

Recovering millions in lost tax revenue in Sierra Leone



From manual collection to transparent and scalable systems

Property tax is one of the largest untapped sources of municipal revenue in developing cities, but in Sierra Leone, local councils have historically faced barriers to property identification, valuation, compliance, and enforcement, and struggled to collect tax effectively.

10.8%

Total tax collection as a share of GDP, in 2025



1.7 million USD

Average property tax revenues between 2005 and 2022



Since 2018, the IGC, together with ICTD/LoGRI, has worked with national and local government partners on a multi-year property tax reform initiative. Beginning in Freetown at the request of Mayor Yvonne Aki-Sawyerr, IGC supported the introduction of a simplified points-based valuation system to manage property rolls, billing, payments, and collection.

1. The insights

Piloting a simplified points-based valuation (PBV) system:

- Showed that property tax reform could both increase revenue potential and improve fairness.
- Provided an extensive proof-of-concept covering 11,000 properties in Freetown
- Increased tax payable on the top 20% of properties by more than three times on average, while reducing tax payable on the bottom 20% by more than half.

The IGC acted as a convener and coalition-builder, aligning Freetown City Council, national ministries, FCDO, ICTD/LoGRI, and other stakeholders around this reform.

2. What changed?

The reform began in two wards of Freetown, and was later expanded to Kenema. It contributed to increasing the estimated annual revenue potential, from:

- NLe 7 million in 2017 to nearly NLe 34 million in 2021 in Freetown. Actual revenue collection had increased to NLe 23 million in 2024, against estimated potential revenue of NLe 133.3 million.
- NLe 1.58 million in 2023 to NLe 4.45 million after reform in Kenema. Actual revenue collection reached NLe 2 million in 2024, the first full year of implementation.

The reform is now moving towards a national rollout. By late 2025, property tax reforms had reached Freetown, Kenema, and Makeni, with plans for expansion to Bo and Koidu New Sembehun in 2026 and a broader national scale-up thereafter.

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“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, project lead for ICTD/LoGRI in Sierra Leone

3. The impact

57,000 to 109,353

properties registered in Freetown before and after reform, nearly doubling the tax base

4.8x

increase in Freetown’s potential property tax revenue

55 digital town halls

engaging property owners in discussions on local priorities and development budgets

By helping councils identify properties, value them more fairly, digitise administration, and test ways to strengthen compliance, IGC’s support helped increase revenue potential and collection in Sierra Leone, creating a national model for generating own-source revenue.