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Financing the African City

Property Tax Reform as Fiscal Statecraft: Synthesis of Four Case Studies from Addis Ababa, Freetown, Lagos, and Tanzania Mainland

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Abstract

Between 2018 and 2050 Africa's urban population is projected to grow from roughly 548 million to 1.34 billion people, an expansion occurring at far lower income levels than the urbanisation of today's wealthy economies. This combination of rapid growth and a thin tax base leaves African city governments chronically unable to finance the infrastructure and services their residents need, while foreign investment and intergovernmental transfers have proven neither sufficient nor reliable substitutes. Recurrent taxation of land and property is widely regarded as the most promising untapped instrument of municipal finance, yet it remains chronically under-mobilised across the continent, generating less than 0.2 per cent of GDP in most lower-income countries.

This report synthesises four in-depth case studies, commissioned by the Africa Urban Lab and prepared with researchers based in Ethiopia, Sierra Leone, Nigeria, and Tanzania, of African cities and states that have attempted to reform their property tax systems: the 2023 "roof and wall" reform in Addis Ababa; the post-2018 Transform Freetown agenda in Sierra Leone; the evolution of the Land Use Charge in Lagos State; and the integration of property tax into a prepaid electricity platform in Tanzania Mainland. Each case was developed using a teaching-case methodology inspired by the Harvard Business School tradition, combining primary interviews and secondary sources with close attention to local context.

Reading the four cases together, the report identifies a set of cross-cutting findings. Property tax reform in African cities is governed less by the choice of valuation technology than by the political economy of trust, sequencing, and the relationship between levels of government. Reforms that lead with enforcement or valuation increases without visible reciprocity tend to provoke backlash; those that anchor revenue mobilisation in a credible promise about services, build coalitions before raising bills, and simplify the basis of assessment fare better. Technology helps where it lowers the cost of discovery and depersonalises collection, but repeatedly disappoints where it is asked to substitute for institutional coherence or public consent. The report draws out the implications for African cities seeking to strengthen own-source revenue and for the wider research and teaching agenda that the case study series is intended to support.

Problem Statement and Research Questions

African cities are urbanising at income levels far below those at which Europe, North America, and East Asia urbanised. The United States reached fifty per cent urbanisation in the 1920s at around US\$10,000 of GDP per capita, and the United Kingdom in 1881 at around US\$6,000. Sub-Saharan Africa, by contrast, was roughly thirty-seven per cent urban in 2009 at an average GDP per capita of just under US\$1,000. Urbanisation at low incomes means a limited tax base from which governments can finance the public infrastructure that productive cities require. The visible consequences — extensive informal employment, sprawling unplanned settlements, overloaded services, environmental degradation, and chronic congestion — are by now familiar across the continent, and they feed back into the cost of doing business, helping to explain why the historical link between urbanisation and industrialisation has weakened in Africa.

Two financing routes that might in principle close the infrastructure gap have proven inadequate. Foreign direct investment in infrastructure is constrained by the difficulty of marketing land where formal records of ownership are absent, and Chinese infrastructure finance, which once appeared poised to fill the gap, has fallen sharply from its peak. Intergovernmental transfers, meanwhile, are typically insufficient, unpredictable, and politically contingent. This leaves own-source revenue, and within it land and property taxation, as the most promising avenue for financing the African city. Property taxes fall on largely immovable assets, are difficult to evade, are among the least economically distortionary of taxes, and — because they are levied locally and visibly — carry the potential to strengthen the accountability relationship between citizens and the governments that tax them.

Yet the potential is largely unrealised. Property tax remains a marginal revenue source across most of the continent, often because lessons about how to harness land values are imported from contexts — China above all, but also Brazil, Sweden, and Germany — whose conditions differ fundamentally from African realities. Those realities include low administrative capacity in the data, organisational, and technical dimensions of tax collection; weak or contested land records; and entrenched political opposition from property owners who have captured the full appreciation of untaxed land. The well-documented failures of reform in cities such as Kigali and the early difficulties in Addis Ababa are widely known. Less well documented are the instances in which African cities have made genuine progress, and the conditions that distinguished those efforts.

This report addresses that gap. It does not present new primary research; rather, it synthesises four commissioned case studies of African cities that attempted ambitious property tax reform, drawing out the patterns that recur across very different national contexts. The central research question is: under what conditions can African cities reform land and property taxation in ways that are simultaneously revenue-productive, administratively durable, and politically legitimate? Three subsidiary questions structure the analysis. First, how do the technical design choices in the property tax cycle — discovery, valuation, rate-setting, billing, and enforcement — interact with local administrative capacity? Second, how does the political economy of reform, and in particular the relationship between central and local authorities and the resistance of property-owning elites, shape what is feasible? Third, what strategies of sequencing, communication, and trust-building distinguish reforms that build durable fiscal capacity from those that provoke backlash and reversal?

Background and Literature Review

The case for strengthening subnational revenue mobilisation in Africa rests on a now-substantial body of scholarship on local government finance, decentralisation, and the political economy of taxation. This section situates the four cases within that literature, drawing in particular on the synthesis of evidence assembled by Prichard, Nyirakamana, and Stewart-Wilson (2026) for the International Centre for Tax and Development, alongside the foundational contributions on which African property tax research has been built. The discussion is organised in three movements: the promise of the property tax and the puzzle of its under-performance; the property tax cycle and its technical reform options; and the political economy of reform and compliance.

The promise of the property tax and the puzzle of under-performance

Recent decades have seen growing attention to local governments as drivers of development outcomes in lower-income countries, on the premise that greater fiscal autonomy improves the capacity of local authorities to respond to citizen needs (McCluskey, Franzsen, and Bahl 2017). Where countries decentralise more expenditure responsibility than revenue, the predictable result is either falling service levels or deepening dependence on central transfers and donor funding (Bird and Vaillancourt 1998). There is, accordingly, a strong case for a meaningful degree of subnational tax autonomy, both to fill the revenue gap and to foster the engagement between governments and taxpayers that more locally raised revenue tends to encourage (Besley and Coate 2003; Weingast 2009).

Among the instruments available to local governments — business licences, market fees, poll taxes, and assorted user charges — the property tax is distinctive. Most local revenue sources in Africa are regressive and distortionary while raising little: business licences applied at flat rates fall hardest on smaller firms, and market fees fall disproportionately on low-income, often female, traders (Fjeldstad and Heggstad 2012). The property tax, by contrast, is widely held to be the best local tax: it is levied on immovable assets that cannot be hidden or relocated, it is among the least distortionary of taxes, and to the extent that wealthier people own more valuable property it is potentially progressive (Norregaard 2015; Slack 2011). Its visibility also carries a governance dividend: because residents can see what they are asked to pay, and can connect it to the local services it funds, the property tax has an unusual capacity to prompt citizens to monitor officials and demand accountability (Gadenne 2017).

Despite these attributes, property taxes are chronically under-collected in Africa. In higher-income countries they form the backbone of municipal finance; in most lower-income countries they generate less than 0.2 per cent of GDP (Brockmeyer et al. 2021). The under-performance persists even in major cities with relatively high technical capacity, reflecting rapid urban expansion, incomplete property coverage, and the difficulty of keeping valuation rolls current. Prichard and colleagues frame this poor performance as having both technical and political roots, and argue that what often appear to be technical obstacles in fact reflect deeper political resistance — resistance that is most acute in capital and major cities, where taxation directly touches concentrations of politically connected, property-owning elites. This dual diagnosis frames the present synthesis, and each of the four cases can be read as a contest between technical possibility and political constraint.

The property tax cycle and its reform options

It is useful to decompose the property tax into the stages of its administrative cycle, because reform options and obstacles differ at each stage. Following Prichard and colleagues, revenue can be expressed as a function of the registered tax base net of exemptions, multiplied by the assessed taxable value, the legally defined rate, and the effectiveness of collection and enforcement. Each stage — discovery, valuation, rate-setting, billing and payment, and enforcement — presents distinct challenges.

Discovery, the identification and measurement of taxable properties, is the foundation, yet registers are often dramatically incomplete, with coverage ratios below thirty and sometimes

below ten per cent. A central strategic choice is whether to anchor discovery in national cadastral and land-registration systems (a “cadaster-first” approach) or to map properties comprehensively for tax purposes regardless of formal ownership (a “property-tax-first” approach). Because land titling in Africa is slow, costly, and frequently stalled, cadaster-first approaches routinely yield incomplete and outdated registers, whereas property-tax-first approaches unlink taxation from titling and allow more rapid development of complete rolls (Prichard, Barras, and Nyirakamana 2025). Discovery can rely on satellite imagery, drone photography, manual enumeration, or hybrids; the appropriate balance depends on settlement density, capacity, and cost. The Freetown reform, which paired field-collected GPS coordinates with satellite-derived roofline measurements, is a frequently cited example of an effective hybrid.

Valuation, the assessment of taxable value, is core to any property tax and notoriously difficult, since sales and rental data are often unobservable and transactions infrequent. Valuation systems range from market-based approaches, which tie assessments to estimated sale or rental values and are naturally buoyant but data-hungry and prone to subjectivity; through area-based approaches, which key value to size and are transparent and easy to update but violate vertical equity by taxing very different properties alike; to hybrid points-based approaches, which take an observable baseline such as roofline area and adjust for a small set of value-predicting features. A fit-for-purpose perspective holds that valuation should meet administrative needs at the lowest feasible level of complexity, using observable variables and simple formulas that can be upgraded as capacity grows (Enemark, McLaren, and Lemmen 2021). The points-based system piloted in Freetown and the rental-value banding designed in Addis Ababa both exemplify the search for a workable middle path between unattainable market precision and inequitable area-based crudeness.

Rate-setting and exemptions determine how assessed value translates into revenue. There is no objectively correct rate; the appropriate level depends on the valuation base and the revenue needs of the jurisdiction. Exemptions, though often justified as protections for the poor, tend to erode the base, increase administrative complexity, and open loopholes — as with the Ugandan exemption of primary residences, which protects some vulnerable owners but also relieves many who could pay and invites multiple-property owners to claim primary residency (Bakibinga and Ngabirano 2019). Whether rate-setting should sit with local or central government is contested, turning on a trade-off between local accountability and the risks of fragmentation, tax competition, and exemption proliferation.

Billing and payment, though seemingly mundane, pose real logistical challenges where street addressing is limited and postal systems weak, and where laws require bills be addressed to a named legal owner. Electronic billing has often disappointed in low-capacity settings, so most cities still rely on physical delivery. Payment systems have moved from in-person collection, which invites collusion, toward bank and mobile channels, though these introduce their own reconciliation and security difficulties (Schenker, Prichard, and Stewart-Wilson 2024). The Tanzanian decision to embed payment in prepaid electricity purchases can be read as a radical solution to the billing-and-payment problem — one that, as the case shows, solved collection while creating new questions of fairness.

Enforcement is at once essential and, in Prichard's account, the least studied and most politically fraught stage. Without credible consequences for non-payment, voluntary compliance collapses, both because non-compliance is costless and because taxpayers doubt that others are paying their share. Experimental evidence from Sierra Leone shows that well-designed, escalating enforcement — notification, court summons, and only finally seizure — can raise compliance dramatically without resort to actual seizure, but enforcement against high-value, politically connected owners is precisely where political will most often fails. The property-tax-first device of addressing bills to "The Owner" allows enforcement to proceed even where owners are not formally identified, decoupling collection from the unfinished business of titling.

The political economy of reform and compliance

If the technical menu is increasingly well understood, the binding constraints are political. Prichard and colleagues locate resistance in three arenas: the relationship between central and local governments, the local administration itself, and taxpayers, especially elites. The first arena concerns who controls which stage of the cycle. There is no consensus on an optimal division of responsibility; what matters more is the quality of centre-local relations. The Tanzanian experience is instructive: repeated oscillation of property tax administration between local authorities and the national revenue authority produced not stability but volatility, because gains from technical reform were repeatedly undermined by poor working relationships and misaligned incentives between levels of government (Fjeldstad, Ali, and Katera 2019). Lagos, by contrast, is often cited as a case where consolidating fragmented charges into a single, more transparent instrument — rather than centralisation per se — drove substantial revenue gains (Goodfellow and Owen 2018).

Partisan alignment between levels of government further conditions reform. Opposition-controlled local governments may face stronger incentives to mobilise own-source revenue precisely because they cannot rely on favourable transfers, while central governments may have incentives to undermine opposition-led councils, or to protect property-owning allies from taxation (Jibao and Prichard 2015; Goodfellow 2010). The second arena, administrative resistance, often centres on efforts to digitise or automate stages of the cycle that currently leave space for discretion, collusion, and informal rents; reforms that introduce transparency can therefore meet entrenched opposition from within the very administrations charged with implementing them.

The third and most visible arena is elite taxpayer resistance. A robust property tax depends on disproportionate collection from the most valuable properties, whose owners have the most to lose and the political connections to derail reform. A comparative study of four Sierra Leonean city councils attributed divergent reform outcomes primarily to the cohesiveness of elite resistance (Jibao and Prichard 2015). Broad public support can counterbalance elite resistance, and Afrobarometer evidence suggests a latent willingness to pay that is tempered by poor government performance — implying a reform opportunity wherever enforcement, equity, and visible reciprocity can be established.

This points to the final strand of the literature: compliance and trust. Beyond enforcement, compliance is driven by tax morale, the non-pecuniary motivations to comply, which in turn rests on perceptions of fairness, equity, and reciprocity (Prichard et al. 2019). Concrete actions can

strengthen these perceptions: taxpayer education that explains how liabilities are calculated, how to appeal, and how revenue is used; simplified, transparent valuation that improves procedural fairness; reduced face-to-face contact that limits harassment; visible enforcement against high-profile defaulters that signals horizontal and vertical equity; and explicit linkage of revenue to services, running from implicit assurances through published budgets to formal earmarking (Weigel 2020; Touchton, Wampler, and Peixoto 2021). The recurring lesson is that the property tax's governance dividend is not automatic; it must be deliberately engineered through a credible, communicated connection between payment and benefit. Each of the four cases, as the findings show, can be read as an experiment in whether and how that connection was made.

Methodology

This report is the integrating synthesis of a four-part case study series commissioned by the Africa Urban Lab (AUL), a special project of the Charter Cities Institute, and supported by the Progress and Poverty Institute. The series was produced by a team of researchers based at universities in Ethiopia, Tanzania, Uganda, and beyond, working with AUL's editorial leadership. The synthesis that follows does not generate new primary data; it analyses the four completed case studies as a body of evidence, reading them against one another and against the wider literature to surface cross-cutting patterns. This section describes the methodology of the underlying cases and of the synthesis itself.

The case study approach

The four case studies were developed using an in-depth, qualitative case study method inspired by the Harvard Business School (HBS) teaching-case tradition. That tradition involves the close analysis of a real organisation or decision, presented so as to bridge the gap between theoretical knowledge and practical application. Rather than abstracting away from circumstance, the HBS approach foregrounds context, challenge, and choice, placing the reader in the position of a decision-maker confronting a genuine dilemma under uncertainty. This pedagogical device is visible in each AUL case: Addis Ababa is narrated from the vantage of Mayor Adanech Abebie weighing four reform pathways; Freetown from that of Mayor Yvonne Aki-Sawyerr choosing among three strategies; Lagos from that of Commissioner Ope George ahead of a budget review; and Tanzania from that of a revenue-authority director facing a press conference amid public backlash. In each case the protagonist device is used to dramatise a real decision; where identifying details have been adjusted for teaching purposes, as in the Tanzania case, the case states so explicitly.

Each case was constructed to a common four-part analytical template. First, it provides a background overview situating the city within its national system of fiscal federalism, land tenure, and urban development. Second, it offers a detailed description of the property tax reform itself — its legal basis, valuation methodology, administrative architecture, and rollout. Third, it reviews the available evidence to assess the reform against the twin criteria of equity and efficiency, considering both revenue performance and distributional consequences. Fourth, it draws out the lessons learned, with deliberate attention to the conditions under which the experience might, or might not, transfer to other African cities.

Crucially, the method privileges local context as the lens through which transferable lessons are filtered. Each case attends to three contextual dimensions that the literature identifies as decisive: the capacity of local government and the degree of city-level freedom to innovate in taxation; the political influence of property owners and other affected interests; and the role of political leadership. By holding these dimensions in view, the cases resist the temptation to read a reform's success or failure as a property of its technology alone, and instead interpret outcomes as the product of an interaction between design and setting.

Evidence base and citation

The evidentiary base of the cases combines primary and secondary sources. Primary material includes semi-structured interviews with officials directly involved in the reforms — for example, revenue-bureau directors and reform-office leads in Addis Ababa — conducted by the case authors. Where protagonists were not directly interviewed, as each case's disclaimer makes clear, the narrative perspective is a pedagogical construction supported by documentary evidence, and interpretive conclusions are attributed to the authors rather than to the named officials. Secondary material includes peer-reviewed scholarship, working papers from research centres such as the International Centre for Tax and Development and the Chr. Michelsen Institute, government legislation and gazettes, official statistics and budget documents, and contemporaneous media coverage.

Citations in the four cases follow the American Psychological Association (APA) 7th edition standard with numbered endnotes, and the cases observe a consistent four-check approach to citation integrity: verifying that each cited source exists, that the citation accurately represents the source, that the source actually supports the claim made, and that any hyperlink resolves correctly. This synthesis adopts an author-date convention for in-text citation, with a consolidated reference list, to suit the integrative and more discursive character of a research report as distinct from a teaching case.

The synthesis method and its limits

The synthesis method is interpretive and thematic rather than statistical. With only four cases, drawn from deliberately diverse contexts — a federal capital city in Ethiopia, a post-conflict municipality in Sierra Leone, a powerful sub-national state in Nigeria, and a nationally administered system in Tanzania — the aim is analytical rather than statistical generalisation. The four were selected by the commissioning team as instances of African cities that had made genuine, if contested and incomplete, progress in reforming land and property taxation, in deliberate contrast to the better-known narratives of failure. The cases therefore do not constitute a representative sample, and the patterns identified here should be read as hypotheses about mechanisms, grounded in rich contextual evidence, rather than as estimates of average effects.

To build the synthesis, each case was read closely and coded against the stages of the property tax cycle and against the three contextual dimensions noted above. Recurring patterns were then identified by comparing across cases: where several independent reforms in different countries converged on the same difficulty or the same solution, that convergence is treated as evidence of a more general mechanism. Divergences were treated as equally informative, since they help to specify the conditions under which a given mechanism operates. The resulting findings are

organised thematically in the next section. Two limitations should be acknowledged. First, the cases assess reforms that were, in several instances, still unfolding at the time of writing, so judgements about durability are necessarily provisional. Second, because the cases were selected for their relative success, the synthesis is better positioned to illuminate what distinguishes more promising reforms from less promising ones than to estimate the base rate of success across the continent.

Findings

The four cases describe very different reforms in very different settings, yet read together they converge on a coherent set of lessons. This section presents those lessons thematically, treating the cases as evidence. It opens with a brief orientation to each reform, then develops six cross-cutting findings: the primacy of the fiscal social contract over technical design; the recurring problem of sequencing and the politics of pacing; the persistent gap between legal liability and lived incidence; the limits of technology as a substitute for institutional coherence; the structuring role of centre-local relations and elite power; and the strategic uses of simplification and transparency. It closes by assessing the reforms against the twin criteria of equity and efficiency that the case methodology set out to test.

The four reforms in brief

Before turning to the themes, it is worth fixing the four reforms briefly in mind, since the cross-cutting analysis draws on each repeatedly.

Addis Ababa (Ethiopia), 2023. After more than four decades in which property tax contributed less than one per cent of municipal revenue, the Addis Ababa City Administration established a Property Tax Reform Project Coordinating Office in late 2022 and designed an overhaul built on updated rental-value assessment within the existing legal framework. The office grouped the city's four land grades and eighteen sub-grades into valuation bands, differentiated by construction type and use, and contemplated bringing some 380,000 previously untaxed condominium units into the net. By January 2023 the mayor faced a choice among full-scale implementation, a phased approach, suspension pending federal legal alignment, or targeted exemptions — against a backdrop of mounting public opposition and contested legal authority.

Freetown (Sierra Leone), post-2018. On taking office in 2018, Mayor Yvonne Aki-Sawyers inherited a property tax system in which only about a quarter of properties had been identified and valued, and in which per-capita revenue barely exceeded that of far smaller and poorer cities. Rather than leading with tax reform, the administration first built a participatory city-wide vision, the Transform Freetown agenda, that explicitly linked revenue mobilisation to service delivery. It then introduced a simplified, points-based valuation system designed to concentrate the tax burden on the most valuable properties, with revenue projected to rise roughly five-fold. The case frames the mayor's choice among an administrative-first, a participation-first, and a sequenced hybrid path.

Lagos State (Nigeria), 2024–2025. Lagos consolidated multiple land-based charges into a single Land Use Charge as early as 2001, building one of the more effective property tax systems on

the continent. A 2018 attempt to roughly double rates and shift to market-value assessment triggered intense backlash, protests, and a partial rollback in 2020. By 2024, with collections of around ₦300 million in the first four months heavily front-loaded by a fifteen per cent early-payment discount, the commissioner faced a renewed dilemma: push valuation reform now with targeted reliefs, sequence administrative reforms first, or pursue service-delivery compacts with phased valuation reform — all without reigniting the legitimacy crisis of 2018.

Tanzania Mainland, 2021. Tanzania integrated property tax collection into the LUKU prepaid electricity system in August 2021, embedding a flat tax charge in routine electricity-token purchases. The mechanism made enforcement automatic and expanded coverage, but because electricity meters are frequently registered to tenants rather than the legally liable property owners, it charged many who were not legally responsible, triggering rapid public backlash. The reform was the latest in a long history of administrative oscillation between local authorities and the national revenue authority, and the case frames the choice among defending the model with better communication, recalibrating it to align payment with liability, or suspending it pending deeper structural reform.

Finding 1: The fiscal social contract, not the valuation method, is the binding constraint

The most striking convergence across the four cases is that the decisive obstacle to reform was rarely the choice of valuation technique and almost always the state of the relationship between the city and its taxpayers. Each reform was, at bottom, an attempt to ask residents to pay more, and in each the central question was whether residents believed that payment would translate into benefit. Where that belief was absent, even technically sound reforms foundered; where it was deliberately cultivated, reform gained traction. This mirrors the literature's emphasis on reciprocity as the core of tax morale (Prichard et al. 2019), but the cases sharpen it into a practical proposition: the fiscal social contract is the binding constraint, and technical design is subordinate to it.

Freetown is the clearest illustration. Mayor Aki-Sawyerr explicitly reframed the city's fiscal challenge as one of trust and legitimacy rather than revenue alone, concluding that before asking citizens to pay more the city had to make a clearer promise about what taxation would deliver. The sequencing followed from that diagnosis: rather than beginning with property tax reform, the administration first convened an extensive participatory process that produced the Transform Freetown agenda, which linked improved services to local revenue and signalled a reciprocal commitment. The property tax reform was then positioned not as an isolated technical exercise but as the instrument for financing a collectively agreed urban transformation. The case is candid that this path carried its own risks — participation is slow, and public forums can empower veto players — but the underlying logic, that legitimacy must precede extraction, recurs across the other cases as the factor that most consistently separated progress from backlash.

Tanzania is the mirror image. The LUKU reform was, in narrow administrative terms, highly effective: by conditioning access to electricity on payment, it made enforcement automatic and expanded coverage to properties that valuation rolls had never captured. Yet by embedding the charge in a routine transaction without first establishing public understanding or consent, it

converted an administrative improvement into a question of fairness within hours. A prominent influencer's question — whether the revenue authority was “taxing poverty” — captured how quickly an efficiency gain can read as extraction where the social contract is weak. The case's own framing is that the controversy ran deeper than messaging: it exposed the absence of the trust and clarity that would have allowed an efficient mechanism to be experienced as legitimate.

Lagos demonstrates the same proposition over a longer horizon. The 2018 reform was, in design terms, a defensible modernisation — market-value assessment and rate increases that preserved owner-occupier protections — yet it provoked protests, a stakeholder walk-out from the public hearing, and a partial rollback, because it was experienced as opaque, inflationary, and disconnected from service delivery. By 2024 the lesson had been internalised: the hybrid “service-delivery compact” option, which would ring-fence revenue for visible neighbourhood improvements, was assessed as the most politically feasible precisely because it sought to rebuild the reciprocity that the 2018 effort had damaged. Addis Ababa, finally, shows the constraint operating prospectively: the memory of the 1996 revaluation backlash, when computerised reassessment of more than three thousand enumerators' work triggered such resistance that assessments were sharply revised downward, shaped every subsequent decision and made the political feasibility of each 2023 option, rather than its revenue potential, the mayor's central preoccupation.

Finding 2: Sequencing and pace are strategic variables, and getting them wrong is the characteristic failure mode

If the social contract is the constraint, sequencing is the principal lever for managing it. All four cases turn on decisions about what to do first and how fast to move, and in three of them the characteristic failure mode was attempting too much, too quickly, without first laying political or administrative foundations. The cases collectively suggest that the order of operations — build legitimacy, simplify the base, phase in enforcement, demonstrate benefit — matters at least as much as the substance of any single step.

The Lagos 2018 episode is the textbook case of mis-sequencing. By combining a steep rate increase with a shift to market-value assessment in a single move, the government maximised the salience of the change while minimising the time available to build understanding or demonstrate reciprocity. The case records the suspicion that the government intended all along to concede on rates while retaining the new valuation system — using the rate hike as negotiating leverage — but that this manoeuvre misjudged the politics, producing a walk-out and a withdrawal of the law. The 2024 options are explicitly framed as a sequencing problem: the difference between Option A (value now), Option B (administration first), and Option C (phased valuation linked to services) is almost entirely about order and pace rather than ultimate destination.

Addis Ababa's four options are likewise a menu of sequencing strategies. Full-scale implementation promised the largest immediate revenue but the greatest shock; the phased approach traded revenue for time to build administrative systems and reduce taxpayer shock, at the cost of later difficulty removing caps; suspension pending federal alignment reduced legal risk but risked indefinite delay; and targeted exemptions eased resistance but eroded the base and invited bargaining. The case does not prescribe a choice, but its analysis makes clear that each

option is a different answer to the question of pace, and that the mayor's task is to sequence and frame rather than simply to decide whether to reform.

Freetown's hybrid option crystallises the sequencing logic into an explicit design: complete the digitised roll and points-based valuation, then phase in enforcement beginning with the highest-value properties, while simultaneously standing up grievance mechanisms and earmarking early revenue for visible improvements in low-income areas. The case is clear-eyed that this is the most demanding path to execute, requiring sustained coordination and the ability to absorb delay without losing momentum, and that combining enforcement with participation can amplify political risk rather than dilute it. But it also identifies why careful sequencing is attractive: it offers the possibility of a virtuous cycle in which credible enforcement raises revenue, participation steers spending toward citizen priorities, and visible improvements expand willingness to pay. The Tanzania case supplies the counter-example at the level of institutional sequencing: the repeated, abrupt reassignment of administrative responsibility — to the revenue authority in 2008, back to local authorities in 2014, and back again in 2016 — produced volatility precisely because each shift was a discontinuity rather than a sequenced build, and the 2021 utility-based reform compounded the problem by prioritising enforcement before the underlying data and liability frameworks were ready.

Finding 3: The gap between legal liability and lived incidence is a recurring fault line

A more technical but equally consequential pattern is the divergence between who is legally liable for the property tax and who actually experiences it. In several cases the formal incidence of the tax — on the registered owner or leaseholder — came apart from its practical incidence, and that gap became a source of grievance and a threat to legitimacy. The cases suggest that reformers ignore the difference between *de jure* liability and *de facto* incidence at their peril, because taxpayers respond to what they experience, not to what the statute specifies.

Tanzania is the paradigmatic case. Under Tanzanian law the property owner, defined as the registered leaseholder or recognised occupier, is liable for the tax. But the LUKU mechanism collected the charge at the point of electricity purchase, and electricity meters are frequently registered in the names of tenants rather than owners. The result was that tenants, who bore no legal liability, encountered the charge directly and recurrently, while many landlords remained silent and outside the visible interface of enforcement. The case identifies this separation between legal liability and payment visibility as the core of the controversy: the mechanism did not change who owed the tax, but it changed who felt that they were paying it, and no amount of clarifying communication could fully resolve a grievance rooted in lived experience rather than misunderstanding.

The same fault line appears, in different form, elsewhere. In Lagos, persistent fears of double taxation — where legacy levies such as tenement rates were perceived to overlap with the Land Use Charge — reflected a gap between the consolidated charge the law intended and the layered demands residents experienced; much of the published guidance the state issued was devoted precisely to explaining how payments under overlapping instruments should be reconciled. In Addis Ababa, the proposed inclusion of condominium owners, who had never previously been

taxed, raised the prospect that a large group would experience the reform as the imposition of an entirely new tax rather than the adjustment of an existing one, regardless of the legal continuity the city emphasised. The general lesson is that the unit at which a tax is legally levied and the unit at which it is socially experienced must be aligned, or at least reconciled through deliberate design, if the reform is to be perceived as fair.

Finding 4: Technology helps at the margins but cannot substitute for institutional coherence or consent

The grant motivation for this series noted that lessons about harnessing land values are too often imported wholesale, with technology frequently cast as the solution to African property tax underperformance. The cases offer a more discriminating verdict, closely echoing the literature's caution that IT reforms have rarely achieved their promise on a sustainable basis. Technology delivered real gains where it lowered the cost of a specific, well-defined task — above all discovery — but it disappointed, and sometimes backfired, where it was asked to substitute for institutional coherence, clean data, or public consent.

On the positive side, the discovery stage is where technology most clearly paid off. Lagos built its early success partly on automated billing, electronic databases, and the use of satellite and drone imagery to expand the mapped tax base. Freetown's points-based system rested on a digitised property roll in which enumerators captured GPS coordinates later matched to satellite imagery for roofline measurement — a hybrid that avoided the high error rate of satellite-only methods in dense settlements while remaining far cheaper than purely manual measurement. In both, technology served a clearly bounded purpose and was embedded in a wider administrative and political strategy.

On the cautionary side, Tanzania shows what happens when technology is asked to carry the institutional weight that only coherence and consent can bear. The LUKU platform was technically elegant: a nationally standardised, real-time digital system that made enforcement automatic and bypassed weak valuation rolls and manual billing. But its very strength — the removal of discretion — exposed the unresolved ambiguities beneath it. Because the underlying data architecture remained fragmented, with property identification under local authorities, billing under the revenue authority, and land records under a separate ministry, and because liability rules were never reconciled with the meter-registration reality, the digital mechanism efficiently enforced an incoherent system. The case's framing is precise: centralisation and digitisation strengthened enforcement capacity while leaving the data architecture fragmented and institutional responsibility diffuse, so that the technology delivered efficiency without coherence. Addis Ababa reinforces the point from the design side: the city deliberately declined the market-value-and-modern-valuation path, judging that it would require trained valuers, technological investment, and federal legal reform that were not feasible in the near term, and chose instead a simpler rental-value approach matched to existing capacity. The cases together support a fit-for-purpose principle: technology should be matched to the lowest feasible level of complexity that meets administrative needs, and should follow, not precede, institutional and political groundwork.

Finding 5: Centre-local relations and elite power set the outer limits of what is feasible

Across the cases, the structural political variables that the literature emphasises — the relationship between levels of government and the cohesion of property-owning elites — set the outer boundaries within which any reform had to operate. These were not background conditions but active forces that reformers had to navigate, co-opt, or absorb.

Centre-local dynamics were most explicit in Tanzania and Freetown. The Tanzanian case is an extended demonstration of how misaligned incentives between levels of government can defeat technically sound reform: local authorities retained responsibility for identifying properties and preparing valuation rolls but no longer collected the revenue or controlled enforcement, weakening their incentive to maintain data quality, while the national revenue authority collected a tax based on information it did not control and could not independently verify. The repeated reassignment of responsibility reflected the Ministry of Finance's search for performance, but each move strained the coordination on which collection depended. Freetown adds the partisan dimension: as an opposition-controlled city, it faced the prospect that strengthening property taxation could be read as politically motivated, and that aggressive reform might provoke central actors historically reluctant to tax urban elites. The case turns this constraint into a strategy, casting international partnerships as political cover that could insulate reform from accusations of partisanship and strengthen the mayor's bargaining position against national elites.

Elite resistance is the other boundary condition. Lagos shows it operating through formal channels: the 2018 reform drew organised opposition from the Nigeria Bar Association and the Joint Action Front, legal challenges, and a public-hearing walk-out, and the rate on the most affected categories was ultimately rolled back — a sequence that recalls the long history, documented in the literature, of commercial-property rates in Lagos being cut by more than three-quarters before the consolidated charge gained acceptance. Freetown's analysis names large property owners, including business leaders and politically connected households, as the primary locus of resistance, possessing both the most to lose from accurate valuation and the connections to lobby against it. Addis Ababa's stakeholder map similarly records real-estate developers and investors lobbying council members over tax liabilities. The cases jointly confirm the literature's proposition that a robust property tax depends on disproportionate collection from the most valuable properties, and that the political feasibility of such collection — the willingness to enforce against the powerful — is the single most demanding requirement of reform. They also suggest the counterweight: broad public support, generated through visible reciprocity and equitable enforcement, is what gives political leaders the capital to confront elite resistance.

Finding 6: Simplification and transparency are the workhorses of legitimate reform

A final, more constructive pattern concerns the tools that recurred on the successful side of the ledger. Where reforms sought to build legitimacy, they reached repeatedly for two instruments: simplification of the basis of assessment, and transparency about how liabilities are determined and how revenue is used. These are the workhorses through which the abstract goal of a stronger fiscal social contract was translated into concrete administrative practice.

Simplification served both efficiency and legitimacy. Freetown's points-based valuation — assigning points to observable, hard-to-manipulate features such as construction quality, number

of floors, location, and service access, then calibrating points to value against a small sample of professional valuations — reduced reliance on scarce valuers, made the basis of assessment legible to taxpayers, and constrained the discretion that elsewhere enables collusion. Addis Ababa's banding of rental values by land grade, construction type, and use pursued the same logic within a rental-value framework: a pragmatic compromise that introduced greater accuracy without the federal legal reform or valuation capacity that full market assessment would have required. Both reforms exemplify the hybrid middle path the literature recommends, trading a degree of precision for transparency, updatability, and administrative feasibility.

Transparency was the complementary instrument. The cases show it operating along the continuum the literature describes, from implicit assurance to explicit earmarking. Lagos issued extensive public guidance explaining the legal basis of the charge, the assessment categories, payment channels, and grievance procedures, and its 2024 hybrid option proposed to ring-fence revenue for named neighbourhood projects — the strongest, earmarking end of the spectrum. Freetown committed to publishing, in accessible formats, how property tax revenues would be allocated, and to convening ward-level consultations and grievance mechanisms. The contrast with Tanzania is instructive: there, the opacity of a charge that appeared on an electricity token without explanation, in a system where most residents were unsure a property tax even existed, was precisely what converted the reform into a crisis. Simplification and transparency are, in this sense, the practical means by which reformers can make the property tax's latent governance dividend real — turning a visible tax into an accountable one.

Assessing the reforms: equity and efficiency

The case methodology set out to assess each reform against the twin criteria of equity and efficiency. Reading across the four, a mixed and instructive picture emerges. On efficiency — understood as revenue mobilisation relative to potential and the cost of collection — the clearest gains came where reform combined an expanded and better-mapped base with credible collection. Lagos's long-run consolidation of fragmented charges into a single Land Use Charge produced one of the more productive property tax systems on the continent, and Freetown's digitised roll and points-based valuation underpinned projected revenue increases of roughly five-fold. Tanzania's LUKU mechanism achieved a different kind of efficiency — near-automatic collection and reduced leakage — but its revenue history also illustrates the fragility of efficiency divorced from coherence, with the dramatic post-2016 surge from recovered arrears giving way to sharp decline once one-off gains were exhausted.

On equity, the cases reveal the characteristic tension between the horizontal and vertical dimensions the literature distinguishes. Flat-rate systems, such as Tanzania's uniform per-building and per-floor charges, are administratively simple but violate vertical equity, taxing properties of vastly different value alike; the case explicitly notes this as a limitation. The reforms that most improved equity were those that introduced value-differentiation through simplified means — Freetown's points-based system, designed so that the top quarter of properties by assessed value would generate around seventy per cent of revenue, and Addis Ababa's banded rental values — thereby advancing vertical equity without the data demands of full market assessment. Yet equity also depends on enforcement: a progressive rate structure delivers little if the most valuable, elite-owned properties are precisely those that escape collection. The cases

suggest that the equity of a property tax is realised not at the design stage but at the enforcement stage, and that this is exactly where political will is most often lacking.

The overall assessment, then, is that none of the four reforms can be declared an unqualified success, and that the cases were selected not because they reached a settled endpoint but because they represent serious, instructive attempts from which transferable lessons can be drawn. Each made genuine progress on at least one dimension — Lagos and Freetown on the architecture of an efficient and more equitable base, Tanzania on the mechanics of collection, Addis Ababa on the design of a feasible valuation approach — and each ran into the political and institutional limits that the synthesis has described. Their value as evidence lies precisely in showing how design and context interact, and in specifying the conditions under which the considerable promise of property taxation for the African city can begin to be realised.

Findings into Practice: Next Steps for Publication and Promotion

The case study series and this integrating report are intended not as the end of an inquiry but as inputs into teaching, policy dialogue, and further research. This section sets out the next steps for publication and promotion by the Progress and Poverty Institute and the Africa Urban Lab, and outlines the research agenda the synthesis opens up.

Teaching and curriculum integration

The four case studies are designed first and foremost as teaching materials. They will be embedded in the Urban Governance module of the Africa Urban Lab's Professional Diploma in Urban Development, and made available to the partner institutions that contributed to the series. Together these institutions are among the leading centres for the teaching of urban planning and management in Africa, and through them the cases can reach hundreds of practising urban professionals. The teaching-case format — placing students in the position of a decision-maker weighing genuine trade-offs — is well suited to conveying the central lesson of this synthesis, namely that property tax reform is an exercise in judgement under political and institutional constraint rather than the application of a technical template. We recommend that the integrating report accompany the cases as instructor background, helping teachers draw the cross-cutting themes out of the individual narratives.

Publication and dissemination

Each case study will be published as a policy brief in the AUL case study series and disseminated through AUL's quarterly dissemination workshops, which convene government officials, development practitioners, and researchers. We recommend that this integrating report be published alongside the four briefs as the synthesis volume of the series, and promoted through AUL's website and social channels, online and in-person talks, and engagements with policymakers and partner organisations across the continent and beyond. Targeted outreach to the revenue authorities, finance ministries, and city administrations featured in the cases — and to the research centres whose work the series builds on — would help translate the findings into reform practice. A short, non-technical executive summary aimed at city leaders, distilling the six findings into actionable principles, would extend the report's reach to a policymaker audience.

Further research

The synthesis points to several priorities for further work. First, the cases assess reforms that were in several instances still unfolding, so a programme of follow-up studies tracking revenue, compliance, and equity outcomes over subsequent years would test the provisional judgements offered here. Second, because the four cases were selected for their relative success, a complementary set of studies of reforms that stalled or were reversed — paired with the present cases — would help establish which conditions are genuinely decisive. Third, the recurring gap between legal liability and lived incidence, most visible in Tanzania, warrants dedicated study of how reformers can align the unit of legal liability with the unit of social experience. Fourth, the role of intermediating institutions — utilities, banks, and payment platforms — in property tax collection is an emerging theme on which the Tanzania case offers an early and cautionary data point, and which merits comparative investigation as more cities experiment with embedding tax in routine transactions. Finally, the series itself constitutes a growing library of African property tax cases; extending it to additional cities, including francophone contexts under-represented in the anglophone literature, would strengthen the evidentiary base for the more nuanced, context-sensitive framework that the project set out to build.

Conclusion

African cities are being asked to build the infrastructure of the twenty-first century on the fiscal foundations of far poorer eras. Property taxation is the most promising instrument available to them, but its promise has been blunted, repeatedly, by reforms that treated it as a technical problem to be solved by better valuation or newer technology. The four cases synthesised here — Addis Ababa, Freetown, Lagos, and Tanzania Mainland — suggest a different understanding. Property tax reform is fiscal statecraft: an exercise in building and maintaining a credible relationship between a city and its residents, in which technical design, however important, is subordinate to questions of trust, sequencing, and the distribution of power.

The cases converge on a coherent set of lessons. The fiscal social contract, not the valuation method, is the binding constraint. Sequencing and pace are strategic variables, and the characteristic failure is to attempt too much too fast without first building legitimacy. The gap between legal liability and lived incidence is a recurring fault line that reformers must close by design. Technology helps where it lowers the cost of a bounded task such as discovery, but cannot substitute for institutional coherence or public consent. Centre-local relations and elite power set the outer limits of feasibility, and broad public support is the counterweight that makes confronting elites possible. And simplification and transparency are the workhorses through which legitimate reform is actually accomplished. None of the four reforms is a finished success; their value lies in showing, with the texture of real decisions in real places, how the considerable potential of property taxation for the African city can begin to be realised — and how easily it can be squandered.

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