Reading List

Property Tax

Essential Readings

Prichard, Wilson. 2025. "Property Taxes for Development: Building the Foundation for Accelerated Subnational Development." Policy Brief 09. University of Toronto: Local Government Revenue Initiative.

Property taxes remain substantially under-utilised as a revenue source for local governments in low-income countries despite their potential to improve equity and economic efficiency and strengthen public service delivery. This policy brief highlights some of the core reasons property tax systems tend to underperform, such as incomplete property registers, weak valuation methods, inefficient IT system design, and low tax compliance due to a lack of public trust. Political resistance to reforms and weak inter-institutional coordination further hinder these systems' efficacy. Key lessons for how to design fit-for-purpose tax reforms are gleaned from a large body of recent reform evidence in low-income countries, identifying potential use-cases for different diagnostic tools, methods for simplifying tax administration, and approaches to building trust and political support for reforms.

Schenker, Xaver. Prichard, Wilson. 2024. "Key Elements of IT System Design for Property Taxation." Guidance Note 04. University of Toronto: Local Government Revenue Initiative.

In lower-income countries, adopting well-designed digital IT systems can dramatically improve the efficiency and fairness of property tax administration. This guidance note explores the essential functional and non-functional building blocks of effective property tax digital systems, including GIS integration, mobile data collection, modular architecture, and interoperability. It also highlights the importance of local context, user training, and change management in ensuring successful implementation. This piece offers a practical guide to designing technology that works for researchers, practitioners, and institutions alike.

Grieco, Kevin. Kamara, Abou Bakarr. Meriggi, Niccolò F. Michel, Julian. & Prichard, Wilson. (2025). "Participation, Legitimacy and Fiscal Capacity in Weak states: Evidence from Participatory Budgeting." Working Paper 01. University of Toronto: Local Government Revenue Initiative

Low tax compliance is a common challenge for states with low enforcement capacity trying to build fiscal capacity. This study reports on results from a digital town hall experiment in Sierra Leone to examine whether participatory budgeting can serve as a potential channel to enhance government legitimacy. The authors find that though perceptions of government legitimacy improved, participants' partisan affiliation strongly conditioned the treatment effects on tax compliance and attitudes. This paper thus adds nuance to studies that suggest there is a more straightforward link between expanded participation and increased tax compliance.

Prichard, Wilson. Barras, Camille. & Nyirakamana, Colette. (2025) "Building Comprehensive Property Tax Systems in Lower-Income Countries: 'Cadaster-First' versus 'Property-Tax-First' Approaches." Working Paper 02. University of Toronto: Local Government Revenue Initiative

Across many low-income countries, incomplete property registers, a lack of comprehensive map of all properties in a jurisdiction, and unreliable addressing systems complicate effective property tax administration. While most of the literature assumes these issues are mostly a matter of weak resources and capacity, this paper argues that the most important barrier lies in inappropriate laws and institutional structures, often inherited from the colonial period which called for a "cadaster-first approach." This approach requires that properties be legally registered with the national government before being eligible for property taxation. Instead, the authors present evidence from Sierra Leone, Senegal and Togo highlighting the benefits of taking on a more locally appropriate "property tax first" approach that starts from GIS-based mapping of properties for tax purposes and work toward more comprehensive titling over time.

Barras, Camille. Nyirakamana, Colette. Mukazayire, Marie-Reine. (2024) "Inter-Institutional Collaboration in Property Tax Administration in Senegal." Policy Brief 06. University of Toronto: Local Government Revenue Initiative.

Effective property tax mobilization depends on a combination of many factors. One crucial but relatively understudied aspect of property tax performance is inter-institutional collaboration. In many francophone African countries like Senegal, property tax administration is primarily controlled by the central government, while the revenue generated accrues to local governments. This policy brief presents ways in which different actors in charge of property taxation collaborate in Senegal and examines how these inter-institutional dynamics affect performance. It also proposes recommendations for improving collaboration structures and practices under centralised systems.

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

Prichard, Wilson (2017). " Linking Property Tax Revenue to 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.

Prichard, Wilson & Iyengar Srivatsa, Sripriya. (2025). "Extending Property Taxation in Areas of Customary Authority and Land Tenure." Policy Brief 07. University of Toronto: Local Government Revenue Initiative.

Orgeira Pillai, Nicolas., Prichard, Wilson., Stewart-Wilson, Graeme. (2025). "Points-Based Valuation for Property Taxation: Improving Equity and Revenue Performance in Local Property Tax Systems." Policy Brief 08. University of Toronto: Local Government Revenue Initiative.

Case Studies

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

Mas'ud, Abdulsalam., Usman, Timothy Onechojon., Ndajiwo, Mustapha., and Falade, Michael. (2025) "Diagnostic Assessment of Property Tax in Nigeria – The Case of Kaduna State." Policy Brief 10. University of Toronto: Local Government Revenue Initiative.

Manwaring, P. and Regan, T. (2024) Public Disclosure and Tax Compliance: Evidence from Uganda, ICTD Working Paper 208, Brighton: Institute of Development Studies, DOI: 10.19088/ICTD.2024.063

van den Boogaard, V. (2025). Tax reform coalitions for urban development: the politics of property tax reform in Sierra Leone. Environment and Urbanization, 0(0). https://doi.org/10.1177/09562478251317993

McCort, Regan. Stewart-Wilson, Graeme. Orgeira Pillai, Nicolas. 2024. "Understanding the Potential for Property Tax Reform in Zambia." Policy Brief 02. University of Toronto: Local Government Revenue Initiative.

Nyirakamana, C.; van den Boogaard, V. and Ahmed W. (2024) Land and Property Taxation to Finance Urban Development in Somaliland: Challenges and Prospects for Reform, ICTD African Tax Administration Paper 37, Brighton: Institute of Development Studies, DOI

Mwesigye, I.K.; Ochen, R.; Waiswa, R. and Kangave, J. (2025) Taxing Rental Income: An Analysis of the Outcomes of Legal and Administrative Reforms in Uganda, ICTD Working Paper 226, Brighton: Institute of Development Studies, DOI: 10.19088/ICTD.2025.055

Stewart-Wilson, Graeme. (2025) "Realising the potential of property data sharing in Kampala, Uganda." Policy brief. International Growth Centre.

López García, A.I. and Berens S. (2025) Taxing the Wealthy in Haiti: Evidence from a Survey Experiment on Property Tax Preferences, ICTD Working Paper 219, Brighton: Institute of Development Studies, DOI: 10.19088/ICTD.2025.014

Grieco, K. (2024) Building Fiscal Capacity with Traditional Political Institutions: Experimental and Qualitative Evidence from Sierra Leone, ICTD Working Paper 190, Brighton: Institute of Development Studies, DOI: 10.19088/ICTD.2024.028

Technical readings

Xaver Schenker, Wilson Prichard, and Graeme Stewart-Wilson. 2024. "Managing the Distribution of Property Tax Bills." Guidance Note 01. University of Toronto: Local Government Revenue Initiative.

Nicolas Orgeira Pillai, Xaver Schenker, Wilson Prichard, and Graeme Stewart-Wilson. 2024. "Implementing a Points-Based Valuation System for Property Taxation." Guidance Note 02. University of Toronto: Local Government Revenue Initiative.

Schenker, Xaver. 2024. "Property Identification and Mapping for Property Taxation." Guidance Note 03. University of Toronto: Local Government Revenue Initiative.