MAKING A GOOD TAX BETTER

From Assessment to Collection, Three Places That Built Stronger Property Tax Systems

By Liz Farmer

KAMPALA, UGANDA, is home to 1.7 million people and is one of the fastest-growing cities in Africa. Situated on the north shore of Lake Victoria, this tropical capital city has many of the hallmarks of a booming metropolis: skyscrapers, bustling streets, public transit, and a lively nightlife. Major events like the African Water Association's international conference and the World Cross Country Championship have been held here. But like other large African cities, Kampala is experiencing rapid urbanization that has strained its financial and physical infrastructure.

Over the past decade, Kampala has increased municipal revenue by improving its property tax system. Until the early 2000s, the city was grappling with unreliable manual databases, outdated technologies, unclear procedures, a narrow tax base, and inadequate collection practices. In 2010, the central Ugandan government created the Kampala Capital City Authority (KCCA) and tasked it with delivering services and collecting revenues in the city.

With the new revenue from property taxes, the government has been able to invest more in schools, renovating or building classrooms and science labs and distributing hundreds of computers. Three public libraries have reopened since 2011, and roadwork projects are improving access to the urban core.

When it works well, the property tax is a reliable and productive source of revenue for local governments. In municipalities around the world, property tax revenue supports critical services and infrastructure including public education, public safety, water and sewer services, trash collection, public parks, and road construction and maintenance. Because it is tied to property, rather than to income or sales, the tax is relatively stable—and tough to shirk. Property, unlike income, "has a fixed location and is difficult to conceal," says Joan Youngman, a Lincoln Institute senior fellow.

But the property tax faces a challenge: unlike taxes on income or sales, which are typically baked into paychecks and cash register receipts, the property tax bill arrives separately. This makes it highly visible, politically sensitive, and often difficult to reform. Changing any aspect of the property tax requires persistence, innovation, and the ability to explain the complexities of government funding to the public.

Kampala, Uganda, undertook a municipal revenue overhaul that offers lessons for other rapidly urbanizing cities. Estonia and its capital city, Tallinn, implemented a land tax and the sophisticated technology to track it. Boston, Massachusetts, revived a mature system that had been in decline—and now has one of the most stable and productive tax systems in the United States.

Kampala, Uganda. Credit: Ben Welle/Flickr CC BY 2.0.

Reform is difficult, but it can be done, as illustrated by the experiences of Kampala and the other places in this story: Estonia and its capital city, Tallinn, which implemented a land tax and the sophisticated technology to track it; and Boston, Massachusetts, which revived a mature system that had been in decline—and now has one of the most stable and productive tax systems in the United States.

The property tax changes in Kampala, Tallinn, and Boston have provided predictability, which in turn has increased investment in development and jobs and, in some cases, improved credit ratings. This predictability also allows people who want to buy or develop property to better estimate their future tax liability and adjust their bids accordingly, says Youngman. Along with helping cities prosper financially, a property tax system based on efficiency and transparency can build faith in local government; residents who are regularly taxed are more likely to become engaged with local officials to ensure that their money is well spent.

The World Bank estimates it will cost sub-Saharan cities a collective US$93 billion a year to keep up with the infrastructure needs of their expanding populations.

Kampala, Uganda

According to the Lincoln Institute book *Property Tax in Africa*, a property-based tax is levied in every African country except Burkina Faso and the Seychelles. In countries including Uganda, the tax is a constitutionally guaranteed revenue source for local governments, but "almost everywhere in Africa, it is underused and badly administered" (Franzsen and McCluskey 2017).

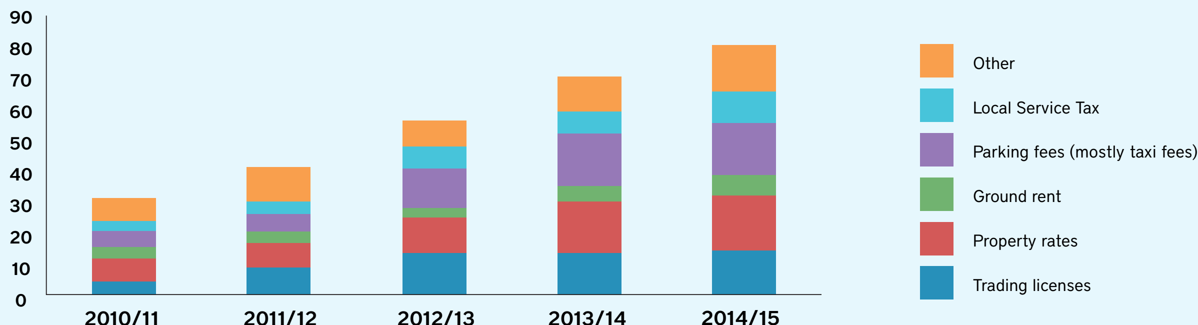
In general, the collection rate for property taxes in Africa has been low, according to the International Centre for Tax and Development (ICTD): just 0.38 percent of GDP on average, compared with 2.2 percent in developed countries. What's more, the administration of the tax has myriad complexities. In many cities, streets are unnamed and houses unnumbered. Large tracts of land in many countries are collectively owned and used for communal grazing and subsistence agriculture. In Uganda and Mozambique, this kind of collective ownership accounts for 62 and 90 percent, respectively, of the land area (Franzsen and McCluskey 2017). A shortage of qualified appraisers contributes to the difficulties of administering the tax effectively.

Many localities rely on transfers from the central government for funding. But given that African cities are expected to triple in size between 2010 and 2050, this model is unsustainable. The World Bank estimates it will cost sub-Saharan cities a collective US$93 billion a year to keep

Home to 1.7 million people, Kampala, Uganda, is one of the fastest-growing cities in Africa. Rapid urbanization has put a strain on the city's financial and physical infrastructure. Credit: Nick Greaves/Shutterstock.

OWN-SOURCE REVENUE IN KAMPALA (BILLIONS OF UGANDAN SHILLINGS)

In the five years after the Ugandan government created the Kampala Capital City Authority and tasked it with delivering services and collecting revenue, own-source revenue more than doubled. Credit: KCCA via International Centre for Tax and Development.



up with the infrastructure needs of their expanding populations (Taylor 2016). Central governments can help to some degree, but these cities will have to reform their tax systems to become more self-sustaining.

Before the establishment of the KCCA, Kampala experienced “extremely low revenue collections and poor tax morale,” meaning a general unwillingness on the part of residents to pay taxes, notes a report from the International Growth Centre, or IGC (Andema and Haas 2017).

A critical aspect of the success of early revenue reforms, says Priya Manwaring, an economist with the IGC based in Kampala, was that the KCCA was staffed in part by experts from the national tax authority. “The Uganda Revenue Authority is a well-functioning institution, and many of them come with a high level of understanding and skills,” Manwaring says.

The first five years of reform in Kampala were devoted to making it easier for Kampalans to pay their taxes and for the government to keep track of taxes owed and payments made. It was no small effort. Previously, the city had farmed out revenue collection to third parties, using 151 bank accounts, many opened by employees without authorization. This made it impossible to accurately estimate revenues or prevent graft. Records were poorly kept and often wrong.

To address this, the KCCA spent a year developing an open-source tax collection program called eCitie, launched in 2013. The program auto-sends bills and receives and tracks payments for items such as business licenses, property taxes, and room taxes. In relatively short order, Kampalans went from standing in line for hours at downtown offices and dealing with lost bills to paying bills on their smartphones. (Smartphone take-up rates in Africa are less than 50 percent but are rising rapidly, particularly among the well-educated.)

A 2015 report from the IGC noted that Kampala’s payment system was on par with those in developed countries (Kopanyi 2015), and the improvements had paid off almost immediately. Revenues soared from 30 billion Ugandan shillings (US$9 million) in 2011 to 81 billion shillings (US$24 million) in 2015. Even after accounting for inflation, that represents a rise of 89 percent. Though the annual cost of collection increased ninefold during that time, the jump resulted mainly from startup costs, which were recovered with higher revenues after one year. Although operating costs have also increased,

The Kampala Capital City Authority has undertaken road improvements throughout the city, including along the busy Queensway, which carries traffic to and from downtown. Credits: KCCA.

"the KCCA has now moved from a low-cost but unsustainable revenue collection to a higher-cost sustainable system" (Andema and Haas 2017).

More important, in just a few short years, Kampala was generating about one-third of its own income through property taxes on commercial properties and income-generating properties such as rental housing. The experience in this city, which first began taxing property in 1948, offers resounding support for the idea that revenues can be increased by simplifying the system. Kampala went from collecting more than 20 different types of taxes to focusing only on top sources of revenue and making it easier to pay those taxes. (Even in places where collection rates are high, instituting more convenient systems makes a difference: after Scotland added a direct debit option, the tax collection rate in Edinburgh rose from 93 percent to 97 percent.)

For Kampala, the revenue jump was encouraging, but officials knew they were still collecting only a fraction of the taxes owed. After increasing over the first two years, revenue from property taxes remained stagnant at around 35 percent of total revenue. The next phase of reform targeted other aspects of the long-neglected system. The last valuation had been conducted in 2005, with an incomplete revision in 2009. The property register was disorganized and did not include many modern buildings that could have generated tax revenue. Considering that rental values in some areas of the city had tripled between 2005 and 2013 (Kopanyi 2015), the city was leaving money on the table.

With financial support from the World Bank, the KCCA used geographic information systems (GIS) to compile a database of all buildings, including residences. The agency assigned each building an address and a new valuation. The database was then linked to eCitie. Of the 350,000 properties in Kampala, 64 percent were now identified as taxable, up from 47 percent at the previous inventory.

Now, says Manwaring, officials can better track increases in revenue from property taxes as well as potential revenue. In the city's Central and Nakawa divisions, for example, revenue rose from 14 billion Ugandan shillings (US$5.6 million)

in fiscal 2013–2014 to 38 billion (US$10.2 million) five years later (Manwaring and Regan 2019). Revenue collection took a hit during the pandemic, however, with one report citing an 83 percent drop in payments collected from April to June 2020 compared to the same quarter the previous year (Mwenda 2020). A major factor, officials said, was the inability to conduct in-person outreach.

"Even though there are significant gaps in compliance, there's a better understanding of what the potential revenue could be," says Manwaring. Ultimately, she adds, the new data "laid the groundwork for thinking about potential mass valuation models in the future."

The international finance community has recognized the progress made in Kampala. World Bank funds support ongoing infrastructure projects, and the Arab Bank for Economic Development in Africa is funding a three-story building that will provide 2,000 workspaces to the community (KCCA 2019). Kampala was also awarded its first-ever credit rating in 2015, a respectable A1. And the KCCA has made a number of investments in the local economy. It set up an employment service bureau that has trained more than 4,000 people and connected some 600 of them with jobs.

Despite progress and praise—*Property Tax in Africa* suggests that the enhancements in Kampala "can and should be replicated in other local governments in Uganda" (Franzsen and McCluskey 2017)—Kampala's government has struggled to communicate the link between paying taxes and receiving better services. Some local residents see the creation of the KCCA as an attempt to grab power by Uganda's president, Yoweri Museveni. Manwaring says the KCCA "has invested a lot in communications and awareness," but confirms that it is a long-term effort.

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Kampala Library and Information Centre, one of the oldest public libraries in the country, was established in the 1950s and is now managed by the Kampala Capital City Authority. Credit: KCCA.

Tallinn, population 437,000, is the capital and largest city of Estonia. Credit: Christophe Pinard/Flickr CC BY 2.0.

Tallinn, Estonia

When the Soviet Union broke up in 1991, more than a dozen former Communist states had to develop a national government and revenue system essentially from scratch. Estonia took full advantage of the opportunity. Over the course of a generation, the Baltic nation of 1.3 million people transitioned from a system that hadn't recognized land ownership at all to one that acknowledges land ownership, collects a land tax, and has created a sophisticated technological ecosystem that made it, according to a *Wired* article in 2017, "the most advanced digital society in the world" (Hammersley 2017). The country's total embrace of digital government means that an Estonian can legally establish a business in a few hours, and real estate transactions can be finalized in a matter of days, instead of the months it used to take.

This success would not have been possible without the groundwork laid when the nation regained its independence. Estonia's turbulent history has been marked by centuries of Danish, Swedish, and Russian rule. After a brief period of independence between 1918 and 1940, the country was a Soviet Republic for the next 50 years. The people's land rights and ownership were taken away during this era, which made the process of establishing who owned what—and how much it was worth—extremely difficult when the country regained its independence.

First, the right of individuals to own land had to be reestablished; that was achieved in 1992 with the drafting of a new constitution. A system for returning land parcels to their former owners was created, and 212,000 land claims were filed by 1993 (Malme and Tiits 2001). Over the next few years, the national government drew up land valuation principles and a land value tax. It took the rest of the decade to process the land claims and update the land registry accordingly.

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By taxing only land, not buildings, the system was designed to encourage development, particularly in the capital, Tallinn. “Unlike a tax on improvements, a tax on land does not discourage maintenance and construction,” says Youngman. “It can also reduce incentives for land speculation and for withholding land from the market in times of rising values.” It was also a pragmatic decision, because data and public records on buildings were incomplete. Aivar Tomson, a former manager at the Estonian National Land Board, notes that many of the new government officials, including then-Prime Minister Mart Laar, were in their late twenties or thirties. Their decisions tended to be progressive, market-driven, and quickly made. “It was at least partly a shock therapy to find out how people can survive in a completely new environment,” Tomson says.

The land tax avoided contentious issues of building valuation, but its implementation was still controversial. “It was rather complicated to explain to the landowners,” says Tomson, “that despite their ownership rights, they are obliged to pay an annual land tax.”

Over the years, however, this approach has helped drive economic development, especially in Tallinn. Construction boomed in the capital in the early 2000s, mainly with infill and higher-density housing. In 2000, fewer than 500 new flats were constructed; in 2007, more than 3,000 new flats were built (Wenner 2015). The Tallinn metro area’s economy now accounts for 64 percent of the country’s GDP and 51 percent of employment. But thanks in part to the country’s embrace of urban density, Tallinn remains one of the more affordable European cities and is among the least polluted. The city has invested heavily in improving local parks, renovating schools, and upgrading infrastructure. Its 2020 budget included raises for teachers and nurses and 5.7 million euros (US$6.7 million) toward renovating the historic Tallinn City Theatre complex.

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City officials have made many investments, including restoration of the historic Tallinn City Theatre complex. Credit: mikeinlondon/iStock.

Estonia has gained international attention for its pioneering use of digital tools, including the launch of governing platform e-Estonia in 2012. Credit: Annika Haas/Flickr CC BY 2.0.

Estonia's transformation into a digital republic has also bolstered its tax system. While the governments of most countries are slowly digitizing records and transactions, Estonia jumped into e-government in the 2000s. With the launch of governing platform e-Estonia in 2012, the country began using secure technology that allows users to record data and transactions instantaneously. For tasks ranging from voting to getting a mobile ID to paying taxes, all that's required to interact with the government is an internet connection.

The move to a digital system has earned Estonia all sorts of accolades from the business community for startup friendliness, and for landowners it offers an extra layer of security. The system has transformed the way property transactions are carried out, eliminating the need for residents to visit public offices and spend hours waiting for a civil servant to search records. This paper-free system has reduced the processing time for land transactions from up to three months to as little as eight days.

Estonia still has a weak spot familiar to property tax officials across the world: land values have not been reassessed since 2001, even as they have increased by roughly sevenfold over that time period, said Tomson, now the deputy director of a Tallinn-based real estate consulting firm. Tomson hopes there will be a reassessment in 2021, but he fears that the unpopularity of such a move will delay it. "The exact revaluation period is not fixed according to the law," he says. "It is always easy to wait for better times."

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Boston, Massachusetts

In 1980, Boston was "a city in decline," wrote Harvard economist Edward Glaeser years later. The city's population had shrunk dramatically from its peak, he noted, "and real estate values had sunk so low that three-quarters of its homes were worth less than the bricks-and-mortar cost of constructing them." Like other once-thriving industrial cities, the capital of Massachusetts seemed headed for "the dustbin of industrial history" (Glaeser 2003).

Contributing to the city's economic woes was a property tax system described by the *Boston Globe* in 1976 as "crippled with abuse" and rampant with disparities. The last citywide reassessment had been conducted in the 1920s, and the failure to reassess for a half-century had led to growing tax inequities in neighborhoods where property values had appreciated at different rates. Relying on assessments from the 1920s meant that residential property in the predominantly Black neighborhood of Roxbury, for example, was assessed at approximately 40 percent of the current market value, while properties in Charlestown, a traditionally Irish neighborhood where appreciation had been greater, were assessed (and therefore taxed) lower, at approximately 16 percent of current market value.

Instead of updating assessments, the city tended to simply raise tax rates to secure the revenue it needed. In 1981, Bostonians were paying a nominal property tax rate of 27 percent, one of the highest rates in the nation. That was "completely unsupportable if assessments were at all close to market values," noted the Lincoln Institute book *A Good Tax* (Youngman 2016). The problem was occurring statewide; the nominal property tax rate in Billerica, halfway between Boston and the New Hampshire border, was as high as 31 percent.

In the 1970s and early 1980s, a series of court cases and a statewide ballot measure led to two important changes in the state constitution. The first of those changes allowed for but did not require the classification of properties, meaning that residences could be taxed at a lower rate than businesses. Then a citizen-led ballot measure, Proposition 2½, capped the property tax, limiting total revenue to 2.5 percent

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After decades without a citywide assessment, Boston's tax system had failed to keep up with market appreciation and was rife with inequity. Valuations varied widely among predominantly Black neighborhoods like Roxbury (left) and traditionally Irish neighborhoods like Charlestown (right). Credits (l-r): kmf164/Flickr CC BY 2.0, ericodeg/Flickr CC BY 2.0.

of the total cash value of all properties, and capping annual rate increases at 2.5 percent. Cities fought the measure, but it passed easily in 1980 during a national wave of antitax sentiment. As a result, the main revenue flow for cities and towns across the state fell by roughly 20 percent over a few years. "There was a lot of pain," says Ron Rakow, a Lincoln Institute fellow and former commissioner of the City of Boston Assessing Department. "We had to cut the levy by 15 percent two years in a row to come into compliance."

The state helped offset some of the revenue loss during the first two years, but after that, cities and towns had to adjust to the rigid limits imposed by Proposition 2½. Localities all over the state suddenly began conducting long-overdue reassessments. In 1981, fewer than 100 of the state's 351 cities and towns had implemented market value assessments. Four years later, 339 had done so (Youngman 2016).

In Boston, assessors had traditionally traveled the city to revalue individual properties, a labor-intensive exercise that relied on subjective opinions. To stay on top of current property values and maximize potential revenue, Boston needed a more efficient assessment method. The city turned to Computer Assisted Mass Appraisal (CAMA), whose statistical models made it possible for assessors to estimate the value of properties based on the sale prices of properties similar in location, size, and condition. Because it was based on market sales, the new system was more precise and efficient than the old practice. (Learn more about the Lincoln Institute's pioneering role in the development of CAMA on page 26.) Rakow says the department shrank from about 272 staff members in the 1980s to about 86 today. "Because of all this automation, we had one third of the people doing the job 100 times better," he says.

The updated assessments have had other positive effects as well. In 1992, more than 12,000 assessment appeals were taken to state court, and the city had to set aside more than 6 percent of its property tax revenue to pay refunds. By 2015, there were fewer than 500 appeals. The city was setting aside just 1 percent of its levy for refunds, and the account was running a surplus.

Demonstrators took to the streets in 1981 to march against Proposition 2½, which capped the property tax in Massachusetts. Credit: Wendy Maeda/The Boston Globe via Getty Images.

Over the years, the state legislature has allowed the city to collect a few other taxes (such as jet fuel, room occupancy, and meals taxes) to support its budget. But Boston is still highly reliant on property tax revenue; the $2.2 billion it netted in 2019 accounted for 71 percent of its recurring revenue. Its winning strategy was transforming the property tax from an unpredictable source to one that is quite stable. Boston has one of the state's lowest property tax rates. Compared with the rest of the country, its per capita property taxes have risen more slowly: adjusted for inflation, the city saw a 14 percent increase between 1979 and 2009 versus a 60 percent increase nationwide (Youngman 2016).

The stability of the property tax system has helped encourage investment by businesses, which has strengthened Boston's overall economy. Over the last decade, companies such as General Electric, Reebok, Wayfair, and LEGO Education North America have moved their headquarters here. To help get through lean years, the city began building budgetary reserves as its fiscal health improved in the mid-1990s; during the Great Recession, it was one of the few American cities that didn't see a year-over-year revenue drop, according to the credit rating agency Moody's Investors Service. It did dip into its reserves, but by raising property tax rates and offering tax relief to homeowners who experienced economic hardships, Boston was able to keep its revenue from dropping even as assessed values fell. As those values recovered, the city then lowered its property tax rates. Although it's too early to tell how Boston will fare during the pandemic-driven recession, the stability of its main funding source has made it one of the few large cities able to afford a notable annual increase (4.4 percent) in funding for education, housing, and public health.

Revenue stability and a flourishing economy have transformed Boston from a junk-rated enterprise in the 1970s into a triple A–rated city today. A few decades ago, says Rakow, officials were worried that the city might have to file for bankruptcy. Recently, Moody's said Boston was one of a very few U.S. cities that should be able to get through a downturn with relative stability. Boston has also increased its investment in nearly every major area of spending. Over the next four years, the city expects to leverage federal and state dollars to help fund a $4.7 billion plan called Go Boston 2030, which will allocate $2.8 billion to capital projects such as new housing, revitalized parks, transit, schools, and climate resilience (City of Boston 2019).

Not surprisingly, the city's reforms weren't always welcomed by officials. Court mandates and legislation by ballot are often maligned by those who write the laws. "In 1980, there was a lot of doom and gloom," says Rakow. "But once we got through that initial period, we now have a predictable system where there have been growing revenues to pay for services, but at the same time it limits how much you can spend. That's had a really positive impact." ◻

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Go Boston 2030 outreach team. Credit: City of Boston.

The property tax has helped transform Boston into a thriving economic hub. Credit: Wenjie Qiao/Flickr CC BY-SA 2.0.

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