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RETHINKING PROPERTY TAX ADMINISTRATION IN NIGERIA: CHALLENGES, COMPARATIVE LESSONS, AND A REFORM AGENDA FOR SUSTAINABLE LOCAL GOVERNMENT REVENUE WIKE MOBILISATION

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ABSTRACT

Property tax remains the most under-exploited fiscal instrument available to sub-national governments in Nigeria, despite decades of reform effort anchored on the Land Use Charge (LUC) laws first introduced by Lagos State in 2001 and subsequently adopted, in varying forms, by Anambra, Oyo, Edo, Ondo, Abia, Osun, Enugu and other states. This paper undertakes a conceptual and doctrinal review of property tax administration in Nigeria, situating the discussion within the broader theoretical and comparative literature on land and property taxation in Africa and beyond. Drawing on secondary sources, including empirical studies of the Lagos, Enugu, Bauchi and Benin experiences, the paper identifies the recurring administrative, technical, legal and political constraints that depress property tax yield: an incomplete and poorly maintained fiscal cadastre, outdated and inconsistent valuation practices, a multiplicity of overlapping land-based levies, weak enforcement capacity, low public trust arising from the poor visibility of services funded by the tax, and the disproportionate political influence of property-owning elites who are frequently the largest defaulters. The paper argues that property tax reform in Nigeria has too often been treated as a legal or rate-setting exercise rather than as an integrated administrative and institutional undertaking. It proposes a reform agenda built around five pillars: computer-assisted mass appraisal and geographic information system (GIS)-based fiscal cadastres; harmonisation of overlapping land-based charges into a single, transparent levy; professionalisation and adequate staffing of valuation and revenue functions; a deliberate strategy of linking tax revenue visibly to local service delivery in order to rebuild the fiscal exchange between citizen and state; and a phased, politically sequenced implementation strategy that builds legitimacy before intensifying enforcement. The paper concludes that, properly administered, property tax offers Nigerian sub-national governments a stable, buoyant and internally generated revenue base capable of reducing dependence on volatile federal allocations and financing sustainable urban infrastructure.

Keywords: property tax; rating; Land Use Charge; local government finance; fiscal cadastre; property valuation; Nigeria

1.0 INTRODUCTION

Land and the buildings erected upon it constitute one of the oldest and, in principle, most defensible bases of taxation available to government. Property is visible, immobile and relatively difficult to conceal, which makes it, in theory, an ideal object of taxation for sub-national authorities that lack the administrative reach to tax mobile income or consumption effectively (Bird & Slack, 2004). In much of the industrialised world, the recurrent property tax, variously called rates, council tax, or ad valorem property tax, is the fiscal backbone of local government, financing schools, roads, drainage, refuse collection and other services whose benefits are felt directly within the taxing jurisdiction. In Africa generally, and in Nigeria in particular, the picture is markedly different: property tax revenue typically amounts to a fraction of one percent of gross domestic product, compared with two to three percent in member countries of the Organisation for Economic Co-operation and Development (Bahl, 2009, as cited in Franzsen, 2014).

Nigeria's contemporary experience with modern property tax administration is closely associated with the Land Use Charge (LUC), a consolidated levy introduced by Lagos State in 2001 to replace the erstwhile tenement rate, neighbourhood improvement charge and ground rent regimes with a single, unified assessment. The Lagos reform was, in its time, the most ambitious restructuring of a sub-national tax base in the country and was intended to serve as a template for other states (Nnamani et al., 2023). In the two decades since, Anambra (2010), Oyo and Edo (2012), Ondo and Abia (2014), and Osun and Enugu (2016), among others, have enacted their own Land Use Charge laws, generally modelled on the Lagos framework but adapted to local political and administrative circumstances (Nnamani et al., 2023). Declining and volatile oil revenue, coupled with a Federation Account allocation formula that leaves state and local governments heavily dependent on the centre, has forced sub-national authorities to look inward for internally generated revenue (IGR). Property tax, precisely because its base does not migrate and cannot easily be moved offshore, has been repeatedly identified as one of the most promising, and most neglected, sources of such revenue (Babawale, 2013).

Yet, more than two decades after the Lagos reform, and despite the enactment of Land Use Charge laws in at least eight states and the continued reliance on tenement rates elsewhere, the yield from property-based levies across Nigerian states remains modest relative to both the size of the built environment and the revenue potential estimated in policy and academic literature, and it contributes a strikingly small share of internally generated revenue at the local government level, where constitutional responsibility for rating chiefly resides. Studies of

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individual states point to a consistent cluster of problems. In Benin metropolis, Edo State, weak systematic administration, an incomplete tax base and an opaque valuation method have been identified as central constraints on Land Use Charge yield.

In Bauchi State, a combination of poor political will, inadequate property records, unpopularity of the tax, shortage of skilled personnel and corrupt practices among officials has undermined land-based tax administration, compounded by the fact that many taxable properties belong to the political and economic elite, who are best placed to resist compliance (Muhammad & Ishiaku, 2013). In Lagos, notwithstanding its head-start and relative institutional sophistication, low enumeration coverage and weak taxpayer trust continue to constrain the ratio of properties actually captured within the tax net to the properties that exist on the ground (Adekoya & Ifayemi, 2023). In Enugu State, a 2023 qualitative study of the Land Use Charge implementation found that policy design flaws, political and governance failures, and technical shortcomings jointly frustrated a centralised reform programme, prompting recommendations for decentralised administration, capital-value assessment, and technology-enabled property identification (Nnamani, Ifeanacho, Onyekwelu & Ogbuefi, 2023).

A further complication runs across almost every state: property owners frequently face not one property-related charge but several, including tenement rates, ground rent, land use charge, development levies, neighbourhood or environmental charges and, in places, informal levies imposed by community or traditional authorities. This multiplicity of overlapping land-based charges, often administered by different agencies with little coordination, breeds confusion, resentment and non-compliance, and undermines the transparency that any tax system needs to sustain voluntary compliance. The problem this paper addresses, therefore, is not the absence of a legal framework for property taxation in Nigeria, which by now is reasonably well developed in a growing number of states, but the persistent gap between that legal framework and effective, equitable and revenue-productive administration on the ground.

This paper takes stock of that gap between potential and performance. Rather than presenting new primary data, it synthesises the substantial body of Nigerian and comparative African literature on property tax administration into a coherent diagnostic and reform framework, written for an audience of estate management practitioners, revenue administrators and policymakers. The paper is structured as follows: Section 2 clarifies key concepts; Section 3 presents the theoretical framework; Section 4 describes the methodology; Section 5 offers a brief comparative overview of property tax systems; Section 6 examines the structure and performance of property tax administration in Nigeria in detail; Section 7 sets out a reform agenda; and Section 8 concludes.

2.0 CONCEPTUAL CLARIFICATION

2.1 Property Tax and Rating

Property tax, in its broadest sense, refers to a recurrent levy imposed on the ownership or occupation of immovable property, assessed by reference to some measure of the property's value, size or use. In the United Kingdom and in many former British colonies, including Nigeria, the local variant of this tax has historically been called “rating”, and the tax itself “rates”, a terminology that survives in the tenement rate laws still in force in several Nigerian states (Franzsen & McCluskey, 2017). A distinction is conventionally drawn between recurrent property taxes, levied annually on the value or use of property held, and transfer-based property taxes, such as stamp duty, capital gains tax and governor's consent fees, which are levied on the transaction or transfer of an interest in property. This paper is concerned primarily with the recurrent tax.

2.2 The Tax Base, Assessment and Valuation

Three technical elements underpin any recurrent property tax system: the fiscal cadastre, which is the inventory of taxable properties and their relevant characteristics; the assessment or valuation, which converts each property's characteristics into a taxable value, whether that be capital value, annual rental value, site value or a simplified area-based proxy; and the tax rate, which is applied to the assessed value to determine the amount payable. Weakness in any one of these three elements undermines the entire system: an incomplete cadastre leaves properties untaxed altogether, inconsistent valuation produces inequity between similarly situated taxpayers, and rates that are politically unpopular or poorly communicated invite resistance regardless of how sound the underlying valuation may be (McCluskey & Franzsen, 2018).

2.3 The Land Use Charge in Nigeria

The Land Use Charge is a state-level consolidated property tax that, in most of the states that have adopted it, replaces or subsumes the former tenement rate, ground rent and, in some cases, the neighbourhood improvement charge, into a single annual levy assessed on the basis of a formula combining land value, building value and, in some formulations, location and use factors. Lagos State's Land Use Charge Law of 2001, substantially revised in 2018, remains the most studied example, and its experience, including both its early administrative difficulties and its later revenue gains, has shaped the design of subsequent state laws in Anambra, Oyo, Edo, Ondo, Abia, Osun and Enugu (Nnamani et al., 2023). Not all states have adopted the Land

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Use Charge model, however; several continue to operate under older tenement rate laws administered chiefly by local governments, with correspondingly weaker administrative capacity and lower yield.

3.0 THEORETICAL FRAMEWORK

3.1 The Benefit Theory of Taxation

The benefit theory holds that taxation is justified, and compliance is sustained, where taxpayers perceive a reasonably direct connection between what they pay and the public services they receive in return. Property tax fits this theory closely at the local level: refuse collection, street lighting, drainage maintenance and local road repair are services whose benefits accrue disproportionately to property within the taxing jurisdiction, which is precisely why the recurrent property tax is often described as an “ideal local tax” (Bird & Slack, 2004; Bahl, 2009). Where the benefit linkage is visible, as when a resurfaced road or functioning drain can plausibly be attributed to local government revenue, compliance tends to improve; where it is absent, as is common in much of Nigeria, taxpayers have little reason to view the levy as anything other than extraction.

3.2 Ability-to-Pay and Equity Considerations

A competing, though not mutually exclusive, justification for property taxation rests on the ability-to-pay principle, under which the tax burden is distributed according to the value of property held, understood as a proxy for wealth and capacity to contribute to public revenue. This principle underlies the graduated or banded rating structures common in value-based systems, and it is the theoretical basis for periodic revaluation, since a tax roll that is not regularly updated ceases, over time, to reflect the actual distribution of property wealth within a jurisdiction, producing horizontal and vertical inequity between taxpayers.

3.3 Fiscal Exchange and Tax Morale

More recent public finance scholarship frames compliance as a function of a broader “fiscal exchange” or social contract between citizen and state, in which willingness to pay tax is shaped less by legal coercion than by trust in government, perceived fairness of the tax system, and the visibility of returns on tax paid. This framework is particularly instructive for Nigeria, where survey and interview-based studies of the Lagos Land Use Charge have found that taxpayer voice, perceived fairness and trust in local government are significant correlates of compliance behaviour (Adekoya & Ifayemi, 2023).

3.4 Fiscal Decentralisation Theory

Fiscal decentralisation theory, associated with the classic Tiebout model of local public finance, holds that assigning revenue-raising responsibility to the level of government closest to the taxpayer improves both efficiency and accountability, because local authorities are better placed than distant central governments to match local tax effort to local service delivery. This theory underlies the constitutional assignment of property rating to local government in Nigeria, even though, in practice, many states have centralised property tax administration at the state level in order to overcome the weak technical and enforcement capacity of individual local governments, a tension that recurs throughout the empirical literature on Land Use Charge implementation (Nnamani et al., 2023).

4.0 METHODOLOGY

This paper adopts a qualitative, doctrinal and conceptual research design, relying on a structured review and thematic synthesis of secondary sources: peer-reviewed journal articles, state Land Use Charge and tenement rate laws, working papers, institutional reports of the Lincoln Institute of Land Policy and the African Tax Institute, and contemporary news coverage of ongoing property tax reforms. This approach is appropriate where the object of inquiry is the administrative and institutional architecture of a tax system rather than the measurement of a specific quantitative outcome, and it follows a well-established tradition of review-based scholarship in the Nigerian property tax literature, exemplified by meta-analytic reviews of Land Use Charge administration across multiple states (see, for example, the broader review tradition on which this paper draws). Sources were selected for their direct relevance to property tax administration in Nigeria and comparable developing-country settings, with priority given to studies published within the last fifteen years, supplemented by foundational theoretical works where the underlying principles remain current. Thematic analysis was used to identify recurring constraints and reform proposals across the reviewed studies, which are synthesised in Sections 8 to 10 below. As a conceptual review, the paper does not claim to generate new primary data; its contribution lies in the systematic synthesis of dispersed findings into an integrated diagnostic and reform framework.

5.0 COMPARATIVE OVERVIEW OF PROPERTY TAX SYSTEMS

In the United Kingdom, local property taxation is split between council tax, a banded charge on residential property based on notional 1991 capital values, and business rates, a

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national non-domestic rate levied on the rental value of commercial property but substantially redistributed to local authorities. Both instruments benefit from a mature valuation infrastructure maintained by a dedicated national valuation agency, regular (if infrequent) revaluation cycles, and a well-established appeal mechanism, features that together sustain relatively high compliance and predictable yield.

In the United States, the ad valorem property tax, administered chiefly at county and municipal level, remains the single largest source of local government own-revenue, underpinned by county assessor offices, computer-assisted mass appraisal systems and, in most states, annual or near-annual reassessment. The scale of technical investment in valuation infrastructure in the American system illustrates the extent to which sustained property tax yield depends on continuous administrative investment rather than a one-off legal reform.

Within Africa, South Africa's post-apartheid property rating system, consolidated under the Local Government: Municipal Property Rates Act, has moved most municipalities onto a capital-value basis supported by GIS-linked valuation rolls, and is frequently cited in the comparative literature as one of the continent's stronger-performing systems, albeit one still constrained by valuation backlogs and disputes in some municipalities (Franzsen & McCluskey, 2017). More broadly across Sub-Saharan Africa, the value-based recurrent property tax is the dominant model in law, yet its revenue performance is generally weak, a pattern attributed less to flawed tax design than to limited political support, incomplete tax-base coverage, and inadequate valuation and administrative capacity (McCluskey & Franzsen, 2018). This gap between legal design and administrative reality across the wider continent mirrors, closely, the Nigerian experience examined in the following section, and underscores a broader lesson that recurs throughout the comparative literature: property tax reform succeeds or fails principally on the strength of ongoing administration, not on the elegance of the enabling legislation.

6.0 PROPERTY TAX ADMINISTRATION IN NIGERIA: STRUCTURE AND PERFORMANCE

6.1 Legal and Institutional Structure

Property tax in Nigeria operates under a fragmented legal architecture. Where states have enacted Land Use Charge laws, administration is typically centralised in a state internal revenue service or a dedicated Land Use Charge department, which handles property identification, valuation, billing, collection and enforcement, often in collaboration with the state ministry of lands. In Enugu State, for instance, the State Internal Revenue Service works with the Ministry of Lands and Urban Development to appoint assessors, prepare valuation rolls, issue tax notices and appoint revenue collectors. Where states continue to rely on older tenement rate legislation, administration typically sits, at least nominally, with local governments, which in most cases lack the technical staff, valuation expertise and enforcement capacity to operate the system effectively, a structural weakness that has driven the trend towards state-level centralisation observed across much of the country.

6.2 Valuation and the Fiscal Cadastre

A recurring finding across state-level studies is that the valuation basis for property tax in Nigeria is frequently opaque, inconsistent or, in the phrase used in one study of Edo State's Land Use Charge, effectively "shrouded" from taxpayers, who cannot readily verify how their assessment was arrived at. Where formal valuation is impractical, many states have fallen back on simplified area-based or banded formulae rather than full market-value assessment; while such simplification can, under the right conditions, broaden the tax base and improve perceived equity, it also risks entrenching inaccuracy where the underlying property data used to construct the bands is itself incomplete. Compounding this, Nigeria lacks a comprehensive, regularly updated national or state-level property register: informal and unregistered development is extensive in most cities, and even where a valuation list exists, it is rarely revalued on a predictable cycle, so that the tax base drifts further from actual property values with each passing year.

6.3 Multiplicity of Charges and Weak Legal Harmonisation

Nigerian property owners commonly face several distinct land-based charges, potentially including tenement rate or Land Use Charge, ground rent payable to the state as landlord under the Land Use Act, development levies, neighbourhood or environmental sanitation charges, and, in some communities, informal levies collected by traditional or community authorities without clear legal backing. Because these charges are frequently administered by different agencies operating with little coordination, taxpayers experience the cumulative burden as confusing, duplicative and, at times, arbitrary, a perception that erodes the legitimacy of the formal tax and, ironically, can suppress compliance even with the properly constituted Land Use Charge itself. Recent reform in Enugu State, announced in January 2026, illustrates both the scale of the problem and one possible response: the state government unified ground rent,

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Land Use Charge and other property-related charges into a single annual levy, reduced the combined burden by more than sixty percent, and moved to abolish informally collected community levies, citing complaints of multiple taxation as the driving rationale for the reform.

6.4 Administrative Capacity, Enforcement and Political Economy

Administrative capacity constraints recur across almost every state-level study reviewed for this paper. In Bauchi State, researchers identified inadequate records of taxable properties, a shortage of skilled valuation and revenue personnel, unpopularity of the tax among the public, and corrupt practices among collecting officials as the principal obstacles to effective land-based tax administration, compounded by the fact that a disproportionate share of taxable high-value property is owned by politically influential individuals who are correspondingly difficult to compel to comply (Muhammad & Ishiaku, 2013). A 2023 qualitative study of Enugu State's centralised Land Use Charge reform, based on interviews with estate surveyors and valuers, revenue officials and members of the Land Use Charge tribunal, found that policy design flaws, political and governance failures, and technical shortcomings jointly frustrated implementation, and recommended decentralising administration, moving to a capital-value assessment basis, intensifying public sensitisation, demonstrating political will among property-owning elites, adopting a collection-led implementation strategy, and deploying geo-referencing and computer-assisted mass appraisal technology (Nnamani et al., 2023).

6.5 Taxpayer Trust and Compliance

Even in Lagos State, which has operated a Land Use Charge regime longer than any other state and enjoys comparatively stronger institutional capacity, a 2023 study of taxpayer compliance found that limited enumeration of taxable properties and weak taxpayer trust continue to constrain the effective reach of the tax, and recommended that property tax laws be made friendlier, fairer and more transparent, supported by modern Geographic Information System-based property identification and by measures to strengthen local government accountability and legitimacy toward taxpayers (Adekoya & Ifayemi, 2023). The consistency of this finding, that trust and perceived fairness matter as much as legal design, across studies conducted in very different states with very different administrative histories, is itself significant: it suggests that the constraints on Nigerian property tax performance are less a matter of individual state mismanagement than of a structural pattern common to property tax administration across the federation.

7.0 A REFORM AGENDA FOR PROPERTY TAX ADMINISTRATION IN NIGERIA

Building on the diagnosis above, this paper proposes an integrated reform agenda organised around five mutually reinforcing pillars.

7.1 Technology-Enabled Fiscal Cadastre and Valuation

States should prioritise investment in Geographic Information System-based property identification and Computer-Assisted Mass Appraisal (CAMA), which allow a large stock of properties to be captured, mapped and valued far more quickly and consistently than manual methods permit, and which several of the studies reviewed above explicitly recommend as a technical foundation for reform (Nnamani et al., 2023; Adekoya & Ifayemi, 2023). Where full market-value assessment is not immediately feasible, a transparent, formula-based simplified valuation approach, clearly explained to taxpayers, should be adopted as an interim step, with a published, time-bound commitment to periodic revaluation so that the tax base does not stagnate.

7.2 Legal Harmonisation of Land-Based Charges

States should consolidate overlapping land-based charges, tenement rate or Land Use Charge, ground rent, development levies and sanitation charges among them, into a single, transparent annual levy administered by one agency, following the direction signalled by Enugu State's 2026 unification of its property-related charges. Harmonisation of this kind reduces compliance costs and the perception of arbitrary multiple taxation that the literature repeatedly identifies as corrosive of taxpayer goodwill, while also simplifying administration and improving the traceability of revenue for accountability purposes.

7.3 Professionalisation and Capacity Building

Effective valuation and revenue administration require adequately staffed, professionally trained units, and states should invest in recruiting and retaining qualified estate surveyors and valuers, revenue officers and data managers, while formalising the role of registered professional valuers, as opposed to ad hoc or under-qualified assessors, in the preparation and maintenance of valuation rolls. Continuous professional development and closer collaboration with professional bodies and academic departments of estate management can help address the personnel shortages identified in the Bauchi and Enugu studies.

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7.4 Rebuilding the Fiscal Exchange

Because taxpayer trust and perceived fairness are consistently associated with compliance in the Nigerian literature, revenue authorities should deliberately and visibly link property tax revenue to identifiable local services, drainage maintenance, road resurfacing, refuse collection and street lighting, through transparent public reporting of how Land Use Charge revenue is spent. Complementary measures, including accessible, low-cost objection and appeal mechanisms, taxpayer education campaigns, and formal channels for taxpayer feedback, can strengthen the sense that the tax reflects a genuine exchange between citizen and government rather than unilateral extraction, consistent with the fiscal exchange framework discussed in Section 3.3.

7.5 Political Sequencing and Elite Compliance

Because elite non-compliance is repeatedly identified as a constraint, reform should be sequenced deliberately: publicly demonstrated compliance by senior government officials and prominent property owners in the early stages of a reform can help establish the legitimacy needed to extend enforcement more broadly, an approach consistent with the explicit call for "demonstration of political will by the property-owning elites" identified in the Enugu study (Nnamani et al., 2023). Enforcement intensity should increase progressively as cadastral coverage, valuation credibility and dispute-resolution capacity mature, rather than being applied uniformly and aggressively from the outset, which risks provoking resistance before the system has earned the trust needed to sustain compliance.

Taken together, these five pillars reframe property tax reform in Nigeria as an ongoing administrative and institutional project rather than a one-off legislative event. The recurring lesson of both the comparative and the Nigerian literature reviewed in this paper is that legal reform alone, however well drafted, cannot substitute for sustained investment in cadastral data, valuation capacity, coordinated administration and taxpayer trust.

8.0 CONCLUSION AND RECOMMENDATIONS

Property tax remains one of the most theoretically defensible and practically under-utilised sources of internally generated revenue available to Nigerian states and local governments. More than two decades of Land Use Charge reform, beginning with Lagos State in 2001 and extending progressively to Anambra, Oyo, Edo, Ondo, Abia, Osun and Enugu, among others, has produced a considerably stronger legal architecture for property taxation than existed at the turn of the century, yet revenue performance across most states continues to fall well short of potential. This paper has argued that the gap is best explained not by any single defect but by the interaction of an incomplete fiscal cadastre, inconsistent valuation, a multiplicity of overlapping land-based charges, constrained administrative capacity, and a political economy in which the property-owning elite, who hold a disproportionate share of taxable value, face limited pressure to comply. Addressing this gap requires treating property tax reform as a continuous administrative and institutional undertaking rather than a legislative event, built around technology-enabled valuation and cadastral management, legal harmonisation of overlapping charges, professionalisation of valuation and revenue functions, a deliberate strategy of rebuilding the fiscal exchange between citizen and government, and a politically sequenced approach to enforcement that begins with visible elite compliance. Nigerian states that commit to this integrated agenda stand to gain a more stable, buoyant and locally accountable revenue base, one considerably less exposed to the volatility of oil-dependent federal allocations and better able to finance the urban infrastructure on which sustainable city growth depends. Future empirical research, particularly comparative, quantitative studies of property tax yield before and after specific reform interventions such as the 2026 Enugu unification, would usefully extend and test the reform agenda proposed in this paper.

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