expert at the Direction Generale des Impots in Niger, identifies the insufficient investments in staff training and skill development, in addition to insufficient financial and material means in general, as a main reason for the failure of property tax digitization in Niger.
- [9] Preparation for such an approach includes assessing its political and legal feasibility, although in most cases, a common sense argument is that the administration would not have the resources to carry out comprehensive property tax updates everywhere in the jurisdiction at once.

## Further reading

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# Background of the policy brief

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This policy brief is a synthesis of key insights and recommendations from research papers, policy dialogues and several events. It draws on presentations and discussions from the [6th African Tax Research Network \(ATRN\) Congress](#) virtually hosted by Kenya Revenue Authority (KRA) from 6 – 8 September 2021. It also draws on three webinars on

1) [Effective property valuation for tax purposes](#) 2) [Information technology for property taxation](#), and 3) [Strengthening intergovernmental cooperation for property taxation](#), jointly organised by the African Tax Administration Forum (ATAF) and the International Centre for Tax and Development (ICTD)'s [African Property Tax Initiative](#) (APTI) between March and June 2021 as a precursor to the Congress. This policy brief was produced by the ATAF Research Department under the ATRN programme in collaboration with the ICTD under the APTI programme.

## Credits

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