IGC

TRANSFORMATIONAL CHANGE

STRENGTHENING LOCAL REVENUE THROUGH PROPERTY TAX REFORM IN SIERRA LEONE



IN COLLABORATION WITH

LOGRI Local Government Revenue Initiative

DIRECTED BY

LSE UNIVERSITY OF OXFORD

FUNDED BY

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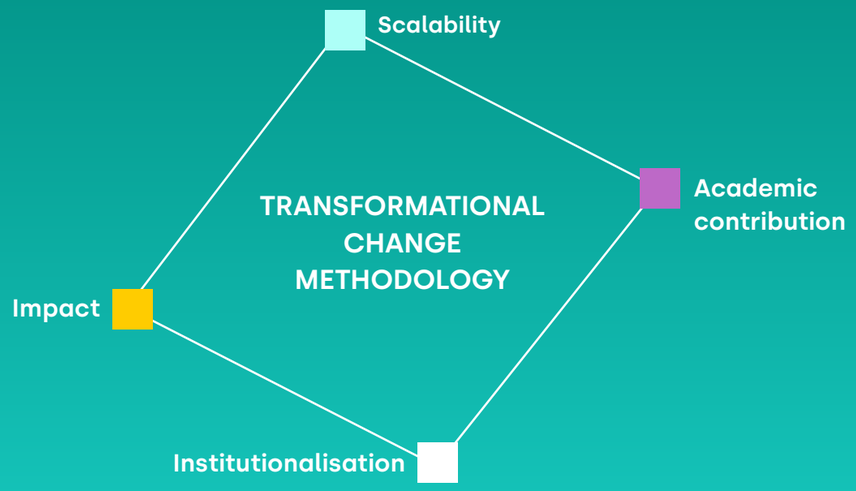
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1. Understanding Transformational Change

The IGC works with policymakers in low- and middle-income countries to promote inclusive and sustainable growth through pathbreaking research. Our research and policy engagement are supported by an international network of researchers and resident country offices across Africa, South Asia, and the Middle East. The collaborative approach made possible by this model – with embedded country teams that bring senior policymakers together with leading researchers – has created an effective mechanism for collaborative idea generation.

To understand, enhance, and communicate IGC's impact, we created a 'Transformational Change' methodology in 2024. The methodology aims to identify the conditions in which research can achieve significant and positive policy and academic impact by focusing on four key dimensions: academic contribution, institutionalisation, scalability, and impact. The focus of our approach is on contribution to change, rather than attribution; analysing cases where IGC's contribution was pivotal for change to happen, but recognising it was not the sole player. Our Monitoring, Evaluation, and Learning (MEL) Team is now applying this methodology to a series of case studies. The knowledge from these studies will deepen our understanding of the IGC's pivotal contributions and help us to draw actionable insights that inform future strategies and reinforce the IGC's role in driving evidence-informed policy research.



View of Freetown City

Between September and October 2025, we applied IGC's Transformational Change methodology to analyse the *Strengthening Local Revenue Through Property Tax Reform in Sierra Leone* research cluster. This multi-year initiative, which IGC has supported continuously since 2018, combines rigorous research, piloting, reform implementation support, and high-level policy engagement to modernise municipal property taxation in a fragile, low-resource context. It has been delivered through a strong partnership between IGC and the International Centre for Tax and Development (ICTD) and, later, the Local Government Revenue Initiative (LoGRI). This collaboration built upon the strong country presence, research capacity and local policy expertise of the IGC, and the decade-long research on property tax reform in Sierra Leone, led by ICTD/LoGRI[1]. This formed a basis for this model to be further developed jointly.

Recognising that effective property taxation is fundamental to building liveable cities by providing reliable, locally-generated revenue for essential public services and sustainable urban growth, IGC has maintained a long-term commitment to this reform agenda.

1 ICTD/LoGRI's earlier work on property tax reform in Sierra Leone includes ICTD policy briefs on property valuation, alongside academic publications on property tax reform and local government finance in Journal of Development Studies (2016) and African Affairs (2015)



Aerial view of residential and commercial buildings in Freetown, Sierra Leone

The work addressed barriers across the entire property tax cycle, including research on property identification, valuation, billing, payment, compliance, and enforcement. By producing rigorous evidence through different research methods, the cluster informed each stage of the reform process. This contributed to improvements in property identification and registration, more transparent valuation and rate-setting systems, and improved billing mechanisms, resulting in higher tax potential and increased effective collection. Working with government counterparts, IGC and research partners helped adapt evidence-based, simplified valuation and digital administration tools[2] to Sierra Leone's institutional and governance context, while testing approaches to enhance the system's fairness, strengthen compliance, improve payment, and sustain the reform over time. Together, these efforts collectively supported a shift from fragmented, manual collection to a more transparent and scalable system capable of underpinning stronger local service delivery and accountability.

The cluster stands out for its responsiveness to government stakeholders and its success in building coalitions and effective partnerships. While it began as research co-developed with a local government policymaker, initiated by Freetown City Council and its Mayor, it subsequently expanded to involve national authorities through the engagement of the Ministry of Finance and the Ministry of Local Government. These reforms are strengthening collaboration and legitimacy between local councils and national authorities and laying the groundwork for evidence-driven decisions to scale the model beyond pilot cities. This has been directly supported by FCDO Sierra Leone, both in terms of financial support and strategic steering. In this context, the coalition has played a central role in enabling evidence to translate into reform, supporting coordination and sustained implementation in a complex and fragile institutional environment.

While technology provision and training have been important, the core value of IGC's engagement lies in diagnosing obstacles across the tax cycle, generating and disseminating credible evidence for decision-makers to select workable options, and supporting iterative implementation under political and institutional constraints to build legitimacy. Equally important was IGC's role as an aggregator within the reform coalition, helping align actors and sustain coordination across institutions. Supported by this coalition alignment, IGC contributed to translating evidence into practice, adapting the reforms across cities and embedding them within government systems.

Since implementation, the reforms have increased both potential and actual revenue collection by strengthening the property tax base, introducing a more progressive taxation system, supporting the adoption of technologies to improve the efficiency of administrative capacity, and testing strategies to increase taxpayer compliance. Together, these changes have reinforced fiscal capacity, institutional credibility, and visible and sustainable urban development. Progress remains uneven across cities, highlighting the importance of sustained, context-specific support during the ongoing handover phase to help councils maintain political engagement and translate expanded tax bases into effective collection.

This Transformational Change analysis draws on internal documents, official reports, academic literature, and insights from 17 interviews[3], alongside informal consultations with key informants.

2 This was through MopTax, the core workflow system used in Sierra Leone to run a property tax programme end-to-end (from managing the property roll, to billing and collection processes). It has an integrated GIS tool and an open-source database, designed so a council/government can host or migrate the data to its own servers.

3 Interviews for this case study were conducted between September and October 2025 with the following stakeholders (presented alphabetically): Yvonne Aki-Sawyerr (Mayor, Freetown City Council); Anum Anis (Research Manager, IGC); Ann Marie Bangura (Valuation Officer, Kenema City Council); Saad Barrie (Assistant Director, Fiscal Decentralisation Division, Ministry of Finance); Thomas Baio (Mayor, Kenema City Council); Chukwu-Emeka Chikezie (Country Director Sierra Leone, IGC); Victoria Delbridge (Head of Cities that Work, IGC); Pablo Guzman Lizardo (Principal Investigator); Sallieu Kamara (Assistant Director, Fiscal Decentralisation Division, Ministry of Finance); Abou Bakarr Kamara (Senior Country Economist Sierra Leone, IGC); Adams Kargbo (Director, Fiscal Decentralisation Division, Ministry of Finance); Tamba Lamina (Minister, Ministry of Local Government and Community Affairs); Niccolò Meriggi (Country Advisor Sierra Leone, IGC); Kate O'Loughlin (Economic Adviser, FCDO, Sierra Leone) Shahid Vaziralli (Head of Research Programme, IGC); Rosetta Wilson (Project Lead in Sierra Leone, ICTD/LoGRI); Wilson Prichard (Principal Investigator, ICTD/LoGRI); Evan Trowbridge (Technical Lead, ICTD/LoGRI); and Sahr Emmanuel Yambusu (Chief Administrator, Kenema City Council). Interviews also included representatives of the Inter-religious Council of Kenema and the Kenema Council of Chiefs. In addition to the conducted interviews, aspects of the project and the reform were also discussed with Ashwini Shridhar (Research Assistant for the enforcement project in Kenema), Amadu Sahr Fayia, (Valuation Office at Freetown City Council), and additional officials from Kenema City Council.



On the streets of Freetown

The property tax landscape in Sierra Leone and need for reform

Strengthening own-source revenue is essential for accountable local governments and sustainable urban development. Property taxes in particular are widely recognised as one of the most effective instruments for municipal finance: when implemented correctly, they are progressive, economically efficient, and closely linked to local services. They also represent one of the largest untapped sources of municipal revenue in developing cities, where the financing gap often limits public investment (Collier et al., 2017).

Yet implementing such systems in fragile, low-resource contexts is far from straightforward. In Sierra Leone, total tax collection sits at 10.8% of GDP for 2025 (Government of Sierra Leone, 2025, 3) – well below the OECD average of 34% and the average of 16% for African countries reported in the 2024 *Revenue Statistics in Africa* (OECD, 2024). Contributing factors include a large informal economy, weak administrative capacity, and structural constraints; challenges that are also present and particularly acute at the local level. While the 2004 Local Government Act reintroduced decentralisation in Sierra Leone and mandated local councils to deliver basic services and finance development through own-source revenues – particularly property taxes – municipal revenue collection has remained insufficient, leaving councils heavily reliant on central government and donor financing and with limited fiscal space for development investment (Kamara, 2023).

At the operational level, both city and district councils (local governments in urban and rural areas) face persistent barriers to effective property taxation, including outdated and manual systems, opaque property valuation, uneven and contentious enforcement mechanisms, and



Travelling along a road in Sierra Leone

institutional and political constraints. As a result, property tax revenues have remained low; "amounting per annum on average between 2005 and 2022 to only about US$ 1.7 million for the whole country, and only US$ 250,000 when excluding Freetown and Western Area Rural [District]" (van den Boogaard, 2025).

Since 2018, IGC, in collaboration with ICTD/LoGRI, has supported a new property tax reform initiative in Sierra Leone. The engagement began in Freetown, at the direct request of the Mayor, Yvonne Aki-Sawyerr, who identified revenue mobilisation as a cornerstone of her reform agenda and requested technical assistance for its implementation. Since then, IGC has been working in close partnership with national and local authorities and research partners, with strong and sustained support from the Foreign, Commonwealth and Development Office (FCDO), both centrally and through its Sierra Leone post. The cluster stands out as an example of a highly engaged donor partnership, with the FCDO Sierra Leone team providing not only funding, but also strategic direction and hands-on support to help steer the reform, while actively convening other partners to support it.

With approximately GBP 3.1 million invested by IGC[4], this cluster of research is grounded on the principle that property taxes can generate a virtuous cycle of public investment and local development (Collier et al., 2017), and demonstrates how evidence-informed decisions can provide proof-of-concept for reforms to then be scaled up at the national level. Building

4 This report quantifies the direct funding contribution that has been made by the IGC, through FCDO funding. While recognising that the reform also benefited financially from contributions by ICTD/LoGRI and the World Bank, this report does not provide direct information on their respective funding contributions.

on early successes in Freetown, and backed by rigorous research, IGC actively worked to convene national authorities, creating the space for coordinated reform efforts at the national level. This strategic expansion has strengthened institutional legitimacy, aligned stakeholders on a coherent reform pathway, and enabled the expansion of the reform from a single-city pilot to informing a national reform agenda. By securing national buy-in, improving compliance, and enhancing collection, the reforms are reinforcing the fiscal capacity needed for more accountable and development-focused local government.

IGC's contribution to change

- **Generated actionable evidence across the property tax cycle for improved revenue collection:** IGC, together with researchers and ICTD/LoGRI, studied the full property tax cycle, identifying the most binding constraints in low-data, fragile settings and producing evidence-based recommendations to improve revenue collection. The work examined how simplified valuation methods, digitised billing, and technology-supported processes enhance transparency, compliance, and revenue collection; how communication and enforcement strategies sustain payments without undermining trust; and which institutional arrangements enable scale. Using surveys, quasi-experimental methods, and qualitative research, this cluster generated actionable insights that directly shaped reform design and implementation. These evidence-informed decisions contributed to a significant expansion of the tax base, nearly doubling the number of registered properties, alongside improved compliance and increased revenue.



Residents walk along the streets in Kenema, Sierra Leone



Makeni is the largest city in the Northern Province of Sierra Leone

- **Provided a proof-of-concept for reform implementation, scalability and sustainability:** The cluster supported the practical implementation of property tax reforms by co-designing and piloting tools such as digital valuation and IT systems, training counterparts, and embedding iterative learning into decision-making. It provided a proof-of-concept for a feasible, locally informed and owned model, strengthening institutional capacity, improving compliance, and enabling sustainable handover to local staff. With support from IGC and ICTD/LoGRI, the reform is now being implemented across three city councils (Freetown, Kenema and Makeni), with the government planning to roll-out to two additional cities (Bo and Koidu New Sembehun) in 2026 and a full national scale-up thereafter.

- **Contributed to strengthening national acceptability of a contested reform through a locally led coalition:** IGC helped build coalitions that reinforced the legitimacy and credibility of a politically sensitive reform, working alongside government stakeholders, ICTD/LoGRI, and the local FCDO post, offering an effective example of integrated research, policy and donor coordination. Close collaboration with the FCDO post demonstrated effective in-country coordination between IGC's local team and donor representatives, while helping sustain momentum and ensure the reform remained contextually appropriate. Through joint design and implementation with ICTD/LoGRI, research and practical tools were developed and applied in close partnership with policy stakeholders across different levels of government. Together, these efforts combined evidence, technical support, and strategic engagement to strengthen the effectiveness and acceptability of the reform.

Transformational Change timeline
Strengthening Local Revenue Through Property Tax Reform

Main achievements

2018

Transform Freetown agenda established by the FCC leadership with IGC/ICTD input; property tax identified as the central lever for sustainable municipal revenue and service delivery.

Freetown City Council: Preparation of the Transform Freetown Plan - supported FCC to translate the new agenda into an implementable plan and generated a financing narrative that positioned own-source revenue (especially property tax) at the centre.

2019

Proof-of-concept established for a transparent, more progressive valuation approach; foundations laid for city-wide digital administration and experimentation.

Improving Tax Compliance in Freetown: Scoping Research - studied whether simplified, points-based valuation and digital discovery could replace the legacy manual system and generated proof-of-concept and operational lessons for city-wide reform.

Principal investigators (PIs): K. Grieco, D. Holliday, J. Michel.

Reform of Property Tax and Business Licenses in Freetown City Council - studied bottlenecks across the tax cycle and generated practical reform design and early implementation support for discovery, valuation, billing, and payment processes.

PIs: K. Grieco, J. Michel, W. Prichard, N. Meriggi, A.B. Kamara.

2020–2021

City-wide implementation consolidated in Freetown (digital discovery/valuation + MopTax operations, business licenses reform); transparency and appeals strengthened; evidence used to inform the preparation of the National Guidelines for the Implementation of Property Tax in Sierra Leone and improve compliance.

Compliance, Accountability and the Social Contract - studied compliance and legitimacy dynamics during rollout and generated learnings that informed billing, messaging, and citizen engagement decisions.

PIs: W. Prichard.

Gender, Public Goods, and Political Participation - studied how gendered preferences and participation shape demand for public goods and generated evidence to inform inclusive service linkages and legitimacy-building.

PIs: L. Montenbruck, V. van der Boogaard.

2022

Reform package becomes replicable: learnings from Freetown translated into a model for other municipalities; groundwork laid for expansion and broader national engagement. Kenema scoping study starts with support from local and national government. 2022 Local Government Act and Property Tax Guidelines launched, reinforcing councils' statutory role in local revenue mobilisation

Reform of Property Tax and Business Licenses for Sierra Leone Municipalities - studied how to consolidate the Freetown model and adapt it for other councils, and generated implementation learning and technical support for replication.

PIs: W. Prichard, N. Meriggi, A.B. Kamara.

Kenema City Council property-tax scoping study - studied constraints in Kenema's paper-based system and feasibility of adopting the reform package, and generated a roadmap and design inputs for rollout planning.

PIs: W. Prichard, N. Meriggi, A.B. Kamara.

2023–2024

Expansion to Kenema (and discussions around rollout in Makeni) strengthens national credibility; repeated delivery cycles and support improve operational sustainability; enforcement and sensitisation approaches tested and refined. Lessons from Freetown inform the upgrading of the IT system to MopTax 2.0

Extension of Support for Property Tax Reform in Sierra Leone - studied how to sustain implementation through administrative and political risks while continuing scale-up, and generated continuity support that stabilised delivery cycles.

PIs: W. Prichard, N. Meriggi, A.B. Kamara.

Tax Enforcement Strategies in Kenema City - studied which sensitisation and enforcement approaches improve payment while preserving trust, and generated actionable lessons on enforcement design.

PIs: W. Prichard, N. Meriggi, P.G. Lizardo.

Public Good Provision and Taxation: Evidence from a Field Experiment in Freetown - studied whether linking taxation to public goods and credible information affects attitudes and compliance, and generated findings used to strengthen fiscal decisions- messaging among taxpayers.

PIs: L. Montenbruck, V. van der Boogaard.

2025

Shift towards lasting implementation and handover: focus on institutionalisation, acceptable enforcement, and sustaining compliance as reforms scale to more varied contexts. Budgetary announcement in 2025 confirmed expansion to Bo and Koidu New Sembehun cities. 2025 Fiscal Decentralisation Policy and Strategy 2025-2029 anchors fiscal decentralisation in stronger local revenue mobilisation.

Strengthening Property Tax Administration through the Acceptability of Enforcement - studies how perceived legitimacy of enforcement shapes compliance and sustainability, and will generate evidence to refine guidance as reforms expand.

PIs: W. Prichard, N. Meriggi, P.G. Lizardo, S. Dercon, A.B. Kamara, R. Dauda Korsu.

2. The path to Transformational Change

a. Generating pathbreaking research to modernise property tax systems in fragile settings: Developing a proof-of-concept for tax reform

The 2018 local government elections in Freetown resulted in the appointment of Yvonne Aki-Sawyerr (All People's Congress, APC) as Mayor, with city leadership under the APC and the national government led by the Sierra Leone People's Party (SLPP). Her appointment brought with it wide-ranging reforms with a vision for transforming the city, a key component of which was revenue mobilisation. Own-source revenue generation was seen as an important avenue for financing various new ventures in the city, with property tax collection expected to provide a major share of this revenue. In 2017, the revenue generated from property taxes was approximately NLe 4.25 million[5] (ATI, 2023), accounting for about half of total Freetown City Council (FCC) revenues.

The new city leadership had an ambitious 'Transform Freetown' agenda but lacked the systems and initial support to mobilise own-source revenue at scale. The reform was rooted in the incoming Mayor's electoral platform, where revenue mobilisation was framed from the outset as a precondition for delivering on devolved functions. "It started when the Mayor took office. The Mayor's plan was to 'flip Freetown inside out' [...] and the biggest opportunity for revenue mobilisation was going to be property taxation" (Niccolò Meriggi, personal communication, 22 September 2025). Under the agenda, the initial targets within the revenue mobilisation initiative were to "increase [property] tax revenue fivefold from 7 million to 35 million NLe by 2020"[6] (Freetown City Council, 2019), and to establish an automated rates and licensing system that would be tailor-made for FCC.



Mayor Yvonne Aki-Sawyerr

Through this process, IGC was invited by the Mayor's team to co-lead a technical working group on revenue mobilisation alongside ICTD, with workshops held with FCDO, research partners and central government representatives. During the initial setup, consultation meetings were held, and the technical working group quickly converged on property tax as the most promising lever for sustainable revenue. "What we did was bring together people who were interested in the subject or had expertise in the subject [...] we had basically a two and a half day brainstorming session [...] The great thing at that time was that the notion of being able to do things differently with us than maybe elsewhere; the notion of being able to do this on a pilot scale" (Yvonne Aki-Sawyerr, personal communication, 29 September 2025).

After these consultations, IGC developed a proof-of-concept study, in partnership with ICTD, and decided to pilot a new system in selected wards (Abou Bakarr Kamara, personal communication, 24 September 2025). From the outset, IGC and ICTD/LoGRI framed the work as a full reform of the property tax administration system – covering property identification, valuation, billing, sensitisation, payment channels, enforcement, and the link to service delivery – rather than seeking to offer a narrow technical fix. This implementation-centred research approach, which iterated on the valuation model, data-collection protocols, billing design, and IT system in real time with FCC, generated both credible evidence and operational lessons.

Between January and August 2019, IGC and ICTD piloted[7] a simplified points-based valuation (PBV) method in two wards, covering roughly 11,000 properties, which provided an extensive proof-of-concept for the PBV valuation in the Freetown context. This was considered to be an improvement from the existing surface area-based valuation method in use at the time. The PBV approach assigned each property a tax value using a simple scorecard of observable property features (such as size, construction materials, and location), combined with limited rental calibration (since property market benchmarking data was scarce), to enable feasible mass valuation in Freetown's low-capacity setting (International Growth Centre, 2019). The PBV approach provided a scalable, transparent, low-data alternative to the existing discretionary, area-based manual valuation system. Overall, PBV was selected as a better approach over a market-based valuation method – which requires strong, reliable property market data – or a pure surface area-based valuation – which risks overlooking important differences in location and factors related to building quality.

5 Following the redenomination of Sierra Leone's currency, all monetary values in this document are expressed in new leones (NLe). Values have been updated throughout the report for consistency.

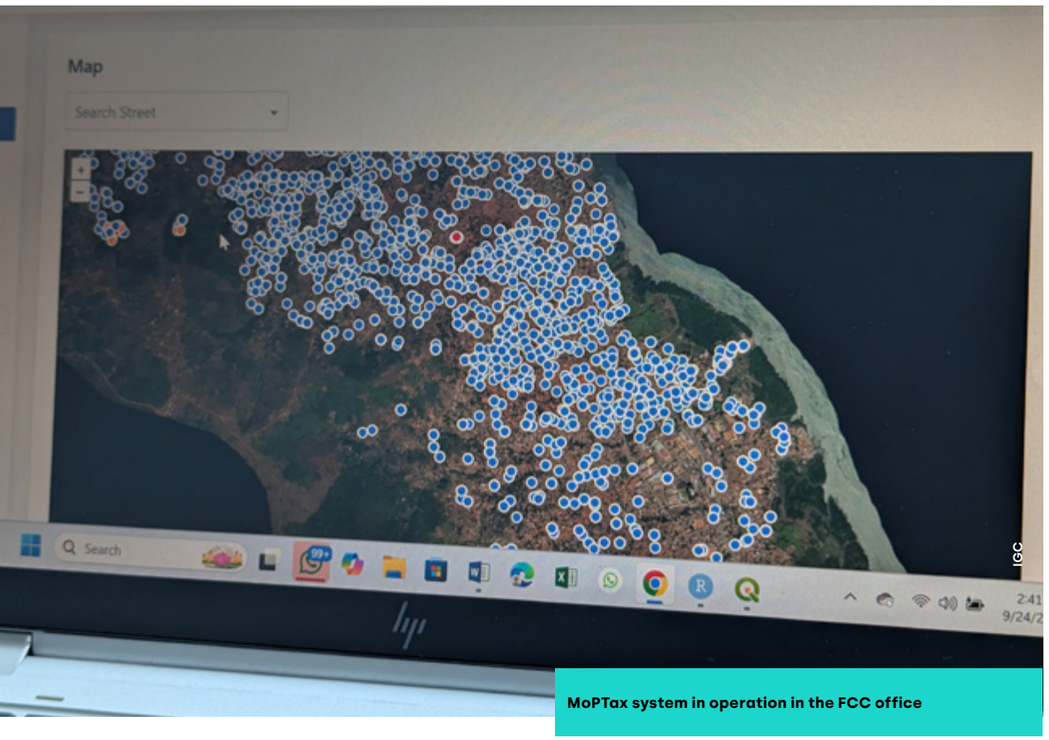
6 Values have been updated throughout the report for consistency and are now expressed in new leones (NLe). Figures from this direct quote have been updated accordingly.

7 Principal Investigators: Kevin Grieco, Derek Holliday, Abou Bakarr Kamara, Niccoló Meriggi, Julian Michel, and Wilson Prichard.

The pilot combined a full building enumeration and geo-referencing exercise, a logical street-addressing system, and property photographs, with measurements of floor area and coding of observable structural characteristics such as construction material, condition, and location. A separate sample of about 2,000 properties was used to collect rental values, which were then used to calibrate the valuation formula econometrically. Back-checks and consistency checks were built into the process to refine indicator definitions and minimise subjectivity (International Growth Centre, 2019). The pilot showed that a points-based model could deliver more transparent and progressive tax obligations, and that digital discovery and billing could dramatically expand the tax base and potential revenue, even in a fragile, low-capacity setting (International Growth Centre, 2019).

The experiments in Freetown had a direct and continuing influence on subsequent design choices, strengthening perceived fairness and the practicality of collection for FCC. The research team further supported the pilot with digital tools to facilitate collection and improve transparency, which resulted in the deployment of a digital system to support end-to-end property tax collection. MopTax, a digital system for managing property tax processes, was introduced, and FCC stakeholders were trained on it by the research team.

Already at this early stage, the new system had proven its potential to increase the tax base, nearly doubling the number of properties on the tax register from 57,000 to about 110,000, within approximately 12 to 18 months (Prichard et al., 2020). The pilot was therefore deemed a success to warrant



MoPTax system in operation in the FCC office



A busy day in Freetown's markets

a full expansion in Freetown, with the backing of the FCC (Freetown City Council, n.d.). With further FCDO support to implement the reform, IGC and ICTD worked on developing a full-scale implementation of the reform system in Freetown. The transition from pilot to full implementation would highlight the existence of multiple challenges, including those related to governance arrangements and institutional coordination rather than solely technical considerations. While the reform received strong support at the municipal level, its institutionalisation and longer-term sustainability depended on broader national acceptability.

b. Strengthening the reform's legitimacy through institutional collaboration

Towards the end of 2019, FCC had formally commenced the implementation of the reform, informed by the success of the pilot. As implementation progressed and FCC started issuing and distributing tax bills by May 2020, the reform soon became entangled in broader tensions and pushback from various interest groups, elites, and traditional authorities. The introduction of the points-based valuation and digital systems significantly expanded coverage, but also redistributed the tax burden, affecting properties in different ways.

Under the new system, property tax increased for higher-value properties, which had historically been under-taxed, while decreasing for lower-value properties. This shift, although more equitable, intensified resistance. "Expensive properties have long been severely under-taxed, and the new system better reflects the enormous disparities in property values, wealth,

and ability to pay across the city. [...] The tax payable on the top 20% of properties has more than tripled, on average. At the same time, that on the bottom 20% has been more than halved. Under this system, Freetown's potential revenue from property tax has increased more than fivefold, 70% of which will come from the top quarter." (Prichard et al., 2020).

As the reform entailed that tax dues would increase for higher-value properties, including those owned by more affluent and influential stakeholders, resistance intensified, putting pressure both within FCC and at the central government level. Following these pressures, in July 2020, the Ministry of Local Government and Community Affairs (MoLGCA) instructed FCC to suspend implementation of the property tax reform pending further consultation and the development of national guidelines (Luke, 2020; IDS, 2021). This led FCC to halt property tax collections, causing an immediate revenue shortfall that disrupted basic service delivery and placed the council under financial strain.

Despite this setback, international partners, technical partners, and government stakeholders remained engaged. The International Monetary Fund (IMF) endorsed the reform, warning that suspension risked undermining compliance and trust. An IMF public note stated "... we support implementing the new system that allows [FCC] to increase property taxes on high-end property [...] As the FCC has already announced the reform and new property rates, postponing or suspending the reform could be counter-productive, eroding tax compliance and the overall trust in the reform agenda" (IMF African Department, as quoted in Sewa News, 2020). FCDO also continued to support the IGC and the research team during this period, both by providing financial and technical support, while the IGC Sierra Leone country team contributed to widening the acceptability of the reform by facilitating dialogue across political actors, institutions, and levels of government. In fact, subsequent research further highlighted this. Drawing on the Freetown experience, Van den Boogaard's work (2025) studied how international partnerships can play a critical role in overcoming resistance and promoting national acceptability of reform efforts.

Within the central government, the Fiscal Decentralisation Division (FDD) in the Ministry of Finance, which is responsible for supporting revenue mobilisation across local councils, began to engage more actively with the research team as evidence on the reform's impact accumulated. "Fiscal decentralisation has four pillars; revenue assignment is one of them [...] We don't collect taxes ourselves, but we drive the reform aspect. Our mandate is to help councils raise more revenue, especially from property tax" (FDD interview, 24 September 2025). Initially, they had limited involvement with the Freetown reform, but as the technical work matured and evidence on coverage, progressivity, and revenue potential accumulated, FDD and allied ministries began to see the new system as an opportunity for a national reform.

Building on lessons from Freetown, FDD developed new draft national guidelines for property tax reform. IGC supported this transition by convening key stakeholders in March 2022 in an event that brought together seven municipal and city councils, the FDD, and the MoLGCA to align on the reform approach. High-level political support – reinforced through ministerial engagement – signalled renewed commitment to advancing the reform. In fact, the Minister for Local Government and Community Affairs was invited to provide the keynote address, where he insisted on driving the new reform forward by applying the revised guidelines from FDD (Abou Bakarr Kamara, personal communication, 24 September 2025).

In parallel, the World Bank expanded its support for FDD, including funding to scale municipal tax reforms and upgrade the MopTax 1.0 digital system (World Bank, 2021). Together, these efforts played a key role in the decision to pilot an expansion of the reform to additional cities and promote its eventual national acceptability (Amb. Tamba Lamina, personal communication, 29 September 2025). During this period, IGC's role extended beyond technical design to coalition-building and institutional anchoring. By helping to align local and national interests, facilitating regular problem-solving across stakeholders, and grounding decisions in evidence, the collaboration gradually shifted the reform from being seen as a politically risky mayoral initiative to a shared, rules-based system that central ministries now describe as key to their fiscal-decentralisation agenda.

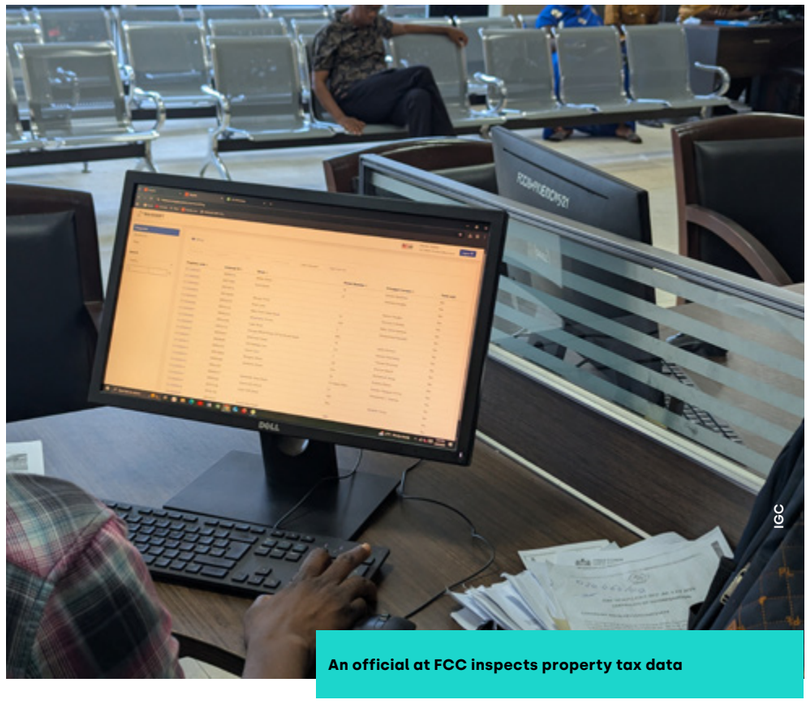


The Ministerial Building, Freetown, Sierra Leone, headquarters of the Ministry of Finance

c. Expanding evidence on property tax reforms through research on behavioural and participatory models in Freetown

Building on growing national support, IGC and ICTD/LoGRI extended the research agenda in Freetown to test institutional and participatory approaches to strengthening compliance and sustaining the reform. The focus shifted from foundational system design towards understanding how taxpayer behaviour, trust, and engagement could improve revenue performance and inform ongoing adaptation. A key area of innovation was the introduction and testing of participatory approaches that enabled property owners to play a more direct role in budget discussions and local decision-making. Alongside this, the research also examined more behavioural dimensions of compliance, including how communication strategies and the design of Rate Demand Notices could influence taxpayer responses. The FCC invested heavily in public communication and procedural clarity, explaining how property valuations were calculated, clarifying appeal channels, and showcasing the use of property-tax revenues, linking them to visible investments under the commitments that had been formalised in the 'Transform Freetown' agenda.

As part of the research, taxpayers were surveyed to test several reform design considerations. Following survey findings and recommendations from the research team, FCC introduced newly designed digital bills that included property photographs and clearer breakdowns of tax calculations. These changes reduced the scope for discretionary negotiation between citizens and tax officers and helped frame the reform as a rules-based system (International Growth Centre, 2023).



An official at FCC inspects property tax data

Rosetta Wilson, project lead for ICTD/LoGRI in Sierra Leone, explained: "For example, the multiple bill design experiment in Freetown tested several notice formats [...] Once we saw what worked best, we simplified and used one standard notice in later cities. That's a perfect case of data-driven adaptation." (Rosetta Wilson, personal communication, 24 September 2025).

Alongside these administrative changes, the research team increasingly supported research to strengthen the legitimacy of the reform. Further evidence from the surveys demonstrated that citizens saw the reform as more transparent, rules-based, and eliciting more trust than the previous system (International Growth Centre, 2022). Particularly, early work on notice design and messaging expanded into experiments examining fiscal exchange, participation, and service delivery – asking whether giving taxpayers more information and voice over how revenues are used could sustain compliance in a contentious political environment (International Growth Centre, 2023).

One key initiative was the introduction of digital participatory town halls. In partnership with the Freetown City Council, researchers facilitated 55 Digital Townhalls involving around 1,600 property owners through moderated WhatsApp groups. These forums enabled residents to engage directly with councillors and the mayor, discuss local priorities, and vote on the allocation of ward-level development budgets of approximately USD 1,500 (International Growth Centre, 2022). As part of this initiative, the mayor committed to allocating 20% of property tax revenues to participatory budgeting each year, strengthening the link between taxation and visible service delivery (IDS, 2021). Researchers tracked the effects of these engagements through administrative tax data and multiple rounds of surveys to examine whether participation and visible service delivery could strengthen taxpayer trust and compliance (International Growth Centre, 2022).

Further research[8] tested targeted 'fiscal exchange' messaging, examining how different taxpayer groups respond to information about public service delivery. IGC commissioned this work through a special call for early career researchers in 2021, building on the earlier Digital Townhall initiative. Findings suggested that lower-value properties were more responsive when messages matched their top service delivery priority, while wealthier households reacted more to general proof that the city 'is getting things done'. Overall, results provided nuanced evidence on the relationship between service visibility and willingness to pay, indicating that linking tax payments to recent, locally relevant service delivery could strengthen compliance under certain conditions, particularly when messages aligned with taxpayers' priorities. The study contributed to a broader body of evidence on how communication strategies and the visibility of public services can shape tax morale and support own-source revenue mobilisation (Montenbruck, 2023).

Together, these efforts demonstrate how iterative, evidence-based adaptation helped embed the reform within local institutions and public expectations. By combining technical improvements with behavioural

8 Principal investigators: Laura Montenbruck and Vanessa van der Boogaard

insights and citizen engagement, the reform increasingly came to be seen as a transparent, rules-based system. As implementation progressed, improvements in the tax base and revenue performance became more visible: the number of registered properties increased substantially, and revenue collections rose to NLe 12.7 million in 2021 and NLe 16.8 million in 2022[9]. These results reinforced donor confidence, supporting FCDO's decision to further expand the support for the reform through IGC and ICTD's collaborative research and implementation efforts, agreeing to fund the first full grant on expansion and scaling of the reform across other municipalities.

d. Expanding the reform to Kenema: Scaling the model while testing compliance and enforcement to strengthen national acceptability

Following the successful implementation in Freetown, the property tax reform was expanded to Kenema[10], commencing with a pilot in 2022. The decision to expand to a second city was driven both by demand from local authorities in Kenema and by the need to test the reform outside the capital as a step towards national scalability and legitimacy. For the research team, it also provided an opportunity to validate the model in a different context and strengthen the evidence base for broader adoption. As Wilson Prichard explained, "the Kenema authorities in particular were actually reaching out and asking for support [...] we had had a lot of success in Freetown, and because we were trying to prove this new model, being able to do that in an additional place or an additional couple of places would be really valuable." (Wilson Prichard, personal communication, 22 September, 2025).

Building on lessons from Freetown, IGC and the research team played an active role in identifying and engaging Kenema as a strategic site for scaling the approach to a new city. The reform was introduced in Kenema with national government buy-in and local political support, which would help demonstrate the technical merits of the model and secure endorsement for the reform in a less politically contested setting (Niccolò Meriggi, personal communication, 22 September 2025). As Evan Trowbridge explained, "The Chief Administrator had a strong grasp of the concepts and the potential of the reform [...] and Kenema was already operating on a points-based system. So Kenema made sense as a natural fit: conceptually familiar, a Chief Administrator who supported the idea, and it also levelled out some of the political dynamics" (personal communication, 26 September 2025). Researcher Pablo Guzman Lizardo also noted that the Freetown reform served to inform the Kenema intervention, particularly when it came to the importance of local buy-in and community engagement (personal communication, 18 September 2025).

The rollout included the deployment of MopTax 2.0,[11] replacing paper-based systems with an integrated digital platform for property identification,

9 Data shared by the project team supporting the implementation of the reform. Post-reform data has been accessed through MopTax records. Data is not publicly available.

10 Principal Investigators: Wilson Prichard, Pablo Guzmán Lizardo, Niccolò Meriggi.

11 MopTax 2.0 is the next-generation/expanded national version. It went live first in Kenema City Council (Feb 2025) and partially in Makeni City Council (Mar 2025), with further rollout planned, including Bo and Koidu New Sembehun cities.

valuation, and billing. Property discovery, valuation, and billing are now conducted through an integrated digital platform that includes photographs of each property and transparent explanations of tax calculations. New payment channels, including mobile app-based options, have made compliance easier for residents and reduced waiting times. By 2023, Kenema had completed its new property assessments and updated registries, significantly expanding its tax base. The new digital enumeration exercise expanded the property roll from 14,682 properties pre-reform to 27,545 properties, a 1.9-fold increase. This broader and more accurate tax base raised Kenema's estimated annual potential revenue from NLe 1.58 million in 2023 to NLe 4.45 million post-reform, representing a nearly threefold increase.

Table 1: Property registration and revenue potential, FCC and KCC

		Freetown City Council	Kenema City Council
Number of Properties	Pre-reform	57,000	14,682
	Post-reform	109,353	27,545
	Variation	+52,353 properties 1.9x increase	+12,863 properties 1.9x increase
Potential Revenue (NLe)	Pre-reform	7,000,000 (2017)	1,583,637 (2023)
	Post-reform	33,782,000 (2021)	4,447,252 (2024)
	Variation	+26,782,000 NLe 4.8x increase	+2,863,615 NLe 2.8x increase

Source: Data shared by the project team supporting the implementation of the reform. Post-reform data has been accessed through MopTax records. Data is not publicly available.

Table 2: Growth in revenue over the years, FCC and KCC

	Year	Potential Revenue (NLe)	Actual Revenue (NLe)	% of potential revenue collected
Freetown City Council	Post-reform 2021	33,782,000	12,676,026	38%
	2022	74,712,165	16,774,306	22%
	2023	100,000,873	20,367,810	20%
	2024	133,311,808	23,013,561	17%
Kenema City Council	2021	2,223,595	628,697	28%
	2022	3,402,401	919,237	27%
	2023	1,583,637	737,850	47%
	Post-reform 2024	4,447,252	2,005,666	45%

Source: Data shared by the project team supporting the implementation of the reform. Post-reform data has been accessed through MopTax records. Data is not publicly available.

Billing under the new system began in early 2024, and early collection results have also been encouraging. In 2024, the first full year of implementation, Kenema City Council collected NLe 2 million, the highest level of revenue recorded in recent years.[12]. These early results reinforced the council's conviction in the sustainability and effectiveness of the reform.

Figure 1: Revenue potential and actual revenue, Kenema City Council

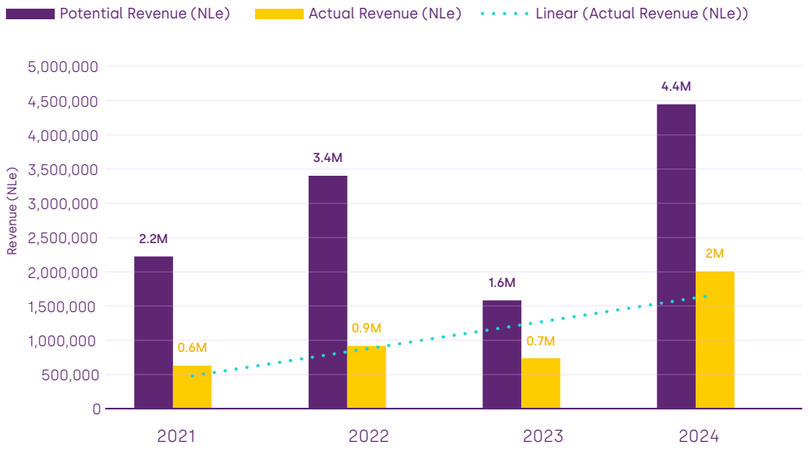
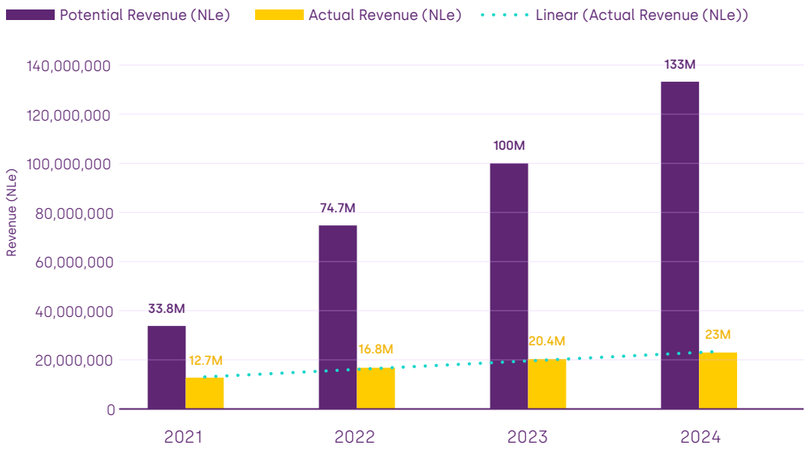


Figure 2: Revenue potential and actual revenue, Freetown City Council



12 Data shared by the project team supporting the implementation of the reform. Post-reform data has been accessed through MopTax records. Data is not publicly available.

Alongside these administrative improvements, Kenema has served as a testing ground for research-led approaches to compliance and enforcement. In fact, a key strength of the collaboration between IGC and ICTD/LoGRI has been the ability to pair aspects of technical reform with rigorous causal evidence on taxpayer behaviour in low-capacity and low-trust settings. Moving away from previous arbitrary punitive practices that had undermined trust, the reform incorporated pilots on sensitisation and rule-based and transparent enforcement alongside the rollout (Niccolò Meriggi, personal communication, 22 September 2025). This created a rare opportunity to observe real-time responses during the reform implementation.

An ongoing study, co-designed with the council, is testing how improvements in targeting, communication, and transparency – and different combinations of enforcement and normative messaging – influence compliance. Together with the research team, Kenema is piloting community-centred models that involve Islamic and Christian religious leaders to support sensitisation campaigns, and traditional authorities (Paramount Chiefs) to oversee enforcement in collaboration with the city council. Officials from KCC recognise that the research is helping them understand what motivates citizens to comply and how enforcement can be effective without being punitive (KCC officials, personal communication, 25 September 2025). The interim results suggest that clear, well-targeted, and procedurally fair enforcement can significantly improve compliance, while moral messaging plays a complementary but more limited role. Early findings on compliance in low-capacity settings, therefore, suggest that governments should prioritise building a credible enforcement ladder and then selectively layer sensitisation where it improves legitimacy (IGC, 2025).

This study is still ongoing, and further findings on legitimacy and information spillovers will be continued to be studied. Nonetheless, there is already a strong conviction within Kenema City Council about the success of the reforms. This has prompted the Chief Administrator, Sahr Emmanuel Yambusu, to formally request continued support from the research team and a longer handover period to ensure consolidation of the gains. Yambusu also emphasised the institutional improvements brought about by the reform, particularly around transparency and accountability. Reflecting on the previous system, he noted its vulnerabilities: "under the former system we had, there was one man in charge of everything [...] you assess, you input, you do everything. But now it doesn't happen that way. [...] So that alone is assuring us that there is transparency and that whatever is happening, we are all knowledgeable. When you look at the old system, that was not the case" (personal communication, 27 September 2025).

e. From city pilots to nationwide rollout: Securing long-term sustainability

The reform's expansion has continued beyond Freetown and Kenema, reaching Makeni, where implementation is now in its first year of post-reform support. Across all these cities, responsibility for system operations and overall reform implementation is progressively being transferred to municipal staff. However, progress has not been uniform: while some cities have maintained strong performance and ownership, others face challenges in sustaining political and administrative engagement and in translating expanded tax bases into effective collection, which could suggest that the tax base is expanding faster than the administrative capacity for collection (Chukwu-Emeka Chikezie, personal communication, 30 September 2025). IGC and ICTD/LoGRI are supporting these efforts through targeted training, technical guidance, and troubleshooting to consolidate internal capacity for long-term sustainability. As Wilson Prichard noted, "After Makeni, we felt further expansion should be handed over to government. We had achieved proof-of-concept; the next step was sustainability" (personal communication, 22 September 2025).

At this phase, FCDO Sierra Leone focused funding on supporting the complete handover of the reform across Freetown and Kenema, and across other new municipalities where expansion is being planned (Kate O'Loughlin, personal communication, 29 September 2025). IGC's role has also evolved from designing new research components to supporting handover and integration into routine processes and operations across



Gathering in the neighborhood for a meeting

Freetown, Kenema, and Makeni. In particular, since April 2025, the IGC and ICTD/LoGRI project team has supported delivery coordination (including weekly meetings to complete bill delivery for 2025 in Freetown), contributing to the drafting and negotiating of the 2025/26 Sustainability Action Plans (SAP), and establishing the practical infrastructure for formal handover. This includes helping draft Standard Operating Procedures, guidance notes, targeted training, and preparations for the migration to MopTax 2.0.

By late 2025, formal sustainability plans had been approved in Freetown by the Mayor and FDD, and further refined in a tripartite FCC-FDD-project team meeting. Strengthened accountability measures, such as bi-weekly monitoring and initiatives to link revenue to service delivery, were formally embedded within the SAP (IGC, 2025). These efforts are being reinforced by stronger national frameworks and clear policy decisions. The revision of the Local Government Act in 2022 marked a turning point, providing a clearer legal mandate for property tax administration and formally assigning responsibility to local councils nationwide. The updated Act explicitly recognises property tax as a core revenue instrument and formally assigns the authority to administer it to all local councils nationwide. National authorities emphasised that the legislative reform has been complemented by new operational guidance, such as the Property Tax Guidelines 2020 (Government of Sierra Leone, 2020).

Building on this work, the reform is now expanding to additional cities, including Bo and Koidu New Sembehun, with plans to extend to all city and district councils. National policy documents – including the Fiscal Decentralisation Policy and Strategy 2025-2029 and recent budget announcements in 2026 – position property tax reform as a central pillar of domestic revenue mobilisation. The city-level reforms are explicitly recognised as a learning platform for nationwide rollout, with emphasis on standardised systems, national oversight, and sustained capacity within local governments. Together, these documents signal a shift from donor-supported pilots towards a nationally owned reform agenda embedded within Sierra Leone's broader public financial management system.

The expansion of the reform beyond the main cities raises important questions about feasibility in rural and peri-urban areas. The FDD has already requested further support from IGC to pilot the reform in a district council, recognising that the challenges of dispersed settlements, limited infrastructure, and higher administrative costs will require careful adaptation of the urban model. This ambition towards sustainability is already reflected in government policy, with the Fiscal Decentralisation Policy and Strategy 2025-2029 (Government of Sierra Leone, 2025, 1) explicitly referencing the interest in scaling the model nationwide.

The success of the reform has also catalysed broader donor engagement and international interest and is influencing conversations about potential coordination moving forward. According to FCDO's Economic Advisor in Sierra Leone, Kate O'Loughlin, the reform has sparked interest from development partners, including the EU and the World Bank, and is an example of how a small, innovative proof-of-concept can shape much larger investments. "We've done a few presentations to this group of development partners who are interested in Public Financial Management and revenue. And most recently that's triggered interest in this work from

the EU, because they have a focus on fiscal decentralisation. And I think there's been this cross-pollination that probably would not have happened if [local FCDO] post were not involved" (personal communication, 29 September 2025). The Government's Reform Progress Report recognises the funding support received by FCDO and World Bank, and states that "the World Bank has recently approved funding [...] for the rollout of the system in two more councils, that is Bo and Koidu New Sembehun City Councils" (Government of Sierra Leone, 2025, 2).

More widely, the reform is informing policy discussions beyond Sierra Leone, with interest from other African countries and regional bodies. The model is receiving attention from policymakers from Malawi, Ghana, and Zambia, who are engaging with the research and reform teams, as well as regional bodies such as the West African Tax Administration Forum, which have expressed interest in Kenema's community-based enforcement approach. Furthermore, ICTD/LoGRI have worked on spreading the lessons learned in Freetown, Kenema, and Makeni – particularly around equitable valuation, digital administration, transparent billing, and community-centred enforcement – to other cities facing similar challenges of fiscal constraint and weak local governance. The research team is also producing synthesis outputs on reform design, implementation, and political economy lessons to guide future rollout in Sierra Leone and beyond (IGC, 2025).

3. What makes this case transformational: Key achievements by dimension

Academic Contribution: IGC and ICTD/LoGRI's work introduced methodological and operational innovations that shifted how property taxation can be delivered in resource-constrained contexts. The research adopted a whole-of-cycle perspective – covering property identification, valuation, billing, payment, and enforcement – combining surveys, quasi-experimental methods, and qualitative work to diagnose binding constraints and design workable solutions. A relevant contribution was the development and piloting of a simple, points-based valuation model that relies on observable building characteristics and surface area combined with the use of Geographic Information System (GIS) technology and satellite images, as opposed to mostly manual and more opaque systems. This approach offers a credible alternative for cities with limited cadastral systems and has since become a reference point for reform teams in similarly low-data contexts. The cluster also generated evidence on taxpayer behaviour and compliance, including randomised experiments examining how public service messaging, fiscal exchange, and participatory approaches shape tax morale, perceptions of legitimacy, and willingness to comply. Findings highlighted the importance of service visibility, citizen participation, and perceptions of government legitimacy, while also showing that effects on tax compliance can vary across political and institutional contexts, especially in politically contested settings. While the research in Kenema – aimed at increasing compliance and enforcement through the use of local and traditional authorities – is still ongoing, preliminary findings are already encouraging for policymakers.



Views of a neighbourhood in Sierra Leone

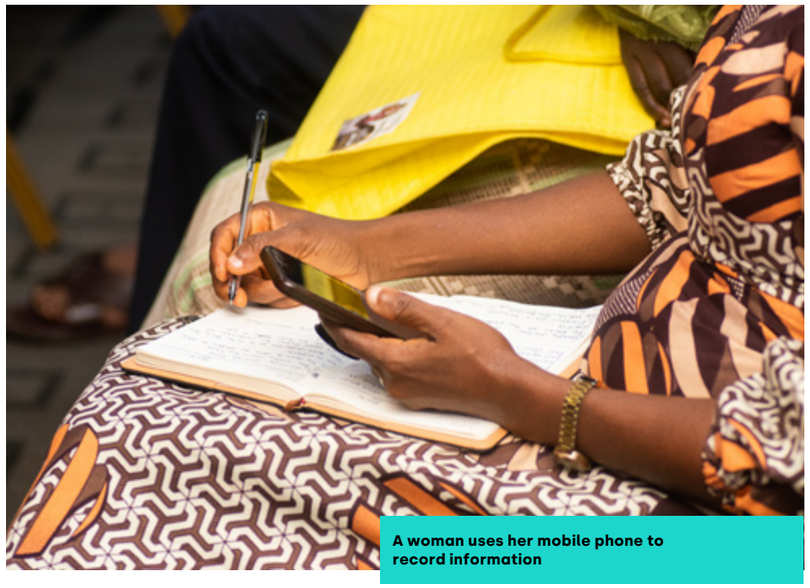
Together, these insights have informed innovative approaches to property tax reform, shaping the design of interventions, guiding operational decisions, and refining strategies for piloting and scaling reforms in a politically and institutionally complex context, providing key learnings towards national acceptability and scalability as well as international replicability.

Impact: The reform has generated measurable improvements in transparency, tax coverage, and revenue performance. A major achievement has been the expansion of the tax base, driven by systematic property discovery and the introduction of technology and digital innovations to regular cadastres. In Freetown, the adoption of these systems led to a substantial increase in the number of registered properties, nearly doubling the city's tax base, while Kenema experienced a similarly significant expansion. These changes translated into increases in revenue potential in both city councils, with Freetown seeing a fivefold increase in estimated revenue potential, reaching nearly NLe 34 million in 2021. By 2024, actual revenue collection had increased to NLe 23 million, against estimated potential revenue of NLe 133.3 million. Kenema's potential revenue increased from about NLe 1.6 million to over NLe 4.4 million following the introduction of the new system, and the actual revenue collection in 2024, the first year post-reform, was NLe 2 million. Beyond fiscal gains, the system is also fairer and progressive, with the properties of most value being taxed more, which was not necessarily happening prior to the reform – "Tax payable on the top 20% of properties has more than tripled on average, while tax on the bottom 20% has been more than halved" (Robi, 2024). These improvements have begun to shift the accountability relationship between citizens and local government. Councils are now able to fund visible service delivery improvements from

their own-source revenue, strengthening the fiscal social contract. At the same time, the reforms have had indirect governance effects: digitisation has reduced opportunities for discretion, improved visibility between councils and the Ministry of Finance, and established a more collaborative approach to decentralisation and local revenue mobilisation.

Institutionalisation: The reforms have increasingly been embedded in systems, legislation, and administrative processes, ensuring that changes first piloted with direct support from IGC and ICTD/LoGRI are now anchored within formal national and local government structures. The 2022 Local Government Act and the 2025 Fiscal Decentralisation Policy and Strategy 2025-2029 codify the core principles and operational model of the reform at the national level, providing a legal and policy foundation that mandates consistent valuation, billing, and collection practices across councils. These national instruments reflect an explicit move by the government to institutionalise and scale up the evidence-driven design features developed through the Freetown and Kenema pilots, reinforced by operational guidance provided by the 2020 Property Tax Guidelines. The Public Financial Management Reform Progress Report further documents steps taken by the central government to strengthen coordination, oversight and support to councils as they modernise their revenue systems. In fact, within the process of institutionalisation, the reform promotes digitisation efforts, replacing manual and occasionally, discretionary processes, with the upgraded MopTax 2.0 now established as the central operational system for property tax administration. At the national level, FDD has designed the Municipal Property Tax Solution[13], an integrated digital system geared towards improving financial management at the local level. Originally piloted locally, the system is now being rolled out beyond the initial cities as part of the national framework for local revenue mobilisation and is expected to reach all local councils. City councils have integrated MopTax 2.0 into their day-to-day workflows, and local government staff – trained over several cycles by the project team – are now operating the digital tools, supporting institutional continuity even amid staffing changes and political turnover.

Scalability: The reform has already progressed beyond its initial pilots, with full implementation in Freetown and Kenema, rollout underway in Makeni, and plans in place for Bo and Koidu New Sembehun (Government of Sierra Leone, 2025, 3). The demonstrated success in Freetown and Kenema provided national authorities with a strong proof-of-concept, motivating the central government to pursue a broader, more depoliticised adoption of the largely evidence-informed model, for which IGC played a key convening and agenda-setting role. Government plans now extend beyond city councils, with discussions underway on adapting and scaling the system to district-level administrations with further research support from IGC and ICTD/LoGRI. The momentum generated by these results has also increased the interest from development partners. The reform's success has catalysed wider donor engagement and informed the World Bank's decision to fund the development of MopTax 2.0 and potentially, the scale-up of the digital tax administration system nationally. Finally, Sierra Leone's experience is shaping conversations beyond its borders. There is growing interest from other countries and development partners looking to draw on lessons from this model, with ICTD/LoGRI actively supporting knowledge-sharing efforts.



A woman uses her mobile phone to record information

13 The Municipal Property Tax Solution (MPTS) is an integrated system comprised of the PFM Smart System, MopTax 2.0 and Dashboard.

4. Drivers of change

Ownership and support from policy champions. This cluster has been underpinned by strong and evolving ownership from policy champions across different levels of government. At the outset, the Mayor of Freetown provided the political vision and backing for a fundamental overhaul of property taxation, positioning it as the central pillar for financing 'Transform Freetown' and improving local services. As the reform matured and evidence of its impact accumulated, with support from the research team, reform-minded counterparts within the Ministry of Finance – particularly in the Fiscal Decentralisation Division – and the Ministry of Local Government and Community Affairs began to see the model not as a city-specific initiative, but as a template for strengthening municipal revenues nationally. Over time, this broadened coalition, spanning local councils and central ministries, helped to stabilise the reform, and enable its extension to other cities.

Ongoing collaboration and researchers' commitment to policy impact. A defining feature of the cluster is the depth and duration of collaboration between researchers and policymakers, with IGC and ICTD/LoGRI moving beyond a traditional 'study and disseminate' model. The research teams acted as embedded partners throughout the reform process: co-designing and piloting the points-based valuation method, supporting the development and refinement of the MopTax digital system, jointly

conducting field experiments in Freetown and Kenema, and working closely with local governments on implementation and monitoring. This hands-on involvement continued across multiple years and locations, including the expansion to Kenema and subsequent cities, with iterative learning from each phase feeding directly into the next. In practice, this meant that research designs were continually adapted to match administrative realities, while policy decisions were increasingly informed by emerging evidence, creating a research-implementation loop aimed at long-term policy impact and sustainability.

External funding aligned with domestic priorities. External support, particularly from FCDO and World Bank, was closely aligned with domestic priorities and reform strategies rather than imposing a parallel agenda. Funding was structured around the clear objective of strengthening municipal property taxation as a core instrument for financing local development, supporting the initial proof-of-concept in Freetown and later the scaling of similar reforms to other councils. This allowed for sustained investments in foundational components such as large-scale property discovery, digital infrastructure, staff training, and complementary research on compliance and enforcement. Furthermore, the support that was extended – particularly by FCDO Sierra Leone – went beyond providing funds, to offering regular guidance and helping unblock political challenges. By backing a nationally relevant, locally led reform pathway, external funding helped unlock the capacity and political space needed for the cluster to progress from experimentation in one city to an emerging national model.

Responsiveness to local demand for research and contextual relevance. The cluster started as a direct response to a clearly articulated problem and demand from local policymakers, rather than from a pre-defined research agenda. Freetown's leadership approached IGC and ICTD/LoGRI with a specific challenge – an outdated, opaque, and underperforming property tax administration system, and a clear sense that reform was necessary to finance the city's ambitions and development plans. Subsequent work was consistently shaped by this problem-driven mandate: research questions were framed around real bottlenecks across the tax cycle, and technical solutions were co-designed with city and national officials to fit existing legal frameworks, administrative capacity, and political constraints.

Trusted neutrality and strategic communication of findings. Throughout the process, IGC and ICTD/LoGRI operated as trusted, technically neutral actors in a highly challenging environment, which was critical to enhance the acceptability of the reform and build a broad coalition for change. IGC's role as an independent research organisation allowed it to present evidence on coverage, progressivity, and revenue potential in ways that different stakeholders – including local councils, central ministries, funders and development partners – could accept as credible. Findings were communicated strategically across levels of government: emphasising service-delivery gains, administrative efficiency, and transparency to municipal staff, and fiscal sustainability and harmonisation to central government. This combination of neutrality, deep local knowledge, and careful framing of evidence has been central to sustaining support through periods of political tension and to positioning the reform as a shared national priority.

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