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## **Property Taxation in East Africa: The Tale of Three Reforms**

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## **Property Taxation in East Africa: The Tale of Three Reforms**

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### **Abstract**

Countries in East Africa share a common British heritage yet have distinct property tax policy structures. The tax base, assessment basis, and the tax rates vary considerably. Tanzania taxes only buildings, Uganda taxes both land and buildings, while Kenya taxes only land. Despite these differences, each faces similar problems of weak administration. Tax base coverage is incomplete, valuation rolls out of date, collection rates low, enforcement virtually nonexistent, and taxpayer service poor.

This paper examines the property tax reforms in East Africa. Part One discusses the major policy distinctions, highlighting differences in the tax base, assessment basis, and tax rates. Part Two presents a revenue potential model that emphasizes the importance of administrative improvements in coverage, valuation, and collection. Part Three provides a brief summary of the three ongoing reforms from the “valuation-pushed” strategy initiated in Tanzania and Uganda in the early 1990s to the “collection-led” strategy recently adopted by Uganda and Kenya. The paper summarizes with four lessons for effective property tax reform.

**Keywords:** Africa, Kenya, Tanzania, Uganda, local government finance, property taxes, property valuation, revenue mobilization, tax reform

**JEL Codes:** H29, H71, R51

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## **Property Taxation in East Africa: The Tale of Three Reforms**

### **Introduction:**

Prior to independence in the early 1960s, Tanzania, Uganda and Kenya shared a common colonial heritage. As part of the former British East Africa, the three countries were administered with a very similar legal, political, economic and institutional structure.

After Independence, however, each country embarked on a unique development path. Tanzania embraced a form of “African Socialism” under President Nyerere which nationalized all land, temporarily abolished local governments, and established state control over the private sector. Uganda is well known for its despotic regime of Idi Amin, while Kenya emerged as the one stable country within the region—a focal point for the free world during the cold war period.

However, these countries are now undertaking a series of common macroeconomic and structural reforms aimed at laying the foundation for higher and sustained economic and social development. These broad-based reforms focus on improved monetary and fiscal policy, enhanced revenue mobilization, expenditure and budgetary controls, trade liberalization, privatization, civil service reform, as well as specific sectoral reforms (IMF, 1999a, 1999b, GOK, 1999).

One common priority has been the rationalization of government to improve service delivery and provision of physical infrastructure. The basic goal is to strengthen central government decision making and oversight functions, while transferring increased responsibility for service delivery and infrastructure maintenance to local authorities and the private sector. To achieve this, these countries are adopting a variety of local government reform efforts aimed at improving local level service delivery and economic governance. In

addition to rationalizing central-local fiscal relations, attention is being focused on improving local level financial management and revenue mobilization. One area for enhanced revenue mobilization is the local property tax.

## 1. Property Tax Policy in East Africa

Despite their common heritage, each country has developed a different property tax system. As Table 1 indicates, differences exist in their tax base definitions, assessment basis, and rate structure.

**TABLE 1: Comparative Property Tax Policy for Tanzania, Uganda and Kenya**

	<b>Tanzania</b>	<b>Uganda</b>	<b>Kenya</b>
<b>Tax Base</b>	Buildings	Land and Buildings	Land
<b>Is Government Property Taxed?</b>	<p><b>No</b>, although the Urban Authorities (Rating) Act allows Minister to authorize the Government to pay a payment in lieu of rates. In practice, this has never been done.</p> <p>In 1997, the Government issued an order explicitly exempting government buildings, among others.</p>	<p><b>No</b>, although the government is not exempt from paying the property rates, the central government <b>does not</b> pay their property tax.</p>	<p><b>Yes</b>, Contributions in Lieu of Rates (CILOR) is mandatory in the Rating Act.</p> <p>Although the Government has not paid the CILOR in full—they do make some payments each year. Since 1998, as part of the Kenya Local Government Reform Programme, the Government is moving towards full payment of CILOR.</p>
<b>Assessment Basis</b>	Flat Rating (and/or) Capital Value (Cost Approach)	Annual Rental Value	Area Rating (and/or) Unimproved Site Value
<b>Tax Rates</b>	Flat Rate (No Limit but with Ministerial Approval) Ad Valorem (No Limit, but with Ministerial Approval)	Ad Valorem (up to 20%)	Area Rating (No Limit, but with Ministerial Approval) Ad Valorem (up to uniform 4%, with override provision subject to Ministerial Approval)

**Source:** Government of Tanzania, 1983, Government of Uganda, 1979, and Government of Kenya, 1972a, 1972b

**Tax Base:**

Tanzania only taxes buildings, as land was nationalized in 1963. Uganda taxes both land and buildings (except for vacant land), while Kenya taxes only land. The exemption structures are similar—limited mainly to such properties as those personally occupied by the President, those used for public utilities or public worship, public libraries and museums, cemeteries and crematoria, civil and military aerodromes, sporting facilities, and railway properties. All three countries provide discretion to the responsible Minister to grant additional ad hoc exemptions.

Property tax is not collected on government property—although Kenya has a system of “Contributions in Lieu of Rates” where government property is legally liable for the property tax equivalent. Although Ugandan law does not explicitly exempt government property, the central government in Uganda does not pay any property tax. Tanzanian law has an option that allows for government to pay a property tax—but this has never been exercised. In fact, in 1997, the central government issued a circular explicitly exempting government property from taxation.

**Assessment Basis:**

Tanzania allows for either a simple flat rating system or ad valorem taxation. All local authorities in Tanzania may impose the flat rating system through enacting local by-laws under the Local Government Act of 1982. This system originally was applied as a flat per unit amount per building but was later refined to include adjustments for location, size and building use.

Under the Urban Authorities (Rating) Act of 1983, Tanzanian urban and township authorities are also authorized to levy an ad valorem property tax. Although properties under the ad valorem system should be based on market values, all valuations are now based on the cost replacement approach due to the perceived lack of market value information. All properties not contained on the valuation rolls are taxed under the flat rating system (Dar Es

Salaam currently taxes about a third of their properties under the ad valorem system and two-thirds of their properties under the simple flat rating system).

Uganda levies the property tax based on the annual rental value of property—similar to the old rating system in the UK. Ugandan law does not permit simple flat rating or area rating. Property valuation responsibility is vested in the central government’s Chief Government Valuer.

Kenyan law is the most flexible regarding the assessment basis. Local authorities can use an area rating (based on size) in combination with either an ad valorem system based on land or on both land and buildings. All local authorities currently levy the property tax based either on area and/or unimproved site valuation. Buildings are not taxed in Kenya. Typically area rating is used in the more rural counties while ad valorem land taxation is used in the more urbanized areas. Some local authorities use both area rating and site valuation rating simultaneously.

## **Tax Rates**

The tax rate structure also varies between countries. All tax rates in Tanzania are subject to central government approval. In contrast, Uganda has no central government approval process except that rates cannot legally exceed 20 percent of annual rental value. In Kenya, although area rates must be approved by the central government, the local authorities can set their ad valorem tax rates up to a maximum of 4 percent. Rates higher than 4 percent must be approved by the central government.

Tax rate structures vary also within countries. In Tanzania, some local authorities levy a uniform tax while others distinguish between residential and nonresidential properties. In Uganda, tax rates may vary by property type and location, while in Kenya, with the exception of Mombasa and Nairobi, tax rates tend to be uniform.

## **Tax Collection and Enforcement**

All three countries have very similar tax collection and enforcement options. Interest penalties for late payment range from 1-3 percent per month. To recover outstanding debt, local authorities are allowed to attach rents and go to court for warrants for seizing goods. The tax liability can also become a charge on properties (e.g., liens) and properties can be sold to recover the taxes.

Property tax policies vary considerably. There is extreme diversity in tax base definitions. Tanzania taxes only buildings. Kenya taxes only land. The tax assessment basis also differs substantially. Uganda uses annual rental value. Kenya uses capital-based unimproved site valuation. Although Tanzania law supports use of market capital value—all building valuation is based on the replacement cost approach. Tax rates also vary in terms of structure and local discretion. The major commonality is that each country has access to similar collection and enforcement options that are seldom, if ever, used.

Although tax policy regarding tax base definitions, exemptions, valuation standards, and collection/enforcement provisions is important, the efficiency of the actual property tax administration is of equal, if not more, importance. Governments must ensure that all properties are on the tax rolls, valued close to market value, assessed correctly, and revenue is collected. Complex tax policy in the absence of effective tax administration is ineffectual.

## **2. Property Tax Administration in East Africa**

Major problems exist in property tax administration. Collection rates are extremely low and enforcement against non-compliance is virtually nonexistent. Fiscal cadastre information is incomplete and out of date. There is an over-reliance on individual parcel valuation—with no use of simpler mass valuation techniques. Each country struggles with low property tax administrative capacity and a lack of political will for property tax enforcement. The result is low revenue yields, vertical and horizontal inequities and economic inefficiencies.

A simple revenue potential model can identify the importance of effective administration (Kelly, 1999a, 1999b):

$$\text{Tax Revenue} = \text{Tax Base} * \text{TR} * \text{CVR} * \text{VR} * \text{CLR}$$

Definitions used in this tax revenue model are as follows:

<b>Tax Base</b>	<b>Tax Base</b> is defined according to the government policy in terms of what is and what is not taxed, typically the value of that base under an ad valorem tax system. <sup>1</sup>
<b>TR</b>	<b>Tax Rate</b> is defined as the “rate struck” for the taxing jurisdiction, measuring the tax amount per value of the property that is to be paid as tax. The tax ratio (or tax rate) is normally determined through the annual budget process. <sup>2</sup>
<b>CVR</b>	<b>Coverage Ratio</b> is defined as the amount of taxable property captured in the fiscal cadastre, divided by the total taxable property in a jurisdiction, measuring the accuracy and completeness of the valuation roll information.
<b>VR</b>	<b>Valuation Ratio</b> is defined as the value on the valuation rolls divided by the real market value of properties on the valuation roll. This measures the accuracy of the property valuation level. <sup>3</sup>
<b>CLR</b>	<b>Collection Ratio</b> is defined as the tax revenue collected over the total tax liability billed for that year, measuring the collection efficiency. The collection ratio is affected by the collection of both current liability and tax arrears. <sup>4</sup>

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<sup>1</sup> The property tax base under an ad valorem system is the total value of the properties that are defined as liable for taxation. The property tax base for an area-based tax would be the total area of property that is defined as being taxable.

<sup>2</sup> In simplest form, the tax rate structure would be an average uniform rate applied to the potential tax base. However, the tax rate structure in the real world can be designed either as a uniform rate or a classified rate—which would tax property differentially depending on property tenure, ownership or use.

<sup>3</sup> The Valuation Ratio measures the accuracy of the overall valuation level (i.e., what percent of market value is being captured through the valuation process). In contrast, the relative accuracy of the valuations is measured by the coefficient of dispersion (i.e., the dispersion around the median).

<sup>4</sup> The Collection Ratio measures the efficiency of the revenue collection. It is possible to break the Collection Ratio into two components: Collection Ratio on current liability and Collection Ratio on outstanding liability. The Collection Ratio on outstanding liability could be referred to as the Enforcement Ratio.

As this formula indicates, tax base is defined in government policy and varies between countries. Once policy decisions are made, the potential tax revenue is a function of the accuracy and level of the coverage ratio, the valuation ratio, the tax ratio and the collection ratio. These four ratios ultimately determine the effective tax rate and tax burden for each property, thus affecting the revenue yield, economic efficiency and overall equity. Unlike the tax rate that is politically determined during the annual budget process, the coverage ratio, valuation ratio and collection ratios are affected by administrative capacity and political will continuously throughout the year.

Using this model, it is possible to estimate the potential revenue yield from improved administration. For example, countries in East Africa are estimate to have a coverage ratio of about 30 percent, a valuation ratio of about 30 percent, and a collection ratio of about 30 percent.<sup>5</sup> Holding the tax base and tax rate constant, it would be possible to more than double the tax yield merely through administrative improvements to expand the coverage, valuation, and collection ratios. Assuming these three ratios could be increased from roughly 30 percent to even 50 percent, the revenue yield could be increased by over 300 percent.<sup>6</sup> The revenue potential from improving administrative efficiency is tremendous.

### **3. Property Tax Reform Strategies in East Africa**

These countries are at various stages in their property tax reform process. Uganda and Tanzania began their property tax reform effort in 1993, while Kenya in 1998 embarked on the preliminary stages of its property tax reform. All three reform efforts have been funded by the

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<sup>5</sup> The exact ratios vary for each local authority within a country. For example the valuation ratio is most affected by the age of the valuation roll. Nairobi, for example, is using a valuation roll from 1982 which means its average valuation ratio could be close to 10-20 percent, while Dar Es Salaam just completed its valuation roll in 1996 and could have a valuation ratio closer to 80-90 percent. All three countries have very low coverage ratios and extremely low collection ratios.

<sup>6</sup> This 337 percent change is derived from the percentage change from the current ratios (i.e.,  $0.3 \times 0.3 \times 0.3 = 0.027$ ) to the improved ratios (i.e.,  $0.5 \times 0.5 \times 0.5 = 0.125$ ). The percentage change from 0.027 to 0.125 is 362% (more than 3 times the current revenue yield).

World Bank—yet differ slightly in their implementation strategies. Tanzania and Uganda initially adopted a “valuation-pushed” reform strategy, focused on valuing properties in their capital cities. Kenya, on the other hand, adopted a more comprehensive “collection-led strategy,” focusing not only on creating a fiscal cadastre and property valuation but also on collection, enforcement and taxpayer service.<sup>7</sup> In 1999, Uganda shifted its reform strategy to the “collection-led” strategy after its “valuation-pushed” reform failed to produce improved property tax revenues. Let us briefly look at each reform effort.

### **Tanzania:<sup>8</sup>**

In 1993, Tanzanian adopted a “valuation-pushed” reform implementation strategy to generate funds for local maintenance of new capital investments, shifting the property tax in Dar Es Salaam (DSM) from a flat rate to an ad valorem system.

The valuation roll effort was divided into three stages. Phase one finished in 1996 with a partial valuation roll of 30,000 buildings—approximately 1/3<sup>rd</sup> of DSM’s estimated buildings. The valuation roll work was outsourced to private valuation companies due to the lack of in-house valuation capacity. The total cost was about US \$1 million (about \$33 per property).

The new tax roll was used for tax purposes in 1996. Simultaneously, a new City Commission was appointed to replace the DSM City Council. The combination of the Commission’s strong political will and improved revenue mobilization efficiency with the new valuation roll generated improvements in local revenues.

Phase Two began in January 1999 to expand the DSM valuation roll and to create a roll in eight other municipalities. Although the “valuation-pushed” implementation strategy was continued, field data collection procedures were changed. Government valuation surveyors

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<sup>7</sup> See Kelly (1992, 1993) for a discussion of the “collection-led” property tax implementation strategy as applied to Indonesia.

<sup>8</sup> See Kelly and Musunu (1999) and Musunu and Rwechungura (1996) for information on the Tanzanian property tax reform effort.

assumed responsibility for building inventory/enumeration using maps to identify and number all buildings to ensure a more complete tax base coverage. Increased priority was placed on supervising the private contractors to ensure quality control over the field data collection effort and hopefully a more complete and accurate coverage ratio.

**Box 1: Tanzania Rates Reform Strategy**

**Project:** Urban Sector Engineering Project (1993-1997)  
Urban Sector Rehabilitation Project (1998-present)

**Funding Assistance:** World Bank and NORAD

**Timing:** 1993-present

**Description:**

- Focused on Dar Es Salaam and 8 Municipalities
- Valuation-Pushed Strategy
  - Private Sector Valuation Contracts
  - Completed partial valuation roll for Dar Es Salaam (1996)
  - Roll Expansion in Dar and creation in eight other municipalities (1999-present)

**Uganda:<sup>9</sup>**

In the early 1990s, Uganda adopted a “valuation-pushed” strategy updating and expanding the valuation roll in Kampala. Due to the lack of in-house valuation expertise, local private sector valuers were hired through the World Bank First Urban Project.

Beginning in 1994, the new valuation rolls were brought into use, creating a more complete, up-to-date property tax base. Most of the new valuation rolls were compiled for the unplanned peri-urban areas of Kampala. The reform also trained valuers within Kampala to

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<sup>9</sup> See Kelly and Montes (1999) and Okellokello and Nsama-Gayiiya (1996) for more information on the Ugandan property tax reform strategy.

maintain the valuation rolls. The total technical assistance package was several million US dollars over the 3-5 year period.

The new valuation rolls increased the revenue potential but property rates collections actually declined from Ush2.9 billion in 1994/95 to Ush 1.9 billion in 1997/98, a decline of over 30 percent. Thus, despite an investment of millions of dollars for new property valuations, property revenues actually fell substantially, forcing a reevaluation of the reform strategy.

In 1999, Kampala adopted a “collection-led” implementation strategy, expanding its focus to overall administrative improvements on revenue collection, enforcement, taxpayer service, and fiscal cadastre construction. Since August 1999 a pilot project has been testing simplified field data collection procedures for updating the existing property tax information and possibly introducing a simple mass valuation system. These innovations will provide the basis for generating increased property tax revenues.

**Box 2: Uganda Rates Reform Strategy**

**Project:** Uganda First Urban Project

**Funding Assistance:** World Bank

**Timing:** 1993-Present

**Description:**

- Focused on Kampala
- Valuation-Pushed Strategy (1993-1996)
  - Private Sector Valuation Contracts
  - Privatization of Collections (1996)
- Collection-Led Strategy (1999-present)
  - Build Rates Administration Management System
  - Construct a Fiscal Cadastre
  - Introduce Simple Mass Valuation

## **Kenya:**<sup>10</sup>

The property tax reform in Kenya is in its early stages. It is part of the World Bank-assisted Kenya Local Government Reform Programme (KLGRP), a comprehensive effort to rationalize central-local fiscal relations, improve local government financial management and revenue mobilization, and enhance citizen participation in local service delivery.

Following the successful implementation of the local “Single Business Permit” system<sup>11</sup>, the KLGRP is now embarking on a property rates reform to further mobilize local revenues. The rates reform strategy was designed as a “collection-led” strategy, comprehensively focusing on constructing a fiscal cadastre, introducing simple mass valuation, improving collection and enforcement, and enhancing taxpayer service.

Kenya is also following a pilot project approach using a smaller municipality on the outskirts of Nairobi for its pilot site. Following successful introduction of the computer-assisted Rates Administration Management System (RAMS)<sup>12</sup>, which produced the tax billing and collection management for 2000, the reform is now undertaking field procedures for constructing the fiscal cadastre database to be used with a simplified mass valuation system to generate the property tax roll for tax assessment and billing in 2001.

Following successful implementation in the pilot project, the comprehensive Rates Administration Management Systems (RAMS) will be strategically replicated throughout Kenya.

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<sup>10</sup> See Kelly (1999) for a detailed analysis of the Kenyan property tax system.

<sup>11</sup> See Kelly and Devas (1999) for information on the ongoing local-level Single Business Permit reform.

<sup>12</sup> See Kelly (1996) and Montes (1996) for further discussion of the Property Rates/Tax Information Management System concept as applied to Indonesia and Chile.

**Box 3: Kenya Rates Reform Strategy**

**Project:** Kenya Local Government Reform Programme

**Funding Assistance:** World Bank

**Timing:** 1999-Present

**Description:**

- Linked to Broader Fiscal Decentralization Reform
- Collection-led Strategy
- Build Rates Administration Management System
- Construct a Fiscal Cadastre
- Introduce Simple Mass Valuation
- Pilot Project Basis (Outside Capital City)

#### **4. Lessons on Property Tax Reform from East Africa**

Property tax systems in East Africa exhibit distinct policy differences, yet all face administrative constraints limiting their ability to generate significant revenues for local governments. To overcome these constraints, these countries have embarked on property tax reform efforts. Tanzania and Uganda in the early 1990s adopted the classic “valuation-pushed” strategy—focusing solely on the creation of valuation rolls in their capital cities. Tanzania was fortunate that the new valuation rolls were introduced in 1996 simultaneously with the new City Commission which combined the new revenue potential with strong political will and improved collection efficiency. Uganda, on the other hand, brought in their new valuation rolls for Kampala in the mid-1990s only to see their total property tax revenue fall by over 30 percent. This drastic result forced Kampala in 1999 to shift their reform implementation strategy to a more “collection-led” approach. Kenya is the last to undertake reform, just now embarking on a “collection-led” property rates reform implementation strategy linked to the broader Kenya Local Government Reform Programme.

The diverse experience in East Africa offers a unique opportunity to identify possible lessons for other Sub-Saharan African countries in the process of designing or implementing property tax reform efforts. This paper concludes by briefly discussing four lessons.

**1. Property tax reform must be comprehensive--linking property information, valuation, assessment, collection and enforcement.**

A property tax reform must follow a “holistic” approach—recognizing the linkages between policy and administration and between the various administrative components of property identification, valuation, assessment, collection, enforcement, and taxpayer service. Narrowly focusing on policy discussions—e.g., whether one should tax land only—is not necessarily useful when the primary problem is basic administration. Focusing on only property valuation—e.g., solely creating up-to-date valuation rolls—is not necessarily useful when the primary problem is inadequate political will, collections and enforcement. Relying on the private sector for a one-time valuation roll creation exercise may be expedient but not necessarily useful unless local level institutional capacity is simultaneously developed to ensure quality control, systematic roll maintenance and ultimate use for tax purposes.

The East African experience suggests that the primary obstacle to effective property taxation is not policy but administration. Property must be identified, with the information systematically collected and maintained. Properties must be valued. The tax must be assessed and billed. The bills must be delivered. The tax must be collected and properly accounted for and enforcement must be timely and effective. Simultaneously the government must work with stakeholders to ensure that necessary information and services are provided. Successfully combining these administrative components is critical for an effective property tax system.

The experience in East Africa shows that these administrative components are not effectively managed, leading to low revenue yields and inequity. Improved property valuations alone are not sufficient to generate the necessary revenues. Rather there is a need

for a comprehensive improvement of all administrative aspects. Strong political will and improved administration efficiency are prerequisites to improved revenues and equity.

## **2. Stakeholder education is essential, linked to customer service**

Successful property tax reform involves mobilizing widespread support from stakeholders from the central and local government and the private sector. Strong and sustained political and operational commitment is necessary to enact and implement property rates reform.

Taxpayer education programs are essential to ensure that the rationale and procedures for the property tax are fully understood. It is also essential to provide customer service both in terms of more efficient and equitable tax administration as well—and perhaps more importantly—more effective and accountable delivery of local public services. Tax collection in the absence of service delivery is very difficult.

## **3. Mass valuation should be introduced.**

As with the rest of Sub-Saharan Africa, East African countries rely on valuers to personally visit each property to determine an individual valuation for each property. Although this approach may produce very accurate valuations, it tends to be manpower and time intensive thus creating a backlog of out-of-date and incomplete valuation rolls. To overcome these problems, Uganda and Kenya are exploring the use of mass valuation techniques to produce more equitable, up-to-date values in a transparent, cost effective, timely and sustainable manner. These mass valuation techniques will separate the field data collection activities from the valuation activities, allowing the scarce and more expensive valuation resources to focus on market data analysis, valuation models and specific property valuations rather than on collecting and maintaining property data in the field.

**4. Remember that the ultimate objective is sustainable revenue mobilization.**

The ultimate objective of property tax reform is the production of sustainable local level revenues. Although the private sector can be mobilized to expediently produce a valuation roll, it is essential to simultaneously develop institutionalized administrative capacity in the government to sustain the reform. Effective administration procedures, combined with a strong local capacity and political will, are the essential ingredients for a sustainable property tax reform.

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