LoGRI Local Government Revenue Initiative | AFRICAN SCHOOL OF ECONOMICS | DIRECTION GÉNÉRALE DES IMPÔTS MINISTÈRE DE L'ECONOMIE ET DES FINANCES DU BÉNIN | fid Fonds d'Innovation pour le Développement

Time	Session Title	Speakers
	Day 1: Tuesday, October 28 Toffa 1ier Room, Hotel Azalai, Cotonou	
8:30 am – 9:15 am	Registration	
9:15 am – 10:00 am	Opening Session	**Moderators/MC:** Titilola Akindeinde, Executive Director, LoGRI & Colette Nyirakamana, Research Lead, LoGRI & Senior Research Associate, University of Toronto **Welcome Address:** Nicolas Yenoussi, Director General, DGI Benin **Welcome Address:** Leonard Wantchekon, Founder and President, ASE & Professor, Princeton University **Opening Remarks:** Wilson Prichard, Chair, LoGRI & Professor, University of Toronto
10:00 am – 11:30 am	**Plenary 1: Inter-institutional Collaboration for Property Taxation** A distinctive feature of the administration of property tax, compared to other types of taxes, is that its responsibilities are frequently highly fragmented across various agencies. Successful administration of property tax, therefore, requires a high level of collaboration between departments responsible for property registration, GIS mapping, property valuation, collection of payments and enforcement. While those functions are relatively unified within a single agency in some countries, in others they are split across many different government departments, and often additionally divided between central and subnational governments. This creates a crucial need to	**Chair**: Jalia Kangave, Researcher and Consultant, International Centre for Tax and Development **Speakers:** Camille Barras, Policy Lead, LoGRI Vicentia Akoto, Director, Departmental Tax Directorate of Littoral, DGI Benin

	build and maintain effective cooperation between all those institutions. This session will highlight key areas in which cooperation is important, but has often proven challenging, and spotlight ideas and strategies for improving outcomes – while recognizing that the particular needs of each country are shaped by their specific institutional environment.	Eshetayehu Kinfu, Head, Strategic Programs Management Office, Addis Ababa City Administration, Ethiopia
11:30 am – 11:45 am	Tea/Coffee Break	
11:45 am – 1:00 pm	Breakout 1.1: Fostering Collaboration in Centralized Property Tax Systems While there is growing recognition of the importance of effective inter-institutional collaboration, the dynamics of collaboration function somewhat differently between centralized and decentralized systems. This breakout session will focus on the dynamics of collaboration in contexts in which property tax administration is mostly led by national tax authorities. Centralized systems are associated with a number of specific challenges, particularly i) how to ensure that the right incentives are in place to catalyze reforms, ii) how and through which mechanisms to involve local governments, but also iii) how to establish collaboration between the national tax authority and other central agencies. The discussion will seek to highlight concrete strategies to overcome these challenges and improve collaboration in centralized settings.	**Facilitator**: Colette Nyirakamana, Research Lead, LoGRI & Senior Research Associate, University of Toronto **Contributors:** Serigne Mabèye Fall, Director, Office of Subnational Governments (BCT), DGID Senegal Apollinaire Boua Bahi, Director, Cadastre Department, DGI Côte d'Ivoire Emmanuel Sonon, Director of Local Taxation, DGI Benin
11:45 am – 1:00 pm	Breakout 1.2: Organizing Collaboration in Decentralized Property Tax Systems This breakout session will delve into collaboration between agencies, and between central and local governments, in contexts where property tax is primarily the administrative responsibility of local governments. In those contexts, property tax administration still depends at least in part, on activities controlled by the central government, including standard setting, property mapping, valuation and sometimes approval of annual rates. This can often give rise to challenges and tensions. In particular, where valuation is controlled by the central government and involves significant costs, local governments frequently complain that the process is too expensive, or that valuation departments are unresponsive or lack the capacity to carry out adequate valuation efforts. On the other hand, valuation authorities	**Facilitator:** Wilson Prichard, Chair, LoGRI & Professor, University of Toronto **Contributors:** Rosetta Wilson, Project Lead, LoGRI Samuel Banle Biitir, Lecturer, Simon Diedong Dombo University of Business and Integrated Development Studies (SDD-UBIDS)

	often express concerns that more decentralized approaches would endanger the quality and robustness of valuation efforts. The focus of the session will be on understanding the specific challenges that can arise in such contexts and concrete strategies for improving inter-institutional collaboration.	Tiras Njoroge, Country Chief Officer Revenue Administration, Nairobi City Council, Kenya
1:00 pm – 2:00 pm	Lunch – Saveur d'Afrique	
2:00 pm – 3:30 pm	Plenary 2: Linking Land Administration and Property Taxation The challenges of effective land administration, land titling and property taxation are closely interconnected. Identifying and mapping properties is an essential precondition for both land titling and property taxation. In turn, many countries have historically required that properties have formal land titles before they can be taxed, making taxation dependent upon the process of land titling. Yet, the relationship between land and tax authorities has often been contentious and ineffective. Tax authorities have been frustrated by government titling requirements and by poor data sharing by land authorities, which has limited their ability to ensure comprehensive coverage of property tax systems. In turn, property tax data held by tax authorities has not been consistently leveraged to improve the quality of land administration and titling. This session explores the potential of a more cooperative relationship between tax authorities and land administrations in order to enhance data sharing, ensure that tax registers are comprehensive and optimize the use of property tax data to strengthen land administration.	**Chair:** Samuel Banle Biitir, Lecturer, Simon Diedong Dombo University of Business and Integrated Development Studies (SDD-UBIDS) **Speakers:** Wilson Prichard, Chair, LoGRI & Professor, University of Toronto Ernest Karasira, Assistant Commissioner Regions and Decentralized taxes, Rwanda Revenue Authority. Kwami Obossou, Head of Cadastre and Land Registry, Togolese Revenue Authority (OTR)
3:30 pm – 3:45 pm	Tea/Coffee Break	
3:45 pm – 5:00 pm	Breakout 2.1: Coordinating Property Mapping Between Land Administration and Taxation Effective land administration and property taxation requires that all properties in a jurisdiction be accurately identified and mapped. Yet, property mapping is often carried out in parallel by the land administration and property tax officials, each for their own specific functions. This not only entails duplication of effort in initial mapping but also means that, over time, land administration and property tax officials are not able to collaborate in updating their data. This session will explore possible approaches to property tax and land administration collaboration, and the	**Facilitator:** Camille Barras, Policy Lead, LoGRI **Contributors**: Jean Claude Mondo, Head of Cadastre, DGI Cameroon Euphrem Zannou, Local Tax and GIS Consultant, Benin

	challenges of realizing them in practice. More specifically, it will look at the potential models for enhancing collaboration in the development of joint GIS maps that can provide the foundation for both land and property tax administration.	Eshetayehu Kinfu, Head, Strategic Programs Management Office, Addis Ababa City Administration, Ethiopia
3:45 pm – 5:00 pm	**Breakout 2.2: Simplified Approaches to Property Mapping for Tax Purposes** Historically, most property tax systems have adhered to the principle that properties should first be legally registered and titled before becoming eligible for property taxation. However, this has proven challenging to implement in many contexts. Land titling efforts are often expensive, time-consuming and contentious, or fail to register new construction or subdivisions, resulting in significant gaps in coverage. This is often exacerbated by poor data sharing between national land authorities and agencies responsible for property taxation. Those gaps reduce revenue potential and create major inequities, as some property owners are subject to taxation while others are not. Recent research has thus asked how property mapping for tax purposes could be approached differently, in order to allow for comprehensive coverage and regular updating more rapidly and cost-effectively. One emerging alternative is a "property tax first" approach to building comprehensive property registers, with governments beginning with the construction of comprehensive GIS maps of properties and buildings – irrespective of registration status – and then allowing those maps to act as the foundation for property taxation, alongside efforts to strengthen land administration. This session will explore the logic and trade-offs of such approaches, present recent examples and consider key requirements and alternatives.	**Facilitators**: Evan Trowbridge, Technical Lead, LoGRI **Contributors:** Mohamed Barrie, Technical Coordinator, LoGRI John Kabeya Kabeya, Deputy Director General, Kananga City, DRC Noble Atsu, Director of Budget, Accra Metropolitan Assembly, Ghana
From 5:00 pm	**Dinner - Saveur d'Afrique**	
	Day 2: Wednesday, October 29 Toffa 1ier Room, Hotel Azalai, Cotonou	
9:00 am – 9:15 am	**Welcome & Overview of Program**	**Moderators/MC:** Titilola Akindeinde, Executive Director, LoGRI & Camille Barras, Policy Lead, LoGRI
9:15 am – 10:45 am	**Plenary 3: Strengthening Public Trust, Compliance, and Legitimacy**	**Chair**: Titilola Akindeinde, Executive Director, LoGRI

	Across lower income countries, a major barrier to improving property tax collection is the widespread lack of public trust in tax systems and government. When taxpayers have limited trust, they are less likely to comply voluntarily with tax demands. Equally important, low trust levels often translate into a lack of political support for government efforts to reform tax systems or strengthen enforcement. Building and sustaining public trust is, therefore, critical to improving property tax performance. When taxpayers have confidence that the property tax system is fair and equitable, they are more likely to comply with tax obligations and support necessary reforms. This session will explore the ways in which governments can foster public trust in property tax systems through various strategies, including citizen participation, increased transparency and accountability, and the establishment of mechanisms to strengthen the links between revenues and services.	**Speakers:** Colette Nyirakamana, Research Lead, LoGRI & Senior Research Associate, University of Toronto Rosetta Wilson, Project Lead, LoGRI Niccolò Meriggi, Senior Research Fellow, Centre for the Study of African Economies, Oxford University Nyima Camara, Director of Planning, Kanifing Municipality, The Gambia
10:45 am – 11:00 am	Tea/Coffee Break	
11:00 am – 12:15 pm	Breakout 3.1: Building Effective and Publicly Trusted Enforcement Effective systems of enforcement are essential to achieving high levels of property tax compliance. While strengthening quasi-voluntary compliance is certainly important, in practice many taxpayers will not comply in the absence of a credible threat of penalties. As importantly, where enforcement is limited, taxpayers will not trust that everyone is paying their fair share, which undermines trust in the tax system and willingness to pay. However, in practice, enforcement of property taxes is often extremely weak, with compliance levels well below 50% and high levels of uncollected arrears. This partly results from low enforcement capacity and an inability to follow-up with all noncompliant taxpayers. It also reflects politics: enforcement can result in a public backlash, making politicians reluctant to pursue it. This session will explore examples and strategies for sustainably strengthening tax enforcement.	**Facilitator**: Niccolò Meriggi, Senior Research Fellow, Centre for the Study of African Economies, Oxford University **Contributors:** Bienvenu Toko, Director, Departmental Tax Directorate of Ouémé-Plateau, DGI Benin
11:00 am – 12:15 pm	Breakout 3.2: Strengthening Links Between Property Taxation & Service Delivery It is consistently argued and understood that if governments wish to build public	**Facilitator**: Colette Nyirakamana, Research Lead, LoGRI & Senior Research Associate, University of

	trust and support for property taxation, they will need to demonstrate to citizens that revenues are used effectively to support improved service delivery and capital investment. However, what specific strategies are available to governments to effectively establish those connections? What are the key barriers to demonstrating effective links between revenue and public spending? How do these barriers manifest in centralized contexts specifically, where central governments are responsible for property tax administration, while local governments are expected to deliver services, yet coordination between the two levels is lacking? Alongside efforts to build public trust in the fairness of property tax administration and draw links between revenue and public expenditure, governments can also build trust and legitimacy by inviting greater public participation in shaping government priorities. This might, for example, take the form of public consultation around revenues that are raised and how they will be spent, or implementation of formal processes of participatory budgeting. This session will share research evidence about the impact of such efforts and invite experience sharing around effective strategies to build public engagement, trust and perceptions of legitimacy.	Toronto **Contributors:** Amoro Ntaby Badji, Director of Local Public Sector, Treasury, Senegal Anthony Quaicoe, Development Planning Officer, Shama District Assembly, Ghana
12:15 pm – 1:15 pm	Lunch – Saveur d'Afrique	
1:15 pm – 2:45 pm	**Plenary 4: Leveraging Property Tax Data to Strengthen Public Administration** Growing interest in strengthening property taxation has been primarily motivated by a desire to strengthen revenue mobilization to finance subnational governments. More frequently overlooked, however, is the possibility that successfully constructing GIS property maps and collecting data about properties may contribute to broader improvements in public administration. Comprehensive and reliable data about properties – even in the absence of formal land titling – could be a valuable input to a variety of other government functions, including urban planning, local service delivery, national land administration and national revenue collection. However, in practice, efforts to draw on property tax data to support broader improvements in public administration have been rare, owing to the limited quality of property tax data, often ineffective data sharing, and limited research and experiences with potential strategies. This session will introduce key ideas about how property tax data may be leveraged to strengthen public administration and highlight emerging examples of this potential.	**Chair**: Wilson Prichard, Chair, LoGRI & Professor, University of Toronto **Speakers:** Graeme Stewart-Wilson, Doctoral Fellow, LoGRI & PhD Candidate, Political Science, University of Toronto Kwesi Ackaah, Head, Property Taxes Unit, Ghana Revenue Authority Flavia Zabali Musisi, Supervisor GIS, Directorate of Physical Planning, Kampala Capital City Authority, Uganda

2:45 pm – 3:00 pm	Tea/Coffee Break	
3:00 pm – 4:15 pm	**Breakout 4.1: Using Property Tax Data to Strengthen National Revenue Administration** While building stronger property tax systems can directly contribute to strengthening government revenue mobilization, the data generated by effective property taxation may also help to strengthen other areas of revenue collection. For example, detailed property mapping, and evaluation may help governments to also strengthen the collection of rental income taxes. Similarly, property surveys may offer an opportunity to identify unregistered businesses, while information about property ownership can help governments to identify wealthy taxpayers who may not be paying taxes at a level commensurate with their wealth. By leveraging property tax data to support other areas of revenue collection, governments can multiply the benefits arising from investment in stronger property tax systems. This session will investigate the potential for using property tax data to strengthen other areas of revenue collection, and the key challenges to doing so successfully.	**Facilitators**: Giovanni Occhiali, Research Lead, International Centre for Tax and Development **Contributors:** Nuha Manneh, Head, Rental Income Tax Unit, Gambia Revenue Authority Ronald Waiswa, Specialist, Applied Research and Statistics Unit, African Tax Administration Forum (ATAF)
3:00 pm – 4:15 pm	**Breakout 4.2: Using Property Tax Data for Urban Planning & Service Delivery** Building an effective property tax system involves mapping all properties in a jurisdiction, gathering information about the value of properties across the city, and, ideally, gathering at least some information about the residents of those properties. That information has the potential to be very valuable to cities in strengthening urban planning and service delivery. Detailed city maps and information about properties can support more effective zoning and planning, while data collection exercises for property tax purposes could also involve the collection of additional data for other planning purposes. That same data can be used by governments to help target and track service delivery, while the systems set up for property tax billing can be repurposed to also support billing and collection of user fees for services like waste collection, water, or electricity. This session will explore the potential to leverage property tax data for these purposes, and challenges to doing so effectively.	**Facilitators**: Graeme Stewart-Wilson, Doctoral Fellow, LoGRI & PhD Candidate, Political Science, University of Toronto **Contributors:** Marcellin Dossou, Head of Urban Land Registry Unit, Municipality of Cotonou, Benin Nyima Camara, Director of Planning, Kanifing Municipal Council, The Gambia
4:15 pm – 5:00 pm	**Closing Session** In this final session, some participants will share a key insight or idea they are taking away from the conference, thereby offering a broad reflection on the discussions held	**Moderation**: Wilson Prichard, Chair, LoGRI & Professor, University of Toronto

	over the course of the conference. The floor will then open for brief contributions from the audience. The session will conclude with a short summary of key takeaways.	**Speakers:** Sam Aguey, Dean, African School of Economics Nyima Camara, Director of Planning, Kanifing Municipality, The Gambia Kwami Obossou, Head of Cadastre and Land Registry, Togolese Revenue Authority (OTR) Estelle Plat, Investment Officer, Fund for Innovation in Development (FID) Charles Yehouenou, Director, Department of Strategic Planning and Studies, DGI Benin Flavia Zabali Musisi, Supervisor GIS, Directorate of Physical Planning, Kampala Capital City Authority, Uganda
5:00 – 5:15 pm	**Closing Remarks**	Titilola Akindeinde, Executive Director, LoGRI
From 5:15 pm	**Dinner – Saveur d'Afrique**	