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Inter-Institutional Collaboration Dynamics in Property Tax Administration: The Experience of Senegal

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Key Messages

1. Effective property tax mobilization is based on several factors, among which inter-institutional collaboration plays a key role. In Senegal, the Directorate General of Taxes and Domains (*Direction Générale Impôts et Domaines*, DGID) and the Directorate General of Public Accounting and the Treasury (*Direction Générale de la Comptabilité Publique et du Trésor*, DGCPT) constitute the main bodies responsible for this tax's administration. The DGID is responsible for property valuation and issuing tax bills, while the Treasury ensures their distribution and tax collection. The municipalities, although the main beneficiaries of property tax revenue, only participate at the margins, in property identification and registration.
2. Despite a clear distribution of roles, collaboration between the DGID and the Treasury has long been impeded by a fragmented information system and historical tensions. In the absence of specific incentives, little effort has been made by the DGID to integrate local initiatives, resulting in sporadic property censuses with limited inclusion of municipalities. Conversely, the relationship between the Treasury and the municipalities is generally considered functional, owing to a clear legal framework that ensures transparency and accountability.
3. Recent reforms aiming to expand the property tax base in Senegal have helped redefine these dynamics. They reflect a political will to improve inter-institutional collaboration, particularly by overcoming longstanding historical obstacles.
4. Although challenges remain in inter-institutional relations, the Senegalese experience demonstrates that integrated systems, strong political will, and tailored incentives are essential to improving property tax administration. The lessons drawn from this experience offer valuable insights for other countries facing similar realities.

Introduction

Effective property tax mobilization depends on a combination of numerous factors. One crucial aspect of property tax performance that has been relatively understudied so far is collaboration between institutions (Fjeldstad, Ali, & Katera, 2019). By its nature, property tax involves action from multiple administrative bodies. In countries where the management of property tax is centralized, responsibility largely lies with the central government administration, often leaving only a very limited role for local governments. However, in so-called decentralized systems, responsibility is often shared between local governments and the central government. Close collaboration is therefore required between institutions of the same level or across different government levels, especially between the administrative units in charge of property identification and registration, and collection of this tax.

What collaborative arrangements govern interactions between different actors in charge of property tax administration and to what extent are they effective? What challenges arise and what paths emerge for effective collaboration? This policy brief addresses these questions by examining the case of inter-institutional collaboration between the central government bodies in charge of property tax administration in Senegal, as well as between these entities and the local administration of three cities: Dakar, Saint-Louis, and Thiès.[1]

Property Tax Legal and Institutional Framework

In Senegal, the main bodies responsible for property tax administration are the DGID and the DGTCP (hereafter the Treasury). Municipalities are called upon to play only a marginal role in property identification and registration.

Figure 1 below shows the formal distribution of responsibilities among the actors involved in the property tax chain, as set out in the provisions of the General Tax Code (*Code Général des Impôts de 2012*, CGI).[2] As in most francophone countries in Africa, the majority of the property tax cycle is managed by the central government. In Senegal, the property tax chain is split between two institutions: the DGID and the Treasury. The DGID's deconcentrated offices (more specifically, the tax and cadastre offices) are responsible for property identification and registration, and the DGID's central directorate manages property valuation and issuing tax bills. After approval by the Finance Minister, the tax bills are transferred to the Treasury, which, through its territorial agencies, handles their distribution to taxpayers, revenue collection and enforcement (Fall & Touré, 2018).

[1] *Data was collected between June and August 2022 through semi-structured interviews conducted with over 60 officials from the Directorate General of Taxes and Domains and the Treasury, municipal officers and elected municipal officials, and experts and representatives from civil society. They were supplemented by document analysis.*

[2] *The generic term 'property tax' is used here to facilitate understanding. It includes the various 'land contributions' that appear in Senegalese legislation, namely land contributions on developed and undeveloped real property, and undeveloped or insufficiently developed land.*

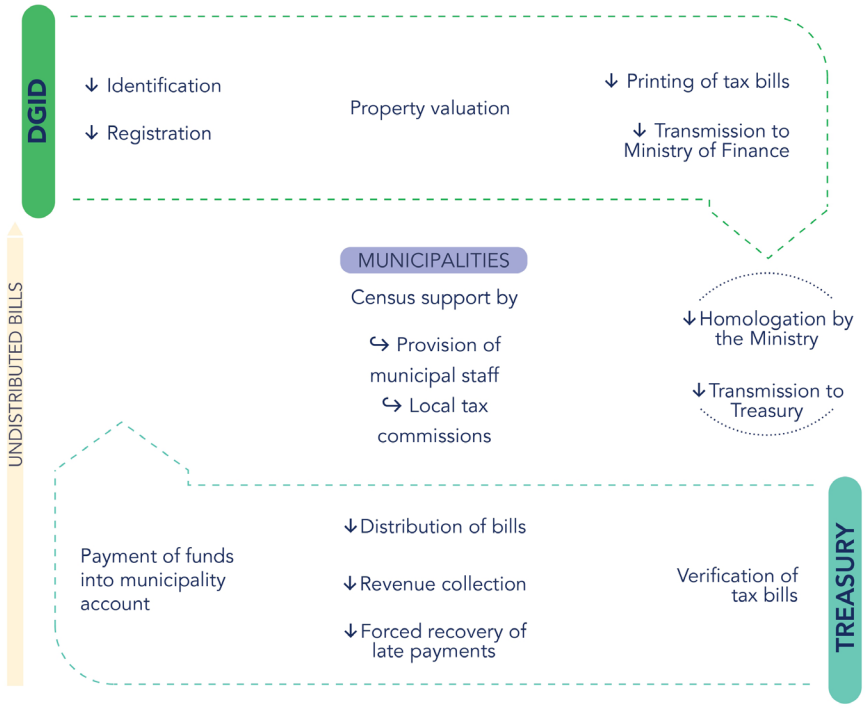

Figure 1: Distribution of property tax administration responsibilities in Senegal. Source: General Tax Code, interviews carried out by the authors.

The legal framework, however, only provides a small role to the municipalities, despite their being the main beneficiaries of this tax. Municipalities support the DGID in its property identification operations by making officers available and through the Local Tax Commissions (*Commissions de Fiscalité Locale*, CFL). These commissions, composed, in each municipality, of municipal representatives, neighbourhood representatives and central government officials (the DGID and the Treasury), have as their primary mandate the monitoring and support of the DGID's property censuses (*Code Général des Impôts*, Art. 308, 309, & 319).

These legal and institutional arrangements, which divide property tax mobilization between multiple actors, clearly highlight the need for inter-institutional collaboration. The effectiveness of property tax administration depends not only on the clear delineation of responsibilities between the DGID, Treasury and municipalities, but also on the establishment of incentives that encourage effective collaboration. In the context of centralized administration, local governments are often relegated to minor roles, without clear incentives to foster engagement from different levels of government, thereby reducing opportunities for collaboration. Consequently, beyond the effect these institutional and legal arrangements have on collaboration, it is essential to consider the issue of the incentives and structures underpinning collaboration between the involved institutions to better contextualize the challenges faced and to inform the proposed possible solutions to strengthen inter-institutional collaboration in Senegal.

Contentious Relations Between the DGID and the Treasury

Despite a clear delineation of legal responsibilities for the DGID and the Treasury, collaboration between these two institutions was characterized – until recent reforms (see page 6) – by

significant shortcomings, leading to negative repercussions on property tax mobilization. Two major factors appear to impede effective collaboration: (i) an information sharing system with gaps; and (ii) the history of relations between the two directorates.

Firstly, the two institutions used distinct information systems that were, as of July 2022, not interconnected.[3] Therefore, despite the digitalization of processes within both institutions, information sharing between them still had to be done manually. The DGID would print bundles of tax notices from its system and deliver them by vehicle to the Treasury, which then had to enter the information into its own system.

Furthermore, the flow of information in the opposite direction also appears to be problematic. Every year, bills that could not be distributed because of an incorrect or inaccurate address or a change linked to the property were compiled by the Treasury and sent – manually – to the DGID to update the property registers before the next notice issuing cycle. However, this feedback loop had some gaps. Several Treasury officials indicated that they found the same errors in the tax notices every year, despite previously reporting them to the DGID. This lack of responsiveness from the DGID could be explained by the fact that the data received was not easily actionable, as it often consisted of general lists of problematic properties, without enough details on the specific errors.

The lack of a streamlined and reliable information exchange system not only negatively affected the processes' efficiency, but also their traceability and, ultimately, accountability between the DGID and the Treasury. This contributed to a climate of mutual frustration and suspicion, with the two directorates tending to reject responsibility for the shortcomings in property tax administration.

Secondly, beyond the challenges linked to the information systems and processes, the shortcomings of collaboration between the DGID and the Treasury can also be clarified in light of the institutions' history. Whereas all the taxes were previously collected by the Treasury, a tax administration modernization reform launched in 2009 following the International Monetary Fund (IMF)'s recommendations assigned responsibility for the entire chain of taxation for central taxes (state taxes) to the DGID, leaving the Treasury in charge of collecting local taxes only. This transfer, often perceived as a loss of prerogatives or an attempt at encroachment by the DGID, has created lasting resentment among many Treasury officials and has contributed to exacerbating the distrust between the two institutions, further hampering their collaboration.

Challenges in Collaboration Between the DGID and the Municipalities

Collaboration between the DGID and the municipalities remained tenuous, even nonexistent, until the recent launch of property tax reform programs. In the absence of effective incentives for the DGID – the body responsible for determining the property tax base – little effort was undertaken on its part, undermining municipal initiatives.

The legal provisions that regulate cooperation between these actors and assign an – already limited – role to the municipalities in supporting the property identification, have for a long time been barely or not-at-all applied. Property censuses were carried out sporadically by the

[3] *The Integrated Management System for Local Taxes (Système intégré de gestion des impôts locaux, SIGUIL) for the DGID and the Financial Management System for Local Governments (Gestion financière des collectivités locales system, GFILOC) for the Treasury.*

DGID with minimal involvement from the municipalities. The CFLs, introduced in law in 2012, remained, with a few exceptions, dead letters for more than a decade.

One of the main reasons for this lack of cooperation lies in the absence of performance incentives for the DGID. In the past, DGID officers were only evaluated in relation to their performance on state taxes but not on local taxes. Furthermore, the existing legal framework does not contain a mechanism to keep the DGID accountable and transparent to the municipalities. Difficulties between the DGID and the local governments emerged across all three cities:

- In Saint-Louis, to address the gaps in the DGID's property registers for the municipality, the city carried out its own property censuses in informal settlements in the early 2010s. It seems, however, that the data collected and transmitted to the DGID's office in Saint-Louis were never integrated into the DGID's databases, despite several attempts to start discussions on this matter. Nearly a decade later, the municipality's officials' resentment and distrust toward the DGID remained tangible. In 2022, there was almost no dialogue. Faced with the DGID's lack of receptiveness and the failure of the censuses undertaken by their own means, the municipal authorities seemed to have abandoned any hope of increasing property tax revenue.
- In Dakar, relations between the DGID and the local authorities are similar to those in Saint-Louis. The city officials deplore the DGID's negligence toward local taxes and express concern that the city does not have access to the DGID's files to understand their fiscal potential (estimated to be considerably higher than the actual revenue). As a sign of the city's scepticism, it began property censuses in certain areas with high fiscal capacity at the beginning of 2022 with the aim of building its own information base to be able to then compare it with the DGID's – and, where appropriate, pressure the latter to expand the tax base in Dakar. However, the question of using this data remains uncertain. More broadly, the DGID receives data from municipalities that is difficult to use because it does not cover all the fields essential for accurate taxation and therefore limits the DGID's capacity to carry out accurate tax assessments.
- In Thiès, property tax administration was previously characterized by a lack of action from the DGID. This translated into a very poor rate of property registration and local revenue collection. On the city authorities' part, initiatives to mobilize local revenue were almost nonexistent, according to the local administration's statements in 2022.

In brief, despite a legal framework that provides outlines for collaboration,though minimal, between the DGID and the municipalities, such collaboration generally did not take place. Even when a municipality attempted to supersede the DGID by carrying out the census work at its own expense, the process would stall, since legal responsibility rests with the DGID, which, lacking incentives, remained inactive. Over time, this state of affairs created significant resentment and distrust among local government actors, and in certain cases, a sense of discouragement and powerlessness.

Effective Collaboration Between the Treasury and Municipalities

In contrast to the strained relationship between the DGID and the Treasury, as well as between the DGID and the municipalities, relations between the Treasury and the municipalities generally appear to be functional. This positive dynamic is facilitated by a clear legal environment and institutional framework that ensures: (i) transparency in the management of local revenue and, in particular, in transferring property tax revenue to municipalities; (ii) accountability and

internal monitoring; and (iii) frequent contact between officials at both levels of government.

The Treasury and the municipalities cooperate, among other things, in the distribution of tax notices. This responsibility legally falls to the Treasury, but municipalities make officers and vehicles available at the Treasury's request – an informal practice that is not required by law, but commonly established – in these three municipalities as in others in Senegal (Cirolia & Mizes, 2019).[4] This cooperation in distributing tax notices runs effectively and without notable friction, according to all stakeholders.

A key factor in this positive dynamic between the Treasury and the municipalities is linked to the existence of legal and institutional arrangements that promote clarity, transparency and trust (*Code Général des Collectivités Locales*, Art. 210, 268, & 269). Firstly, according to the 'single-till' system provided for in the legislation, the Treasury's officers (the municipal tax collectors) act as accountants for municipalities. They are responsible for collecting local revenue and executing payment orders given by the mayors – after a judicial review, which seems to be carried out smoothly in the three cities. The Treasury is legally required to provide municipalities with access to its information system (GFILOC) so that the latter can view their financial situation in real time; in other words, the two bodies' information systems are interconnected.

Secondly, municipal tax collectors are sworn in and subject to strict hierarchical oversight within the Treasury regarding the performance of their roles and the management of local finances. The resulting emphasis on legal compliance may also help foster municipal trust in the Treasury. Finally, it is plausible that the legal framework mandating interactions and information exchanges between the Treasury and municipal administrations on a frequent basis (Fall & Touré 2018), as well as allocating a single officer from the Treasury as the municipalities' main interface (unlike the case with the DGID) strengthens collaborative relations. This could, in effect, contribute to the creation of interpersonal and inter-institutional relations based on trust – a key factor for collaboration between institutions (Fjeldstad et al. 2019) – as well as strengthening the Treasury's accountability toward municipalities.

Renewed Collaboration Following Recent Census Reforms

The DGID's launch of a strategy to expand the tax base, in particular the property tax base, has brought significant changes to the table. Political will and the implementation of an incentive structure within the DGID have translated into multiple property census operations and a concurrent revitalization of collaborative relations. This revitalization occurs at all levels – within the DGID itself, between the DGID and the Treasury, as well as between the DGID and the municipalities through various platforms such as the Bureau for Local Authorities (*Bureau des Collectivités Territoriales*, BCT).

The implementation in 2020 of the '*Yaatal Plan*'[5], operationalized through several property census programs throughout the country, gave DGID officers new momentum. Performance contracts were established between the Directorate General and the DGID's regional offices, assigning the latter quantitative targets for broadening the property tax base – unlike in the

[4] *It is also worth noting that municipalities provide the Treasury with considerable financial resources, in addition to this logistical support. Furthermore, they may well have an increased interest in collaborating with the Treasury, as it manages the municipalities' financial resources.*

[5] *Yaatal means 'expansion' in Wolof.*

past, where officials were not evaluated on local taxes. The implementation of targets and incentives is likely to have a positive impact on property tax performance. It also revitalised collaboration between the different institutions.

First, effects are visible within the DGID. For example, some tax authority centers have taken steps to establish data sharing between the land register and tax offices. Secondly, collaboration between the DGID and the Treasury has also evolved. The agreement among senior officials of both institutions at the central level on the need to improve collaboration is reflected in the following changes:

- 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 working relations.
- The creation of a plan to connect the DGID's and Treasury's information systems and to make data sharing more effective and fluid. There are other initiatives aiming to strengthen information exchange. The DGID, for example, plans to take advantage of taxpayers' visits to the Treasury to retrieve information such as Land Registry Identification Numbers (*Numéros d'Identification Cadastrale*, NICAD).

Finally, different platforms have been put in place to revive collaboration between the DGID and local governments:

- A Bureau of Local Authorities created within the DGID serves as a liaison point for the municipalities, informing them about various DGID areas of activity and responding, in particular, to their property and tax questions, for example, concerning the payment status of certain taxpayers.
- Throughout the property censuses, the DGID actively seeks the municipalities' support. Municipalities are thus involved in operation planning, sharing tasks with the DGID. In Thiès, for example, the city manages the recruitment of enumerators and logistics and takes charge of the transportation and communication costs. The Local Tax Commissions (CFL), which were previously largely non-operational, have now been set up and their members trained, in a significant number of the municipalities, thanks to a push from the DGID.[6] The DGID considers the CFLs' support, in particular that of the neighbourhood representatives who are members, in campaigns to raise citizens' awareness before and during the census activities as essential to operational success. The CFLs therefore constitute an important collaboration platform between the municipalities and the central administration; and they lay the foundations for strengthened collaboration.
- The DGID's openness to collaboration seems to have also facilitated the initiation of dialogue by municipal authorities and generated the emergence of ad hoc collaboration platforms in some cities. Unlike before, the municipalities now benefit from some room for manoeuvre to strengthen this collaboration. In Dakar, a tripartite agreement provides for several hundred city officials to support the DGID and Treasury in their respective responsibilities in property tax administration. This comes after the mayor of the city, elected in January 2022, proactively approached the director of the DGID to address the

[6] *Establishing the CFLs also benefited from financial incentives from a program run by the Government of Senegal, the World Bank, the French Development Agency (Agence Française de Développement) – The Support Program for Senegal's Municipalities and Agglomerations (Programme d'Appui aux Communes et Agglomérations du Sénégal, PACASEN). For more information on the PACASEN project: https://www.afd.fr/fr/carte-des-projets/programme-dappui-aux-communes-et-agglomerations-du-senegal-pacasen.*

issue of the limited property tax mobilization. Similarly, in Thiès, the mayor reinitiated contact to discuss local tax mobilization and opportunities for the city to support the DGID in its census efforts. This has, among other things, resulted in the organization of joint workshops to establish a revenue enhancement strategy, with a particular focus on property taxation. Furthermore, the city of Thiès and the DGID have started to informally exchange property and taxpayer information on a regular basis.

- The spaces for dialogue thus opened could be gradually strengthened and help to establish relationships of trust between the central administration and the municipalities, thereby overcoming the rigid dichotomy between the two government levels.[7]

Conclusions and Pathways for Effective Communication

Due to the fragmentation of property tax mobilization responsibilities between different institutions, strong interorganizational collaboration is essential. In practice, however, collaboration may prove to be insufficient. It is therefore important for researchers and practitioners to consider collaboration – both between central and local governments and between institutions of the same government level, or even between units of the same institution – to better understand the drivers of property tax performance.

Furthermore, in the context of centralized management, local governments are often relegated to a marginal role, so it is essential to consider the issue of the incentives and structures that underpin collaboration between the institutions involved to better contextualize the challenges faced and inform the possible proposed solutions. What lessons emerge from this examination of collaboration dynamics, and what recommendations can be drawn from them to improve property tax performance in Senegal or in other countries with similar realities?

- **Maintaining a clear legal framework to structure collaboration:** The case of collaboration between the Treasury and the municipalities illustrates the importance of a clear legal framework that ensures (i) transparency in property tax mobilization and its transfer to municipalities, (ii) frequent interactions between institutions, ideally between the same contacts (focal points) within each institution and (iii) internal accountability. These factors foster trust and accountability between actors and institutions,thereby laying the foundations for effective collaboration.
- **The importance of integrated information systems:** From a technology perspective, the contrasting examples of the cooperation between the DGID and the Treasury, between the DGID and the municipalities, and between the Treasury and the municipalities show the importance of adopting integrated information systems. An interconnected information system increases process efficiency and information flow but also contributes to creating a virtuous cycle of transparency, accountability and trust – crucial factors in effective collaboration.
- **Restoring trust to strengthen collaborative relations:** Collaboration between institutions must also be understood through the lens of their history. Difficult experiences in the past may leave marks in the form of lingering mistrust, as shown by the restructuring between the DGID and the Treasury, and the municipalities' less than successful attempts

[7] *Collaboration between the central government and municipalities continues to strengthen, in particular in tax matters, through the recent establishment of departmental centers. These centers play a crucial role in bringing together the central tax administration, the municipal administration tax authorities and taxpayers.*

to collaborate with the DGID. For the same reason, time, perseverance, political will and sustained efforts may prove necessary in (re-)establishing collaborative relations.

- **Decision-makers' strong will and incentives to strengthen collaboration:** The existence of a strong will among decision-makers (political and/or administrative), supported by the implementation of incentive structures, appears to be a vital precondition to effective collaboration. In the context of a centralized property tax administration like in Senegal, the basic requirement is to secure buy-in at the central government level. Without central incentives, collaboration attempts initiated by the municipalities appeared destined to failure. Conversely, once the DGID's new strategy was implemented and focus was placed on property tax, collaboration between the DGID and other actors seemed to naturally be revived, and often went beyond the mechanisms provided for by the legal framework.
- **Ensuring the existence of structures that allow local innovation:** It is also worth observing that, even within the same centralized context, collaborative practices between the central administration offices and the municipalities can vary. A little room for manoeuvre left by the legal framework seems desirable to the extent that it allows mechanisms to emerge organically, in line with the realities of each municipality. This is notably the case for the DGID-municipality workshops in Thiès or even the tripartite Dakar-DGID-Treasury commission in Dakar. It could be beneficial to establish spaces for exchange and reflection between the municipalities, and for the DGID and Treasury to highlight, disseminate and potentially replicate these local innovations.
- **Facilitating increased participation from local governments:** At the same time, a certain degree of institutionalization of collaboration platforms ensures the securing of collaboration and, in particular, the involvement of municipalities – although a legal basis does not necessarily constitute a guarantee in itself, as the example of CFLs in the past has suggested. Municipalities are still not very involved in property tax mobilization in Senegal from a legal perspective. Yet, even in countries where tax administration is centralized, municipalities' participation brings non-negligible benefits, due to their proximity to the population, local knowledge, human resources capacities and strong direct incentives as the main beneficiaries of property tax. To this end, in centralized contexts, collaborating with local governments is particularly beneficial for identifying (new) properties and owners, updating registers, taxpayer awareness campaigns and distributing tax notices (OECD, 2021; Goodfellow, 2017) – advantages, moreover, that are fully recognized and utilized by the DGID and the Treasury.

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- Conducting collaborative, applied research to inform reform projects
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