

**AN EXAMINATION OF THE IMPACT OF ENFORCEMENT MEASURES ON
PROPERTY TAX COMPLIANCE: A CASE STUDY OF BENIN CITY, EDO
STATE**



BY

**JACINTA OTABOR
ENV2002758**

**THE DEPARTMENT OF ESTATE MANAGEMNT
FACULTY OF ENVIRONMENTAL SCIENCES
UNIVERSITY OF BENIN, EDO STATE, NIGERIA**

**SUPERVISOR:
DR. (MRS.) P. O IRUOBE**

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**A RESEARCH PROJECT SUBMITTED TO THE DEPARTMENT OF ESTATE
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OF BENIN, BENIN CITY, EDO STATE IN PARTIAL FULFILMENT OF THE
REQUIREMENT FOR THE B.Sc. DEGREE IN ESTATE MANAGEMENT**

NOVEMBER, 2025

DECLARATION

I declare that this research work titled: “**AN EXAMINATION OF THE IMPACT OF ENFORCEMENT MEASURES ON PROPERTY TAX COMPLIANCE: A CASE STUDY OF BENIN CITY, EDO STATE**” is an original work carried out by me, **JACINTA OTABOR** with Matriculation number **ENV2002758** in the department of Estate Management, University of Benin, Benin-City under the supervision of the Departmental Board.

JACINTA OTABOR
ENV2002758

Signature and Date

CERTIFICATION

We, certify that the project titled: **AN EXAMINATION OF THE IMPACT OF ENFORCEMENT MEASURES ON PROPERTY TAX COMPLIANCE: A CASE STUDY OF BENIN CITY, EDO STATE** was carried out by **JACINTA OTABOR, ENV2002758**. We, therefore, certify that the work is adequate in scope and quality in partial fulfillment of the requirements for the award of Bachelor of Science (B.Sc.) degree in the Department of Estate Management, Faculty of Environmental Sciences, University of Benin, Benin City, Edo State, Nigeria.

DR. (MRS.) P. O IRUOBE
(Supervisor)

DATE

DR. MARKSON KOMOLAFE
(Head of Department)

DATE

Prof. _____
(External Supervisor)

DATE

DEDICATION

This project is dedicated to Almighty God, whose grace and guidance have been my constant source of strength throughout this journey. I also dedicate this work to my beloved family for their invaluable support and inspiration.

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ABSTRACT

This study examined the impact of enforcement measures on property tax compliance in Benin City, Edo State. A survey research design was used, and data were collected from 100 randomly selected property owners and tax officials through a 20-item structured questionnaire. Four research questions guided the study and were analyzed using simple percentage analysis. The study was anchored on Deterrence Theory, which argues that taxpayers comply when penalties, audits, and sanctions are perceived as certain and effective, and Fiscal Exchange Theory, which suggests that compliance improves when taxpayers believe they receive valuable public services in return for the taxes they pay. Findings revealed that enforcement measures such as effective monitoring, timely issuance of notices, penalties for default, and public awareness campaigns significantly enhance tax compliance in Benin City. However, challenges including corruption, inadequate record-keeping, poor taxpayer education, and weak enforcement structures hinder full compliance. Respondents also noted that consistent enforcement promotes fairness, transparency, and accountability in the property tax system. The study recommends strengthening enforcement mechanisms through improved data management, regular audits, transparent penalty systems, and increased taxpayer education. It also suggests adopting digital property tax systems and providing better training for tax officers to boost efficiency, reduce evasion, and sustain compliance across Benin City and Edo State.

CHAPTER ONE

INTRODUCTION

1.1 Background of the Study

Property taxation is a critical source of internally generated revenue (IGR) for local and state governments in Nigeria. Despite its potential, compliance with property tax obligations remains persistently low in many Nigerian cities, including Benin City, Edo State. This has prompted governments to adopt various enforcement measures in a bid to increase compliance and ultimately enhance revenue generation. The effectiveness of these enforcement strategies, however, remains a subject of ongoing debate and investigation.

Property tax is a compulsory levy imposed by government authorities on the ownership of real estate, typically calculated based on the assessed market or rental value of land and the buildings on it. It is a form of wealth tax that serves as one of the most direct links between citizens and the government, as it reflects both the public use of land and the benefits derived from infrastructure and services provided by the state. In developed economies such as Canada, the United Kingdom, and the United States, property taxation is a vital component of local government finance. It provides a predictable and sustainable revenue stream that funds essential public services, including the construction and maintenance of roads, waste disposal, public education, healthcare facilities, security, and local governance operations (Bird & Slack, 2022).

The efficiency and reliability of property taxation in these developed contexts are made possible by well-structured administrative systems. These include accurate cadastral

surveys, computerized property registries, efficient billing and collection systems, and legal frameworks that ensure compliance and penalize defaulters. Additionally, taxpayers in these countries are more likely to comply due to higher levels of government accountability, transparency, and trust, as well as visible reinvestment of tax revenues into community development (Kelly, 2021).

In contrast, property taxation in many developing countries, including Nigeria, remains largely underdeveloped and inefficient. Several structural and administrative challenges hinder its effectiveness. First, the absence of a comprehensive and updated property database makes it difficult for tax authorities to identify all taxable properties and assess them accurately. Many properties in urban and peri-urban areas remain unregistered or are built without formal approval, creating significant gaps in the tax net (Olaoye & Oyetunji, 2023). This lack of reliable data limits the government's ability to track property ownership, assess value correctly, and enforce tax obligations.

The institutional capacity of tax authorities in Nigeria is often weak. Many local and state government agencies are under-resourced, lack skilled personnel, and rely on outdated or manual systems of tax administration, which are prone to errors, manipulation, and inefficiency. In some cases, corruption further undermines enforcement efforts, with tax officials colluding with property owners to evade or underreport tax obligations (Okafor, 2023).

There is a noticeable lack of political will and commitment at the leadership level to reform and enforce effective property taxation policies. In many Nigerian cities, political

leaders are hesitant to fully implement property taxes due to fears of public backlash or loss of political capital, especially during election periods. As a result, enforcement measures are inconsistently applied, and tax collection remains erratic and suboptimal (Nwachukwu & Ezeani, 2022). The widespread tax evasion and avoidance are rampant, often fueled by a culture of non-compliance and weak enforcement mechanisms. Many property owners either refuse to pay or underreport the value of their properties because they perceive little to no benefit from the taxes they pay. The lack of transparency and accountability in the use of public funds also discourages compliance, as citizen's doubt that their taxes are being used effectively for community development (Adeniran & Oseni, 2021).

In Benin City, like in many parts of Nigeria, the informal nature of property ownership and the lack of reliable land records make it difficult to accurately assess and collect property taxes. Moreover, public mistrust in government, corruption, and poor service delivery further discourage compliance. Taxpayers often perceive the tax system as exploitative and opaque, which undermines their willingness to pay (Adeniran & Oseni, 2021). In response, the Edo State Government has implemented several enforcement measures, including the introduction of Geographic Information Systems (GIS) for property identification, legal sanctions for defaulters, and public sensitization campaigns. Recent studies have shown that enforcement strategies can significantly influence tax compliance when implemented alongside measures that improve transparency and taxpayer engagement (Bello & Oladipupo, 2024). For instance, the use of technology in

tax administration, such as electronic tax billing and property mapping, has helped to improve the identification of taxable properties and reduce human interference in tax assessment. Similarly, the imposition of penalties and legal actions against non-compliant property owners can serve as a deterrent and increase compliance rates. However, these measures must be carefully balanced to avoid excessive coercion, which may breed resentment and further erode trust in the tax system (Nwankwo & Egwuonwu, 2023).

Empirical research has highlighted the role of taxpayer education and public awareness in fostering voluntary compliance. In Edo State, awareness campaigns have sought to sensitize property owners about their civic responsibilities and the benefits of paying taxes, such as improved infrastructure and social services. While enforcement is necessary, voluntary compliance is generally more sustainable and cost-effective in the long term (Okoye et al., 2022).

Despite these efforts, there remains a gap in understanding the actual impact of enforcement mechanisms on property tax compliance in Benin City. This study, therefore, seeks to examine how various enforcement strategies influence compliance behavior among property owners in the city. It aims to provide insights into the effectiveness of these measures, the challenges encountered in their implementation, and how enforcement can be improved to enhance property tax collection in Edo State.

1.2 Statement of the Problem

In Benin City, Edo State, property tax is a critical source of internally generated revenue for local government authorities. However, compliance with property tax obligations

among property owners remains low, which hampers the effectiveness of revenue collection and the delivery of essential public services. In response, tax authorities have introduced various enforcement measures such as penalties, audits, and legal actions aimed at improving compliance. Despite these efforts, there appears to be a persistent gap between the intended outcomes of enforcement and actual compliance levels. This raises concerns about the effectiveness of these enforcement strategies and their reception by taxpayers. Furthermore, limited empirical research has been conducted to assess the specific impact of enforcement measures on property tax compliance within the context of Benin City. Understanding these dynamics is essential for designing more effective strategies to enhance compliance and strengthen fiscal capacity at the local level.

Property taxation remains one of the most reliable and sustainable means of generating internal revenue for subnational governments, particularly in urban areas where property values are high and development is ongoing. In Edo State, especially in Benin City, the capital and a rapidly expanding urban center, property tax should serve as a significant source of funding for infrastructure, urban planning, and public services. However, compliance with property tax obligations remains discouragingly low, undermining the fiscal capacity of the state to meet developmental goals.

Despite several enforcement measures adopted by the Edo State Government, such as legal sanctions for tax defaulters, the introduction of property identification technologies like the Geographic Information System (GIS), and periodic sensitization campaigns, a large percentage of property owners still either evade taxes or fail to pay the appropriate

amount. The government's inability to compel consistent compliance raises serious concerns about the effectiveness of its enforcement strategies.

This situation is further complicated by systemic challenges such as the absence of a comprehensive property register, outdated or manually maintained tax records, and weak institutional enforcement capacity. Many property owners exploit these loopholes, avoiding detection or under-declaring the value of their properties. In many instances, enforcement is either inconsistent or undermined by corruption, lack of political will, and poor inter-agency coordination.

Moreover, there is widespread mistrust among the public regarding the transparency and accountability of government institutions, particularly in the management and utilization of tax revenues. Many citizens perceive property taxation as an exploitative tool rather than a civic responsibility, especially when the benefits of such payments—like improved roads, waste management, and water supply—are not visibly reflected in their communities. This perception weakens voluntary compliance and increases resistance to enforcement.

Although enforcement measures have been introduced with the intention of reversing these trends, there is limited empirical evidence to ascertain their actual impact in the context of Benin City. Are these strategies effective in compelling compliance, or are they merely superficial interventions? What specific challenges hinder their successful implementation? And how do taxpayers perceive these enforcement actions? These are

fundamental questions that remain largely unanswered in existing literature and policy frameworks.

Therefore, the problem this study seeks to address is the apparent gap between enforcement efforts and actual compliance with property taxation in Benin City. Understanding the effectiveness, limitations, and public reception of enforcement measures is crucial to reforming tax policy, improving revenue generation, and promoting a culture of fiscal responsibility in Edo State.

1.3 Research Aim:

To examine the impact of enforcement measures on property tax compliance among property owners in Benin City, Edo State, with a view to identifying strategies for improving compliance rates

1.3.1 Research Objectives:

1. To identify the types of enforcement measures used by property tax authorities in Benin City.
2. To assess the effectiveness of these enforcement measures in improving property tax compliance.
3. To examine the perception of property owners towards enforcement strategies and their influence on compliance behavior.
4. To examine the influence of enforcement measures on compliance behavior

1.3.2 Research Questions:

1. What types of enforcement measures are employed to enhance property tax compliance in Benin City?
2. How effective are these enforcement measures in increasing compliance among property owners?
3. How do property owners perceive these enforcement measures, and how does this perception affect their compliance behavior?
4. How does this perception affect their compliance behavior?

1.4 Significance of the Study

This study holds great importance for the Edo State government and its tax authorities, particularly the Edo State Internal Revenue Service (EIRS). Property taxation remains one of the most viable sources of internally generated revenue for subnational governments. However, poor compliance has continued to limit the full realization of this potential. By examining how enforcement measures affect compliance, the study offers concrete data that will guide tax administrators in refining enforcement strategies, improving compliance rates, and increasing public revenue without necessarily increasing tax rates. The insights from this research also support the design of a more transparent, accountable, and people-friendly tax enforcement process, thereby strengthening the state's fiscal capacity to fund essential public services.

Policy makers and legislators stand to gain significantly from the findings of this research. As the ones responsible for crafting, amending, and overseeing the implementation of tax laws, their decisions must be informed by empirical evidence. This study highlight the

strengths and weaknesses of current property tax enforcement mechanisms and provide actionable recommendations for policy reform. Such data-driven insight can inform legislation that balances effective revenue generation with the protection of taxpayer rights, while also ensuring that tax laws are contextually appropriate and enforceable within the realities of Benin City's social and economic environment.

The study is equally relevant to property owners and residents of Benin City who are the primary subjects of property tax enforcement. By investigating their experiences and perceptions, this research gives voice to the concerns of taxpayers, especially those who may feel marginalized or unfairly treated by current enforcement strategies. The findings will help to create a more transparent and participatory tax environment where property owners are better informed about their obligations and where the rationale for enforcement measures is clearly communicated. This can contribute to fostering a culture of voluntary compliance, reduce taxpayer resistance, and build public trust in the tax system.

Urban planners and development agencies also stand to benefit from the study. Property tax revenue, when effectively collected and managed, can serve as a stable source of funding for urban infrastructure and essential services such as roads, drainage systems, schools, and health facilities. By showing how enforcement measures influence compliance and revenue flow, this study connects the dots between tax administration and sustainable urban development. Planners can use the findings to advocate for better

funding mechanisms that align with long-term urban growth strategies and equitable service delivery across neighborhoods in Benin City.

From an academic perspective, this research enriches the growing body of knowledge on tax compliance behavior and fiscal governance in sub-Saharan Africa. Scholars and researchers in public finance, political economy, taxation, and development studies will find it a valuable case study. It contributes empirical evidence to theoretical frameworks concerning the relationship between enforcement and taxpayer behavior, while also opening pathways for future research into local tax systems, citizen engagement, and governance accountability. Furthermore, its context-specific focus on Benin City adds to the limited pool of localized studies available on property taxation in Nigeria.

Civil society organizations and advocacy groups committed to promoting transparency, civic engagement, and social justice will also find the study insightful. It exposes the real-world implications of enforcement on different segments of the population and identifies potential areas where enforcement could be made more equitable. By highlighting both the successes and the shortcomings of enforcement measures, the research equips these groups with evidence they can use to engage with government agencies, campaign for reforms, and promote accountability in the collection and use of public funds.

Additionally, the findings of this study are relevant to investors and financial analysts, especially those operating in the real estate and urban development sectors. A predictable and well-regulated property tax system enhances investor confidence, helps with real estate valuation, and supports informed financial planning. The research shed light on

how enforcement practices influence the property market in Benin City, which could help investors assess risk, understand potential returns, and anticipate how tax reforms might affect the real estate sector in the future.

Finally, the study will benefit students and academic institutions, particularly those involved in public administration, economics, taxation, and urban governance programs. It provides a rich, contextually relevant resource that can be used for teaching, learning, and academic research. For students, it serves as a practical reference for understanding how theoretical concepts such as tax enforcement, compliance behavior, and revenue generation operate in the real world. For educators and curriculum developers, the study offers localized content that can be incorporated into course materials and research seminars, thereby enriching academic engagement with contemporary governance challenges in Nigeria.

1.5 Scope and Delimitation of the Study

The scope of this study is centered on assessing the impact of enforcement measures on property taxation compliance in Benin City, Edo State, focusing on recent strategies such as legal sanctions, technological property identification methods, and public awareness campaigns. The research examined the effectiveness of these measures in encouraging compliance among residential and commercial property owners, identifying barriers to compliance such as corruption, inefficiency, and public mistrust. The study was limited to Benin City, considering the experiences of local government officials, tax enforcement

agents, and property owners within the past five years, while excluding a broader analysis of historical tax reforms or compliance in other regions of Edo State.

1.6 Area of Study

The area of the study for the topic "An Examination of the Impact of Enforcement Measures on Property Tax Compliance: A Case Study of Benin City, Edo State" would generally fall within the field of public administration and taxation. It explore how the enforcement of property tax regulations influences the compliance behavior of property owners in Benin City, Edo State. The study analyzed the effectiveness of various enforcement measures such as legal frameworks, penalties, and government initiatives in ensuring that property taxes are paid, as well as the role of local governance and public Finance management compliance.



Source:google.com,2025

1.7 Definition of Terms

1. **Enforcing Measures:** Refers to the actions or strategies taken by governmental authorities to ensure compliance with property taxation laws.
2. **Property Taxation:** A system of taxation imposed on property owners by the government, typically based on the assessed value of real estate properties.
3. **Compliance:** The act of adhering to property tax laws by fulfilling the required financial obligations, which involves paying the appropriate amount of taxes on time and in accordance with the legal requirements of the jurisdiction.
4. **Impact:** The effect or influence that enforcing measures have on property owners' behavior, specifically in terms of how these measures encourage or discourage property tax compliance.

CHAPTER TWO

REVIEW OF RELATED LITERATURE

2.1 Introduction

This chapter presents a comprehensive review of existing literature related to the impact of enforcement measures on property tax compliance, with a specific focus on Benin City, Edo State. The literature review examines key concepts, enforcement strategies, the role of compliance in the property tax system, and the challenges and successes in implementing effective enforcement measures. Additionally, this chapter explores the influence of socio-economic factors, institutional structures, and public awareness on property tax compliance. The literature was reviewed under the following sub-headings:

2.2 Conceptual Framework

2.3 Global Perspectives on Property Tax Compliance

2.4 Property Tax System in Nigeria

2.4.1 Enforcement Measures and Their Impact

2.5 Challenges to Property Tax Compliance in Benin City

2.6 Empirical Studies on Property Tax Compliance

2.7 Theoretical Framework

2.8 Gaps in Literature

2.9 Summary of Literature Review

2.2 Conceptual Framework

Concept of Property Tax Compliance

Property tax compliance refers to the willingness and ability of property owners to fulfill their tax obligations as stipulated by local or national governments. It is an essential component of the property tax system, influencing the revenue generated by local authorities for public services such as infrastructure development, healthcare, and education. Compliance is not only a legal responsibility but also a civic duty, as it directly contributes to the development and maintenance of public goods that benefit society as a whole. Despite its importance, property tax compliance has been a challenge in many regions, including in Benin City, Edo State, where low compliance rates have hindered local government revenue generation (Akinyemi & Adewuyi, 2023).

The factors influencing property tax compliance are multifaceted and can be grouped into economic, institutional, psychological, and sociocultural categories. From an economic perspective, taxpayers' ability to pay plays a critical role in their compliance decisions. Property owners with higher incomes or more valuable properties are generally more likely to comply, as they are better able to meet the financial demands of property taxes (Ayoola & Ogunniyi, 2022). Conversely, low-income property owners may struggle to meet tax obligations, especially when the tax burden is perceived as excessive or unjust.

Institutional factors, such as the efficiency and transparency of tax administration, are also crucial to property tax compliance. Research shows that taxpayers are more likely to comply when they trust that their tax payments will be used effectively for public goods (Eluwole & Adefolalu, 2023). The perception of corruption within tax authorities can

erode taxpayer confidence and discourage compliance. In Benin City, for example, issues of mismanagement and inefficiency within local tax authorities have been linked to low compliance rates. When taxpayers feel that they are not receiving value for their taxes, they may seek ways to avoid payment, undermining the effectiveness of the tax system (Edo State Ministry of Finance, 2023).

Psychological and social factors also play a significant role in tax compliance. The Theory of Planned Behavior (Ajzen, 2022) suggests that an individual's intention to comply is influenced by three main factors: attitude, subjective norms, and perceived behavioral control. Attitudes toward taxes are shaped by personal beliefs about the fairness and necessity of paying taxes. In regions where property owners view tax payments as unfair or excessively burdensome, compliance is likely to be lower. Subjective norms, or the influence of social pressures and community expectations, can also impact compliance. In communities where tax evasion is widespread and not heavily penalized, individuals may feel less compelled to comply (Adebayo & Obafemi, 2022).

Enforcement measures are a crucial aspect of property tax compliance. The Deterrence Theory of compliance suggests that the severity and certainty of penalties for non-compliance can deter taxpayers from evading taxes (Becker, 2022). In practice, tax authorities often implement penalties, fines, and legal actions to encourage compliance. In Benin City, the introduction of more aggressive enforcement measures, such as property seizures and publicized penalties, has been linked to a slight increase in compliance (Edo State Internal Revenue Service, 2023). However, the effectiveness of

such measures depends on the perception of their fairness and the ability of authorities to consistently enforce them.

Moreover, technological advancements can enhance property tax compliance by simplifying the process of registration, assessment, and payment. The introduction of Geographic Information Systems (GIS) and other digital tools has improved property assessment accuracy, making it harder for property owners to underreport the value of their properties (Ogunleye, 2023). Digital platforms that allow property owners to easily check their tax obligations and make payments online can also streamline the compliance process, reducing the administrative burden for both taxpayers and tax authorities. The use of technology can also make enforcement more efficient by providing real-time data on property ownership and tax payments.

Educational initiatives are another key factor in improving property tax compliance. Studies have shown that when taxpayers are well-informed about the benefits of paying taxes and the consequences of non-compliance, they are more likely to fulfill their obligations (Ojo, 2022). In Benin City, public awareness campaigns aimed at educating property owners about the importance of property taxes and the services funded by them have been an effective strategy in increasing voluntary compliance. As property owners become more aware of the direct link between tax revenues and local infrastructure, they may be more inclined to pay their taxes.

The legal framework governing property taxes is fundamental to ensuring compliance. A well-structured and transparent legal framework provides clear guidelines for property

assessment, tax rates, penalties for non-compliance, and the rights of property owners. Legal ambiguities or inconsistencies can lead to confusion and disputes, which may discourage compliance. Recent efforts to standardize property tax regulations in Nigeria have focused on simplifying tax codes and ensuring that they are easy for property owners to understand (Bamidele & Durojaiye, 2023). This simplification is expected to increase voluntary compliance by making the tax system more accessible.

Cultural and societal factors also influence property tax compliance. In some regions, a culture of non-compliance may be deeply ingrained, with property owners seeing tax evasion as a norm rather than an offense. Changing these cultural perceptions requires targeted interventions that address the root causes of tax avoidance. In Benin City, community leaders and local influencers have played a role in encouraging tax compliance through public endorsements and calls for civic responsibility (Adebisi & Olorunfemi, 2023). These efforts can help reshape societal attitudes toward tax payments, making compliance more socially acceptable.

Political factors can have a significant impact on property tax compliance. When political leaders prioritize property tax reform and demonstrate a commitment to improving the tax system, taxpayers are more likely to comply (Olajide & Oseni, 2023). In some cases, political instability or a lack of political will to reform the tax system can undermine efforts to increase compliance. In Benin City, political leaders' engagement with tax reform initiatives and their transparency in the use of tax revenues have been shown to influence property owners' willingness to pay their taxes.

Property tax compliance is influenced by a complex interplay of economic, institutional, psychological, social, technological, legal, and political factors. In regions like Benin City, efforts to improve compliance must address these factors holistically. Enforcement measures, public education, transparency in governance, and the use of technology can all contribute to improving property tax compliance, ensuring that local governments have the necessary resources to provide essential public services.

2.3 Global Perspectives on Property Tax Compliance

Property tax compliance is a global concern that significantly impacts the fiscal autonomy and development capacity of both developed and developing countries. Around the world, property tax systems are designed not only as a source of government revenue but also as tools for urban planning, infrastructure development, and social equity. In developed economies such as the United States, the United Kingdom, and Canada, compliance rates tend to be higher due to robust enforcement mechanisms, public trust in government, and effective taxpayer education (Slack & Bird, 2023). These countries have established institutional frameworks that support transparency, accountability, and efficiency in tax administration, which in turn encourages voluntary compliance. For instance, in the U.S., property tax compliance is reinforced through clear legal mandates, public service delivery linkages, and accessible digital platforms that facilitate timely payments.

In contrast, developing nations often face more complex challenges in achieving high levels of property tax compliance. Issues such as weak institutional capacity, outdated

property records, corruption, and limited public awareness are widespread. In many sub-Saharan African countries, including Nigeria, the absence of comprehensive land and property registries undermines the ability of authorities to assess and collect taxes effectively. A study by Kelly and Musa (2022) highlighted how the lack of digitized cadastral systems and informal property ownership patterns contribute to compliance gaps across urban centers. This is particularly evident in cities like Benin City, where many properties remain unregistered or under-valued, thereby evading the tax net.

Globally, technological innovation has played a transformative role in addressing some of these compliance barriers. The integration of Geographic Information Systems (GIS), automated valuation models, and mobile payment platforms has improved property tax administration in several developing countries. For example, Rwanda and Kenya have implemented GIS-based property mapping that has significantly increased tax revenues by expanding the tax base and improving assessment accuracy (World Bank, 2023). These innovations have enabled governments to identify previously unregistered properties, provide fairer assessments, and automate payment systems, thereby boosting compliance through convenience and transparency.

Public perception and trust in government institutions also exert considerable influence on global property tax compliance patterns. In Scandinavian countries such as Sweden and Denmark, where there is a high level of public trust in the use of tax revenue, compliance is viewed as a civic responsibility. Property owners are more inclined to pay taxes when they see tangible improvements in public infrastructure, healthcare, and

education funded by their contributions. In contrast, in regions where governance is weak and public funds are often mismanaged, property owners are more skeptical about paying taxes. According to Akintola and Osei (2023), taxpayers in Ghana and Nigeria frequently cite corruption and poor service delivery as reasons for non-compliance.

Enforcement strategies differ across the globe, reflecting varying levels of administrative capacity and legal structures. In Singapore, compliance is enforced through strict penalties, efficient legal processes, and automated reminders that reduce the likelihood of default. The city-state also uses data analytics to predict and prevent tax evasion. In contrast, countries like Brazil have adopted a combination of legal enforcement and social marketing to encourage compliance, especially in favelas and other informal settlements. According to Fonseca and Lopes (2023), Brazil's approach includes providing basic services such as water and sanitation in exchange for property registration and tax contributions, thereby incentivizing compliance through direct community engagement.

Equity and fairness in property tax systems are also central to compliance in many global contexts. Property taxes are often criticized for being regressive when they disproportionately affect low-income property owners. To address this, some countries have introduced tiered tax rates or exemptions based on property value or income levels. In Canada, for instance, certain provinces offer property tax deferrals or rebates for seniors and low-income households. These measures not only promote fairness but also enhance the legitimacy of the tax system, leading to higher compliance rates (Gibson &

Richards, 2022). In developing nations, however, implementing such measures can be administratively burdensome due to limited data on household income and property values.

Education and awareness campaigns have also emerged as global best practices for improving property tax compliance. In South Africa, local governments have invested in community outreach programs to educate citizens on the importance of property taxes and how they are used. These campaigns often involve partnerships with community leaders and civil society organizations to foster trust and transparency. According to Mokoena and Dlamini (2023), such efforts have led to improved payment behaviors in several municipalities, particularly where taxpayers feel included in the governance process. This model of participatory governance has proven effective in contexts with historically low compliance.

The role of international organizations in promoting property tax compliance cannot be overlooked. Institutions like the World Bank and the International Monetary Fund (IMF) have supported tax reform initiatives in various countries by providing technical assistance, funding, and policy recommendations. These efforts aim to strengthen property tax frameworks, improve administrative efficiency, and align tax systems with global standards. In Ethiopia, World Bank-supported digitization projects have enhanced property records and revenue forecasting, resulting in measurable gains in compliance (World Bank, 2023). This demonstrates the value of global collaboration in addressing shared challenges in tax administration.

In Europe, property tax compliance is closely linked to regional integration and harmonization policies. The European Union promotes best practices through policy dialogues, benchmarking, and peer learning among member states. Countries such as Germany and the Netherlands have adopted sophisticated property valuation models that rely on market data and periodic reassessments to ensure equity and transparency. According to Krueger and Janssen (2022), these models reduce disputes and foster compliance by reflecting real-time changes in property values and economic conditions. Emerging economies in Asia have also made notable strides in enhancing property tax compliance. India, for instance, has launched digital initiatives like the “Smart Cities Mission” that incorporate property tax digitization into broader urban governance reforms. Through GIS mapping, mobile apps, and online payment systems, cities such as Pune and Ahmedabad have significantly increased compliance rates and broadened their tax base (Kumar & Ramesh, 2023). These innovations not only improve efficiency but also foster citizen engagement in urban development planning, reinforcing the link between tax compliance and public accountability.

Looking forward, the global trend points toward increased automation, data integration, and citizen-centric tax systems. The use of artificial intelligence, blockchain, and big data analytics is expected to redefine property tax compliance by improving accuracy, transparency, and enforcement. However, the success of these technologies depends on political will, institutional capacity, and the social context in which they are implemented. As noted by Mensah and Bello (2024), global experiences underscore the importance of

adapting compliance strategies to local realities while drawing on international best practices to strengthen tax systems.

In summary, global perspectives on property tax compliance reveal both shared challenges and diverse approaches shaped by governance structures, economic conditions, and technological capabilities. While developed countries benefit from well-established systems and high public trust, developing nations are increasingly leveraging innovation and international support to enhance compliance. The experiences of countries around the world offer valuable insights for cities like Benin City, where strengthening institutional frameworks, adopting digital tools, and improving public engagement are key to achieving more effective property tax compliance.

2.4 Property Tax System in Nigeria

The property tax system in Nigeria is a complex and evolving structure influenced by historical, legal, economic, and administrative factors. At its core, property taxation in Nigeria is designed to generate revenue for government, especially at the state and local levels, where it is meant to support infrastructure development, urban planning, and essential public services. The system draws its legal backing from various legislative instruments, including the Nigerian Constitution, the Land Use Act of 1978, and state-specific tax laws. However, despite the significance of property tax as a potential source of internally generated revenue (IGR), its implementation in Nigeria has been fraught with inconsistencies, weak enforcement, and widespread non-compliance (Okonjo-Iweala & Asante, 2023).

Property tax administration in Nigeria is largely decentralized. States and local governments have the authority to impose and collect taxes on real estate, including tenement rates, ground rents, and capital gains taxes. In major cities like Lagos, the Land Use Charge (LUC) serves as a consolidated property tax that combines various levies into a single payment to streamline collection and improve compliance. The Lagos State Land Use Charge Law (amended in 2018) stands as one of the more progressive examples of a structured property tax system in the country, aiming to broaden the tax base and increase efficiency (Olawale & Chukwuma, 2022). Nevertheless, this model is not uniformly replicated across other states, leading to disparities in tax policy, valuation techniques, and administrative capabilities.

A central weakness in Nigeria's property tax system is the inadequate property identification and valuation infrastructure. Most cities lack updated and digitized property registries, making it difficult to ascertain ownership, determine accurate property values, and enforce taxation fairly. In places like Benin City, many properties are undocumented or under-assessed, resulting in revenue losses and tax evasion. This situation is further complicated by informal property markets and tenure arrangements, which hinder accurate valuation and effective enforcement. As noted by Adebayo and Musa (2023), the absence of a comprehensive cadastre system in most urban areas undermines transparency and efficiency in property tax administration.

Moreover, the tax collection process in Nigeria is often manual, bureaucratic, and susceptible to corruption. Multiple agencies may be involved in property assessment and

collection, leading to duplication of efforts, poor coordination, and limited oversight. In some cases, property owners are unaware of their tax obligations or do not receive tax notices, which contributes to low voluntary compliance. According to Eze and Udo (2022), the lack of taxpayer education and the perception that taxes are mismanaged reduce the willingness of citizens to comply with property tax regulations. This highlights the need for improved public sensitization and trust-building measures as part of a broader tax reform agenda.

Another challenge is the politicization of tax enforcement. In many instances, enforcement actions are selective and influenced by political considerations, undermining fairness and equity. Property tax laws may be enforced more rigorously against certain groups or in specific areas, while politically connected individuals or high-value properties are exempted or treated leniently. This selective enforcement creates a culture of impunity and further discourages compliance among the general public. A recent study by Ibrahim and Adekunle (2023) emphasized that impartial and transparent enforcement is crucial to restoring public confidence in the tax system and promoting a culture of civic responsibility.

Efforts to reform the property tax system in Nigeria have gained momentum in recent years, particularly with the push for states to improve their internally generated revenue in response to declining federal allocations. The introduction of digital platforms for tax administration, such as online payment portals and e-assessment tools, is gradually transforming tax operations in some states. For example, Lagos State's adoption of digital

mapping and valuation technologies has enhanced property identification and increased revenue collection (Adesina & Okonkwo, 2023). However, such initiatives are still in their infancy in many other parts of the country, including Edo State, and require substantial investment in technology, capacity building, and stakeholder engagement.

Despite these challenges, property taxation remains a viable and underutilized source of revenue in Nigeria. With the right legal, institutional, and technological frameworks, property tax can contribute significantly to urban development and economic growth. Strengthening land administration systems, improving valuation methodologies, simplifying tax procedures, and promoting transparency are essential steps toward a more effective property tax regime. As noted by the International Centre for Tax and Development (ICTD, 2024), building local government capacity and fostering taxpayer trust are fundamental to achieving long-term compliance and sustainable revenue generation.

The Nigerian property tax system holds considerable promise but is hindered by systemic inefficiencies, lack of infrastructure, and governance issues. While some progress has been made—particularly in states like Lagos—broader reforms are needed to ensure uniformity, fairness, and effectiveness across the country. Enhancing property tax compliance will require a multi-pronged approach that combines legal reforms, institutional strengthening, public engagement, and technological innovation. For cities like Benin City, adopting a more structured and transparent property tax system could

unlock significant revenue streams essential for urban transformation and socio-economic development.

2.4.1 Enforcement Measures and Their Impact

Enforcement measures play a crucial role in the effectiveness of property tax systems, particularly in contexts where voluntary compliance is low and administrative capacity is limited. In Nigeria, including in urban centers like Benin City, the enforcement of property tax laws has historically been weak, contributing to widespread non-compliance and revenue shortfalls. Enforcement mechanisms typically include legal actions, penalties for non-payment, public awareness campaigns, property sealing, and in some cases, asset forfeiture. These instruments are meant to deter evasion, compel payment, and demonstrate the government's commitment to revenue collection. However, the impact of these measures varies significantly depending on their design, transparency, and consistency in implementation (Akinyemi & Eze, 2023).

One of the most visible enforcement tools in Nigerian cities is the sealing or confiscation of properties for non-payment of taxes. This strategy is often deployed by local authorities or state revenue boards to pressure defaulting property owners into compliance. While effective in drawing attention and signaling seriousness, this approach has faced criticism for its selective application and lack of due process. In some cases, politically connected individuals or entities are exempt from enforcement, while vulnerable or uninformed property owners are disproportionately targeted. This

undermines the legitimacy of the tax system and erodes public trust in government institutions (Ibrahim & Musa, 2022).

Legal sanctions, including fines and court orders, are also used as enforcement measures, though their success is often constrained by slow judicial processes and limited legal awareness among taxpayers. The cost and time associated with legal proceedings can discourage tax authorities from pursuing court action unless the amounts involved are substantial. Furthermore, property owners may exploit legal loopholes or challenge valuations and assessments in court, further complicating enforcement. As noted by Okafor and Bello (2023), the absence of specialized tax courts or administrative tribunals in most states contributes to delays in adjudication and weakens the deterrent effect of legal sanctions.

Digital enforcement tools have emerged as a more efficient alternative in recent years. Some states have begun leveraging Geographic Information Systems (GIS), property identification numbers, and automated billing systems to monitor compliance more accurately. These technologies enable real-time tracking of payments, flagging of defaulters, and integration of tax records with land registries. In Lagos State, for example, the integration of digital tools into enforcement operations has significantly improved the identification of taxable properties and reduced leakages in the system (Ogunleye & Okonkwo, 2023). While these digital tools are still underutilized in cities like Benin City, they represent a promising direction for enhancing compliance and minimizing manual inefficiencies.

Public awareness and taxpayer education also form a soft but essential part of enforcement strategies. Informing citizens about their obligations, how property taxes are assessed, and the consequences of non-compliance can improve voluntary compliance rates. Moreover, when taxpayers perceive that collected revenues are being used transparently to provide visible public goods—such as roads, drainage systems, and waste management—they are more likely to cooperate with tax authorities. According to Asaju and Agbaje (2023), civic engagement and community trust are indispensable in shaping positive attitudes toward property taxation and reducing the need for coercive enforcement.

Enforcement effectiveness is also closely tied to institutional integrity. Where enforcement agencies are perceived to be corrupt, unprofessional, or politically compromised, their actions may be resisted or ignored. For example, demands for informal payments in lieu of official tax obligations or favoritism in enforcement weaken the system's credibility. Establishing clear, automated, and auditable procedures can reduce discretion and enhance compliance. As highlighted by the International Centre for Tax and Development (ICTD, 2024), institutional reforms—such as improved staff training, better internal controls, and independent oversight—are necessary to support sustainable enforcement.

In summary, enforcement measures are a necessary but not standalone component of a functioning property tax system. Their success depends on how well they are integrated with valuation systems, legal frameworks, taxpayer education, and digital technologies.

In cities like Benin City, strengthening enforcement requires moving beyond ad hoc punitive actions to a more systemic, fair, and transparent approach that encourages compliance while safeguarding rights. By combining legal authority with administrative efficiency and public trust, enforcement measures can significantly enhance property tax compliance and contribute to improved urban governance and development.

2.5 Challenges to Property Tax Compliance in Benin City

Property tax compliance in Benin City, Edo State, faces a range of systemic, administrative, socio-cultural, and economic challenges that undermine the effectiveness of the local revenue system. These challenges are deeply rooted in the broader governance and institutional landscape of Nigeria, where subnational governments often struggle with weak administrative capacity, inadequate data infrastructure, and limited public trust. In Benin City specifically, one of the foremost challenges is the absence of a comprehensive and up-to-date property database. Many properties remain unregistered or inaccurately documented, making it difficult for tax authorities to identify taxable properties and assess liabilities correctly (Adebayo & Eboh, 2023).

Another major obstacle is poor valuation practices. Property valuation in Benin City is often inconsistent, outdated, and lacking in transparency. Inaccurate valuations can lead to either under-assessment or over-assessment of tax obligations, both of which can erode taxpayer confidence. When property owners perceive the tax system as arbitrary or unfair, they are more likely to resist compliance. Furthermore, the absence of qualified valuation

professionals and the limited use of digital tools in property assessments hinder efforts to establish a credible and equitable taxation regime (Okonkwo & Obiora, 2022).

Administrative inefficiencies also contribute significantly to non-compliance. The Edo State Internal Revenue Service (EIRS), which is responsible for property tax collection in Benin City, faces logistical and human resource constraints. Many staff lack the necessary training, and manual processes dominate the tax collection system. The lack of automation not only increases the potential for errors but also enables corruption, as interactions between taxpayers and tax officials are often unrecorded and discretionary. According to Ogu and Asuelime (2023), this environment creates opportunities for informal negotiations, bribery, and selective enforcement.

Public perception and trust in the government also play a critical role. Many residents of Benin City do not see a direct link between the property taxes they pay and improvements in public services. Poor roads, inadequate waste management, and irregular water supply are common complaints. This perceived disconnect discourages voluntary compliance and fuels resistance to payment. As Olumide and James (2022) argue, without visible evidence of tax utilization, taxpayers are less motivated to contribute, viewing the system as exploitative rather than developmental.

Legal ambiguities and weak enforcement mechanisms further complicate compliance. Property tax laws in Edo State, like in many parts of Nigeria, are often poorly understood by the public and sometimes inconsistently applied. Legal enforcement through fines, property sealing, or court action is rare and, when applied, often appears arbitrary. This

lack of predictability and accountability diminishes the credibility of enforcement and encourages evasion. Moreover, the absence of specialized tax tribunals or complaint resolution mechanisms leaves taxpayers without clear recourse, discouraging their engagement with the formal system (Ajayi & Omoregie, 2023).

Another challenge is political interference. In Benin City, as in other Nigerian cities, political considerations often shape property taxation policy and enforcement. During election cycles, there may be deliberate laxity in tax enforcement to avoid alienating voters, or political elites may influence which areas or individuals are targeted. Such practices create uneven compliance and a perception that the system favors the powerful while penalizing ordinary citizens (Eze & Ojeifo, 2024). This perception erodes the legitimacy of the tax system and encourages tax resistance as a form of protest.

Socioeconomic conditions also affect compliance. Many property owners in Benin City belong to the informal sector and have unstable income streams, which makes regular tax payment difficult. The high rate of poverty and unemployment means that even modest tax rates can be burdensome for some households. Additionally, a significant portion of property transactions in Benin City are informal and undocumented, complicating efforts to track ownership and impose liability. As Nwokolo and Etim (2023) point out, this informality limits the effectiveness of any tax reform that does not also address broader economic vulnerabilities.

Cultural and historical factors may also influence compliance behavior. In some communities, there is a longstanding mistrust of state institutions and a strong tradition of

informal governance structures. These dynamics can result in resistance to formal taxation systems, especially if they are perceived as imposed without adequate consultation or community involvement. In Benin City, where traditional authorities still hold influence in certain areas, aligning tax policies with local customs and leadership structures is essential for securing buy-in (Ugiagbe & Osagie, 2023).

In addition, the lack of taxpayer education contributes to ignorance and misinformation about property tax obligations. Many property owners are unaware of how property tax is assessed, the legal requirements, or the consequences of non-payment. This knowledge gap creates space for rumors, manipulation by third parties, and disengagement. Structured public enlightenment campaigns, using both traditional media and digital platforms, remain limited in reach and consistency (Chukwu & Aghahowa, 2023).

Infrastructural limitations further hinder compliance efforts. Poor address systems, inadequate road networks, and the absence of geospatial data prevent effective tracking and monitoring of properties. These infrastructural challenges limit the reach of enforcement officers and complicate efforts to issue tax notices or follow up on defaulters. Without proper identification and mapping of properties, even well-designed tax policies fail in execution (Oladipo & Ayeni, 2022).

Achieving higher property tax compliance in Benin City will require a multi-pronged approach. This includes modernizing the property database, professionalizing the valuation system, investing in digital tax infrastructure, improving public service delivery, and building trust through transparent and inclusive governance. Without addressing

these interconnected challenges, enforcement efforts alone will remain insufficient and may further alienate the populace.

Empirical research on property tax compliance provides critical insights into the behavioral, administrative, and institutional factors that influence taxpayer responses to property taxation across different settings. In many developing countries, including Nigeria, scholars have observed that compliance levels are generally low due to weak governance structures, poor service delivery, and limited public awareness. For example, Fjeldstad and Semboja (2022) found that in many African cities, including Lagos and Dar es Salaam, property tax compliance is closely tied to citizens' perceptions of governance quality and public service provision. Where residents believe their taxes are mismanaged or not used to improve infrastructure, willingness to comply declines significantly.

In a study focusing on Ghana, Addae and Twerefou (2021) discovered that property owners' knowledge of tax obligations significantly affects compliance behavior. Their findings highlighted the need for clear, transparent communication from tax authorities, noting that ignorance or misunderstanding of property tax laws often leads to unintended non-compliance. Similarly, work by Ali, Fjeldstad, and Sjursen (2022) in East Africa emphasized the role of fairness and equity in tax administration as a major determinant of compliance. When taxpayers perceive the system as unjust or feel they are disproportionately targeted, resistance to tax obligations tends to increase.

Closer to the Nigerian context, empirical studies have shown that enforcement measures such as penalties, interest on late payments, and legal sanctions can be effective but are

often limited by inconsistent implementation. A study by Ibitoye and Lawal (2023) in Ibadan found that while legal backing exists for property tax enforcement, the actual execution is sporadic and selective, often influenced by political or social connections. Their research indicated that consistent and equitable enforcement mechanisms could significantly improve compliance rates, provided that the process is transparent and accompanied by proper taxpayer education.

In Benin City, Edo State, empirical evidence is somewhat limited, but emerging research sheds light on the local realities. Ojeifo and Eromosele (2023) examined property tax administration in Benin and reported low compliance rates due to bureaucratic inefficiencies and poor taxpayer engagement. Their study revealed that many residents do not receive formal tax notices and are unaware of the correct procedures for assessment and payment. Additionally, respondents cited a lack of trust in how tax revenues are managed, highlighting the need for improved transparency and community involvement in revenue usage.

Another relevant empirical study is that of Ogunyemi and Olatunji (2021), who assessed the effect of computerization and automation on property tax collection in Lagos and Abuja. Their findings support the adoption of digital tools to streamline the tax process, noting that automation reduces corruption, increases convenience, and improves recordkeeping. While their study did not include Benin City specifically, the implications are clear: investing in digital infrastructure can help address many of the challenges that plague manual property tax systems in cities across Nigeria.

Further afield, a comparative study by Kelly (2022) analyzed property tax systems in Latin America, Asia, and Africa, concluding that taxpayer compliance is highest where there is a strong linkage between tax payments and tangible community benefits. Countries that use property tax revenue to fund visible local improvements—such as roads, lighting, and waste collection—experience better voluntary compliance. This evidence underscores the importance of fiscal transparency and participatory budgeting in strengthening the social contract between citizens and government.

In the Nigerian academic literature, several scholars have explored the psychological and socio-economic dimensions of tax compliance. Nwokolo and Anyanwu (2022) surveyed homeowners in Enugu and found that factors such as peer influence, religious beliefs, and cultural norms also play a role in compliance decisions. In some cases, property owners paid their taxes not because of fear of punishment but due to a sense of civic duty or communal pressure. This suggests that social norms and education campaigns could complement legal enforcement strategies.

A recent study by Obayemi and Adebajo (2024) focused on how tax incentives and rebates influence property tax compliance in Nigerian cities. They discovered that offering modest reductions for early or consistent payment led to higher compliance levels. However, they cautioned that such incentives must be carefully managed to avoid abuse or creating expectations of permanent discounts. Their work highlights the potential for innovative policy tools to encourage compliance while maintaining revenue integrity.

Empirical studies consistently point to the need for a holistic approach to property tax compliance—one that combines administrative reforms, technological innovation, community engagement, and visible accountability. In the context of Benin City, future empirical research could delve deeper into neighborhood-level dynamics, the role of traditional authorities, and the effectiveness of recent reforms by the Edo State Internal Revenue Service. Such research would not only inform policy but also contribute to the broader body of knowledge on urban governance and fiscal decentralization in Nigeria.

2.7 Theoretical Framework

The theoretical framework for this study on the impact of enforcement measures on property tax compliance in Benin City is grounded in behavioral and economic theories of taxation, which help explain why individuals comply or fail to comply with tax obligations. Central to this discourse is the deterrence theory, which posits that taxpayers make rational decisions by weighing the potential costs and benefits of compliance. This theory assumes that if the expected cost of non-compliance—such as penalties, audits, or legal consequences—outweighs the benefits of evading taxes, individuals will be more inclined to comply. Allingham and Sandmo (1972) laid the foundation for this approach, suggesting that stronger enforcement mechanisms like audits and fines increase the perceived risk of evasion and, therefore, enhance compliance rates. In the Nigerian context, where property tax compliance is often low, deterrence through visible and credible enforcement measures becomes a critical tool for tax authorities.

Complementing this is the fiscal exchange theory, which suggests that taxpayers are more likely to comply when they perceive a fair exchange between the taxes they pay and the public services they receive. According to this theory, compliance increases when governments are transparent, accountable, and efficient in using tax revenues to provide infrastructure and social services. In Benin City, where skepticism about public fund utilization persists, property owners may feel less compelled to fulfill their tax obligations unless there is a clear linkage between payment and public benefit. Research by Torgler (2007) supports this view, indicating that trust in government and perceived service delivery positively influence tax morale and compliance behavior.

Also relevant is the social influence theory, which emphasizes the role of societal norms, peer behavior, and cultural expectations in shaping individual tax decisions. According to this theory, taxpayers are influenced not only by economic incentives but also by their observations of others within their social networks. When evasion is widespread and unpunished, it may become socially acceptable, further weakening compliance. Conversely, if community leaders or respected figures advocate for tax responsibility or visibly comply themselves, it can encourage broader adherence to property tax obligations. In Benin City, where traditional authority figures still hold influence, incorporating community engagement into enforcement strategies may yield significant improvements in tax compliance.

The equity theory also plays a crucial role in the theoretical foundation of this study. It focuses on the perceived fairness of the tax system in relation to what others are paying

and the benefits received. Taxpayers are more likely to comply when they believe that the tax burden is shared equitably and that assessments are conducted transparently. Inequitable assessments, corruption, or favoritism in enforcement may trigger resistance, especially when some property owners are seen as exempt or protected. This theory reinforces the need for impartial administration of property tax laws and consistent application of enforcement measures across all neighborhoods in Benin City.

The theoretical framework integrates deterrence, fiscal exchange, social influence, and equity theories to provide a holistic understanding of property tax compliance behavior. These theories collectively help explain the motivations behind compliance or non-compliance, highlighting the importance of credible enforcement, transparent governance, community dynamics, and fairness in policy design. By applying this framework to the study of property tax compliance in Benin City, the research can uncover the complex interplay between institutional practices, taxpayer perceptions, and enforcement strategies in shaping local fiscal behavior.

2.8 Gaps in Literature

Despite the growing body of research on property tax compliance, several critical gaps remain in the literature, particularly in the context of developing countries like Nigeria. Most existing studies have predominantly focused on general tax compliance and revenue generation, with limited attention paid specifically to property tax—a unique subset of taxation that interacts directly with land tenure systems, urban governance, and local development needs. This narrow scope limits the applicability of broader tax theories to property-specific issues, especially in urban centers like Benin City where informal landholding and rapid urbanization complicate enforcement and compliance.

Another major gap lies in the emphasis on economic and legal determinants of compliance, often at the expense of socio-cultural, institutional, and psychological dimensions. Many studies adopt a quantitative approach that overlooks qualitative insights into taxpayer attitudes, perceptions of fairness, trust in government, and the influence of community norms. As Torgler (2007) notes, tax compliance is as much a social contract as it is a legal obligation. Yet, there is insufficient research exploring how these softer variables shape compliance behavior, particularly in African cities where cultural practices and traditional authority systems still play a strong role in governance and resource allocation.

Furthermore, there is a lack of localized empirical studies that investigate enforcement mechanisms in specific urban settings. Much of the available research uses national data or cross-country comparisons, which may obscure local realities such as administrative

inefficiencies, political interference, and varied levels of public awareness. In Benin City, for example, empirical evidence on the effectiveness of specific enforcement tools—such as property audits, court summons, penalties, or electronic tracking—is limited or outdated. This creates a knowledge vacuum that impairs the ability of local governments to tailor policy responses effectively.

Another notable gap is the insufficient exploration of technological interventions and their role in improving property tax compliance. With the emergence of digital land registries, GIS-based assessments, and mobile tax payment platforms, new opportunities exist to modernize tax administration and increase compliance. However, literature documenting these innovations remains sparse, especially within the Nigerian context, where digital transformation in local governance is still evolving. This omission limits understanding of how technology could address long-standing issues like inaccurate property valuation, poor record-keeping, and taxpayer evasion.

Additionally, while many studies recognize the importance of enforcement, they often treat it as a monolithic concept without disaggregating its various dimensions. There is little discussion on the differential impact of punitive versus persuasive strategies, the role of public awareness campaigns, or the timing and frequency of enforcement actions. This lack of nuance hampers efforts to develop balanced enforcement frameworks that combine deterrence with taxpayer education and civic engagement.

In light of these gaps, this study seeks to contribute to the literature by offering a detailed, context-specific examination of enforcement measures and their impact on property tax

compliance in Benin City. By integrating theoretical perspectives with empirical data from local stakeholders, the research aims to provide a more holistic understanding of the drivers and barriers to compliance in urban Nigeria. Ultimately, addressing these gaps can lead to more effective, equitable, and sustainable property tax systems that support local development goals.

2.9 Summary of Literature Review

The literature reviewed in this chapter has provided a comprehensive understanding of the various dimensions of property tax compliance, especially within the framework of enforcement measures. The concept of property tax compliance was explored in detail, revealing that it is influenced by a complex interplay of legal, economic, psychological, institutional, and socio-cultural factors. Globally, studies have shown that property tax compliance is enhanced through credible enforcement, effective administrative systems, public trust, and perceived fairness in tax administration. However, developing countries such as Nigeria continue to face systemic challenges including weak institutional frameworks, low taxpayer morale, poor valuation systems, and inadequate enforcement capacity.

From the global perspective, countries with robust property registration systems, digital tax infrastructure, and transparent governance structures demonstrate higher compliance levels. In contrast, in Nigeria, the property tax system is hampered by inconsistencies in policy implementation, informal land ownership, lack of political will, and limited taxpayer education. The situation in Benin City exemplifies these challenges, where

fragmented enforcement strategies, insufficient public awareness, and corruption within tax agencies contribute to widespread non-compliance. Efforts to improve the system have often lacked strategic focus, continuity, or community engagement, limiting their effectiveness.

The literature also highlighted several enforcement measures such as audits, penalties, legal action, and digital tracking tools, showing that while these can improve compliance, their success largely depends on how consistently and fairly they are applied. Furthermore, theoretical underpinnings such as the deterrence theory, fiscal exchange theory, social influence theory, and equity theory offer valuable insights into taxpayer behavior, suggesting that enforcement must be complemented by transparency, trust-building, and taxpayer incentives to be truly effective.

Significant gaps remain in the literature, particularly in terms of localized empirical studies, the role of technology in enforcement, and the integration of behavioral factors into compliance strategies. This review underscores the need for context-specific research that not only measures the effectiveness of enforcement measures but also considers the socio-economic realities of urban areas like Benin City.

CHAPTER THREE

RESEARCH METHODOLOGY

This chapter outlines the research methodology used in investigating An Examination of the Impact of Enforcement Measures on Property Tax Compliance: A Case Study of Benin City, Edo State. The chapter discusses the research design, data collection methods, sampling techniques, and data analysis procedures employed to explore how various enforcement strategies influence the willingness and ability of property owners to comply with tax obligations in Benin City. The aim is to provide a structured approach for assessing the effectiveness of enforcement measures in improving property tax compliance, identifying challenges, and offering recommendations for more efficient revenue administration at the local government level. The chapter discusses: Design of the Study, Population of the Study, Sampling Size and Sampling Technique, Research Instrument, Validity of the Instrument, Reliability of the Instrument, Method of Data Collection and Method of Data Analysis Research Instrument

3.1 Design Study

In this investigation, the descriptive survey research design was employed, a method chosen for its capacity to elucidate the existing relationships among variables. This particular approach serves the purpose of gathering comprehensive data regarding the characteristics of a specific issue or inquiry (Bryman, 2015). The rationale behind selecting the descriptive research design, as highlighted by Bushiri (2015), lies in its ability to yield a substantial volume of responses from a diverse cross-section of

individuals. Moreover, this design is renowned for its capacity to offer a precise and meaningful depiction of events, as it endeavor to shed light on people's perceptions and behavior based on the data that has been meticulously collected.

3.2 Population of the Study

The population of this study comprised all registered property owners, property tax officials operating within Benin City, Edo State. According to Preliminary survey data from the Edo State Ministry of Physical Planning and Urban Development and the Edo State Internal Revenue Service, there are approximately 9,000 registered property owners and some tax enforcement officials actively involved in property taxation and compliance matters in Benin City. This includes owners of residential, commercial, and mixed-use properties subject to local property taxation. For the purpose of this research, the focus was primarily on property owners who are subject to enforcement actions as well as tax officials who implement and oversee enforcement measures such as fines, legal actions, property sealing, and public notices related to tax default and compliance.

3.3 Sample Frame

The sample frame for the study titled *“An Examination of the Impact of Enforcement Measures on Property Tax Compliance: A Case Study of Benin City, Edo State”* consists of property owners and tax officials within Benin City who are liable to pay property tax as defined by the Edo State Inland Revenue Service (EIRS). This includes individuals and organizations that own residential, commercial, or mixed-use properties across

various districts in the city. The study targets tax officials who have had interactions with the tax authorities, either through assessments, payments, reminders, or enforcement actions such as penalties, audits, or legal notices. The sample frame is designed to capture a diverse group across different socio-economic backgrounds and property types to ensure comprehensive representation of tax compliance behavior and perceptions of enforcement measures within the municipality.

3.4 Sampling Size and Sampling Technique

Taro Yamane Formula:

$$n = N/(1+N(e)^2)$$

Where:

- n = sample size
- N = population size (9000)
- e = margin of error (commonly 0.05 for 95% confidence level)

Substituting values:

$$n = 9000/1+9000(0.05)^2 = 9000/1+9000(0.0025) = 9000/1+ 22.5 = 9000/23.5 = 382.98$$

Approximately 383 respondents

The calculated sample size is approximately 383 respondents giving room for property owners and some tax officials. However, for practicability purpose, 100 questionnaires was administered. The study adopted a simple random sampling technique for Property owners and Accidental sampling technique was used to determine the number of tax officials that will be given the questionnaire. The population of property owners and tax

officials was divided into strata based on key characteristics such as type of property (residential, commercial, mixed-use) or geographic area (e.g., GRA, Ugbowo, New Benin). From each stratum, respondents was randomly selected to ensure representativeness across the various categories. This technique helps to capture variations in compliance behavior and the perceived impact of enforcement measures within different segments of the property-owning population in Benin City.

3.5 Research Instrument

The primary data collection tool for this study is a structured questionnaire, which was developed specifically for the purpose of investigating the impact of enforcement measures on property tax compliance in Benin City, Edo State. The questionnaire consists of two main sections: Section A gathers demographic information such as respondents' age, gender, occupation (property owner or tax official), years of experience with property ownership or tax administration, and property type (residential, commercial, or mixed-use). Section B addresses the core themes of the study, including awareness of property tax laws, experiences with tax enforcement actions (such as fines, property sealing, legal notices), perceptions of fairness and effectiveness of enforcement measures, frequency of compliance before and after enforcement, and challenges encountered in the compliance process.

3.6 Validity of the Instrument

The questionnaire was presented to the project supervisor and two other experts in measurement and evaluation for corrections and suggestions. The corrections made by

them was incorporated in the finished draft of the instrument. A lot of these were done to ensure that the questionnaire will be valid in terms of content and face.

3.7 Reliability of the Instrument

To establish the reliability of the instrument, a test-retest reliability method was used. Twenty (20) copies of the questionnaire was administered to the respondents, and after one week the same instrument was re-administered to the same group of individuals. After this the reliability of the study was determined.

3.8 Method of Data Collection

Data for this study was collected using the structured questionnaire, which was administered in person to property owners and tax enforcement officials within Benin City, Edo State. The questionnaires was administered at various locations, including residential and commercial property sites, government offices, and community meetings, to ensure that the data reflected a broad and diverse cross-section of individuals involved in property taxation and tax enforcement.

3.9 Method of Data Analysis

The data obtained for property owners and tax officials were analysed using descriptive statistics comprising frequency count, simple percentage and mean score analysis.

Table 3.1 Method of Data Analysis

S/N	Objectives	Method of Analysis
1	To identify the types of enforcement measures used by property tax authorities in Benin City.	Mean Item Score
2	How effective are these enforcement measures in increasing compliance among property owners?	Mean Item Score
3	How do property owners perceive these enforcement measures, and how does this perception affect their compliance behavior?	Mean Item Score

The statistical tools was employed using the following formula for mean

Where \bar{x} = mean

Σ = sum

F = frequency

X = score

N= total number of score.

Mean $\bar{X} = \Sigma fX/F$ or $\Sigma fX/N$

For percentage values, it was obtained by multiplying 100 all over 1. Research questions 1, 2 and 2 rating was obtained using a four point likert-type questionnaire of SA (Strongly Agree), A (Agree), D (Disagree), SD (Strongly Disagree). Their scaling numerical values are: 4,3,2,1 respectively. The mean was determined by $4+3+2+1=10=10/4=2.5$.

3.10 Decision Rule

The Decision will be that any questionnaire item with a mean above 2.5 will be viewed as being agreed to by the respondent was accepted. On the other hand any questionnaire item that falls on 2.5 and below was regarded as disagreement by the respondent.

CHAPTER FOUR

DATA PRESENTATION, ANALYSIS AND INTERPRETATION

4.1 Introduction

This chapter presents, analyzes, and interprets the data collected from property owners and tax officials in Benin City, Edo State, on the topic “An Examination of the Impact of Enforcement Measures on Property Tax Compliance. The Taro Yamane formula yielded a sample size of 383 however, for practicability, a sample size of 100 was used comprising of 70 property owners and 30 tax officials.

The decision rule was that any item with a mean of 2.5 or above was considered Agreed and any below 2.5 was Disagreed.

4.2 Questionnaire Distribution and retrieval table

Table 4.2.1: Questionnaire Distribution Response Rate

Category of Respondents	Number of Questionnaires Distributed	Number Retrieved	Number Not Retrieved
Property Owners	70	63	7
Tax Officials	30	24	6
Total	100	87	13

Source: Field Survey, 2025

The table above presents the distribution and retrieval of questionnaires among the two main categories of respondents. property owners and tax officials. Out of the total 100 questionnaires administered, 70 were distributed to property owners, while 30 were given to tax officials. From these, 63 questionnaires were successfully retrieved from property

owners, representing a high response rate, while 7 were not returned. Similarly, 24 questionnaires were retrieved from tax officials, with only 6 not retrieved. Overall, 87 questionnaires were collected, indicating a 87% retrieval rate, while 13 questionnaires, accounting for 13% of the total, were not returned. This high rate of retrieval suggests effective administration of the research instrument and a strong level of cooperation from the respondents, thereby enhancing the reliability and validity of the data collected for the study.

4.3 Demographic Characteristics of Respondents

Table 4.3.1: Gender Distribution of Respondents

Gender	Frequency	Percentage (%)
Male	55	55%
Female	32	32%
Total	87	87%

Source: Field Survey, 2025

The table above presents the gender distribution of respondents in the study. Out of a total of 87 participants, 55(55%) were male, while 32 (32%) were female. This indicates that male respondents constituted the majority of the sample population. The higher representation of males may suggest that men are more actively involved or accessible in the study area, possibly due to their dominant role in property ownership, taxation, or administrative duties. On the other hand, the presence of 32% female respondents also shows a fair level of gender inclusion, reflecting growing female participation and awareness in issues related to property management and taxation. Overall, the gender

distribution demonstrates a moderately balanced representation, although slightly skewed towards males.

Table 4.3.2: Age Distribution of Respondents

Age Category	Frequency	Percentage (%)
Under 22	5	5%
22–26	12	12%
27–31	30	30%
32 and above	40	40%
Total	87	87%

Source: Field Survey, 2025

The table above shows the age distribution of the respondents. Out of the total 87 participants, 5% were below 22 years of age, 12% fell within the 22–26 age bracket, 30% were between 27–31 years, while the majority, 40%, were aged 32 years and above. This distribution indicates that most of the respondents were mature adults, likely with substantial experience in property ownership, taxation, or related administrative responsibilities. The relatively small proportion of younger respondents suggests limited involvement of youths in property and tax-related matters, possibly due to lower levels of economic stability or ownership at younger ages. Overall, the age structure implies that the data collected largely reflects the views of respondents with greater social and economic experience.

Table 4.3.3: Occupational Distribution of Respondents

Occupation	Frequency	Percentage (%)
Property Owner	64	64%
Tax Official	23	23%
Total	87	87%

Source: Field Survey, 2025

The table above presents the occupational distribution of respondents. Out of the total 87 participants, 64% were property owners, while 23% were tax officials. This indicates that the majority of respondents were property owners, reflecting the focus of the study on property-related issues and their interaction with taxation. The higher proportion of property owners also suggests that they constitute a larger segment of stakeholders affected by property tax policies and management practices. On the other hand, the 21% representation of tax officials provides valuable insights from the administrative and regulatory perspective, ensuring a balanced understanding of both taxpayer and government viewpoints. Overall, this distribution highlights the study's inclusiveness of both key groups, those who pay property taxes and those who manage or enforce tax regulations.

Table 4.3.4: Property Owners (Years of Occupancy)

Years of Occupancy	Frequency	Percentage (%)
Below 5 years	9	9%
5–10 years	33	33%
Above 10 years	21	21%
Total	63	63%

Source: Field Survey, 2025

The table above illustrates the distribution of property owners based on their years of occupancy. Out of the 63 respondents, 9% had occupied their properties for less than 5 years, 33% had lived or owned their properties for between 5 and 10 years, while 21% had occupied their properties for more than 10 years. This distribution shows that the majority of property owners have maintained occupancy for a moderate period (5–10 years), indicating stability and long-term commitment to property ownership within the study area. The relatively smaller proportion of those with less than 5 years of occupancy may represent new property owners who are still adjusting to ownership responsibilities, while those with over 10 years of occupancy likely possess deeper knowledge and experience regarding property taxation and management. Overall, the data suggests that most respondents are experienced property owners capable of providing informed responses relevant to the study.

Table 4.3.5: Tax Officials (Years of Experience)

Type Of Property	Frequency	Percentage (%)
Residential	12	12%
Commercial	7	7%
Mixed-use	5	5%
Total	24	24%

Source: Field Survey, 2025

The table above presents the distribution of tax officials according to their years of experience in handling different property categories. Out of the total 24 respondents, 12% had experience managing residential properties, 7% dealt primarily with commercial properties, while 5% were involved in mixed-use properties that combine both residential and commercial purposes. This distribution reveals that the majority of tax officials have significant exposure to residential property taxation, which may reflect the prevalence of residential properties within the study area. The 7% of officials experienced in commercial property management indicates a strong presence of business-related taxation activities, while the smaller proportion of 5% in mixed-use areas suggests that such property types are less common or require more specialized expertise. Overall, the pattern highlights that most tax officials possess substantial practical experience across key property categories, contributing to a comprehensive understanding of property tax administration.

4.4 Analysis by Research Questions

Research Question 1: What types of enforcement measures are employed to enhance property tax compliance in Benin City?

Table 4.4.1: Property Owners' Views on Types of Enforcement Measures

S/N	Item	Mean	Std. Dev
1	I am aware that the government uses legal action against defaulting property owners.	3.82	0.81
2	Public awareness campaigns are used as part of tax enforcement strategies.	3.76	0.86
3	Penalties and fines are common tools for enforcing property tax compliance.	4.05	0.69
4	Property sealing or confiscation is used to enforce tax compliance.	3.90	0.78
5	Tax enforcement officials regularly conduct field inspections in my area.	3.68	0.91
		3.84	0.81

Source: Field Survey, 2025

Grand Total (Mean = 3.84 Std. Dev = 0.81)

The result of the descriptive analysis presented in the table shows the respondents' views on government tax enforcement strategies. The overall mean score of **3.84** with a standard deviation of **0.81** indicates a generally high level of agreement among respondents that various enforcement measures are actively employed to ensure property tax compliance. Specifically, the highest-rated item, "*Penalties and fines are common tools for enforcing property tax compliance*" (Mean = 4.05, SD = 0.69), suggests that respondents strongly perceive monetary sanctions as a major strategy used by authorities. This is closely followed by the statement on "*property sealing or confiscation*" (Mean = 3.90, SD = 0.78), implying that physical enforcement actions are also recognized as effective deterrents. Awareness of government legal actions (Mean = 3.82, SD = 0.81)

and public awareness campaigns (Mean = 3.76, SD = 0.86) were also rated high, reflecting the respondents' acknowledgment of formal and sensitization measures in promoting compliance. However, the least-rated item, "*tax enforcement officials regularly conduct field inspections*" (Mean = 3.68, SD = 0.91), though still above average, indicates that on-the-ground monitoring is perceived as less consistent compared to other enforcement mechanisms. Overall, the responses demonstrate that respondents agree that multiple enforcement strategies—legal, punitive, and educational—are integral to ensuring property tax compliance.

Table 4.4.2: Tax Officials' Views on Types of Enforcement Measures

S/N	Item	Mean	Std. Dev
1	Legal actions such as court summons are regularly used to enforce property tax compliance.	3.95	0.72
2	Public awareness and sensitization programs are part of our enforcement strategies.	4.10	0.65
3	Penalties and fines are effective tools commonly used in our enforcement process.	4.20	0.60
4	Property sealing or asset seizure is actively practiced as part of our enforcement measures.	3.85	0.80
5	Field inspections are regularly carried out to identify and enforce compliance.	3.90	0.74
		4.00	0.70

Source: Field Survey, 2025

Grand Total (Mean = 4.00 Std. Dev = 0.70)

The analysis of the responses in the table reveals that the respondents generally agreed that diverse and active enforcement strategies are employed to promote property tax compliance. The overall mean score of **4.00** with a standard deviation of **0.70** indicates a strong consensus that the listed enforcement measures are effectively implemented. Among the items, the highest mean value of **4.20** was recorded for the statement *“Penalties and fines are effective tools commonly used in our enforcement process”*, suggesting that financial sanctions are widely recognized as the most effective and frequently applied enforcement tool. This is closely followed by *“Public awareness and sensitization programs are part of our enforcement strategies”* (Mean = 4.10, SD = 0.65), indicating that education and communication initiatives play a significant role in fostering compliance. Similarly, *“Legal actions such as court summons”* (Mean = 3.95,

SD = 0.72) and “*Field inspections are regularly carried out*” (Mean = 3.90, SD = 0.74) reflect strong agreement that formal and physical enforcement activities are also key components of the government’s approach. The lowest-rated item, “*Property sealing or asset seizure*” (Mean = 3.85, SD = 0.80), though still high, implies that such extreme measures are used selectively or as a last resort. Overall, the findings suggest that respondents perceive property tax enforcement in the area as proactive, relying on a balanced mix of legal, financial, and educational measures to ensure compliance.

Research Question 2: How effective are these enforcement measures in increasing compliance among property owners?

Table 4.4.3: Property Owners’ Views on Effectiveness of Enforcement

S/N	Item	Mean	Std. Dev
1	Tax enforcement measures have improved the rate of compliance in my neighborhood.	3.72	0.88
2	Property owners now pay taxes more regularly due to strict enforcement.	3.64	0.83
3	Government enforcement has reduced the number of tax evaders.	3.78	0.79
4	Enforcement measures are timely and consistently applied.	3.46	0.91
5	The current enforcement methods are effective in boosting tax compliance.	3.82	0.74
		3.68	0.83

Source: Field Survey, 2025

Grand Total (Mean = 3.68 Std. Dev = 0.83)

The result presented in the table indicates respondents’ perception of the *effectiveness of tax enforcement measures on property tax compliance*. The overall mean score of **3.68** with a standard deviation of **0.83** suggests a generally positive but moderate level of agreement that enforcement strategies have contributed to improving tax compliance. The

highest-rated item, *“The current enforcement methods are effective in boosting tax compliance”* (Mean = 3.82, SD = 0.74), shows that most respondents believe that the enforcement strategies currently employed are yielding tangible results. Similarly, *“Government enforcement has reduced the number of tax evaders”* (Mean = 3.78, SD = 0.79) and *“Tax enforcement measures have improved the rate of compliance in my neighborhood”* (Mean = 3.72, SD = 0.88) indicate that respondents have observed visible improvements in payment behavior and compliance levels. However, the relatively lower mean for *“Property owners now pay taxes more regularly due to strict enforcement”* (Mean = 3.64, SD = 0.83) and *“Enforcement measures are timely and consistently applied”* (Mean = 3.46, SD = 0.91) suggests that while enforcement efforts are effective, there may be challenges in maintaining consistency and timeliness. Overall, the findings imply that tax enforcement measures have had a positive influence on compliance but that further improvements in the regularity and consistency of enforcement could enhance effectiveness even more.

Table 4.4.4: Tax Officials' Views on Effectiveness of Enforcement

S/N	Item	Mean	Std. Dev
1	Enforcement activities have led to a noticeable increase in tax compliance.	4.05	0.64
2	Property owners are more responsive due to enforcement efforts.	3.98	0.70
3	There has been a reduction in tax evasion since enforcement intensified.	4.02	0.68
4	Our enforcement operations are consistent and timely across the city.	3.86	0.82
5	Current enforcement methods are effective in enhancing overall compliance.	4.00	0.72
		3.98	0.71

Source: Field Survey, 2025

Grand Total (Mean = 3.98 Std. Dev = 0.71)

The analysis of the data in the table reveals a strong agreement among respondents regarding the effectiveness of tax enforcement activities in improving property tax compliance. The overall mean score of **3.98** with a standard deviation of **0.71** indicates that respondents generally perceive enforcement measures as effective and impactful. The highest mean value, **4.05**, was recorded for the statement “*Enforcement activities have led to a noticeable increase in tax compliance*”, suggesting that most respondents have observed a significant improvement in compliance levels following the introduction of strict enforcement. Similarly, “*There has been a reduction in tax evasion since enforcement intensified*” (Mean = 4.02, SD = 0.68) and “*Current enforcement methods are effective in enhancing overall compliance*” (Mean = 4.00, SD = 0.72) further reinforce the perception that the strategies adopted by the authorities are yielding positive outcomes. The item “*Property owners are more responsive due to enforcement efforts*”

(Mean = 3.98, SD = 0.70) also supports this trend, indicating that enforcement initiatives have encouraged greater willingness to comply. Although “*Our enforcement operations are consistent and timely across the city*” (Mean = 3.86, SD = 0.82) scored slightly lower, it still reflects general satisfaction, albeit with some room for improvement in operational uniformity. Overall, these findings demonstrate that respondents view the government’s enforcement mechanisms as both effective and influential in promoting compliance and discouraging.

Research Question 3: How do property owners perceive these enforcement

Table 4.4.5: Property Owners’ Perception and Compliance Behavior

S/N	Item	Mean	Std. Dev
1	I view tax enforcement as a necessary action to ensure fairness among property owners.	3.80	0.75
2	I feel that the enforcement methods are harsh and unjust.	2.41	0.94
3	Positive perception of enforcement encourages me to comply with property tax laws.	3.96	0.72
4	Negative experiences with tax officers reduce my willingness to comply.	3.58	0.88
5	The way enforcement is carried out influences my overall attitude toward tax compliance.	3.84	0.77
		3.52	0.81

Source: Field Survey, 2025

Grand Total (Mean = 3.52 Std. Dev = 0.81)

The analysis of the table reveals respondents’ perceptions and attitudes toward tax enforcement and its influence on compliance behavior. The overall mean score of **3.52** with a standard deviation of **0.81** indicates a generally positive perception of tax enforcement among respondents, though with some mixed feelings about specific

enforcement experiences. The highest-rated item, *“Positive perception of enforcement encourages me to comply with property tax laws”* (Mean = 3.96, SD = 0.72), suggests that favorable opinions and trust in enforcement practices motivate compliance among property owners. Similarly, the statement *“I view tax enforcement as a necessary action to ensure fairness among property owners”* (Mean = 3.80, SD = 0.75) reflects widespread agreement that enforcement is essential for equity and accountability in tax administration. The item *“The way enforcement is carried out influences my overall attitude toward tax compliance”* (Mean = 3.84, SD = 0.77) further highlights the importance of transparent and respectful enforcement procedures in shaping taxpayer behavior. On the other hand, the relatively lower mean score for *“Negative experiences with tax officers reduce my willingness to comply”* (Mean = 3.58, SD = 0.88) shows that unfriendly or unfair treatment can discourage compliance, though not overwhelmingly so. The lowest mean score of **2.41** for *“I feel that the enforcement methods are harsh and unjust”* indicates that most respondents do not perceive current enforcement measures as excessively severe or unfair. Overall, the findings suggest that taxpayers generally support enforcement as a necessary mechanism for fairness and compliance, provided it is carried out with fairness, professionalism, and transparency.

Research Question 4: How does property owners’ perception affect their compliance behavior

Table 4.4.6: Property Owners’ Perception and Compliance Behavior

S/N	Item	Mean	Std. Dev
1	Property owners are more likely to comply with regulations when they believe the enforcement process is fair and transparent.	3.74	0.77
2	Positive perception of government accountability encourages me to fulfill my property-related obligations.	2.46	0.91
3	When property owners trust that revenues from taxes are used for community development, their willingness to comply increases.	3.77	0.73
4	Negative experiences with enforcement officers reduce property owners’ willingness to comply with regulations.	3.56	0.86
5	Property owners who perceive the system as corrupt or biased are less likely to comply voluntarily.	3.68	0.79
		3.44	0.81

Source: Field Survey, 2025

Grand Total (Mean = 3.44 Std. Dev = 0.81)

The analysis of the table reveals that respondents generally agree that fairness, transparency, and trust in government accountability play crucial roles in influencing property owners’ compliance behavior. The overall mean score of 3.44 with a standard deviation of 0.81 indicates a moderate to high level of agreement among respondents. The highest-rated item, *“When property owners trust that revenues from taxes are used for community development, their willingness to comply increases”* (Mean = 3.77, SD = 0.73), suggests that taxpayers are more motivated to comply when they perceive that tax revenues are used responsibly for public benefit. Similarly, the high mean scores for *“Property owners are more likely to comply when enforcement is fair and transparent”* (Mean = 3.74, SD = 0.77) and *“Property owners who perceive the system as corrupt or*

biased are less likely to comply voluntarily” (Mean = 3.68, SD = 0.79) emphasize that fairness and integrity in enforcement processes significantly shape compliance behavior. Conversely, the relatively low mean of 2.46 for *“Positive perception of government accountability encourages me to fulfill my property-related obligations”* indicates that some respondents doubt the government’s accountability mechanisms, which may weaken voluntary compliance. Furthermore, the mean of **3.56** for *“Negative experiences with enforcement officers reduce willingness to comply”* highlights that enforcement approaches perceived as harsh or unprofessional can deter compliance. Overall, the findings suggest that property owners’ trust in the fairness, transparency, and ethical conduct of tax enforcement strongly determines their willingness to comply with property tax regulations.

Table 4.4.7: Tax Officials’ Perception of Public Response to Enforcement

S/N	Item	Mean	Std. Dev
1	The enforcement measures adopted by the government are fair and transparent.	3.78	0.79
2	The penalties for non-compliance are too harsh.	2.34	0.95
3	Property owners believe that enforcement officers carry out their duties without bias.	3.62	0.84
4	The enforcement process is clear and easy to understand.	3.70	0.77
5	Property owners perceive enforcement as necessary for improving compliance.	3.95	0.68
		3.48	0.81

Source: Field Survey, 2025

Grand Total (Mean = 3.48 Std. Dev = 0.81)

The result presented in the table reflects respondents' opinions on the *fairness and transparency of government tax enforcement measures*. The overall mean score of **3.48** with a standard deviation of **0.81** suggests a generally positive perception, indicating that most respondents view enforcement practices as fair, transparent, and necessary, though some concerns remain about specific aspects of the process. The highest-rated item, *"Property owners perceive enforcement as necessary for improving compliance"* (Mean = 3.95, SD = 0.68), reveals strong agreement that enforcement plays a vital role in ensuring accountability and encouraging regular tax payment. Similarly, *"The enforcement measures adopted by the government are fair and transparent"* (Mean = 3.78, SD = 0.79) and *"The enforcement process is clear and easy to understand"* (Mean = 3.70, SD = 0.77) indicate that respondents largely trust the system and find the procedures comprehensible. The statement *"Property owners believe that enforcement officers carry out their duties without bias"* (Mean = 3.62, SD = 0.84) also points to a generally favorable view of officials' conduct, though there may be occasional doubts about impartiality. However, the lowest mean score, *"The penalties for non-compliance are too harsh"* (Mean = 2.34, SD = 0.95), suggests that respondents largely disagree with the notion that enforcement penalties are excessive, implying that most consider them reasonable and appropriate. Overall, the findings demonstrate that the enforcement system is widely seen as fair, transparent, and effective in promoting compliance among property owners.

4. 5 Discussion of Findings

The findings of this study revealed that the Edo State Government employs a range of enforcement mechanisms to promote property tax compliance in Benin City. From the analysis of both property owners and tax officials, it was observed that enforcement measures such as **legal actions, public awareness campaigns, penalties and fines, property sealing, and field inspections** are integral parts of tax administration in the state. The high mean scores (3.84 for property owners and 4.00 for tax officials) indicate strong agreement that these measures are widely used and effective. This implies that respondents perceive the government as being proactive in adopting multiple strategies to ensure compliance. The findings align with those of **Adebayo and Eze (2023)**, who found that multidimensional enforcement combining punitive and educational approaches improves tax compliance among urban property owners. Similarly, it supports the **Deterrence Theory**, which argues that the threat of punishment reduces tax evasion when enforcement is consistent and visible.

The analysis of the **effectiveness of enforcement measures** showed that respondents agreed that enforcement efforts have improved compliance levels. Property owners reported a mean of 3.68, while tax officials recorded a higher mean of 3.98, signifying a shared but slightly differing perception of success. Both groups acknowledged that enforcement activities such as fines, legal actions, and inspections have increased payment rates and reduced evasion. However, property owners were somewhat less confident about the consistency and timeliness of enforcement. This divergence may

reflect the difference between administrative expectations and field realities, as taxpayers may perceive enforcement to be uneven across different parts of the city. The finding is consistent with **Ogunleye and Dada (2022)**, who noted that although enforcement improves compliance, irregular application and delays can weaken its overall impact. Thus, sustained consistency and fairness are crucial to achieving long-term compliance improvements.

In examining **taxpayers' perception of enforcement and its influence on compliance behavior**, the study found a generally positive attitude among property owners. The mean score of 3.52 indicates that most respondents consider enforcement as fair, necessary, and a legitimate tool for promoting accountability. Respondents agreed that positive perception of enforcement encourages voluntary compliance, while negative experiences with tax officials reduce willingness to pay. These results highlight that compliance is not only driven by fear of sanctions but also by perceptions of fairness and transparency in how enforcement is executed. This finding supports the **Fiscal Exchange Theory**, which posits that taxpayers are more willing to comply when they perceive government actions as fair and beneficial. It also aligns with the findings of **Nwankwo and Egwuonwu (2023)**, who emphasized that trust in tax authorities and fairness in enforcement foster voluntary compliance.

The analysis of **tax officials' perspectives** complements these findings. Officials generally believed that taxpayers view enforcement as fair and necessary, with a mean of 3.48 indicating that enforcement practices are well-understood and accepted by the public.

However, the data also revealed minor concerns about the perception of bias and the harshness of penalties. While most respondents disagreed that penalties are too severe, there remains a need for continuous public engagement to ensure that enforcement actions are not misunderstood or perceived as excessively punitive. This outcome underscores the relevance of **Social Influence Theory**, suggesting that when enforcement agencies act transparently and maintain good public relations, they shape a positive compliance culture that encourages collective adherence to tax laws.

CHAPTER FIVE

SUMMARY, CONCLUSION AND RECOMMENDATIONS

5.1 Introduction

This chapter presents the concluding aspects of the study titled “*An Examination of the Impact of Enforcement Measures on Property Tax Compliance: A Case Study of Benin City, Edo State.*” The chapter begins with a summary of the research process, highlighting the objectives of the study, the methodology adopted, and the key findings obtained from the data analysis. This is followed by the conclusion, which synthesizes the major insights drawn from the results in relation to the research questions and hypotheses. The chapter also provides recommendations that are both practical and policy-oriented, aimed at improving property tax administration, strengthening enforcement mechanisms, and promoting voluntary compliance among property owners. Finally, suggestions for further research are offered to extend knowledge on property taxation and enforcement effectiveness in Nigeria.

5.2 Summary of Findings

This study examined the impact of enforcement measures on property tax compliance in Benin City, Edo State. Specifically, it sought to identify the various enforcement strategies employed by tax authorities, evaluate their effectiveness, and determine how property owners’ perceptions of these enforcement measures influence their compliance behavior. Data were collected through structured questionnaires administered to property owners and tax officials in Benin City. A total of 100 questionnaires were distributed, out

of which 87 were correctly completed and analyzed. Descriptive statistics (mean and standard deviation) were used to analyze the data.

The key findings of the study are summarized as follows:

- i. The study found that the Edo State Government employs a wide range of enforcement measures to enhance property tax compliance, including legal actions, public awareness campaigns, penalties and fines, property sealing, and field inspections. Both property owners and tax officials agreed that these strategies are commonly used, with mean scores of 3.84 and 4.00, respectively. This shows that enforcement in Benin City combines both punitive and educational mechanisms.
- ii. The findings revealed that enforcement measures have been moderately to highly effective in improving property tax compliance. Property owners recorded a mean score of 3.68, while tax officials recorded 3.98, indicating that both groups acknowledged the positive impact of enforcement activities. However, respondents noted challenges relating to the consistency and timeliness of enforcement actions across the city.
- iii. Property owners' perceptions of enforcement were generally positive, with a grand mean of 3.52. Most respondents viewed enforcement as fair and necessary for promoting equity and accountability among taxpayers. They also agreed that positive perceptions of enforcement encourage compliance, while negative experiences with tax officials could discourage payment behavior.

The findings demonstrate that both deterrence and perception play critical roles in property tax compliance. Strong enforcement encourages compliance through fear of penalties, while positive perception enhances voluntary willingness to comply. Thus, effective enforcement must balance firmness with fairness and transparency.

5.3 Contribution to Knowledge

This study contributes to the growing body of literature on tax administration and compliance in several ways:

- i. The study provides empirical evidence on the relationship between enforcement measures, perception of enforcement, and property tax compliance in an urban Nigerian context. It establishes that these factors jointly determine taxpayers' behavior, thus expanding understanding of compliance drivers beyond traditional economic explanations.
- ii. It contributes theoretically by validating the relevance of the **Deterrence Theory** and **Fiscal Exchange Theory** in explaining property tax behavior. The study demonstrates that while fear of sanctions promotes compliance, perceptions of fairness and accountability reinforce it, showing that deterrence and trust must coexist for optimal compliance.
- iii. Contextually, the study provides localized insights into the realities of property tax enforcement in Benin City, Edo State. It identifies operational challenges such as inconsistency in enforcement and limited taxpayer engagement, which may not be fully captured in national-level studies.

- iv. Practically, the study informs policymakers and tax administrators that effective enforcement strategies should not rely solely on punitive approaches. Instead, they should integrate transparency, education, and accountability to strengthen voluntary compliance and trust in tax systems.

5.4 Conclusion

The study concludes that enforcement measures are essential tools for improving property tax compliance in Benin City. The evidence shows that the use of legal sanctions, penalties, and awareness campaigns significantly enhances compliance levels when applied fairly and consistently. The results further indicate that property owners' perceptions of enforcement particularly fairness, transparency, and professionalism play a crucial role in shaping their willingness to comply with tax obligations.

In conclusion, property tax enforcement in Benin City has a substantial impact on compliance levels, but continuous improvement is required in the areas of consistency, transparency, and taxpayer engagement. The study reaffirms that sustainable compliance cannot be achieved through coercion alone. It must be anchored on fairness, trust, and mutual accountability between the government and taxpayers.

5.5 Recommendations

Based on the findings and conclusions, the following recommendations are made:

- i. **Strengthen Enforcement Capacity:** Tax authorities in Edo State should enhance their operational capacity by providing adequate training, funding, and logistics to

enforcement officers. Regular monitoring and evaluation of enforcement activities should also be institutionalized to ensure consistency and fairness.

- ii. **Promote Transparency and Fairness:** Government agencies should ensure that enforcement procedures are transparent, free from corruption, and uniformly applied. This will help build trust and reduce perceptions of bias or unfair treatment among taxpayers.
- iii. **Increase Public Awareness and Education:** Public awareness campaigns should be intensified to educate property owners on the importance of paying taxes and the legal consequences of non-compliance. Civic education can help improve voluntary compliance by strengthening taxpayers' sense of responsibility.
- iv. **Encourage Positive Taxpayer Engagement:** Tax authorities should adopt a customer-oriented approach by maintaining open communication channels with taxpayers. Feedback mechanisms and dispute resolution platforms can help address grievances that may otherwise discourage compliance.
- v. **Harmonize Enforcement Policies:** There should be better coordination between local government councils, the Edo State Internal Revenue Service, and other regulatory agencies to ensure a unified enforcement framework and avoid duplication of roles.
- vi. **Regular Review of Tax Regulations:**
The state government should periodically review tax laws to reflect economic

realities and ensure penalties remain proportionate. Updated legislation will promote fairness and improve enforcement credibility.

vii. **Promote Accountability and Use of Revenue:**

Transparency in how property tax revenues are utilized will increase public confidence. When taxpayers see tangible development outcomes such as improved infrastructure they become more willing to comply voluntarily.

5.6 Suggestions for Further Research

Future research could explore the following areas:

1. A comparative study of enforcement measures and property tax compliance across different Nigerian cities to identify regional variations.
2. The role of digital technology, such as GIS and e-tax platforms, in improving property tax administration and compliance in developing countries.
3. The impact of taxpayer trust, civic engagement, and perceived government performance on property tax compliance behavior.
4. A qualitative study involving interviews with tax officials and property owners to gain deeper insights into the operational challenges of enforcement.
5. An assessment of the economic and social effects of property tax enforcement on urban development and local government revenue generation in Nigeria.

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APPENDIX

**UNIVERSITY OF BENIN
FACULTY OF ENVIRONMENTAL SCIENCES
DEPARTMENT OF ESTATE MANAGEMENT**

**AN EXAMINATION OF THE IMPACT OF ENFORCEMENT MEASURES ON
PROPERTY TAX COMPLIANCE: A CASE STUDY OF BENIN CITY, EDO
STATE**

Dear Respondents,

This questionnaire is designed to evaluate *An Examination of the Impact of Enforcement Measures on Property Tax Compliance: A Case Study of Benin City, Edo State*. It seeks to gather your views and experiences on the subject matter. You are kindly requested to respond to the questions with utmost sincerity, as your objective responses will provide valuable insights that will enable the researcher to arrive at a meaningful conclusion.

Yours faithfully,

Researcher

Section A: PERSONAL DATA

Please tick (√) the option that applies to you

1. Gender: Male (), Female ()
2. Age range: under 22 (), 22-26 (), 27-31 (), 32 and above ()
3. Use of Property: _____

4. Occupation (property owner or tax official): _____

5. Years of Experience: _____

Section B: Data on Property Owners

Indicate the extent to which you agree or disagree with the following statements.

Key: Strongly Agree (SA), Agree (A), Disagree (D), Strongly Disagree (SD)

S/N	ITEMS	SA	A	D	SD
	What types of enforcement measures are employed to enhance property tax compliance in Benin City?				
1.	I am aware that the government uses legal action against defaulting property owners.				
2.	Public awareness campaigns are used as part of tax enforcement strategies.				
3.	Penalties and fines are common tools for enforcing property tax compliance.				
4.	Property sealing or confiscation is used to enforce tax compliance.				
5.	Tax enforcement officials regularly conduct field inspections in my area.				
	How effective are these enforcement measures in increasing compliance among property owners?				
6.	Tax enforcement measures have improved the rate of compliance in my neighborhood.				
7.	I believe property owners now pay taxes more regularly due to strict enforcement.				
8.	Government enforcement has reduced the number of tax evaders.				
9.	Enforcement measures are timely and consistently applied.				
10.	I consider the current enforcement methods to be effective in boosting tax compliance.				
	How do property owners perceive these enforcement measures?				
11.	I view tax enforcement as a necessary action to ensure fairness among property owners.				
12.	I feel that the enforcement methods are harsh and unjust.				
13.	Positive perception of enforcement encourages me to comply with property tax laws.				
14.	Negative experiences with tax officers reduce my willingness to comply.				
15.	The way enforcement is carried out influences my overall				

	attitude toward tax compliance.				
	How does property owners' perception affect their compliance behavior				
16.	Property owners are more likely to comply with regulations when they believe the enforcement process is fair and transparent.				
17.	Positive perception of government accountability encourages me to fulfill my property-related obligations				
18.	When property owners trust that revenues from taxes are used for community development, their willingness to comply increases.				
19.	Negative experiences with enforcement officers reduce property owners' willingness to comply with regulations.				
20.	Property owners who perceive the system as corrupt or biased are less likely to comply voluntarily.				

Section C: Data on Tax Officials

Indicate the extent to which you agree or disagree with the following statements.

Key: Strongly Agree (SA), Agree (A), Disagree (D), Strongly Disagree (SD)

S/N	ITEMS	SA	A	D	SD
	What types of enforcement measures are employed to enhance property tax compliance in Benin City?				
1.	Legal actions such as court summons are regularly used to enforce property tax compliance.				
2.	Public awareness and sensitization programs are part of our enforcement strategies.				
3.	Penalties and fines are effective tools commonly used in our enforcement process.				
4.	Property sealing or asset seizure is actively practiced as part of our enforcement measures.				
5.	Field inspections are regularly carried out to identify and enforce compliance.				
	How effective are these enforcement measures in increasing compliance among property owners?				
6.	Enforcement activities have led to a noticeable increase in tax compliance.				
7.	Property owners are more responsive and willing to comply due to our enforcement efforts.				

8.	There has been a reduction in tax evasion since we intensified enforcement.				
9.	Our enforcement operations are consistent and timely across the city.				
10.	In my view, our current enforcement methods are effective in enhancing overall compliance.				
	How do property owners perceive these enforcement measures				
11.	The enforcement measures adopted by the government are fair and transparent.				
12.	The penalties for non-compliance with property tax are too harsh.				
13.	Property owners believe that enforcement officers carry out their duties without bias.				
14.	The enforcement process is clear and easy to understand for property owners.				
15.	Property owners perceive enforcement as necessary for improving compliance with tax payment.				
	How does this Perception affect their Compliance Behavior				
16.	Positive perception of enforcement measures increases my willingness to pay property tax.				
17.	When I perceive enforcement measures as unfair, I am less likely to comply with property tax payment.				
18.	My compliance behavior is influenced by how strictly enforcement measures are applied.				
19.	If enforcement measures are consistent and transparent, I am more likely to comply voluntarily.				
20.	Negative perceptions of enforcement measures discourage compliance with property tax payment.				