

CHAPTER FIVE

SUMMARY, RECOMMENDATION AND CONCLUSION

5.1 SUMMARY

Finance is essential element in the consideration of any meaningful politics. It is a prerequisite to efficient, effective and economic administration. Therefore, consideration are taken into account of all level or stages in framing and reaching decision of infrastructural facilities to the populace.

Based on this importance, and the increasing need of finance which could not be sufficiently attained through grant from the federal government, taxation was introduced in all local government in Nigeria. This study traced the background of taxation generally and particularly in Nigeria as well at the local level as base for the analysis of the subjected. This is followed with the conceptual analysis of taxation.

The study also recounted the general principle upon the Indirect and Direct should be based. It is also explain Ilorin west local government. It deficiency in collection their collection. It also discuss the role of finance functions in the local government alongside with numerous problems, we are able to bring the knowledge of the readers, the fact that Ilorin west local government council has embarked on a number of measure to improve tax yield in the area.

To epitomize, therefore, the main implication of my findings is the immediate and organized charge by the researcher mean that Ilorin west local government should make every effort humanly possible to remove those impending problem analysed earlier and devise new strategies of improving tax yield in the local government. In order to achieve this, it is worthy to amplify some suggestion and recommendation which are tremendously necessary for immediate improvement in tax yield in Ilorin west local government area of Kwara state.

5.2 RECOMMENDATIONS

The following suggestion and recommendation made below a long way to help the tax yield not only in Ilorin west local government of Kwara state.

Emphasis should tremendously place on property tax because it is supposed to be the larger source of revenue to the local government in the state should be given entirely free hand determine its own tax structure and administrative procedures without pressure from a higher level of government.

Evaluation property, effective and efficient administration machinery for re-evaluation of property should be set up in each local government so as to requires that the tax base should be freshly every time tax is imposed.

Quality staff, in order to achieve a high return, there is the need to improve the quality and number of the rating staff to solve the problem of manpower shortage.

Collection and enforcement procedure, researcher would recommend that withholding tax of about four to five percent of the rent due to land lords especially in the urban areas be deducted and paid over to the local government. Since the collection cost of property tax is very high and by so doing it is hoped that this high cost would be eliminated.

There be constant education of members of the public with a view to ensuring acceptability of the tax payers.

Proper and sufficient information should vinle internal audit system in the local government financial activities towards off embezzlement appropriate.

5.3 CONCLUSION

In conclusion, it is my hope that there is no doubt the fact that Ilorin west local government financial problems as well as those difficulties associated with taxation in the area can be removed or at least reduced to the barest minimum.

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