



A Framework For Boosting Revenue Generation From Land Taxes in Ogun State, Nigeria

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ABSTRACT: The study developed a framework for boosting revenue generation from land taxes in Ogun State Nigeria. The choice of Ogun state was hinged on the fact that it is both an economically and an industrial state. It exhibits the dynamism of land activities traceable to land taxation. Financing a budget for a particular fiscal year, requires government to source for revenue to meet up with the demand. Land taxes is still an untapped resources which government has not fully utilised and coupled with the fact that there are no adequate literatures on the development of framework to mobilise revenue from land taxes, necessitated this study. In view of this, data were collected through a well-structured questionnaire, personal interviews and review of government documents were also conducted. Questionnaires were administered to the 23 top management staff at the Board of Internal Revenue Services in Ogun State. Personal interviews were also conducted. Using the frequency table and SPSS to analyse, the result revealed that government does not have enough information on property, property owners and property transactions. These which affected the revenue from land taxed to fall-short. In conclusion, land titling should be made compulsory and at the same time be flexible, so that government can have access to property information which will in turn improve revenue mobilisation for the state government.

Keywords: Framework, Taxation, Land taxes, Revenue, Ogun State



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INTRODUCTION

In Nigeria, some major issues have been identified by some researchers as a set-back to a good tax system which has affected the revenue generation and these are; absence of a comprehensive land registration policy. (Cui, 2015; Dixon & Elston, 2019; Ellahi, 2020; Nuhu, 2008; Trojanek et al., 2021; Wang et al., 2022) recommends that at various levels, land titling should be promoted, encouraged and facilitated. Absence of a comprehensive land registration policy has left most of the properties that could have provided taxes outside the purview of tax register. Tax administration involves tax policies, tax reforms and law, tax method of collection and tax mobilisation for revenue generation. Mobilisation of land tax for revenue in the study area (Ogun state) is an area that is yet to be exploited by researchers. In view of this, the study will reveal and

examine major obstacles that have effect on revenue realisation through land tax in the study area ([Cho & Choi, 2014](#)).

The act of harnessing some forms of revenue generation after oil in Nigeria seems to be weak. Poor governance, corruption and lack of strict legal framework to support taxation administration are likely cause of it. Without a proper and quick implementation of policies in the mobilisation of revenue in Nigeria apart from oil, it is possible that Nigeria will still be characterised with high rate of unemployment, poor provision and maintenance of infrastructure for years to come. ([Kim & Park, 2020](#); [Okwori & Sule, 2016](#)) supported this by revealing that extending less in investment, upward rise in the level of corruption, lack of institutional strength, less development in infrastructure, low per capita income, sub-standard economic activity, increase in debt accumulation, is still common in the nation. ([Mogues & Olofinbiyi, 2020](#)) revealed that the budgetary operation in Nigeria over the years has amounted to varying proportion of deficit financing and this has shown tremendous effect on the economy. CBN (2010) shows that deficit financing remain high at N117.2 billion, N47.4 billion and N810.0 billion in 2007, 2008 and 2009 respectively. All these are expected to spur Nigerian government in seeking alternative ways of revenue mobilisation ([Agboga, 2021](#); [Houeland, 2022](#)).

It is imperative to have the knowledge of revenue generated from land taxes over years to have a clear picture of how dependable and feasible land taxes are. Lagos state for example had successfully introduced a composite land use charge which is known to have been beneficial to the state. ([Grover et al., 2019](#); [Olowu, 2002](#); [Zdrazil & Pernica, 2021](#)), compared property rates in cities like Port-Harcourt, (a large oil city) to be 0.3% to Ikeja, Lagos to be 44% in 1989, this which has contributed to 58.3% of the city's revenue in 1994. This was due to the fact that Ikeja is a city in Lagos state with strong property tax policy which has been used to boost the overall municipal finances. It is obvious that there is a growth in trend in property taxes in Lagos city. This study will uncover the strategy that can be put in place to boost revenue mobilisation in the study area and this can be adopted in other parts of the country. The reasons for the pattern of performance between land tax and total revenue generated shall be investigated and having gone through different literatures, a generally practicable framework for revenue mobilisation through land taxes is not available, so it is perceived that a frame work would be necessary in this study on how revenue can be boosted through the effectiveness of land taxation. In view of this, government would be able to set in all machineries to sustain the growth of property tax. The study will reveal why land taxes should be given a good attention in the governing of any developing countries, mostly Nigeria and develop a framework that can be developed to promote the optimal generation of revenue from land taxes in the study area ([Ocheni et al., 2013](#)).

Literature Review

([Kete, 2018](#)) discussed that taxation in any nation serves as the most substantial part of any political and economic system of a country. For any tax system to work well, it has to be administered appropriately. The administration of tax entails quality service delivery, implementation of tax laws and policy, fairness and equity and tax compliance. If any of these characteristics is not in place, then tax is not well administered or managed.

A good quality tax service delivery system ensures that tax payers are exposed to purpose of taxation and the need to accept it and comply with its laws. Widayet and Nurlis (2013) opined that the encouragement of taxpayers is necessary so as to make them easily accept tax as a participation of all taxable adults to support government in the financing the nation. The delay in the payment of tax should be seen as a detriment to the quick response of government in supplying infrastructure to the state. Asian Development Bank Report (2016), revealed that the administration of tax system in any nation determine the extent of yield, its incidence and efficiency. A good tax administration system is expected to tax and collect revenue from wage collectors, business enterprise and professionals. Asian Development Bank further revealed that tax system usually are not planned properly with the business community, most business owners complain about the tax assessment method which often is based on subjective method and resulted to them paying more tax unlike the public servants.

When taxpayers are given proper knowledge about taxation, which will make them to understand the basic concept of taxation, it is likely that people will embrace it and pay tax. ([Jones & Rhoades-Catanach, 2010](#); [Overton & Nukpezah, 2020](#)), buttressed this by stating that the tax payers are only willing to pay tax only if the intricacies of taxation is well understood and accepted by them. He referred to Japan as having a high level of tax compliance and the reason for this is the efforts being made by their government.

To further buttress this, Ogbonna and Appah (2012) opined that tax is a major source of government revenue all over the world. In this case, Nigeria is not exempted from this fact despite the fact that Nigerian government has placed higher priority on oil as major revenue. Apart from taxation as a source of revenue mobilisation, it has also played significant role in a nation's economic growth and development by serving as an instrument for fiscal policy. The capitalisation Theory of taxation is based on the assumption that whenever a tax is imposed on land as an asset, the capital value of the land is diminished by an amount equivalent to the capitalised value of the tax at the prevailing rate of interest. In essence it is assumed that subsequent landowners/buyers would first capitalise the annual tax then deduct from the sales price. Hence the subsequent landowner/buyer would pay a diminished price for the value of the land ([Mcclusky, 2012](#); [Patrick & Mothorpe, 2017](#)). This theory is not applicable in all cases most especially in Nigeria where most of the lands acquired are not registered and making it difficult to tax since there are no records of them, in essence, most of the land owners hardly pay any amount as tax.

Theory of Taxation

One of the means by which government mobilise income (revenue) to support the growth of a country is through taxation. Government's ability to finance the nation or produce public goods and services can be influenced by tax policy. One of the earliest Australian judicial pronouncements on the notion of taxation is found in *R v Barger* (1908) 6 CLR 41, where Griffith CJ, Barton and O'Connor JJ 2014 (2014) stated that "Taxation primarily means raising money for government by means of contributions from individual persons.

Different authors had explained tax in various ways. Tax can be defined as a sum of money paid by citizen of a country, state or community to the government for public purposes ([Borge & Rattsø, 2014](#); [Drucker et al., 2020](#); [Oyegbile, 1996](#)). It can also be defined as the system of charging

individuals, income, goods, services and properties of individuals, partnership, trustees, executorships and companies compulsorily by the government ([Alm et al., 2014](#); [McCluskey & Trinh, 2013](#); [Samuel & Simon, 2011](#); [Yunusa, 2003](#)). Ale (1999), defines tax as that which the state, in its absolute power, takes away from the income, resources or wealth of a target person. He goes further to assert that the only reason for the exposure is the fact that the target person is involved in an activity that the state, by law, prescribes as forming the basis of taxation. The activity may be the act of living in a place, the earning of an income, the consumption of goods and services, possession and use of property, entry into contracts, birth and death of persons or the transfer of resources. ([Umezuruke, 1998](#)) is of the view that tax is levied on corporations, estates and trusts by the authority for the execution of all government expenditure. He believes that government are supposed to raise much of the funds they require for public purposes through taxation process. This, according to him, is because government is not a trading or business concern which is supposed to make profit for its routine expenditures. Commenting further on the issue of tax, he opined that the citizens of a country ought to contribute, by way of payment of taxes according to their ability in terms of income, benefit, security of life and property accrued to them.

Lots of tax experts have formulated theories on taxation as a way of bringing about more resources to the various units of government. Structure of taxation has also been delved into and frequent questions that arose from studies are if taxes should be levied on citizens equally. This prompted the theories in taxation which are Benefit Theory, Ability to Pay Theory and Cost of Service Theory.

Benefit Theory

It can be inferred from this theory that individuals should be charged by the authority based on the benefit accrued to them. ([Abbasian & Myles, 2006](#)), opined that the benefit theory of taxation is a system in which individuals are taxed according to the benefit they received from the state expenditure. Benefit principle can be likened to prices paid for to render services in private transaction. They made some likely possible logical explanations of benefit principle. First is that taxes can be apportioned to individuals based on the limited or gradual benefit they received from the provision of infrastructure by the state. Individual could then be allowed to pay for each unit of the service accrued to them which is equal to the limited benefit received. Secondly, individual can be taxed following the approach of Moulin in 1987, who proposes the egalitarian –equivalent solution as an alternative method of allocating tax burden in a way that avoids the problems of endogenous prices. In the egalitarian equivalent scheme, every consumer is treated as if he received an endowment of public goods which is less than that provided by the government.

The implementation of this theory in Tanzania brought about the fact that the various taxes and levies charged and collected in the local jurisdiction were used to improve and maintain different infrastructure that resulted to have positive impact all and sundry. ([Copper, 1994](#))

This theory has been criticized as follows;

- (a) If the tax authority conserve some affinity in the positive reward derived, it will go against the basic canon of tax. This is because a tax is known as an obligatory benefaction made to government to assist in the expenditure and provision of common infrastructure. There is no direct way in the case of a tax.

- (b) Expenditure of the state is for the benefits of all citizens. It is likely going to be impossible to estimate the benefit enjoyed by every citizen of a state every year.
- (c) The benefit theory of taxation if applied in a state will negatively affect the poor because the poor benefits from the social amenities made available by the government. This will result to the poor paying more than the rich and is against the canon of taxation.

Ability to pay theory

This theory came into existence due to the lapses in the benefit of theories of taxation. It is the most commonly accepted theory because it supports the canon of fairness in taxation. It further implies that citizen of a nation ought to pay taxes to the authority based on their respective capability in terms of finances. (Grassi, 2015) opined that tax payer's budget, (income and expenditure) should reveal its capability to support state spending. Mostly, it is the individual income that is normally used to test such capacity. It is possible that if the taxes are based on the ability to pay principle, then justice can be achieved. Examples of this principle is that taxes that resorted to charging a higher tax rate (%) on higher income and wealthy people progressively and low rate (%) on lower income or wealth. Despite the points raised above, Jan (2016) raised some arguments in favour of the principle which are:

1. The resources available to the rich are far more than their major necessities and since a normal consumer acts rationally, wealthier people derive less and less additional satisfaction (marginal utility) from an additional Dollar spent. In other words, the value of a dollar for a wealthy person reduces as they spend more. The marginal utility per Dollar for a poor person also falls however; it is still much higher than that of a wealthier person. This means that if equal nominal taxes are charged, it will cause unfairly high utility sacrifice for a poor person than for a wealthier person. To equalize to the utility sacrifice caused by taxes, poor people should pay less and wealthier should pay more.
2. Progressive taxes, which follow ability-to-pay principle, can quickly fulfil the revenue needs of a government and also result in more revenue for government, provided there is no tax evasion.

Arguments against the ability-to-pay are:

- a.) It is difficult if not impossible to determine the ability of a person to pay taxes. The term "ability –to-pay" is ambiguous. It leads to questions such as: should the taxes be charged at a uniform percentage for all taxpayers or is it based on a higher percentage on high income and low percentage on low income?
- b.) Taxes enable government to provide social amenities and service to the citizen and the availability and use of these by citizen offer public goods and services and the users of those goods and services should pay taxes according to extent to which they use public goods and services and not on the basis of how much they have earned.

J.S Mill and some other classical economist have proposed that the principle of proportionate in taxation should be reckoned in other to meet the idea of the administration of land. Whereas, the contemporary economist have a different view. They stated that as income increases, the marginal utility of income decreases. The state of sacrifice can only be achieved if one with more income is taxed with a high tax rate than those with a low income.

Cost of Service Theory

Some economists came up with the opinion that if public are charged based on the services available to them, then the principle of equity in taxation would be satisfied. This principle is also applicable to those services rendered out of price like postal, transportation services and electricity. Although, a greater proportion of expenditure incurred by the government cannot be allocated to each individual due to the fact it is easily determined.

The Grand Unified Theory Of Revenue Generation (GUT-RG)

According to Ramdas (2012), he scrutinised this theory and likened it to the general principle of physics, which offers an interesting analogue to revenue mobilisation value chain that starts with good process or technique of promoting a product which will end up being sold. He discussed that the word of hypothetical physics gives an attractive analogue to the revenue mobilisation of the market price chain that starts in the projecting of products finishes in sales. He further explained that the ordinary word of selling products and making money has similarities. Businesses perform with a neo-classical approach that is against the two major forces in revenue realisation in the universe and these are; marketing and Sales. With more than a dozen years in the 21st century, the methods, ways and discussions in marketing products and making sales has not changed much. Ramdas (2012), likened it to the historical disputes between particles physicist and astrophysicist. In other words, he suggested that the Grand Unified Theory of Revenue Generation (GUT-RG) would be needed to boost revenue generation in business.

This theory (GUT-RG) replaces the incapable conventional principles and encourages a better method of finding customers and making sales. In the Grand Unified Theory of Revenue Generation, the question that what's our "String Theory" that underpins the GUT-RG and serves as a revenue rallying point was argued. It explained that "Sales Funnel" might not allude to ownership, it's the product of a single unified suspect –to –customer process that improves revenue and marketing automation is the technology enabler that makes sales funnel a powerful tool. Marketing Automation, is the main essential factor in "Sales Funnel" manager for any business venture. It extends to reach into areas that will improve sales and increase revenue generation. Marketing exercise is the primary control in the funnel theory. This platform also provide a specific factor for all involving in the funnel process. Marketing and sales are more focused on and used as a revenue generation, whereas, business counterparts to particle physicists and astrophysicists are finding more common ground to agree that cooperation and common ownership may yield a superior result. In a nutshell, this theory proves that marketing and sales are more process oriented than in the past. The theory measures and optimizes continually without regard for organisational boundaries.

The Grand Unified Theory of Revenue Generation

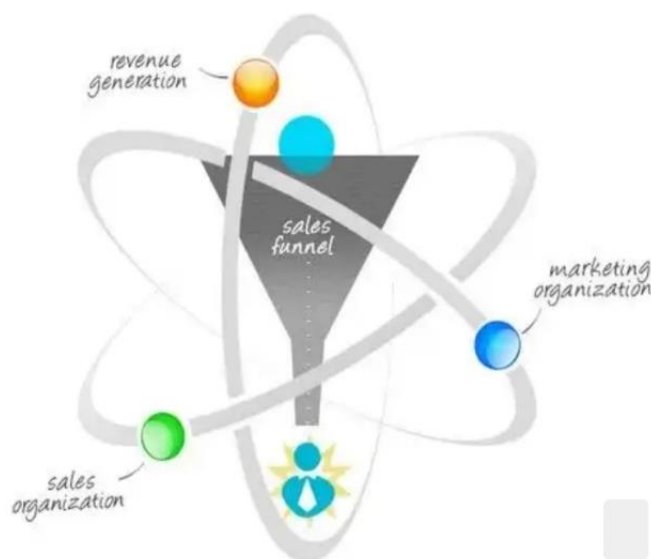


Figure 1. The Grand Unified Theory of Revenue Generation
Source: <https://www.pinterest.com>, 2019.

The figure above further revealed the sales funnel theory in which the manager needs to grow the sales team, organising new marketing campaigns and increasing top of funnel activity will improve and increase revenue generation. Also increasing revenue and blowing up sales is aligning to criteria like; scrutiny, strategy and structure.

Study area- Ogun state

Geographical location

Ogun state (in the south-western part of Nigeria), was created in 1976. It lies between Latitude 7⁰ 00' N and Longitude 3⁰ 35E. It borders Lagos State in the South, Oyo and Osun States to the North, Ondo to the East and Republic of Benin to the West. These are shown in figures 1.0 and 2.0 below. It covers a total land area of 16,980.55KM² (6,556.238sqm) with a density of 220/km² (570/sqm).

The largest city and the state capital is Abeokuta; it is fondly referred to as the “Gateway State” because of its strategic location as an entry point to the country from West Africa. It is noted for its large number of industrial estates and major manufacturing hubs in Nigeria, some of which are; Dangote Cement factory, Ibese; Nestle and Lafarge Cement factory. Other urban infrastructural services such as road facilities, parks and public utilities are duly provided.

A total population of 3,751,140 reside in Ogun state according to the 2006 census record. It has a per capita income of \$2,744 and the GDP is \$10.470b. Having a number of twenty local government areas, the state is dominated by the Yorubas, who are the main ethnic group in South Western Nigeria. The state composition is made up of six ethnic groups which are the Egba, the Ijebu, the Remo, the Egbado, the Awori and the Egun. The state comprises several dialects such as Egbas in Abeokuta North, Abeokuta South, Ifo, Ewekoro, Obafemi –Owode, Odeda and Ado-odo/Ota

LGAs, the Egbados in Egba-North, Egba-south, Imeko-Afon and Ipokia LGAs. The Ijebus in Ijebu- East, Ijebu-North, Ijebu-ode, Odogbolu and Ogun watersides LGA; the Remos in Sagamu, Remo-North and Ikenne LGAs. Other dialectical groups in the state include Oyo (Owu), Awori, Ikale and Ilaje.

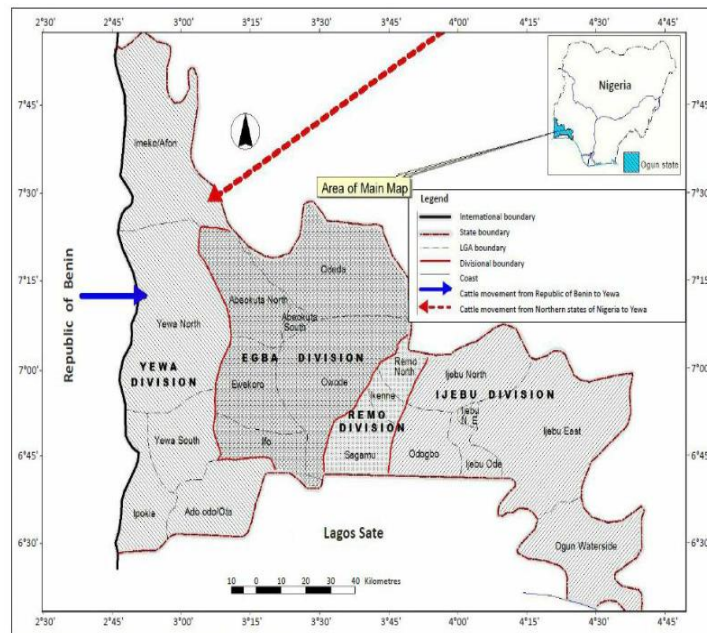


FIGURE 1: Map of Ogun State, showing different geopolitical regions.

Figure 2. Map of Ogun State showing different geopolitical zones.

Source: <https://www.researchgate.net>

METHOD

Personal interview was conducted amongst government officials and likewise questionnaires were administered to them as well. At the Ogun state Board of Internal Revenue Services, 5 departments are relevant to this study and these are, (i) Assessment (ii) other taxes (iii) Research and Statistics (iv) Withholding taxes (v) Collection. The table below provides details of questionnaire distribution to the various departments/units at the state Board of Internal Revenue Service in Ogun State.

This study will adopt the Grand Unified Theory of Revenue Generation (GUT-RG). This is because the theory is hinged on a better model of marketing and sales. This theory, replaces the inefficient traditional structure of making sales and promote a better model of finding customers and selling stuff.

Bases on this, information on ways of proving the marketing of taxes to taxpayers to improve the revenue mobilisation was made available through the use of a structured questionnaire and interview conducted. Variables from marketing and sales from land taxes as suggested from the respondent were used to analyse and develop a framework for optimal generation of revenue from land tax.

RESULT AND DISCUSSION

Development of a Framework for Optimal Generation of Revenue from Land Taxes

Table 1: Questionnaire distribution and Retrieval Rate in Ogun State Board of Internal Revenue Service.

Units/ Departments	Number of Staff	Response level	% of response
Strategy and Planning	5	5	100
Finance and Account	4	4	100
Withholding Tax	5	5	100
Road and other taxes	9	9	100
Total	23	23	100%

Source: Author's field survey, 2022

The table above provides details of questionnaire distribution to the various departments/units at the state Board of Internal Revenue Service and Bureau/Ministry of Land and Survey in the study areas.

Table 2: Factors to be adopted for optimal generation of revenue from Land taxes in Ogun State Board of Internal Revenue Service.

No	Options	Responses	Percentage
1.	Improved Marketing plan (Revenue outline)	06	26.09
2.	Adequate information on property statistics	06	26.09
3.	Awareness creation	04	17.40
4.	Availability of Trained Personnel	01	4.34
5.	Re-branding/quality control system	02	8.69
6.	Enforcement of tax Laws and Policy	04	17.39
	Total	23	100

Source: Field Survey, 2022

26.09% agreed that improving marketing plans and availability of adequate information on property statistics are major ways by which government and achieve optimal generation of revenue through tax. It further revealed that enforcement of tax laws and policy (17.39%) and creation of

awareness amongst taxpayers (17.40%) are other ways in revenue mobilisation can be improved. In view of the information revealed from table 2 and as discussed in chapter two, it can be traced to the theory of Grand Unified Theory of Revenue Generation. Improvement in marketing strategies will definitely affect sales of a product positively. They are more process-oriented in business organisation so as to achieve a positive result. Factors like awareness, consideration of product, choice of product are determined by effort put into marketing. A framework for generating revenue, identifies which revenue source to pursue and how revenue can be generated from a known available source. Every business is expected to have a key business outline on who to improve the income. Without a well-defined revenue outline and a clear plan on how to improve one's income generation, every businesses or company might likely struggle to meet up with the cost and other expenses in the business. The need to formulate a framework emanated from the necessity to improve/increase revenue generated from land taxes as it is a prominent component in the Internally Generated Revenue (IGR). Thus, the framework is to improve/increase revenue generated form land taxes and consequently improve the total IGR.

In the framework, various action based factors are raised with a view to improving the volume of revenue generated from land taxes. Poor statistic and data of properties and property owners is a major set-back on revenue yield from land taxes. Proper data need to be put in place by the state government, this will enable the government to have a clue on who to tax, which properties should be exempted, how many people are paying the tax? And how much revenue has been generated. With this, a proper accountability will be reinforced. Government does not have enough information on property, property owners and property transactions. This has affected the revenue from Land taxed to be shortfall. Government needs to really upgrade the tools in getting information on property a matter of urgency. The system should generate and record accurate information on properties. The process of land titling should be made flexible and less costly, with this more people will be encouraged to register their properties and government can has access to information of properties through that. Multi tenurial system, most especially in the south-west has reduced the effect of land tax on revenue generation.

For a clear business outline, business is expected to have marketing plans, focus and target on the appropriate group so as to raise capital and be able to sustain the business. The framework of this study is hinged on three 'Revenue Pillars' and these are Scrutiny, Strategy and Execution as shown in figure 3 below:

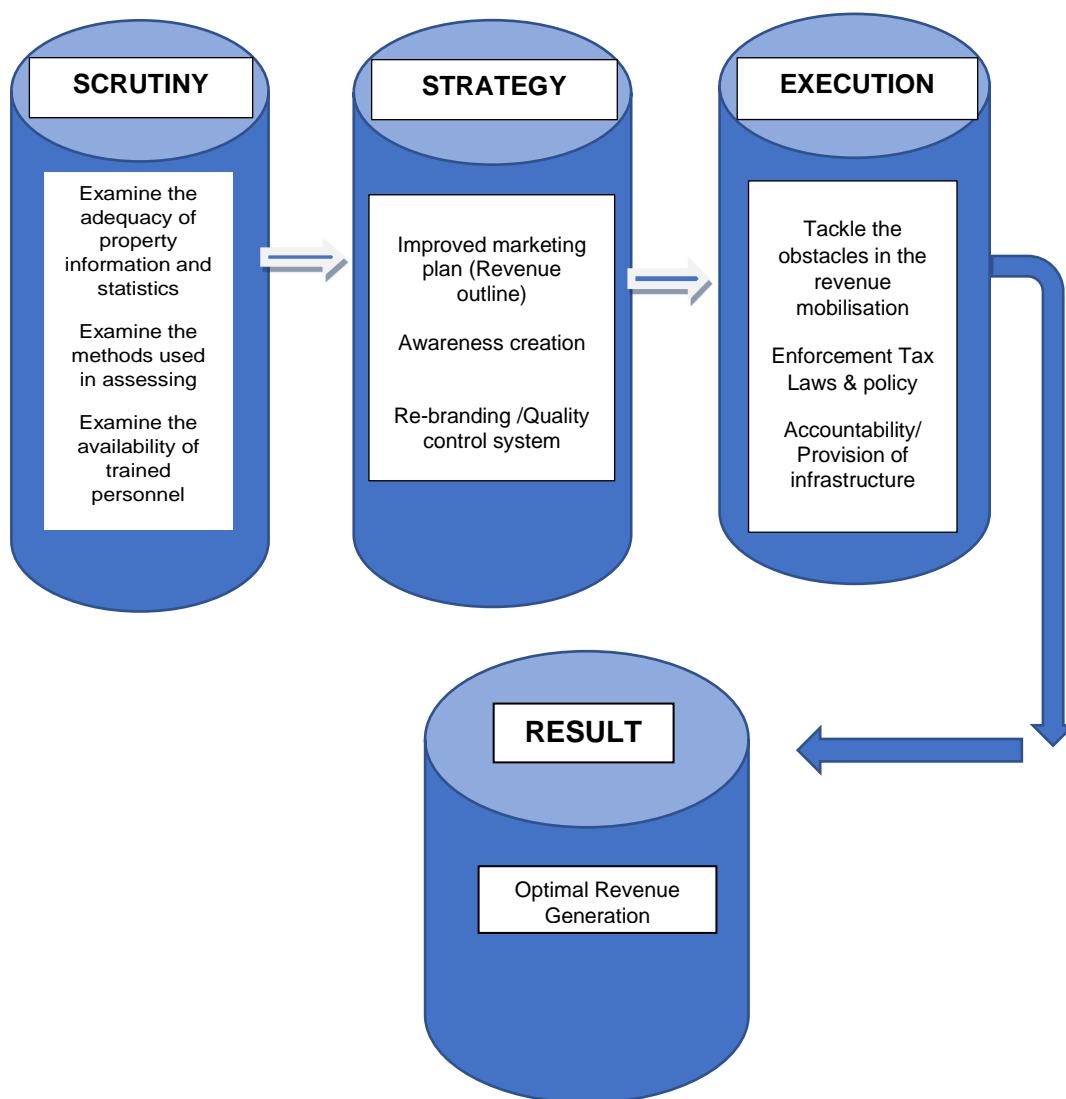


Figure 3

CONCLUSION

Framework for generating revenue, identifies which revenue source to pursue and how revenue can be generated from a known available source. Every business is expected to have a key business outline on who to improve the income. Without a well-defined revenue outline and a clear plan on how to improve one's income generation, every businesses or company might likely struggle to meet up with the cost and other expenses in the business.

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The first pillar : Scrutiny

This is expected to be the starting point of any business. It is recommended that one should scrutinize the revenue generation system that is existing in the business very well. In the course of that, several questions such as; what is wrong with the system?, what are the loopholes in the system affecting the performance in terms of optimal revenue generation? And what can be done to improve the performance. All these are questions that accurate answers would be required for.

Secondly, it is necessary to understand the existing laws supporting the business. With this improvement, can be done on compliance and review so that revenue which is the ultimate goal of any business can be achieved.

Thirdly, there are data or information as regards the business. In the case of property taxation, it is expected that data on income generating properties, information about the owners and the area of properties should be available and captured for critical examination. In as much as these information are available, then they should be interpreted very well. The inability to interpret these data would lead to lack of appropriate scrutiny. The ability to interpret the data will enable the marketers to have a broad knowledge of the market to penetrate and how to diffuse into the market. With all of these, planning to perform better will be easily made available.

Second pillar : Strategy

There should be a clear-goal strategy in any business organisation. It is extremely difficult to improve revenue without a strategy. Having no strategic plans can be very devastating on the business. Strategy can be likened to building a strong structure for a business.

Taxation for example has been the government business all along in Nigeria. There could be a shift of government involvement in taxation business to private-sector. Privatisation of service delivery is a profit oriented game rather than provision of service to everyone. With private sector involvement in taxation, they will be able to produce a workable data on all properties and as well on their owners too. With the introduction of cadastral system of coverage, which is linked to land registration, it will assist in property taxation purpose, there will be an organised data base of property. This can be referred to as fiscal cadastral, with this lot of properties would not be left untaxed.

In addition, making more people to be aware of one's service and the benefit accrued to it is another marketing strategy to use to improve revenue in any business. With the involvement of private-sector in taxation business, they will bring more taxable adult into it with a strong awareness strategies. If tax payers are made to be aware of benefits amassed in it, more people will be attracted to paying of tax. For example property tax can serve as a poll tax in the sense that it can be used as a criterial for voting. With the certificate of tax, signifying payment of tax, that should serve as a voters card and more taxable adult will be made to participate.

Another strategy could also be employed in tax payment is making people to register their land at a subsidized rate when they produce the tax certificate of tax. Once people are aware of these benefits, more people will participate in the civil responsibility.

With all of these, quality control measure is another an important tactic in business. It is a system of maintaining standards and to ensure that product quality is maintained or improved upon. Quality control ensures that business creates an environment where the management and the employees strive for perfection. It can be depicted from this that despite good business strategies, there is need for frequent check, coordinating and moving human resources and equipment to a final destination of acceptance.

Third pillar : Execution

With proper scrutiny of data or information and strategy plans, they will not yield any positive results if there is no well-oiled execution machine in place. With the execution of the strategies most especially in taxation, the followings need to be in place for a proper execution; With the implementation of proper execution frameworks and process, together with proper tools and support structure in place, execution becomes efficient. Execution is supported by data, strategy and educated team to be able to accomplish the goal of the business. In taxation the main goal is revenue derivation and with that following needs to support goal to yield a positive result and these are;

1. Law enforcement

The legal underpinning and the technical capacity to implement property tax should be made strong. The laws are on ground but the implementation of the laws are weak. Tax defaulting can be resolved through the following;

- (a) Introduction of a fixed percentage or interest on arrears;
- (b) Tax certificates or clearance must be made available before any transfer of property interest is granted;
- (c) Forfeiture of the defaulting property through seizure or auctioning can be introduced and;

- (d) Publishing of names of tax defaulters in the national newspapers, radio and television stations.
2. Accountability
Parts of the execution plans should be proper accountability of funds collected and disbursed. This should be made open to all and sundry. Once the tax payers are aware of the outlay of revenue collected, they will be encouraged to do more.
3. Involvement of experts
As part of the execution process, there need to be the involvement of experts in driving the revenue. Starting from the appraisers that will determine the value of property for taxation, the marketers for awareness, accountant for accountability and legal advisers for the implementation of laws. These are the will support the accomplishment of business defined objectives. If there are right people in the right works, then revenue generation will improve.

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