

**DEPARTMENT OF ESTATE MANAGEMENT
FACULTY OF ENVIRONMENTAL SCIENCES
UNIVERSITY OF LAGOS**

*IN COLLABORATION
with*

ESTATE SURVEYORS & VALUERS REGISTRATION BOARD OF NIGERIA (ESVARBON)
(Established by Decree No 14 of 1975 now CAP E. 13 LFN 2007)

presents

**INTERNATIONAL CONFERENCE
ON
PROPERTY TAX REFORM**

THEME

*MAKING PROPERTY TAX WORK - Reform Strategies for Unleashing
the Full Potentials (Fiscal & Non-Fiscal) of Property Tax for
Boosting Internally Generated Revenue (IGR) in Nigeria.*

*"Given the political and economic realities of today's Nigeria, property
tax reform has become not only inevitable but absolutely imperative"*

Date: 26th & 27th July, 2017.
Time: 10:00am
Venue: Julius Berger Hall, University of Lagos, Akoka, Lagos.

Fee:

N25,000 per participant covering workshop materials, tea break & lunch for the two days.
ESVARBON approves 3 credit points for attendance at the conference.

Prof. Rahamon A. Bello FAEng
Vice-Chancellor
University of Lagos
Chief Host

Prof. T.G. Nubi
Dean
Faculty of Environmental Sciences
University of Lagos

G.K. Babawale
Associate Professor & Head
Dept. of Estate Management
University of Lagos

Sub-Theme:

- i. Policy indigenization
- ii. Legal framework
- iii. Administration
- iv. The politics of property taxation
- v. The economics of property taxation
- vi. Computer/GIS application in property tax administration
- vii. Issues in valuation for property taxation (Modeling, accuracy, equity...)
- viii. The ad valorem property tax system in a developing economy: the myth & the reality!
- ix. Land use planning and administration input for efficient property tax
- x. The equity factor in property tax system
- xi. Urban infrastructure and property taxation (global best practices)
- xii. Local government system and property taxation in Nigeria
- xiii. Property tax reform in Nigeria: The application of Computer Assisted Mass Appraisal (CAMA) techniques

Suggested topics for authors:

- i. Land-based taxes for economic development – Nigerian perspective
- ii. Valuation accuracy and property tax yields buoyancy
- iii. Drafting the property tax law with simplicity and revenue yields buoyancy in view
- iv. A case for Valuer-General at the state and federal levels
- v. Major property tax issues in Nigeria
- vi. Resolving controversies surrounding property tax policy and administration in Nigeria
- vii. Lagos State Land Use Charge: 15 years after!
- viii. Property banding technique in Nigeria: prospects and challenges
- ix. Property tax: as untapped goldmine in Nigeria - the myth and the reality!
- x. Land (or land only) taxes versus property (improvement only) taxes in Nigeria
- xi. Implementing property tax reform in Nigeria: Lagos State Use Charge 2001 example
- xii. International trends in financing urban development: the role of property tax and land-based user charges
- xiii. Implementing tax reform in developing countries: examples from other countries
- xiv. Standards in property tax policy
- xv. The prospects of ad valorem property taxation in Nigeria
- xvi. The economics of local property tax reform in Nigeria
- xvii. Financing urban infrastructure in Nigeria: the roles of land-based taxes and user charges
- xviii. The politics of property tax reform in Nigeria
- xix. Financing local government in Nigeria: the roles of land-based taxes and user charge.
- xx. Local property taxation in Nigeria: current experiences, performances & challenges
- xxi. Urban property tax reform: guidelines and recommendations
- xxii. Property taxation in Nigeria: current practices and prospects
- xxiii. Urban renewal scheme for improve property tax yields
- xxiv. The increasing role of GIS in property tax administration

...AND MANY MORE!

PROPERTY TAX REFORM IN NIGERIA IS A MUST AND IS NOW!

Given the adverse repercussions of dwindling fortune from oil, the main stay of the national economy, as a result of falling prices in the international market exacerbated by low production level arising from restiveness in the oil producing Niger Delta Area; the need for a more stable, predictable, and sustainable alternative sources of internally generated funds to finance the ever-increasing urban population and corresponding infrastructure needs has never been more compelling and imperative. As in other countries, attention at all levels of government has invariably been shifted towards taxes.

Whatever its perceived shortcomings, property tax remains, among known local taxes today, the most viable, relatively stable, predictable, substantial and veritable source of revenue for a truly politically independent local government administration in a truly democratic dispensation. Property tax can be used to achieve both fiscal and non-fiscal goals. All these partly explain its popularity in nearly all jurisdictions.

Property tax has played significant role in financing local authorities in several developed countries. It is reported that property taxes account for 40-80 per cent of local government finance, 2-4 per cent of total government taxes and about 0.5-3.0 per cent of gross domestic product (GDP) of developed countries (Kelly, 2000; Bahl and Martinez-Vazque, 2007). Regrettably, property tax has not been known to yield much in the way of revenue in any developing country. Kelly (1995) observed that developing countries tends to generate significantly less revenue from property tax – typically generating a maximum of 40 per cent of local government revenue, 2 per cent of total government revenue and about 0.5 per cent of GDP. An International Monetary Fund survey also confirmed that property tax accounts for an average of only 1.3 per cent of total public sector tax revenue in developing countries (Charles, 1996).

The necessity for property tax reform in developing countries, particularly Nigeria, is hinged on two imperatives. First is the need (in the light of present economic reality) for reliable, stable and expanding independent source of finance for the ever increasing population and corresponding infrastructure needs especially of urban jurisdictions. The second is the strong and persuasive argument that without own substantial source of local revenue, local democracy would disappear.

Presently, many states in the country are struggling to adopt outdated or inappropriate colonial property tax system to cope with modern demands and unique land tenure system. Overtly complex tax laws and practice developed under a foreign environment may not fit well without substantial modifications and restructuring. Each country (and state), in the light of individual peculiarities, must invariably provide own answers to such questions as: What is to be taxed? What is the scope of exceptions? Who is liable? What is the appropriate basis and method of valuation? Which of the types of tax rate, tax structure etc., is ideal? What should be the division of responsibilities among local, state and federal governments in policy and administration among others?

Drawing from results of empirical studies, experiences of practitioners both in the public service and the private sectors including international best practices, particularly, lessons drawn from nations that are successfully utilizing property tax to achieve both fiscal and non-fiscal goals; the conference is expected to come up with an indigenous property tax system; a model that pragmatically combines simplicity with equity, cost effectiveness, sustainability, transparency and the peculiarities of the local market place for improved revenue yields. We must get it right this time around! The options are very limited and none comes any close!!

HINTS TO AUTHORS

1. **Structure of Manuscript**

Manuscript submitted for consideration which must be in English should be double spaced using font 12 of the Times Roman Format and must comply with the following general format.

2. Length of article should not exceed 5000 words.

3. **Abstract**

Authors must provide a structured abstract set out to include purpose, methods of analysis, findings, implication(s) of the results either for further research or for society. The abstract should not exceed 300 words.

4. **Keywords**

These should immediately follow the abstract on the same page and should not exceed 5 words. However, a phrase like 'valuation accuracy' is considered as one word.

5. **Tables and Figures**

- i. Tables and figures must be presented at the end of the article.
- ii. Tables and figures must be high quality, legible and should be numbered consecutively with Arabic numerals in accordance with the appearance in the text and the description of the table placed below the table body.
- iii. Avoid vertical rules as much as possible
- iv. Figures/Tables created in MS word, MS power point, MS excel etc. should be supplied in their native formats whereas electronic figures created in another applications should be copied from the origination software and pasted into bank MS word document or saved and imported into an MS word document or alternatively create a PDF file from the origination file. No color should be used.

6. **The Review Process**

Each submitted paper is first reviewed by an Editor and, if it is adjudged suitable for the Journal's publication, it is then forwarded to at least two (2) independent reviewers for double blind peer review. Based on their recommendations, the Editorial Board members will then decide whether the paper should be accepted as is, revised or rejected.

7. **References**

These must be in most recent APA style referencing and carefully checked for completeness, accuracy and consistency to enable readers exploit the referencing linking facility in the data base and link back to the works cited through cross referencing.

8. **Submission of Manuscript**

Manuscript should be prepared in Microsoft Word and sent as email attachment to editor jcire16@gmail.com; gkbabs@yahoo.co.uk

9. **Closing date for submission is now extended to 10th July, 2017.**