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Property tax, taxpayers voices and tax compliance in local governments: A case study of land use charge in Lagos State, Nigeria

Adekoya, A. Augustine[1]♣
Olayinka, Ifayemi M[2]

[1,2]*Department of Accounting, Babcock University, Ilisan-Remo, Ogun State, Nigeria.*
[1]*Email:* sanyaaustine08@yahoo.com
[2]*Email:* olayinka.ifayemi@yahoo.com

Abstract

Property Tax (PT) is chargeable on real property on an annual basis. Worldwide, PT has been a subject of political debate as it plays a vital role in the area of political, social and economic activities. Property taxes evasion are very high in developing countries and perceived to have adversely affects Local Government (LG) revenues. Many studies have been conducted on taxpayers' compliance behaviour, but not many focused on PT, taxpayer voices and Tax Compliance (TC). This study examined PT, taxpayers' voices and TC in LGs using Land Use Charge (LUC) in Lagos State, Nigeria as case study. The study employed explanatory research design. Secondary data on LUC collections shared to LGs from 2011-2021 were used. Descriptive statistics of data analysis was adopted. The study revealed that the power of citizens' voices against government policies and unfriendly laws has negative impact on tax revenues and compliance, this leads to citizens' apathy, non-compliance and loss of tax revenues. The study also revealed that there are less TC to PT due to few numbers of properties enumerated and taxpayers' compliance rate. The study recommends that PT laws should be friendly, just and fair while a good PT administration with the use of modern technology of Geographic Information Systems mapping for property identification and tax collections be enhanced. Government should also promote public awareness on PT payment while LG legitimacy and accountability to taxpayers would enhance climate of trust, minimized fraud, eradicate corruption and ensure voluntary tax compliance.

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Land use charge
Property tax
Tax compliance
Tax evasion
Taxpayers' voices
Trust.

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(♣ Corresponding Author)

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1. Introduction

Property tax is a form of tax chargeable on real property on an annual basis. It is an equitable and efficient method of revenues generation in local government. Property tax is a visible tax which cannot be withheld at source like income tax but involves periodic lump sum payments. Globally property tax has been a subject of political debate as it plays a vital role in the area of political, social and economic activities. It is one of the viable option available for financing developmental projects and programmes at Local government level (Youngman, 2016). It is charge on land, or both land and building which are immovable and cannot be hidden.

This makes the tax to be fair, difficult to evade, good as a predictable, lucrative and discretionary source of revenue for Local government. According to Walters (2011) land and building should be seen as a key factor for wealth creation, and also for economic and social development. The word land or property tax is not a new form of taxes as it has been in existence for decades. According to Dye and England (2010) property tax is as old as civilization, it is levied and collected in China, Babylonia, Egypt and other ancient countries in the world to finance the construction of temples, palaces, and also to maintain the ancient city. As an inelastic form of tax, reliance should be placed on it than the elastic form of revenues collection like excise duty, income and sales tax. However, property taxes is less distortionary than income taxes (OECD, 2010).

Taxation plays a vital role in nation building and it is a moral and legal obligation. It entrenched the principle of social contract between the government and the citizens. Taxation is a revenue generation techniques and a strategic asset for financing public goods and services, support government administration, and maintain economic growth and stability (Adekoya, Agbetunde, & Lawal, 2022). Tax is the oxygen required by every country, a price for public goods and services between the government and the governed. According to Adekoya, Oyebamiji, and Lawal (2019) tax is an annual payment by citizens to support and supplement the cost of governance. Tax revenues can be used to achieve urban and rural development, enhance rural areas land reform, aids economic growth, aid redistribution of wealth, and also used for financing public goods and services required for the wellbeing of the citizens. A less tax nation is a threatened nation with infrastructural decayed, economic meltdown, backwardness, insecurity, unrest and chaos.

Local government plays a key role in socio-economic development of grassroots in urban or rural setting and the nation at large. It is the closest government to the citizens at the grassroots for administrative and political set up. Local government are created to add value to national development, provides public goods and services, democratization and administration of government at the grassroots. Finance is the fuel required by government as it constitutes the lubricants for the wheel of good administration (Adekoya, 2020). In most cases, many local governments lack the huge funds/finance required for achieving growth and development, this further throw cities and communities into unplanned, scattered and chaotic arrangement. According to Adekoya, Agbetunde, and Akinrinola (2021) the challenges of urbanization growth, limited financial resources and constant demand for infrastructure development has deterred local government administration for efficient service delivery. In addition, property taxes awareness in Nigeria remains a mirage with scanty revenues generated annually from these taxes (Ankeli et al., 2021). Globally, property tax is an important sources of revenues for local government, it brings about social contract between revenues generated and provision of public goods and services. Despite its benefit, it faces the challenges of implementation, high cost of collection, unpopular among the taxpayers and also neglected in favour of consumption taxes. Collier, Glaeser, Venables, Manwaring, and Blake (2018) postulated that property administration challenges in addition to political resistance from property owners have made property taxes unpopular among taxpayers in developing countries.

The value of property tax collections differs across countries, states and local governments, this depends on factors such as institutional, economic, cultural, social and political. Revenue from property tax in developing countries at local government still look scanty and insignificant when compared with developed nations. In developed countries likes United States of America, Australia, Canada and most Western European countries, property tax collection on average is close to 2% of the country's Gross Domestic Product (GDP) while in developing countries it contributes less than 1% to GDP, in African countries, the tax contribution is less than 0.5% to GDP (Ali, Fjeldstad, & Katera, 2017). However, Rajul, Tuan, and Chenli (2020) asserted that for every 1% increase in GDP and population, property tax revenues will increase between 0.13% and 0.76%. Property tax has been identified as the largest untapped revenue in local government which could ease revenue challenge and shortage. Property tax revenue theoretically and empirically is the most efficient tax, it encompasses tax investment virtues of equity, transparency and direct linkages to benefits (Rajul et al., 2020). Property tax collection in developing countries had been faced with stiff challenges of fiscal decentralization, political interference, property owners' resistance, lack of accurate broad base of property to be taxed, valuation deficiencies, poor tax administration, weak enforcement and taxpayers' attitudinal behaviour. Franzsen and McCluskey (2017) opined that property taxes implementation are few in developing countries. However, with dwindling revenues from non-tax revenues, high rate of tax evasion from other taxes, low tax morale among taxpayers, instant focus on property taxes revenues by local government would reduce over dependency on grant, aid and statutory allocation from the central or state government.

In Nigeria, property tax (tenement rate) is one of the sources of internally generated revenue for local government as entrenched in schedule 4 of the Nigeria 1999 constitution. However, the level of tax compliance of property tax is less than what ought to be achieved based on the potentials of the numbers of property available for assessment. In Lagos State, Nigeria, the state claimed that over 650,966 property has been enumerated for land use charge, just 13.7% of the estimated 4.75 million properties that probably exist within the state (Bolarinwa, Owen, & Goodfellow, 2018). In addition, from the survey carried out by Lagos State Ministry of Budget and Economic Planning in 2020, the study also revealed that 19% of property owners pay property tax while 81% evade payment of property tax. The basic reason for this high rate of evasion as gathered are pensioners 1%, those that are not aware 22%, no bill served 2%, loss of job 2%, crazy bill served 2% and those that are tenant or not property owner 65% (Lagos Bereau of Statistics (LBS), 2021).

Many studies have been carried out on tax compliance on individual or corporate incomes but this study differs, its focus is on property taxes (direct taxes on property of individual or corporate organization rather than incomes). Income tax requires the definition of incomes to be reported and assessed, at times these were underreported by taxpayers in order to evade tax payment especially in the informal sector. However, property tax differ, assessment is based on immovable property which cannot be hidden while evasion is minimized as long the property owner can be identified. Other literatures on property taxation focused on valuation method and administration, policy design, institution of property rights and implementation failures. Despite all these, there are less literatures on property taxes, citizens' voices and tax compliance. The objectives of the study is to add to the frontier of knowledge in the area of tax compliance, where land and property tax is consider as an independent variable. The study also looked at ways of enhancing property tax compliance in local government and its efficient administration in developing countries by considering citizens voices. This will add value to revenues generation in local government required for financing public goods and services for the wellbeing of the citizens. The other part of the paper is divided into four sections, these are the review of extant literature in section two, methodology in section three, discussion and data analysis in section four, and the last section deals with summary, conclusion and recommendations.

2. Review of Extant Literature

2.1. Conceptual Review

2.1.1. Property Tax

It is a form of tax chargeable on owner of property or appropriate user of property at a rateable value or capital value. Property taxes are legitimate price to pay for effective local services (Blake & Kriticos, 2019). Property assessable to tax covers land, buildings (domestic, commercial and industrial), mines and quarries. These are immovable assets which becomes difficult to hide or evade. Property tax is an important sources of revenue to local government, irrespective of its nomenclature, tenement rate, capital gains, land registration charges, land rent, land use charge or land stamp duties. It has a stable tax base, it is fair and progressive, and tax payment is based on wealth rather than percentage of transactions. However, it seems unpopular, inelastic, hard to tax and administer. Norregaard (2013) postulated that property tax is one of the best forms of taxation that contribute to social equity and economic efficiency, acting as a stable and predictable sources of revenue to the local government. In theory, property tax is a good form of tax for local government as tax burden rest with the middle and upper income taxpayers. Its visibility will ensure accountability and serves as connectivity between property tax payers and revenues utilization. Collier, Glaeser, Venables, Manwaring, and Blake (2018b) opined that growth and development in cities is geared by wealth created by additional land and buildings and the rising value of land and properties. This development enhances property tax payment and revenues increase. It is paid directly by the taxpayers on an annual basis in lump sum and not in bit as in sales tax. Its assessment is based on asset value while other taxes are based on cash flows (income or sales). Property tax has been in operation in Lagos State, Nigeria dated back to 1915 when the Assessment Act of 1915 was passed into law (Hassan, 2011). Property taxes strives in local government or state with a good land administrative strategy which involves registration of land title or deeds. Therefore, government reliance on property taxes is a form of strategy for strengthen local government decentralization. Property tax will enhance transparency and accountability in local government since revenues from land and building can be estimated and its usage appraised by citizens.

2.1.2. Method of Administering Property Taxes

1. Complete Centralized Systems – This is a method where the central government administer the property valuation and collection. This method is adopted in France, Turkey and Sweden.
2. Complete Decentralized Systems – This method involves full control by the local government for valuation and collection of property taxes (tenement rate). Some of the countries that adopted this approach are Japan, Brazil, USA, and Nigeria.
3. Split Systems – this method is a twin approach, central government involves the process of valuation while the local government collects the property tax. This is applicable in Kenya and some states in Nigeria.
4. The Observe from Split Systems – this involves process where local government carries out valuation and the central government collects the tax. This is found in countries like Tunisia and Netherlands (Hassan, 2011).

2.1.3. Types of Taxes Derivable from Land and Immovable Property

The various tax revenue derivable from land and immovable property are as highlighted in Table 1.

Table 1. Types of taxes derivable from land and immovable property.

Tax / Fee	What taxable	What is the basis of determining the tax	Time of collections
Development fees	Market value of privately new investment.	Cost of impact of new development on public infrastructure.	Once at the point of approval for development.
Capital gain	When new property is disposed.	Differences between the value of real property sold and its original purchase value. Assessed on the profits resulting from sales of property.	Once, immediately disposal has been achieved, it form part of income tax.
Transfer or stamp duties	Any form of registered land title or rights transferred to another party.	Market value of real value of the property being transferred.	Once, at the time of transferred of land right or title.
Tenement rate or property tax	Property owned. Land and immovable property.	Market value of the immovable land and property or capital value of the land and property.	Annual taxes payable on an annual basis.
Estate tax	All land and property within the estate above the approved value thresholds.	Value of land and property transferred as incentive.	Once, after the death of the owner.
Betterment tax	Increase in property value due to change of usage and added value as approved.	Difference between prior and after land improvement value.	Once, at the point of new investment or when approval for change is granted.

Source: Walters (2011).

Property tax assessment is based on land and building in a plot area, rental value or capital value. Zebong, Fish, and Prichard (2017) postulated that to achieve an effective's property taxation, it requires efficient property valuation. In theory, as opined by economist, value based or ad valorem is most preferably. The value based required the service of qualified valuers for an annual assessment based on market value of property. The regular valuation method which is based on market value makes ad valorem method less credible and resulted into loss of tax revenues. In many African developing countries likes Mozambique, Comoros, Ethiopia, Burkina Faso and some states in Nigeria, area based valuation method is adopted for temporary solution. This is based on presumptive property tax on land and building according to size and location. However, Ad valorem model has worked in some countries and states likes South Africa, Namibia, some states in Nigeria, Gambia, Serra Leone, and Liberia (Monkam & Moore, 2015).

2.1.4 Advantages of Property Tax

1. It is transparent, equitable and marginally progressive in nature, its revenues are predictable and can be planned.
2. It is an efficient form of tax when compared with other forms of taxes like income tax and consumption tax. It is a tax on individual wealth and value of property rather than income.
3. The basis of assessment is very clear and understandable to taxpayers as the concept of market value (capital or rental value) is simple to determine.
4. It gives a good correlation between ability to pay and assessed value.
5. It reduces tax evasion. If properly administer, land or property taxes seems difficult to evade because it is chargeable on physical and feasible property, therefore, its collection is certain and achievable.
6. Land taxes enhances land administration with the land registry for title documentation which can be used for investment opportunity and collateral for loan.
7. It promotes accountability and transparency as taxpayers can link the property tax paid with its usage in providing goods and service within the locality.

2.1.5. Challenges of Property Tax Collection

1. Lack of professionals and other manpower for bill assessment, enforcement and tax collections.
2. Market value basis of assessment has different interpretation and this create ambiguity of interpretation.
3. Difficulties in distributing demand notices due to wrong numbering of houses or properties.
4. Lack of data base and records of taxpayers.
5. Lack of valuation court for purpose of adjudication and enforcement.
6. Property tax ignore ability to pay theory but rather it is based on progressive measure of indirect taxes.
7. In most cases, lack of tools and vehicular assets for monitoring and enforcement.

8. Lack of cadastral map and incomplete land registry record for property administration.
9. Manual approach to property tax assessment and collection is prominent in developing countries rather than automated method.
10. Property tax has been used by strong opposition for voter apathy and political rent seek

2.1.6. How to Improve the Administration of Property Tax Collection

In order to improve and have an effective tax collection, there should be appropriate identification of taxable properties, preparation of complete valuation roll, and establishment of integrated land management systems using geographic information system. Identification of taxable properties means taking inventory of all properties that are liable to tax and their owners. This involves issuance of Taxpayer Identification Number (TIN) with the aid of cadastral systems. According to Odimegwe and Odumodu (2019) a good property administration involves property identification and registration, assessment, collection, enforcement and process of appeal where necessary. In the same vein, Bahl and Bird (2018) reported that a good property tax administration leads to buoyant source of revenues for financing local government expenditures.

2.1.7. Land Use Charge

Land Use Charge (LUC) is a form of consolidated taxes chargeable on land and building annually by the government with the aim of generating revenues required to finance goods and services, government institutions, provide infrastructural development, as well as for maintaining peace and security for the wellbeing of the citizens. Many states have promulgated LUC law in Nigeria, these states are Anambra State (2010), Oyo State (2012), Edo State (2012), Ondo State (2014), Abia State (2014), Enugu State (2017) and Lagos State (2001, 2018, and 2020).

a. Land Use Charge in Lagos State, Nigeria

Lagos State is the commercial hub of Nigeria as it accounts for 70% of the country industrial and commercial activities and working towards becoming an African smart city. In Lagos state, 70% of the land mass is made up of water, land is scarce and expensive thereby resulting into land sand filling. It occupies 3,577 square kilometer (903,066 acres) land mass, this represent 0.387% of Nigeria land mass. The state has a population estimate of 27 million in 2020 with an annual growth rate of 3.2% (Lagos Bereau of Statistics (LBS), 2021). It has 20 Local Governments and 37 Local Council Development Areas (LCDA). The 20 Local Governments are classified into Rural (Ikorodu, Epe, Badagry and Ibeju-Lekki), Sub-Urban (Amuwo-Odofin, Ifako-Ijaiye, Alimosho, Ojo and Ajeromi-Ifelodun), Urban (Shomolu, Kosofe, Lagos Mainland, Agege, Mushin, and Oshodi-Isolo), Highly-Urban (Apapa, Lagos Island, Eti-Osa, Surulere, and Ikeja), respectively. Property tax is one strategy adopted by the state government to biff up the state and local governments revenues in order to transform the state to smart city. A property taxes reform was initiated and approved by state government in 2001 and this leads to promulgation of Land Use Charge Law (2001). This LUC Act harnessed all landed taxes and gives legal backing to revenue from property tax for purpose of levying and collection of LUC in Lagos State. The 2001 LUC Act was repealed and replaced with the second Land Use Charge Law cap the "New Land Use Charge (LUC) Law" this was passed into law on 5th February 2018. The 2018 LUC repealed the LUC of 2001, land rates law, and the neighborhood improvement charge law. It provides for anything done or force under the repealed laws before the commencement of new land use charge as legal and continue to be in force as if it is done under the new land use charge law. The law designates each local government in the state as the collecting authority for levying and collection of tenement rate but ceded the power to the state government for purpose of administration. The 2018 LUC law is chargeable on all properties in the state except those highlighted in section 12 of the LUC law. These are property used as a public cemetery or burial ground, religious body property which is owned and used for worship and religious purpose, non- profit registered educational institutions as approved by commissioner of finance, palace of obas and chiefs in the state, and any property exempted by the state governor as published in the state official gazette. The chargeable property according to the law are building, any improvement on land, parcel of land such as wharf or pier, waterlogged or otherwise, and a leasehold up to ten years. The basis of property tax assessment becomes commercial or market value while most of the property tax rates were doubled. Owner occupier property was increased from 0.0394% to 0.076%, industrial property/residential property occupied by owner and third party increased from 0.132% to 0.256% while the commercial and third party residential increased from 0.394% to 0.76%. Although LUC was last increased after 2001 promulgation by 5% in 2012. The new LUC law raises many questions, wide spread protest, debates and voices from taxpayers, professional bodies, opposition political parties and civil societies as property tax bill was increased. After much resistance and protest by the citizens, the revised 2018 rates was reduced in 2022 by 50% for commercial, 25% for properties occupied by owners and third parties, and 15% for owners occupiers. In addition, a relief of 10% was granted for aged individual above 70 years and people living with disability. The revenues collected through LUC are shared accordingly between the state and local governments on agreed sharing formular after all approved deductions have be effected. This is as highlighted in Table 2.

Table 2. Sharing formular for LUC collection in Lagos Sate.

S/N	Stakeholders	2001-2009	2010-2013	2013-Date
1	Trustee fees	0.50%	0.50%	0.050%
2	LUC appeal tribunal	NIL	5%	5%
3	Commission to land record company (LRC) limited	15% (After deduction of 1)	15% (After deduction of 1 & 2)	10% (After deduction of 1 & 2)
4	State government	84% (After deduction of 3)	70% (After deduction of 3)	70% (After deduction of 3)
5	Local government	16% (After deduction of 3)	30% (After deduction of 3)	30% (After deduction of 3)

Source: Lagos State Ministry of Finance/(Goodfellow & Owen, 2018).

2.1.8. Taxpayers Voices

Taxpayer voices, resistance and revolt against tax payment are as old as taxation itself. Non-compliance to tax payment is a type of tax resistance which occurred based on disintegration of trust in government. Tax resistance or revolts occurred as a result of political, social, economic and religious factors. Henry David Thoresau published an essay on civil disobedience in 1849 over his refusal to pay poll tax required to finance Mexican-American war between 1846 and 1848. His refusal to tax payment shows how citizens' voices and disapproval to a specific policy leads to tax evasion, which is justified on wrong policies and unfair tax law. Henry David Thoresau mode of tax evasion shows the ethical and psychological relationship between tax compliance and prudent usage of tax revenues in financing public goods and service for the wellbeing of the citizens. Taxpayers' raises voices when aggrieved, pained, provoked, vexed, offended, deprived of legal rights, hurt and ill-treated. Taxpayer's voice may be heard through protest, resistance, refusal, dispute, complaint, argument or revolt. Tax resistance is the deliberate refusal to pay taxes which are considered unfair, unjust or too high as a means of protest. Tax resisters accepts that the law command them to pay tax but still choose to resist tax payment due to unjust tax legislation.

Globally there has been resistance against fuel tax, sales tax, road tax, property tax and others. Therefore, citizens' voices against LUC Act of 2018 in Lagos State, Nigeria was not an exception. As a result of citizens' voices, resistance and empathy on LUC of 2018, the Lagos state government through commissioner for finance Dr Rabiu Olowo in August 5, 2020 made a press statement of government decision to reviewed 2018 LUC rates downward by reverting to pre-2018 rates while upholding 2018 valuation method. This was done with a new law tag Land Use Charge Law of 2020. Waiver of penalties for defaulters was also granted for three years (2017-2019). A 10% discount was also approved for early payment with 10% and 20% special relief for vacant property and open empty land respectively. In addition, at least 48% reduction in the annual charge rates was also approved, these are as stipulated in Table 3.

Table 3. 2018 rates and revised 2020 rates.

Particulars	2018 Rates	2020 Rates
Owner occupied residential property	0.076	0.0394
Industrial premises of manufacturing concern	0.256	0.132
Residential property/Private school (Owner and third party)	0.256	0.132
Residential property (Without owner in residence)	0.76	0.394
Commercial property (Used by occupiers for business purpose)	0.76	0.394
Vacant property and open empty land	0.076	0.0394
Agricultural land (87% Reduction)	0.076	0.01

2.1.9. Tax Compliance

Tax compliance is taxpayer's willingness to pay tax according to relevant tax legislation. It is the process of rendering tax returns promptly to tax authorities (Saw, 2017). Tax compliance is where taxpayer register with the relevant tax authority, filed tax returns, reports all incomes, computes the correct tax liability and timely makes payment to the government (Agbetunde, Akinrinola, & Adekoya, 2020). Enyi, Akintoye, and Adekoya (2019) reported that tax compliance is the extent to which taxpayers meet tax obligation or tax payments as at when due in line with relevant tax laws. Property tax compliance will boost local government revenues and enhance the cordial relationship between the citizens and the government. Tax compliance is driven by trust, accountability and transparency on tax revenues. Tax compliance can be achieved where there exist good relationship between taxpayers and the government. Gneezy, Gneezy, Riener, and Nelson (2012) postulated that where taxpayers has option of paying according to public goods and services provided, tax revenues statistically increase. However, tax evasion increases where there are lack of trust in government on the prudent utilization of tax revenues. Trust is the currency of exchange between taxpayers and government, between leaders and the led, and between resources providers and resources managers. Trust is anchor on accountability, transparency, quality of goods and services and corruption free society. This can be enhanced by taxpayers' voices on the prudent use of tax revenues and enhancement of tax justice.

2.2. Theoretical Review

2.2.1. Social Contract Theory

Social contract theory was developed by political philosophers Hobbes, Locke and Rousseau in 17th century. Social contract theory is the basic exchange between the government and the citizens. Social contract theory hang on trust, accountability, transparency, corruption free government and appropriate rule of law. Ali et al. (2017) opined that ability of state or local government to have a good tax revenue is a function of social contract between the government and the citizens. Tax payment creates a bond between the state and the citizens. Therefore, the foundation of formal relationship between the state and the citizens is trust. Trust improves tax morale, tax morale is higher where citizens trust their government and low if otherwise. According to Adekoya et al. (2022) trust in government and its institutions is the citizens believes that tax revenues will be thoughtfully used for the wellbeing of the citizens. However, corruption has been a major challenge in developing countries, transparency international opined that corruption in tax administration has become a vital barrier to effective taxation in developing countries, this affects trust relationship between the government and the citizens. Government should ensure social contract theory in revenue policy as this leads to civic culture growth and enhances voluntary tax compliance (Basley, 2019).

2.3. Empirical Review

Study on property tax compliance carried out in Tanzania by Collin, Maro, Evans, and Manang (2021) revealed that responses from the randomly rolled out text messages on the promotion of tax compliance showed that there are likelihood of tax payment at the end of the year. However, connection between tax payment and public service showed high tax compliance while non-compliance had lower tax payment rates. Furthermore, Basri, Nasir, and Julita (2020) also looked at compliance of land and building tax in rural and urban areas in the regency of Bengkalis. The study revealed that social norms, tax audit and tax sanction affect tax compliance of property tax. The study recommends that effort should be made by government to increase tax compliance which must be supported with justice and public trust. In the same vein, Gonzalez-Navarro and Quintana-Domeque (2015) studied the impact of provision of public goods on property tax compliance in the residential neighborhoods in Mexico. The study revealed that citizens' perception of public goods financed with property tax revenues enhances tax compliance. In addition, Beale, Channer Miller, Ishem, and Murray-Stuart (2016) viewed property tax compliance and attitudes toward payment of property taxes in Jamaica. The study revealed that property tax compliance rate was high where respondents had compliant attitude towards property tax. The study recommends an effective monitoring on property tax collection and enforcement, however, penalties and interest charges on defaulters should be done in a friendly and fairly manner.

Ankeli et al. (2021) studied citizens' awareness and attitudes of property owners toward property taxation in emerging cities in Nigeria. The study revealed that property tax awareness for achieving revenue goals remain a mirage with scanty revenues generated from property tax. The study recommends a rigorous public awareness, proper accountability and transparency of property tax revenues. However, Darwanis and Abdullah (2021) viewed tax knowledge, level of trust and religiosity as determinant of prompt payment of property tax. The study revealed that tax knowledge, level of trust and religiosity affect taxpayers compliance to property tax payment. In addition, Rajul et al. (2020) studied the determinants of property tax revenue with lesson from empirical analysis. The result showed that an increase in population and gross domestic product also leads to an increase in property tax revenues. The empirical analysis also revealed a statically significant impacts of property tax collections on nation development. Furthermore, Sa'ad and Adebayo (2019) also looked at property taxation as a veritable alternative source of budget funding in Nigeria. The study revealed that various property taxes collected in Kebbi states were used for financing the state annual budget. The study recommends more public awareness for achieving citizens' voluntary tax compliance.

Balogun (2019) carried out study on the mode of property administration in Edo state, Nigeria. The study reported that property tax revenue is ineffective in the state due to the unsystematic mode of tax administration adopted. The study recommends the implementation of transparent tax collection, prudent tax usage, and adoption of GIS integrated technology for property tax assessment and collection. Besides, Kalkuhl et al. (2018) looked at how land taxes can foster development. The study revealed that property taxes provide a substantial untapped potentials for tax revenues but citizens' compliance and efficient collection remain a big challenge. Furthermore, Leodolter, Princen, and Rutkowski (2022) studied immovable property taxation for sustainable and inclusive growth. The study revealed that tax revenues from recurrent property taxes were low in European Union member states but recurrent tax on residential property with a progressive rate supports inclusive growth, reduce income inequality and contribute to a sustainable development. Goodfellow and Owen (2018) also viewed taxation, property rights and social contract in Lagos State, Nigeria. The study reported the importance of property taxation (Land Use Charge) in Lagos State since its inception in 2001 in areas of revenues generation potentials, support to personal income tax, enhanced fiscal social contract between the state and the citizens, and solidification of property rights. In the same vein, Adebayo and Arimoro (2018) studied the administration of land use charge in Lagos State, Nigeria. The author reported that property assessment, estate surveyor and valuers charges, and penalty payments are the inherent problems associated with land use charge administration in the state.

Ayedun, Sulaiman, Alimi, and Akinjare (2018) also looked into stakeholder's perception of the Lagos State Land Use Charge (LUC) assessment method. The study revealed that current basis of property assessment is inequitable and amounts to double taxation, thereby leading to increase in tenant's rents. The study recommends urgent reviewed of the 2018 law and mode of assessment which was based on market valuation method. Besides, AbdelNabi, Wanas, and Mansour (2022) studied how tax compliance can be incentivized using experimental examination of voice and empathy. The study revealed that voice treatment was found statistically significant thus citizen's voice in decision making process has impact on the level of tax compliance. In the same vein, empathy was also found significant which means that triggering feeling of empathy on prudent usage of tax revenue enhances tax compliance behaviour. In addition, Casal, Kogler, Mittone, and Kirchler (2016) studied tax compliance as it depends on voice of taxpayers. The study showed that voices on tax collection and tax distribution leads to higher tax compliance. Furthermore, Lamberton, De Nerve, and Norton (2017) also viewed the power of voice in stimulating morality and eliciting taxpayer preferences in increasing tax compliance. The study revealed that individual participants in expressing non bidding preferences on tax spending priorities enhances tax compliance by 16%, while preferences on distribution of government spending reduces questionable tax loopholes by 15%.

3. Methodology

The study adopts exploratory research design where relevant literatures on taxation, public finance and local government administration were reviewed. In addition, secondary data on Land Use Charge collections shared to local governments in Lagos State from 2011-2021 were used for data analysis. Descriptive statistics of trend analysis, graph, bar chart, and tabulation were used to analyse the secondary data. The study state of Lagos State was selected using purposeful sampling techniques. The selection was based on the following characteristics:

1. The first state in Nigeria to enact Land Use Charge (LUC) Act in 2001.
2. It is the most densely populated state in Nigeria with population estimate of 27 million in 2020 (Lagos Bereau of Statistics (LBS), 2021).
3. It is the commercial hub of Nigeria with 70% of the country's industrial and commercial activities
4. The state has the highest Internally Generated Revenue (IGR) in the country for the past 10 years (National Bureau of Statistics, 2020).
5. The state has the highest percentage (29.9%) of the total states internally generated revenues in 2019 (National Bureau of Statistics, 2020).

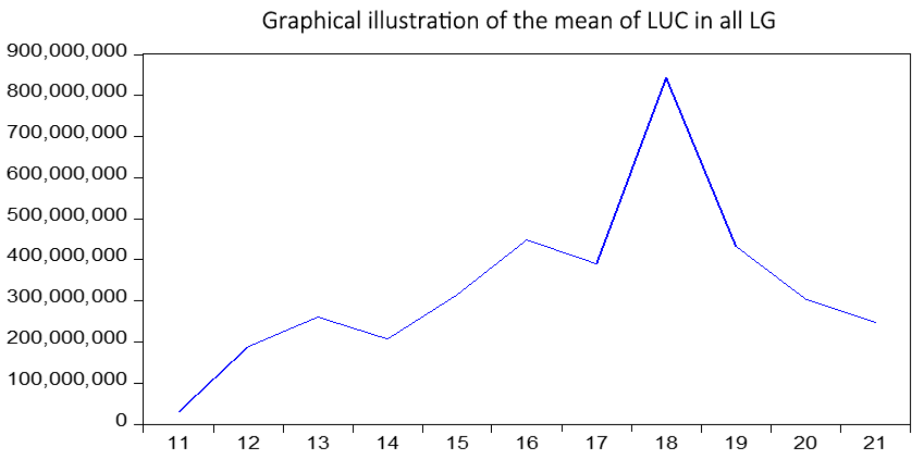

Figure 1. Graphical illustration of land use charge shared to all LGs 2011-2021.

Table 4. Descriptive statistics for all local governments.

Mean	**334 Million**	**Std. deviation**	**647 Million**
Median	160 Million	Skewness	5.02
Maximum	5.93 Billion	Kurtosis	34.6
Minimum	539 Thousand	Jarque-bera	101
Observations	220		

4. Discussions and Data Analysis

Table 4 relates to descriptive statistics for LUC shared to all local governments in Lagos State between 2011 and 2021. The mean, median, maximum and minimum revenue collections were 333.67million, 159.70million, 5.93billion and 539.1thousand, respectively. The standard deviation which is a measure of dispersion from mean revealed 647.44 million. The total revenues for all local governments are positively skewed with 5.02 and with a kurtosis of 34.61 (leptokurtic), while Jarque-Bera was 10080. The graphical illustration in Figure 1 shows the revenue trends for the period 2011-2022. There was a stable trends of an increase in LUC collection between 2011 and 2013 with a slight decrease in LUC revenue between 2013 and 2014. After 2014, the revenues has drastic trends increase between 2014 and 2016 with a slight drop between 2016 and 2017. The LUC revenues increase trends was achieved between 2022 and 2017 with 5% increase in property tax rate in 2012, this increase was accepted by the citizens alongside the method of property assessment as stipulated in 2001 LUC Act. However, in 2018 the state government announced an increase in LUC rates and changes in assessment method to market based assessment. This brought about high increase in property tax revenue figures but with less tax compliance by the citizens. The aftermath of this 2018 LUC law was a great decline in the revenues collection between 2019 and 2021 due to citizens' voices of protest, resistance and empathy by professional bodies, political parties and civil society. The protest cut across all part of the state and local governments and this affect LUC administration and revenues collections. The citizen voices of resistance, protest and tax non-compliance occurred as a result of new Act passed in 2018 which was considered as unfair, unjust and too high or difficult to pay because of market value method of assessment. The total revenues shared from LUC to local governments was derived from 13.7% of the estimated 4.75 million properties enumerated for LUC (Bolarinwa et al., 2018). In addition, (Lagos Bereau of Statistics (LBS), 2021) stipulated that only 19% of property owners in the state pay property tax while 81% actually evade property tax payment. The total amount shared to local governments were the collection from properties enumerated and property owners who complied with the tax payment. This shows the local government can achieved more property tax revenue with proper property enumeration, expansion of property tax net, enforcement and simplified property tax administration which will enhances tax revenue and tax compliance.

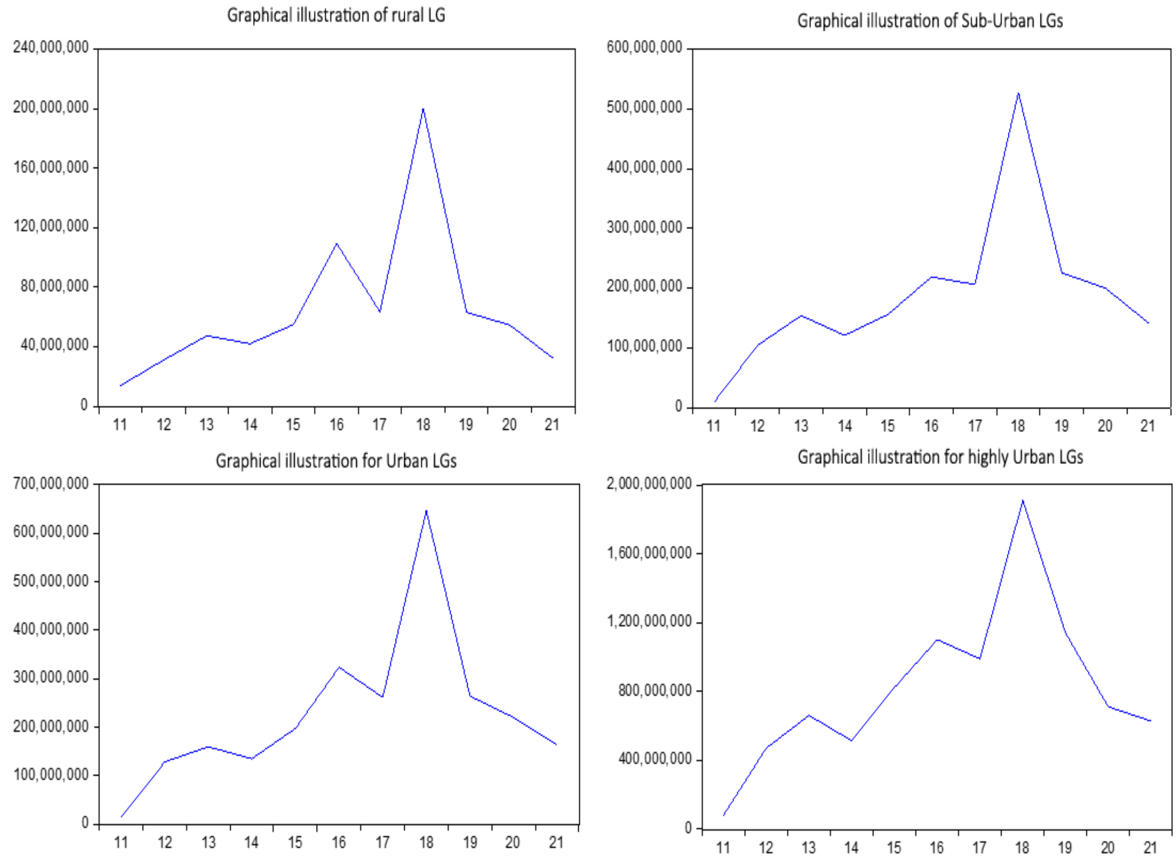

Figure 2. Graphical illustration of LUC by local governments' classification 2011-2021.

Figure 2 shows the graphical trend of LUC collection for the period 2011-2021 based on LG classification. The classified graph also shows the same trends of impact of taxpayers' voices on the revenue collection after the 2018 LUC Act which resulted into less tax compliance. The promulgation of the Act leads to slight increase in revenues collection in 2018 but between 2019 and 2021 the scenario changed in all classified local governments. This resulted into downward trends of LUC shared to local governments due to high rate of non-compliance and evasion as a result of 2018 LUC Act which was tag as unjust, unfair and unfriendly with high tax rate. This in addition to various challenges peculiar to each group such as lack of property identification and assessment, enforcement, shortage of qualified manpower, political influences and lack of working tools.

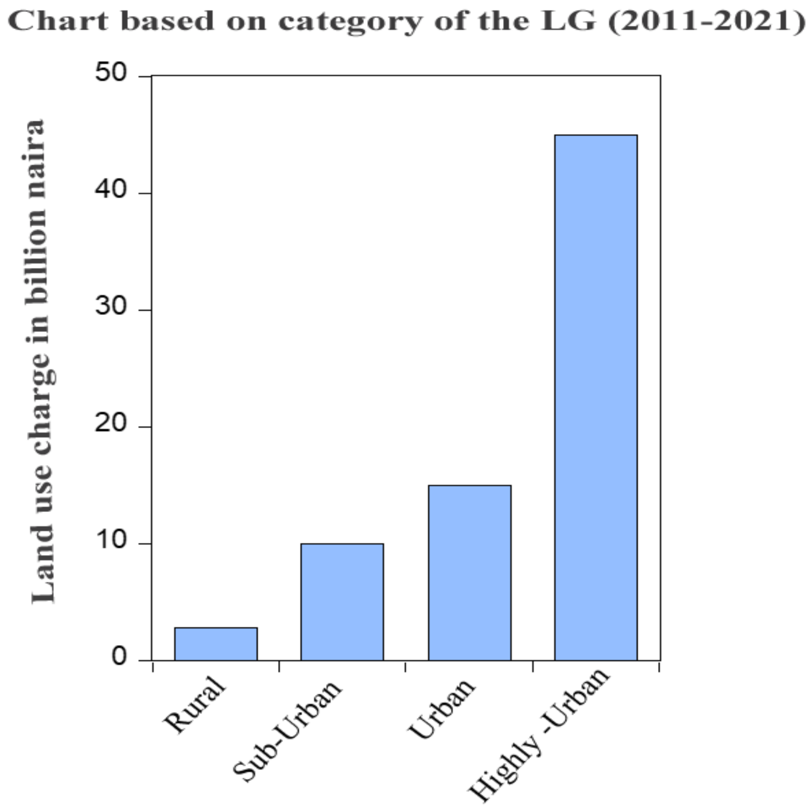

Figure 3. Bar chart of LUC collection according to local governments' classification.

Table 5. Total LUC shared to local governments by classification.

Category	Total LUC shared to local governments	Category	Total LUC shared to local governments
Rural	2.85 Billion	Urban	15.1Billion
Sub-Urban	10.3 Billion	Highly-Urban	45.2 Billion

Table 6. Descriptive statistics by local governments' classification.

Category	Rural	Sub-Urban	Urban	Highly-Urban
Mean	64.8 Million	188 Million	228 Million	821 Million
Median	27.6 Million	134 Million	168 Million	324 Million
Maximum	605 Million	1.06 Billion	1.18 Billion	5.93 Billion
Minimum	0.539 Million	2.12 Million	5.97 Million	18.9 Million
Std. deviation	105 Million	178 Million	222 Million	1.12 Billion
Skewness	3.56	2.49	2.37	2.52
Kurtosis	17.5	11.9	9.68	10.0
Jarque-bera	481	238	184	171
Observation	44	55	66	55

The trend analysis of the LUC revenues shared to local governments as presented in Figure 3 and Table 5 according to group local governments revealed that collectively all the Local governments had a shared of ₦73.41 billion for the period covered (2011-2021). The rural classified local governments achieved a total revenues of ₦2.85 billion (3.88%), sub-urban classification ₦10.32 billion (14.05%), urban classification ₦15.08 billion (20.54%) and highly urban ₦45.16 billion (61.53%) for the period 2011-2021. The collection from the rural, sub-urban and urban were very low when compared with the highly-urban local governmnent, this shows the low level of property tax compliance within these local government classifications. However, the higly-urban group is the commercial hub of the state with a lot of high rise building, offices, industries, jetties, parks and other commercial properties. Growth and development in the highly-urban local governments and rising value of land and building are geared toward wealth creation and property tax revenues. The least figure of tax revenues comes from the rural grouping. Rural local governments were indeginous local governments which are full of residentials building of dilapitated characteristics and the inhabitants are poor, this makes tax collection to be difficult and complex. However, most of the properties were not captured into property tax net resulting into high rate of property tax evasion.

Table 6 shows the statistics of LUC shared revenues based on local governments classification according to rural, sub-urban, urban and higly urban. The mean and median of the classified local governmnets are (₦64.78million and ₦27.56million), (₦187.58million and ₦133.51million), (₦228.43million and ₦168.05million), (₦821.15million and ₦324.16million) for rural, sub-urban, urban and higly urban, respectively. Futhermore, the maximum and minimum figures based on local government classifications are (₦605.03milion and ₦0.539million), (₦1.06billion and ₦2.12million), (₦1.18billion and ₦5.97million), (₦5.93billion and ₦18.86million) for rural, sub-urban, urban and higly urba, respectively. The highest maximum revenue comes from the highly uban group (Eti-Osa) while the lowest minimum sum was derived from the rural classification (Epe). The standard deviation which is the measure of disperson from the mean revealed a sum of ₦105.31million, ₦177.64million, ₦221.54million and ₦1.12billion for rural, sub-urban, urban and highly urban respectively. This shows that all the classified local government are subject to higher variability. In addition, the LUC revenues of all groups were positively skewed with figure greater than 0. These are 3.56, 2.49, 2.37 and 2.52 for rural, sub-urban, urban and highly-urban respectively. This suggest that individual items were greater than the median and threfore, stand to the right. The kurtosis which shows the degree of peakedness of distribution when compared with normal distribution are 17.5, 11.88, 9.68, and 10.02 for rural, sub-urban, urban and higly-urban respectively. Since all the classified distribution are greater than 3, they are leptokurtic.

Figure 4 shows the bar chart of the LUC collection for the period covered in respect of rural classification. Total collections for each classified local government were ₦82.43million (2.89%), ₦316.44million (11.1%), ₦462.87million (16.24%), and ₦1.99billion (69.77%) for Epe, Badagry, Ibeju-Lekki and Ikorodu respectively. The maximum revenues from this classification comes from Ikorodu local government with ₦605.03million in 2018 while the minimum revenues was ₦0.539million in 2011 from Epe local government. Ikorodu local government has 69.77% of the total group collections for the period covered followed with small percentage from others. The classified rural local governments are predominantly indigenous, this resulted into the meagre collections for the period with 2.9% from Epe Local government.

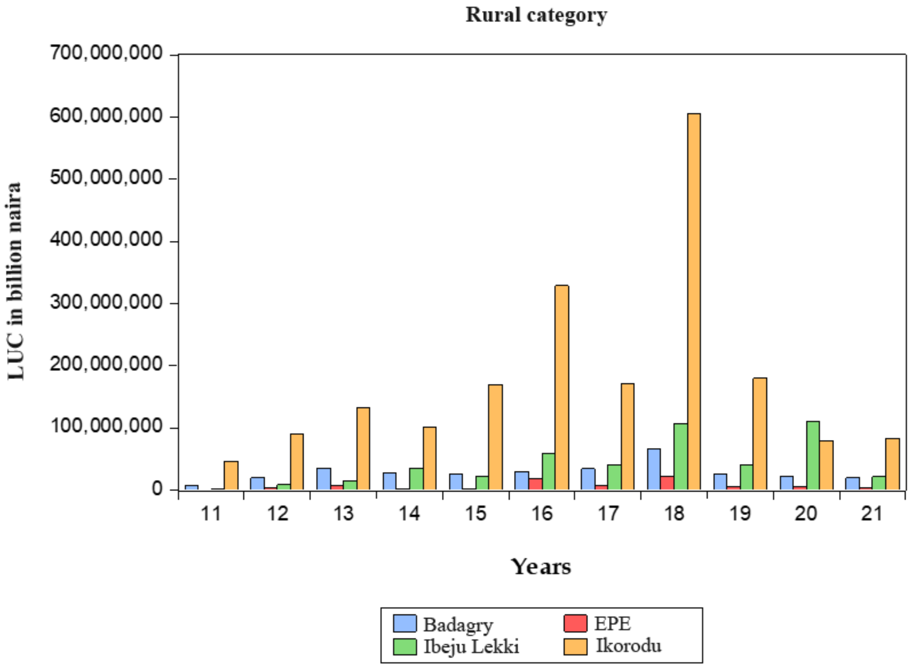

Figure 4. Rural classification of LUC collection per local governme.

The major challenge of the other local government apart from Ikorodu was mainly lack of awareness, enforcements, little property identification, and the taxpayers' voices of resistance which resulted into high rate of non-compliance as result of 2018 LUC Act which was tag as unfair and unjust tax, this lead to low revenues trend for 2019-2021. The high revenues (69.77%) received by Ikorodu LG was achieved because in recent time, the cities is becoming commercial hub for growth and development within the rural setting with the influx of industries, jetty and ports, and more modern residential buildings. Second is Ibeju-Lekki with 16.24%, this is a future local government for property tax revenues generation, economic growth and development. The local government is fast growing and turning to sub-urban or urban because of the influx of commercial activities as a result of new lekki seaport, Dangote Refinery, other industries, and Lekki free trade zone.

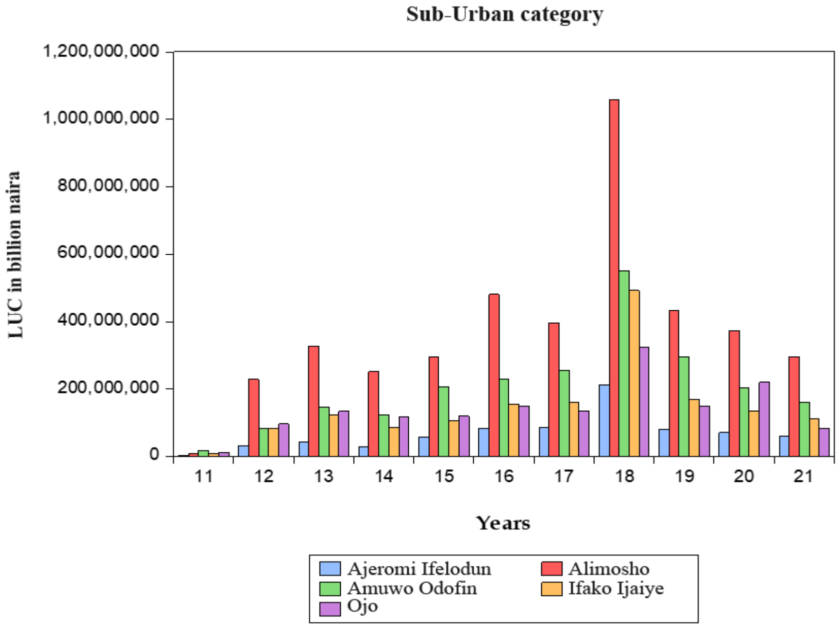

Figure 5. Sub-urban classification of LUC collection per local governments.

In Figure 5, total collections for each local government were ₦2.27billion (21.97%), ₦1.62billion (15.73%), ₦4.15billion (40.18%), ₦1.53billion (14.83%), and ₦751.77million (7.29%) for Amuwo-Odofin, Ifako-Ijaiye, Alimosho, Ojo and Ajeromi-Ifelodun local government, respectively. The maximum revenue from the group was ₦1.06bilion in 2018 from Alimosho local government while the minimum revenue of ₦2.12million comes from Ajeromi-Ifelodun local government in 2011. Alimosho has 40.18% of the total collections for the period covered (2011-2021) while the least figure with (7.29%) was derived from Ajeromi-Ifelodun local government. Alimosho local government is the largest local government within the group in terms of population, land mass and properties enumeration. The least figure of LUC tax collections from Ajeromi-Ifelodun local government occurred as a result of high rate of tax non-compliance due to lack of property identification for ease assessment and monitoring, and densely populated of the area in residential structure.

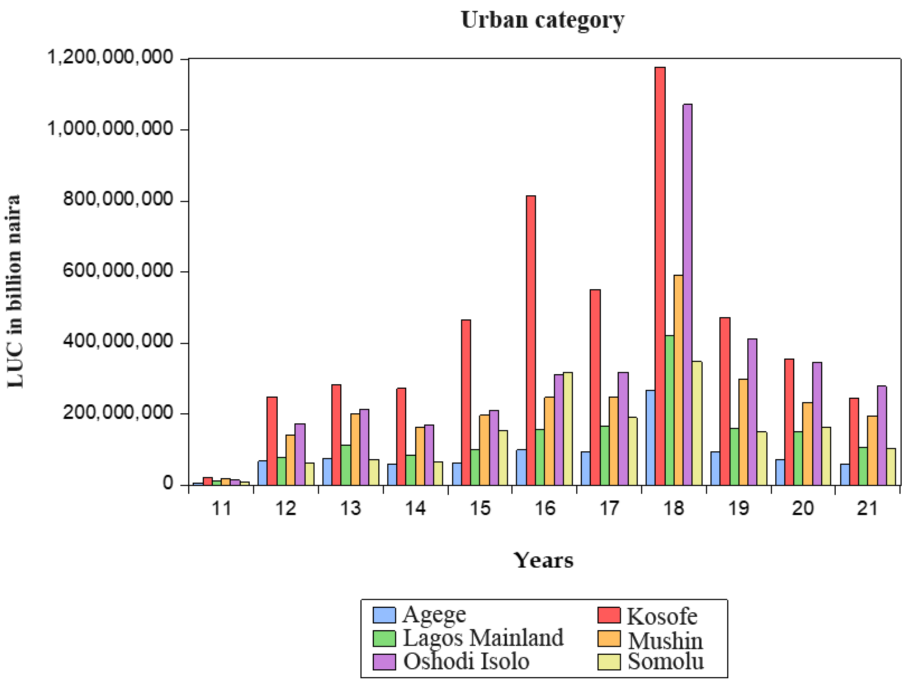

Figure 6. Urban classification of LUC collection per local governments.

In Figure 6, the LUC total revenues shared for Somolu, Kosofe, Lagos-Mainland, Agege, Mushin and Oshodi-Isolo local government were ₦1.63billion (10.79%), ₦4.9billion (32.52%), ₦1.55billion (10.25%), ₦957.05million (6.35%), ₦2.53billion (16.78%) and ₦3.51billion (23.29%), respectively. The revenues of the group are evenly distributed among the local governments throughout the period 2011-2022. This shows the level of awareness and tax compliance across the local governments, this looked better than the rural and sub-urban classifications. The highest revenue from the group comes from Kosofe local governmnet in 2018 (₦1.18billion) while the least revenue comes from Agege local government in 2011 (₦5.97million). Kosofe local government is the most prominent in the group with 32.52% followed by Oshodi-Isolo with 23.29% while Agege is the least among the group with 6.35%. However, taking the level of properties enumerated (13.7%) (Bolarinwa et al., 2018) and rate of property tax compliance (19%) (Lagos Bereau of Statistics (LBS), 2021) into consideration, these local governments can achieved more revenues by bringing more properties into tax net.

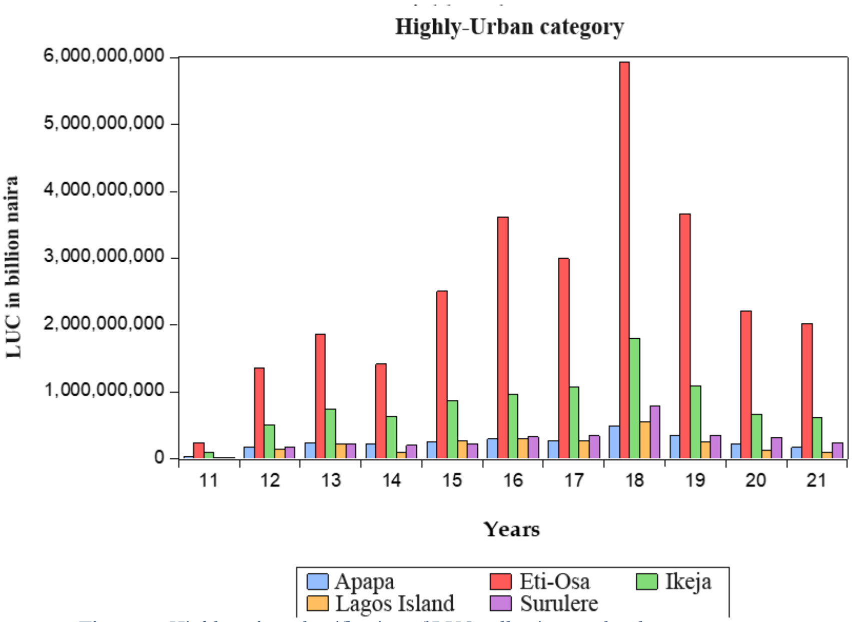

Figure 7. Highly-urban classification of LUC collection per local governments.

Figure 7 is the bar chart of LUC shared for highly-urban classification. The total collections for the period (2011-2021) for Apapa, Lagos Island, Surulere. Ikeja and Eti-Osa local government were ₦2.71billion (6.0%), ₦2.34billion (5.19%), ₦3.24billion (7.18%), ₦9.05billion (20.03%), and ₦27.82billion (61.6%), respectively. The group revenues are not evenly distributed but shifted to one direction Eti-Osa local government with 61.6% of the total group collections. The group highest collections for the period (2011-2021) comes from Eti-Osa (₦5.93billion) in 2018 while the least revenues comes from Surulere (₦18.86million) in 2011. Eti-Osa has 61.6% of the group total collection for the period covered while the least comes from Lagos Island with 5.19%. Eti-Osa is the property taxes hub of the state. The local government housed most of the high rise properties of commercial and residential purposes. Tax compliance is very high while most of the land and building had been captured for property tax except those that are new in developing areas. Besides, government machinery for monitoring and enforcement can still be sharpen for other local government within the group apart from Eti-Osa.

5. Summary, Conclusion and Recommendations

Conclusion are drawn along with appropriate recommendations for enhancing the frontiers of knowledge, policy reform and tax compliance considerations.

5.1. Summary and Conclusion

The study examined property tax, taxpayers' voices and tax compliance in local governments. The study revealed that property tax revenues shared to all local governments was 73.41billion with each local government rate of 3.88%, 14.05%, 20.54% and 61.53% for rural, sub-urban, urban and highly-urban, respectively. The total revenues for all local governments are positively skewed with 5.02 while they have leptokurtic kurtosis of 34.61. The LUC shared to each local government in Lagos State steadily improved between 2011 and 2017 due to 5% increase in property rate in 2012 which accepted by taxpayers and extremely increased in 2018 due to new Act passed by the state government. However, the Act was tag as unfriendly, unfair and unjust by the citizens, this resulted into severe decrease in revenue between 2019 and

2021 due to citizens' resistance and tax non-compliance. The study revealed that the power of citizens' voices against government policies and unfriendly laws has negative impact on tax revenues and compliance as this leads to citizens' apathy, non-compliance and loss of tax revenues. Therefore, property tax laws should be friendly, just and fair. The study also revealed that there are less tax compliance to property tax payment taking into consideration the rate of property taxpayers compliance (19%) in the state as reported by the Ministry of Budget and Economic Planning (Lagos Bereau of Statistics (LBS), 2021) and the number of property (13.7%) that had been enumerated for property tax assessment in the state (Bolarinwa et al., 2018). The property tax evasion rate is very high in the state (81%) (Lagos Bereau of Statistics (LBS), 2021) this can be attributed to the level of property tax awareness which according to Ankeli et al. (2021) is scanty and mirage and the meagre total revenues received by local governments.

Modest investment in the reform of property tax systems will increase revenue generation in local governments and enhance infrastructural development. Property tax success will be based on strong foundation which involves a good tax policy on tax base and tax rates, and appropriate property tax administration which involves property identification and valuation with unique identification number, billing, collection, and enforcement. Government should also promote public awareness on the role and importance of property tax payment. However, local government legitimacy and accountability to taxpayers will enhances climate of trust and ensure voluntary tax compliance. Accountability is vital to tax compliance, however, where government becomes unaccountable and corrupt on tax revenues, this affects the level of tax compliance Adekoya, Enyi, and Akintoye (2019). In addition, government should ensure that all vested interest that fails to pay property tax should be prosecuted, enforce judgment and penalties on tax non-compliance, this reduces legal and administrative complexity, build culture of tax payment and ensure equity in taxation. Citizens should have altitudinal changes towards property tax payment as a social obligation and legitimate price for return on public goods and services while reform on voluntary property tax payment should be simplified by government and its institutions.

5.2. Recommendations

1. Government should ensure enumeration of land and buildings with allocation of unique property identification number. This widening property tax net and increase tax compliance.
2. Government should design an appropriate property tax assessment method acceptable and affordable to all taxpayers.
3. Government should always embrace social contract theory on tax collections by investing the tax revenues on public goods and services likes roads, hospitals, schools and others infrastructural developments for the wellbeing of the citizens, this builds trust and propel future voluntary tax compliance.
4. There should be adequate training and capacity building for valuation and rate officers in order to achieve efficient property tax administration.
5. Government should employ professional like estate surveyors and land officers in the property tax department for ease of property assessment, monitoring and tax compliance.
6. Government should adopt modern technology of Geographic Information Systems (GIS) mapping for property identification and tax collections. This will ensure automation billing and computerized payment systems which improves tax collections, minimized fraud and eradicate corruption in property tax administration.
7. Government should ensure and strengthen fiscal decentralization, and autonomy of local government.
8. Taxpayers' voices should be respected in tax policy and tax laws promulgation as this bring about friendly tax administration and compliance.

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