

**Signaling Weberianness: Communicating Procedural Fairness to Increase Tax Compliance in Freetown,
Sierra Leone¹**

Pre-Analysis Plan

Kevin Grieco²

Abou Bakarr Kamara³

Niccolo Meriggi⁴

Julian Michel⁵

Wilson Prichard⁶

11/17/2021

¹ This project was supported by generous funding from the International Growth Center and the International Center for Tax and Development. This study received IRB approval at UCLA (IRB20- 000380) and in Sierra Leone (approved 3/25/2020; amended 5/28/2020). We thank Graeme Blair, Katherine Casey, Darin Christensen, Cesi Cruz, Adrienne LeBas, Giulia Mascagni, Oyebola Okunogbe, Dan Posner and Jon Weigel for helpful comments. We also thank our wonderful team of research assistants and enumerators. Of course, this project would not have been possible without the contributions and cooperation of the Freetown City Council.

² PhD Candidate, UCLA

³ Country Economist, IGC Sierra Leone

⁴ Country Economist, IGC Sierra Leone

⁵ PhD Candidate, UCLA

⁶ Associate Professor, University of Toronto

I. Research Question

How can governments tailor tax bills to maximize tax compliance? A large literature has explored how communicating enforcement threats and service delivery achievements through tax messages influences compliance (Mascagni 2018; Pomeranz and Vila-Belda 2019; Slemrod 2019). Here, we provide novel evidence on previously understudied messaging strategies that convey the increased procedural fairness of tax collection in our setting. In our study, appeals to procedural fairness take two: first, one treatment group receives information on an appeals process. Second, another treatment group is made more aware of the switch from in-person tax collection – notoriously susceptible to collusion – to direct tax payments via banks. In this study, we collaborate with the Freetown City Council (FCC) to send different versions of Rate Demand Notice letters (RDNs) – the official property tax bill in our setting – to the universe of property owners in Freetown. Ultimately, this study seeks to demonstrate whether citizens reward their administration's increased procedural fairness in tax collection with higher tax compliance.

The collaborative agreement between our research team and the Freetown City Council requires that our research team provides estimates of the effect of the six different RDN versions used in 2021 on tax compliance behavior in time to inform FCC decisions around RDN design for 2022. We file this pre-analysis plan to lay out our main hypotheses about the effect of different RDN designs on compliance behavior and our strategy for estimating those effects. We will not carry out any additional analyses without first filing an addendum to this PAP.

II. Hypotheses

In this section we lay out the primary hypotheses for our study. Each hypothesis motivates a manipulation to the standard RDN, which we describe in section 3.

Hypothesis 1: Increased information about the appeals process increases tax compliance

Where taxpayers believe that the tax system is not impartial and procedurally unfair, they should be less likely to pay taxes (Prichard et al. 2019: 28-30; on procedural justice, see also Leventhal 1980; Wenzel 2006; Hartner et al. 2008, 2010; Murphy et al. 2016). Taxpayers are expected to be more convinced of the fairness of the tax system when they have the right to appeal those tax assessments they believe to be unfair or based on incorrect information. We hypothesize that communicating to property owners their right to appeal their tax assessment will increase tax compliance by increasing the perceived fairness of the tax system. By giving taxpayers instructions on how and towards whom inquiries can be made, tax administrations can signal that they invest resources to ensure the accuracy of property assessments. Consequently, taxpayers observing these costly signals should see the tax system as fairer and are expected to be more likely to comply.

Hypothesis 2: Information that the tax reform reduces opportunities for corruption increases compliance

Property owners' perceptions that the tax system is corrupt may lower compliance. Prior to 2020, property tax was collected in person by FCC officials. In-person tax collection provides opportunities for corruption. For example, tax payments made to governmental personal may not make it to government

coffers; property owners may avoid (full) payment by bribing government officials. Starting in 2020, tax payments could only be made at bank branches and are no longer collected by government officials. This eliminates one crucial avenue for corruption.

We hypothesize that messages on the RDN that highlight this change to the payment method— and therefore signal to property owners’ the reduced possibility for corruption— will increase tax compliance.

Hypothesis 3: RDN appeals to enforcement for non-compliance increase tax compliance

At their core, enforcement appeals influence compliance by either updating actors’ information about cost of non-compliance or making these costs more salient. This can be done by emphasizing either that detection of evasion is more likely or that punishment of detected evasion is more severe (in the tradition of Allingham and Sandmo 1972). While appeals to enforcement are common in the tax messaging literature, there is less evidence about the effects of these messaging strategies in context where government previously lacked capacity to sanction non-compliers. Our study is situated in such a context.

Hypothesis 4: Appeals to FCC public service achievements increase tax compliance

Taxpayers are more likely to pay taxes when they have higher expectations of receiving government-provided services in return (Alm et al. 1992; Fjeldstad and Semboja 2001; Cummings et al. 2009). This logic has motivated another prominent messaging strategy in the tax message experiment literature: appeals to service delivery. We are careful not to conflate our service delivery intervention with other elements – as has been done in previous work – such as appeals to patriotism or nationalism (as in Mascagni et al. 2017: “Pay taxes. Build Rwanda. Be proud.”), information on compliance of other taxpayers (Hasseldine et al. 2007: “Most people in this country pay their proper taxes.”) and communicating empathy with the struggle of taxpayers (Chirico et al. 2016: “We understand that paying your taxes can feel like a burden.”).

Hypothesis 5: “Kitchen Sink” RDN increases compliance

Above, we made predictions about four RDN modifications that might increase tax compliance. With an eye towards maximizing revenue, policy makers may combine all the above-described information and appeals in a single RDN. We test the joint effect of such a “kitchen sink” RDN.

III. Intervention Description

Above we outlined five hypotheses regarding manipulations to RDNs that might increase tax compliance. In this section we describe the standard RDN that is our control as well as five treatment RDNs. Each RDN corresponds to a hypothesis outlined above. The six RDN versions can be found in the appendix.

A. Control

As our treatment conditions are manipulations to the standard (control) RDN, we start by describing this baseline tax bill. The standard RDN contains the following elements:

- (1) An explanation that this bill is for the property tax for the year 2021 while also stating the legal basis for the property tax.

- (2) Identifiers of the property: ex. picture of the property, address (where existent), ward number.
- (3) A small set of valuation details that give rise to the assessed tax (square footage; number of floors; qualitative adjustment of the tax rate; amount owed).
- (4) Payment information (bank account details, payment deadline).
- (5) General references to penalties for non-compliance.
- (6) Signatures of the mayor and chief administrator of Freetown (along with the symbol of the FCC).
- (7) Backside: further explanations of the payment process, why the FCC collects property taxes, clarifications of terms used in the valuation information, and a fictional valuation example.

B. Treatment 1: Appeals RDN

Our Appeals RDN increase the salience of the appeals process by placing information about the appeals process in the first lines of the front page, rather than burying this information on the back of the RDN. The appeals process is open to all property owners and all RDNs contain specific information about how and to whom appeals can be made. Specifically, all RDN provides the following information:

If you believe that there has been an error in the recording of your property, or relevant contact information, and would like it corrected, you can call +232 XX XXX XXX / +232 XX XXX XXX / +232 XX XXX XXX for an appointment to go to New City Hall, Wallace Johnson Street to lodge an enquiry.

In the control version, this information is located on the back of the RDN, under the heading “How Your Property Was Assessed”. In contrast, in our Appeals treatment RDN , this information about the appeals process is placed on the front page of the RDN in the first section. Placing this information in such a prominent position should increase information uptake with regards to the appeals process.

C. Treatment 2: Anti-Corruption (Payment Method) RDN

At the bottom of the front page, the RDN includes the following information that reminds property owners how the tax reform eliminates corruption from in-person tax collection:

Under the new system, all payments must be made at bank branches. If anyone comes to your home or business requesting any payments related to property rates please send them away and call this number to report attempted fraud: +232 XX XXX XXX / +232 XX XXX XXX / +232 XX XXX XXX.

Note that this information is not included anywhere in the control version.

D. Treatment 3: Enforcement RDN

Our enforcement intervention highlights the cost of detected evasion.⁷ In the control RDN variant, property owners are reminded that property owners who have not paid by the due date will be considered non-compliant and “subject to default actions directed by the Local Government Act 2004”. However, penalties are not specified. In contrast, the Enforcement treatment RDN provides specific information

⁷ Note that in our context, all non-compliers are detected.

about the nature of penalties for non-compliance. The Enforcement treatment RDN includes the following additional information.

This [non-compliance] will result in automatic **late payment charges, applied at 5%** of the unpaid amount. Continued non-payment can result in the **seizure and selling of your property**, as the FCC is investing heavily in ensuring that everyone pays their fair share.

E. Treatment 4: Service Delivery RDN

The Service Delivery treatment highlights service delivery accomplishments of the Freetown City Council. In this treatment version, the RDN includes a subsection entitled, “Your Tax Money at Work in Ward XX”. This section includes the follow text and picture:

Your Tax Money at Work in {Ward}

City Council uses property rate revenue to provide vital services all over the city. In Ward XX your rate payments have allowed the FCC to deliver improved sanitation, drainage, flood mitigation, and municipal school services, among others. Council is dedicated to improving service delivery further as part of its ambitious #Transform Freetown Agenda. Pay taxes to support and develop our city.



Irrespective of the ward, the Service Delivery RDN refers to the same set of services— only the ward number changes. The mentioned services— sanitation, drainage, flood mitigation, and municipal school services—are signature services of the FCC.

F. Treatment 5: “Kitchen Sink” RDN

This treatment RDN combines all the above RDN manipulations into a single RDN variant.

IV. Data and Measurement

We use two sources of data:

A. Tax Compliance: Tax compliance data comes from administrative records at FCC. We operationalize compliance in two ways: i) a binary indicator if a property owner has paid any property tax in 2021 and ii) the percent a property owner has paid of their total assessed amount.

B. Property Characteristics: Property characteristics data used in blocking and covariate adjustment comes from a property tax assessment geo-mapping exercise conducted between December 2019 – March 2020.

V. Study Population & Randomization

A. Study Population

The population under investigation is property owners who have been issued a municipal property tax bill (called a Rate Demand Notice or “RDN”) in Freetown, Sierra Leone. In 2021, 102,834 RDNs were issued to 77,970 unique property owners.⁸

B. Randomization

To estimate the causal effect of different versions of the RDN letter on property owner’s compliance behavior we randomly assign different versions of the RDN letter to different property owners. The unit of randomization is the property owner, which means that property owners who own multiple properties receive the same RDN version at each property.

We use block randomization. To generate blocks for randomization, we first group property owners into seven clusters based on their RDN assignment in the 2020 (the previous year). In 2020, the same six versions of RDNs were distributed to property owners whose assessed property tax was above the median level— due to COVID-19, the FCC decided not to send RDNs to property owner below the median level of assessed property tax.⁹ The seven clusters are: six clusters made up of property owners assigned to each of the six RDN assignments in 2020 and one cluster for property owners not assigned to any RDN in 2020. Within each cluster, we group property owners into blocks of six based on their assessed property tax (“property tax payable”). We then randomize treatment assignment within each block.

VI. Estimation

We estimate ATEs using the following equation:

$$Y_{ij} = \alpha + \beta_1 T1_i + \beta_2 T2_i + \beta_3 T3_i + \beta_4 T4_i + \beta_5 T5_i + \sum_{j=1}^{12997} \gamma_j \text{BLOCK}_j + \theta \mathbf{X}_i + \varepsilon_i$$

where Y_{ij} is the tax compliance behavior of property owner i in block group j and and T1 through T5 are dummy variables for each treatment condition (ie. RDN version). BLOCK_j is an indicator variable equal to 1 if owner i belongs to block group j . \mathbf{X}_i is a set of additional control variables used for covariate adjustment. ε_i is the usual idiosyncratic error term.

We include the following variables in our model for covariate adjustment adjustment:

- Compliance behavior in 2020 (previous year)
- Ward-level fixed effects
- Enumeration team fixed effects

⁸ The number of unique property owners is an estimate. We identify owners of multiple properties by comparing personal information on record at FCC.

⁹ Due to a political battle between central government and the Freetown City Council, not all RDNs assigned for 2020 were delivered. However, all RDNs were delivered in 2021.

- Number of stories
- Water access (binary)
- Has drainage (binary)
- Wall height (3 levels)
- Has fence or gate (binary)
- Number of properties owned
- Street type (3 levels: foot path, major, minor)
- Street condition (3 levels)
- Ease of property access (2 levels)
- Building wall material (5 levels)
- Building wall finish (6 levels)
- Window type (6 levels)

To improve precision, covariates included in adjustment should be prognostic. Using the *glmnet* package in R, we select prognostic variables by fitting a LASSO model for a larger set of (potential) control variables, using a cross-validated value of the penalization parameter.¹⁰ We run this LASSO regression only in control data as we are still blinded to treatment condition data. Note that where the LASSO model selects one level of a factor variable, we include all levels.

¹⁰ In LASSO regression, the parameter *lambda* controls the size of the penalty imposed on regressors included in the model (that is, regressors with non-zero coefficients). We use the default cross-validated *lambda* (1se), which is the largest value *lambda* such that the average cross validated error is within 1 standard error of the minimum cross validated error. For cross validation, we use the default settings in the *cv.glmnet* function, which uses 10-fold cross validation to compare models at each (or rather, many) value of Lambda.

VII. Bibliography

Allingham, M. G., & Sandmo, A. (1972). Income tax evasion: A theoretical analysis. *Journal of public economics*, 1(3-4), 323-338.

Alm, J., McClelland, G. H., & Schulze, W. D. (1992). Why do people pay taxes?. *Journal of public economics*, 48(1), 21-38.

Chirico, M., Inman, R. P., Loeffler, C., MacDonald, J., & Sieg, H. (2016). An experimental evaluation of notification strategies to increase property tax compliance: free-riding in the city of brotherly love. *Tax policy and the economy*, 30(1), 129-161.

Cummings, R. G., Martinez-Vazquez, J., McKee, M., & Torgler, B. (2009). Tax morale affects tax compliance: Evidence from surveys and an artefactual field experiment. *Journal of Economic Behavior & Organization*, 70(3), 447-457.

Fjeldstad, O. H., & Semboja, J. (2001). Why people pay taxes: The case of the development levy in Tanzania. *World Development*, 29(12), 2059-2074.

Hartner, M., Kirchler, E., Poschalko, A., & Rechberger, S. (2010). Taxpayers' compliance by procedural and interactional fairness perceptions and social identity. *Journal of Psychology & Economics*, 3(1), 12-31.

Hartner, M., Rechberger, S., Kirchler, E., & Schabmann, A. (2008). Procedural fairness and tax compliance. *Economic analysis and policy*, 38(1), 137-152.

Hasseldine, J., Hite, P., James, S., & Toumi, M. (2007). Persuasive communications: Tax compliance enforcement strategies for sole proprietors. *Contemporary Accounting Research*, 24(1), 171-194.

Kleven, H. J., Knudsen, M. B., Kreiner, C. T., Pedersen, S., & Saez, E. (2011). Unwilling or unable to cheat? Evidence from a tax audit experiment in Denmark. *Econometrica*, 79(3), 651-692.

LEVENTHAL, G. S. (1980) "What Should Be Done with Equity Theory?", in K. J. Gergen, M.S. Greenberg, and R. H. Weiss (eds.), *Social Exchange: Advances in Theory and Research*. New York: Plenum.

Mascagni, G. (2018). From the lab to the field: A review of tax experiments. *Journal of Economic Surveys*, 32(2), 273-301.

Mascagni, G., Nell, C., & Monkam, N. (2017). One size does not fit all: a field experiment on the drivers of tax compliance and delivery methods in Rwanda. ICTD Working Paper 58, URL: https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3120363

Murphy, K., Bradford, B., & Jackson, J. (2016). Motivating compliance behavior among offenders: Procedural justice or deterrence?. *Criminal Justice and Behavior*, 43(1), 102-118.

Pomeranz, D., & Vila-Belda, J. (2019). Taking state-capacity research to the field: Insights from collaborations with tax authorities. *Annual Review of Economics*, 11, 755-781.

Prichard, W., Custers, A., Dom, R., Davenport, S., & Roscitt, M. (2019). Innovations in Tax Compliance: Conceptual Framework. World Bank, Policy Research Working Papers, URL: <https://elibrary.worldbank.org/doi/abs/10.1596/1813-9450-9032>

Slemrod, J. (2019). Tax compliance and enforcement. *Journal of Economic Literature*, 57(4), 904-54.

Wenzel, M. (2006). A letter from the tax office: Compliance effects of informational and interpersonal justice. *Social Justice Research*, 19(3), 345-36

PROPERTY RATE DEMAND NOTICE 2021

To the Owner,
c/o {{owner}}

You are hereby served this Demand Notice for the payment of the Freetown City Council Property Rates for the year January 2021 to December 2021. This notice is pursuant to the Local Government Act 2004 Part VIII Section 69. Please read this notice carefully.

Property ID	{{propId}}	Address:	{{address}}
Ward	{{result.ward}}	Plus Code [G]	{{plusCodeText}}
Property Class:			{{propertyType}}
Roof Line Measure (sq ft):			{{rooftop}}
Number of Floors:			{{floors}}
Total Rateable Surface Area:			{{totalArea}}
Surface Area Value (square root of rateable surface area) [A]:			{{surfaceAreaValue}}
Base Value [B]:			{{rate}}
Initial Assessed Value [C] = [A] x [B]:			{{totalBaseValue}}
Total Adjustments [D]:			{{totalAdjustment}}%
Assessed Annual Value [E] = [C] + [D]:			{{assessedAnnualValue}}
Mill Rate [F]:			{{baseFactor}}%
Property Rate Calculated* [E] x [F]:			Le. {{taxBeforeDiscount}}
Add: Arrears			Le. {{arrears}}
Add: Penalties**			Le. {{penalty}}
Less: Concession for Age / Disability:			Le. {{discountAmount}}
FY2021 Balance Payable***:			Le. {{total}}

***Minimum Tax Amount:** If the calculated amount is less than Le.100,000 Freetown City Council has resolved an override of a minimum tax amount of Le.100,000 notwithstanding the calculation of Property Rate Payable.

****Penalties:** Penalties are applied to accounts in default. Quarterly payments are not required this year, but instalment payments can be made at any time up until the whole Property Rate becomes Payable on or before 30th September 2021. After this date, the Owner is deemed to have refused or neglected to pay and the Owner will be subject to default actions directed by the Local Government Act 2004. **Early payments are encouraged:** For RDNs paid in full before 31st March 2021, the FCC will award a credit to your account worth 5% of the payment. This amount will be deducted from your FY2022 property rate.

*****Payments Made in 2020:** Freetown City Council made a decision to waive all property taxes for 2020 to phase in the new system. If you made a payment toward your property rates in full or in part for FY2020, you have received a credit. The Balance Payable shown is already reduced by the amount of the credit. If the result is an overpayment this will be credited against your tax due in FY2022.

Full details on how to make payments are listed on the back of this notice. Please bring this notice, and the accompanying Payment Advice Slip, with you to make payments.

Ms. Yvonne Aki-Sawyerr



Mayor of Freetown

Mr. Festus Kallay



Chief Administrator

Further Information

How Your Property Was Assessed

The FCC used high-resolution satellite images to precisely and reliably measure the square footage of every roof in the city. The larger the roof and the more floors a building has, the higher the property rate. We also visited every single property in Freetown to measure and record 28 property and location characteristics that were used in adjusting your property rate. This process of valuation was the same for every property in the city. If you believe that there has been an error in the recording of your property, contact or owner information, please call +232 78 333 000 / +232 88 333 000 / +232 34 333 000 for an appointment to come to the Enquiries Desk at New City Hall, Wallace Johnson Street. If you would like to change the name of the property owner please also bring a Certified Copy of Conveyance and/or Probate Document. **Note that this RDN notice does not constitute proof of ownership.**

Why the FCC Collects Property Rates

Property rates are an important revenue source for city governments around the world. At the FCC, we worked hard to modernize our property rate system to make it as fair and equitable as possible, and to ensure that every property owner in the city contributes their fair share. These revenues are required to fund essential and expanded services, including improved sanitation services and flood prevention, and to develop our city, as part of the Transform Freetown agenda.

Minimum Property Rates

By Council resolution, the FCC has instituted a minimum property rate of Le 100,000. If your assessment is above this minimum, and you would like to request a full explanation of the variables used in calculating your property rate, then please call +232 78 333 000 / +232 88 333 000 / +232 34 333 000 for an appointment with the FCC Enquiries Desk.

Explanation of Terms

[A] Surface Area Value: The surface area value tells you how much the size of your property increases its rateable value. It is calculated as the square root of the surface area. The value of a property increases as it gets larger, but that increase is proportionately smaller as properties get larger—an extra 100 sq ft of surface area matters more for smaller properties.

[B] Base Value: The base value is used to capture the average rateable value of square footage in Freetown. As property values in the city increase over time the base value will also increase.

[C] Initial Assessed Value: The initial assessed value is based on the total area of your property and is calculated as *Surface Area Value x Base Value*. The larger your roof and the more floors your building has, the higher the initial assessed value.

[D] Total Adjustments: The adjustment is based on 28 characteristics of your property. The less valuable these characteristics are, the more negative is the adjustment and the lower is the property rate.

[E] Assessed Annual Value: The assessed annual value is equal to the initial assessed value adjusted for property characteristics: *Assessed Annual Value = Initial Assessed Value x (1 + Total Adjustments)*.

[F] Mill Rate: This is how much property rate citizens in Freetown are required to pay for every unit of the assessed annual value. This rate is 2.5% for domestic properties, 4% for commercial properties and 2% for institutional or government properties.

[G] Plus Codes: These are codes that identify your property, in order to ensure that every property has a unique identifier and is included in the rates system.

Payment Details

Please ensure that you bring this Rate Demand Notice and the attached Payment Advice Slip to make payments.

Payments for property rates and business licenses can be made in any of the following ways:

1. Make payments at any Freetown branch of Ecobank or Rokel Commercial Bank.
2. Visit the FCC premises at New City Hall, Wallace Johnson Street, to make payment at the onsite banks, which are Ecobank, Rokel Commercial Bank, Standard and Chartered, and Zenith Bank.
3. Payment from Overseas can be made by following the instructions at: <https://fcc.gov.sl/payments-made-by-overseas-bank-deposit/>

Bank Name	Account Number
Rokel Commercial Bank [SL] Ltd	01-1012113
Zenith Bank [SL] Ltd	6010185343
Ecobank [SL] Ltd	6340029635
Standard Chartered Bank [SL] Ltd	0100102190800



PROPERTY RATE DEMAND NOTICE 2021

To the Owner,
c/o {{owner}}

You are hereby served this Demand Notice for the payment of the Freetown City Council Property Rates for the year January 2021 to December 2021. This notice is pursuant to the Local Government Act 2004 Part VIII Section 69. Please read this notice carefully. If you believe that there has been an error in the recording of your property, or relevant contact information, and would like it corrected, you can call +232 78 333 000 / +232 88 333 000 / +232 34 333 000 for an appointment to go to New City Hall, Wallace Johnson Street to lodge an enquiry.

Property ID	{{propld}}	Address:	{{address}}
Ward	{{result.ward}}	Plus Code [G]	{{plusCodeText}}

Property Class:	{{propertyType}}
Roof Line Measure (sq ft):	{{rooftop}}
Number of Floors:	{{floors}}
Total Rateable Surface Area:	{{totalArea}}
Surface Area Value (square root of rateable surface area) [A]:	{{surfaceAreaValue}}
Base Value [B]:	{{rate}}
Initial Assessed Value [C] = [A] x [B]:	{{totalBaseValue}}
Total Adjustments [D]:	{{totalAdjustment}}%
Assessed Annual Value [E] = [C] + [D]:	{{assessedAnnualValue}}
Mill Rate [F]:	{{baseFactor}}%
Property Rate Calculated*: (E) X (F)	Le. {{taxBeforeDiscount}}
Add: Arrears	Le. {{arrears}}
Add: Penalties	Le. {{penalty}}
Less: Concession for Age / Disability:	Le. {{discountAmount}}
FY2021 Balance Payable**:	Le. {{total}}

***Payments Made in 2020:** Freetown City Council made a decision to waive all property taxes for 2020 to phase in the new system. If you made a payment toward your property rates for FY2020, you will receive a credit, and this amount is shown as Payment Made in the table above. If the result is an overpayment this will be credited against your tax due in FY2022.

****Penalties:** Penalties are applied to accounts in default. Quarterly payments are not required this year, but instalment payments can be made at any time up until the whole Property Rate becomes Payable on or before 30th September 2021. After this date, the Owner is deemed to have refused or neglected to pay and the Owner will be subject to default actions directed by the Local Government Act 2004. **This year, early payments are encouraged:** For RDNs paid in full before 31st March 2021, the FCC will award a credit to your account worth 5% of the payment. This amount will be deducted from your FY2022 property rate.

Full details on how to make payments are listed on the back of this notice. Please bring this notice, and the accompanying Payment Advice Slip, with you to make payments.

Ms. Yvonne Aki-Sawyerr

Mayor of Freetown

Mr. Festus Kallay

Chief Administrator

Further Information

How Your Property Was Assessed

The FCC used high-resolution satellite images to precisely and reliably measure the square footage of every roof in the city. The larger the roof and the more floors a building has, the higher the property rate. We also visited every single property in Freetown to measure and record 28 property and location characteristics that were used in adjusting your property rate. This process of valuation was the same for every property in the city. If you believe that there has been an error in the recording of your property, contact or owner information, please call +232 78 333 000 / +232 88 333 000 / +232 34 333 000 for an appointment to come to the Enquiries Desk at New City Hall, Wallace Johnson Street. If you would like to change the name of the property owner please also bring a Certified Copy of Conveyance and/or Probate Document. **Note that this RDN notice does not constitute proof of ownership.**

Why the FCC Collects Property Rates

Property rates are an important revenue source for city governments around the world. At the FCC, we worked hard to modernize our property rate system to make it as fair and equitable as possible, and to ensure that every property owner in the city contributes their fair share. These revenues are required to fund essential and expanded services, including improved sanitation services and flood prevention, and to develop our city, as part of the Transform Freetown agenda.

Minimum Property Rates

By Council resolution, the FCC has instituted a minimum property rate of Le 100,000. If your assessment is above this minimum, and you would like to request a full explanation of the variables used in calculating your property rate, then please call +232 78 333 000 / +232 88 333 000 / +232 34 333 000 for an appointment with the FCC Enquiries Desk.

Explanation of Terms

[A] Surface Area Value: The surface area value tells you how much the size of your property increases its rateable value. It is calculated as the square root of the surface area. The value of a property increases as it gets larger, but that increase is proportionately smaller as properties get larger—an extra 100 sq ft of surface area matters more for smaller properties.

[B] Base Value: The base value is used to capture the average rateable value of square footage in Freetown. As property values in the city increase over time the base value will also increase.

[C] Initial Assessed Value: The initial assessed value is based on the total area of your property and is calculated as *Surface Area Value x Base Value*. The larger your roof and the more floors your building has, the higher the initial assessed value.

[D] Total Adjustments: The adjustment is based on 28 characteristics of your property. The less valuable these characteristics are, the more negative is the adjustment and the lower is the property rate.

[E] Assessed Annual Value: The assessed annual value is equal to the initial assessed value adjusted for property characteristics: *Assessed Annual Value = Initial Assessed Value x (1 + Total Adjustments)*.

[F] Mill Rate: This is how much property rate citizens in Freetown are required to pay for every unit of the assessed annual value. This rate is 2.5% for domestic properties, 4% for commercial properties and 2% for institutional or government properties.

[G] Plus Codes: These are codes that identify your property, in order to ensure that every property has a unique identifier and is included in the rates system.

Payment Details

Please ensure that you bring this Rate Demand Notice and the attached Payment Advice Slip to make payments.

Payments for property rates and business licenses can be made in any of the following ways:

1. Make payments at any Freetown branch of Ecobank or Rokel Commercial Bank.
2. Visit the FCC premises at New City Hall, Wallace Johnson Street, to make payment at the onsite banks, which are Ecobank, Rokel Commercial Bank, Standard and Chartered, and Zenith Bank.
3. Payment from Overseas can be made by following the instructions at: <https://fcc.gov.sl/payments-made-by-overseas-bank-deposit/>

Bank Name	Account Number
Rokel Commercial Bank [SL] Ltd	01-1012113
Zenith Bank [SL] Ltd	6010185343
Ecobank [SL] Ltd	6340029635
Standard Chartered Bank [SL] Ltd	0100102190800

PROPERTY RATE DEMAND NOTICE 2021

To the Owner,
c/o {{owner}}

You are hereby served this Demand Notice for the payment of the Freetown City Council Property Rates for the year January 2021 to December 2021. This notice is pursuant to the Local Government Act 2004 Part VIII Section 69. Please read this notice carefully.

Property ID	{{{propId}}}	Address	{{{address}}}
Ward	{{{result.ward}}}	Plus Code [G]	{{{plusCodeText}}}
Property Class:			{{{propertyType}}}
Roof Line Measure (sq ft):			{{{rooftop}}}
Number of Floors:			{{{floors}}}
Total Rateable Surface Area:			{{{totalArea}}}
Surface Area Value (square root of rateable surface area) [A]:			{{{surfaceAreaValue}}}
Base Value [B]:			{{{rate}}}
Initial Assessed Value [C] = [A] x [B]:			{{{totalBaseValue}}}
Total Adjustments [D]:			{{{totalAdjustment}}}%
Assessed Annual Value [E] = [C] + [D]:			{{{assessedAnnualValue}}}
Mill Rate [F]:			{{{baseFactor}}}%
Property Rate Calculated* [E] x [F]:			Le. {{{taxBeforeDiscount}}}
Add: Arrears			Le. {{{arrears}}}
Add: Penalties**			Le. {{{penalty}}}
Less: Concession for Age / Disability:			Le. {{{discountAmount}}}
FY2021 Balance Payable***:			Le. {{{total}}}

***Minimum Tax Amount:** If the calculated amount is less than Le.100,000 Freetown City Council has resolved an override of a minimum tax amount of Le.100,000 notwithstanding the calculation of Property Rate Payable.

****Penalties:** Penalties are applied to accounts in default. Quarterly payments are not required this year, but instalment payments can be made at any time up until the whole Property Rate becomes Payable on or before 30th September 2021. After this date, the Owner is deemed to have refused or neglected to pay and the Owner will be subject to default actions directed by the Local Government Act 2004. **Early payments are encouraged:** For RDNs paid in full before 31st March 2021, the FCC will award a credit to your account worth 5% of the payment. This amount will be deducted from your FY2022 property rate.

*****Payments Made in 2020:** Freetown City Council made a decision to waive all property taxes for 2020 to phase in the new system. If you made a payment toward your property rates in full or in part for FY2020, you have received a credit. The Balance Payable shown is already reduced by the amount of the credit. If the result is an overpayment this will be credited against your tax due in FY2022.

Under the new system, all payments must be made at bank branches. If anyone comes to your home or business requesting any payments related to property rates please send them away and call this number to report attempted fraud: +232 78 333 000 / +232 88 333 000 / +232 34 333 000. Full details on how to make payments are listed on the back of this notice. Please bring this notice, and the accompanying Payment Advice Slip, with you to make payments.

Ms. Yvonne Aki-Sawyerr



Mayor of Freetown

Mr. Festus Kallay



Chief Administrator

Further Information

How Your Property Was Assessed

The FCC used high-resolution satellite images to precisely and reliably measure the square footage of every roof in the city. The larger the roof and the more floors a building has, the higher the property rate. We also visited every single property in Freetown to measure and record 28 property and location characteristics that were used in adjusting your property rate. This process of valuation was the same for every property in the city. If you believe that there has been an error in the recording of your property, contact or owner information, please call +232 78 333 000 / +232 88 333 000 / +232 34 333 000 for an appointment to come to the Enquiries Desk at New City Hall, Wallace Johnson Street. If you would like to change the name of the property owner please also bring a Certified Copy of Conveyance and/or Probate Document. **Note that this RDN notice does not constitute proof of ownership.**

Why the FCC Collects Property Rates

Property rates are an important revenue source for city governments around the world. At the FCC, we worked hard to modernize our property rate system to make it as fair and equitable as possible, and to ensure that every property owner in the city contributes their fair share. These revenues are required to fund essential and expanded services, including improved sanitation services and flood prevention, and to develop our city, as part of the Transform Freetown agenda.

Minimum Property Rates

By Council resolution, the FCC has instituted a minimum property rate of Le 100,000. If your assessment is above this minimum, and you would like to request a full explanation of the variables used in calculating your property rate, then please call +232 78 333 000 / +232 88 333 000 / +232 34 333 000 for an appointment with the FCC Enquiries Desk.

Explanation of Terms

[A] Surface Area Value: The surface area value tells you how much the size of your property increases its rateable value. It is calculated as the square root of the surface area. The value of a property increases as it gets larger, but that increase is proportionately smaller as properties get larger—an extra 100 sq ft of surface area matters more for smaller properties.

[B] Base Value: The base value is used to capture the average rateable value of square footage in Freetown. As property values in the city increase over time the base value will also increase.

[C] Initial Assessed Value: The initial assessed value is based on the total area of your property and is calculated as *Surface Area Value x Base Value*. The larger your roof and the more floors your building has, the higher the initial assessed value.

[D] Total Adjustments: The adjustment is based on 28 characteristics of your property. The less valuable these characteristics are, the more negative is the adjustment and the lower is the property rate.

[E] Assessed Annual Value: The assessed annual value is equal to the initial assessed value adjusted for property characteristics: *Assessed Annual Value = Initial Assessed Value x (1 + Total Adjustments)*.

[F] Mill Rate: This is how much property rate citizens in Freetown are required to pay for every unit of the assessed annual value. This rate is 2.5% for domestic properties, 4% for commercial properties and 2% for institutional or government properties.

[G] Plus Codes: These are codes that identify your property, in order to ensure that every property has a unique identifier and is included in the rates system.

Payment Details

Please ensure that you bring this Rate Demand Notice and the attached Payment Advice Slip to make payments.

Payments for property rates and business licenses can be made in any of the following ways:

1. Make payments at any Freetown branch of Ecobank or Rokel Commercial Bank.
2. Visit the FCC premises at New City Hall, Wallace Johnson Street, to make payment at the onsite banks, which are Ecobank, Rokel Commercial Bank, Standard and Chartered, and Zenith Bank.
3. Payment from Overseas can be made by following the instructions at: <https://fcc.gov.sl/payments-made-by-overseas-bank-deposit/>

Bank Name	Account Number
Rokel Commercial Bank [SL] Ltd	01-1012113
Zenith Bank [SL] Ltd	6010185343
Ecobank [SL] Ltd	6340029635
Standard Chartered Bank [SL] Ltd	0100102190800

PROPERTY RATE DEMAND NOTICE 2021

To the Owner,
c/o {{owner}}

You are hereby served this Demand Notice for the payment of the Freetown City Council Property Rates for the year January 2021 to December 2021. This notice is pursuant to the Local Government Act 2004 Part VIII Section 69. Please read this notice carefully.

Property ID	{{propId}}	Address:	{{address}}
Ward	{{result.ward}}	Plus Code [G]	{{plusCodeText}}
Property Class:			{{propertyType}}
Roof Line Measure (sq ft):			{{rooftop}}
Number of Floors:			{{floors}}
Total Rateable Surface Area:			{{totalArea}}
Surface Area Value (square root of rateable surface area) [A]:			{{surfaceAreaValue}}
Base Value [B]:			{{rate}}
Initial Assessed Value [C] = [A] x [B]:			{{totalBaseValue}}
Total Adjustments [D]:			{{totalAdjustment}}%
Assessed Annual Value [E] = [C] + [D]:			{{assessedAnnualValue}}
Mill Rate [F]:			{{baseFactor}}%
Property Rate Calculated* [E] x [F]:			Le. {{taxBeforeDiscount}}
Add: Arrears			Le. {{arrears}}
Add: Penalties**			Le. {{penalty}}
Less: Concession for Age / Disability:			Le. {{discountAmount}}
FY2021 Balance Payable***:			Le. {{total}}

***Minimum Tax Amount:** If the calculated amount is less than Le.100,000 Freetown City Council has resolved an override of a minimum tax amount of Le.100,000 notwithstanding the calculation of Property Rate Payable.

****Penalties:** Penalties are applied to accounts in default. Quarterly payments are not required this year, but instalment payments can be made at any time up until the whole Property Rate becomes Payable on or before 30th September 2021. After this date, the Owner is deemed to have refused or neglected to pay and the Owner will be subject to default actions directed by the Local Government Act 2004. This will result in automatic **late payment charges, applied at 5%** of the unpaid amount. Continued non-payment can result in the **seizure and selling of your property**, as the FCC is investing heavily in ensuring that everyone pays their fair share. **Early payments are encouraged:** For RDNs paid in full before 31st March 2021, the FCC will award a credit to your account worth 5% of the payment. This amount will be deducted from your FY2022 property rate.

*****Payments Made in 2020:** Freetown City Council made a decision to waive all property taxes for 2020 to phase in the new system. If you made a payment toward your property rates in full or in part for FY2020, you have received a credit. The Balance Payable shown is already reduced by the amount of the credit. If the result is an overpayment this will be credited against your tax due in FY2022.

Full details on how to make payments are listed on the back of this notice. Please bring this notice, and the accompanying Payment Advice Slip, with you to make payments.

Ms. Yvonne Aki-Sawyerr



Mayor of Freetown

Mr. Festus Kallay



Chief Administrator

Further Information

How Your Property Was Assessed

The FCC used high-resolution satellite images to precisely and reliably measure the square footage of every roof in the city. The larger the roof and the more floors a building has, the higher the property rate. We also visited every single property in Freetown to measure and record 28 property and location characteristics that were used in adjusting your property rate. This process of valuation was the same for every property in the city. If you believe that there has been an error in the recording of your property, contact or owner information, please call +232 78 333 000 / +232 88 333 000 / +232 34 333 000 for an appointment to come to the Enquiries Desk at New City Hall, Wallace Johnson Street. If you would like to change the name of the property owner please also bring a Certified Copy of Conveyance and/or Probate Document. **Note that this RDN notice does not constitute proof of ownership.**

Why the FCC Collects Property Rates

Property rates are an important revenue source for city governments around the world. At the FCC, we worked hard to modernize our property rate system to make it as fair and equitable as possible, and to ensure that every property owner in the city contributes their fair share. These revenues are required to fund essential and expanded services, including improved sanitation services and flood prevention, and to develop our city, as part of the Transform Freetown agenda.

Minimum Property Rates

By Council resolution, the FCC has instituted a minimum property rate of Le 100,000. If your assessment is above this minimum, and you would like to request a full explanation of the variables used in calculating your property rate, then please call +232 78 333 000 / +232 88 333 000 / +232 34 333 000 for an appointment with the FCC Enquiries Desk.

Explanation of Terms

[A] Surface Area Value: The surface area value tells you how much the size of your property increases its rateable value. It is calculated as the square root of the surface area. The value of a property increases as it gets larger, but that increase is proportionately smaller as properties get larger—an extra 100 sq ft of surface area matters more for smaller properties.

[B] Base Value: The base value is used to capture the average rateable value of square footage in Freetown. As property values in the city increase over time the base value will also increase.

[C] Initial Assessed Value: The initial assessed value is based on the total area of your property and is calculated as *Surface Area Value x Base Value*. The larger your roof and the more floors your building has, the higher the initial assessed value.

[D] Total Adjustments: The adjustment is based on 28 characteristics of your property. The less valuable these characteristics are, the more negative is the adjustment and the lower is the property rate.

[E] Assessed Annual Value: The assessed annual value is equal to the initial assessed value adjusted for property characteristics: *Assessed Annual Value = Initial Assessed Value x (1 + Total Adjustments)*.

[F] Mill Rate: This is how much property rate citizens in Freetown are required to pay for every unit of the assessed annual value. This rate is 2.5% for domestic properties, 4% for commercial properties and 2% for institutional or government properties.

[G] Plus Codes: These are codes that identify your property, in order to ensure that every property has a unique identifier and is included in the rates system.

Payment Details

Please ensure that you bring this Rate Demand Notice and the attached Payment Advice Slip to make payments.

Payments for property rates and business licenses can be made in any of the following ways:

1. Make payments at any Freetown branch of Ecobank or Rokel Commercial Bank.
2. Visit the FCC premises at New City Hall, Wallace Johnson Street, to make payment at the onsite banks, which are Ecobank, Rokel Commercial Bank, Standard and Chartered, and Zenith Bank.
3. Payment from Overseas can be made by following the instructions at: <https://fcc.gov.sl/payments-made-by-overseas-bank-deposit/>

Bank Name	Account Number
Rokel Commercial Bank [SL] Ltd	01-1012113
Zenith Bank [SL] Ltd	6010185343
Ecobank [SL] Ltd	6340029635
Standard Chartered Bank [SL] Ltd	0100102190800

PROPERTY RATE DEMAND NOTICE 2021

To the Owner,
c/o {{owner}}

You are hereby served this Demand Notice for the payment of the Freetown City Council Property Rates for the year January 2021 to December 2021. This notice is pursuant to the Local Government Act 2004 Part VIII Section 69. Please read this notice carefully.

Property ID	{{propId}}	Address:	{{address}}
Ward	{{result.ward}}	Plus Code [G]	{{plusCodeText}}
Property Class:	{{propertyType}}		
Roof Line Measure (sq ft):	{{rooftop}}		
Number of Floors:	{{floors}}		
Total Rateable Surface Area:	{{totalArea}}		
Surface Area Value (square root of rateable surface area) [A]:	{{surfaceAreaValue}}		
Base Value [B]:	{{rate}}		
Initial Assessed Value [C] = [A] x [B]:	{{totalBaseValue}}		
Total Adjustments [D]:	{{totalAdjustment}}%		
Assessed Annual Value [E] = [C] + [D]:	{{assessedAnnualValue}}		
Mill Rate for 2021 [F]:	{{baseFactor}}%		
Property Rate Calculated* [E] x [F]:	Le. {{taxBeforeDiscount}}		
Add: Arrears	Le. {{arrears}}		
Add: Penalties **	Le. {{penalty}}		
Less: Concession for Age / Disability:	Le. {{discountAmount}}		
FY2021 Balance Payable***:	Le. {{total}}		

Your Property Rate Money at Work in Ward

{{result.ward}}

City Council uses property rate revenue to provide vital services all over the city. In Ward {{result.ward}} your rate payments allow the FCC to deliver improved sanitation, drainage, flood mitigation, and municipal school services, among others. Council is dedicated to improving service delivery further as part of its ambitious #TransformFreetown Agenda. Pay taxes to support and develop our city.



***Minimum Tax Amount:** If the calculated amount is less than Le.100,000 Freetown City Council has resolved an override of a minimum tax amount of Le.100,000 notwithstanding the calculation of Property Rate Payable.

****Penalties:** Penalties are applied to accounts in default. Quarterly payments are not required this year, but instalment payments can be made at any time up until the whole Property Rate becomes Payable on or before 30th September 2021. After this date, the Owner is deemed to have refused or neglected to pay and the Owner will be subject to default actions directed by the Local Government Act 2004. **Early payments are encouraged:** For RDNs paid in full before 31st March 2021, the FCC will award a credit to your account worth 5% of the payment. This amount will be deducted from your FY2022 property rate.

*****Payments Made in 2020:** Freetown City Council made a decision to waive all property taxes for 2020 to phase in the new system. If you made a payment toward your property rates in full or in part for FY2020, you have received a credit. The Balance Payable shown is already reduced by the amount of the credit. If the result is an overpayment this will be credited against your tax due in FY2022.

Full details on how to make payments are listed on the back of this notice. Please bring this notice, and the accompanying Payment Advice Slip, with you to make payments.

Ms. Yvonne Aki-Sawyer

Mayor of Freetown

Mr. Festus Kallay

Chief Administrator

Further Information

How Your Property Was Assessed

The FCC used high-resolution satellite images to precisely and reliably measure the square footage of every roof in the city. The larger the roof and the more floors a building has, the higher the property rate. We also visited every single property in Freetown to measure and record 28 property and location characteristics that were used in adjusting your property rate. This process of valuation was the same for every property in the city. If you believe that there has been an error in the recording of your property, contact or owner information, please call +232 78 333 000 / +232 88 333 000 / +232 34 333 000 for an appointment to come to the Enquiries Desk at New City Hall, Wallace Johnson Street. If you would like to change the name of the property owner please also bring a Certified Copy of Conveyance and/or Probate Document. **Note that this RDN notice does not constitute proof of ownership.**

Why the FCC Collects Property Rates

Property rates are an important revenue source for city governments around the world. At the FCC, we worked hard to modernize our property rate system to make it as fair and equitable as possible, and to ensure that every property owner in the city contributes their fair share. These revenues are required to fund essential and expanded services, including improved sanitation services and flood prevention, and to develop our city, as part of the Transform Freetown agenda.

Minimum Property Rates

By Council resolution, the FCC has instituted a minimum property rate of Le 100,000. If your assessment is above this minimum, and you would like to request a full explanation of the variables used in calculating your property rate, then please call +232 78 333 000 / +232 88 333 000 / +232 34 333 000 for an appointment with the FCC Enquiries Desk.

Explanation of Terms

[A] Surface Area Value: The surface area value tells you how much the size of your property increases its rateable value. It is calculated as the square root of the surface area. The value of a property increases as it gets larger, but that increase is proportionately smaller as properties get larger—an extra 100 sq ft of surface area matters more for smaller properties.

[B] Base Value: The base value is used to capture the average rateable value of square footage in Freetown. As property values in the city increase over time the base value will also increase.

[C] Initial Assessed Value: The initial assessed value is based on the total area of your property and is calculated as *Surface Area Value x Base Value*. The larger your roof and the more floors your building has, the higher the initial assessed value.

[D] Total Adjustments: The adjustment is based on 28 characteristics of your property. The less valuable these characteristics are, the more negative is the adjustment and the lower is the property rate.

[E] Assessed Annual Value: The assessed annual value is equal to the initial assessed value adjusted for property characteristics: *Assessed Annual Value = Initial Assessed Value x (1 + Total Adjustments)*.

[F] Mill Rate: This is how much property rate citizens in Freetown are required to pay for every unit of the assessed annual value. This rate is 2.5% for domestic properties, 4% for commercial properties and 2% for institutional or government properties.

[G] Plus Codes: These are codes that identify your property, in order to ensure that every property has a unique identifier and is included in the rates system.

Payment Details

Please ensure that you bring this Rate Demand Notice and the attached Payment Advice Slip to make payments.

Payments for property rates and business licenses can be made in any of the following ways:

1. Make payments at any Freetown branch of Ecobank or Rokel Commercial Bank.
2. Visit the FCC premises at New City Hall, Wallace Johnson Street, to make payment at the onsite banks, which are Ecobank, Rokel Commercial Bank, Standard and Chartered, and Zenith Bank.
3. Payment from Overseas can be made by following the instructions at: <https://fcc.gov.sl/payments-made-by-overseas-bank-deposit/>

Bank Name	Account Number
Rokel Commercial Bank [SL] Ltd	01-1012113
Zenith Bank [SL] Ltd	6010185343
Ecobank [SL] Ltd	6340029635
Standard Chartered Bank [SL] Ltd	0100102190800



PROPERTY RATE DEMAND NOTICE 2021

To the Owner,
c/o {{owner}}

You are hereby served this Demand Notice for the payment of the Freetown City Council Property Rates for the year January 2021 to December 2021. This notice is pursuant to the Local Government Act 2004 Part VIII Section 69. Please read this notice carefully. If you believe that there has been an error in the recording of your property, or relevant contact information, and would like it corrected, you can call +232 78 333 000 / +232 88 333 000 / +232 34 333 000 for an appointment to go to New City Hall, Wallace Johnson Street to lodge an enquiry.

Property ID	{{propId}}	Address:	{{address}}
Ward	{{result.ward}}	Plus Code [G]	{{plusCodeText}}
Property Class:	{{propertyType}}		
Roof Line Measure (sq ft):	{{rooftop}}		
Number of Floors:	{{floors}}		
Total Rateable Surface Area:	{{totalArea}}		
Surface Area Value (square root of rateable surface area) [A]:	{{surfaceAreaValue}}		
Base Value [B]:	{{rate}}		
Initial Assessed Value [C] = [A] x [B]:	{{totalBaseValue}}		
Total Adjustments [D]:	{{totalAdjustment}}%		
Assessed Annual Value [E] = [C] + [D]:	{{assessedAnnualValue}}		
Mill Rate for 2021 [F]:	{{baseFactor}}%		
Property Rate Calculated* [E] x [F]:	Le. {{taxBeforeDiscount}}		
Add: Arrears	Le. {{arrears}}		
Add: Penalties**	Le. {{penalty}}		
Less: Concession for Age / Disability:	Le. {{discountAmount}}		
FY2021 Balance Payable***:	Le. {{total}}		

Your Property Rate Money at Work in Ward

{{result.ward}}

City Council uses property rate revenue to provide vital services all over the city. In Ward {{result.ward}} your rate payments allow the FCC to deliver improved sanitation, drainage, flood mitigation, and municipal school services, among others. Council is dedicated to improving service delivery further as part of its ambitious #TransformFreetown Agenda. Pay taxes to support and develop our city.



***Minimum Tax Amount:** If the calculated amount is less than Le.100,000 Freetown City Council has resolved an override of a minimum tax amount of Le.100,000 notwithstanding the calculation of Property Rate Payable.

****Penalties:** Penalties are applied to accounts in default. Quarterly payments are not required this year, but instalment payments can be made at any time up until the whole Property Rate becomes Payable on or before 30th September 2021. After this date, the Owner is deemed to have refused or neglected to pay and the Owner will be subject to default actions directed by the Local Government Act 2004. This will result in automatic **late payment charges, applied at 5%** of the unpaid amount. Continued non-payment can result in the **seizure and selling of your property**, as the FCC is investing heavily in ensuring that everyone pays their fair share. **Early payments are encouraged:** For RDNs paid in full before 31st March 2021, the FCC will award a credit to your account worth 5% of the payment. This amount will be deducted from your FY2022 property rate.

*****Payments Made in 2020:** Freetown City Council made a decision to waive all property taxes for 2020 to phase in the new system. If you made a payment toward your property rates in full or in part for FY2020, you have received a credit. The Balance Payable shown is already reduced by the amount of the credit. If the result is an overpayment this will be credited against your tax due in FY2022.

Under the new system, all payments must be made at bank branches. If anyone comes to your home or business requesting any payments related to property rates please send them away and call this number to report attempted fraud: +232 78 333 000 / +232 88 333 000 / +232 34 333 000. Full details on how to make payments are listed on the back of this notice. Please bring this notice, and the accompanying Payment Advice Slip, with you to make payments.

Ms. Yvonne Aki-Sawyer

Mayor of Freetown

Mr. Festus Kallay

Chief Administrator

Further Information

How Your Property Was Assessed

The FCC used high-resolution satellite images to precisely and reliably measure the square footage of every roof in the city. The larger the roof and the more floors a building has, the higher the property rate. We also visited every single property in Freetown to measure and record 28 property and location characteristics that were used in adjusting your property rate. This process of valuation was the same for every property in the city. If you believe that there has been an error in the recording of your property, contact or owner information, please call +232 78 333 000 / +232 88 333 000 / +232 34 333 000 for an appointment to come to the Enquiries Desk at New City Hall, Wallace Johnson Street. If you would like to change the name of the property owner please also bring a Certified Copy of Conveyance and/or Probate Document. **Note that this RDN notice does not constitute proof of ownership.**

Why the FCC Collects Property Rates

Property rates are an important revenue source for city governments around the world. At the FCC, we worked hard to modernize our property rate system to make it as fair and equitable as possible, and to ensure that every property owner in the city contributes their fair share. These revenues are required to fund essential and expanded services, including improved sanitation services and flood prevention, and to develop our city, as part of the Transform Freetown agenda.

Minimum Property Rates

By Council resolution, the FCC has instituted a minimum property rate of Le 100,000. If your assessment is above this minimum, and you would like to request a full explanation of the variables used in calculating your property rate, then please call +232 78 333 000 / +232 88 333 000 / +232 34 333 000 for an appointment with the FCC Enquiries Desk.

Explanation of Terms

[A] Surface Area Value: The surface area value tells you how much the size of your property increases its rateable value. It is calculated as the square root of the surface area. The value of a property increases as it gets larger, but that increase is proportionately smaller as properties get larger—an extra 100 sq ft of surface area matters more for smaller properties.

[B] Base Value: The base value is used to capture the average rateable value of square footage in Freetown. As property values in the city increase over time the base value will also increase.

[C] Initial Assessed Value: The initial assessed value is based on the total area of your property and is calculated as *Surface Area Value x Base Value*. The larger your roof and the more floors your building has, the higher the initial assessed value.

[D] Total Adjustments: The adjustment is based on 28 characteristics of your property. The less valuable these characteristics are, the more negative is the adjustment and the lower is the property rate.

[E] Assessed Annual Value: The assessed annual value is equal to the initial assessed value adjusted for property characteristics: *Assessed Annual Value = Initial Assessed Value x (1 + Total Adjustments)*.

[F] Mill Rate: This is how much property rate citizens in Freetown are required to pay for every unit of the assessed annual value. This rate is 2.5% for domestic properties, 4% for commercial properties and 2% for institutional or government properties.

[G] Plus Codes: These are codes that identify your property, in order to ensure that every property has a unique identifier and is included in the rates system.

Payment Details

Please ensure that you bring this Rate Demand Notice and the attached Payment Advice Slip to make payments.

Payments for property rates and business licenses can be made in any of the following ways:

1. Make payments at any Freetown branch of Ecobank or Rokel Commercial Bank.
2. Visit the FCC premises at New City Hall, Wallace Johnson Street, to make payment at the onsite banks, which are Ecobank, Rokel Commercial Bank, Standard and Chartered, and Zenith Bank.
3. Payment from Overseas can be made by following the instructions at: <https://fcc.gov.sl/payments-made-by-overseas-bank-deposit/>

Bank Name	Account Number
Rokel Commercial Bank [SL] Ltd	01-1012113
Zenith Bank [SL] Ltd	6010185343
Ecobank [SL] Ltd	6340029635
Standard Chartered Bank [SL] Ltd	0100102190800