ACRC Urban Property Tax Workshop



19-21 May 2025

Ange Hill Hotel, East Legon, Accra

Special Guest of Honour: Minister of Local Government, Chieftaincy and Religious Affairs Chairman: HRM Nii Tackie Teiko Tsuru II, Ga Mantse

Theme

Transforming urban property tax administration for improved delivery of valued public goods and services.

Background

Property taxation in Africa remains underdeveloped – constrained by challenges such as inadequate valuation systems, incomplete property registers and weak enforcement mechanisms. While various reforms and pilot initiatives have sought to address these issues, significant obstacles persist. These include tensions between central and local governments, uncertainty over the appropriate administrative level for implementation (local vs national), technological adoption challenges, resistance from local administrations and taxpayers (particularly economic and political elites), as well as resource constraints, capacity gaps, local political dynamics and widespread public mistrust.

Workshop purpose

Recognising that effective property taxation is essential for strengthening local governance, enhancing service delivery, and increasing subnational fiscal autonomy, the workshop aims to advance property tax reform in Ghana as a strategy to boost domestic revenue mobilisation, reduce reliance on central transfers and promote sustainable, inclusive urban development.

Objectives

- Share best practices and case studies from successful reforms across the continent.
- Explore digitalisation experiences and identify strategies for implementing sustainable digital reforms in Ghana.
- Identify approaches to improve local capacities for tax administration, compliance and transparency.
- Foster collaboration among policymakers, tax administrators, researchers and international organisations to advance property tax reforms.

Approach

The workshop will adopt a multi-faceted approach, including:

- Expert presentations from researchers and academics.
- Case study presentations by practitioners highlighting successful reforms in African cities.
- Technical sessions on digital property tax tools and valuation methodologies.
- Breakout sessions for interactive discussions on challenges and solutions.

Stakeholders

- Ministry of Local Government, Chieftaincy and Religious Affairs
- Regional Coordinating Council (RCC) Greater Accra Region
- Accra Metropolitan Assembly (AMA)
- African Cities Research Consortium (ACRC)
- The University of Manchester
- Foreign, Commonwealth and Development Office (FCDO)
- People's Dialogue (PD)
- Local Governance Network (LoGNet)
- Ghana Federation of the Urban Poor (GHAFUP)

Guest speakers

Wilson Prichard

Associate Professor of Global Affairs and Public Policy and of Political Science at the University of Toronto, Chair of the Local Government Revenue Initiative (LoGRI) and Research Fellow at the International Centre for Tax and Development (ICTD)

- Xaver Schenker
 Technical Advisor for Local Government Revenue
 Mobilization, Policy, and Capacity Building
- James Dzansi
 Senior Country Economist at the International
 Growth Centre

Colette Nyirakamana Research Lead at the Local Government Revenue Initiative (LoGRI), and Senior Research Associate at the Munk School of Global Affairs and Public Policy at the University of Toronto

Camille Barras

Policy Lead for the Local Government Revenue Initiative (LoGRI)

• Fariya Mohiuddin Interim Deputy Director – External Affairs at Tax

Justice UK

- Frank LK Ohemeng
 Associate Professor affiliated with the Department
 of Political Science, Concordia University
- **Bilal Choho** PhD student at the Paris School of Economics
- Krishnakumar Thiagarajan
 Vice President, Partnerships and Delivery at eGOV Foundation
- Lamin Badjie Deputy Director of Services and Head of GIS at Kanifing Municipal Council

• Evan Trowbridge

Technical Lead at the Local Government Revenue Initiative (LoGRI)

• Vanessa van den Boogaard Research Fellow at the International Centre for Tax and Development (ICTD) and Senior

Tax and Development (ICTD) and Senior Research Associate at the Munk School of Global Affairs and Public Policy

Richard Abankwa Agyepong
 Senior Lecturer at the Centre for African Studies,
 University of Education Winneba

Eric Boateng

Principal Valuer with the Land Valuation Division of the Lands Commission of Ghana

Nyanyo Addo

Valuation and Estate Surveyor with the Land Valuation Division (LVD) of the Lands Commission of Ghana

Owusu Daniels

Finance Officer at the Kumasi Metropolitan Assembly and PhD candidate in Project Management

Eric Nunoo

Deputy Metropolitan Budget Officer at the Kumasi Metropolitan Assembly

Shadrach Hammond

Head of the Budget Unit of the Ga South Municipal Assembly

- Fatima Yeboah
 Ag. Metro Budget Analyst at the Cape Coast
 Metropolitan Assembly
- **Charles Biney** Budget Officer in charge of Revenue Management Software at the Cape Coast Metropolitan Assembly

About ACRC

The <u>African Cities Research Consortium</u> (ACRC) is a collaborative research initiative addressing critical urban development challenges in Africa's rapidly transforming cities. ACRC aims to generate robust insights and evidence that will help improve living conditions and urban services for all city residents, especially disadvantaged communities in urban informal settlements.

Accra was among the initial 12 African cities where ACRC conducted its foundation phase research (from 2021-2024). This phase involved engaging with community organisations, researchers, practitioners, key state actors and non-state agencies to co-produce actionable knowledge and evidence to advance urban transformation. A <u>city report</u> synthesising findings from the research in Accra was published in October 2024.

Following this phase, Accra has been selected as <u>one of the five cities</u> moving forward into ACRC's implementation phase (from 2024 to 2028). This entails the design and rollout of action research initiatives designed to address key challenges identified in the foundation phase. The Accra team is currently planning projects around improving waste management in informal settlements, boosting youth employability and transforming urban property tax administration.

Programme outline

Day 1 [19 May]

Time	Activities	Speaker		
Inauguration [08:30 – 10:45] Moderator: Esther Ofei-Aboagye				
08:30 - 09:00	Registration			
09:00 - 09:10	Introduction of guests and Chairman			
09:10 – 09:15	Chairman's acceptance	His Royal Majesty, King Tackie Teiko Tsuru II, Ga Mantse		
09:15 - 09:20	Welcome address	Greater Accra Regional Minister		
09:20 - 09:25	Introductory remarks – African Cities Research Consortium (ACRC)	Irene Vance Head of Project Delivery, ACRC		
09:25 - 09:30	Introductory remarks – Foreign, Commonwealth and Development Office (FCDO)	FCDO representative		
09:30 - 09:40	Remarks by Local Governance Network (LoGNet)	Chairperson of LoGNet		
09:40 - 09:45	Keynote address	Minister for Local Government, Chieftaincy and Religious Affairs		
09:45 – 10:25	Chairman's closing remarks	His Royal Majesty, King Tackie Teiko Tsuru II, Ga Mantse		
10:25 - 10:45	Group picture and closing of opening ceremony			
	Coffee break			
	Session 1 Property taxation: Overview and reform insights	[10:45 – 11:25]		
10:45 – 11:05	Property taxation overview from a Ghanaian perspective	Samuel B Biitir Senior Lecturer, Department of Land Management, SD Dombo University of Business and Integrated Development Studies		
11:05 – 11:25	Lessons on the design of effective, equitable and accountable property tax reform	Wilson Prichard		

Session 2 Approaches to effective property tax administration [11:30 -14:05] Chair: Samuel B Biitir		
11:30 – 12:00	Property tax administration – Holistic thinking for long-term benefits	Xaver Schenker
12:00 - 12:10	> Q&A	
12:10 - 12:40	The promise and perils of technology in property tax administration	James Dzansi
12:40 - 12:50	> Q&A	
12:50 - 13:05	Coffee break	
13:05 - 13:35	Breakout discussions in small groups	
13:35 - 14:05	> Plenary feedback	
14:05 - 15:00	Lunch break	
Session 3 Property tax governance [15:00 – 17:30] Chair: Samuel B Biitir		
15:00 – 15:20	Inter-institutional collaboration in property tax administration	Colette Nyirakamana and Camille Barras
15:20 - 15:30	> Q&A	
15:30 – 15:50	Building engagement – The importance of transparency and accountability in tax reform	Fariya Mohiuddin
15:50 - 16:00	> Q&A	
16:00 - 16:20	Intergovernmental relationships and the challenges of property tax administration in Ghana: The perspective of administrative burdens	Frank LK Ohemeng
16:20 - 16:30	> Q&A	
16:30 - 17:00	Breakout discussions in small groups	
17:00 - 17:30	> Plenary feedback	

Day 2 [20 May]

Time	Activities	Speaker
08:30 - 09:00	Registration	
Session 4 Property tax digitalisation [09:00 – 12:20] Chair: Samuel B Biitir		
09:00 - 09:20	Property tax digitalization in Dakar: Insights from a randomized control trial	Bilal Choho
09:20 - 09:30	> Q&A	
09:30 - 09:50	Revenue augmentation – Case study: Property tax	Krishnakumar Thiagarajan
09:50 - 10:00	> Q&A	
10:00 - 10:20	Enhancing local revenue mobilization: Strategies and challenges in Kanifing Municipality	Lamin Badjie
10:20 - 10:30	> Q&A	
10:30 - 10:50	Building trust and transparency with digital tax systems	Evan Trowbridge
10:50 - 11:00	> Q&A	
11:00 - 11:20	Coffee break	
11:20 - 11:50	Breakout discussions in small groups	
11:50 - 12:20	> Plenary feedback	

12:20 - 13:20	Lunch break			
Session 5 Politics and property tax [13:20 – 15:20] Chair: Samuel B Biitir				
13:20 – 13:40	Political barriers to property taxation and potential strategies to overcome them	Wilson Prichard		
13:40 - 13:50	> Q&A			
13:50 – 14:10	Tax reform coalitions and the politics of property tax reforms in Sierra Leone	Vanessa van den Boogaard		
14:10 - 14:20	> Q&A			
14:20 - 14:50	Breakout discussions in small groups			
14:50 - 15:20	> Plenary feedback			

Day 3 [21 May]

Time	Activities	Speaker
08:30 - 09:00	Registration	
	Session 6 Governance and administrative practice in property tax Chair: Samuel B Biitir	ation [09:00 – 11:00]
09:00 - 09:20	Understanding the governance architecture of property rating in Ghana	Richard Abankwa Agyepong
09:20 - 09:30	> Q&A	
09:30 - 09:50	Reforming property tax through effective rating valuation	Eric Boateng and Nyanyo Addo
09:50 - 10:00	> Q&A	
10:00 - 10:30	Breakout discussions in small groups	
10:30 - 11:00	> Plenary feedback (approximately 5 minutes per group)	
11:00 - 11:20	Coffee break	
Session 7 Property tax: Experiences from Metropolitan, Municipal and District Assemblies [11:20 – 15:20] Chair: Samuel B Biitir		
11:20 – 11:40	Property tax administration: Experiences of Kumasi Metropolitan Assembly	Owusu Daniels and Eric Nunoo Kumasi Metropolitan Assembly
11:40 - 11:50	> Q&A	
11:50 – 12:10	Implementation of dLRev Software in Ga South Municipal Assembly	Shadrach Hammond Ga South Municipal Assembly
12:10 - 12:20	> Q&A	
12:20 - 12:40	Implementation of the TREE Project in Cape Coast Metropolitan Assembly	Fatima Yeboah and Charles Biney Cape Coast Metropolitan Assembly
12:40 - 12:50	> Q&A	
12:50 - 13:50	Lunch break	
13:50 – 14:20	Breakout discussions in small groups: Lessons from international cases and reforms	
14:20 - 15:00	> Plenary feedback	
15:00 - 15:20	Concluding remarks	

Key messages

- Local authorities in Accra need greater investment to strengthen local governance, which would enable city authorities to improve service delivery to citizens.
- The African Cities Research Consortium, in collaboration with People's Dialogue, is organising a workshop on urban property tax that aims to advance property tax reform in Ghana.
- The workshop seeks to identify strategies to boost domestic revenue mobilisation, reduce reliance on central transfers, and promote sustainable, inclusive urban development.

Problem: Local authorities in Accra need greater investment to strengthen local governance, which would enable city authorities to improve service delivery to citizens. However, property tax collection in the country is constrained by:

- Poor billing and collection systems, also low contribution to local revenues;
- Lack of comprehensive, digitised property database and outdated valuation rolls;
- Complaints of lack of service delivery;
- Political interference.

Solution: The African Cities Research Consortium, in collaboration with People's Dialogue, is organising a workshop on urban property tax that aims to advance property tax reform in Ghana.

- The workshop brings together international and local experts to share best practices and case studies from successful reforms across the continent.
- We intend to make progress on some of the issues that Accra is experiencing around implementing a fair an effective property tax. This includes tensions between national and local governments around implementation, technological challenges and resistance from taxpayers.

Benefits: We hope the workshop will identify strategies to boost domestic revenue mobilisation, reduce reliance on central transfers, and promote sustainable, inclusive urban development.

- We want to foster collaboration among policymakers, tax administrators, researchers and international organisations to advance property tax reforms.
- Effective property taxation is essential for strengthening local governance, enhancing service delivery and increasing subnational fiscal autonomy.
- If the property tax revenues are spent effectively, it could help to transform Accra, enabling people to be able to get to work quicker and improving housing and essential services that residents need.