

Perspective of the Implementation of the Urban Land Register (ULR) in the Department of Plateau in Benin

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Abstract

The Urban Land Registry (ULR) is a land management tool. Nowadays, the land question is topical and arises in almost all the cities of especially West Africa. This research has made it possible to analyze the prospect of the establishment of the Urban Land Register (ULR) in the Plateau department.

The data used are socio- anthropological data relating to land management; land practices, land transfers; taxes and land registration fees, land disputes. The study of population growth in the Plateau Department was carried out using data from the RGPH (1 to 4). In total, 117 heads of households and 15 resources persons made up of local elected officials were surveyed. These data were processed using SPSS IBM version 21 software for processing.

In the Department of Plateau, the Urban Land Register (ULR) is a land information system (SIF), allowing the collection, processing and use of tax, urban and land data at plot level via a device IT according to 89% of respondents. Thus, the cartography of the ULR is therefore developed from the basic unit "plot". This complete documentation on the territory of the Plateau department does not exist, it will have to be put in place according to 83% of the respondents. The ULR makes it possible to identify taxpayers of property taxes, who claim to be "presumed owners", and to quickly increase tax revenue, without waiting for a land reform (72%). However, the establishment of the ULR in the Plateau department does not only have advantages; it also has limitations. Thesis limits could stem from "local logics" and the appropriation of the ULR.

Keywords: Plateau Department, Urban Land Registry, land management, land

1-Introduction and justification of the subject

In Africa, the land issue is characterized by the coexistence of different standards, state standards and local standards, both of which are most often multiple, even contradictory (P. Lavigne et al., 2001, P. 3). Indeed, Africa is experiencing exponential population growth; it is a continent with little urbanization, but it is the one that is experiencing the fastest urban growth (G. Chouquer , 2011, P. 88).

Land has always presented a major stake in economic and social development because the earth is considered as the nourishing mother, the guarantor of the survival of present and future populations, it is the object of all desires. With the increase in population, the decline in soil fertility, the reduction of cultivable areas in favor of housing in the peripheral areas of urban

centers, we are witnessing increased competition for access to land (RE Davoudou , 2013, p. 9). The consequence of such a situation is the establishment of a climate of increasingly predominant land insecurity in both urban and rural areas (R. Hounkpodoté , 2008, P. 8). This situation is reinforced by poor land management (M. Gandonou and A. Zogo , 2008, P. 13). Thus, failure to take development actions into account often leads to conflicting situations, as is the case in Abomey-Calavi, Savè, Cotonou, Abomey, Porto-Novo. Subdivision operations, rural development cooperatives and the establishment of socio-community infrastructures are also faced with enormous problems (P. Nounawon , 2009, P. 37).

The Urban Land Registry (ULR) is a land management tool. Nowadays, the land issue is topical and arises in almost all the cities of Africa, especially West Africa. Indeed, the importance of political, economic and social issues related to access to land spares neither urban centers nor rural areas (J. Aholou , 2017, P. 211). The production of urban space or the transformation of agricultural land into urban housing or equipment areas is one of the keys to the development of cities, and therefore an essential issue between the social partners; opportunity for them to deploy very diverse strategies.

Several phenomena, namely: urban growth, the demographic explosion and decentralization, recorded at the territorial level, have forced different actors to carry out reflections that have favored the birth of the Urban Land Register (JR Adélakoun, 2021, P. 29) . Within the framework of assistance to Local Authorities in matters of urban management, SERHAU-SA has developed a tool called "Urban Land Register" (ULR) whose essential objective is to improve local tax resources for the financing of urban development actions. This land information system has been set up in Parakou, Cotonou, Djougou, Porto-Novo, Nikki and Tanguiéta . Its simplified version is operational in Dassa , Savalou, Savè, Bohicon, Natitingou and Kandi. It has tripled total revenue in some localities (SB Tchaou , 2009, P. 41).

In the Plateau, the land problems do not have the same magnitude as those of Cotonou, Parakou and Porto-Novo. However, the same challenges described above are observed there. The implementation of the ULR in the Plateau department has effects on the land dynamics and on the control of the territory. To achieve results, a methodological approach was adopted.

2-Methodological approach

The methods used to collect information took into account documentary research (general works, demographic data) and field surveys in the Plateau Department. These various data were supplemented by those collected by the field investigations (5 Communes of the Plateau Department).

The investigations on the ground are made starting from the determination of a sampling. The sample was determined by the reasoned choice method. The criteria used in the context of this research are, among other things : being at least thirty (30) years old, having lived in the locality for at least the last ten years before the survey, owning a domain.

In total, 117 heads of households and 15 resource persons made up of local elected officials were surveyed, according to the formula of D. Schwartz (1995) which is presented as follows: $\beta = \alpha \frac{2 \times pq}{i_2}$ with:

β = sample size (β was determined for each municipality);
 $Z\alpha = 1.96$: reduced deviation corresponding to a risk α of 5%;
 i = desired precision equal to 5% according to the INSAE technique; $q = 1-p$;
 p = the proportion of households with land in the search area;
 The field survey was carried out with collection tools such as: the questionnaire, the interview guide, an observation grid and a camera.

3-Study environment

The Plateau Department is located in the southeast of Benin, between 6° 20' and 7° 40' north latitude and between 2° 20' and 2° 46' east longitude. It includes five (5) Communes (Kétou , Pobè , Adja- Ouèrè , Sakété and Ifangni), two hundred and eighteen (218) villages grouped into twenty (29) Districts. It covers an area of 3,264 km², or about 3% of the national area (INSAE, 2013, p. 3). It is bordered to the north by the Department of Collines, to the east by the Federal Republic of Nigeria, to the west by the Department of Zou and to the south by the Department of Ouémé (Figure 1).

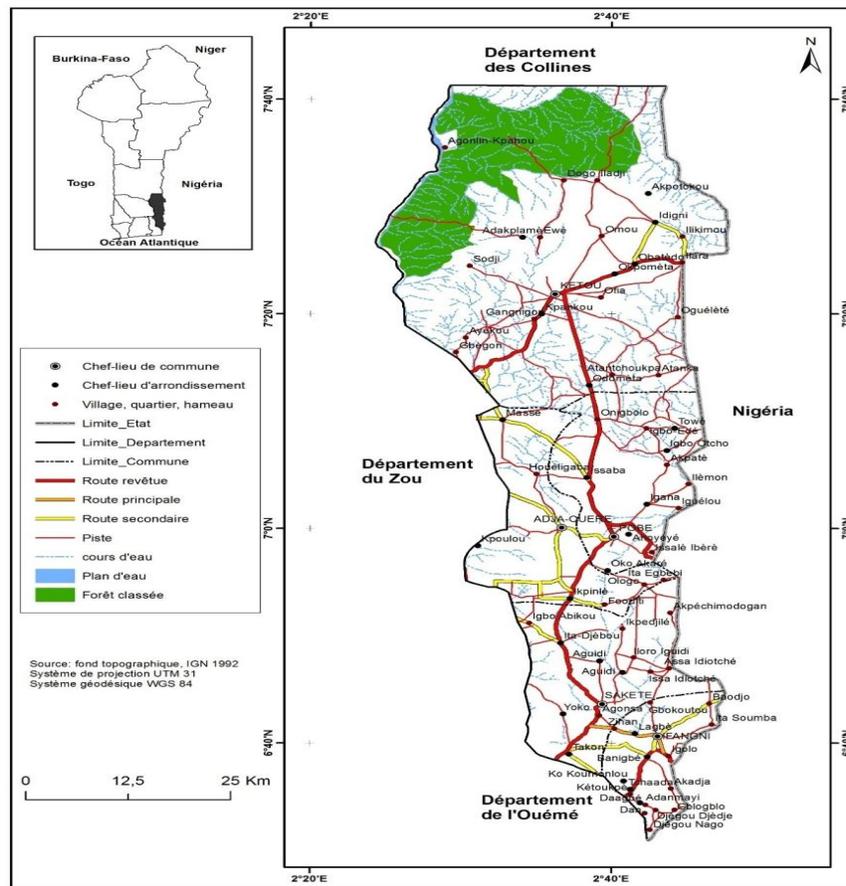


Figure 1: Geographical and administrative location of the Plateau Department

4-Results

4.1. Implementation of the Urban Land Registry (ULR)

The Urban Land Register (ULR) can be defined as a land information system (SIF), making it possible to collect, process and use tax, urban and land data at plot level via a computer system according to 89 % of respondents. Three types of pre-existing data in the context of Benin or even the city of the Plateau department can form the basis of the ULR (Table I).

Table 1. Types of pre-existing data that can form the basis of the ULR in the context of Benin or even the city of the Plateau department.

Residence permit registers	Urban territory parcel division documents	Literal tax information from the tax services
Registers of residence permits issued as part of subdivision-consolidation operations	The parcel division documents of the urban territory, consisting of cadastral sheets dating from the colonial period covering the city center, as well as subdivision-consolidation plans of the outskirts	The green plugs

Source: Field surveys, November 2019

It emerges from the analysis of Table I that it will be a question of pooling these data held by different authorities, and of making them available in digital format, thereby exploiting the recent progress and the reduction in the cost of information management computer technologies. But it turns out that the registers of residence permits are not very usable, and that the tax data cannot be located (they are based on the in-depth knowledge of the field by the tax collectors who know their "tour", and not on a city address). The ULR to be designed will therefore require the implementation of three basic elements (digital addressed parcel mapping, the urban and digital land and tax database, a computer application allowing the editing of digitized rolls of local taxes) from various operations.

4.2. Addressed and digital plot mapping

In the objectives of the ULR, the development of an "addressed cartography" meets the need for a graphic and unique identification of plots of land. The cartography of the ULR is therefore developed from the basic unit "plot". This complete documentation on the territory of the Plateau department does not exist, it will have to be put in place according to 87% of respondents .

Parcel mapping must be addressed. For this, two complementary systems can be used. First of all, there is a cadastral system, based on the identification of the parcel from its geographical location in the division of the city (district, district, block, parcel). Then there is a postal address system, based on identification in relation to the street (street number and entry door number in this street). These two address codes, which are integrated into the digital cartography at the level of each graphic object, constitute the junction keys between the cartography and the various land databases, on activities and on buildings.

The ULR addressing system must, for these usage objectives, be based on two essential principles:

- on the one hand, it must be in a single series to prevent two blocks or two plots or even two streets from being confused,
- on the other hand, it must be progressive so that the restructuring of the districts or their extension can be taken into account in a coherent way with the numbering of the existing one.

4.3. Digital land, tax and urban databases

Alongside the addressed plot plan, the second component of the ULR is a land and tax database. It is compiled on the scale of the plot, based on a vast field survey. The choice of information collected in the field is decided by the ULR implementation monitoring committee according to the characteristics specific to the five municipalities of the Plateau. This is a committee specially formed for the duration of the installation of the ULR and which is supposed to represent a framework for consultation between the various actors involved in the tool at the level of the decentralized administrations (Prefecture, Tax), municipalities, parastatal institutions (IGN-Benin, network concessionaire, post and telecommunications) and the various actors responsible for carrying out the work (technical assistance, service providers, project management).

The information should preferably be collected with an observation grid drawn up in the form of a questionnaire, thus allowing the investigators to proceed with the collection without necessarily having to interview the owner or the occupant of the plot. The questionnaire could be broken down globally into five main axes.

Axis 1 will correspond to a description of the plot in two parts. The first part concerns the regime, status and uses of the plot surveyed. The second part focuses more on the physical elements of the plot and its access to basic equipment. Axis 2 aims to accurately identify the owner/taxpayer of the plot. It indicates in particular its various means of contact. Axis 3 concerns the description of the building(s) erected on the plot. Axis 4 relates to the description of the housing units of the buildings arranged on the plot. In a building, a housing unit is usually recognized by an entrance. It is the place of residence where a household regularly lives, which is defined as a group of people living together and in particular sharing the same household budget. This housing unit may include several rooms or a single room (locally called "entering-bedroom"). Sometimes, a housing unit merges with an entire building. This is the case of individual villas. Axis 5 is used to identify establishments. It only describes an activity that takes place in a housing unit. The informative elements noted relate to the nature of the activity and its means of production. It could also include the description of the occupations of the public domain. These activities will be attached to the plot where they are attached.

4.4. Communication with the population on the implementation of the ULR

The work to install the ULR will require carrying out communication operations with the population. This communication operation serves to facilitate the activities of the investigators who will receive a better welcome from the inhabitants who have been informed beforehand of

the stakes of the operation carried out. Different channels can be used. Each of them, as well as the content of the messages broadcast, are identified within the ad hoc installation committee of the ULR. During the installation of the ULR tool, several communication operations will be undertaken (official launch of the project, establishment of the basic cartography, conduct of the surveys, distribution of tax notices and collection of taxes).

4.5. Technical and institutional biases of urban land registry design

The primary objective of the urban land register is to increase the financial means available for urban investments. Its design will be based on pre-existing data in the Beninese context, and on the actors and institutions in place, seeking synergy between these institutions, rather than the creation of new structures. A prototype was developed in Parakou during the fiscal year 1989-1990.

➤ Local taxation as a primary objective

Based on the observation of a significant gap between the tax potential of Beninese cities, in particular that of Parakou and its operation, and the complexity of local taxation, the ULR was first designed to improve the profitability of local taxation. . The aim was, within the parameters of the legal fiscal framework, to encourage an increase in local revenues.

On this tax level alone, the operational objective of the tool is then threefold: (i) broaden the tax base, by enrolling all taxpayers of the four local taxes, including newly urbanized areas; (ii) improve its quality, by verifying the data through field surveys; and (iii) rationalize the procedures for issuing tax and collection notices by computerizing them, and developing a parcel identification plan to easily locate the parcels.

➤ Bypassing the “legal land” question

The ULR is designed in such a way that its implementation “ avoids” the thorny issue of legal land ownership. Indeed, the legal framework governing urban land in Benin is very little applied, and the obstacles to its application are numerous (cost and slowness of the procedure, problem of land conservation, etc.).

The ULR makes it possible to identify taxpayers of property taxes, that is to say city dwellers who claim to be “presumed owners”, and to quickly increase tax revenues, without waiting for a land reform. The tax database is therefore not based on a legal definition of property, but on a de facto definition; in other words, is considered as owner who behaves as such, by paying property taxes. However, by laying out the distribution of these alleged owners, the production of the database is seen as a preparation for land reform.

4.6. Stages of realization of ULR

The ULR will then be carried out in four phases broken down into nine steps (Table II).

Table 2. Stages of realization of ULR

Order number	Stages	Steps
1	Preparatory phase	1st ^{step} : creating the base map
		2nd ^{step} : addressing and signage
2	Implementation phase	3rd ^{step} : tax and land surveys
		4th ^{step} : creation of the basic files
3	Development and consolidation phase	5th ^{stage} : base operations
		6th ^{step} : recovery operations
		7th ^{step} : the urban database
		8th ^{step} : land inventory
4	transmission phase	9th ^{step} : the sustainability of the system

Source: Field surveys, November 2019

Table II shows that the ULR will then be carried out in four phases broken down into nine steps. The preparatory and establishment phases comprise two stages each, the development and consolidation phase comprises four stages and the last phase which is the transmission phase comprises one stage. Thus, the creation and implementation of the ULR in urban areas in the Plateau Department will enable this city to control its tax base, improve its resources and ensure the correct functioning of its services.

4.7. Limit of the establishment of the ULR in the Plateau department

Throughout this study report, every opportunity to tout the benefits of ULR has been taken. However, the establishment of the ULR in the Plateau department does not only have advantages; it also has limitations. These limits could arise from “local logics” and the appropriation of the ULR. These logics must be understood as local mechanisms driven by issues other than the technical success of the ULR, but which influence its implementation. In this sense, these logics are all factors that hinder – or not – the technical, managerial or political appropriation of the ULR. They are qualified as local because they will only come under the direct environment of the implementation of the ULR, among the actors of the city of Sakété in this case.

4.7.1. Institutional logics

The most important blockage, and the most decisive for the profitability of the ULR, could be between each municipality and the tax services. It is clear that the high turnover of staff in the local tax administration (every two or three years) can be a cause of blockage. First of all, this constitutes an obstacle to the technical mastery of the computer tool. This could be a central problem in the proper functioning of the ULR. Indeed, not all tax administration agents will be able to master the tool, nor the accompanying procedures, since the ULR is not present in at least two-thirds of the municipalities in the country. Similarly, training cannot be organized systematically when new agents arrive. This rotation of staff cannot allow the building of lasting collaborative relationships between tax officials and municipal officials either. In a context

where the mode of operation of administrations is not very standardized (Darbon, 2001), personal relations nevertheless play an important role in the implementation of administrative instruments. In this context, it is even these interpersonal relationships that often allow joint tasks to be carried out, even though conflicts are perceptible between the institutions (embodied for example by the non-signing of protocols).

In addition, the establishment of the ULR implicitly establishes a mechanism for close monitoring of the work of the tax administration by the municipality. In this regard, the objective in absolute value of recovery is fixed jointly in the agreement protocols, and this from the emissions known by the ULR, whereas without the ULR, the Municipality did not have the capacity to approach its fiscal potential, and therefore to control the efficiency of the decentralized administration responsible for its collection. This approach, which gives a certain power of control to the municipality, inevitably creates tension on the part of the tax administration, whose efficiency is then put under surveillance.

Beyond that, the ULR would certainly contribute to thwarting the “negotiations” that can be assimilated to corruption in the tax administration. Indeed, by automating the calculation of the tax, by establishing it on the visible characteristics of the plots and buildings, by putting a municipal service in charge of the production of information on the taxable matter, the ULR will remove from the agents tax services a certain leeway, which allowed fraud and petty corruption. In doing so, the ULR establishes, if not a control, at least a right of scrutiny over tax operations. Consequently, this stirs up the reluctance of the tax administration and some of its agents to participate in the collaborative mechanisms of the ULR, because personal interests are thus harmed.

Moreover, the weak motivation for the collection of local taxes of the agents of the tax administration could also be linked to their double prerogative: in charge of both the collection of taxes from the central State and from local authorities; but civil servants, these agents tend to favor State taxes in their work.

4.7.2. Sociopolitical logics

Local taxation applies in a probably difficult social context. The first element concerns the ability to pay. An overview of the amounts to be paid suggests that this is not an absolute obstacle. For example, for a built plot, with a modest house (one level) made of durable materials, the annual amount of tax would be 20,000 to 50,000 CFA francs, depending on the city, the district and the characteristics of the plot. . By comparison, the monthly salary of a category B civil servant is between 100,000 and 250,000 CFA francs (Africa Label Group and Afrique Conseil, 2012). Indeed, the populations are very little accustomed to paying taxes. In Porto-Novo, reluctance comes mainly from notables, customary owners and royal descendants, who do not recognize the legitimacy of the tax; In Bohicon, it is rather newly urban populations, unfamiliar with taxation: local taxation does not apply in rural areas according to 89% of respondents.

5- Discussion

In the plateau department, the establishment of the Urban Land Register (ULR) is a land management strategy. Thus, land insecurity is a factor that blocks the seeds of economic development. These results are confirmed by the work of several authors. Indeed, S. Fandohan and B. Kakpo (2008, P. 7) and J. R.Adélakoun(2021, P.174) have shown that the ULR relies rather on the notion of "presumption of ownership", based on the accumulation more or less formal proof of the legitimacy of the possession, this proof ranging from the notoriety of an occupation to the multiple "small papers" proving the acquisition of a plot.

According to P. Nounawon (2009, P. 11), four local taxes are then in force in urban areas, and relate to built and unbuilt land properties, and economic activities (the patent and the license). They represent the bulk of city revenue (80%). Base work (registration of taxpayers and tax matters) is manual, and large recently urbanized areas are not covered. Indeed, collection work is based on a personal knowledge of the taxable matter and taxpayers no longer suitable for very dynamic areas. The distribution of tax notices could thus take up to two years (D. E.Akpinfa, 2006, P. 15 and S. B.Tchaou, 2009, P. 11).

To better manage land, L. Adjahouhoue (2013, P. 53) has proposed various tools. He believes that municipalities can manage land through a participatory diagnosis; dialogue and the creation of negotiation platforms; strategic planning; support for community organizations; promoting streamlined procedures; joint control of subdivision operations with the population. It proposes other ways of developing and subdividing that take into account the existing plot, which act in consultation with the owners and which finally advocate the multiplication of developers.

Conclusion

This research has made it possible to analyze the prospect of the establishment of the Urban Land Registry (ULR) in the Plateau department. The data used are socio-anthropological data relating to land management; land practices, land transfers; taxes and land registration fees, land disputes. For the introduction of ULR in urban areas of each Municipality of the Plateau department, it is strongly recommended to carry out a feasibility study beforehand, to verify the profitability of the investment represented by the ULR, but also an opportunity study. questioning the insertion of the tool in the municipal strategy. The installation of an ULR should also benefit from a local steering committee, in which the municipal authority assumes the role of contracting authority and largely involves the other actors of the ULR. Finally, long-term technical assistance should be planned, in order to ensure technical, but also institutional, ownership of the ULR. In this context, the ULR is a municipal management tool which consists of drawing up an addressed plot map of a city; create an urban database then develop tax, land and urban applications. The implementation of this tool in each municipality of the Plateau department will make it possible to meet the increasingly increasing demands of urban management by increasing the yield of taxes for the city.

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