

Sustainable Local Government Financing: Issues and Experiences

Synthesis of facilitated e-dialogue with the Democratization, Decentralization and Local Governance Network on 4-7 November 2014

This synthesis provides a summary of the key themes emerging from a four-day facilitated dialogue on the sources of financing for local governments, the challenges they face in raising revenue, and the implications this has for service delivery and their relationships with citizens. The e-dialogue was coordinated by the Swiss Agency for Development and Cooperation (SDC) and the Institute of Development Studies (IDS), and was hosted by the SDC's Democratization, Decentralisation and Local Governance Network (dlgn) DGroups online space.

The idea that tax revenues are at the core of sustainable development processes and democratic state building, both at the national and subnational levels, has gained wide and high-level support in the international community. Further, taxation is likely to be at the core of the post-2015 development agenda. Developing countries have made huge progress at the national level on tax policy and on the establishment of modern revenue administrations. At the subnational level, decentralization has brought great opportunities (at least in theory) for increased fiscal autonomy and increased efficiency in service delivery. Practitioners and researchers have now accumulated a significant body of knowledge and expertise on developing countries, but the opportunities for sharing lessons learned are still limited. Therefore, this e-discussion aimed to foster knowledge sharing within the SDC-dlgn, along with input from experts in the field.

The e-discussion took place over four days, and covered the following topics: accountability and the social contract, property taxes, intergovernmental transfers, informal taxation, natural resource revenues, and the economic and political impacts of taxation. Over the four days, the discussion received inputs from eight academic experts and 140 contributions from members of the dlgn. Many interesting experiences emerged, particularly in regards to property taxation, the incentives for citizens to comply with local government taxation, and the incentives of local governments to collect given the design of fiscal transfers from the centre. These may benefit from more rigorous research, and IDS is willing to explore these in more detail by carrying out some targeted interviews and a review of key documents in order to further understanding and evidence of the underlying mechanisms at work.

Summary of themes emerging from the e-discussion

1) Accountability and the Social Contract

- a) The importance of trust: a minimum level of trust is required to enable tax bargaining between citizens and local governments.
- b) Issues of political will: it is important to understand the incentives of different levels of government in order to influence collection rates and strengthen the social contract.
- c) The role of culture: culture can either positively or negatively affect the likelihood of revenue bargaining.

2) Property Tax

- a) Government incentives: it is important that the government taking the political risks and the government that benefits from the revenue is the same, so that incentives are aligned for collection.
- b) The role of elites: elites often represent a significant barrier to greater property tax collection.
- c) Historical legacies: legacies of land ownership and taxation shape the level of acceptance and forms that property taxation can take in a given context.

3) Intergovernmental Transfers

- a) Political Economy: despite formulas and laws, transfers are often determined by political dynamics between central and local governments.
- b) Trade-offs in design and implementation: the inherent trade-offs in designing and implementing a transfer system require strategic thinking based on specific contexts.
- c) The need for good information: Good information is needed in order to design equitable and effective transfer systems.

4) Informal Taxation

- a) Collective action or extortion? Informal taxation can be very positive when citizens act together to meet their needs, but it can also take much more coercive and oppressive forms.
- b) Filling a gap or creating a parallel system? While informal taxation may fill important gaps in service delivery, it may also undermine state building.

5) Natural Resources

- a) The political resource curse: natural resource revenues can discourage both citizens and local governments from collecting and paying taxes and create unaccountable and clientelistic local governments.
- b) The importance of institutions: strong institutions can help constituencies escape the political resource curse.

6) Economic and Political Impacts of Taxation

- a) Earned vs. unearned revenue: whether revenue is earned by governments through engagement with citizens or not is a key determinant for the level of responsiveness and social accountability governments display.
- b) The importance of legitimate processes: Transparent and fair processes in the design and implementation of tax policy are essential for productive social contracts to emerge.

Detail of themes emerging from the e-discussion

Topic 1: Accountability and the Social Contract

The first day's discussion focused on the idea of the social contract between citizens and local governments, and how this can lead to greater responsiveness and accountability in governance. The theory is that if citizens pay taxes, they will be more likely to engage with authorities on how that money is spent, and demand the provision of public goods and services in return. On the other side, it is believed that if local governments are more dependent upon tax revenues, they will be more likely to respond to citizen demands and spend the funds in a developmental manner. Thus, the process of revenue bargaining would work to strengthen the social contract. However, reality is much more complex than this basic theory, as multiple contextual factors mediate the relationship between people and their local government authorities. The discussion brought out three main themes based on the experiences of members of the dlgn: the importance of trust, issues of political will, and the role of culture.

A) The importance of trust

The first thing that came out strongly was how critical trust is in facilitating tax bargaining. If citizens do not trust their local government to translate the money they pay in taxes into public services, they are more likely to see taxes as exploitative and evade paying. Similarly, the government will not make concessions to citizens if it cannot count on them to comply and pay their taxes. Therefore, trust is crucial for establishing a workable social contract.

There are several factors that can lead to enhancing trust between citizens and their governments. First, **transparency** is key. If citizens have a way of finding out how much is collected and then spent on which services and initiatives, they have what they need to hold their government to account. If citizens are not informed about where their money is going and why, the social contract breaks down. On the flipside, if governments are proactively transparent about tax policies, processes, and public spending, this can increase citizen trust and compliance.

The second factor is **fairness**. If citizens feel that they are asked to pay for more than they receive in return, or that certain groups are benefiting more than others from the tax system, they will be less likely to comply in paying their taxes. Issues that commonly undermine fairness in the developing world are corruption in the collection of taxes, where officials will take personal cuts, and special tax exemptions that are given to elites. Thus, it is important that tax rates are fair and that taxes are enforced equitably.

The third factor found to be important in building trust is **spaces for dialogue** between citizens and local governments. If governments create spaces where citizens can raise their concerns and issues, and the government can communicate its resource mobilisation strategy, the difficult choices that need to be made when dealing with tight budgets, and the benefits that will come from raising the revenue, greater understanding and reciprocity can be achieved. The more the government consults and informs citizens about taxation, the more they will be aware of the issues and willing to collaborate. Spaces where citizens can participate in planning and oversight of their elected representatives also help lay the groundwork for mutual accountability and trust.

Members of the dlgn provided illustrations of these themes. For example, Dao Minh Chau explained that there are considerable obstacles to establishing a social contract at the local level in **Vietnam**. This is because local governments do not have fiscal autonomy and the transfers they receive from the central government are based on negotiations that are not transparent. Further, there are no real elections, so the degree to which people can influence local government behaviour is extremely limited.

Petar Vasilev demonstrated the importance of fairness and trust with an example from **Serbia**. There, the central government collected 100% of the personal income tax, and was supposed to return 80% of this to local governments. However, the central government did not return the full 80% to local governments, and because people did not know where the money was going, collection rates of the tax dropped.

Colm Allan highlighted the importance of opportunities for public engagement with an example from **India**. In Hyderabad, property tax evaluations had not been undertaken in over twenty years. In order to remedy this and increase collection, the government engaged local residence association committees to participate in valuing properties with the owners, and this led to a 50% increase in revenue within only a few months.

Nobre Canhanga shared an example from **Mozambique** that shows how effective raising awareness and public participation can be. The SDC project Municipal Social Accountability Monitoring Program (MuniSAM) aims to educate citizens about social accountability – about their right to have their needs met and their responsibility to contribute taxes in order for this to happen. As a result of this program, revenue collection has increased, and the authorities are now more willing to engage with citizens within the social accountability framework and see the relationship as a partnership.

In contrast, Annonciata Ndikumasabo illustrated the dangers of not delivering public goods and services when taxpayers put their faith in the system with the

case of **Burundi**. When people noticed little change in their lives after paying taxes, their trust was eroded. Thus, it is important to deliver as much as possible and manage public expectations in order not to break the fragile trust of citizens.

Trust, Reciprocity, and Fairness in Sierra Leone



Samuel Jibao and Wilson Prichard (2010) did a study in Sierra Leone, surveying the perceptions of taxpayers on local government taxes. One of their main findings was that those who believe that 1) others pay, 2) tax collectors are fair, 3) the tax system is fair, and 4) tax rates are fair are more than 50% more likely to have positive attitudes to compliance. Another was that those who are happy with the services they receive are 12% more likely to pay. Finally, those who trust their local leaders are 15% more likely to be tax compliant than those who do not.

B) Issues of political will

The second theme that emerged throughout the discussion was that good policies are not enough, and that it is important to look at the incentives of the different levels of government in order to understand and influence collection rates and strengthen the social contract. As Mick Moore argued, one of the main reasons for weak social contracts at the local level is due to the interaction of politics: central governments often prefer to have local governments dependent on them for revenue, and at the same time, local political leaders have few incentives to raise money locally when this can at best only provide a small proportion of their income, so they focus their efforts on lobbying the central government for increased transfers.

Norbert Pijls provided an example of this from **Kosovo**, where mayors and municipal assemblies feel accountable to their political party and the central government. Because their incentives are to win elections, they do not want to anger voters by collecting more taxes locally. In fact, they sometimes reduce efforts to collect taxes prior to elections in order to gain the favour of voters. Thus, the lack of political will to increase collection caused by clientelism in the political system prevents a strong social contract at the local level from being established.

Alok Pandey shared a similar example from **India**, where local governments are dependent on the central government for resources, and are unwilling to risk levying additional taxes for fear of local protests.

On the other hand, Ibrahim Mehmeti provided an example that demonstrates that strengthening the local social contract can in fact affect political processes. In **Macedonia**, a productive partnership between citizens and their mayors has meant that municipal governments can more effectively negotiate concessions from the central government.

C) The role of culture

The third main theme of the day was the influence of culture on compliance and the social contract. As was brought forth by participants, culture can act as both a facilitator and a barrier for tax bargaining and the creation of a social contract at the local level. For example, in **Rwanda**, the practice of *Imihigo* helps to engage people in holding their leaders to account to deliver social services (discussed in further detail below), while in neighbouring **Burundi**, a strong centralised system has created a culture where few citizens dare to challenge elites on their tax management (Burundi experience shared by Annonciata Ndikumasabo).

Decentralisation and Accountability in Rwanda



In Rwanda, decentralization is based on a performance contract called *Imihigo*. In *Imihigo*, mayors and other leaders of decentralised entities sign a contract with the President of the Republic to deliver a number of services to the citizens they represent. At the end of the year, an evaluation is carried out and awards are given to the districts that have performed well. At this ceremony, the next *Imihigo* is signed and people are invited to contribute their opinions online or by phone. In this way, people at the local level can participate in shaping the plan and holding their leaders to account.

Kayira Fidele, Ministry of Local Government, Rwanda

Topic 2: Property Tax

Property taxes are recognised as having enormous potential for providing revenue to local governments in a progressive manner, but they are underutilised in the developing world. While in developed countries they sometimes accounts for up to 80% of local revenue, they rarely constitute over a quarter of locally raised revenue in developing countries, and often far less. This is due to a combination of factors, including the significant administrative challenges and costs involved in valuing properties and collecting property tax, its high degree of visibility and unpopularity among the public, and the prevalence of corruption in systems where assessments are still based on

physical inspections. Three main themes arose from the discussion: government incentives, the role of elites, and the importance of historical legacies of land ownership.

A) Government incentives

As the discussion progressed, it became clear that one of the main determinants of property tax collection rates is the incentives of the level of government responsible for collecting the tax. If one level of government is charged with collecting the unpopular tax, while another receives the benefit of the revenue, there is not much incentive for enforcement. For example, Mujtaba Piracha shared his experience from **Pakistan**, where decisions to undertake re-evaluations of property, and the political risks associated, are borne by the central government, while the revenues largely accrue to local governments. This has meant that property tax revenues have remained low and local governments continue to rely on transfers from the central government.

Petar Vasilev shared the case of **Serbia**, where property taxes are paid to the national tax office, which then remits funds to local governments. Because the central government does not have much incentive to enforce the tax, there is widespread avoidance of paying this tax, with no warnings coming from the national office with failure to pay.

Ibrahim Mehmeti shared evidence from **Macedonia** that transferring the responsibility from the central government to the municipalities resulted in an increase in property taxes from 3% to 14% of own municipal revenues. Thus, by aligning the political incentives with responsibilities, property tax collection became much more effective.

Meanwhile, in **Mongolia**, there is little incentive for local governments to increase collection, because the more they collect locally, the less they receive from the centre. As Jacques Merat explained, this is why it is important to determine transfers by the potential for taxation, not on the actual collection, because this can create perverse incentives.



The Politics of Property Taxes in Kosovo

Although the central government in Kosovo is weary of fiscal decentralisation due to the risk associated with minority areas becoming too independent, international pressure forced action on increasing property taxes. After negotiations between the central and local governments, it was agreed that the rate should be raised to between 0.1-0.15% of the property value. However, because of upcoming local elections, the mayors requested that the

central government would take responsibility for this decision, even though by law setting property tax rates is under the purview of local governments. The central government agreed, and the rate was raised. However, most mayors then instructed their property tax officers to re-valuate the properties in such a way that the value would decrease, so that even with a higher rate, the tax yield remained the same. Citizens and international actors did not notice, and the central government did not mind because this kept local governments firmly under their control. This case therefore underlines the difficulty in increasing property tax revenues in the face of competing political incentives.

Norbert Pijls, Decentralisation and Municipal Support Project (DEMOS)

B) The role of elites

The second theme was the crucial role that elites play in resisting increased property taxation. Wealthy and politically connected property owners represent a tough political challenge, especially when they are well organised through business chambers and other financial and economic lobby groups. As Tom Goodfellow brought forward, this is especially the case in capital cities, where many people involved in the national government have a major stake in property, and have been able to keep the issue off the agenda. A key challenge then, is to raise the awareness of other citizen groups of the progressive potential that property taxes offer, and to help them create alliances with the municipal authorities that are in charge of collection.

Katharina Haerberli Harker shared an interesting example from **Serbia**, where the mayor of a mid-sized town overcame the resistance of elites by promising to lower the tax rate if the collection rate rose above 80%. Within less than two years the threshold was achieved, and the tax rate lowered. The high collection rates and the improved yield of the tax have been maintained ever since.

C) Historical legacies

The third theme of the day was that of the way in which the history of land ownership and taxation affects what is possible in the present day. Histories of colonialism, communism, conflict, and land reform all create contexts in which people are sensitive about their connection and rights to land.

For example, Valbona Karakaci told us that the change from state-owned to privately-owned land in the 1990s is highly contested in **Albania**, and this has shaped the willingness of local governments to collect taxes.

Annonciata Ndikumasabo shared the experience of **Burundi**, a post-conflict country where not only lack of administrative capacity, but also the government fear of local government capture by opposition elites limits property taxation. Further, in the wake of conflict, the government is eager to distribute peace dividends, especially to former fighters, and they are aware that increasing property taxation would lead to much anger from the public.

Katharina Haerberli Harker also pointed out that property taxation is inherently **gender** biased in many places where property is only registered to men. This has implications for any social contract based on property taxation, as women might be excluded from the start.

Topic 3: Intergovernmental Transfers

Though they are not earned from a reciprocal relationship with citizens, transfers are essential for addressing vertical and horizontal imbalances. Vertical imbalances stem from the lack of correspondence between spending responsibilities and revenues at each level of government. Since tax revenues can only cover a small portion of the responsibilities of local governments, transfers play a crucial role in ensuring vertical equity. Horizontal imbalances stem from differences in the availability of resources between governments of the same level in different regions. This calls for some sort of formula to determine how revenues should be shared across regions. However, as the discussion demonstrated, there are many issues with designing and implementing such a formula in developing countries.

A) Political economy

Again, issues of political economy proved to be central in the discussion of transfers. As Paul Smoke noted, even with a robust legal basis, central actors have room to curb the autonomy of local governments during the implementation of transfers. Most developing countries use some form of block grants to distribute funds to local governments according to a formula that takes into account both expenditure needs and fiscal capacity. However, unconditional block grants create a problem of incentives if the amount is decided after spending has been incurred. This is because local governments will over-spend in order to obtain the approval of their constituents while under-taxing in order not to incur the political cost, because the expenses will be covered by increased central transfers.

One way to lessen this effect is to decide beforehand the amount of the transfer according to a formula based on characteristics that are not easy to manipulate

such as population numbers. Still, it is difficult to ensure that transfers do not undermine the incentives of local governments to raise their own revenues.

B) Trade-offs in design and implementation

As Paul Smoke noted, even where all the best advice as (or seems to have) been followed, the empirical literature suggests that local revenue performance still fails to match the needs and expectations of citizens. Best practices that are recommended in terms of intergovernmental transfers include trying to regularize, simplify and coordinate the transfer system, increasing the transparency of the system, expanding and improving the use of equalization transfers, improving mechanisms for allocating conditional transfers, and monitoring the performance of transfer programs in relation to their stated objectives. In practice, however, there are always trade-offs, for example, between efficiency and equity.

There are also trade-offs in terms of timing of fiscal devolution. If it is too rapid, local governments may not have the absorptive capacity, and may be overpowered by local political dynamics. On the other hand, if it is too slow, supporters may become disillusioned and this might reinforce centrist practices. Another example is that although conditional transfers may help enforce performance, they can also make it harder for local governments to plan for the future because they are harder to predict. Due to the nature of the trade-offs that must be made in all situations, Paul Smoke recommends strategically taking steps to move the system in the right direction, based on contextual political dynamics, and building a foundation for future action rather than pursuing more comprehensive or aggressive reforms with little chance of taking hold.

C) The need for good information

The third thing that came out of the discussion on transfers was the importance of good information in helping to resolve issues of incentives and equity. For example, one way to increase equity is through variable matching rates according to the income levels of different regions. So, a poor region with low income would be required to contribute less than a region with higher income for health programs, for example. The challenge with this is that developing country governments often lack the necessary information on local tax bases to be able to separate poor regions with a small tax base from regions with larger tax bases but low enforcement.

Paul Smoke warns that lack of good information can lead to conditional transfers having unintended consequences. For example, the central government might end up rewarding a local government that budgets to collect less than its potential in order to easily meet its official target, while punishing a local

government that has tried hard to identify its true tax base but has not yet been able to collect a large share of it. Therefore, investment in good information on tax potential is crucial.

Topic 4: Informal Taxation

Informal taxation is a system of local public goods finance that is enforced socially rather than through the formal legal system. This can take various forms, from informal to formal, private or public, and state and non-state. Two main themes emerged from the discussion, namely whether informal taxation should be seen as a positive form of collective action at the local level, or extortion by powerful groups, or whether it fills a gap in services in communities or creates a parallel system that undermines state building.

A) Collective action or extortion?

Informal taxation is often described as a positive thing citizens organise together in the absence of effective government services. This can often be the case, as described below in Sierra Leone, and in Joy Elamon's example of voluntary and beneficiary contributions in Kerala, **India**. In voluntary contribution, citizens contribute towards the development of common goods or services either in cash or in kind through the donation of materials or their time. With beneficiary contribution, it is mandatory that the direct beneficiary provide a certain portion of the expense, such as contributing towards a new house. If informal taxation builds on collective action, it can be very positive, as with traders' associations.

That said, how voluntary is informal taxation? In close-knit communities, people may suffer ostracism if they do not pay. Informal taxes may favour certain groups, serve to reproduce inequalities, or risk being captured by powerful individuals.

Further, informal taxation covers protection payments levied by insurgent groups, warlords and vigilante groups in exchange for security. In this way, it can become very oppressive, and more like extortion. For example, Mujtaba Piracha shared the example of the Mutahida Qaumi Movement in Karachi, **Pakistan**, which is an ethnic-based party that has formed a community police, and offers protection and some services. Business owners who do not comply with payments are gunned down in their shops, so this is certainly a very coercive kind of taxation.

Participants brought forth many examples of this dynamic, from the *sungusungu* anti-crime volunteers in Tanzania, rebel groups in the DRC, community policing in Nigerian towns, to protection rackets run by the mafia in Brazil. Therefore, it is important to look at who collects the informal tax and how consensually they collect it in order to determine whether it constitutes positive collective action or harmful extortion.

Informal Taxation in Sierra Leone



In Sierra Leone, people pay a range of taxes, the majority of which are informal. These include chieftom taxes such as the provision of labour or materials for community projects or labour for the maintenance of public spaces or goods. Secret societies and religious groups also levy taxes for specific projects. In some ways, these taxes are like user fees, such as parents raising money to pay for teachers' salaries. In this context, survey research has found that informal non-state and chieftom taxes are consistently perceived by taxpayers more positively than taxes levied by the central state or local government across a range of indicators, including fairness, reciprocity and accountability.

Vanessa van den Boogaard, Phd Student at the University of Toronto

B) Filling a gap or creating a parallel system?

There is also a tension in informal taxation with the degree to which it acts as an alternative manner in which citizens can meet their needs, and how this might undermine the strengthening and legitimacy of the state. Informal taxation carries long-term risks of privatizing service delivery through a mechanism parallel to the state. By circumventing the state, informal taxation negates the opportunity for enhancing the social contract between local governments and constituents. This is an ongoing dilemma in many developing country contexts.

Topic 5: Natural Resources

The distribution of natural resource revenues across country regions is always contentious, especially where resources are concentrated in one area. As Javier Arellano shared, actual distributive criteria and mechanisms do not follow technical considerations for optimal distribution; rather, they are renegotiated across existing political motivations and the organizational capacity of the main stakeholders. Based on his study of Andean countries, he found that the distribution of natural resource revenues depends on two political dimensions: the bargaining power of subnational actors and the link between national and subnational political actors.

A) The political resource curse

Natural resource revenues provide another source of funding that is unearned, in that governments do not have to engage in a relationship with citizens in order to collect them. It is because of this dependence on a source of revenue that is not connected to citizens that natural resources contribute to a political resource curse.

Javier Arellano notes that the concentration of natural resources in some territories is a recipe for disaster, citing the cases of **Peru** and **Colombia**, where there has been no meaningful positive impact on welfare indicators or spillover effects on other sectors of the economy in resource-rich areas. The cases also revealed that widespread clientelism is responsible for the lack of positive economic impact. Even in the best of scenarios, local authorities simply aim at gaining popular support for political survival or re-election. Frequently, local politics intensify as mafias colonize subnational governments to obtain rigged public contracts.

The presence of abundant natural resources also negatively affects compliance with taxation among citizens. As Javier explained, municipalities receiving high amounts of natural resource transfers experienced diminishing tax collection because citizens feel that the mining proceeds should pay for public services, and thus actively resist paying taxes or fees.

B) The importance of institutions

Still, the political resource curse is escapable when the right political institutions are in place. These include oversight bodies, putting funds aside, mechanisms to coordinate the action of different levels of government, and a stable civil service. However, as Javier cautions, these should be put in place before the revenues start flowing, because it is much harder to introduce controls afterwards.

Topic 6: Economic and Political Impacts

As Richard Crook explained, it is difficult to measure the political and economic impacts of different sources of funding for local governments. There are many possible causes for why a local government might have more or less pro-poor or growth outcomes, and so isolating the effect of one factor like type of financing is very difficult. He shared the results of a comparative study of several countries, which showed that developmental performance can not be explained simply by the amount of funding available, but things like responsiveness, the legitimacy of processes, and high level political support also matter a great deal.

A) Earned vs. Unearned Revenues

The first major determinant of whether tax revenues will lead to developmental governance is whether sources of revenue are earned or unearned. This was discussed in relation to central government transfers and natural resource revenues, which local governments do not have to engage in bargaining with citizens in order to collect. This means that these sources of funding do not give local governments incentives to be responsive to the needs of their constituents the same way other local taxes, such as property taxes, might. Thus, it is important that even in the presence of unearned sources of income, local governments be incentivized to collect taxes from citizens in order to establish the kind of reciprocity and mutual accountability that strengthens the social contract.

B) The importance of legitimate processes

The final important factor in determining the impacts of taxation is the legitimacy of the processes that are in place to design tax policies, collect taxes, engage with taxpayers, and distribute revenue across and between levels of government. With fair and transparent processes, citizens can better understand the system make demands of their local leaders, and hold them to account.

Richard Crook argued that the source of funding is perhaps less important than ensuring an adequate and stable revenue stream for local governments. Some mechanisms that are particularly effective according to comparative studies are guaranteed, ring-fenced funding, along with targeted centrally funded poverty alleviation programs. Government capacity is also key to ensuring that processes are implemented fairly and effectively.

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