

Reading List

Property Tax

Essential Readings

[Nara Monkam and Mick Moore \(2015\), How Property Tax Would Benefit Africa, African Research Institute Counterpoints](#)

This paper introduces some of the central features of property taxation and its relationship to state-building and local governance. It highlights the benefits that property tax can have for local governance, and contrasts these with the current levels of property taxation in the developing world, and particularly in Africa. This paper makes an argument for a more extensive use of property taxes in a developing country context, claiming that if local authorities were to simplify the assessment of rates, make taxpayers aware of the benefits of compliance and address political resistance from wealthy property owners, a tax on land and buildings could underpin local political and economic development.

[Samuel S. Jibao, Wilson Prichard \(2015\) The political economy of property tax in Africa: Explaining reform outcomes in Sierra Leone, African Affairs, Volume 114, Issue 456, July 2015, Pages 404–431](#)

In practice successful property tax reforms in the developing world have been largely prevented by entrenched political resistance. This article offers new insights into the political dynamics of property tax reform through a case study of Sierra Leone, focusing on variation in experiences and outcomes across the country's four largest city councils. Based on this evidence, the article argues that elite resistance has posed a particularly acute barrier to local government tax reform, but that ethnic diversity has sometimes served to strengthen reform by fragmenting elite resistance. Furthermore, opposition councils have had stronger incentives to strengthen tax collection than councils dominated by the ruling party, to increase their fiscal autonomy. More generally, heightened electoral competition can lead to sustained revenue gains by encouraging city councils to adopt a more contractual approach to tax reform that stresses transparency, engagement, and equity.

[Wilson Prichard and Paul Fish \(2017\): Strengthening IT Systems for Property Tax Reform, APTI Summary Brief.](#)

The introduction of improved IT systems has long been hailed as a powerful – potentially transformative – tool for strengthening local property taxes. Yet in practice this promise has rarely been achieved on a sustainable basis in developing countries, despite significant investment. The challenge lies in understanding why new IT systems have failed to deliver promised benefits, and in devising more effective systems and strategies moving forward. This summary brief reviews the opportunities that novel IT systems present, examines why they fail so frequently, and what can be done about it.

[Riël Franzsen and William McCluskey \(ed.\) \(2017\): Property Tax in Africa Status, Challenges, and Prospects. Lincoln Institute of Land Policy.](#)

This book is the first comprehensive study of the property tax in Africa. Rigorously researched, it reviews and analyzes developments in the policies, laws, and administrative practices in 29 countries and offers public officials and practitioners on the ground information to meet the fiscal challenges of rapid urbanization in Africa.

Further Readings

[Odd-Helge Fjeldstad, Merima Ali, Tom Goodfellow \(2017\): Taxing the urban boom: Property taxation in Africa, CMI Insight](#)

[Justine Knebelmann \(2019\): Taxing property owners in Dakar, IGC Policy Brief](#)

[Odd-Helge Fjeldstad, Merima Ali, Lucas Katera \(2017\): Property Taxation in Developing Countries, CMI Brief](#)

[Collier, Paul, Edward Glaeser, Tony Venables, Michael Blake, and Priya Manwaring \(2018\) "Land and Property Taxes for Municipal Finance." IGC Working Paper. International Growth Centre, 2018.](#)

[Norregaard, John \(2013\). "Taxing Immovable Property Revenue Potential and Implementation Challenges." SSRN Scholarly Paper. Rochester, NY: Social Science Research Network, May 1, 2013.](#)

[Prichard, Wilson \(2017\). "Linking Property Tax Revenue et Public Services", ICTD Summary Brief 13.](#)

[Sanngar, Djasrah Ngartigal \(2018\). "Impôt foncier: Faut-il taxer le propriétaire ou l'occupant?" ICTD Blogs \(blog\), August 24, 2018 \(in French\)](#)

[Walter, Lawrence \(2011\). Land and Property Tax: A Policy Guide. Nairobi : UN Habitat : Global Land Tool Network, 2011.](#)

[Zebong, Nyah, Paul Fish, and Wilson Prichard \(2017\). "Valuation for Property Tax Purposes." ICTD Policy Brief, November 2017.](#)

Case studies

Babawale, G.K., and T. Nubi. "Property Tax Reform: An Evaluation of Lagos State Land Use Charge, 2001." International Journal of Law and Management 53, no. 2 (January 1, 2011): 129–48.

Goodfellow, Tom, and Oliver Owen. "Taxation, Property Rights and the Social Contract in Lagos." SSRN Scholarly Paper. Rochester, NY: Social Science Research Network, January 1, 2018.

Grieco, Kevin, Amou Bakarr Kamara, Niccoló F. Meriggi, Julian Michel, Wilson Prichard, and Graeme Stewart-Wilson (2019). "Simplifying Property Tax Administration in Africa: Piloting a Points-Based Valuation in Freetown, Sierra Leone," November 28, 2019.

McCluskey, William, Riel Franzsen, Mundia Kabinga, and Chiabala Kasese (2019). "The Role of Information Technology to Enhance Property Tax Revenue in Kenya, Tanzania and Zambia." ICTD Research in Brief, June 2019.

David Bakibinga & Dan Ngabirano (2019) Enhancing Property Rates Administration, Collection and Enforcement in Uganda: The Case of Kampala Capital City Authority (KCCA) and four other Municipalities' ICTD Working Paper, July 2019

Odd-Helge Fjeldstad, Merima Ali & Lucas Katera (2019) Policy Implementation Under Stress: Central-Local Government Relations in Property Tax Administration in Tanzania, Journal of Financial Management of Property and Construction Volume 24, Emerald Publishing Limited, January 2019