

Revenue Autonomy and Property Taxation in Anglophone East Africa:

Abstract:

This paper examines opportunities and constraints facing local revenue mobilization in Anglophone Africa with an emphasis on urban settings. Specific revenue instruments and their effects on economic efficiency, income distribution and accountability are discussed. In particular, political and administrative constraints facing various revenue instruments and factors affecting citizens' compliance behaviour are addressed. The analysis is exemplified by cases from across Anglophone Africa. A general conclusion emerging from the study is that local revenues mobilised in most local government authorities in Africa are necessary but not sufficient to develop and supply adequate services for the fast-growing population. On this basis areas for further research on local government revenue mobilisation in Africa are identified