

Comparative Analysis of the Effectiveness of Internally Generated Real Estate Revenue Methods across Selected Local Governments in Oyo State, Nigeria

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This study examines the effectiveness of real estate internally generated revenue (IGR) methods across selected Local Government Areas (LGAs) in Oyo State, Nigeria; Ibadan North, Ogbomosho North, Akinyele, Oyo East, Ibarapa North, and Orire, with the aim of providing information on the most for sustainable local revenue generation. A purposive sampling technique was used to select respondents directly involved in IGR administration. A total of 150 structured questionnaires were distributed across the six LGAs, out of which 137 were retrieved and analysed using descriptive statistical tools, including frequency distributions, mean scores, standard deviations and factor analysis. Findings revealed that real estate remains a central pillar of local fiscal systems, with significant variations in effectiveness across the LGAs. Market stall and shop rentals (mean = 4.54), event hall rentals (mean = 4.50), and land leasing for informal settlements and agriculture (mean = 4.38) emerged as the most effective IGR sources, particularly in urban and semi-urban areas such as Ibadan North, Oyo East, and Akinyele. Conversely, statutory and regulatory fees, such as building plan approvals (mean = 3.82) and outdoor advertising charges (mean = 3.64), were perceived as less effective due to procedural inefficiencies, weak enforcement, and administrative bottlenecks. Rural LGAs such as Ibarapa North showed greater reliance on land leasing and ground rents, reflecting their predominantly agrarian economic structure, while Orire's fiscal strength was rooted in transport-related and signage revenues (mean = 4.30 and 4.25 respectively). The comparative results highlight that the effectiveness of real estate based IGR is strongly shaped by urbanization levels, institutional efficiency, and governance transparency. The study concludes that strengthening administrative capacity, improving regulatory enforcement, and aligning revenue strategies with local economic realities are vital for enhancing the fiscal sustainability of local governments in Oyo State.

Keywords: Effectiveness, Real Estate Revenue Methods, Internally Generated Revenue (IGR), local government, Oyo State,

Introduction

Arowolo (2018); Olatunji & Bello (2021) emphasise that Internally Generated Revenue (IGR) remains central to fiscal sustainability, effective service delivery, and the autonomy of local governments in Nigeria. Their ability to effectively perform these roles, however, is largely determined by the adequacy and stability of their financial resources, particularly their internally generated revenue (Olufemi &

Layi, 2021; Fasoye, 2020). Ekpe et.al., 2021 stressed that over the past decade, dwindling federal allocations and fiscal decentralization have intensified pressure on local governments to expand their internal revenue sources. Among these, real estate has emerged as a critical yet underexploited fiscal frontier. Revenue from real estate sector is derived primarily from property taxes, rents, development levies, and licenses associated with land and

buildings. The work of Osazuwa & Ekenta, 2020 state that despite its potential, the sector's contribution to local government finance remains constrained by inefficiency in valuation system, weak enforcement, and corruption. Similar challenges have been reported in other developing Countries such as Afghanistan, Rwanda, and India by the studies of Awasthi, Nagarajan, & Deininger, (2021); Nasir, (2024); Nshimiyimana & Niyongabo, (2023) suggesting that the problem extends beyond Nigeria, reflecting a broader struggle with managing property-based fiscal system among developing economies.

In Oyo State, where the real estate sector continues to expand following rapid urbanization, local governments have struggled to establish coherent and efficient systems for property tax collection and land management (Ogunnubi, 2022). The resulting fiscal gap has limited their capacity to deliver public services and maintain infrastructure. Understanding the varying effectiveness of real estate-based IGR strategies across local governments is therefore crucial for strengthening subnational fiscal sustainability (Ayogu, Ezugwu, & Bello, 2019). When properly harnessed, real estate revenue can provide a consistent and equitable source of income, reducing overreliance on federal allocations and enabling local governments to finance essential community development initiatives. The persistent weakness of IGR system in Oyo State underscores deep-rooted administrative and institutional bottlenecks. Emmanuel, Olubose, & Kabiru, (2023) affirms challenges such as poor valuation and documentation of properties have led to significant revenue leakages. Inefficient tax administration, outdated regulations, and limited adoption of technology further exacerbate the problem, impeding accurate assessment and collection. Beyond technical inefficiencies, corruption and weak financial accountability within local government structures often result in mismanagement or diversion of funds generated from real estate sources (Jimoh, 2022). Consequently, the fiscal fragility of local governments

persists, with most depending heavily on unpredictable federal transfers. To reverse this trend, there is an urgent need to reassess existing revenue strategies, strengthen administrative capacities, and adopt innovative approaches that could optimize real estate as a sustainable fiscal instrument for local governance. This study therefore seeks to empirically evaluate the effectiveness of real estate based IGR mechanisms across selected Local Government Areas (LGAs) in Oyo State, with a view to recommending best practices and policy pathways toward fiscal resilience.

Literature Review

Arowolo (2018) and Olatunji and Bello (2021) emphasise that IGR remains central to fiscal sustainability, effective service delivery, and the autonomy of local governments in Nigeria. With recurrent fiscal transfers from the federation account proving inadequate to meet development needs, scholars have increasingly emphasized the diversification of IGR through real estate based revenue sources. Ola & Adepoju, (2022). Emeh & Eze, (2021) stated that these sources, such as property rates and taxes, building plan approvals, market stall rentals, land leasing, and development levies; form a substantial part of local government finances and are directly linked to spatial growth, economic activity, and governance efficiency.

According to Ajayi & Folarin, (2020), real estate remains one of the most reliable and sustainable assets for local governments due to its fixed nature, visibility, and inherent capacity to appreciate in value over time. Property-related taxes and charges, particularly tenement rates and building permits, are grounded in legal and administrative frameworks that enable local authorities to capture part of the value generated by urban development (Ogunwale, 2023). Study of Adegoke & Aluko, (2022) shown that local governments with organized property databases and updated valuation rolls generate more revenue compared to those operating with outdated or incomplete

property records. The adoption of Geographic Information Systems (GIS) and property enumeration has further strengthened the precision of property tax administration and increased compliance (Abubakar & Yusuf, 2021).

Despite these opportunities, the performance of real estate based IGR varies widely across Nigeria. Rural and peri-urban councils tend to rely more on land leasing for agricultural or informal settlements due to limited built-up environments (Oyetunde & Bello, 2020), while urban councils benefit from recurring rental income from markets, event centres, and commercial spaces. These spatial variations suggest that the structure of local economies largely determines the viability of specific real estate revenue instruments.

Ekong & Okoli, (2021) stated that effectiveness of IGR from real estate is deeply tied to institutional efficiency and governance capacity. Issues identified from literature are weak enforcement of property-based taxes and charges at the local level, often compounded by poor record-keeping, political interference, and lack of transparency in collection. Adediran et al. (2022) observed that weak administrative structures, coupled with lack of accountability mechanisms, lead to revenue leakages and low public confidence in local fiscal systems. Furthermore, inadequate human capital and training among local government revenue officers hinder effective valuation, billing, and collection processes (Ibrahim & Lawal, 2023).

Ogunyemi & Adebisi, (2024) explained further that political economy factors also play a decisive role. In many local governments, revenue channels such as motor park levies and outdoor advertising are informally controlled by unions, community leaders, or private contractors, resulting in partial remittances and loss of institutional oversight). These informal arrangements, while providing short-term stability, often undermine long-term revenue sustainability. Adelaja and Ojo (2021) suggested that fiscal reforms aimed

at digitizing collection systems, formalizing agreements, and enhancing transparency are key to reversing such inefficiencies. Oduwaye & Aluko, (2023) avowed that urbanization profoundly shapes local revenue performance, particularly from real estate activities. As urban areas expand, the demand for land and built property intensifies, creating multiple fiscal opportunities for local authorities. While Okon & Dogo, (2022) viewed urban councils like those in Ibadan and Lagos have leveraged market rentals, building plan fees, and development permits as major IGR sources, benefitting from a dense commercial base and high transaction frequency. In contrast, peri-urban and rural LGAs, characterized by dispersed settlements and agricultural land uses, depend more on land leasing and ground rents.

Studies like Adeniyi, (2019); Ezeani & Ogbonna, (2020); Olajide & Adebayo, (2022) have revealed that urban LGAs with functional land administration systems are more capable of exploiting real estate assets effectively. Such areas exhibit better enforcement of property-related regulations, higher public awareness of tax obligations, and greater institutional synergy between land and revenue departments. Conversely, councils in semi-urban or rural areas often struggle with irregular fee collection and informal land tenure systems, which complicate valuation and billing processes (Bamiro & Fagbenle, 2021).

A consistent pattern observed is the persistence of structural and operational barriers that limit the effectiveness of real estate revenue systems. Among these are outdated valuation lists, lack of legislative backing, weak institutional autonomy, and corruption in revenue collection (Owolabi & Adedokun, 2021). Another challenge according to Nwosu & Ijeoma, (2023) lies in the multiplicity of taxes and levies, which often leads to taxpayer fatigue and resistance, thereby reducing the level of compliance. Infrastructure deficits further constrain effective exploitation of real estate

assets. Poorly maintained markets, inadequate record systems, and substandard public facilities undermine the potential of rent-based IGR (Olufemi & Fasanmi, 2022). Moreover, the work of Akinro & Musa, (2021) stressed the absence of integrated data systems connecting land use planning, building control, and revenue departments results in inefficiencies and duplication of efforts.

The conceptual foundation for understanding real estate revenue generation at the local level lies in the theory of fiscal federalism, which posits that local governments must possess adequate revenue sources to deliver decentralized functions effectively (Musgrave, 1959; Oates, 1972). Contemporary scholars extend this argument by linking local fiscal autonomy to urban resilience and sustainable development (Okorie & Chukwu, 2024). In this context, real estate based revenues represent not just fiscal instruments but also policy tools for managing urban growth, land use efficiency, and infrastructure provision (Ishola & Ogunbayo, 2022).

Studies like Jibao & Prichard, (2015); Prichard et al., (2024) and Touchton et al., (2019) from comparable developing countries such as Sierra Leone and Brazil further highlight that property taxation and land-based revenues contribute to improving transparency and accountability in local governance (Makinde & Ajibola, 2023). Effective utilization of these sources can reduce overdependence on central transfers and stimulate participatory governance by strengthening the fiscal link between citizens and local authorities. This study, therefore, fills a critical gap by comparing the effectiveness of real estate revenue sources across six LGAs in Oyo State; spanning urban, peri-urban, and rural contexts, to uncover patterns of efficiency, administrative capability, and contextual influences on fiscal performance.

Methodology

The study employed a quantitative research design to evaluate the effectiveness of

various real estate-based IGR sources across six Local Government Areas (LGAs) in Oyo State, Nigeria. This design was considered most suitable because it enabled the systematic collection and numerical analysis of data, allowing for an objective assessment of respondents' perceptions and experiences concerning real estate revenue generation at the local level, this respondents are local government staff that were involved in the collection and administration of IGR. Out of 33 LGAs, the study was carried out across six purposively selected LGAs, Ibadan North, Ogbomosho North, Akinyele, Oyo East, Ibarapa North, and Orire, the selection was anchored on ensuring coverage of urban, peri-urban and rural settings, thereby capturing variations in real estate activity, fiscal capacity, and urbanization patterns. A total of 150 structured questionnaires were distributed across the selected LGAs, with 30 copies each administered in Ibadan North and Ogbomosho North, 25 each in Akinyele and Oyo East, and 20 each in Ibarapa North and Orire. Out of these, 137 questionnaires were successfully retrieved and found suitable for analysis, representing a response rate of 91.3 percent. The questionnaire served as the primary data collection instrument and was designed to elicit both demographic information and professional perspectives on the effectiveness of real estate based IGR sources. It featured a five-point Likert scale, ranging from Strongly Effective (5) to Strongly Not Effective (1), to gauge respondents' level of agreement on the efficiency of ten identified revenue sources. Data analysis was carried out using descriptive and inferential statistics such as frequency distributions, percentages, mean scores, standard deviations and factor analysis. These methods facilitated the organization, interpretation, and comparison of responses, helping to identify which revenue strategies were perceived as most effective across the six LGAs. Results were presented in tables to enhance clarity and enable comparative evaluation of patterns and trends in real estate based revenue generation within the study area.

Results and Discussion

This section presents and analyzes the data obtained from respondents across the six selected Local Government Areas in Oyo State. The analysis highlights the perceived effectiveness of various real estate based IGR sources using descriptive and inferential statistical tools.

Socioeconomic Characteristics of Respondents

This subsection examines the socioeconomic characteristics of respondents, providing insights into their socioeconomic characteristics. These attributes help contextualize the perspectives shared on real estate based IGR generation across the selected Local Government Areas.

Table 1: Socioeconomic Characteristics of Respondents Involved IGR in Local Government Administration

Classification	Categories	Frequency	Percent (%)	
Gender	Male	78	56.9	
	Female	59	43.1	
	Total	137	100.0	
Highest Academic Qualification	HND	18	13.1	
	PGD	27	19.7	
	B.Sc/B.Tech	81	59.1	
	MSc/M.Tech	10	7.3	
	PhD	1	.7	
	Total	137	100.0	
Professional Affiliation	NIESV	58	42.3	
	ICAN	11	8.0	
	NBA	17	12.4	
	CITN	21	15.3	
	APCON	30	21.9	
	Total	137	100.0	
Year of experience	1 – 5	32	23.4	
	6 – 10	46	33.6	
	11 – 15	25	18.2	
	16 – 20	21	15.3	
	Above 20	13	9.5	
	Total	137	100.0	
Local Government of Operation	Ibadan North	28	20.4	
	Ogbomosho North	26	19.0	
	Akinyele	21	15.3	
	Oyo East	22	16.1	
	Ibarapa North	20	14.6	
	Orire	20	14.6	
	Total	137	100.0	
Marital Status	Single	11	8.0	
	Married	120	87.6	
	Divorced	5	3.6	
	Widow	1	.7	
	Total	137	100.0	
Position in Service	Estate Officers	46	33.6	
	Local Government Revenue Officer	15	10.9	
	Tax Assessment and Compliance Officer	24	17.5	
	legal Officers and Dispute Resolution Officer	28	20.4	
	Community and Public Relations Officer	18	13.1	
	Director of Lands	6	4.4	
	Total	137	100.0	
	Level of awareness of IGR	Very Not Aware	11	8.0

Classification	Categories	Frequency	Percent (%)
Department/Unit	Not Aware	7	5.1
	Neutral	6	4.4
	Aware	53	38.7
	Very Aware	60	43.8
	Total	137	100.0
	Estate Unit	51	37.2
	Revenue Unit	28	20.4
	Legal Unit	11	8.0
	Community Development Unit	8	5.8
	Public Relation Unit	9	6.6
Tax and Compliance Unit	30	21.9	
	Total	137	100.0

Source: Author's Fieldwork, 2025

Table 1 above reveals the demographic profile of respondents. It reflects a male-dominated workforce (56.9% male, 43.1% female) engaged in IGR administration across selected local governments in Oyo State. Educationally, 59.1% hold Bachelor's degrees, 19.7% have Postgraduate Diplomas, 13.1% HNDs, 7.3% MSc/M.Tech, and only 0.7% PhDs, indicating a largely mid-level professional cadre. Professionally, 42.3% belong to the Nigerian Institution of Estate Surveyors and Valuers, 15.3% to the Chartered Institute of Taxation of Nigeria, 12.4% to the Nigerian Bar Association, and 8.0% to the Institute of Chartered Accountants of Nigeria, with 21.9% affiliated with other bodies. Work experience data show that 33.6% of respondents have 6–10 years of experience, 23.4% have 1–5 years, 18.2% have 11–15 years, 15.3% have 16–20 years, and 9.5% exceed 20 years, reflecting a workforce dominated by early- to mid-career

professionals. Spatially, respondents were drawn mainly from Ibadan North (20.4%), Ogbomosho North (19.0%), Oyo East (16.1%), Akinyele (15.3%), and both Ibarapa North and Orire (14.6%), providing a balanced urban–peri-urban spread. Most respondents were married (87.6%), with 8.0% single, 3.6% divorced, and 0.7% widowed. By job role, Estate Officers (33.6%) were most represented, followed by Legal and Dispute Resolution Officers (20.4%) and Tax Assessment and Compliance Officers (17.5%). Awareness of IGR mechanisms was high, with 43.8% “very aware” and 38.7% “aware,” while only 13.1% reported low awareness. Departmental distribution shows concentration in the Estate Unit (37.2%), Tax and Compliance Unit (21.9%), and Revenue Unit (20.4%), reinforcing the interdisciplinary structure supporting IGR administration across Oyo State.

Table 2: Sources of Internally Generated Revenue from Real Estate in Selected LGAs

Sources of IGR in Real Estate	Ibadan North			Ogbomosho			Akinyele			Ibarapa North			Oyo East			Orire		
	Mean Score	Ranking	Mean Score	Ranking	Mean Score	Ranking	Mean Score	Ranking	Mean Score	Ranking	Mean Score	Ranking	Mean Score	Ranking	Mean Score	Ranking	Mean Score	Ranking
Property Sales	4.5000	1 st	4.3077	3 rd	4.5714	15 th	5.0000	4 th	4.5909	14 th	4.4500	8 th						
Building permits	4.3214	2 nd	4.3077	10	4.3810	1 st	4.7000	3 rd	4.5455	11 th	4.2500	5 th						
Valuation fees	4.0000	3 rd	4.2308	13 th	4.2857	4 th	4.2000	13 th	4.4091	13 th	4.1500	12 th						
Property Rates	4.0000	4 th	4.1923	2 nd	4.2381	3 rd	4.0500	6 th	4.3182	1 st	4.1000	13 th						
Ground Rents	4.0000	5 th	4.0769	4 th	4.1429	14 th	3.9500	1 st	4.3182	2 nd	4.0000	1 st						
Development Charges	3.9643	6 th	4.0000	7 th	4.1429	13 th	3.9500	16 th	4.2857	8 th	4.0000	3 rd						
Estate Surveys	3.8571	7 th	4.0000	9 th	4.0952	8 th	3.8500	15 th	4.2727	16 th	4.0000	15 th						
Encroachment fees	3.8214	8 th	3.8846	16 th	4.0000	10 th	3.6500	10 th	4.1818	12 th	3.9000	14 th						
Property taxes and levies	3.8214	9 th	3.8077	8 th	3.9524	9 th	3.5500	12 th	4.1364	15 th	3.8000	11 th						
Stamp duty	3.7857	10 th	3.8077	15 th	3.8571	11 th	3.5500	8 th	4.0909	5 th	3.8000	10 th						
Land Use fees	3.7857	11 th	3.7308	6 th	3.8571	2 nd	3.5500	2 nd	4.0455	3 rd	3.8000	6 th						
Tax arrears and Penalties	3.7500	12 th	3.5385	12 th	3.8095	5 th	3.4000	11 th	4.0000	10 th	3.6500	7 th						
Property registration fees	3.7500	13 th	3.5000	14 th	3.6667	7 th	3.2000	7 th	3.9545	9 th	3.6500	9 th						
Lease Agreements	3.7143	14 th	3.5000	11 th	3.6190	16 th	3.1500	9 th	3.9545	7 th	3.2500	4 th						
Rental income	3.6786	15 th	3.5000	1 st	3.5714	12 th	2.8500	5 th	3.7273	6 th	2.9500	16 th						
Zoning and Planning fees	3.3214	16 th	3.2692	5 th	3.3810	6 th	2.8000	14 th	3.0455	4 th	2.9000	2 nd						

Source: Author's Field Survey 2025

The findings as presented in Table 2 show that real estate serves as a major source and most effective of IGR across the six studied regions, Ibadan North, Ogbomoso, Akinyele, Ibarapa North, Oyo East, and Orire; with notable performance differences among them. Oyo East stands out as the strongest effectiveness, leading in building permits, property rates, ground rents, and land use fees. This rating of effectiveness of IGRs suggests an advanced level of urbanization and effective revenue administration linked to a vibrant property market. Akinyele follows closely, showing strongly effectiveness in property sales, development charges, and building permits, indicating rapid urban expansion and substantial real estate investment. Ibadan North exhibits stability through consistent revenue from property sales, valuation fees, and rental income, reflecting a mature and established property market. Orire's revenue strength lies in effectiveness of property taxes, levies, and land use fees, showing active fiscal enforcement and a structured system of property regulation. Ibarapa North records moderate effectiveness, particularly in ground rents, while Ogbomoso maintains a limited but

steady effectiveness from property registration and land use fees. From the foregoing, it can be seen that the data confirm a strong correlation between urbanization and the volume of IGR from real estate activities. Urban areas such as Oyo East, Akinyele, and Ibadan North perceived diverse property transactions more highly effective IGR due to high revenue generated, while semi-urban and rural areas like Orire and Ibarapa North rely on fewer but consistent sources. The results emphasize that effective governance, regulatory enforcement, and urban planning are crucial for maximizing real estate's contribution to local revenue generation and sustainable development.

Effectiveness of Various Sources for Real Estate Internally Generated Revenue

This subsection presents respondents' assessments of the effectiveness of different real estate-based revenue sources utilized by the selected Local Government Areas. The analysis highlights variations in performance across locations, reflecting the relative contribution of each source to IGR mobilization.

Table 3: Effectiveness of the Sources for Real Estate IGR in Ibadan North

Effectiveness of Various Sources Adopted	SE (5)	E (4)	SWE (3)	NE (2)	SNE (1)	Mean Score	Std. Deviation	Ranking
Market Stall and Shop Rentals	19	7	0	2	0	4.5357	.83808	1 st
Rental of Event Halls and Community Centres	16	11	0	1	0	4.5000	.69389	2 nd
Land Leasing for Informal Settlements and Agriculture	14	10	2	2	0	4.2857	.89679	3 rd
Tenement Rates Collection	14	9	1	4	0	4.1786	1.05597	4 th
Residential and Staff Quarters Rental	15	7	2	4	0	4.1786	1.09048	5 th
Temporary Kiosks and Roadside Shop Permits	12	11	2	3	0	4.1429	.97046	6 th
Public Toilet and Slaughterhouse Fees	14	8	1	2	3	4.0000	1.36083	7 th
Motor Park and Garage Rents	7	15	2	4	0	3.8929	.95604	8 th
Building Plan Approval Fees	10	10	2	5	1	3.8214	1.21879	9 th
Outdoor Advertising and Signage Space	9	8	4	6	1	3.6429	1.25357	10 th

Source: Author's Fieldwork, 2025.

The analysis of ten real estate-based IGR sources in Ibadan North Local Government shows varied levels of perceived effectiveness among respondents. Market stall and shop rentals ranked highest, with 19 respondents rating it “Strongly Effective” and a mean score of 4.54 (SD = 0.84), confirming its central role in urban revenue generation. Rental of event halls and community centres followed closely, rated “Strongly Effective” by 16 respondents, with a mean of 4.50 (SD = 0.69), highlighting the reliability of public facilities as income streams. Land leasing for informal settlements and agriculture ranked third, achieving a mean of 4.29 (SD = 0.90), indicating the productive use of underutilized land assets in peri-urban areas. Tenement rate collection and residential/staff quarters rental shared the fourth and fifth ranks, both recording mean scores of 4.18 (SD = 1.06 and SD = 1.09 respectively), underscoring their enduring importance in local fiscal systems.

Temporary kiosks and roadside shop permits followed in sixth place with a mean of 4.14 (SD = 0.97), reflecting moderate effectiveness tempered by regulatory challenges. Public toilet and slaughterhouse fees ranked seventh with a mean of 4.00 (SD = 1.36), suggesting mixed perceptions tied to infrastructure and service quality. In the lower tier, motor park and garage rents ranked eighth (mean = 3.89, SD = 0.96), while building plan approval fees ranked ninth (mean = 3.82, SD = 1.22), both reflecting procedural and operational inefficiencies. Outdoor advertising and signage space was rated least effective, with a mean of 3.64 (SD = 1.25), likely due to weak enforcement and monitoring systems. The results emphasize that rental-based and property occupancy-related sources are the most effective IGR mechanisms, while administrative and regulatory fees face challenges tied to institutional capacity and procedural constraints.

Table 4: Effectiveness of the Sources for Real Estate IGR in Ogbomoso

Effectiveness of Various Sources Adopted	SE (5)	E (4)	SWE (3)	NE (2)	SNE (1)	Mean Score	Std. Deviation	Ranking
Land Leasing for Informal Settlements and Agriculture	16	7	1	1	1	4.3846	1.02282	1 st
Tenement Rates Collection	14	8	0	4	0	4.2308	1.06987	2 nd
Rental of Event Halls and Community Centres	11	11	2	2	0	4.1923	.89529	3 rd
Market Stall and Shop Rentals	11	9	2	4	0	4.0385	1.07632	4 th
Building Plan Approval Fees	12	9	0	4	1	4.0385	1.21592	5 th
Outdoor Advertising and Signage Space	9	8	4	6	1	3.9615	1.28002	6 th
Public Toilet and Slaughterhouse Fees	14	4	1	6	1	3.9231	1.38342	7 th
Residential and Staff Quarters Rental	10	8	3	5	0	3.8846	1.14287	8 th
Motor Park and Garage Rents	9	10	1	5	1	3.8077	1.23351	9 th
Temporary Kiosks and Roadside Shop Permits	8	10	3	4	1	3.7692	1.17670	10 th

Source: Author’s Fieldwork, 2025

Land leasing for informal settlements and agriculture ranked highest, with a mean score of 4.38 and a standard deviation of 1.02. Sixteen respondents rated it as Strongly Effective, underscoring its perceived reliability as a stable and sustainable revenue source. This finding supports the growing recognition that local governments can leverage underutilized peri-urban and agricultural lands to strengthen fiscal independence (Adewumi & Bello, 2023; Eze & Oteh, 2021). Tenement rate collection followed closely, with a mean of 4.23 and a standard deviation of 1.07. While it remains a traditional and significant source of local revenue, mixed responses particularly from areas reporting low compliance suggest persistent administrative inefficiencies and valuation irregularities in line with the work of Nnam & Udechukwu, (2022). Rental of event halls and community centers ranked third (mean = 4.19, SD = 0.90), reflecting positive community utilization where facilities are adequately managed. Market stall and shop rentals (mean = 4.04, SD = 1.08) occupied the fourth position, with effectiveness varying by location and market demand.

Building plan approval fees placed fifth (mean = 4.04, SD = 1.22), though respondent divergence hints at bureaucratic bottlenecks or inconsistencies in permit processing. Outdoor advertising and signage fees ranked sixth (mean = 3.96, SD = 1.28), characterized by wide variability likely tied to regulation gaps and uneven collection systems. Public toilet and slaughterhouse fees (mean = 3.92, SD = 1.38) and residential or staff quarters rental (mean = 3.88, SD = 1.14) ranked seventh and eighth respectively, showing moderate but inconsistent returns, often shaped by maintenance and occupancy rates. Motor park and garage rents (mean = 3.81, SD = 1.23) followed, with results pointing to mismanagement concerns and fluctuating patronage. Temporary kiosks and roadside shop permits were least effective (mean = 3.77, SD = 1.18), reflecting their informality and enforcement challenges. The findings indicate that while land-related and rent-based sources provide robust IGR avenues, administrative efficiency, regulatory clarity, and facility management quality critically determine their effectiveness.

Table 5: Effectiveness of Various Source for Real Estate Internally Generated Revenue in Oyo East –ditto- Ranking

Effectiveness of Various Sources Adopted	SE (5)	E (4)	SWE (3)	NE (2)	SNE (1)	Mean Score	Std. Deviation	Ranking
Land Leasing for Informal Settlements and Agriculture	12	7	1	1	1	4.2727	1.07711	1 st
Tenement Rates Collection	11	8	0	3	0	4.2273	1.02036	2 nd
Rental of Event Halls and Community Centres	9	10	1	2	0	4.1818	.90692	3 rd
Building Plan Approval Fees	11	7	0	3	1	4.0909	1.23091	4 th
Market Stall and Shop Rentals	9	8	2	3	0	4.0455	1.04550	5 th
Public Toilet and Slaughterhouse Fees	12	3	1	5	1	3.9091	1.41115	6 th
Outdoor Advertising and Signage Space	10	5	3	3	1	3.9091	1.26901	7 th
Residential and Staff Quarters Rental	8	8	2	4	0	3.9091	1.10880	8 th
Temporary Kiosks and Roadside Shop Permits	8	8	2	3	1	3.8636	1.20694	9 th
Motor Park and Garage Rents	7	8	1	5	1	3.6818	1.28680	10 th

Source: Author's Fieldwork, 2025

The analysis of Table 5 shows that land leasing for informal settlements and agriculture was the most effective strategy for enhancing real estate based IGR in Oyo East (mean = 4.27, SD = 1.08), reflecting its strong fiscal potential. Tenement rate collection followed closely (mean = 4.23, SD = 1.02), indicating its reliability as a stable income source. Rental of event halls and community centres ranked third (mean = 4.18, SD = 0.91), while building plan approval fees (mean = 4.09, SD = 1.23) and market stall/shop rentals (mean = 4.05, SD = 1.05) occupied the fourth and fifth positions respectively. Public toilet and slaughterhouse fees, outdoor advertising and signage, and residential quarters rentals all recorded moderate effectiveness (mean = 3.91 each), ranking sixth to eighth. Temporary kiosks and roadside shop permits (mean = 3.86) and motor park/garage rents (mean = 3.68, SD = 1.29) were least effective. As evidenced from the table, land-based and property-related sources emerged as the most viable IGR mechanisms, while weak institutional efficiency and poor regulatory enforcement were key constraints to their sustained performance.

The analysis of Table 6 shows that land leasing for informal settlements and agriculture was rated the most effective IGR source in Akinyele Local Government Area (mean = 4.38, SD = 0.97), indicating strong

respondent consensus on its sustainability and fiscal value. Tenement rate collection followed (mean = 4.19, SD = 1.03), reaffirming the continued importance of property-based levies in local revenue systems. Rental of event halls and community centres ranked third (mean = 4.14, SD = 0.91), reflecting increasing demand for public event spaces in semi-urban areas. Building plan approval fees (mean = 4.10, SD = 1.26) and market stall/shop rentals (mean = 4.05, SD = 1.07) ranked fourth and fifth respectively, both serving as core yet variably implemented sources of IGR. Outdoor advertising and signage space was moderately rated (mean = 4.00, SD = 1.22), with variability linked to enforcement challenges. Temporary kiosks and roadside shop permits, public toilet and slaughterhouse fees, and residential/staff quarters rental all shared similar effectiveness levels (mean = 3.90 each), though public utility fees displayed the widest variation (SD = 1.45). Motor park and garage rents ranked lowest (mean = 3.71, SD = 1.31), suggesting inefficiencies in management and fee collection. Overall, land-based and property-related revenue sources remain the strongest fiscal mechanisms, while operational inconsistencies and regulatory lapses limit full revenue optimization.

Table 6: Effectiveness of Various Sources for Real Estate Internally Generated Revenue in Akinyele –ditto-

Effectiveness of Various Sources	SE	E	SWE	NE	SNE	Mean	Std.	Ranking
Adopted	(5)	(4)	(3)	(2)	(1)	Score	Deviation	
Land Leasing for Informal Settlements and Agriculture	12	7	1	0	1	4.3810	.97346	1 st
Tenement Rates Collection	10	8	0	3	0	4.1905	1.03049	2 nd
Rental of Event Halls and Community Centres	8	10	1	2	0	4.1429	.91026	3 rd
Building Plan Approval Fees	11	6	0	3	1	4.0952	1.26114	4 th
Market Stall and Shop Rentals	9	7	2	3	0	4.0476	1.07127	5 th
Outdoor Advertising and Signage Space	10	5	3	2	1	4.0000	1.22474	6 th
Temporary Kiosks and Roadside Shop Permits	8	8	1	3	1	3.9048	1.22085	7 th
Public Toilet and Slaughterhouse Fees	12	2	1	5	1	3.9048	1.44585	8 th
Residential and Staff Quarters Rental	8	7	2	4	0	3.9048	1.13599	9 th
Motor Park and Garage Rents	7	8	0	5	1	3.7143	1.30931	10 th

Source: Author's Fieldwork, 2025

Table 7: Effectiveness of Various Sources for Real Estate Internally Generated Revenue in Ibarapa –ditto–

Effectiveness of Various Sources Adopted	SE (5)	E (4)	SWE (3)	NE (2)	SNE (1)	Mean Score	Std. Deviation	Ranking
Land Leasing for Informal Settlements and Agriculture	9	3	1	5	2	3.6000	1.53554	1 st
Market Stall and Shop Rentals	5	8	3	2	2	3.6000	1.27321	2 nd
Public Toilet and Slaughterhouse Fees	7	5	2	4	2	3.5500	1.43178	3 rd
Motor Park and Garage Rents	4	9	2	3	2	3.5000	1.27733	4 th
Outdoor Advertising and Signage Space	7	4	2	5	2	3.4500	1.46808	5 th
Building Plan Approval Fees	4	7	4	3	2	3.4000	1.27321	6 th
Tenement Rates Collection	5	6	3	3	3	3.3500	1.42441	7 th
Residential and Staff Quarters Rental	2	8	4	4	2	3.2000	1.19649	8 th
Rental of Event Halls and Community Centres	3	7	1	2	7	2.8500	1.59852	9 th
Temporary Kiosks and Roadside Shop Permits	4	5	0	5	6	2.8000	1.60918	10 th

Source: Author's Fieldwork, 2025

The analysis in Table 7 shows that land leasing for informal settlements and agriculture and market stall/shop rentals were jointly rated the most effective IGR sources (mean = 3.60), though both displayed wide variations in perception (SD = 1.54 and 1.27 respectively). This reflects moderate confidence in their revenue potential but differing experiences with enforcement and land use management. Public toilet and slaughterhouse fees ranked third (mean = 3.55, SD = 1.43), followed by motor park and garage rents (mean = 3.50, SD = 1.28), both indicating moderate effectiveness with notable divergence in opinion, likely tied to infrastructure or administrative inconsistencies. Outdoor advertising and signage space (mean = 3.45, SD = 1.47) and building plan approval fees (mean = 3.40, SD = 1.27) were moderately rated, with variability suggesting procedural inefficiencies and regulatory lapses. Tenement rates collection (mean = 3.35, SD = 1.42) and residential/staff quarters rental (mean = 3.20) followed, indicating limited fiscal contribution despite their traditional roles in local revenue systems. Rental of event halls and community centres (mean = 2.85, SD = 1.60) and temporary kiosks/roadside shop permits (mean = 2.80, SD = 1.61) ranked lowest, showing weak effectiveness and poor administrative control. Overall, the findings suggest that while land-based and market-related revenues remain the most dependable sources, weak regulation, enforcement gaps,

and management inefficiencies continue to constrain real estate-driven IGR performance.

The findings in Table 8 reveal that **Motor Park and Garage Rents** ranked highest in effectiveness (mean = 4.30, SD = 1.03), reflecting its strong and consistent role as a reliable revenue stream driven by daily transport activity. **Outdoor Advertising and Signage Space** followed closely (mean = 4.25, SD = 1.02), indicating its viability as a sustainable income source in commercially active areas. **Tenement Rates Collection** ranked third (mean = 4.20, SD = 0.70), with the lowest variability, showing broad consensus on its stability and efficiency as a traditional revenue base. **Rental of Event Halls and Community Centres** (mean = 4.15, SD = 1.14) and **Land Leasing for Informal Settlements and Agriculture** (mean = 4.05, SD = 1.15) were moderately rated, suggesting their continued relevance but varying implementation success. **Temporary Kiosks and Roadside Shop Permits** (mean = 4.00, SD = 1.21) also performed fairly well, though divergent views point to enforcement and informality issues. **Public Toilet and Slaughterhouse Fees** and **Residential and Staff Quarters Rental** (mean = 3.90 each) alongside **Market Stall and Shop Rentals** (mean = 3.80) reflected mid-level effectiveness, constrained by administrative and maintenance challenges. **Building Plan Approval Fees** ranked

lowest (mean = 3.50, SD = 1.47), indicating limited impact and inconsistent administration. Overall, the results suggest that transport- and advertisement-related revenues are the most dependable sources, while procedural inefficiencies and weak enforcement continue to limit returns from statutory and rental-based channels.

Table 9 above reveals that across all the six local government areas, the most effective IGR sources are those linked to everyday, high-turnover uses of land and built space such as market stall and shop rentals, event hall operations, and land leasing for informal settlements and agriculture. In contrast, statutory or regulatory fees like building plan approvals and outdoor advertising tend to be less effective, often marked by greater variability in perception and administrative complexity. This general pattern reflects a broader trend in Nigerian local revenue systems, where transactional, occupancy-based income streams outperform bureaucratically driven charges

unless enforcement and institutional systems are robust.

Ibadan North demonstrates the most effective in market stall, shop rentals (mean = 4.54), and event hall and community centre rentals (mean = 4.50). These results reflect the dense commercial nature of the area where constant retail activity provides a predictable source of cashflow. In such urban environments, property-based transactions and rentals are easily monitored and collected, explaining their consistent reliability. Studies such as Braimoh & Onuoha, (2022); Ibe, (2023); Nkpit  et al., (2024); Olaoye & Adeniran, (2022) and Resnick, (2024) on urban market administration in Nigeria note that well-managed stalls not only improve revenue but also strengthen local governance accountability through visibility and traceable payments

Table 8: Effectiveness of Various Sources for Real Estate Internally Generated Revenue in Orire –ditto-

Effectiveness of Various Sources Adopted	SE (5)	E (4)	SWE (3)	NE (2)	SNE (1)	Mean Score	Std. Deviation	Ranking
Motor Park and Garage Rents	12	4	2	2	0	4.3000	1.03110	1 st
Outdoor Advertising and Signage Space	11	5	2	2	0	4.2500	1.01955	2 nd
Tenement Rates Collection	6	13	0	1	0	4.2000	.69585	3 rd
Rental of Event Halls and Community Centres	11	4	2	3	0	4.1500	1.13671	4 th
Land Leasing for Informal Settlements and Agriculture	9	7	0	4	0	4.0500	1.14593	5 th
Temporary Kiosks and Roadside Shop Permits	9	6	2	2	1	4.0000	1.21395	6 th
Public Toilet and Slaughterhouse Fees	6	9	2	3	0	3.9000	1.02084	7 th
Residential and Staff Quarters Rental	7	9	1	1	2	3.9000	1.25237	8 th
Market Stall and Shop Rentals	9	3	4	3	1	3.8000	1.32188	9 th
Building Plan Approval Fees	6	7	1	3	3	3.5000	1.46898	10 th

Source: Author's Fieldwork, 2025

Table 9: Comparative assessment of the effectiveness of the Strategies adopted for Real Estate IGR in the Selected LGAs

Effectiveness of Various Strategies Adopted	Ibadan North			Ogbomosho			Oyo East			Akinyele			Ibarapa North			Orire		
	Mean Score	Ranking	Mean Score	Ranking	Mean Score	Ranking	Mean Score	Ranking	Mean Score	Ranking	Mean Score	Ranking	Mean Score	Ranking	Mean Score	Ranking	Mean Score	Ranking
Market Stall and Shop Rentals	4.5357	1 st	4.3846	1 st	4.2727	1 st	4.3810	1 st	3.6000	1 st	4.3000	1 st	4.3000	1 st	4.3000	1 st	4.3000	1 st
Rental of Event Halls and Community Centres	4.5000	2 nd	4.2308	2 nd	4.2273	2 nd	4.1905	2 nd	3.6000	2 nd	4.2500	2 nd	4.2500	2 nd	4.2500	2 nd	4.2500	2 nd
Land Leasing for Informal Settlements and Agriculture	4.2857	3 rd	4.1923	3 rd	4.1818	3 rd	4.1429	3 rd	3.5500	3 rd	4.2000	3 rd	4.2000	3 rd	4.2000	3 rd	4.2000	3 rd
Tenement Rates Collection	4.1786	4 th	4.0385	4 th	4.0909	4 th	4.0952	4 th	3.5000	4 th	4.1500	4 th	4.1500	4 th	4.1500	4 th	4.1500	4 th
Residential and Staff Quarters Rental	4.1786	5 th	4.0385	5 th	4.0455	5 th	4.0476	5 th	3.4500	5 th	4.0500	5 th	4.0500	5 th	4.0500	5 th	4.0500	5 th
Temporary Kiosks and Roadside Shop Permits	4.1429	6 th	3.9615	6 th	3.9091	6 th	4.0000	6 th	3.4000	6 th	4.0000	6 th	4.0000	6 th	4.0000	6 th	4.0000	6 th
Public Toilet and Slaughtert house Fees	4.0000	7 th	3.9231	7 th	3.9091	7 th	3.9048	7 th	3.3500	7 th	3.9000	7 th	3.9000	7 th	3.9000	7 th	3.9000	7 th
Motor Park and Garage Rents	3.8929	8 th	3.8846	8 th	3.9091	8 th	3.9048	8 th	3.2000	8 th	3.9000	8 th	3.9000	8 th	3.9000	8 th	3.9000	8 th
Building Plan Approval Fees	3.8214	9 th	3.8077	9 th	3.8636	9 th	3.9048	9 th	2.8500	9 th	3.8000	9 th	3.8000	9 th	3.8000	9 th	3.8000	9 th
Outdoor Advertising and Signage Space	3.6429	10 th	3.7692	10 th	3.6818	10 th	3.7143	10 th	2.8000	10 th	3.5000	10 th	3.5000	10 th	3.5000	10 th	3.5000	10 th

Source: Author's Fieldwork 2025

A similar pattern is observed in Ogbomoso and Akinyele, though both lean more heavily on land leasing and tenement rates, with Akinyele also showing strong performance in market stall rentals. These peri-urban areas illustrate the growing importance of land-based revenues where agricultural conversion and informal settlement expansion create new fiscal opportunities. Land leasing here serves as a pragmatic bridge between formal land markets and informal land demand, providing a steady stream of income even in zones with weak property markets. The effectiveness of tenement rate collection further underscores the role of traditional property taxation as a dependable, though often under-optimized, instrument of local finance (Nnam & Udechukwu, 2021).

Oyo East presents a balanced profile, ranking land leasing as its strongest revenue source, followed closely by tenement rates, event hall rentals, and market stall fees. The combination suggests a semi-urban setting where both land monetization and property-based charges are viable. However, its moderate variation in responses for regulatory fees, such as building approvals, highlights the persistent administrative bottlenecks that limit the performance of statutory revenue lines. This finding resonates with observations by Eze and Oteh (2022), who argue that planning and permit fees yield significant fiscal benefits only when regulatory systems are transparent and efficiently managed.

By contrast, Ibarapa North shows a more rural-peri-urban revenue structure, with lower mean scores across most categories but relative strength in ground rents and targeted land-use fees. Its economy, less dependent on formal retail and property transactions, benefits more from land leasing and agricultural land charges. This pattern cautions against applying urban revenue models to rural jurisdictions without adaptation; where density is low and commerce dispersed, reliance on ground rents and leaseholds is both practical and contextually grounded (Babalola et al., 2023). Orire stands out with a different

revenue profile altogether. Motor park and garage rents (mean = 4.30) and outdoor advertising (mean = 4.25) dominate, suggesting a transport- and visibility-oriented economy. These sources thrive on daily traffic flow and roadside commercial activity. Yet their effectiveness can be volatile: political interference and union dominance in transport hubs often constrain the steady remittance of fees, a concern echoed by Fourchard (2023) in his work on the informal governance of Nigerian motor parks. Thus, while transport-related income can be lucrative, it also exposes local authorities to governance fragility if not carefully regulated.

Taken together, these results reveal clear structural and institutional gradients. Urban and semi-urban LGAs such as Ibadan North, Akinyele, and Oyo East perform better in transactional, occupancy-based sources, while peri-urban and rural LGAs such as Ibarapa North and parts of Ogbomoso rely more on land leasing and ground rents. This urbanization gradient mirrors broader findings in peri-urban land studies, which show that as areas urbanize, revenue generation shifts from extensive land use to higher-frequency property and rental-based transactions (Oyalowo, 2022).

Institutional capacity and enforcement emerge as decisive factors across the six LGAs. High mean scores paired with high standard deviations, particularly for land leasing and signage fees, reveal uneven implementation and contested legitimacy. In some areas, these sources generate substantial revenue; in others, weak oversight, informal gatekeepers, or political capture undermine returns. As Oluwatayo and Adeyemi (2023) observe, the political control of land and public space often determines fiscal outcomes as much as formal policy design. Strengthened administrative systems, digital record-keeping and transparent billing are therefore central to stabilizing and scaling these revenues.

As evidenced from the table, the comparative evidence underscores that real estate based IGR effectiveness depends less

on the theoretical design of revenue instruments than on how well they align with local economic realities and institutional capacity. Urban LGAs benefit most from direct-use, high-frequency revenue sources, while peri-urban and rural councils rely on land leasing and ground rents to sustain fiscal operations. Across all contexts, however, enforcement strength, political neutrality in collection processes, and transparent governance remain the foundation for reliable and sustainable revenue performance.

Conclusion and Recommendations

The study assessed how different real estate-based revenue sources contribute to Internally Generated Revenue (IGR) across six Local Government Areas in Oyo State. It found that the most effective sources were those tied to everyday property use, such as market stall rentals, event halls, and land leasing, while regulatory fees like building plan approvals and outdoor advertising were less effective due to weak enforcement and administrative lapses. Urban councils benefited more from property transactions and rentals, while peri-urban and rural areas relied on land leasing, ground rents, and motor park charges. These differences highlight the influence of urbanization, institutional efficiency, and governance quality on revenue performance.

The study concludes that real estate remains a strong fiscal pillar for local governments but requires improved management and institutional reform to reach its full potential. Strengthening administrative capacity, digitizing property records, simplifying regulatory processes, and promoting transparency are essential to improving collection efficiency. Integrating urban and peri-urban fiscal strategies; and fostering partnerships with private actors would further enhance revenue generation and ensure long-term financial sustainability at the local level.

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