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# Challenges and Strategies for Advancing Property Registration Efforts in Senegal

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## Key Messages

1. In Senegal, property tax, mainly managed by the Directorate General of Taxes and Domains (DGID) and the Treasury, remains under-mobilized, despite its potential to strengthen local governments' revenue. This is primarily due to a narrow tax base, outdated databases, and weak tax compliance rates.
2. In order to expand the tax base, the Senegalese government launched three reform projects aiming to identify and register all properties on a national scale. These reforms led to a fourfold increase in the number of properties in the tax databases and allowed for a better optimization of information technology in conducting censuses, as well as collecting and managing land data. They also strengthened the cooperation between the DGID, the municipalities, and the Treasury through the creation of formal and informal collaboration platforms.
3. Despite these advances, the reforms have faced challenges delivering the expected results. This is mainly due to the property registration method, which prioritizes updating the legal land register and requires detailed documents on properties and their owners. Furthermore, past tensions and differing expectations continue to limit progress in interinstitutional collaboration. Lastly, citizens' cooperation in the censuses remains weak, due to insufficient awareness and a lack of clarity about the direct benefits of taxes.
4. To sustain progress, adopting a simplified census method is recommended, which prioritizes quickly updating the fiscal cadastre without requiring all the owners' legal information. Additionally, strengthening the link between tax revenue and public services would encourage greater taxpayer support for reforms. Finally, better coordination between the central and local authorities would be essential to tailor reforms to municipal realities and maximize their impact.

## Introduction

The revenue generated by property tax has the potential to considerably improve the capacity of local governments to adequately fund the delivery of public services. However, despite the importance of this funding source, local governments in sub-Saharan Africa struggle to fully tap into its potential. One of the main challenges lies in the difficulty of systematically identifying and registering all properties. This is particularly true in Senegal where the tax base is narrow, and the revenue drawn from property tax remains very weak compared to other local revenue sources.

In Senegal, the administration of property tax (known as the *contribution foncière*, or land tax) is shared between the Directorate General of Taxes and Domains (DGID) and the *Direction Générale de la Comptabilité Publique et du Trésor* (DGTCP; The Directorate General of Public Accounting and the Treasury, hereafter The Treasury). The DGID is responsible for property registration, property valuation and issuing tax notices, while the Treasury handles tax collection on behalf of the municipalities.

Property registration requires gathering information such as the owner's name, the plot number, and the owner's unique identification number. Property owners are legally required to fill in an annual form detailing the characteristics of their properties and their rental values, thus allowing the DGID to assess the amount of property tax to be paid. Additionally, the DGID's tax centers can carry out censuses to update the databases if necessary.

Nevertheless, in practice, few taxpayers comply with this requirement, and, until recently, the DGID had not proved very proactive in identifying properties or updating the existing database. Until recently, this database relied heavily on the automatic renewal of a large number of tax notices based on often obsolete and out-of-date databases, both in terms of the property addresses and the taxable values. Consequently, property taxes are collected from a narrow tax base, providing a limited return in terms of revenue.

In Dakar, for example, the property registration rate is very low, at approximately **16%**. Furthermore, the payment compliance rate is extremely low; in **2022**, only **10%** of tax notices were paid, resulting in a collection rate of only **16%** of the total amount of property tax bills.<sup>1</sup>

To harness the full potential of property tax revenue, the Senegalese government supported three reform projects launched between 2019 and 2023, which sought to identify and register all properties on a national scale. These censuses were led by the DGID with the municipalities' support. What were the challenges met as part of these reforms? What were the advancements achieved? And which strategies can emerge to ensure the sustainability of the property registration system?<sup>2</sup>

## Efforts to Modernize the Legal and Fiscal Cadastres

The DGID led three property census programs, coordinated by the Directorate of Tax Information and Auditing Strategies (*Direction du Renseignement et des Stratégies de*

<sup>1</sup> Knebelmann, Justine, Victor Pouliquen and Bassirou Sarr (2024). "Discretion versus Algorithms: Bureaucrats and Tax Equity in Senegal". <https://drive.google.com/file/d/1EAPqRR7GWkP8PrOVV-uUItsB09NGx7uq/view>

<sup>2</sup> The data was collected between June and August 2022 through semi-structured interviews with more than 60 officials from the DGID and the Treasury, municipal agents and elected representatives, experts and representatives of civil society, supplemented by document analysis.

*Contrôle Fiscal*, DRESCOF). These programs were aligned to pursue a common goal: the expansion of the property tax base. The first series of census activities fall under the Program for the Improvement of Property Tax Management (*Programme d'Amélioration de la Gestion des Contributions Foncières, PAGCF*), which began in 2019. This program was designed in collaboration with researchers from the Paris School of Economics and the DGID and received funding from various donors.<sup>3</sup> Censuses were carried out in 26 municipalities in Dakar.

The second group of census activities was carried out as part of the Support Program for Senegal's Municipalities and Agglomerations (*Programme d'Appui aux Communes et Agglomérations du Sénégal, PACASEN*)<sup>4</sup> jointly funded by the World Bank, the French Development Agency (*Agence Française de Développement*), and the Government of Senegal. The census activities started towards the end of 2019 in 124 'high-potential' municipalities, including Dakar and the regional capitals. Census activities were coordinated by the DGID's Bureau for Local Authorities (*Bureau des Collectivités Territoriales, BCT*), with the participation of local governments through the Local Taxation Commissions (*Commissions de Fiscalité Locale, CFL*).

The third, and still ongoing, group of census activities are part of the National Real Estate Property Census Program (*Recensement National des Propriétés Immobilières, RNPI*), launched in November 2021. The RNPI is a key component of the *Yaatal* plan<sup>5</sup>, a policy to expand the tax base, particularly the property tax base, by encouraging all citizens to contribute to revenue mobilization. This program, under the supervision of the DRESCOF, covers the municipalities of Senegal's 46 departments, excluding where censuses were carried out by the PAGCF or the PACASEN.

These programs are not standalone initiatives, but rather align with various government priorities. They are in line with the Emerging Senegal Plan (*Plan Sénégal Émergent, PSE*), a national policy adopted in 2014, which aims to transform the country into a middle-income economy before 2035.<sup>6</sup> The projects to expand the tax base are an operational implementation of the PSE's *Stratégie de mobilisation des recettes à moyen terme* (SRMT; The Medium-Term Revenue Mobilization Strategy), whose objective is to increase the tax burden rate to 20% in 2025. Boosting domestic revenue mobilization can contribute to achieving the PSE's objective, while also advancing the fiscal decentralization program, whose progress has been delayed for over a decade.

Thanks to this alignment with national priorities and support from high-level authorities, the three census programs benefitted from political support that facilitated their implementation. Furthermore, they obtained administrative support from the leadership of the DGID because of their direct participation in the *Yaatal* plan. This political and administrative support was further reinforced by performance contracts between the DGID's central-level Directorate and

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<sup>3</sup> It is important to note that the PAGCF was initially an experimental project, aiming to establish a new property registration tool by introducing a point-based property valuation method. Thus, the censuses carried out in this context had both an experimental and study objective.

<sup>4</sup> Further information on the PACASEN project can be consulted on the AFD website: <https://www.afd.fr/fr/carte-des-projets/programme-dappui-aux-communes-et-agglomerations-du-senegal-pacasen>

<sup>5</sup> *Yaatal* means 'to expand' in Wolof. <https://www.finances.gouv.sn/app/uploads/document-programmation-budgetaire-economique-pluriannuelle-DPBEP-2021-2023.pdf>, p.40

<sup>6</sup> More information on the PSE's objectives can be found here: [https://www.sentresor.org/app/uploads/pap2\\_pse.pdf](https://www.sentresor.org/app/uploads/pap2_pse.pdf)

its deconcentrated offices. These offices are now assessed on their efforts to expand the tax base including local taxes such as property tax, while previously, performance was solely measured on state taxes.

## **Census Progress, Assessment and Challenges**

The efforts undertaken by the DGID have significantly expanded the property tax base. The initial goal of the census programs was to identify up to one million properties by the end of the programs. In June 2024, after almost four years of census activities, more than 200,000 properties had been registered. This represents a fourfold increase compared to the DGID's original database, which included around 50,000 property taxpayers for the whole country. However, the pace of this growth – approximately 45,000 properties registered per year - can be considered relatively slow, compared to cities such as Freetown, where more than 100,000 properties were registered in only six months.<sup>7</sup> Although major advances were made, there are still several challenges that may explain this slowness. These are linked, in particular, to the legal approach prescribed for property registration for tax purposes, as well as administrative, institutional, and technical challenges.

### **— Modernizing the Cadastre: A Balance Between the Legal Cadastre and the Fiscal Cadastre**

The data collected, particularly on properties and owners, allow the legal land register (cadastre) to be updated, which is essential in Senegal for determining which properties are eligible to pay the property tax. However, this approach slows down data collection operations and the update of the property tax register (fiscal cadastre), which is important for quickly generating the revenue that the municipalities need.

In practice, and like in several countries in Africa, two approaches for registering properties exist, each presenting advantages and disadvantages.

The first approach aims to update the legal cadastre<sup>8</sup> and therefore requires that a property be legally registered with all due legal information on the property (lot number, etc.) and the owners before it can be taxed. Tax notices are then issued to the legal owner, who is responsible for paying the tax. However, this approach is administratively complex, because information such as personal identifiers (name of legal owner, identity card, etc.) can be difficult to obtain. This slowness to update the legal cadastre, as a precondition for updating the fiscal cadastre, can thus indirectly affect the local governments' capacity to generate revenue more quickly.

The second approach focuses primarily on updating the fiscal cadastre without necessarily relying on the legal cadastre.<sup>9</sup> Property identification and registration is carried out with the help of Geographical Information Systems (GIS) and geographic coordinates, allowing tax authorities to simultaneously create a digital map of properties and a database that can facilitate

<sup>7</sup> Prichard, Kamara, & Meriggi (2020): "Freetown just implemented a new property tax system that could quintuple revenue" <https://www.ictd.ac/blog/freetown-new-property-tax-system-quintuple-revenue/>

<sup>8</sup> This approach is notably used in Rwanda, Gabon, Malawi and in some other African countries.

<sup>9</sup> For example, this approach is used in Ghana, Sierra Leone, in particular in Freetown, Uganda, and some other countries in Africa. This explains why property identification in Freetown was carried out in record time.

the distribution of tax notices. Property information such as plot numbers may be collected, but is not a prerequisite for taxation. Tax notices are subsequently simply addressed 'to the owner' if the legal owner is not known by the administration - that is, nominal identification of the legal owner is not treated as an essential condition for taxation. Although the potential lack of information on the owner is a disadvantage, particularly for tracking late payments, this approach is administratively more pragmatic. It allows tax authorities to register properties with few restrictions and thus generate more revenue quickly.

In Senegal, cadastral census activities primarily follow the first approach, which updates the legal cadastre first. They target two main goals: (i) updating the legal cadastre by collecting a range of information on the property (lot, building, location, technical characteristics, rental and estimated values, etc.) and the owners' personal information (names, identity documents, etc.); ii) based on the legal cadastre, updating the fiscal cadastre by determining properties eligible to pay property tax and estimating the tax base. During property visits, enumerators fill in an electronic form which requires, among other information, the name of the owner, a photo of the owner's identity document, and confirmation of the plot number.<sup>10</sup> The information collected is then presented to neighbourhood representatives, who have the opportunity to correct any errors. Identifying the owner is an essential condition as Senegal's tax system is highly regulated and formalistic. Thus, the person liable for tax - in this case, the owner - should be the only recipient of the tax notice. Although this exhaustive approach is essential to designing and updating the legal cadastre in the long term, achieving these goals has proven to be labourious.

On the one hand, some owners are reluctant to provide their identification documents, due to (i) a lack of trust in the government about how the information will be used, (ii) a desire to avoid being registered on the list of property taxpayers, or (iii) due to limited information on the benefits of these census efforts. Other citizens are uncooperative for political reasons, viewing the censuses as a means for politicians to collect information in order to mobilize voters.

On the other hand, the majority of census activities take place during working hours, which is limiting as many owners are absent during the day. Although enumerators are required to leave a paper copy of the census form for absent owners so that they can fill it in and return it to the DGID offices, not all owners end up returning this form to the tax center. This constraint ultimately has a direct impact on the number of owners that an enumerator can successfully register every day and, more generally, impacts the timeline of the census activities. Furthermore, the duration of the censuses - spanning over three years - seems to have created a generalized fatigue within the population, as well as a decrease in popular interest in maintaining the momentum of these reforms. Consequently, it seems likely that not all properties will have been registered nationwide by the scheduled end of the census programs.

### — Leveraging Information Technology for Property Censuses

Investing in information technology has made it possible to collect a large number of property data and to carry out censuses more efficiently. Furthermore, coordination between different departments, facilitated by, among other things, the implementation of interoperable computer

<sup>10</sup> See the section concerning confirmation of the land parcel. The census form also includes a crucial question that allows to identify whether the respondent is the owner of the property. Furthermore, a specific section is dedicated to collecting detailed information concerning the owner.

systems has ensured effective monitoring of census activities and efficient data processing for tax purposes. Lastly, an improved version of the DGID's information system, called SIGUIL 2<sup>11</sup>, is expected to facilitate information exchange between the DGID and the Directorate General of Public Accounting and the Treasury (*Direction Générale de la Comptabilité Publique et du Trésor*, DGCPT). However, the processing of such a large volume of data has made the conversion of information into tax notices more complex.

The censuses were carried out in conjunction with the adoption an improved information system that allows interfacing between the systems of the different departments in charge of elements of the property tax within the DGID, as well as with the Treasury. The enumerators have tablets equipped with an electronic form used to collect information on the property (lot and building) and the owner, as well as a digital map that allows them to confirm the geolocation of the property and its cadastral identification number. The information collected is then transferred to the SIGUIL 2's main server and processed by data scientists in the Directorate of Information Systems (*Direction des Systèmes Informatiques*, DSI) to guarantee accuracy and avoid duplicates.

Furthermore, given that the census activities take place simultaneously, they require strong coordination between the different actors involved. The RNPI censuses, for example, are coordinated by the DRESCOF in collaboration with the DGID's tax centers in the different regions of Senegal. This coordination allows for better monitoring of census activities across the country, for solving challenges on a daily basis, and for preventing duplication of census efforts in the same zones or properties.

However, two major challenges emerge. Firstly, migrating data from the previous SIGUIL 1 system to the new SIGUIL 2 system has proven to be more complex than expected, slowing down data processing, property valuation, and issuing tax notices. While new census data is being recorded in SIGUIL 2, tax base officers continue to process data, particularly for issuing tax notices, within SIGUIL 1, further delaying the transition to SIGUIL 2. The DGID is planning to set up training on using the new information systems. Secondly, collecting a large volume of information requires complex and lengthy processing. The DGID needs to have the necessary resources to cross-reference this information with the existing databases, in order to ensure data accuracy and usability for valuation and issuing tax notices.

### — Strengthening the Collaboration Between the DGID, the Municipalities, and the Treasury<sup>12</sup>

The censuses have sparked a new momentum in the collaboration between the DGID, the municipalities and the Treasury, which used to be weak. This strengthened cooperation is essential to the success of the census activities and to the mobilization of property tax revenue. It signals the potential for a more inclusive way to administer property tax in the future. Historically, relations between the DGID and the municipalities, although regulated by specific provisions in the General Tax Code (*Code Général des Impôts*, CGI), did not function optimally in all municipalities. This was largely explained by the municipalities' limited role in the administration of the property tax, including census activities and the weak performance of property tax mobilization, which was often attributed to a lack of incentives from the DGID.

<sup>11</sup> SIGUIL means 'integrated local tax management system' (*Système intégré de gestion des impôts locaux*).

<sup>12</sup> For a detailed analysis of the cooperation between the DGID, the Treasury and the municipalities, please refer to the Policy Brief entitled "[Inter-Institutional Collaboration in Property Tax Administration in Senegal: Challenges and Perspectives](#)"

Furthermore, the DGID and the Treasury have long operated with separate databases, leading to delays in the transfer of property-related information between these two institutions and unclear responsibilities over the management of property taxes.

However, political leadership within the DGID, coupled with recent property identification programs, has revived this collaboration through several initiatives. The creation of the Bureau for Local Authorities (*Bureau des Collectivités Territoriales*, BCT) in 2017 demonstrates this willingness to establish a single focal point to strengthen the collaboration and dialogue between the DGID and the municipalities. The BCT acts as a focal point for municipalities regarding various issues, including property tax. In addition to its liaison function, the BCT plays a crucial role in the organization of the PACASEN censuses in certain areas and contributes to the operationalization of CFLs, composed of local elected representatives, neighbourhood representatives, and DGID and Treasury representatives. The CFL acts as a platform that allows the DGID to coordinate the censuses within a municipality and to pass information on the censuses to taxpayers through the municipalities and neighbourhood representatives.<sup>13</sup>

Although only 109 out of 558 commissions were fully operational as of September 2022, this nevertheless highlights some progress in terms of closer collaboration between the DGID and the municipalities. Other initiatives have emerged, such as the appointment of a technical advisor from the Treasury as a focal point to facilitate the liaison between the two directorates, address any concerns, and ensure effective dialogue and relations. Similarly, a plan was set up to connect the DGID's and Treasury's information systems to make data sharing more effective and fluid. Finally, the proactive engagement of certain municipalities, notably in Dakar and Thies, has promoted a cooperation dynamic that allows for better management of the property tax and a more effective sharing of essential information to improve its performance.

Although these efforts suggest strengthened collaboration thanks to new communication channels and incentive mechanisms, some challenges persist. At the municipal level, past tensions with the DGID's deconcentrated offices in their respective locations, as well as divergent expectations and motivations, can still impede efforts to mobilize property taxes and create a climate of frustration between the actors involved. At Treasury level, despite the progress achieved, obstacles remain, mainly due to a history of mistrust. These challenges highlight the importance of adopting a diversified approach tailored to the specific contexts, and the political and historical realities that underpin these relations.

### — Increasing Citizen Awareness to Encourage Greater Participation

Awareness campaigns and communication programs aimed at informing citizens of the property censuses and encouraging their collaboration were key to the successful implementation of these censuses. However, the reach of these messages has proved to be short-lived, a sign of their limited adaptation to different audiences and ongoing challenges in clearly conveying the many benefits of an effective property tax system.

Given the widespread lack of knowledge of the existence and importance of the property tax, which contributes to high levels of tax avoidance, potential resistance to reforms, and the limited cooperation during property censuses, the DGID has supported the census activities with multiple awareness-raising programs and communication strategies. These initiatives,

<sup>13</sup> As representatives of the municipal administration and assistants to the mayor in their respective areas, the latter are in particular responsible for supporting the tax authorities in population censuses and tax collection. See [Décret No.86-176 du 30 juin 1986](#).

coordinated by its Office for Communication and Quality, aim to strengthen the population's adherence to the censuses.

One of the adopted approaches aims to reach a large number of taxpayers by using mass media. These communications aim to inform citizens about the ongoing and upcoming census activities and to potentially reduce their reluctance to provide the required information. For example, the DGID broadcasts messages through the Senegalese Television and Radio Broadcasting (*Radiodiffusion Télévision Sénégalaise, RTS*), the main public channel, to supplement "[la Minute DGID](#)", a pre-existing program that presents the various activities of the DGID.<sup>14</sup> The DGID also uses other communication channels, such as newspaper articles, billboards, or even tax-themed excursions.

In parallel, the DGID has implemented localized, community-based communication strategies. For example, it collaborates with mayors and neighbourhood representatives to raise taxpayer awareness before and during census activities. Thanks to their role as intermediaries between the local administration and the population, their proximity to the inhabitants, and their knowledge of the local context, neighbourhood representatives play a key role in the census programmes. As many regions in Senegal are divided into Muslim communities, the DGID also ensures that religious leaders are informed, enabling them to relay census information to their communities. This type of strategy strengthens the legitimacy of the DGID's programs by engaging actors who have a recognized and respected moral authority.

Despite the use of a wide range of communication channels and formats, certain gaps persist. For example, the communication strategies used do not sufficiently emphasize the link between tax payments and the resulting benefits. Although the law does not require local governments to allocate a portion of property tax revenues to finance public services, citizens generally expect benefits in exchange for paying this tax. Thus, the censuses could be perceived as offering little value, if citizens believe that they have to pay the tax without any return. On the contrary, they could be discouraged by the lack of an explicit link between paying the tax and the benefits in the form of public services.<sup>15</sup>

## Avenues to Explore to Sustain and Strengthen Property Census and Tax Systems

The efforts made to improve property identification and registration systems in Senegal unequivocally constitute a step toward improving the performance of property tax mobilization, as well as management of land-based wealth. However, in light of the challenges faced, various paths can be explored to make these systems more effective, sustainable, and responsive to municipal revenue needs.

### — Exploring the Implementation of a Simplified Property Identification and Registration Approach

- Given that one of the main goals of the property censuses is to expand the tax base and

<sup>14</sup> Furthermore, the DGID has a YouTube channel, which, since the implementation of the Yaatal Plan, uploads videos that explain what the property tax is, or even payment methods, including electronic payment platforms.

<sup>15</sup> It is worth highlighting that, although establishing a direct link between paying taxes and the provision of services is an ideal approach to encourage tax compliance, citizens' perception of the tax and its direct impact on the quality of public services is an issue going beyond the DGID – it is a larger problem that concerns the use of public resources by the government.

boost municipal revenues, future census activities could consider adopting a simplified approach that prioritizes implementing an operational fiscal cadastre. To this end, the DGID could adopt an approach that combines using GIS technologies to map properties with field surveys to collect the external property characteristics to update the fiscal cadastre more quickly and effectively. This approach would be flexible in terms of identifying the owners and would focus primarily on registering properties, without necessarily knowing the owner's identity. Where ownership information is available, it could still be collected.

- However, since the current identification method is laid down in the legal framework, adopting a new method would require a legislative amendment to allow the DGID to register and distribute tax notices to the properties' occupants when the owner is unknown. The experience of Freetown, where the tax notices have been sent without necessarily knowing the owner's name, demonstrated that this approach generated relatively few objections from taxpayers and even prompted some residents to update the ownership information on their tax notices.
- Since the current system requires information on rental values to be collected, implementing a simplified identification system relying on modern technology alone would not be enough to determine rental values. Therefore, the DGID could also use a simplified property valuation method that does not rely on self-declared rental values from property owners.<sup>16</sup> This pragmatic approach would allow the fiscal cadastre to be updated more quickly.
- In the long term, this fiscal cadastre could also serve as a basis for updating the legal cadastre, thus facilitating the official recognition of property rights. This would require better information sharing between the departments responsible for the legal cadastre and those responsible for the fiscal cadastre. It is worth mentioning that there have already been land data reconciliation efforts to ensure their reliability and completeness. These efforts include using information available from other departments, as well as from external organizations, such as real estate agencies, to continue updating the legal cadastre database.

— **Anticipating a scenario in which current reforms will integrate more taxpayers in the tax system, improved coordination between the central government's tax authorities and the municipalities could strengthen the link between property tax revenue mobilization and public service delivery. This would also foster greater public acceptance of the property tax and improved tax compliance.**

- Although the legislation explicitly stipulates that property tax is paid without direct compensation, experts generally recognize that there is an indirect link between property taxes payments and the provision of basic public services.<sup>17</sup>
- In a context like Senegal, where the central government agencies oversee almost all aspects of the property tax, while the local governments are mainly responsible for awareness-

<sup>16</sup> A simplified property assessment method has been piloted in Freetown in Sierra Leone. For more information on the implementation of this method, see: [Simplifying Property Tax administration in Africa: Piloting a Points-Based Valuation in Freetown, Sierra Leone](#) (Grieco et al. 2019). At this point, efforts to simplify have been made through the introduction of the simplified method for determining rental value, as well as with the PAGCF's ongoing study on the index-based method.

<sup>17</sup> Prichard, Wilson. *Linking Property Tax Revenue and Public Services*. ICTD Policy Brief No. 13, 2017. <https://www.ictd.ac/publication/linking-property-tax-revenue-public-services/>

raising campaigns and providing services, efforts to improve coordination between these levels of government, and to make the link between property tax revenue and public services more explicit, can yield multiple benefits. On the one hand, these efforts would allow for better tax adherence and facilitate the work of the central authorities, in particular the DGID, which is responsible for determining the tax base and the Treasury, which is responsible for collection. On the other hand, this would lead to an increase in revenue, gradually increasing municipal fiscal autonomy and their capacity to provide more services.

- These stakeholders could consult each other to better understand the challenges impeding better property identification and the causes of the weak tax compliance. In turn, a better understanding of these challenges would allow the municipalities to continue awareness-raising efforts toward the taxpayers and tailor them to the aspects most likely to encourage compliance. These strategies would not only improve transparency and accountability in the use of property tax revenues, but also – by making the link between revenue and service provision more visible – taxpayers would be encouraged to cooperate more during census activities, as well as to agree to pay the property tax.

## Conclusion

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Senegal has undeniably made progress in reforming property tax administration. These advances are reflected in substantial investments in census operations and the implementation of various initiatives aimed at strengthening both horizontal and vertical collaboration between institutional actors. However, it is important to recognize that the improvement in property identification and registration systems is closely linked to the legal, political, and institutional realities specific to Senegal. Political dynamics, geographic conditions, and levels of real estate development vary from one municipality to another, requiring policies and practices to be adapted to local realities. The recommendations outlined in this brief are intended to offer the DGID avenues for reflection to help ensure the success and sustainability of property revenue mobilization initiatives.

## Further Reading

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# Local Government Revenue Initiative

## About Us

Cities in the Global South need significant revenue to build infrastructure and provide local services. However, efforts to collect taxes, particularly on property, are often ineffective and inequitable. LoGRI supports governments to raise local revenue more fairly and in ways that promote trust, transparency and accountability.

We do this by:

- › Partnering with governments to provide hands-on support and advice
- › Conducting collaborative, applied research to inform reform projects
- › Developing operational tools, including technology solutions
- › Delivering skills training to develop local capacity

We also seek to share insights and shape policy by engaging with regional and international stakeholders on local public finance issues. LoGRI is based at the Munk School of Global Affairs & Public Policy and is an initiative of the International Centre for Tax and Development (ICTD).

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