

## **AN EVALUATION OF THE RELATIONSHIP BETWEEN VARIATIONS IN PROVISION OF INFRASTRUCTURE AND PAYMENT OF PROPERTY TAX IN IBADAN NORTH-EAST LOCAL GOVERNMENT, NIGERIA**

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### **Abstract**

The provision of Infrastructural facilities is the responsibility of any government within any jurisdiction. The use of property tax to finance the provisions of infrastructure has been globally accepted. However, the problem is that where there is no known form of property taxation to apply, residents cannot determine the benefit derivable from the infrastructure provided. The research methodology therefore adopted System random sampling in Ibadan North East Local Government to examine the 0.0035% of the resident population. Thus the occupier of the residential property within location formed the sample frame. The result presented in Tabular form indicated that while about 58.6% of the population reside in areas with low infrastructure, the existing form of property taxation has created social injustice since similar amount is being paid across the locations irrespective of the level of infrastructure provided. The use of Improvement of land was therefore recommended as the basis for determining property tax.

*Keywords: Property tax, Local Government, taxation, Infrastructure, System random sampling.*

### **1.0 Introduction**

Urban governance, which includes not only policies at the local and regional levels but also regulations and directives of the central government, for such critical matters as land use, finance, and infrastructure shapes the physical and social character of cities. The financial structure of a metropolitan area affects the quality and quantity of urban services. As noted by Dillinger (1988), for example, in a city like Calcutta, India, cosmopolitan services can be provided probably because of the city's high revenue source. In 1988, Calcutta's internally generated revenue accounted for 90 percent of total expenditures, and property taxes were 36 percent of this revenue. In Manila, Philippines, internally generated revenue accounted for 70 percent of total expenditures, and property taxes were 36 percent of this revenue.

In Nigeria, however, according to Olowu et al. (1988), in the city of Jos, which is the capital of Plateau State, revenues were only 21 percent of expenditures, and there was no contribution from property taxes. In Ibadan, the capital city of Oyo State, internally generated revenue was 29.7 percent of expenditures, and property taxes were just 10 percent of this revenue.

The efficiency, with which these services are provided, that is, whether costs are shared throughout the region in a more (or less) fair and efficient way, is important. Citizen access to local government resources and local government accountability to citizens are major concerns.

The basic argument by Wang and Li (2005) is that unless cities have sufficient fiscal instruments to finance their operations, they are likely to continue as in the past that is, coping with problems by recourse to extra-budgetary funds and distorted public-private schemes. Nonetheless, among the various approaches to urban finance are property taxes. These taxes on land and real estate have an important role in funding urban needs because of the connection between the level of local services and property values. In essence, property tax is like a benefit tax—the higher the property taxes, the higher the level of services. Residential property taxes are thus especially appropriate for funding local government because they are derived from local residents. In other words, those who enjoy the benefits of local services should pay for them (Bird and Slack 2002).

In many urban areas of Nigeria, as in Ibadan, Oyeranti (2004) opined, many residential properties do not have adequate infrastructure facilities such as good roads, drainage, street lights, and other amenities. In some areas these amenities are not even there at all because of inadequate and unsustainable funding. Ekong (2007) stated, “Where the property rates are collected there is no evidence of it being used or applied for the provision of social benefits for the community, so also there is no machinery put in place for a proper administration of property tax.”

Public finance is the totality of managing the revenue and expenditure resources of any local authority to provide public goods to its jurisdiction. Kaul and Conceicao (2006) supported this assertion that public finance is expected to help provide public goods and to foster equity. Kudrin (2006) also opined that public finance lies at the heart of the efforts of each country to ensure stable and favourable conditions for sustainable development and improvement of the welfare of its citizens.

## **2.0 Infrastructure Facilities And Property Taxation**

Harchaoui, Tarkhani, and Warren (2003) assert that public infrastructure capital is a public good, and as a result, no market prices can be related to the services it provides. Nonetheless, the estimation of the shadow price or of the willingness of the public to pay for these services and the measurement of the production cost savings associated with the use of public infrastructure capital is important for policy making. The marginal benefit of public capital is qualified as the reduction in private cost associated with the use of an additional unit of public capital. Thus, according to Bird (2004), the basic approach to financing urban development is that cities should be thought of as, in effect, enterprises that provide services of various types both to urban residents and to the entire country. As with any enterprise operating in a (global or national) competitive environment, success depends on obtaining sufficient resources and then using them in the right combination to produce goods and services that potential customers are willing to pay for.

To this end, Allen Consulting (2003) found that over the years government in many countries has implemented a host of measures to raise funds to meet the needs of constituent communities. Information on local government revenue in Australia shows that ideally the property taxes constitute the major source of revenue from which infrastructure might be financed.

According to van der Veen et al. (2007), property taxes influence people’s decisions, as does infrastructure development. Mathur (2006) stated that the power to determine the revenue base—whether it’s the tax base, tax rate setting, local tax autonomy, or even grant aid and other forms of transfer—rests with the state government. Within this framework, state governments historically have specified that the taxes that municipalities can levy and collect are taxes on land and buildings. In addition, there are charges, fees, and fines that form the non-tax base of municipalities. Taxes on property and taxes on the

entry of goods into a local area for consumption, use, or sale therein form the backbone of the municipal tax base in India.

In the model developed by Glaeser (1995), property taxes increase the provision of amenities or infrastructure facilities. When the government provides amenities, more people want to live (and therefore own land) in the community; thus property values and revenues from property taxes rise. The justification for this model is based on the fact that voters can easily monitor tax rates and punish government for over-taxation. Amenities and infrastructure facilities are hard to monitor, however; the government knows that its tax rates are fixed but its infrastructure facilities are flexible. The other justification for this model is that for these decisions within the government, one group (the legislative branch) determine the tax rate, while another group (the executive branch) determines the amenity and infrastructure level.

Developing this model requires working backward, that is, solving the consumers' problem first. The consumers' problem is to maximize utility.

$$U(X, L, A_j) \text{ subject to } I \geq X + P_j (i + t_j) L + B_j$$

Where,

$I$  = income of the consumer

$X$  = a composite commodity with a price of 1

$L$  = the consumption of land

$P_j$  = the price of land in location  $j$

$A_j$  = the amenity levels in location  $j$

$B_j$  = the lump sum tax (or equivalent income tax) in location  $j$

$L_j$  = the property tax in location  $j$ .

In adopting the concept in the equation, consumers use the income available to determine the level of amenities and the consumption of land within their residential location. Consumers will decide not to reside in any location in which the level of utility derivable from the use of the amenities, land consumption, and other needed commodities will not be maximised through the payment of property taxes.

Consequently, Greenberg et al. (2005) examined how households choose to change their place of residence. They opined that households consider the property tax as a factor in choosing the location of their residence (in Middlesex, New Jersey). Their study established that residents will pay a higher property tax when the revenue from the tax is used to finance a high-quality neighbourhood. Locations were rated higher because of the level of the infrastructure being financed directly by property taxes. In essence, residents used the property tax as a determinant of the quality of infrastructure that would be available.

## **2.1 Forms Of Property Taxation**

Property taxes are an ad valorem tax calculated as a small percentage of the total capital value of landed properties (they could also be regarded as a progressive property tax). Property taxes can be categorized and operated in various forms. Stotsky and Yucelik (1999) stated that three forms of property taxation can be considered: (a) tax based on the annual or rental value of the property, (b) tax based on the capital value of the land and improvement, and (c) tax based on the site or land value (which is essentially a type of a capital value tax).

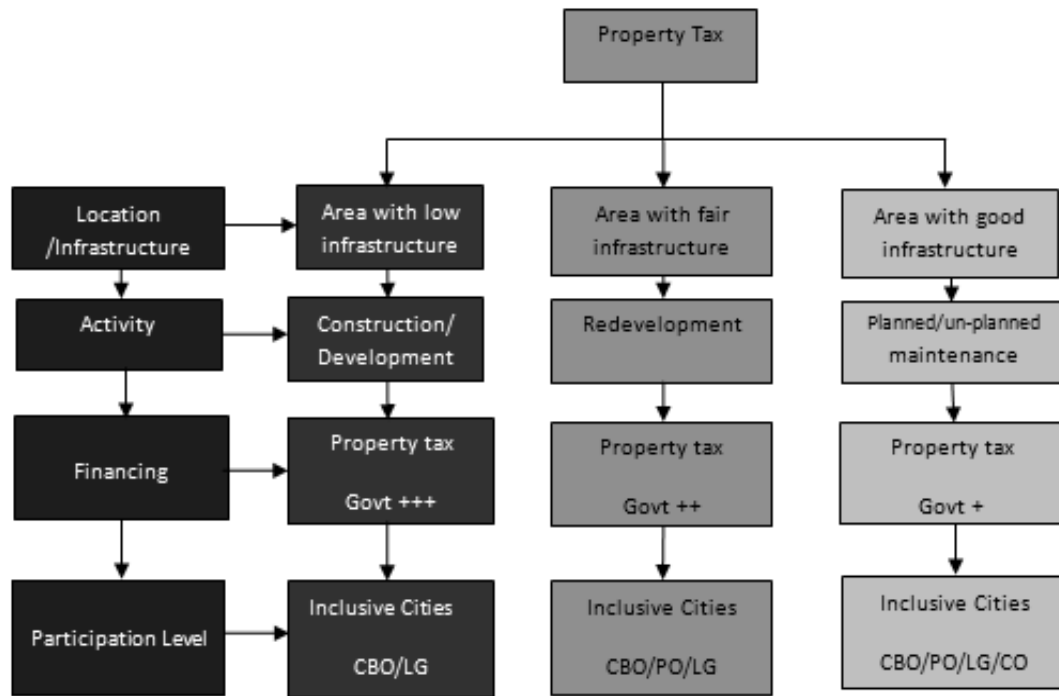
In general, property taxes are levied on all properties—residential, commercial, and industrial as well as agricultural. Some countries tax land only; a few tax buildings only. Most tax both land and buildings (or improvements) usually together, but separately in some countries. The taxation of land only (known as site value taxation) potentially may improve the efficiency of land use. In principle, a tax on site value affects taxes on location rents (the returns from a particular location regardless of the improvement to the site). Since in these instances improvements on land (such as structures) are not taxed, the owner has an incentive to develop the land to its most profitable use, compared to a property tax on land and buildings, which discourages investment in property.

Litchfield and Connellan (2000) agreed that property tax could be on land in terms of the forms of space, which becomes the platform for associated socioeconomic activities; on improvements on land to produce development, whose value can be taxed; or on both, which can be assessed as a single entity. However, any form is a function of the operation of the property tax within any jurisdiction.

### **3.0 Conceptual Framework**

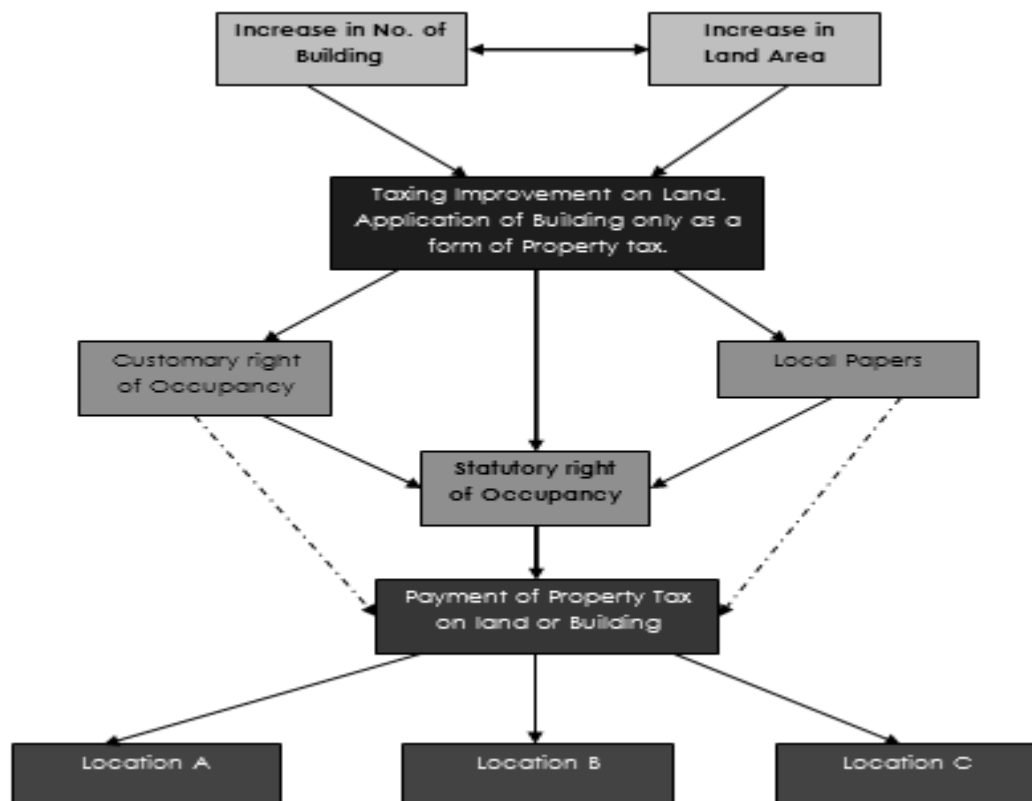
This concept of the application of property tax to specific areas of necessity in terms of location of infrastructure has been supported by Rondinelli (1990), who stated that a growing number of governments in developing countries are attempting to recover this cost of urban services and infrastructure directly through user charges and indirectly through betterment levies and land readjustment programmes. For example, he noted that with an ad valorem tax in Colombia, authorities have been able to finance ward construction and street improvement. In this paper, land adjustment refers to a situation in which landowners pool their property for service improvements and contribute a sufficient amount of land or tax to compensate government. This concept has been examined in reviews by Bruckner (2001), Bird and Slack (2002), and Malcom and Ian (2005).

Finally, Mohammed (2010) also opined that the introduction of property tax in the Federal Capital Territory (FCT) of Nigeria will help the administration monitor all physical development of landed properties in the territory. This, he noted, will enable the administration to properly categorize the FCT into functional units. The relationship between the level of infrastructure classified by area or location and the payment of property tax as a tool for the provision of infrastructure is presented in figure 1.



**Figure 1 :** Property tax and the classification of infrastructure

The relationship between property taxes on buildings and improvement and property taxes on land is presented in figure 2. Initially there are buildings and vacant lands within a jurisdiction. With an increase in the population of those who have the ability and willingness to purchase vacant land or to add improvements, there is an increase in the number of buildings within the location. This is the resultant effect of the ability to build and stay and leads to title to or ownership of buildings and land and thus access to the land to use for a particular purpose.

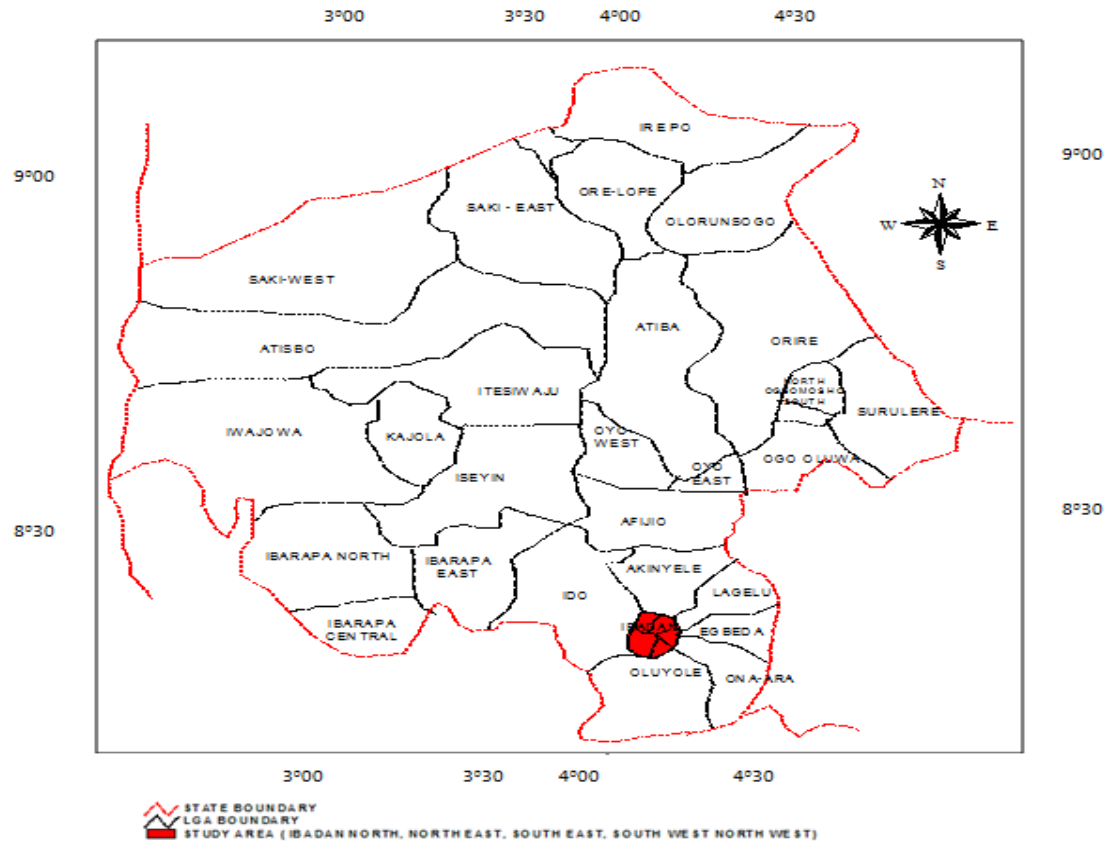


**Figure 2 :** Relationship of form of property tax to physical development

The key issue is that since buildings are for a particular land use, such land use will be captured in the land record and land title. It is on this title that property tax is paid. Ortiz (1999) established the concept when he noted that as land titles are registered and ownership of land is recognized, there are many users to charge for maintenance of infrastructure. He also noted that recognizing the use to which a land is put restrains the formation of slums, because the recognition confers economic status rather than allowing indiscriminate disposal of land by errant families or community leaders.

#### **4.0 Overview Of The Study Area**

Ibadan, the largest indigenous city in West Africa, is located in south-western Nigeria. It is the capital city of Oyo State and is about 145 km northeast of Lagos, the former Federal Capital of Nigeria. As shown in figure 3, it comprises five urban local government areas (Ibadan North, North-West, North-East, South-West, and South East) and six suburban local governments (Akinyele, Lagelu, Oluyole, Ona-Ara, Ido, and Egbeda). The National Population Commission (2006) estimates the population of the 11 local government areas of Ibadan at 2,550,593. In 1935, the built-up area of the city was 38.7 square kilometres and by 1977 had grown to 152 square kilometres; as of 2006, it had soared to 280 square kilometres. The city has a population density of 828 persons per kilometre.



**Figure 3 :** Location of Ibadan, the capital of Oyo State in Nigeria

Because property taxation and infrastructure facilities are more of an urban phenomenon, the focus in this paper is on the Ibadan North-East local government (population of 306,795), one of the five urban local government areas in Ibadan. The strategic choice of this as the study area was based on its rapid growth and expansion, which is attributed to its unique location; the 1,100-unit Bodija housing estate and its extension are within the densely populated area of the local government, as are the University of Ibadan and the Polytechnic of Ibadan, which attract direct residential property investment.

#### **4.1 Property Tax In Ibadan**

The city of Ibadan has a long history of property taxation. The most important identifiable property tax, as well as a major source of local government finance, is the tenement rate, which has been in existence since 1976. All local councils in Ibadan collect the tenement rate on commercial properties as an additional source of finance. The structure and proposal had attracted the attention of the World Bank by 2001. The World Bank Finance programme set up a comprehensive administrative structure for the implementation of property taxes, especially on tenements, as a major source of financing infrastructure development; this structure is known as Infrastructural Development Fund (IDF) projects in Nigeria.

According to Tomori (2003), however, property taxes contribute a minor percentage to the finance of metropolitan local governments, with the exception of Ibadan North and Ibadan North-East local governments, because of the concentration of markets. Yet property taxes have continued to gain wide acceptance because of the need for an alternative source of finance for urban infrastructure. Furthermore, the generation of property taxes is not localised. Rather, it is seen as a lump sum generated

by the local councils to augment the necessary funds for administrative and logistics use. In essence, property tax generation is not targeted towards the provision of infrastructure facilities; this had made the councils unable to provide the necessary localised amenities for residents. The lack of amenities both in areas where property taxes have been paid and in areas where it is not been paid has given rise to apathy and low and unsustainable generation of taxes. In these instances, residents do not see any reason to pay property taxes—no localised benefit is associated with paying property taxes and the provision of amenities is a major justification for seeking additional sources of funding.

Furthermore, in determining the amount of property taxes to be paid, assessment professionals rely on the depreciated replacement cost method. This method is used because of the lack of data from the property market and the unstable state of the economy; these two factors prevent a stable interest rate, which is needed to capitalise income from property (Adeyemi 1998 and Sule 2011).

## **5.0 Methodology**

Data required for this study are as follows:

- The response of the resident/occupier of the residential property to ascertain the use of the property
- Number of years of conversion of the residential building or improvement on the property
- Whether permission was requested to change land use
- Infrastructure facilities and amenities in the area, such as street lights, type of road, type of drainage, distance to commercial activities, and distance to bus stop.

The study area was the residential neighbourhood adjacent to the Iwo Road Spare Part Market in Ibadan North-East local government. This neighbourhood was selected because of its cosmopolitan nature and the impact of the market on the land use value. The sample frame is therefore the residential properties within the neighbourhood. The target population is the residents of purpose-built residential properties, either the occupiers or the owners of residential property who are liable to pay property tax under the law in the state.

According to the National Population Commission, in the 2006 census population of the local government was 330,000. A sample size of 0.35 percent was adopted in order to distribute the questionnaire (a total of 1,155) to the target population.

## **6.0 Results**

Table 1 identifies the level of infrastructure facilities—distance to bus stop, type of access road, general amenities, and distance to commercial activities—sustaining the residents of Ibadan North-East local government and the ranking (A through H) given to each of eight locations depending on the level of amenities. An area with good infrastructure (i.e., dual-carriage way, coordinated drainage, street lights) was ranked location A. An area with no infrastructure (no accessibility, no vehicular passable road, no street lights) was ranked location H.



**Table 1:** Identification and Classification of Infrastructural Facilities in the Ibadan

<i>S/n</i>	<i>Distance to the Bus Stop in Metres</i>	<i>Type of Access Road</i>	<i>General Amenities</i>	<i>Distance to Commercial Activities in Metres</i>	<i>Classification for The Location</i>	<i>Ranking of Location</i>
1	21 – 100	Foot path	Electric/Well Water Open Drainage	0 - 60	H	1
2	21- 100	Untarred graded Road	Electric/ PortableWater/ Open Drainage	0 – 60	F	3
3	0 – 50	Tarred Linkage	Electric/Portable Water/Open- Drainage	0 – 60	D	5
4	0 – 50	Double Lane	Street Light/ Electric/ Portable Water/ Open- Drainage	0 – 60	B	7
5	0 – 50	Expressway	Street Light/ Electri/ Water Op en Drainage	0- 60	A	8
6	21 – 100	Wideuntarred Single lane	Electricity Individual -Well Open Drainage	21- 80	G	2
7	21 – 100	UntarredLink age Road	Electricity Individual Well Open Drainage	21- 80	E	4
8	41 – 100	Tarred Road	Electricity Individual-Well Open Drainage	21- 80	C	6

*Table 2 shows the population of residents in each of the eight locations identified in table 1. As shown, for 58.19 percent of the residents in this local government, the infrastructure is rated as low or poor.*

**Table 2: Classification of infrastructure by location and population of residents**

<b>Location</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>	<b>Total</b>
<b>Ranking of location</b>	8	7	6	5	4	3	2	1	
<b>Identification of infrastructure</b>	Excel.	Very Good	Good	Fair Good	Fair	Bad	Very Bad	Non	
<b>Population of resident</b>	261	80	40	90	120	181	20	101	893
<b>% of residents in location</b>	29.13%	8.96	4.48	10.08	14.30	20.27	2.27	11.31	
<b>Cumulative % of resident in location</b>	100	71.63	62.69	58.19	48.11	33.81	13.54	11.31	

Table 3 presents the data collected from the questionnaires on resident preferences for the form of property taxes, the use of property, the amount of excess land and property taxes paid in the Ibadan North-East local government. It shows that 54.47 % of the residential property in this local government has been converted to profit-oriented uses such as commercial or small-scale industries. The pattern of change indicates the rate of conversion is higher in location A (with an excellent infrastructure) than in location H. Moreover, changes in residential property use seemed to have occurred indiscriminately, without any permission being sought from the local planning authority. Moreover, when no permission is sought for changes in land use, the institutional authority loses because residents realize the accruable benefit and the pecuniary gains from the change in land use and the institutional authority is expected to provide the amenities that are responsible for the residents' gains.

**Table 3:** Parameter for Identifying form of Property tax Existing in Ibadan North East Local Government.

<i>Location / Parameters for Identification of property form</i>	<i>A</i>	<i>B</i>	<i>C</i>	<i>D</i>	<i>E</i>	<i>F</i>	<i>G</i>	<i>H</i>	<i>Total</i>	<i>% Sum</i>	<i>Remark</i>	
Form of Property Tax	56	39	10	14	19	46	2	40	226	28.1%	Highest preference for Land and Building By Residents in the Study area	
Land/	73	19	18	20	39	28	1	10	208	25.9%		
Building Only	108	16	7	46	45	94	13	41	370	46%		
Land and Building												
Basis of Assessment	Land										Land and Building adopted by Practising Estate Surveyor and Valuers ( Replacement Cost Method Approach Across locations)	
Building Only and Building	Land	adopted	basis	across	board							
Use of property											Evidence of change in use from outer to inner side:	
Purely Residential	57	34	15	35	37	100	10	78	366	45.52%		
Mixed Used (Commercial ./Cottage/Residential)	180	40	20	45	66	68	6	13	438	54.47%		
Permission to Change land use from Planning authority	0	0	0	0	0	0	0	0	0	0%	Owner do not seek for permission	
Excess Use Means Area Coverage Area Not Used	Land	1312.39	1347.4	1208.6	1447.73	1186.7	1412.9	13784	1298.	1332.1	100%	High percentage of land available for due to unavailability of restrictions on Land Use
	Means Building	520.00	6493	452.85	607	5526.3	5464.7	516.4	521.4	519.258	38.97%	
	Excess Land In	792.3	854	755.8	840	5660.4	948.24	863.0	777.3	12.94	61.03%	
Mean Property Tax		20,250	21,268	20,486	16,386	16,471	17,134	21,262	21,846	19,387		Similar Amount Across the Location.

Resident preferences for the form of property are shown in table 3: 25.9 percent prefer to pay taxes on building only using the income approach to assess the annual value; 28.1 percent prefer to pay taxes on land only as a function of location using the residual method or companion approach to assess the annual rate. The taxing authority for this local government has adopted the use of land and building using the replacement cost method to assess annual value. That 54.47 percent of residents have upgraded their property from residential to other uses, mostly commercial, to improve their income and the rental value of the property without seeking permission from any planning authority suggests that the present form of property tax does not have any correlation with the use of property and the benefits derivable. Furthermore, that 61.03 percent of the land in the study area is unused suggests that land is being held for purposes other than development. This high percentage also suggests that there is no financial obligation attached to building on or possessing vacant land in the study area.

The level of property tax payments across the locations shows that residents pay almost equal amounts regardless of the level of infrastructure facilities. In location A, residents paid 20,250.00 [naira, Nigerian Currency name ] in property taxes and 180 properties were upgraded from residential to mixed use; in location H, residents paid 21,846.90 [naira] and only 13 properties were upgraded. In essence, property taxes are almost the same across the locations in this local government. While some residents make maximum use of the infrastructure facilities within their location by upgrading the use of their property, others who reside in locations where such amenities are not available do not have the opportunity to upgrade their property.

## **7.0 Conclusion**

Infrastructure facilities are required for the sustenance of residents. The provision of infrastructure affects the use to which property is put. When a high level of infrastructure is provided within a locality, residents are able to realize the benefit by converting their property from one use to another that enhances the income they derive from the property. Not putting a property to its highest and best use clearly gives rise to social injustices within the local government; residents do not pay any fee or levy for the amenities that allow them to improve their income. Land speculation also occurs. The area of unused land is quite large, probably because the uses to which landed property are put are not a basis for property taxation. Thus, the existing form of property taxation in Ibadan North-East local government cannot effectively finance the provision of urban infrastructure.

## **8.0 Recommendations**

As a result of the findings reported in this paper, our recommendations are as follows:

- The property tax should be assessed on the basis of the use of a landed property; that is, improvements (building only) should be adopted as the basis of assessing property tax.
- Property taxes should be used to directly finance the infrastructure in the location from which they are generated.
- Taxing authorities should perform an inventory of the grade of infrastructure facilities within residential areas.
- The inventory of the land use by taxing authorities should enable them to identify the existing use and to monitor improvements that may be made by residents.

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