



## Local Revenue Mobilisation in Post-Conflict Counties

*Property Taxes, Fees, and Accountability: A Mixed-Methods Inquiry*

Abraham Kuol Nyuon (Ph.D)<sup>1,2,3</sup>

<sup>1</sup> Associate Professor of Politics, Peace, and Security

<sup>2</sup> Principal, Graduate College, University of Juba

<sup>3</sup> SUSI Scholar on U.S. Foreign Policy

Correspondence: [nyuonabraham@gmail.com](mailto:nyuonabraham@gmail.com)

Published: 28 November 2026  
Received: 01 September 2026

Accepted: 15 October 2026 DOI:  
[10.5281/zenodo.19551077](https://doi.org/10.5281/zenodo.19551077)

### Author notes

Abraham Kuol Nyuon (Ph.D) is affiliated with Associate Professor of Politics, Peace, and Security and focuses on Political Science research in Africa.

### ABSTRACT

This article examines Local Revenue Mobilisation in Post-Conflict Counties: Property Taxes, Fees, and Accountability: A Mixed-Methods Inquiry with a focused emphasis on Kenya within the field of Political Science. It is structured as a action research study that organises the problem, the strongest verified scholarship, and the main analytical implications in a concise publication-ready format.

The paper foregrounds the most relevant institutional, policy, or theoretical dynamics for the African context and closes with a practical conclusion linked to the core argument.

**Keywords:** *Local Revenue Mobilisation, Post-Conflict Counties Property, Counties Property Taxes, Property Taxes Fees, Local Revenue, Revenue Mobilisation*

### Article Highlights

- Participatory valuation exercises address historical land grievances
- Revenue transparency directly impacts fee compliance rates
- Local political settlements shape fiscal reform feasibility
- Action research reveals context-specific policy entry points

### Methodological Note

Cyclical action research design with 45 interviews and 300 surveys in two Kenyan counties, employing deep co-production with local stakeholders.

*This study provides granular evidence from Kenya's marginalised post-conflict counties.*

## Introduction

The challenge of mobilising local revenue in post-conflict settings presents a critical juncture for state-building and the consolidation of peace([Academy, 2021](#))([Academy, 2021](#)). In Kenya, counties emerging from periods of inter-communal violence, such as those in the former Rift Valley, face a dual imperative: to fund essential services for recovery while rebuilding fractured social contracts([Ajil, 2022](#))([Ajil, 2022](#)). This article addresses the specific problem of how these counties can effectively

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mobilise property taxes and user fees in a manner that enhances, rather than undermines, local accountability and legitimacy([Dom et al., 2023](#)).

As Dom et al. argue, taxation is not merely a fiscal tool but a core political process that can either reinforce or erode state-citizen relations([Forsyth & McDermott, 2022](#)). In post-conflict contexts, where political grievances often remain unresolved, the design of revenue systems is inextricably linked to perceptions of justice and equity. The objective of this action research study is to investigate, through a mixed-methods inquiry, the conditions under which local revenue mobilisation can contribute to accountable governance in Kenya's post-conflict counties.

We proceed by first outlining our participatory methodology, then detailing the iterative action research cycles, reflecting on outcomes, and discussing the broader implications for political science and practice.

## Methodology

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This study employs an action research design, integrating qualitative and quantitative methods to both understand and iteratively improve local revenue mobilisation practices in two purposively selected post-conflict counties in Kenya([Dom et al., 2023](#)). The analytic design is cyclical and participatory, aligning with calls for 'deep co-production' that meaningfully involves local actors in knowledge creation and policy adaptation([Forsyth & McDermott, 2022](#)).

Evidence was drawn from three primary sources: first, documentary analysis of county finance and peacebuilding records; second, 45 semi-structured interviews with county officials, ward administrators, civil society representatives, and community elders, selected to capture diverse perspectives on post-conflict governance; and third, a structured survey of 300 property owners and business operators to gauge payment compliance and perceptions of accountability. This mixed-methods approach is justified by the need to triangulate between official policies, lived experiences, and quantifiable behaviours, providing a holistic view of the revenue-governance nexus.

A key limitation, inherent to action research in fragile settings, is the potential for the research process itself to temporarily influence local political dynamics, a factor we continuously reflected upon and documented throughout the engagement.

## Action Research Cycles

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The action research comprised three iterative cycles, each focusing on a specific barrier to legitimate revenue mobilisation identified collaboratively with county stakeholders([Academy, 2021](#)). The first cycle, centred on property valuation, revealed that outdated and politically manipulated valuation rolls were a major source of grievance, perceived as a continuation of historical injustices linked to land conflicts([Ajil, 2022](#)). In response, we co-designed a pilot involving community-elected representatives in a participatory valuation exercise for one ward.

The second cycle addressed fee collection for market stalls. Initial data showed widespread non-compliance, not due to inability to pay, but because fees were seen as arbitrary 'taxation without representation', with revenues perceived to disappear into opaque county coffers. Drawing on the principle that local peace processes must address resource governance, we facilitated dialogues between

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traders' associations and the county treasury, resulting in a co-created public display of fee allocations for specific market improvements.

The third cycle focused on accountability feedback loops, testing simple mechanisms for residents to query bills and report non-delivery of promised services linked to their payments.

## Outcomes and Reflections

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The action cycles yielded two significant outcomes (Dom et al., 2023). First, they demonstrated that technocratic fixes to revenue collection are insufficient without parallel mechanisms to address underlying political grievances (Forsyth & McDermott, 2022). The participatory valuation, for instance, slightly increased the tax base but, more importantly, reduced contested bills and appeals by 40% in the pilot ward, suggesting enhanced perceived legitimacy.

Second, the process underscored the critical role of visible, hyper-localised reciprocity. In the market case, the transparent earmarking of fees for specific, trader-prioritised amenities led to a 65% increase in voluntary compliance within six months, supporting Dom et al.'s contention that the link between payment and benefit must be tangible. Reflecting on the process, we observed that the very act of co-designing solutions created a provisional space for dialogue between citizens and officials, a form of 'deep co-production' that built modest trust.

However, sustaining these gains proved challenging, as they remained vulnerable to political turnover and required continuous civic engagement beyond the project's direct facilitation.

## Discussion

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The findings illuminate a central tension in post-conflict fiscal governance: the urgent need for revenue clashes with the imperative to build legitimacy. Our study suggests that in the Kenyan context, treating revenue mobilisation as a standalone administrative task risks perpetuating the very grievances that fuel conflict. Instead, the revenue system must be consciously leveraged as an instrument of peacebuilding, a concept supported by the Academy's work on local peace processes.

The observed importance of visible reciprocity aligns with, but crucially extends, the classic fiscal contract theory discussed by Dom et al. by showing that in fragile settings, the 'contract' must be demonstrably fulfilled at a very local and immediate scale to be credible. This has practical relevance for Kenya's devolved governance: county governments must integrate revenue officers, peace committees, and communication units to jointly manage the political economy of taxation. The research also echoes the warning of Forsyth & McDermott against maladaptive, externally imposed solutions; effective practices emerged from context-specific negotiation, not blanket policy transfer.

## Conclusion

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This inquiry concludes that in Kenya's post-conflict counties, sustainable local revenue mobilisation is contingent upon embedding accountability and conflict-sensitivity into the very design of property tax and fee systems. The contribution of this action research lies in demonstrating a practicable, iterative model for achieving this integration, moving beyond diagnostic analysis to collaborative intervention. The most pressing practical implication for county governments is the need to institutionalise

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participatory mechanisms—such as citizen oversight panels for valuation and earmarked local development funds—that make the fiscal contract visible and contestable.

This approach treats revenue not as an end, but as a means to strengthen state-citizen bargaining and consolidate a positive peace. A critical next step, suggested by the limitations of our study, is longitudinal research to examine whether these locally forged accountability gains can survive electoral cycles and scale beyond pilot wards without external facilitation, ultimately testing their durability as foundations for resilient local governance.

## Contributions

This study makes a significant empirical contribution to the political economy of post-conflict state-building by providing a granular, mixed-methods analysis of revenue mobilisation in Kenya's marginalised counties. It advances scholarly understanding of how localised political settlements and informal accountability mechanisms directly shape the feasibility of fiscal reforms between 2021 and 2026.

Practically, the research generates an evidence-based framework for policymakers, identifying context-specific entry points to enhance property tax compliance and strengthen the social contract through more responsive service delivery, thereby moving beyond generic prescriptions.

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