

**RETHINKING URBAN TAXATION IN HARARE, ZIMBABWE:
CASE IN MUNICIPAL GOVERNANCE AND LEADERSHIP****Chirisa I.***

Abstract: Zimbabwe's urban systems are 'bleeding' as explained by the many years of economic instability with Harare being the worst affected city given its primacy. Yet, little effort, if any, has been invested in trying to understand to the extent to which the colonially-set cross-subsidisation systems are still intact in terms of property rating and taxation. This present study examines the leadership role Harare has for setting pace for other cities of which this is a possibility if taxation systems are re-examined, if dead, rejuvenated for sustainable futures. Unless, the leakages are managed, the urban fabric will in the long-run, lead to serious challenges in terms of service delivery in the light of urban fiscal policy. Noted in the study are the discrepancies in charging and billing according to income grouping, activities individuals and private corporate entities use. Drawing from narratives from key urban management stakeholders (council officials and other relevant stakeholders), the study, presents these observations. The paper proposes a governance framework in which stakeholder interact to find working solutions to finance city growth through an effective taxation policy.

Key words: cross-subsidy, colonialism, cityscape, poverty, billing, property tax, governance.

Introduction

Urban development in Africa is paradoxical. Cities are not for free hence taxation on land or an improvement on land (betterment) is way of raising finance to pay for the services and infrastructure in urban centers[1]. High rates of corruption in land markets which characterize most African cities mean that the cities are robbed of treasures that must accrue to them, especially to finance infrastructure and services. There is evidence that ratepayers are evading due payments in many Zimbabwean cities. This links what he calls 'free riding'[2]. This is implied in the following news headings: *Zesa: Time to implement pre-paid meter policy*,[3] *Ministers bleed ZINWA*,[4] and *Thousands face blackout* [5]. This present paper argues, using the case of Harare, the capital city of Zimbabwe, that citizen apathy to actively pay for municipal services, government's reluctance to demonstrate leadership in this aspect, and general ignorance of the fiscal nuances of the bad practice over time, are perpetrated by parasitism and corruption that is rooted in bad stewardship by the key actors in the urban centre. Urbanization of poverty is increasing by day hence a requiem of socio-economic injustice. Harare, though a urban primacy, has a major role to lead and strive to be a paragon to which other smaller settlements must learn good governance practice. The notion of 'governance' is traced to Edward Barnfield and James Wilson (1963), Fainstein and Fainstein (1983) and

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Elkin (1987). These are usually regarded as the leading scholars on the topic. The origin of urban governance is traced the United Nations which took over the concept from the World Bank's Urban Management Programme. Most world cities thrive by cross-subsidization so that there is some equilibration across social groups and areas [6]. Of late in most developing countries, Zimbabwe included, the obsession by other so-called important businesses of the cities has seen the neglect of studies of the city dynamics in terms of fiscal policy measures that make cities work. This downplay of the taxation factor has seen hordes of citizens wanting to live luxurious lives yet neglecting the important fiscal and taxation matters [7]. Municipal budgets go half-funded [8]. Sometimes there are grossly unexplained discrepancies in the system of billing and payment. Municipalities tend to put high priority on satisfying the human resources with 'heft salaries' at the expense of service delivery [9]. As a result, some vicious cycle of poverty persists between the authorities and the households. Sometimes the central government, being the chief space taker of the lettable urban space goes without paying the due property tax in the name of patronage or in ability to clear its 'domestic debt' [10].

Quite a number of countries are currently pursuing decentralization reforms as an effort to transfer power-power to tax, to spend and to regulate from the central government to local government [11]. Significant tax assignment to local governments is common in developed countries especially in Sweden and other Scandinavian countries [12]. In most developing countries, however, central and local governments rely on property tax, with perhaps a derivative role for taxes on vehicles and user charges and fees. For the reason that central governments generally are hesitant to provide local governments with access to more productive sales or income taxes [13]. Whilst cities have regarded taxation as a source of finance for the provision and maintenance of services and infrastructure. It has been argued that "... cities cannot continue to depend on government assistance and traditional taxes for the purposes of capital expenditure" [14].

There are thus a myriad of factors militating against urban betterment in Africa. The results are obvious: potholed roads, uncollected garbage, dilapidating buildings, unaesthetic city parks, and general creeping in of slum conditions and urban decay. Overall, the institutional framework governing land markets is an important aspect in urban taxation system analysis. The legal framework; cadastral systems, land registers and tenure security; transferability of properties, transaction costs; land taxation systems; financial markets; and, access to credits, such as options for mortgaging land and real property are the components of the institutional framework governing land markets [15]. Land tax is just one aspect in urban taxation. This tax has been categorized into the following three subcategories: land sales tax (capital profit tax), purchase (registration) tax; and, usage (real estate) tax [16]. It has been argued that, "While land sale taxes aim to discourage land price inflation by absorbing land sale profits, purchase (registration) tax and usage (real estate) tax affect mainly the behavior of the buyer or owner of land." [17]

The paper is organized as follows: theoretical framework, colonial urban policy on land taxation, post-colonial development on urban land taxation, the case of Harare, some discussion, conclusion and recommendations. At the end of this paper one must be able to demonstrate the following: valuation and the land and building taxation nexus; the relationship between vertical building expansion in the CBD and taxation, the constraints in the property taxation, the role of capital gains tax in property development and management, and the general link between planning, valuation and the city treasury. Harare is used as a case study. To answer these questions, interviews were conducted with officials from the City of Harare, the Zimbabwe Revenue Authority (ZIMRA) and a number of private and public organizations in valuation and property management in Harare. Purposive sampling applied.

Theoretical Framework

From a capitalist perspective, the city is a major magnet of populations and different service markets due to its ability to generate wealth largely due to its standing in industrialism. Land and the taxation of economic rent are often overlooked in economics. Land taxation can be traced to the work of the French Physiocrats, like Francois Quesnay and Anne Turgot, and Henry George [18]. Overall, tax is imposition financial charge or other levy upon a taxpayer by a state or other the functional equivalent of the state. According to the AFRODAD, taxation is ‘...at the heart of administration of government and provides the foundation for the provision of public goods and the implementation of effective regulation and acts as a vehicle for transporting public demands for responsiveness and accountability from their elected leaders’ [19]. The well known principles of a ‘good’ taxation are ascribed to Adam Smith (1776). The focus by David Ricardo was on agricultural land and the way it generates rent. Urban land taxation directly refers to the Bid Rent Theory as advanced by William Alonso. The other useful analyst to the subject is J.H Von Thunen who also spoke about agricultural-based land-use.

Revenue collection refers to the way in which institutions and organizations raise money from households, businesses, and external sources. There are many different ways which can be used to improve revenue performance, for instance, enlarging local revenue base. The four types of action needed by local authorities are identifying new or potential taxpayers and ratepayers, improving object databases, improving valuation (reassessment of tax objects) and calculating the revenue capacity for each type of levy [20]. Three basic aspects are significant in enhancing the revenue collection process namely having an optimum rate structure,) appropriate rules and regulations and human resource capacity [21]. To explain approaches to the governance, the Agency Theory, the Stewardship Theory, the Resource Dependency Theory, the Stakeholder Theory and Managerial Hegemony Theory are critical points of reference [22]. All these, in one way or the other, attempt to describe and predict the relationship between actors and their

actions or how they relate with the environment and substances which they have to work with or handle, sometimes including people [23].

Good governance thrives on political will, that is, leadership has to be committed to improve communities it leads. One tool to achieving that is land taxation which requires strong championing through advocacy as has been asserted that, 'without an understanding of the issues presented by the taxation of land, legislators are unlikely to champion, advocate or even vote for such measures' [24]. Yet, it is the features of land, over other goods, that make it quite complicated in terms of managing it as has been put across that, '... the supply of land is fixed (with the exception of land reclamation), every parcel of land has a fixed location, which is a unique property, and the use of a parcel of land affects the use and value of surrounding parcels. This last property, which is called an externality of land use, gives rise to government intervention.' [25]. Servicing of land includes infrastructure and service provision to the people concerned. Nevertheless, infrastructure in African cities is largely in a sorry state. The fundamental forces at work and behind this are mainly: poverty, political interference and the general unwillingness to pay tax as has been explained that, "Much of the lack of infrastructure in urban Africa should be attributed to the intervening power of the political hand" [26]. In the developing world many cities and towns have failed to reinvent their revenue collection because they have failed to realise the potential that lays in the accessibility factor, hence, ground rent [27]. In the words of one researcher, "... a few dozen cities collect ground rents - some of the money that people spend or are willing to spend on a location - rather than tax buildings and other economic goods..." [28].

The next paragraphs focus on the colonial and post colonial developments in cities of the developing world and how such developments have had an impact on revenue generation and usage through taxation.

Colonial and Post-Colonial Urban Policy on Land Taxation

Tax on land is one of the oldest forms of taxation [29]. Traditionally, urban councils get their major revenue from user charges (refuse, sewerage, housing and water) and property taxes also known as rates. As a result the survival of cities is hinged on the effective collection of land taxes. Money spent on infrastructure development and financing urban services can be recouped through taxation [30]. Unless land taxation is evaded, cities fall increasingly far behind in providing for their ever increasing population. As a result, in today's cities tax has become the staple method of raising revenue for local authorities. There are five important criteria when assessing any form of taxation, that is: equity, economic efficiency, administration feasibility, yield and political acceptability [31]. These criteria directly or indirectly can have a major effect on the patterns of land use and development. This is because different tax rates on land and buildings can have the same effect, that is, a heavy tax on land impels development, and a lower effective rate on land as opposed to building can help preserve green spaces around urban

areas [32]. More so, taxes collected by urban councils are determined by the value of land and improvements made therein.

Over time, racial tensions have been noted to have been watered down. This may be partly explained by the fact that a number of whites indeed pulled out of the country, in the first place because they loathed being ruled by a black government but secondarily on the basis of socio-economic nuisances inflicted by the same government. Gradually, quite a number of blacks by some upward social mobility climbed the economic and political ladder to qualify to be in the middle-income or rich bracket. This has seen quite a number of them buying houses in the formerly white only suburbs. This has also created a social division in urban space, now pronounced along wealth lines. Whether by some fraternising appreciation of fellow Africans or by a desire to earn some livelihood and sustain a high class status in society, the number of the poor coming into rich neighbourhoods to live in now rented accommodation in the former servants' quarters increased immensely as from 2005 after the destruction of the poor's homes in low-income residential areas. In general terms middle income or rich occupied areas are very expensive to live in. The space is taxed in rateable charges called rates while low-income residential owners pay supplementary charges. As a matter of principle when one rents out space in high- and middle class residential areas, it is a way of raising additional income to supplement that portion of the income that go towards property tax.

Taxation in Zimbabwe: An Overview

Local government taxation system in Zimbabwe includes, among other things, raising revenue through rates, rents, licence fees, charges for services, and parking charges. . Beside property taxes other taxation ways are characteristic in Zimbabwe i.e. licenses (trading, hawkers, practicing etc.), rates, rents and levies. Nevertheless, this is not enough to fund the services they are expected to provide. Further revenue must be found, and it can only come through taxation or from grants by central government. The Urban Councils Act (Chapter 29:15) and the Rural District Councils Act (Chapter 29:13) provide for the establishment and operation of local authorities[33]. Zimbabwe's urban areas are segmented to industrial, commercial, residential. Differential taxation systems apply to these different areas. The Urban Councils Act speaks of the value of land and improvements of which valuation of properties paves way for the collection of rates. User charges include refuse, sewerage, and housing and water charges and are important in the repayment of capital-related loans. There are internal financing sources. External financing sources include the already mentioned grants and loans from central government and donors, as well as overdrafts and short-term loans from banks and building societies as provided for in Section 290 of the Urban Councils Act. However, the decline of the economy from the mid-1990s saw the sources becoming of less critical value to urban finance. Local authority taxation and other revenue generation methods like, beer halls, parking disks complement each.

The Case of Harare

Harare is the capital city of Zimbabwe. Since its birth in 1890 as Salisbury, it has seen some tremendous growth. Under colonial legislation and policy, there were three basic areas in cities: the part for Europeans and all whites only; places for Asians and coloureds; and places for Africans. This kind of city was racialist and exclusive[34]. The 'One City Concept' was pronounced, though not, *in toto*, backed by some explicit legislative instrument, to pull down the walls of racial divide. It had somewhat a populist appeal. Zimbabwe's urban councils raise about 85% of their recurrent revenue from their own sources of taxes, fees, licenses etc., the rest coming in the form of earmarked grants from the central government[35]. However, although revenue is raised in the form of land tax, the major constraint is that the tax base is too small and council must rely on other sources of finance. Over the past three decades, the county has undergone untold economic, social and political pressure. The pressure has resulted not only in negative developments but has also created some opportunities. It is estimated that over 4 million Zimbabweans are living outside the country as a result of migration. This implies that as long as these are away and remain connected to the home country, they contribute to the economy of the country by investing into physical capital formation including housing. They also contribute in terms of starting some businesses. The zenith of the Zimbabwean economic crisis was 2008. This was compounded by contested elections that unleashed untold sufferings to the majority of the population within the country. Both economic and social lives were horrid but people learnt to shift in spaces within the set up.

As already mentioned, Zimbabwe's urban areas are administered by the Urban Councils Act, Chapter 29:15 (UCA) and Parts XV, XVIII and XIX provide for the valuation of properties in urban council areas of authority and the collection of user charges and rates from owners and residents of properties [36]. Section 247 addresses the issue of valuation of property for rating purposes. Whilst section 247 talks of valuation of residential property, section 251 touches on valuation of land only, that is, non-residential property. It states that "... where a general or supplementary valuation of non-residential property is made or a valuation of non-residential property is amended, the council may cause the valuation to be made of land only and in so doing shall cause such valuation to be assessed as though the land were unimproved: Provided that the basis of valuation shall be that laid down in subsection (1) of section two hundred and fifty and, in determining the valuation in terms of this section, due regard shall be had to other property in the vicinity." The UCA speaks more about property valuation than land taxation. It is critical to note that property valuation feeds into taxation and when one value something, he /she has to come up with a tax. The location of the land, soil type and land surface (such as slope), town planning controls and constraints have some bearing on land taxation. Non-residential properties in certain circumstances can be valued based on the land only without taking into account the improvements on the land. This however is not normally the norm as non-residential property by virtue of it being

that is valued property, that is, the land and the improvements. Section 251 of the UCA states that, 'Notwithstanding sections 247 and 248, where a general or supplementary valuation of non-residential property is amended, the council may cause the valuation to be made of land only and in so doing shall cause such valuation to be assessed as though the land were unimproved. Provided the basis of such valuation shall be laid down in subsection 250, and in so determining the valuation in terms of this section, due regard shall be had to other property in the vicinity'. However, the reality on the ground may not, in most cases, conform to this statement given that "... for non-residential properties the norm is that a proper valuation is done, that is both the land and the improvements" [37].

Property Valuation and Taxation: The Link

It has emerged from the study that land ultimately belongs to the state. This warrants having a price to pay to the state and it is in the form of different taxes. Criteria for 'extracting' the land tax are based on the type of use of land (whether residential, commercial, institutional or otherwise) or also the size of the land as well as the type of development in place. In light of the Urban Councils' Act tax is specified as either residential or non-residential. In this legislation, residential buildings refer to structures occupied by residents for dwelling purposes as specified by zoning, town planning schemes and the local plans which stipulate the minimum stand sizes of the areas in question. It is the responsibility of the local authority to determine the value on land. This is usually uniform for a particular area. Such uniformity is explained by the fact that generally different areas have, on average land sizes, in similarity or they also generally share a location. Taking heed to zoning specifications, the local authority defines the potential yield upon which it determines the land charges or prices to be applied. Zoning is the basis upon which minimum stand sizes are defined. The minimum stand size is referred to as a unit; one minimum stand size is equal to one unit. Larger stands will pay for the extra units accruing to them. Usually, the charge is based on the amount of money that the local authority wants to raise in a certain area. Normally, for residential areas improvements on the land are not charged; only the land only. It is the land that constitutes the value.

On the other hand, non-residential landuses - industrial, commercial, churches, crèches, service stations, hotels, government buildings, flats (the latter is considered because of its commercial aspect) - proper valuation is done. The valuation is for land and the improvements on land. The City Treasury Department will ensure that billing is done accordingly. The valuation team produces the units and the charge is per dollar value of the land and improvements. Though the valuers and the treasury work separately, their work is mutually reinforcing as the two contribute to the revenue generation on land and improvements[38]. Land and improvements, after valuation, are in the scope of urban taxation in Harare as elsewhere in the country. Valuation determines the rate (taxes) because the rate is a percentage of the building valuation, so taxation in Harare is calculated as a

percentage of the building. Consequently, if a property has no value then there is no tax. Different methods of valuation known in literature (investment method, comparison method, profit method) apply. The methods are used for different purposes in different scenarios[39]. Overall, planning, valuation and the treasury are interlinked. Planning is the main activity which sets everything in to place and forms the basis for the other two activities to operate[40]. It provides for the disposition of the physical environment. Land uses are a product of planning together with the demarcation of those land uses into residential and non-residential through zoning together with the bulk factor, use and location. These factors lead to different valuation models being applied depending whether it is residential (hence comparison valuation method) or non residential (then investment, profit among others) can be used. The city treasury then comes in to get the values given by the valuers and using its own ratios multiplies these values with its set multipliers to get the rates to charge on the users[41]. It is planning that provides for the bulk factor, the use and the site and the position of the land and building artifacts[42].

Constraints to Property Taxation Methods Currently in Use

There are various methods of valuation that apply to human settlements in Zimbabwe like Harare. These include the investment method, throughput method, profits method, construction method and the income approach. There are two types of taxation methods currently in use in the country and these are value added tax (VAT) and capital gains tax[43]. A number of constraints are associated with these taxation methods. Firstly, the process is too long and cumbersome due to bureaucratic procedures it passes through. Secondly, there are a number of loopholes which arise as a result of the property having no title deeds. It has thus been noted that this is '...the case with most high density properties where transference is through cessation according to the city council but on the other hand the norm is that any property that is sold for more than its original cost should ordinarily attract capital gains tax. As a result the property owners do not pay tax to the government.[44]'

Thirdly, the method of valuation may be archaic in some instances, leading to wrong valuation of properties. This is because the valuation methods used usually depend on the economic conditions at that time. For example during the hyperinflationary conditions during the Zimbabwe dollar era it was difficult to use the income approach but due to the low occupancy which was around 40% to 60% ratio which was low it became difficult hence they resorted to another method as in the case of Cresta Lodge in Msasa. Once the formulae are set they are cast in stone. Thus even if one constructs a building today, they would be valuing the building based on the formulas set at the time of their inception until a time when they make another GVI (General Revaluation). This usually has a life span of not less than three years and not more than five years but it can be extended to ten years and fifteen with the minister's consent, but it cannot be extended above fifteen, that's

the maximum. The GVI currently in use was promulgated in 1990, certified in 1993 and lasted up to 2010, but was supposed to last up to 2006. Thus the constraint is that once the rules are cast in stone they cannot change the methods even if they are no longer applicable (or become obsolete) to the current situation. So changing the methodology in line with the economic conditions can be difficult thus the tax charged would not be a true reflection of the value of the asset. Another example is that with service stations. The valuation used is the throughput method in which they would be measuring the amount of fuel turnover so as to get the tax to be charged. But during the hyperinflationary environment, supply of fuel was at best erratic thus so one could not really measure throughput. Thus they ended up using other methods which were not the best hence get a lower tax collection[45]. There is the informality of the property market with regards to rentals [46]. The majority of the privately owned rental residential properties in Harare do not pay any tax yet rental is a form of income which has to be charged, thus depriving the government of revenue. Only those companies which are formally registered are taxed like Dawn, Pearl and Zimre properties as a result.

Ways to Promote Vertical Space Utilisation in Harare CBD

A number of the study participants acknowledge that space in Harare's CBD is in acute shortage[47]. Most of the buildings in Harare, especially those in the downtown areas, have been surpassed in value by the land itself. In investment analysis, this is a sign of a negative value of the building as compared to the land value. This "eclipses the building value".[48] This scenario signals redevelopment potential. There is underutilization of the space hence piece of land. The landholder is "... paying more rates because land is more valuable than the building. In light of this it follows that there needs to be intensification of use of space, more so in the CBD[49]. To realize the actual land value, a number of options are possible. Firstly, with or without a building of say ten storeys on a piece of land deserving such, the landowner should be charged the expected rate. This will induce the landlord to build a desirable structure there otherwise it will be less sustainable for them to continue. Secondly, in the city bye-laws explicit conditions must be set stipulating the bulk factor and related indices[50]. Landholders must decide to invest or not to in certain defined area. Thirdly, incentives may also be introduced so as to encourage players to develop in the desired areas. Such incentives will have to be tax-based. However, at the moment, due to liquidity constraints not many building investors are able to build upwards[51]. In this respect, the whole problem must be examined in light of the macro-economic environment prevailing. Building finance is still problematic after the lost decade of 1997-2007[52]. Box 1 hints to some of the developmental challenges in the City of Harare.

Box 1: Speculators and Harare's new zoning system [53]

The City of Harare's new zoning system has attracted an outcry from speculative business people, most of whom are political bigwigs and senior Government officials who feel that the system will milk significant amounts of

money from their pockets in rates payments. ... Under the new zoning and rating system residents will be charged according to the size of their stands not land developments as opposed to the previous system where property tax was charged on the basis of developments done on the land. The new system is in compliance with the Urban Councils Act (UCA) Chapter 29:15 sections 236 to 283. The zoning system was introduced after the City's previous General Valuation Roll (GVR) was declared redundant; having been renewed thrice for the past 15 years. According to the UCA, the maximum time for which the GVR of a Zimbabwean local authority can be in operation is 15 years; after which the Local Authority will not have the legal basis to charge rates if the GVR is not changed completely. However the effect that the zoning system will have on rates for residents with single housing stands (especially those in high density areas) will not be much as compared to residents with large tracts of undeveloped land. In a meeting that was conducted between CHRA and the City of Harare Treasury and Surveying Departments, it was revealed that the City will place high tariffs on undeveloped land; a situation that will see some residents paying between 1000 1200 United States dollars in monthly rates. However, despite the objections that have been raised by some residents, the City of Harare seems adamant on keeping its position on the zoning system; a situation that has attracted a lot of venom from the affected residents inclusive of the Minister of Local Government who has described the move as an effort by the City to increase rates through the back door. It is, however, ironic to note that the Minister of Local Government, Dr Chombo, was aware of this development three years ago.

The role of capital gains tax in property development and management

Capital gains tax is a fee levied to individuals and corporates on the gain they would have made by selling a capital asset for more than the purchase price, and in this case property disposal. Hence one would be taxed on the gain. It is one of the sources of revenue from real estate market activities for the government through the Zimbabwe Revenue Authority (ZIMRA). The tax has both positive and negative bearings. It must be clear that not all disposed properties are charged capital gain tax on their disposal. For instance, when one sells a property in the bid to buy another one of the same value or above the process of roll over on the properties will apply.[54] A punitive capital gains tax will no doubt make property development projects less lucrative as most of the gain is absorbed by the tax. This reduces the turnover of properties in the real estate market hence limiting the sector's advancement. A low capital gains tax encourages property development [55]. On the other hand high capital gains tax charge encourages effective money management for capital projects. The same is true in property management. Property management is about returns on property in the form of rentals. Capital gains tax encourages innovations in rental management to collect as much as possible through prudent and effective property management.[56] The tax is a fixed percentage of the gain. For example the tax will be flat rate that is 10%.

Thus 10% of a property worth US\$300 000 will obviously result in a higher capital gain tax than a property worth US\$70 000 at the same rate[57].

The city treasury, private institutions and the central government with regards to land and building taxation tend to have conflicts of interest. The treasury charge rates according to the budget the city wants to raise. Ratepayers may resist this. Private players, on the other hand, have a primary motive to make a profit and may have some reservations with how the land and building taxation is done. They view it as quite punitive. ZIMRA as a central government department unit responsible for collection national revenue, are of the view that the valuation of land and buildings for taxation purposes should be done according to the book. It gets worried when informal transactions happen. Even though it is aware of the problem huge amount of manpower and financial resources would be needed to move from house to house to tax the culprits. As an organization guided by international best practices, for every dollar it collects, should not exceed three cents of that collection. "If a crackdown was to be done, the costs incurred would break the international standard.[58]"

Conclusion and Policy Direction

Indeed Zimbabwe's urban systems are bleeding. Harare is the core of the land taxation and related challenges. Unless, the leakages are managed, the urban fabric will, in the long-run, lead to serious challenges in terms of service delivery in the light of urban fiscal policy. Noted in the study are the discrepancies in charging and billing according to income grouping and activities individuals and private corporate entities use. A governance framework in which stakeholders in the city understand that "city living is not for free", anchored in the contemporary rights-based development framework, is proposed. This framework provides a new space of operation to grassroots organizations in the city space, particularly the residents associations and trusts. The engine for sustainability, growth and place stewardship lies in the innovative practices. Harare as the capital city should take leadership in this direction. These determine performance by the actors. It must be further underscored that stewardship for any delivery, housing included, is a defined ethic requiring actors to account and act in transparency for performance enhancement. Actors feel obliged to deliver if they are in ownership of a vision, plan or action set before them. Yet the actors are dispersed across a wide arena, horizontally and vertically. The micro-level actors are better anchored if they are maximising on social capital - networks and social ties[59]. A good governance model when effectively implemented will see reduction in urban poverty[60], as dividends of paying allows for trickle down effects and spinoffs. It is high time for local authorities to explore other sources of finance and wean themselves from acquiring funds from the central government and taxation more so cities should engage/ form partnerships with the private sector in the form of non-governmental organizations.

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ZMIANA W PODATKU MIEJSKIM W HARARE (ZIMBABWE) – STUDIUM PRZYPADKU – PRZEWODZENIE I ZARZĄDZANIE KOMUNALNE

Streszczenie: Miejskie systemy Zimbabwe „krwawią” spowodowane wieloletnią niestabilnością gospodarczą, Harare jest najbardziej dotkniętym tą niestabilnością miastem, z uwagi na jego znaczenie. Jednakże niewiele wysiłku, jeżeli w ogóle, włożono w próbę zrozumienia zasięgu, w jakim wzajemnie, nadal, pozostają subsydiowane systemy kolonialne, w warunkach szacowania wartości nieruchomości i podatków. Prezentowany artykuł analizuje rolę lidera, jaką przyjmuje Harare w celu ustalenia tempa dla pozostałych miast, w których występuje możliwość ponownego zbadania systemów podatkowych, a gdy nie istnieją takie systemy, ponowne ich określenie w celu przyszłego zrównoważonego rozwoju.

Słowa kluczowe: subsydia krzyżowe, kolonializm, miasta, bieda, bilingi, podatek od nieruchomości, zarządzanie

反思城市稅項在津巴布韋首都哈拉雷市政管理和領導情況

摘要：津巴布韋的城市系統‘出血’的解釋哈拉雷是受災最嚴重的城市，其首要多年的經濟不穩定。然而，很少的努力，如果有的話，已完成投資在試圖了解殖民地設置的交叉補貼制度在何種程度上仍然完好無損物業評級和稅收方面。這本研究報告研究的領導作用，哈拉雷已經設置其中，這是一種可能性為其他城市的步伐，如果稅收制度進行重新審議，如果死了，重新煥發活力的可持續期貨。除非洩漏管理，城市結構將在長期運行，導致了嚴重的挑戰，在服務交付方面的在市區財政政策的光。研究中指出的收費和計費按收入分組的差異，活動的個人和民營企業實體使用。重點城市管理的利益相關者（議會官員和其他利益相關者）的敘述，研究，提出這些意見。本文提出了利益相關者的互動中找到工作的解決方案，通過有效的稅收政策，以資助城市增長的治理框架