

Action research in Accra:

Enhancing property tax administration in Ghana

AFRICAN CITIES
RESEARCH CONSORTIUM

Project brief



What is the ACRC programme?

The African Cities Research Consortium (ACRC) is a collaborative approach to tackling complex problems in the continent's rapidly changing cities. Funded by FCDO, it aims to generate robust insights and evidence that will help improve the living conditions, services and life chances of all city residents, particularly for disadvantaged communities.

Work in 12 African cities – including Accra – began in 2020, with foundation phase research focusing on generating a rich, nuanced understanding of the city. It combined a systems approach with political analysis to identify potential areas of reform in different contexts. To address the systemic nature of these challenges, ACRC focused on urban development domains, clustered around economic, built environment and societal issues, to go beyond sectoral silos and provide the potential to unlock reform.

Following this foundational phase, action research projects are now being devised to tackle priority issues identified during the initial phase. These are designed to generate evidence and foster coalitions of urban reformers, demonstrating the efficacy of collective approaches to resolving complex urban challenges in African cities.

Within this framework, and building on the research findings from the land and connectivity domain, strengthening urban revenue systems – particularly property taxation – has emerged as a critical area for improving service delivery and urban governance.

Why property taxation?

Property taxation remains one of the most underutilised yet potentially sustainable sources of internally generated funds for Metropolitan, Municipal and District Assemblies (MMDAs) in Ghana. Despite ongoing reforms – such as digital revenue platforms, like dLRev, and property identification initiatives – performance remains constrained by:

- > Outdated and incomplete valuation rolls;
- > Weak coordination between MMDAs and the Land Valuation Division;
- > High cost and discontinuity of property data collection;
- > Limited citizen engagement and low trust in the system;
- > Weak transparency and accountability in revenue use.

Public resistance is further driven by the weak linkage between tax payments and visible service delivery outcomes.

This project is designed to address these structural constraints, through a participatory and governance-oriented approach to property tax administration. It builds on participatory enumeration practices – specifically the models employed by Slum Dwellers International (SDI) – and aligns with Ghana's decentralisation framework, which mandates citizen participation in planning and budgeting processes.



What is the overarching objective?

The overall objective is to improve public understanding, trust and participation in property valuation and rating systems by institutionalising community-supported valuation processes and citizen engagement.

More specifically, the project aims to:

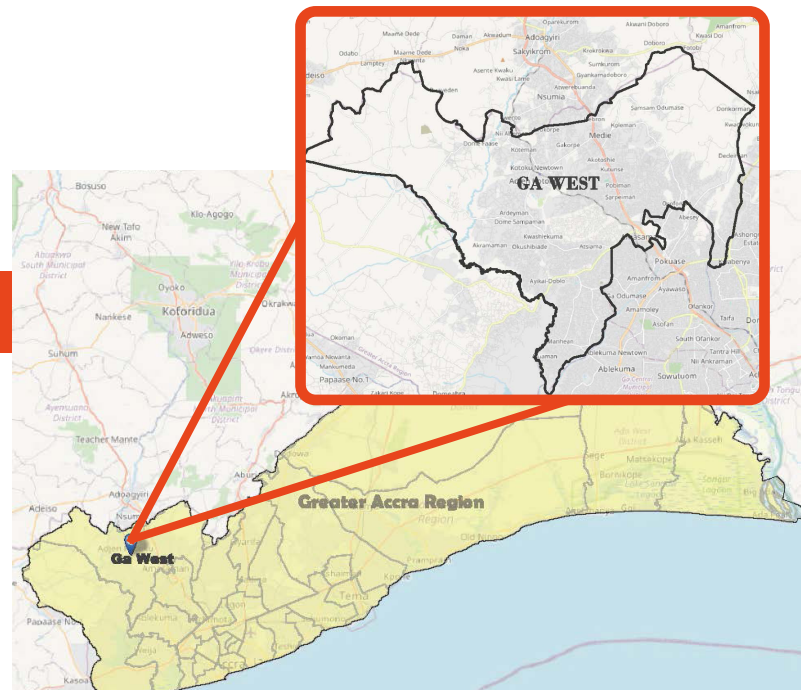
- > Strengthen stakeholder engagement and targeting mechanisms;
- > Improve accuracy and accessibility of property valuation and taxation information;
- > Enhance citizen participation in local revenue governance processes;
- > Promote transparency and accountability in property rate administration;
- > Strengthen feedback, objection and appeals systems.

The project adopts an action research and co-creation model, bringing together:

- > **State actors:** MMDAs, Ministry of Local Government and valuation authorities.
- > **Non-state actors:** Academia, civil society organisations, private sector actors and community groups.

This approach incorporates iterative learning, local ownership and coalition building to catalyse sustainable reform.

Where is the project located?



How will the project be implemented?

The project is structured around two interrelated strategic components:

1. Community Valuation Assistants (CVAs)

A locally embedded model to support property data verification and valuation processes, aimed at reducing costs while improving accuracy and legitimacy. CVAs will be selected from the communities, trained and deployed to support property identification, verification and data updating processes, complementing the work of the Land Valuation Division.

2. Citizen education and tax literacy

A structured approach to improve tax literacy, transparency and accountability, thereby strengthening the fiscal social contract. Citizen-friendly materials will be developed and disseminated via community engagement platforms to improve understanding of property valuation, rate setting, exemptions and appeal processes.

The project will be piloted in the Amasaman Zonal Council within the Ga West Municipal Assembly (GWMA), Greater Accra Region.

- > Population: 314,299 (2021 Census)
- > Capital: Amasaman

The pilot is designed to generate scalable lessons for replication across other zonal councils and MMDAs.



What are the expected outcomes?

The project is expected to deliver the following outcomes:

1. **Improved property data and valuation accuracy** – Enhanced completeness and reliability of property databases and valuation rolls through community-supported data verification.
2. **Strengthened transparency and citizen trust** – Increased public understanding of property taxation and improved trust in valuation and rating systems through structured citizen engagement.
3. **Enhanced local revenue performance** – Improved property rate coverage, billing efficiency and revenue mobilisation, contributing to stronger fiscal sustainability of MMDAs.
4. **Institutionalisation of participatory governance mechanisms** – Integration of community participation into property tax administration and local governance processes, supported by evidence for policy reform and scaling.

For partners, this initiative offers strategic value through:

- > A tested and scalable model for improving property tax administration;
- > Evidence to support policy reform and institutional strengthening;
- > Opportunities to engage in coalition-based urban governance;
- > A pathway to strengthen the fiscal social contract between citizens and the state.





About this project brief

This is an overview of an action research project being implemented in Accra. All information was correct at the time of production (April 2026).

[Read more about ACRC's research in Accra](#)

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