# Assessment of Tax Administration in Some Selected Local Governments in Ogun State, Nigeria

## Abosede Ifeoluwa Adelusi

Department of Taxation, The Federal Polytechnic, Ilaro
abosede_adelusi@federalpolyilaro.edu.ng

## Abstract

*This study assessed the revenue-generating ability of selected local governments in Ogun State, Nigeria. This research seeks to find out whether those taxes and levies expected to be collected are collected, to identify challenges faced by the tax authorities, and the prospects of taxes collected in enhancing the local governments' ability to generate funds for the running of their local councils. The descriptive research design was employed for the study, both primary and secondary sources of information were used in the study, and questionnaires were used for the collation of data. The targeted respondents were the administrative staff of five local governments out of twenty local governments in the state. Findings show that the local councils were not getting enough funds from levies and taxes collected from the residents, the finding further reveals that most of the taxpayers are ignorant of their responsibilities as residents and that taxes and levies are viable sources of revenue to the local governments. The study recommended that local tax authorities should be less hostile, and create tax awareness through education of the residents. The council should embark on physical projects within the local area, most importantly those responsibilities expected of them under the 1999 constitution of the Federal Republic of Nigeria that are income-generating.*

## Introduction

The Local government council is the third tier of government in Nigeria, after the Federal and the State government, this level of governance is the closest to the citizens. The Taxes and Levies act 1998 No. 21, stated that the Federal government, state government, and local government shall be responsible for the collection of taxes and levies listed in parts I, II, and III of the schedule to the act respectively. Where each tier of government is responsible for the collection of taxes that relates to it. Though, the constitution of the Federal Republic of Nigeria, 1999 as amended, outlined the functions of local government, where most of these functions are fund generating through taxes and levies imposed on citizens. Tax is the

amount levied on an individual, group, or corporate entity, and is payable to the government to meet expenditure on infrastructure while keeping the organs of governance running.

Schedule I part III of Taxes and Levies (Approved list for collection) Act 1998 listed Taxes and Levies collectible by the local governments in Nigeria, as a sovereign country, where the Federal system of government is used in governing the citizens, and taking care of the diversities in terms of ethnicity, religion, and language, each level of government needs to identify the taxes and levies collectible by her. Agba *et al.,* (2014) disclosed that the third tier of government helps in the decentralization of

governance and brought the government closer to the people, at the grassroots to render needed social services, that are the catalyst to national growth. Apart from the abilities of the local government to generate funds from its functions, it shares from the Federation account (Akindele & Olaopa, 2002). Local governments are expected by law to collect 10% of the internally generated revenue of the state and 35% share of Valued Added Tax (VAT) (Adelusi & Akinola,2014). A local council is the lowest level where representative governance is implemented, and with the amount of revenue at the disposal of this third tier of government, the majority of the citizens did not feel the presence of this level of government in their local area (Oni & Ajayi, 2011),

Eribo, (2010) as cited in Chukwudi, (2016) emphasized that taxes are normally paid by the eligible citizens of any political system as a legal obligation, regardless of the extent to which they benefit from it. Kiabel and Nwokah (2009) thought that taxes and levies are the most difficult and uncollectible form of taxes in the Nigeria Tax System because most local governments are situated in rural communities, where the majority of the residents are self-employed, and many unincorporated individuals who are engaged in their businesses. The government had found it difficult over time to capture these individuals in the government tax net.

Ola and Tonwe (2015) explained the inadequacy of funding, experienced by local governments, hindered their performance. Uhunmwnangbo and Epelle, (2018) identified some of the challenges faced by the local council studied by them; such challenges include:

i. The decline in statutory revenue from the Federation Account
ii. Failure of the state government to remit 10% of their internally generated revenue to the local government
iii. Misused of power by the state governors by withholding local government funds through

unnecessary deductions from the Joint State and local government account.

Gunman (1984) observed that the local government authorities are scared of the anger of the local communities who reacted violently to local tax collectors. Ola and Tonwe (2015) disclosed in their study that there were cases of violent attacks on local tax collectors by angry members of a community, the reason given for this action was that the tax authority's personnel were only seen whenever they want to collect taxes, while there were no visible services rendered to the community. There was a similar display of anger in the Epe local government of Lagos State (Gunman, 1984). Oluyombo and Olayinka (2018) examined tax compliance and growth in government revenue, using secondary data from the Federal Inland Revenue Service bulletin, they find out that tax compliance is very significant to revenue growth and that government should make payment of taxes to be easy for the taxpayers, and the citizens should feel the benefits of their compliance.

The focus of this study is to assess the effective and efficient generation of revenue by local governments in Ogun State, Nigeria, to ascertain the challenges faced by the local government authorities in the collection of taxes and levies. And to provide answers to the research questions that lead us to the research objectives and hypotheses of the study. Akintoye and Tashies (2013) noted that due to the lack of visible infrastructural development in the local area, the citizens were reluctant in paying levies and taxes imposed by the council. The study intends to provide answers to these questions; Are taxes and levies are they significant sources of income to the local governments in Ogun State?, does the absence of physical projects constitute apathy in the pay of taxes and levies by the residents of the local governments in Ogun State. Can effective and efficient tax policies affect the revenue of local governments in Ogun State, and does the apathy in the payment of taxes and levies by the citizens lead to low-income generation in the local governments in Ogun State, Nigeria. House of

Commons committee of public accounts (2022) reviewed the activities of local governments in the United Kingdom for a plan to design the spending review announced on 27th October 2021, this design covers 2022-2023 to 2024-2025. This is to address the sustainability of the local council in impacting the life of the citizen at the local government level. Funding issues arises after the challenges engineered by the 2020 COVID-19 pandemic that gave rise to an increase in cost and decline in revenue sources for the councils.

The UN-Habitat (2015) for the city of Barcelona and the province observed that the local governments' authorities often faced with finance issues, especially in developing countries, this finding is similar to the findings (Coker & Adams, 2012). The quality of the staff that ran the administration of daily activities of the council was discovered to be very low. The University of Pittsburgh, Institute of Politics published a publication by the Fiscal Policy and Governance Committee, where five key challenges faced by local governments in Pennsylvania were identified (Schlacter, Coleman & Anway, 2012). The method employed was through interviews of leaders from local government associations, agencies, academia, and the review of local and national policy. Their findings discovered the five key challenges of local councils in Pennysylvania;

1. There are persistent decline in revenue of Local Governments/Municipals
2. The expectation of the residents in the local governments is their expectation of provision of social services kept on increasing.
3. Establishing a balance between the economic opportunities and the environmental risks within their communities.
4. Challenges of gaining the confidence of the people, the fifth challenge identified in (Schlacter et al, 2012) is the ongoing fiscal problems that relate to pension commitments.

The problems encountered in local governments in Pennsylvania are similar to those encountered in Ogun state Nigeria except for the fifth challenge. The local government's inability to fund developmental projects through deficit financing is an issue raised in the literature. The objective of the study is to examine whether the absence of physical projects causes taxes and levies payment apathy among the citizens of Ogun State Nigeria, whether the taxies are levies are viable sources of revenue to local governments, also to find out whether the effective and efficient tax policies affect the revenue of local governments, and to determine whether the apathy to payment of taxes and levies lead to a low-income generation of local governments in Ogun State Nigeria.

This study employed three theories the first is the benefits theory of taxation which was formulated by Erik, (1919), who was a Swedish political economist. The theory arises from the assumption of the nature of relationships between the government and the citizens as cited in (Giersch,2007 & Johansen,1963), the theory emanated from the tax concept which described taxes as what was paid by an individual in proportion to the marginal benefits he enjoyed from the state, that is the amount of tax paid is in direct equilibrium with the amount of utility gained from a single additional unit of public good or service consumed. Bhartia, (2009) and Anyanfo, (1996)) were in agreement with the theory of Benefit. Second, the Social political theory is also relevant to the study this taxation theory opined that the political objectives, as well as social objectives, should be considered when selecting taxes or when promulgating tax laws. Further explanation revealed that the tax system should be designed in a way that can cure the ills in society rather than to serve just an individual or group of individuals.

Chidozie, Usiagu, and Sunday,(2020) use decentralized theory, promulgated by Alexies de Tacqueville in 1835, and popularized in a paper by (Wallace,1972) that the decentralization f power from the center to the local government assists in the delegation of tasks, responsibilities and administrative

powers to the grassroots government. The local government is the closest level of government to the people, they explained that the local governments in Nigeria should be allowed to manage their revenue, where there exists little or no interference from the state government.

The following hypotheses are tested in this study to assess the responsibility of the tax administrators, the taxpayers' responsibility, the importance of taxes and levies to the local government authority and for their service delivery, and to test the reason for citizen apathy to payment of taxes and levies to the local government councils in Ogun state Nigeria.

1.   $H_0$: Tax and levies are not viable sources of revenue for local governments in Ogun state
2.   $H_0$: The absence of infrastructures in local governments does not create tax apathy among citizens
3.   $H_0$: Effective and efficient taxation policies do not affect the revenue of local governments in Ogun state.
4.   $H_0$: Citizens' apathy to payment of taxes and levies does not lead to low-income generation by local governments in Ogun state

## Methodology

Ogun State is one of the states in southwest Nigeria, this state was created on February 3rd, 1976 during the military regime of General Muritala Muhammed and General Olusegun Obasanjo. It is one of the states that was caved out of the then western region, other states created at the same time were Oyo state, Ondo State, Lagos State, and former Bendel Statewhich was later divided into Edo and Delta states. Ogun State is bordered by Oyo State and Osun State in the North, Lagos State in the south, and then bordered by the Republic of Benin in the west. Since Ogun State is a border town to another country in West Africa, the state is sometimes called the Gateway State. The state

has three senatorial districts with twenty local government areas. The study made use of five local governments out of the twenty as the sample for the study, though the population is the twenty local governments, using a random sampling technique, the five local governments are a good representation of the twenty since it is 25% of the population. Primary data and secondary sources of information were used to carry out the study. Questionnaires were the research tool employed to gather data, the target respondents were the staff of the local government headquarters in Ifo, Yewa (Egbado) south, Yewa (Egbado) north, Ikenne, and Ado-Odo/Ota. One hundred and twenty-five (125) questionnaires were distributed equally to the five local governments' headquarters, while one hundred and twenty (120) questionnaires were returned, the data gathered were analyzed through the SPSS package by using t-test analysis to test the hypotheses.

**Model specification:** The general form of the panel data model is;

$$Y = a + bx1 + bx2 + bx3 + bx4 + r \qquad (1)$$

Y = Taxes and levies of local government area
Where taxes and levies of local government area = TLLGA
a is the constant
b is the coefficient of the explanatory variable
r is the error term

$$TLLGA = a + b(VTIR + AITR + EETP + CAPT) \qquad (2)$$

TLLGA = Taxes and Levies of Local Government Area
VTIR =  Viable source of Tax Revenue
AITR  =  Absence of Infrastructures Affects Tax Revenue
EETP = Efficient and Effective Tax Policies
CAPT = Citizens Apathy to Payment Of Taxes

## Discussion of Findings

**Demographic information of the respondents**

**Table 1:**  Age of the respondents by Local Government Areas

|  |  | IFO | YEWA NORTH | YEWA SOUTH | IKENNE | ADO ODO OTA |  |
|---|---|---|---|---|---|---|---|
| 18-39 | Count | 5 | 12 | 6 | 6 | 10 | 39 |
|  | % of Total | 4.2% | 10.0% | 5.0% | 5.0% | 8.3% | 32.5% |
| 40-49 | Count | 6 | 3 | 6 | 16 | 11 | 42 |
|  | % of Total | 5.0% | 2.5% | 5.0% | 13.3% | 9.2% | 35.0% |
| 50-60 | Count | 9 | 10 | 13 | 3 | 4 | 39 |
|  | % of Total | 7.5% | 8.3% | 10.8% | 2.5% | 3.3% | 32.5% |
| **Total** | Count | 20 | 25 | 25 | 25 | 25 | 120 |
|  | % of Total | 16.7% | 20.8% | 20.8% | 20.8% | 20.8% | 100.0% |

Source: Researcher's field survey 2021

The table as presented in Table 1 shows the age distribution of the respondents by respective local government areas.  From the data, it was observed that the majority of the respondents (10%) respondents within 18 to 39 years of age came from Yewa North followed by respondents from Ado-Odo Ota local government.  However, a majority (13.3%) of the respondents between 40 to 49 years of age came from Ikenne followed by 9.2% from Ado-Odo Ota.  Similarly, the highest number (10.8%) of the respondents within 50 to 60 years were noticed in Yewa South Local Government, followed by Yewa North Local Government area.  This result is an indication that the majority of the local government areas under study make use of matured staff for the collection of their taxes and revenues.

**Table 2:**  Gender of the respondents by Local Government Areas

|  |  | IFO | YEWA NORTH | YEWA SOUTH | IKENNE | ADO ODO OTA | Total |
|---|---|---|---|---|---|---|---|
| F | Count | 11 | 13 | 15 | 8 | 8 | 55 |
|  | % of Total | 9.2% | 10.8% | 12.5% | 6.7% | 6.7% | 45.8% |
| M | Count | 9 | 12 | 10 | 17 | 17 | 65 |
|  | % of Total | 7.5% | 10.0% | 8.3% | 14.2% | 14.2% | 54.2% |
| **Total** | Count | 20 | 25 | 25 | 25 | 25 | 120 |
|  | % of Total | 16.7% | 20.8% | 20.8% | 20.8% | 20.8% | 100.0% |

Source: Researcher's field survey 2021

Furthermore, Yewa South Local Government area had the highest (12.5%) number of female tax collectors followed by Yewa North (10.8%), while the highest number of male collectors (14.2%), and 6.7% of females each were noticed in Ikenne and Ado Odo Ota respectively followed by Yewa North with 10.8% number of male tax collectors.

**Table 3:** Qualifications of the respondents by Local Government Areas

|  |  | IFO | YEWA NORTH | YEWA SOUTH | IKENNE | ADO ODO OTA | Total |
|---|---|---|---|---|---|---|---|
| SSCE OR EQUIVALENT | Count | 5 | 13 | 3 | 4 | 10 | 35 |
|  | % of Total | 4.2% | 10.8% | 2.5% | 3.3% | 8.3% | 29.2% |
| BSc/HND | Count | 10 | 10 | 16 | 16 | 5 | 57 |
|  | % of Total | 8.3% | 8.3% | 13.3% | 13.3% | 4.2% | 47.5% |
| MSc/MBA | Count | 4 | 2 | 4 | 3 | 2 | 15 |
|  | % of Total | 3.3% | 1.7% | 3.3% | 2.5% | 1.7% | 12.5% |
| OTHERS | Count | 1 | 0 | 2 | 2 | 8 | 13 |
|  | % of Total | 0.8% | 0.0% | 1.7% | 1.7% | 6.7% | 10.8% |
| **Total** | Count | 20 | 25 | 25 | 25 | 25 | 120 |
|  | % of Total | 16.7% | 20.8% | 20.8% | 20.8% | 20.8% | 100.0% |

Source: Researcher's field survey 2021

Moreover, the retrieved data (table 3) on the qualification of the respondents shows that the majority (10.8%) of the tax collectors that had SSCE, or its equivalent could be noticed in Yewa North Local Government, followed by Ado Odo Ota local government (8.3%). In addition, a large number (13.3%) of collectors with BSc/HND was found in Yewa South and Ikenne Local Government with the least of them found in Ado Odo Ota Local Government area. Furthermore, about 3.3% of the tax collectors from Ifo and Yewaa South Local Government areas have MSc/MBA in their respective area of specialization, and the majority (6.7%) of the respondents that claimed they have other certificates could be noticed in Ado Odo Ota Local Government.

**Table 4:** Experience of the respondents by Local Government Areas

|  |  | IFO | YEWA NORTH | YEWA SOUTH | IKENNE | ADO ODO OTA |  |
|---|---|---|---|---|---|---|---|
| 0 - 10 YEARS | Count | 16 | 9 | 19 | 19 | 20 | 83 |
|  | % of Total | 13.3% | 7.5% | 15.8% | 15.8% | 16.7% | 69.2% |
| 10 YEARS & ABOVE | Count | 4 | 16 | 6 | 6 | 5 | 37 |
|  | % of Total | 3.3% | 13.3% | 5.0% | 5.0% | 4.2% | 30.8% |
| **Total** | Count | 20 | 25 | 25 | 25 | 25 | 120 |
|  | % of Total | 16.7% | 20.8% | 20.8% | 20.8% | 20.8% | 100.0% |

Source: Researcher's field survey 2021

The data on the work experience of the data collectors indicates that about 16.7% of the tax collectors from Ado Odo Ota local government have up to 10 years of work experience followed by 15.8% each from Yewa South and Ikenne respectively and 13.3% from Ifo Local Government area.  Similarly, about 13.3% of the tax collectors from Yewa North have been on the job for more than 10 years followed by the tax collectors from Yewa South and Ikenne local government areas respectively.

Summary of the demographic information of the respondents and distribution pattern of questionnaire to the local government areas

**Table 5:**  Demographic information of the respondents

| S/N | Item | Response | Frequency | *Percentage (%)* |
|---|---|---|---|---|
| **1.** | Gender | Male | 65 | *54.2* |
|  |  | Female | 55 | *45.8* |
| **2.** | Age (Years) | 18 – 39 | 39 | *32.5* |
|  |  | 40 – 49 | 42 | *35* |
|  |  | 50 – 60 | 39 | *32.5* |
| **3.** | Local Government Area | Ifo | 20 | *16.7* |
|  |  | Yewa North | 25 | *20.8* |
|  |  | Yewa South | 25 | *20.8* |
|  |  | Ikenne | 25 | *20.8* |
|  |  | Ado Odo Ota | 25 | *20.8* |
| **4.** | Educational qualification | SSCE or Equivalent | 35 | *29.2* |
|  |  | BSc/HND | 57 | *47.5* |
|  |  | MSc/MBA | 15 | *12.5* |
|  |  | Others | 13 | *10.8* |
| **5.** | Experience (years) | 0 – 10 | 82 | *68.3* |
|  |  | Above 10 | 38 | *31.7* |

Source: Researcher's field survey 2021

The result presented in Table 5 shows that about 54.2% of the respondents were male with the remaining 45.8% being female and the majority of the respondent 35% were within 40 to 49 years of age, which is an indication that the majority of the respondents were matured and the local government with the least number of respondents was Ifo local government area and other local government had 25 respondents each.

Furthermore, the table revealed that the least of the respondents have an SSCE certificate or its equivalent (29.2%), 47.5% have BSc/HND, 12.5% had MSc/MBA, and the remaining10.8% have other certificates. Hence, we can say that the respondents used for the research work were well educated and they have more understanding of tax matters. The respondents complained of immobility challenges and the lack of access to the remote town and villages under their local government area. However, 68.3% of the respondents had less than 10 years of experience and about 31.7% had more than 10 years of experience in tax-related issues.

**Hypotheses Testing**

$H_{01}$:  Taxes and levies are not viable sources of revenue for LGAs

$H_{02}$:  Absence of physical projects in LGAs does not create tax apathy among citizens

$H_{03}$:  Effective and efficient taxation policies do not affect LGAs' revenue

$H_{04}$:  Citizens' apathy to payment of taxes and levies in LGAs does not lead to low-income capacity

**Table 6:** Test of Hypothesis

| | | | Test Value = 0 | | | |
|---|---|---|---|---|---|---|
| | t | df | Sig. (2-tailed) | Mean Difference | 95% Confidence Interval of the Difference | |
| | | | | | Lower | Upper |
| **H1** | 33.609 | 119 | .000 | 4.017 | 3.78 | 4.25 |
| **H2** | 29.114 | 119 | .000 | 3.617 | 3.37 | 3.86 |
| **H3** | 30.316 | 119 | .000 | 3.750 | 3.51 | 3.99 |
| **H4** | 32.496 | 119 | .072 | 3.925 | 3.69 | 4.16 |

Source: Researcher's field survey 2021

On the first hypothesis (table 6), the t-value is 33.609 with a mean difference in response of 4.017 and the p-value is less than the 5% significance level (p=0.000). The result indicates that the test is significant, hence the alternative hypothesis is accepted, and we conclude that tax and levies are viable sources of revenue for LGAs.

In addition, the t-test is 29.114 (table 2) with a mean difference in response of 3.617.  The p-value is less than the 5% significance level (p=0.000).  The result shows that the test is significant, hence the alternative hypothesis is accepted, and we conclude that the Absence of Physical projects (infrastructures) in LGAs creates tax apathy among the citizens.

Furthermore, the table 2shows the t-value of 30.316 with a mean difference of 3.750.  The p-value is also less than the 5% significance level (p=0.000) which is an indication that the test is significant, and we accept the alternative hypothesis that effective and efficient taxation policies affect LGAs' revenue.

Lastly, the t-value of 32.496 with a mean difference of 3.925 and a p-value less than the 5% significance level indicates that the test is significant, and the alternative hypothesis is accepted, and we can conclude that citizens' apathy to payment of taxes and levies in LGAs lead to the low-income capacity for the local governments in Ogun State.

## Conclusion and Recommendation

The study rejects the four null hypotheses tested and accepted the alternative hypotheses that state that taxes and levies are viable sources of income or revenue for the five local governments under study. The absence of infrastructures discourages the citizens to pay their taxes, the government should make use of the benefits theory of taxation (Erik, 1919) as cited in (Giersch, 2007 and Johansen, 1963). Efficient and effective tax policies by the local government will increase their income-generating capacity, such as proper education through proper channels, to explain the purpose of revenue from taxes and levies, and why it is a civic responsibility to pay these levies (Nwidobie & Oyedokun, 2018). Though the citizens will always want to evade and avoid tax because of their apathy toward it, and this affects and cause a reduction in the number of resources available to the local council.

(Chizozie, *et al.,* 2020) recommended that the local council should interact with the residents in the planning of the intended activities in their council area. They should identify the needs of the citizens and work toward meeting such needs. they further explained that if the social amenities needed by the rural people in Ezza-North are met through linkage with institutions through the local authority will have a great impact on the life of the people living in the community, most importantly the indigent people. A similar recommendation is recommended for the local governments in Ogun State Nigeria because this action of including the residents in budget preparation will assist in identifying the particular problems of each council area. The staff should be empowered with the provision of motorbikes and motor vehicles so that movement can be easy and the ability to capture self-employed taxpayers who are not in the tax net already and are residing in remote villages. Likewise, the government be should visible, and life-impacting projects should be executed by the local government council so that they can gain the confidence of these villagers. The state government should allow the Local government to have assessed their allocations from the federation account and this will surely bring governance to the grassroots. The Ogun state government should incorporate the local governments in their strategic plans, doing this the people in the rural areas will feel the presence of governance more.

## References

Adelusi, A.I. & Akinola, M.B. (2014). *Theory and practice of public sector accounting,* Alagomeji, Yaba Lagos, Abiodun-kimson press enterprise.

Agba, A. M. O., Akpanudoedehe, S. S. & Ochei, S. (2014). Financing poverty reduction programmes in rural areas of Nigeria: the role of Non-Governmental Agency (NGOs), *International Journal of Democratic and Development studies (IJDDS). 2*(1), 1-6.

Akindele, S. T. & Olaopa, A. (2002). Fiscal federalism and local government finance, in Nigeria: an examination of revenue rights and fiscal jurisdiction, *International Review of Administrative Sciences 68*(4), 557- 577.

Akintoye I. R. & Tashie, G. A. (2013). The effect of Tax compliance on Economic Growth Development in Nigeria, West Africa. *British Journal of Arts and Social Science, 11*(11), 222-231.

Anyaduba, J. O. & Balogun (2018). Tax Education and Tax compliance, among SMEs in Edo State, paper presented at the1st Annual International Academic Conference on

Taxation, at Nasarawa State University, Keffi.

Anyanfo, A. M. O. (1996). Public Finance in a developing nation: the Nigeria case, department of banking and finance, University of Nigeria, Enugu Campus, Enugu.

Bhartial, H. L. (2009). *Public Finance* (16th Edition), Vikas Publishing House PVT limited, New Delhi.

Chidozie, I.C, Usiagu, A.G. & Sunday, O.P. (2020). A systematic review of the challenges of local government administration in the development of rural communities in Ezza-North LGA, Ebonyi State Nigeria, *International Journal of Innovative Research & Development,* 9(10), 131-137.

Chukwudi, Z. O. (2016). The effects of tax evasion and avoidance on sustainable infrastructural development in Ado-Odo/Ota local government area, Ogun State, Nigeria, an unpublished project for the award of Higher National Diploma (HND) in Estate Management, Auchi Polytechnic, Edo State, Nigeria.

Coker, M.A. & Adams, J.A. (2012). Challenges of managing local government finance in Nigeria, *Research on humanities and social sciences, International Institute for Science, Technology,and Education (IISTE).* 2(3), 1-13.

Giersch, T. (2007). From Lndahl's garden to global warming: how useful is Lindahl's approach in the context of global public goods; 63rd Congress of IIPF, Warwick United Kingdom.

Gunman, J.O. (1984). *Principle and practice of Local government in Nigeria*, S.M.O. Benin City, Aka and Brother press.

House of Commons Committee of Public Accounts (2022).local government finance system: overview and challenges, thirty-fourth report session 2021-2022 ordered by the House of Commons 26th January. 1-25.

Johansen, L. (1963): Some Notes on the Lindahl Theory of Determination of Public Expenditure, *International Economic Review*, 4, 346-358.

Kiabel, B. D. & Nwokale, G.N. (2009). Curbing tax evasion and avoidance in personal income tax administration; a study of south-south states of Nigeria, *European Journal of Economics, Finance and Administration Sciences, 15*, 60-61.

Nwidobie, B. M. & Oyedokun, G.E. (2018). The effectiveness of tax education channels in Nigeria, paper presented at the Ist Annual International Academic Conference on Taxation at the Nasarawa State University, keffi.

Ola, R.O. & Tonwe, D.A. (2015). *Local government administration in Nigeria*, Lagos, Amfitop Nigeria limited.

Oluyombo, O. O. & Oluyinka, M.O. (2018).Tax compliance and government revenue growth in Nigeria,Lapai International Journal of Administration 1(2), 245-253 .

Oni, A. O. & Ajayi, C. A. (2011). Effects of property tax on sustainable housing delivery in Lagos State, *Nigeria. Journal of Sustainable Development,* 4(1), 173-192.

Schlacter, B., Coleman, M. & Anway, N. (2012). Key challenges and strategies for local government, *Fiscal Policy and Government committee,* University of Pittsburgh, Institute of Policies. 1-36 .

Tonwe, D. A. (2017). *Aspects of the theory of Local Government,* Benin City, Trust Publications.

Uhunmwuangbo, S.O. & Epelle, A. (2018). Strategies for managing challenges and ensuring effective governance in Local governments in Nigeria, *Nigeria Journal of Citizenship Education.*

UN-Habitat (2015). The challenges of local government financing in developing countries, *United Nations Human settlements programme,* the city of Barcelona, and the province of Barcelona. 31-96.