

**Zambia's first president CHALLENGES OF LAND USE CHARGE  
IMPLEMENTATION IN EDO STATE**



**BY**

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**FEBRUARY, 2025**

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**FEBRUARY, 2025**

**DECLARATION**

I, **OBAZEE EHIMWENMA FAVOUR** do hereby declare that this project is entirely my own work and composition in the Department of Estate Management, Faculty of Environmental Sciences, University of Benin, Benin City, Edo State under the supervision of **ESV O. ERNEST ALOHAN**.

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#### **CERTIFICATION**

We certify that this project titled **CHALLENGES ON THE IMPLEMENTATION OF LAND USE** Charge in Edo State, was written and submitted by **OBAZEE EHIMWENMA FAVOUR** with Matriculation Number **ENV1905956** to the Department of Estate

Management, Faculty of Environmental Sciences, University of Benin, Benin City. In partial fulfilment of the requirement for the award of Bachelor of Science (B.Sc.) Degree in Estate Management, Faculty Of Environmental Science, University Of Benin, Benin City, Edo State

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**DATE**

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**(External Supervisor)**

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**DATE**

### **DEDICATION**

This Research project is dedicated to almighty God, the giver of life and also to my Parents and loved ones.

## **ACKNOWLEDGEMENTS**

This project and the research behind it would not have been possible without God almighty the source of life and the assistant, handwork, exceptional support and never-ending commitment some individuals.

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## **ABSTRACT**

This study explores the multifaceted challenges hindering the effective implementation of the Land Use Charge (LUC) in Edo State, Nigeria. Effective property taxation is crucial for local government revenue generation and service delivery, yet its implementation often faces significant obstacles. Firstly, This research aims to identify these barriers, focusing on three key objectives. First, it seeks to pinpoint the primary challenges to LUC implementation, considering factors such as administrative capacity, data management, valuation methodologies, and collection mechanisms. Secondly, the study examines the influence of public awareness and understanding on taxpayer compliance. It investigates how public perception, knowledge of the LUC, and trust in government affect willingness to pay. Finally, the research analyzes the role of state governance in the LUC implementation process. This includes an assessment of the legal framework, institutional capacity, political will, and the level of transparency and accountability within the relevant government agencies. By addressing these objectives, this study aims to provide insights into the specific challenges facing Edo State's LUC implementation and offer potential recommendations for improvement, ultimately contributing to more effective revenue generation and sustainable development.

# CHAPTER ONE

## INTRODUCTION

### 1.1 Background to the Study

Land use charges are critical components of urban governance and revenue generation in many regions, including Edo State, Nigeria. As cities expand and populations increase, The state governments face the pressing need for sustainable revenue sources to fund essential services such as infrastructure, health, education, and sanitation (Jimoh, 2022). They serve as a financial mechanism to fund local infrastructure and public services, thereby contributing to the sustainable development of urban areas. The Land Use Charge (LUC) in Edo State, introduced in 2018, aims to replace the outdated system of property taxes with a more equitable and efficient framework. However, the implementation of this charge has been fraught with challenges that hinder its effectiveness and acceptance among the populace (Kalu, 2023).

Land use charges are a form of taxation imposed on property owners based on the value of their land and any structures upon it, designed to generate revenue for local governments. These charges aim to fund essential public services such as infrastructure maintenance, waste management, and community development, thereby enhancing the overall quality of urban life (Chukwu, 2023). By replacing outdated property tax systems, land use charges seek to create a more equitable and transparent framework that reflects current market values. However, successful implementation relies on effective valuation methods, public awareness, and governance, as challenges in these areas can lead to resistance and low compliance among property owners. Despite its potential to enhance local revenue generation and promote better urban planning, the implementation of the Land Use Charge has encountered significant challenges. One major issue is the lack of public awareness and understanding of the charge's

purpose. Many citizens remain uninformed about the benefits it brings, resulting in skepticism and resistance to compliance. Misunderstandings about the charge can lead to negative perceptions, further complicating efforts to ensure widespread acceptance (Adebayo, 2023).

The implementation of land use charges faces several significant challenges that hinder its effectiveness and acceptance among property owners. One major issue is the lack of public awareness and understanding of the charge, which often leads to misconceptions about its purpose and benefits (Osagie, 2023). Additionally, inconsistent and complex property valuation methods can create disputes over assessments, resulting in dissatisfaction and non-compliance among taxpayers. Governance challenges, such as bureaucratic inefficiencies and inadequate training of local officials, further complicate the administration of land use charges. Economic pressures, including rising living costs, can also strain residents' ability to comply, fostering resistance to the charge (Kalu, 2023). Collectively, these challenges pose serious obstacles to realizing the full potential of land use charges in promoting sustainable urban development and improving local governance. Another critical challenge lies in the valuation methods employed to assess properties for taxation. The complexity and variability of these methods can create disputes over property assessments, leading to inconsistencies in tax collection. Property owners may feel unfairly taxed, particularly if they believe their properties have been undervalued or overvalued, which exacerbates tensions between the government and the public (Jimoh, 2022).

Furthermore, governance issues within local authorities play a significant role in the implementation process. Inconsistent policy application, lack of trained personnel, and bureaucratic inefficiencies can impede the effective administration of the Land Use Charge. These governance challenges not only affect revenue collection but also undermine public trust in local authorities, further complicating the relationship between the government and property

owners. While the Land Use Charge has the potential to transform urban governance and improve local service delivery in Edo State, various challenges hinder its effective implementation (Chukwu, 2023). Understanding these challenges is crucial for developing strategies that enhance compliance, improve public awareness, and ultimately promote sustainable urban development in the region. This study aims to explore these obstacles in detail, providing insights that can guide policymakers and stakeholders toward more effective land use charge implementation.

## **1.2 Statement of Research Problem**

The implementation of the Land Use Charge (LUC) in Edo State has emerged as a significant policy initiative aimed at enhancing local revenue generation and promoting sustainable urban development. However, despite its intended benefits, the actualization of the LUC faces numerous challenges that hinder its effectiveness and acceptance among the populace. Firstly, a critical issue is the widespread lack of public awareness regarding the Land Use Charge. Many residents do not fully understand the purpose, benefits, and implications of the charge, leading to misconceptions and mistrust. This ignorance results in resistance to compliance, as property owners may perceive the charge as an additional financial burden rather than a tool for community development.

Also, the complexity and inconsistency of property valuation methods pose significant hurdles. Property assessments, which are supposed to reflect current market values, are often met with disputes and dissatisfaction from property owners. Inaccurate or perceived unfair valuations can lead to grievances, further complicating the implementation process and resulting in lower compliance rates. Additionally, governance challenges within local authorities exacerbate the situation. Issues such as inadequate training of personnel, bureaucratic inefficiencies, and

inconsistent policy application hinder effective management and enforcement of the LUC. These governance deficiencies not only impact revenue collection but also contribute to a lack of trust and confidence in local government, creating a cycle of non-compliance and disengagement. Lastly, the interplay of economic factors, such as rising living costs and economic hardship, further complicates compliance with the Land Use Charge. Many property owners view the charge as an additional financial strain during challenging economic times, leading to increased resistance and non-payment. Bello and Adedeji (202) examined local governance effectiveness and compliance with land use charge in Nigeria, but did not take a look at public awareness and how it affect compliance rates; Chukwu (2022) examined Economic Implications of Land Use Charges on Property Owners in Nigeria but did not take a look at role of State governance in implementing Land Use Charge which this study seeks to fill. Also, Wole (2023) did not take a look at the role of State governance in implementing Land Use Charge Yusuf and Ojo (2023) did not take examine the level of public awareness about land use charge; while Ogunbiyi and Ismaila (2022) examined raining needs assessment of local government officials on land use charge implementation but did not delve into the role that role of State governance play which this study seek to examine. It is against this backdrop that this study is conducted to examine the challenges of land use charge implementation in Edo state

### **1.3 Research Questions**

The following research questions will guide this study, they are;

1. How does public awareness affects compliance rates among property owners.
2. What are the main challenges faced in the implementation of the Land Use Charge in Edo State.

3. What is the role of State governance in implementing Land Use Charge in Edo State?

#### **1.4 Aim and Objectives of the Study**

This study aims to explore the various challenges associated with the implementation of the Land Use Charge in Edo State. Specifically, it seeks to:

1. Examine the impact of public awareness on compliance with the charge .
2. Identify the key barriers to effective implementation of land use charge.
3. Investigate the role of state governance in facilitating or hindering the implementation process.

#### **1.5 Justification of the Study**

The findings of this study will contribute to the existing body of knowledge on land use charges and property taxation in Nigeria, particularly in the context of Edo State. As local governments grapple with funding essential services, understanding the challenges of LUC implementation is crucial for optimizing revenue generation. A successful LUC system can significantly improve the financial capacity of the Edo State government to provide public services, thus benefiting the community as a whole.

Governance challenges are a critical aspect of the LUC's implementation. By identifying specific governance-related issues such as bureaucratic inefficiencies, training deficiencies, and policy inconsistencies this study can offer recommendations for enhancing the operational capacity of local authorities. Strengthening governance frameworks is essential for building public trust and ensuring the effective administration of land use charges. The insights gained from this study will have significant implications for policymakers at both local and state levels. By providing a comprehensive analysis of the challenges faced in LUC implementation,

the research can guide the formulation of more effective policies that address the specific needs and contexts of Edo State. Policymakers will benefit from data-driven recommendations that can lead to improved governance and fiscal management.

## **1.6 Scope of the Study**

This study will focus on the implementation challenges of the Land Use Charge within Edo State, examining both urban and semi-urban areas. It will examine the perspectives of key stakeholders to identify barriers to effective implementation, and the impact of public awareness on compliance with the charge. It will also look at the role of local governance in facilitating or hindering the implementation process. this scope is chosen sue to the fact that Edo face like other major cities in Nigeria are faced with challenges of land use implementation. Benin City is Chosen as the focus area because it the administrative capital of the state and known to face numerous challenges in implementing Land Use Charge.

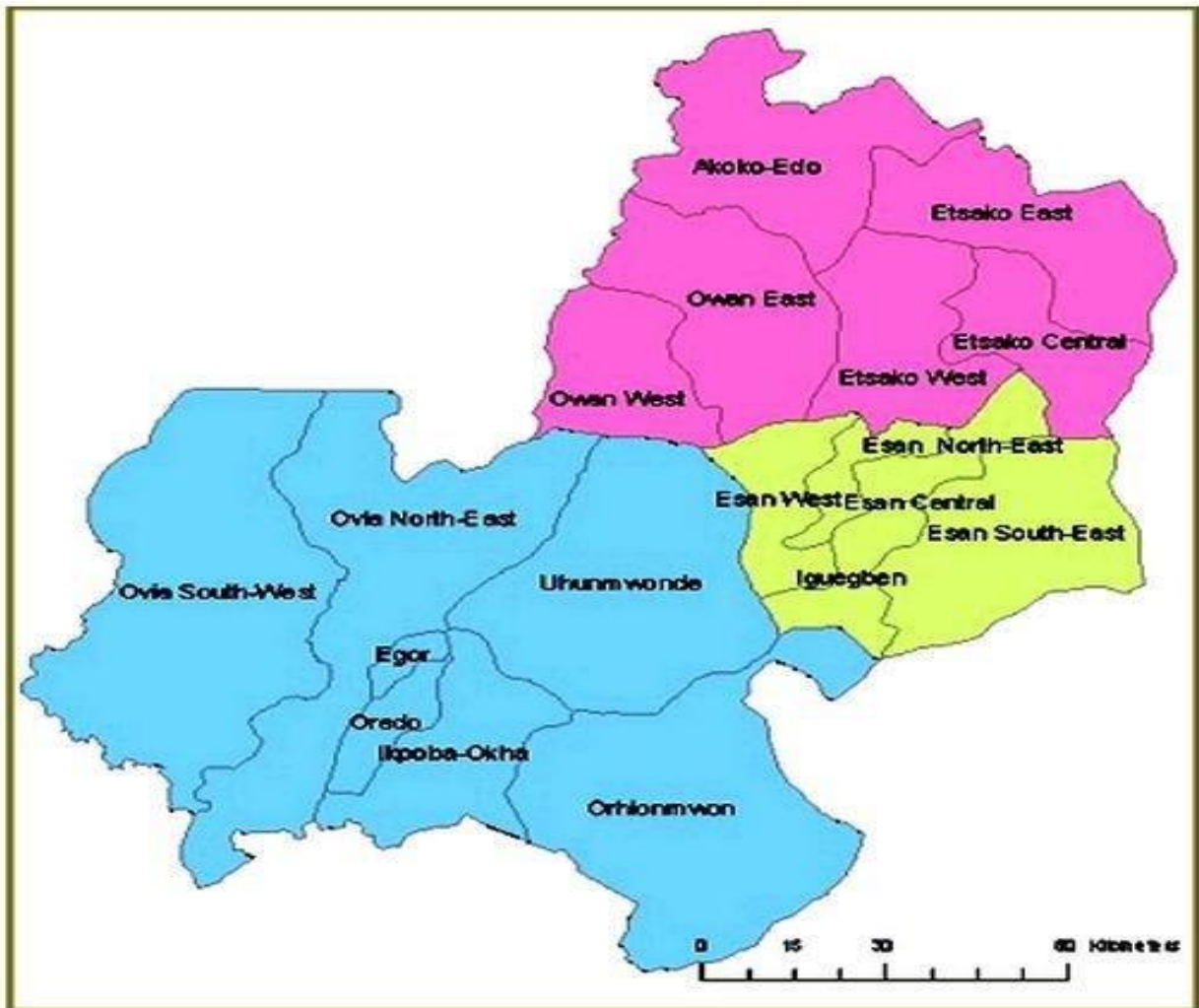
## **1.7 Study Area**

Edo State is located in the southern region of Nigeria and is known for its rich cultural heritage and historical significance. It is situated in southern Nigeria, about 40 miles from the Gulf of Guinea, and is roughly between longitudes 6.6342°N and 5.9304°E. Kogi and Delta State share its northern and southern boundaries, while Ondo State forms its western boundary. Southern Nigeria's Edo State is a varied and culturally rich area renowned for its historical significance, lively culture, and economic potential. The medieval Benin Kingdom, known for its artwork, historical relics, and traditional institutions, is located in Edo State.. The Benin Kingdom, with its rich cultural heritage and artistic achievements, holds a prominent place in Nigerian history and continues to influence the cultural identity of the region (Osagie, 2023).

Benin City is the capital, and largest city of Edo state in southern Nigeria and it the fourth largest city in Nigeria after Lagos, Kano and Ibadan with the total population of 1,782,000 as of 2021. It is situated approximately 40 kilometers (25 mi) north of the Benin River and 320 kilometers (200 mi) by road east of Lagos. Benin City is the center of Nigeria's rubber industry, and oil production is also a significant industry. Benin City is made up of four local government areas which are Oredo, Egor, Ikpoba Okha and Ovia North East. The administrative headquarter of the state is located in Oredo local government area which is also home to the prestigious ancient throne of the Oba of Benin, Oba Eware Ogidigan II (Suleiman, 2023).

The capital city of Edo State is Benin City, one of Nigeria's oldest cities and a major cultural and economic hub in the region. Benin City is known for its bustling markets, vibrant nightlife, and landmarks such as the Benin National Museum, which houses a significant collection of artefacts from the Benin Kingdom. It boasts a diverse economy with agriculture, trade, manufacturing, and services sectors playing pivotal roles. Agriculture is a primary economic activity, with crops like oil palm, rubber, cocoa, and cassava being major contributors to the state's economy. The state also has significant mineral resources, including limestone, granite, and crude oil. Edo State is home to several notable educational institutions, including the University of Benin (UNIBEN), one of Nigeria's leading universities, and the Ambrose Alli University in Ekpoma. These institutions contribute to the educational advancement and human capital development of the state and the broader Nigerian society (Osagie, 2023).

**Fig 1.1: Map of Edo State (Source: Suleiman, 2023)**



## 1.8 Definition of Terms

**Land Use Charge (LUC):** A tax levied on property owners based on the value of their land and any structures on it. The LUC is designed to fund local government services and infrastructure, replacing older, less efficient property tax systems.

**Public Awareness:** The extent to which the general populace is informed about the Land Use Charge, including its purpose, benefits, and the process involved in its implementation. Higher levels of public awareness can lead to greater compliance and acceptance of the charge.

**Compliance:** The act of property owners adhering to the regulations set forth by the Land Use Charge, including timely payment and accurate reporting of property information. High compliance rates are crucial for the effective functioning of the LUC system.

**Economic Pressures:** Financial challenges faced by individuals and businesses that may affect their ability to comply with the Land Use Charge. These pressures can include rising

**Taxpayer Perception:** The attitudes and beliefs of property owners regarding the fairness and effectiveness of the Land Use Charge. Negative perceptions can lead to resistance and non-compliance, while positive perceptions can encourage civic engagement and timely payment.

**Local Government:** The administrative body responsible for providing services and governance at the municipal or regional level. Local governments are tasked with implementing the Land Use Charge and ensuring effective revenue collection and service delivery.

## **1.8 Organisation of the Study**

The study is organized into five chapters. Chapter One introduces the research topic, outlines the problem statement, objectives, research questions, and significance. Chapter Two provides a literature review on land use charges, taxation frameworks, and governance issues in Nigeria. Chapter Three details the research methodology, including data collection and analysis techniques. Chapter Four presents the findings and discussions based on the data collected, while Chapter Five concludes the study with recommendations for policy and practice.

## **CHAPTER TWO**

### **LITERATURE REVIEW**

#### **2.0 Preamble**

This chapter consist of the literature review for this study. It is divided into three sections. The sections consist of the preamble, conceptual review, theoretical framework and empirical review. It is given under the following headings:

#### **2.1 Land Use Charge**

Land Use Charge (LUC) is a taxation system imposed on property owners, primarily based on the value of the land and any structures present on it. This charge is designed to generate revenue for local governments, enabling them to provide essential public services and infrastructure, such as roads, sanitation, education, and healthcare. By establishing a direct link between land ownership and the benefits derived from public services, the LUC aims to promote accountability and enhance local governance (Yusuf & Ojo, 2022). The term Land Use Charge stems from the broader framework of property taxation, which has evolved to address the needs of growing urban populations and the increasing demands on public resources. Unlike traditional property taxes, which often rely on outdated valuation methods and may be perceived as unfair, the LUC seeks to implement a more equitable and transparent assessment system. This is achieved by aligning the tax burden with current market values, ensuring that property owners contribute fairly based on the actual worth of their assets (Wole, 2023).

One of the fundamental principles of the LUC is that it is intended to be progressive; that is, the amount charged should reflect not only the market value of the property but also the benefits

that property owners receive from local government services. For instance, properties located in well-serviced areas with better infrastructure and amenities are likely to incur higher charges compared to those in underdeveloped regions. This approach aims to create a sense of shared responsibility among property owners and foster a commitment to community development. The implementation of Land Use Charges involves several key components, including property assessment, public awareness, compliance mechanisms, and governance frameworks. Effective property assessment is critical to the success of the LUC. Local authorities must adopt reliable valuation methods to determine the fair market value of properties accurately. This often involves employing professionals trained in real estate appraisal and utilizing data on recent property transactions to ensure that assessments reflect current market conditions (Ndubisi, 2022).

Public awareness plays a crucial role in the successful implementation of the LUC. Property owners need to be informed about the purpose of the charge, the assessment process, and the specific benefits that arise from their contributions. Without adequate communication and engagement, misconceptions can lead to resistance and low compliance rates. Therefore, local governments must develop effective outreach strategies to educate residents and encourage civic participation (Yusuf & Ojo, 2022). Compliance with the LUC is another significant aspect of its implementation. Local authorities must establish clear guidelines for payment, enforcement mechanisms for non-compliance, and avenues for dispute resolution. This may involve setting up user-friendly online platforms for payments and providing adequate support to assist property owners in understanding their obligations (Wole, 2023).

Governance frameworks are essential to ensure that the LUC system operates efficiently and transparently. This includes establishing a regulatory framework that outlines the roles and responsibilities of local government officials, tax assessors, and the public. Strong governance

helps build public trust, as residents are more likely to comply when they perceive the system as fair and accountable. Land Use Charge is a vital tool for enhancing local revenue generation and fostering sustainable urban development. By linking property taxation to the value of land and the services provided by local authorities, the LUC aims to create a more equitable and effective taxation system. Its successful implementation hinges on accurate property assessments, robust public awareness campaigns, effective compliance mechanisms, and sound governance practices. Ultimately, the LUC represents an opportunity for local governments to leverage property taxes to improve community well-being and infrastructure, benefiting all residents (Yusuf & Ojo, 2022).

## **2.2 Edo State Land Use Charge Law of 2012**

The Land Use Charge Law of 2012 in Edo State was enacted to establish a comprehensive framework for the assessment and collection of land use charges on properties within the state. This law aimed to generate revenue for state governments while ensuring efficient land administration and utilization (Osezua & Igbinovia, 2023). By consolidating previous land-related taxes and fees into a single charge, the legislation sought to simplify the taxation process for property owners and create a more transparent system of property taxation. Under the law, the Land Use Charge is assessed based on the value of the property, taking into account its size, location, and usage. The law mandates the establishment of a valuation office responsible for determining property values and ensuring that the assessment process is fair and equitable (Chukwu, 2022). Furthermore, it outlines exemptions and reliefs for certain categories of properties, such as those owned by non-profit organizations or those used for specific public purposes, aiming to promote social equity and support community development (Osezua & Igbinovia, 2023).

One of the significant aspects of the Land Use Charge Law is its focus on public awareness and stakeholder engagement. The government is tasked with educating property owners about the charge, its benefits, and the assessment process, fostering a culture of compliance. However, the implementation of the law has faced challenges, including public resistance, inadequate infrastructure for effective assessment and collection, and concerns regarding the transparency of the process. Addressing these challenges is crucial for the successful realization of the law's objectives and for enhancing local governance and service delivery in Edo State (Chukwu, 2022).

Under the Land Use Charge Law of 2012 in Edo State, ground rent, tenement rates, and property rates are critical components that collectively shape the property taxation framework within the state. Each of these charges serves a distinct purpose in the context of land use and property ownership, contributing to local government revenue and urban development.

**Ground Rent** is a charge imposed on landowners for the use of land that is leased or rented. Under the Land Use Charge Law, ground rent is typically levied on properties where the land is owned by the government or any statutory authority, and it is payable annually. This fee reflects the value of the land and is intended to generate revenue for local governments to fund public services and infrastructure. The law mandates a clear assessment process for determining ground rent, ensuring that it is based on the current market value of the land, thus promoting fairness and transparency in the taxation system (Jimoh, 2022).

**Tenement Rate**, on the other hand, pertains specifically to the tax levied on residential and commercial properties. This rate is calculated based on the rental value of a property, and it is typically applied to properties that generate income through rental agreements. The Land Use Charge Law consolidates the tenement rate with other property-related charges into a single land use charge, streamlining the taxation process. This approach not only simplifies

compliance for property owners but also enhances the ability of local authorities to efficiently collect taxes, thereby improving the overall revenue generation capacity of the local government (Suleiman, 2023).

**Property Rate** encompasses all charges related to property ownership, including the assessment of the value of the property itself. Under the Land Use Charge Law, property rates are determined by the valuation of the property, taking into account factors such as its location, size, and intended use. The law emphasizes an equitable assessment process, requiring local governments to establish valuation offices to ensure that property values are appraised fairly and transparently. The property rate component aims to create a sustainable revenue base for local authorities, enabling them to provide essential services and infrastructure development in the community (Osagie, 2023).

Overall, the integration of ground rent, tenement rates, and property rates under the Land Use Charge Law of 2012 reflects a comprehensive approach to property taxation in Edo State. By consolidating these various charges, the law aims to create a more efficient and equitable taxation system that can support local governance and urban development while also addressing the needs and concerns of property owners (Jimoh, 2022). However, effective implementation and public awareness remain crucial for the success of this framework, ensuring that property owners understand their obligations and the benefits that arise from their contributions.

### **2.3 Implementation of the Land Use Charge**

The implementation of the Land Use Charge (LUC) is a multifaceted process that requires careful planning, effective communication, and robust administrative frameworks. As a relatively new taxation system in Nigeria, the LUC is designed to enhance state revenue

generation while promoting equity and transparency in property taxation. To achieve these objectives, several key elements must be addressed, including property assessment, public engagement, compliance mechanisms, and governance structures (Oduor & Nwabueze, 2023). One of the most critical components of LUC implementation is the property assessment process. Accurate valuation of properties is essential to ensure that the charges imposed reflect the true market value of land and structures. This involves using reliable and standardized methods for assessing property values. Local governments typically employ professional valuers or assessors who utilize data on recent sales, comparable properties, and various valuation techniques such as the cost approach, income approach, and sales comparison method (Ndubisi, 2022).

Taiwo (2022) stated that the assessment process must be transparent and systematic, allowing property owners to understand how their charges are determined. This transparency can help build trust in the system and reduce disputes over valuations. To enhance the accuracy and fairness of assessments, local authorities might also consider implementing regular re-evaluations of properties, especially in rapidly developing urban areas where property values can change significantly over time (Wole, 2023).

Effective public engagement is vital for the successful implementation of the Land Use Charge. Many property owners may be unfamiliar with the concept or may harbor misconceptions about its purpose and benefits. To address this, local governments must develop comprehensive communication strategies that inform the public about the LUC, how it works, and the services funded by the charges (Waziri & Ali, 2023). Outreach efforts could include community meetings, informational brochures, social media campaigns, and public service announcements. Engaging with stakeholders, such as community leaders, resident associations, and local businesses, can also help facilitate discussions around the benefits of the LUC. When

residents understand that the funds collected from the LUC are reinvested into their communities through improved infrastructure, public services, and amenities, they are more likely to support the system and comply with payment obligations (Oduor & Nwabueze, 2023).

To ensure effective collection of the Land Use Charge, state governments must establish robust compliance mechanisms. This includes developing clear guidelines for payment, deadlines for submissions, and consequences for non-compliance. Local authorities may implement various payment options, such as online platforms, mobile payment systems, and traditional payment centers, to make it easier for property owners to fulfill their obligations (Oduor & Nwabueze, 2023). Additionally, local governments should create efficient dispute resolution processes to address grievances related to property assessments or payment issues. Establishing a clear and accessible channel for property owners to voice their concerns can reduce frustration and foster goodwill, ultimately promoting higher compliance rates (Ndubisi, 2022).

Strong governance is essential for the successful implementation of the Land Use Charge. State governments must establish a regulatory framework that delineates the roles and responsibilities of officials involved in the assessment, collection, and management of the LUC. This includes appointing qualified personnel, providing them with adequate training, and ensuring that they adhere to ethical standards (Waziri & Ali, 2023). Moreover, transparent reporting mechanisms should be put in place to track revenue generated from the LUC and how those funds are utilized. Regular audits and public reporting can enhance accountability and foster trust in the system. Residents should be informed about how their contributions are being spent, which can further incentivize compliance and civic participation (Oduor & Nwabueze, 2023).

## **2.4 Barriers to Effective Implementation of the Land Use Charge**

The effective implementation of the Land Use Charge (LUC) in Nigeria faces numerous barriers that hinder its success and acceptance among property owners. Understanding these obstacles is crucial for developing strategies to overcome them and enhance compliance. The challenges can be categorized into several key areas: public awareness and perception, property valuation complexities, governance and administrative issues, economic factors, and technological limitations (Okwu, 2022).

**2.4.1 Public Awareness and Perception:** One of the most significant barriers to the effective implementation of the Land Use Charge is the lack of public awareness and understanding. Many property owners are unfamiliar with the LUC, its purpose, and its benefits. Misconceptions about the charge can lead to resistance and non-compliance, as residents may perceive it as an additional financial burden rather than a necessary investment in community development (Uzochukwu & Chima, 2022). Without proper education and outreach, misconceptions about the valuation process and the intended use of collected funds can exacerbate distrust in local authorities. When residents believe that the LUC is unfair or not transparent, they are less likely to comply. Therefore, effective communication strategies are essential to bridge the information gap and foster a sense of ownership among the public regarding local development initiatives (Uche & Emeka, 2023).

**2.4.2 Property Valuation Complexities:** The complexities involved in property valuation are another major barrier to the effective implementation of the Land Use Charge. Accurate property assessments are critical to ensuring that the charges imposed are fair and reflective of market values. However, state governments often face challenges in establishing standardized

and reliable valuation methods (Oduor & Nwabueze, 2023). Inconsistent assessments can lead to disputes and grievances among property owners who may feel that they are being unfairly taxed. If property values are not accurately determined, it undermines the integrity of the LUC system and can result in widespread non-compliance. Furthermore, the lack of trained personnel in property valuation can exacerbate these challenges, leading to inefficiencies in the assessment process (Okwu, 2022).

**2.4.3 Governance and Administrative Issues:** Effective governance is vital for the successful implementation of the LUC, yet many local authorities struggle with administrative inefficiencies. Bureaucratic obstacles, such as red tape and lack of coordination among different departments, can impede the timely execution of LUC-related activities. Moreover, insufficient training and capacity building for local officials responsible for assessing and collecting the LUC can result in poor service delivery. When local governments lack the necessary human and financial resources to manage the LUC effectively, it diminishes public trust and increases the likelihood of non-compliance (Uche & Emeka, 2023).

**2.4.4 Economic Factors:** Economic conditions play a crucial role in the implementation of the Land Use Charge. Many property owners face financial challenges, such as rising living costs and economic instability, which can impact their ability to pay the charge. During economic downturns, compliance rates may decrease as property owners prioritize immediate needs over tax obligations (Okwu, 2022). Additionally, the perceived burden of the LUC may deter potential investors or new residents, further complicating the revenue generation objectives of local governments. Policymakers must consider these economic factors when designing the LUC system and may need to implement flexible payment options or exemptions for vulnerable populations to enhance compliance (Uzochukwu & Chima, 2022).

**2.4.5 Technological Limitations:** In an increasingly digital world, technological limitations can pose significant challenges to the effective implementation of the Land Use Charge. Many local governments may lack the necessary technological infrastructure to facilitate efficient property assessments, collections, and communications with residents (Oduor & Nwabueze, 2023). The absence of modern systems for data management and online payments can hinder the ability of local authorities to streamline processes and engage effectively with the public. Moreover, limited access to technology among residents, particularly in rural or underserved areas, can exacerbate barriers to compliance, as property owners may not have the means to access information or complete payments online (Oduor & Nwabueze, 2023).

Waziri and Ali (2023) stated that despite the potential benefits of the Land Use Charge, various challenges can impede its implementation. Issues such as inadequate public awareness, resistance to compliance, bureaucratic inefficiencies, and economic pressures on property owners can all pose significant obstacles. To address these challenges, state governments must be proactive in identifying potential issues and developing targeted strategies to mitigate them (Ndubisi, 2022). For example, if economic hardships are affecting residents' ability to pay, local authorities might consider implementing flexible payment plans or exemptions for vulnerable populations. Additionally, conducting regular assessments of the implementation process can help identify gaps and areas for improvement, allowing for adaptive management of the LUC system (Oduor & Nwabueze, 2023).

## **2.5 Impact of Public Awareness on Compliance with Land Use Charge**

According to Lawal and Ajayi (2023), public awareness plays a critical role in the successful implementation and compliance with the Land Use Charge (LUC) in Nigeria. The relationship between how well residents understand the LUC and their willingness to comply is intricate

and multifaceted. When property owners are adequately informed about the LUC, its purpose, benefits, and mechanisms, they are more likely to view it as a fair contribution to community development rather than an arbitrary financial burden. Conversely, a lack of awareness can lead to misconceptions, resistance, and low compliance rates, ultimately undermining the effectiveness of the system (Akintola & Eze, 2023). A primary factor influencing compliance is the public's understanding of the LUC's objectives. When property owners recognize that the revenue generated from the charge is reinvested into essential public services, such as infrastructure, waste management, healthcare, and education—they may be more inclined to fulfil their payment obligations (Bassey, 2023). Effective public awareness campaigns can articulate these benefits, helping residents see the direct correlation between their contributions and the quality of services they receive. For instance, when state governments communicate how LUC funds contribute to road repairs, improved sanitation, or better schools, residents are more likely to perceive the charge as a civic duty (Yekini & Abdulrahman, 2023).

Misunderstandings surrounding the LUC can create significant barriers to compliance. For example, residents may believe that the charge is a means for state governments to generate excessive revenue or that it is applied unfairly across different property types. These misconceptions can breed resentment and resistance, leading to widespread non-compliance. By actively engaging with the community and providing clear, factual information about how the LUC is assessed and collected, local authorities can dispel these myths (Akintola & Eze, 2023). This might include hosting informational workshops, distributing brochures, or utilizing social media to reach a broader audience. Idowu and Chukwuma (2023) opined that when residents are well-informed, they are less likely to harbour unfounded grievances that could deter compliance. Public awareness initiatives also foster greater civic engagement and participation in local governance. When property owners feel informed about the LUC, they

are more likely to engage with local authorities, voice their concerns, and participate in community discussions. This increased engagement not only enhances compliance rates but also empowers residents to take an active role in local governance. As citizens become more informed, they can contribute valuable feedback to local governments, facilitating improvements in the assessment and implementation processes. This participatory approach helps create a sense of ownership over local policies, further encouraging compliance (Bassey, 2023).

Trust between residents and local government is a crucial element in the compliance equation. Public awareness initiatives that are transparent and inclusive help to build this trust. When local authorities communicate openly about how the LUC is administered, including its assessment processes and the allocation of funds, it fosters a culture of transparency. Trust is built when residents see that their contributions are managed effectively and lead to tangible improvements in their communities. Conversely, a lack of trust, often fueled by inadequate information—can lead to skepticism and non-compliance. Hence, enhancing public awareness not only informs residents but also reinforces the credibility of local governments (Yekini & Abdulrahman, 2023).

Yekini and Abdulrahman (2023) stated that the effectiveness of public awareness efforts also hinges on the accessibility of information. It is essential that communication strategies cater to diverse populations, taking into account varying levels of education, language, and access to technology. For instance, rural areas may require different outreach methods compared to urban centres. Utilizing multiple channels such as community meetings, local radio broadcasts, flyers, and social media, ensures that information reaches a wide audience. Moreover, providing materials in local languages and formats that are easily understood can further enhance comprehension and encourage compliance. Incorporating feedback mechanisms into

public awareness strategies can significantly impact compliance (Bassey, 2023). When residents are given opportunities to ask questions, express concerns, and provide input on the LUC, it fosters a sense of involvement and investment in the process. Feedback sessions can help local authorities identify areas where residents lack understanding or have specific concerns, allowing for targeted educational efforts. By actively involving the community in discussions about the LUC, local governments can not only enhance public awareness but also strengthen compliance through collaborative problem-solving (Akintola & Eze, 2023).

## **2.6 The Role of State Governance in the Implementation Process of Land Use Charge.**

State governance plays a crucial role in the implementation process of the Land Use Charge (LUC) in Nigeria, serving as the primary mechanism through which this taxation system is executed. State governments are responsible for assessing property values, collecting the charges, and ensuring that the revenue generated is utilized effectively for community development. Their involvement is vital for promoting transparency, accountability, and public trust, all of which are essential for the successful acceptance and compliance with the LUC (Johnson & Adetola, 2023).

**2.6.1 Assessing Property Values:** One of the key responsibilities of state governance in the implementation of the Land Use Charge is conducting accurate property assessments. Local authorities must employ qualified personnel who can utilize reliable valuation methods to determine the fair market value of properties (Bello & Ogunleye, 2023). This process is critical because the amount charged directly depends on accurate assessments. When property values are assessed correctly, it not only ensures fairness in taxation but also helps to mitigate disputes between local governments and property owners. Additionally, regular re-evaluations may be necessary, especially in rapidly changing urban areas, to maintain the relevance and accuracy of the charges (Idowu & Chukwuma, 2023).

**2.6.2 Collection of Charges:** Once property values have been established, local governments are tasked with the collection of the Land Use Charge. Effective collection processes are vital for ensuring that the revenue generated meets the community's needs. Local authorities must implement user-friendly payment systems that facilitate compliance, such as online payment portals, mobile payment options, and accessible payment centers (Chukwu, 2022). Furthermore, it is important for local governments to establish clear timelines for payments and communicate these effectively to residents. Efficient collection practices not only enhance revenue generation but also signal to the public that local governance is committed to transparency and accountability (Ekwueme, 2023).

**2.6.3 Community Engagement and Communication:** The state government also plays a significant role in engaging the community and promoting awareness about the Land Use Charge. Effective communication strategies are essential for educating residents about the purpose of the LUC, its benefits, and how the funds will be utilized. Local authorities can organize town hall meetings, distribute informational brochures, and leverage social media platforms to reach a broader audience (Johnson & Adetola, 2023). By fostering open lines of communication, local governments can address misconceptions and build trust within the community. Engagement also provides an opportunity for residents to voice their concerns and participate in discussions about how the revenue generated from the LUC can best serve their needs (Bello & Ogunleye, 2023).

**2.6.4 Ensuring Transparency and Accountability:** Transparency and accountability are fundamental principles that local governance must uphold during the implementation of the Land Use Charge. Local authorities are responsible for reporting on the collection and utilization of LUC revenue, ensuring that residents are informed about how their contributions are being spent. Regular public reporting can enhance trust and compliance among property

owners, as they see tangible results from their financial contributions (Idowu & Chukwuma, 2023). Establishing mechanisms for public oversight, such as citizen advisory boards or public audits, can further bolster accountability and ensure that funds are allocated effectively to community development projects (Oduor & Nwabueze, 2023).

**2.6.5 Addressing Compliance Challenges:** State governments also play a crucial role in addressing compliance challenges related to the Land Use Charge. This includes identifying barriers that may prevent residents from fulfilling their payment obligations, such as economic hardship or lack of understanding of the assessment process (Waziri & Ali, 2022). Local authorities can implement flexible payment plans for vulnerable populations and provide exemptions where necessary to enhance compliance. Additionally, establishing dispute resolution mechanisms allows property owners to contest assessments or address grievances in a fair and transparent manner, further encouraging compliance (Johnson & Adetola, 2023).

**2.6.6 Capacity Building and Training:** To effectively implement the Land Use Charge, local governance must invest in capacity building and training for staff involved in the assessment, collection, and management of the LUC. Ensuring that personnel are well-trained in property valuation, tax collection processes, and customer service is essential for maintaining high standards of operation. This investment in human resources not only enhances the efficiency of the implementation process but also fosters a professional environment where staff can effectively engage with residents and address their concerns (Bello & Ogunleye, 2023).

## **2.7 Theoretical Review**

### **2.7.1 Public Choice Theory**

Public Choice Theory is a branch of economic theory that applies the principles of economics to the study of political behavior. Developed in the mid-20th century by economists such as James Buchanan and Gordon Tullock, this theory seeks to understand how individuals within

the political sphere make decisions that affect public policy and governance. At its core, Public Choice Theory asserts that political actors, including voters, politicians, and bureaucrats, behave similarly to individuals in the market, driven primarily by self-interest rather than altruism. One of the foundational concepts of Public Choice Theory is the idea that individuals make rational choices to maximize their personal benefits. In the political context, this means that elected officials may prioritize actions that enhance their chances of re-election or personal gain over the broader public interest (Ibe & Ezeani, 2022). For example, politicians might favor policies that are popular among their constituents, even if these policies are not the most effective or efficient in addressing societal needs. This focus on individual incentives can lead to misaligned priorities in governance, resulting in inefficiencies and suboptimal policy outcomes (Uche & Emeka, 2023).

Another significant aspect of Public Choice Theory is its emphasis on collective action problems. The theory highlights the challenges that arise when individuals must work together to achieve a common goal. In public policy, these challenges can manifest as difficulties in mobilizing citizens to support initiatives such as the Land Use Charge. Each individual may believe that their compliance is not crucial, especially if they think others will contribute (Fashola & Olaniyan, 2022). This can lead to a situation known as the "free-rider problem," where individuals benefit from public goods without participating in their funding, ultimately undermining collective efforts. Public Choice Theory also sheds light on the importance of incentives and institutions in shaping political behavior. It posits that the structures and rules governing political interactions significantly influence how decisions are made. For instance, if local governments lack adequate incentives to enforce tax policies or to communicate effectively with citizens, the implementation of initiatives like the Land Use Charge may falter. Understanding these institutional dynamics is essential for improving public policy and enhancing governance (Ibe & Ezeani, 2022).

Moreover, Public Choice Theory advocates for transparency and accountability in government operations. When citizens have access to information about how public resources are allocated and how decisions are made, they are more likely to engage with the political process and hold their leaders accountable. This engagement is crucial for fostering trust and compliance with policies such as the Land Use Charge, as residents are more likely to support initiatives they understand and perceive as fair (Onuoha & Adama, 2022). Public Choice Theory offers a comprehensive framework for analyzing the motivations and behaviors of individuals within the political system. By applying this theory to the challenges associated with policy implementation, such as the Land Use Charge, it becomes possible to identify the underlying factors that contribute to inefficiencies and resistance. Ultimately, understanding these dynamics can inform strategies for improving governance and enhancing public compliance with essential local initiatives (Oyo, 2022).

### **2.7.2 Relevance of Public Choice Theory**

**Individual Interests:** Public Choice Theory posits that individuals, including government officials, act primarily in their own self-interest. This can manifest in the mismanagement of resources, corruption, or inefficiencies in the implementation of policies like the Land Use Charge. Understanding how personal motivations can affect governance can help identify specific challenges in LUC implementation (Osezua & Igbिनovia, 2023).

**Incentives and Behavior:** The theory emphasizes the importance of incentives in shaping the behavior of both public officials and citizens. If local authorities do not have strong incentives to collect the LUC efficiently or transparently, it can lead to inadequate enforcement and low compliance rates. Likewise, if property owners perceive the charge as unjust or poorly managed, they may resist compliance (Smith, 2023).

**Collective Action Problems:** Public Choice Theory also highlights the challenges associated with collective action. In the context of the Land Use Charge, the difficulty of organizing collective compliance among property owners can be a significant barrier. Individual property owners may feel less compelled to comply if they believe others will evade the charge without consequence.

**Feedback Mechanisms:** The theory suggests that effective feedback mechanisms between the government and the public can help improve policy implementation. In the case of the Land Use Charge, understanding residents' concerns and engaging them in the decision-making process can mitigate challenges and enhance compliance (Sanusi & Okoro, 2023).

## **2.8 Empirical Review**

In a study by Adewale and Ogunleye (2023) on the role of local governance in land use charge implementation in Nigeria. The study sought to investigate how local governance influences the implementation of the Land Use Charge (LUC) in Nigeria. A mixed-methods approach was utilized, combining surveys of 300 residents and interviews with 20 local government officials across Lagos State. Findings indicate that strong local governance correlates with higher compliance rates and community trust in the LUC system. Local governance is pivotal in shaping the effectiveness of LUC implementation. It was recommended that enhancing local governance frameworks to promote transparency and accountability in LUC processes.

Okonkwo and Ibe (2022) carried out a study on challenges in local governance and land use charge implementation in Nigeria. The study aimed to assess the challenges faced by local governments in implementing the Land Use Charge in urban areas of Nigeria. Qualitative interviews with 15 local government officials and focus group discussions with 50 residents in Abuja were conducted. Findings showed that key challenges include inadequate funding, lack of public awareness, and resistance to tax payments. Addressing these challenges is essential

for the successful implementation of LUC. It was recommended that developing comprehensive awareness campaigns and allocate sufficient resources for LUC administration.

Chukwuma and Nwokolo (2023) in a study examined transparency in land use charge collection: the role of local governance in Nigeria. To focused on the role of local governance in enhancing the transparency of the Land Use Charge collection process. A case study approach was employed, examining three local governments in Rivers State through document analysis and stakeholder interviews. Findings revealed that transparency initiatives led to increased public participation and improved collection rates. It was concluded that Local governance practices directly influence the transparency and efficiency of LUC collection. It was recommended that local governments should implement regular audits and public reporting mechanisms.

Bello and Adedeji (2023) in their study on local governance effectiveness and compliance with land use charge in Nigeria examined the relationship between local governance effectiveness and residents' compliance with the Land Use Charge in Nigeria. A quantitative survey of 400 residents was conducted, followed by statistical analysis to assess compliance rates in relation to governance effectiveness. The study revealed that higher levels of governance effectiveness were associated with increased compliance rates among residents. Local governance is a key determinant of compliance with land use charges. Recommendation given was that strengthening local governance structures can enhance compliance and revenue generation.

Ibrahim and Akinola (2022) in a similar study on equitable revenue distribution from land use charge: the role of local governance in Nigeria, the research aimed to explore the impact of local governance on the equitable distribution of revenues generated from the Land Use Charge. A comparative analysis of revenue distribution in five local governments in Nigeria

was conducted through financial audits and stakeholder interviews. Findings from the study revealed that inequitable revenue distribution was prevalent, negatively affecting service delivery in lower-income areas. Local governance plays a critical role in ensuring equitable revenue allocation. It was recommended that policies should be established to ensure fair distribution of LUC revenues across all communities.

In a study by Nwankwo and Alabi (2023) on community engagement in land use charge implementation: strategies for local governance in Nigeria, the study aimed to analyze community engagement strategies employed by local governments in the implementation of the Land Use Charge. Qualitative methods, including interviews with 25 local government officials and observations of community meetings, were utilized. Findings from the study showed that successful strategies which include regular community forums and collaborative planning sessions, leading to increased public awareness and participation should be encouraged. Effective community engagement is essential for the successful implementation of LUC. Recommendation given included that local governments should adopt more inclusive engagement practices to enhance community involvement in LUC processes.

Ogunbiyi, T. A., and Ismaila, K. O. (2022). Training Needs Assessment of Local Government Officials on Land Use Charge Implementation in Nigeria, the study aimed to evaluate the training needs of local government officials regarding the Land Use Charge implementation in Nigeria. A survey of 200 local officials and focus group discussions were conducted to identify training gaps. Findings showed that significant training needs were identified in financial management, public relations, and legal aspects of LUC. Training is crucial for enhancing the capabilities of local officials in LUC implementation. Recommendation showed that developing a comprehensive training programs tailored to the specific needs of local government officials.

## **CHAPTER THREE**

### **RESEARCH METHODOLOGY**

#### **3.1 Preamble**

Research methodology is the study of the concepts, processes, and methods used to gather data and knowledge for independent study to efficiently and satisfactorily answer research questions and achieve study goals. Aliyu and Ibrahim (2022) define research methodology as the process of acquiring and analysing data and the logic behind the procedures so that the researcher and others may evaluate the outcomes.

#### **3.2 Research Design**

Fashola and Olaniyan (2022) define research design as the arranging of data collecting and analysis circumstances to maximize relevance to the study objective and efficiency. There are several types of research designs, including descriptive, which focuses on providing a detailed account of a phenomenon without manipulating variables; correlational, which examines the relationships between variables to determine if and how they are associated; experimental, which involves manipulating one or more independent variables to observe their effect on dependent variables in a controlled environment; quasi-experimental, which resembles experimental designs but lacks random assignment to groups; and cross-sectional, which collects data at a single point in time to assess variables and their relationships and Quantitative research aims to give answers to questions like who, what, when, where, and how many. Each design serves different research objectives and allows researchers to address specific questions, providing a structured approach to gaining insights into various topics. The quantitative research design will be used for this study. This design is suitable since it helps collect response data.

### **3.3 Data Sources**

There are two main sources of data that can be used for this study. They are the primary and the secondary sources of data.

#### **3.3.1 Primary Data Sources**

Primary data includes self-generated questionnaires, interviews, and experiments aimed to understand and solve the study problem. Primary data for this study will be sourced using the questionnaire. The questionnaire for this study is designed to gather information from estate surveyors and valuers in the study area. Since questionnaire surveys may collect data from large samples, they will be used. Use a well-structured questionnaire with closed-ended questions and 4-Likert Scale answers.

#### **3.3.2 Secondary source of data**

In obtaining the secondary data of this research, the review of literature for this research will be intensive reading and studying of published textbooks, lecture notes, journal, magazines, workshop papers, articles in academic and professional journals on the subject matter with the aim of acquiring an in-depth knowledge of the subject of discussion. The analysis of the data to be obtained will be interpreted by the use of methods adopted by different researchers in similar research topics. This study will adopt the primary source of data.

### **3.4 Study Population**

This refers to the totality of all elements, subjects, or members that possess one common or a set of common characteristics. It can also be defined as the entire group of objects, elements, or observations that is the target or subject of investigation. The target population for this research therefore will be estate surveyors and valuers within Benin City metropolis and staff of Land

Use Charge Unit in Edo Geographical Information Service (EDOGIS). There are a total of 66 Estate surveying and valuation firms in Benin City (NIESV Secretariat, Edo State, 2022).

### **3.5 Sample frame**

A sampling frame is a researcher's list employed to identify the target population. It comprises elements that the study can utilize to choose a sample from the overall population. It refers to the list of sampling units in the survey population and also include the non-theoretical population and size from which sample are drawn i.e. the accessible population which may not include the entirety of population (Osagie, 2023). The sampling frame for this investigation will consist of 66 registered Estate Surveying and Valuer firms in Benin City, sourced from the Edo State Branch of The Nigerian Institution of Estate Surveyors and Valuers (NIESV) unpublished directory and the 13 Staff of Land Use Charge Unit in Edo Geographical Information Service (EDOGIS). This number was obtained through a pilot survey to the ministry, making a total of 79 respondents used as the same for the study.

### **3.6 Sample Size**

This refers to all members of the population that have been selected as samples of the population to study, it is a sample frame ratio. Bartlett (2001) created a model for ongoing and categorical information to determine the minimum sample size done for any specified population size. For this research work, the sample size of 66 respondents will be adopted.

For the purpose of achieving this study objectives, sixty-six (66) questionnaires will be administered to all 66 Estate surveying and valuation firms and all 13 Staff of Land Use Charge Unit in Edo Geographical Information Service (EDOGIS) in Benin City.

### 3.7 Sampling Techniques

Sampling techniques relates to the methods used in the selection of samples from the population given. A total random technique is where each member of the population has equal opportunity or likelihood of being included in the sample; in order to prevent being biased and to obtain a good representation of the population. The total sampling technique will be used for the purpose of this study; this is due to the fact that the entire population will be sampled and used for the study.

### 3.8 Method of Data Analysis

Descriptive statistics will be used to examine large amounts of statistical data from this investigation. To achieve the study's goals, data tabulation, mean, and standard deviation will be used in descriptive statistical analysis, including tables, frequencies, percentages, Mean and Standard Deviation.

**Table 3.1: Summary of Data Analysis**

<b>S/n</b>	<b>Objective</b>	<b>Method of Analysis</b>
1	Examine the impact of public awareness on compliance with the charge.	Mean
2	Identify the key barriers to effective implementation of the land use charge.	Mean and standard Deviatin
3	Investigate the role of state government in facilitating or hindering the implementation process.	Mean and Standard Deviation

## CHAPTER FOUR

### DATA PRESENTATION, ANALYSIS AND INTERPRETATION

#### 4.1 INTRODUCTION

This chapter deals with the presentation and the interpretation of data. Three (3) research questions were raised for this study. This will enable the researcher to offer valuable conclusion on the challenges associated with the implementation of the Land Use Charge in Edo State. The data was carefully examined and analysed to offer answers to the research questions. The number of responses in the items was counted and the corresponding percentages calculated. Furthermore, seventy nine (79) questionnaires was used to sample the respondents' opinions. The respondents were drawn from staffs of both estate surveying and valuation firms and Land Use Charge Unit in Edo Geographical Information Service (EDOGIS) in Benin City.

#### 4.2 Administration of Questionnaire

**Table 4.1: Administration of Questionnaires**

CLASSIFICATION	FREQUENCY	PERCENTAGE
Retrieved	70	91%
Un-retrieved	9	9%
<b>Total</b>	<b>79</b>	<b>100%</b>

Source: Researcher's fieldwork 2024

In this study, a total of 79 copies of questionnaires were administered to Registered Estate surveyors & valuers in Benin City. 70 copies (91%) were retrieved and analyzed using Statistical Package for Social Sciences (SPSS V16).

### 4.3 Demographic Information

Table 4.2: Demographics of Respondents

DEMOGRAPHICS	FREQUENCY	PERCENTAGE
<b>AGE</b>		
Male	58	83%
Female	12	17%
<b>TOTAL</b>	<b>70</b>	<b>100%</b>
<b>ORGANISATION</b>		
NIESV	58	83%
EDOGIS	12	27%
<b>TOTAL</b>	<b>70</b>	<b>100%</b>

Source: Researcher's fieldwork 2024

Table 4.2 presents the demographics profile of the respondents. It was observed that 83% of the respondents are male while females were 17% of the total respondents.

The result for the organisation of the respondents shows that 83% of the respondents are in the NIESV organisation, while 27% of the respondents are in the EDOGIS organisation.

### 4.4 Analysis of Results

#### Research Question 1: How does public awareness affect compliance rates among property owners?

Table 4.3: How public awareness affect compliance rates among property owners

S/N	ITEM	SA (%)	A (%)	D (%)	SD (%)	Mean ( $\bar{x}$ )
1	Creation of awareness increases willingness to pay charges	56 (80%)	14 (20%)	-	-	<b>3.18</b>
2	Poor awareness results to poor compliance	67	3	-	-	<b>3.31</b>

		(96%)	(4%)			
3	Well informed property owners are more likely to comply with the land use charge	63 (90%)	7 (10%)	-	-	<b>3.25</b>
4	Public awareness campaigns about the land use charge increases compliance rate	61 (87%)	9 (13%)	-	-	<b>3.23</b>
5	Misinformation about the land use charge negatively impacts compliance rate	59 (84%)	11 (16%)	-	-	<b>3.20</b>
6	Higher levels of public awareness increase the likelihood of timely payment by property owners	65 (93%)	5 (7%)	-	-	<b>3.28</b>

*Source: Researcher's Field survey, 2024*

The table shows respondents' view on how public awareness affect compliance rates among property owners. Item 7 was not accepted which indicates that when property owners feel they have adequate information about the land use charge, their willingness to pay increases, having a mean of 3.18. Item 7 was accepted which shows that property owners who are well-informed about the benefits of the Land Use Charge are more likely to comply with payment requirements, with a mean of 3.31. Item 9 was accepted which shows that public awareness campaigns are essential for improving compliance rates related to property taxation, having a mean of 3.25.

Item 10 was accepted which shows that effective communication strategies significantly enhance property owners' understanding of their obligations under the Land Use Charge, with a mean of 3.23. Item 11 was accepted which shows that confusion or misinformation about the Land Use Charge negatively impacts compliance rates among property owners, having a mean of 3.20. Item 12 was accepted which shows that higher levels of public awareness about the

Land Use Charge increase the likelihood of timely payments by property owners, having a mean of 3.44.

This however goes to show that public awareness significantly affect compliance rates among property owners in Benin City due to the fact that property owners who are well-informed about the benefits of the Land Use Charge are more likely to comply with payment requirements, hence, public awareness campaigns are essential for improving compliance rates related to property taxation.

#### 4.4 Analysis of Results

##### Research Question 2: What are the main challenges faced in the implementation of the Land Use Charge in Edo State?

Table 4.4: Challenges faced in the implementation of the Land Use Charge

S/N	ITEM	SA (%)	A (%)	D (%)	SD (%)	Mean ( $\bar{x}$ )	S.Dev
7	Inadequate public awareness about the Land Use Charge	36 (51%)	34 (49%)	-	-	<b>3.34</b>	<b>1.21</b>
8	Insufficient infrastructure and resources.	49 (70%)	20 (29%)	1 1%	-	<b>3.23</b>	<b>1.19</b>
9	Confusion regarding exemptions and reliefs available under the Land Use Charge Law.	43 (62%)	22 (31%)	5 (7%)	-	<b>3.20</b>	<b>1.17</b>
10	Poor communication between government officials and stakeholders	66 (94%)	4 (6%)	-	-	<b>3.40</b>	<b>1.28</b>
11	Resistance from property owners regarding the payment of the Land Use Charge	69 (99%)	1 (1%)	-	-	<b>3.42</b>	<b>1.30</b>

12	The valuation process is often perceived as unfair and lacks transparency	70 (100%)	-	-	-	<b>3.44</b>	<b>1.32</b>
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*Source: Researcher's Field survey, 2024*

The table shows respondents' view on challenges faced in the implementation of the Land Use Charge. Item 1 was not accepted which indicates that inadequate public awareness about the land use charge hinders the implementation of the Land Use Charge, having a mean of 3.34.

Item 2 was accepted which shows that insufficient infrastructure and resources for effective assessment and collection hinders the implementation of the Land Use Charge, with a mean of 3.27. Item 3 was accepted which shows that confusion regarding exemptions and reliefs available under the land use charge law leads to frustration among property owners impedes the implementation of the Land Use Charge, having a mean of 3.20.

Item 4 was accepted which shows that Poor communication between government officials and stakeholders hinders the implementation of the Land Use Charge, with a mean of 3.40. Item 5 was accepted which shows that resistance from property owners regarding the payment of the land use charge limits the implementation of the Land Use Charge, having a mean of 3.42.

Item 6 was accepted which shows that the valuation process for determining property charges is often perceived as unfair and lacks transparency hinders the implementation of the Land Use Charge, having a mean of 3.44.

Therefore, it can be seen that there are numerous challenges encountered in the implementation of the Land Use Charge in Benin City amongst which include inadequate public awareness about the land use charge, confusion regarding exemptions and reliefs available under the land

use charge law leading to frustration among property owners, poor communication between government officials and stakeholders, resistance from property owners regarding the payment of the land use charge and that the valuation process for determining property charges is often unfair and lacks transparency

### **Research Question 3: What is the role of State governance in implementing Land Use Charge in Edo State?**

Table 4.5: Role of State governance in implementing Land Use Charge

<b>S/N</b>	<b>ITEM</b>	<b>SA</b>	<b>A</b>	<b>D</b>	<b>SD</b>	<b>Mean</b>	<b>S.Dev</b>
		<b>(%)</b>	<b>(%)</b>	<b>(%)</b>	<b>(%)</b>	<b>(<math>\bar{x}</math>)</b>	
13	Regular monitoring and evaluation	67 (96%)	3 (4%)	-	-	<b>3.36</b>	<b>1.30</b>
14	Ensuring transparency and accountability in the implementation of the Land Use Charge.	63 (90%)	7 (10%)	-	-	<b>3.30</b>	<b>1.21</b>
15	Government initiatives, such as public awareness campaigns	59 (84%)	11 (16%)	-	-	<b>3.28</b>	<b>1.19</b>
16	Collaboration between state and local governments	43 (61%)	27 (39%)	-	-	<b>3.17</b>	<b>1.15</b>
17	Ensures fair and equitable assessments of properties	34 (49%)	35 (50%)	1 (21%)	-	<b>3.12</b>	<b>1.10</b>
18	Effective leadership from state officials is fosters public trust in the Land Use Charge system	64 (91%)	6 (9%)	-	-	<b>3.34</b>	<b>1.24</b>

*Source: Researcher's Field survey, 2024*

Table 4.5 shows respondents' view on role of State governance in implementing Land Use Charge. Responses show the mean values ranging from 3.12 to 3.34. Item 13 was accepted which shows that regular monitoring and evaluation by state authorities improve the effectiveness of the land use charge implementation, with a mean of 3.36.

Item 14 was accepted which shows that state ensuring transparency and accountability in the implementation of the Land Use Charge helps improve the effectiveness of the land use charge implementation, with a mean of 3.30. Item 15 was accepted which shows that governance initiatives, such as public awareness campaigns, significantly enhance compliance rates among property owners, with a mean of 3.28.

Item 16 was accepted which shows that collaboration between state governance and local governments is vital for the successful administration of the land use charge, with a mean of 3.17.

Item 17 was accepted which shows that ensuring fair and equitable assessments of properties can help improve the effectiveness of the land use charge implementation, with a mean of 3.12.

Item 18 was accepted which shows that effective leadership from state officials is essential for fostering public trust in the land use charge system, with a mean of 3.34.

This however goes to show that state governance play a significant role in implementing Land Use Charge in Edo State such as regular monitoring and evaluation of land use charge, ensuring transparency and accountability in the implementation of the land use charge and governance initiatives, such as public awareness campaigns, significantly enhance compliance rates among property owners.

#### **4.4 Discussion**

From the analysis above, in assessing the challenges faced in the implementation of the Land Use Charge, it was discovered that there are numerous challenges encountered in the

implementation of the Land Use Charge in Benin City amongst which include inadequate public awareness about the land use charge, confusion regarding exemptions and reliefs available under the land use charge law leading to frustration among property owners, poor communication between government officials and stakeholders, resistance from property owners regarding the payment of the land use charge and that the valuation process for determining property charges is often unfair and lacks transparency. This is in line with Chukwuma and Nwokolo (2018) who stated that the implementation of the Land Use Charge (LUC) faces several challenges, including resistance from property owners due to perceived high tax rates and lack of transparency in the valuation process. Many citizens view the charge as an additional financial burden, especially in areas where public infrastructure and services remain underdeveloped. Limited public awareness and inadequate communication about the benefits and rationale for the charge exacerbate compliance issues. Administrative inefficiencies, such as poor property enumeration and record-keeping, hinder accurate assessments and enforcement. Furthermore, corruption and mismanagement of funds often undermine public trust, leading to widespread evasion and protests against the policy.

In assessing the impact of public awareness on compliance with the charge, it was discovered that public awareness significantly affect compliance rates among property owners in Benin City due to the fact that property owners who are well-informed about the benefits of the Land Use Charge are more likely to comply with payment requirements, hence, public awareness campaigns are essential for improving compliance rates related to property taxation. This is in line with Jimoh (2022) who stated that public awareness plays a critical role in influencing compliance rates among property owners. When individuals are well-informed about the purpose, benefits, and processes of tax systems like property charges, they are more likely to understand their obligations and willingly comply. Effective awareness campaigns can help demystify tax regulations, clarify how funds are utilized for public services, and address

misconceptions that might otherwise lead to resistance or evasion. Conversely, a lack of awareness can breed distrust, misinformation, and apathy, resulting in low compliance rates. Transparent communication and community engagement initiatives are therefore essential in fostering a sense of accountability and partnership between property owners and authorities, ultimately enhancing compliance.

Furthermore, in the role of State governance in implementing Land Use Charge in Edo State, it was found that state governance play a significant role in implementing Land Use Charge in Edo State such as regular monitoring and evaluation of land use charge, ensuring transparency and accountability in the implementation of the land use charge and governance initiatives, such as public awareness campaigns, significantly enhance compliance rates among property owners. This is in line with Ndubisi (2022) who stated that state governance plays a pivotal role in the effective implementation of the Land Use Charge (LUC) by establishing clear policies, ensuring transparency, and providing the necessary administrative framework for its execution. The government is responsible for designing a fair and equitable tax structure, conducting property valuations, and setting reasonable rates that encourage compliance. It must also invest in efficient collection systems, maintain accurate property databases, and facilitate dispute resolution mechanisms to address grievances.

## CHAPTER FIVE

### CONCLUSION AND RECOMMENDATIONS

#### 5.1 Summary

The summary of findings for the study is presented in this section, conclusion reached with recommendation made on the challenges associated with the implementation of the Land Use Charge in Edo State. Three (3) research questions were raised to guide the study, which are: to identify the key barriers to effective implementation of the Land Use Charge; to examine the impact of public awareness on compliance with the charge; and to investigate the role of state government in facilitating or hindering the implementation process. Furthermore, descriptive survey research design was employed in the study. Seventy nine (79) questionnaire was used to sample the respondents' opinion, however, only seventy (70) were returned and analysed. The following is a summary of the findings from the empirical analysis of the study:

- i. There are numerous challenges encountered in the implementation of the Land Use Charge in Benin City amongst which include inadequate public awareness about the land use charge, poor communication between government officials and stakeholders, resistance from property owners regarding the payment of the land use charge and that the valuation process for determining property charges is often unfair and lacks transparency
- ii. Public awareness significantly affect compliance rates among property owners in Benin City due to the fact that property owners who are well-informed about the benefits of the Land Use Charge are more likely to comply with payment requirements, hence, public awareness campaigns are essential for improving compliance rates related to property taxation.

- iii.** State governance play a significant role in implementing Land Use Charge in Edo State such as regular monitoring and evaluation of land use charge, ensuring transparency and accountability in the implementation of the land use charge and governance initiatives, such as public awareness campaigns, significantly enhance compliance rates among property owners.

## **5.2 Conclusion**

In conclusion, the implementation of the Land Use Charge (LUC) in Edo State faces numerous challenges that hinder its effectiveness as a revenue-generating tool. Key among these challenges is the resistance from property owners due to perceived high tax rates, lack of transparency in property valuation, and insufficient public awareness about the purpose and benefits of the charge. Administrative inefficiencies, such as outdated property records, poor enforcement mechanisms, and inadequate staffing, further complicate the process. Additionally, distrust in government due to corruption and the mismanagement of collected funds leads to widespread tax evasion and non-compliance, undermining the policy's potential to generate sustainable revenue for public development projects. Addressing these challenges requires a multifaceted approach by the Edo State government. Transparent communication and robust public awareness campaigns are essential to educate citizens on the importance of the Land Use Charge and its direct benefits to the community. Modernizing administrative systems, such as digitizing property records and employing technology for efficient tax collection, can improve accuracy and accountability. Furthermore, fair and equitable tax policies, coupled with visible improvements in public services funded by the LUC, can build trust and foster compliance. By tackling these obstacles, Edo State can maximize the potential of the Land Use Charge to contribute significantly to its socio-economic development.

## **5.3 Recommendations**

Based on the findings and conclusion of the study, the following recommendations were made:

- i. The Edo State government should invest in comprehensive public awareness campaigns to educate property owners on the purpose, benefits, and processes of the Land Use Charge. This can include town hall meetings, media outreach, and simplified informational materials that clearly communicate how the revenue will be used to improve infrastructure and services. Building public trust through transparency and active community engagement can foster a sense of ownership and responsibility among citizens.
- ii. Modernizing the administrative framework for implementing the Land Use Charge is crucial. This includes creating a digitized property database to ensure accurate valuation and assessment, as well as deploying automated systems for billing and payment to minimize errors and corruption. Training staff and instituting regular audits can also enhance efficiency and transparency, ensuring that the process is fair and accountable.
- iii. To address concerns about high tax rates and inequity, the government should implement fair and flexible policies that account for the socio-economic realities of property owners. Introducing exemptions or reduced rates for low-income earners, elderly property owners, and non-profit organizations can promote compliance. Additionally, offering incentives such as early payment discounts or phased payment plans can encourage timely and voluntary participation, reducing the need for enforcement measures.

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## APPENDIX

### DEPARTMENT OF ESTATE MANAGEMENT FACULTY OF ENVIRONMENTAL SCIENCE UNIVERSITY OF BENIN

#### QUESTIONNAIRE: CHALLENGES ASSOCIATED WITH THE IMPLEMENTATION OF THE LAND USE CHARGE IN EDO STATE

Dear Sir/Ma,

I am a student of the aforementioned department as an undergraduate. As part of my academic requirement, I have to carry out a research on "challenges associated with the implementation of the Land Use Charge in Edo State" in order to fulfill criteria for my degree program. Please provide the most honest response you can to the following queries. All you have to do is mark (✓) the responses that you want. Since the goal of this questionnaire is only academic, all information provided will be handled in the strictest confidence and used exclusively for that purpose.

Yours faithfully.

---

**Osazee Favour  
Researcher**

#### SECTION A: PERSONAL DATA

Instruction: Please kindly tick (✓) in the spaces provided against each question.

1. **Gender:** Male ( ) Female ( )
2. **Marital Status:** Single ( ) Married ( ) Divorced ( ) Widowed ( )
3. **Religion Status:** Christianity ( ) Islam ( ) Others ( )
4. **Organisation:** NIESV ( ) EDOGIS ( )

**SECTION B: In this section, please tick ( ✓ ) in the appropriate box against the correct answer in your own opinion.**

**Research Question 1: What are the main challenges faced in the implementation of the Land Use Charge in Edo State?**

SA = Strongly Agree, A = Agree, D = Disagree, SD- Strongly disagree

S/N	ITEM	SA	A	D	SD
1	Inadequate public awareness about the Land Use Charge				
2	Insufficient infrastructure and resources for effective assessment and collection				
3	Confusion regarding exemptions and reliefs available under the Land Use Charge Law leads to frustration among property owners.				
4	Poor communication between government officials and stakeholders				
5	Resistance from property owners regarding the payment of the Land Use Charge				
6	The valuation process for determining property charges is often perceived as unfair and lacks transparency				

**Research Question 2: How does public awareness affect compliance rates among property owners?**

SA = Strongly Agree, A = Agree, D = Disagree, SD- Strongly disagree

		SA	A	D	SD
7	When property owners feel they have adequate information about the Land Use Charge, their willingness to pay increases				
8	Property owners who are well-informed about the benefits of the Land Use Charge are more likely to comply with payment requirements				

9	Public awareness campaigns are essential for improving compliance rates related to property taxation				
10	Effective communication strategies significantly enhance property owners' understanding of their obligations under the Land Use Charge				
11	Confusion or misinformation about the Land Use Charge negatively impacts compliance rates among property owners				
12	Higher levels of public awareness about the Land Use Charge increase the likelihood of timely payments by property owners				

**Research Question 3: What is the role of State governance in implementing Land Use Charge in Edo State?**

SA = Strongly Agree, A = Agree, D = Disagree, SD- Strongly disagree

		SA	A	D	SD
13	Regular monitoring and evaluation by state authorities improve the effectiveness of the Land Use Charge implementation				
14	State governance plays a crucial role in ensuring transparency and accountability in the implementation of the Land Use Charge.				
15	governance initiatives, such as public awareness campaigns, significantly enhance compliance rates among property owners				
16	Collaboration between state governance and local governments is vital for the successful administration of the Land Use Charge				
17	The involvement of state government in the valuation process ensures fair and equitable assessments of properties for the Land Use Charge				
18	Effective leadership from state officials is essential for fostering public trust in the Land Use Charge system				

Thank you