



EXAMINATION OF CURRENT PRACTICES, CHALLENGES AND STRATEGIC REFORMS FOR PROBATE TAX, GOVERNOR'S CONSENT, AND STAMP DUTY IN ANAMBRA STATE

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Cite this article:

Ikeotuonye, C. M., Egolum, C. C., Sado, R. O. (2024), Examination of Current Practices, Challenges and Strategic Reforms for Probate Tax, Governor's Consent, and Stamp Duty in Anambra State. African Journal of Law, Political Research and Administration 7(3), 11-24. DOI: 10.52589/AJLPRA-8U6JLTKV

Manuscript History

Received: 11 Jul 2024

Accepted: 13 Sep 2024

Published: 20 Sep 2024

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ABSTRACT: *This research examines the critical components of property law administration in Anambra State, focusing on probate tax, governor's consent, and stamp duty. These mechanisms are vital for ensuring lawful property administration, transfer, generating government revenue, and maintaining the integrity of legal documents. The study highlights the significance of these elements in the socio-economic development of the region and their impact on property transactions and inheritance. Through a detailed analysis of current practices, challenges, and inefficiencies, the research identifies major issues such as bureaucratic delays, high costs, lack of public awareness, and enforcement inefficiencies. The study utilizes a sample size of 400 respondents, including property owners, legal practitioners, and government officials, to gather data on their experiences and perceptions. The findings reveal significant non-compliance and evasion, exacerbated by complex procedures and opaque processes. To address these challenges, the research proposes strategic reforms including simplification of procedures, leveraging technology, enhancing public education, and introducing stricter penalties for non-compliance. These recommendations aim to improve efficiency, transparency, and compliance in property law administration, thereby promoting economic development and orderly land use in Anambra State.*

KEYWORDS: Review, Current Practices, Challenges, Strategic Reforms, Probate Tax, Governor's Consent, Stamp Duty, Anambra State.



INTRODUCTION

The administration of property law plays a crucial role in the socio-economic development of any region. Central to this administration are mechanisms such as probate tax, governor's consent, and stamp duty, which collectively ensure the lawful transfer and registration of property. Probate tax, essentially a levy on the estate of deceased persons, serves as a means of revenue generation for the government and ensures that estates are lawfully administered. Governor's consent, a unique requirement in Nigerian property law, is mandated for the transfer of certain property rights, aiming to regulate land transactions and prevent fraudulent practices. Meanwhile, stamp duty, imposed on various legal documents, not only serves as a fiscal tool but also as a means to legally authenticate documents.

The significance of these elements cannot be overstated. Probate tax ensures that estate administration is conducted under legal oversight, preventing disputes and ensuring rightful inheritance (Hughes, 2015). Governor's consent acts as a regulatory mechanism to maintain order in the land market, crucial in a state like Anambra where land disputes are prevalent (Onah, 2022). Stamp duty, on the other hand, is vital for maintaining the integrity of legal documents, which underpins property rights and transactions (Lokanam, 2022).

In Anambra State, these processes are particularly important given the state's dynamic real estate market and the cultural significance of land ownership. However, the implementation of probate tax, governor's consent, and stamp duty in Anambra State is fraught with challenges. Issues such as bureaucratic delays, high costs, lack of public awareness, and enforcement inefficiencies hinder the effectiveness of these mechanisms. For instance, obtaining the governor's consent often involves prolonged procedures and significant expenses, which can deter property transactions (Obi, 2020). Similarly, the complexities surrounding probate tax and stamp duty can lead to evasion and underreporting, thereby affecting state revenue.

Addressing these issues requires a comprehensive understanding of the current practices, identification of the key challenges, and the development of strategic reforms. This research aims to analyze the existing framework for probate tax, governor's consent, and stamp duty in Anambra State, highlight the issues within the current system, and propose actionable reform strategies. By examining these elements in the context of Anambra State, this study seeks to contribute to the discourse on property law administration and offer practical solutions to enhance efficiency and compliance.

Anambra State has been selected as the case study for this research due to its dynamic real estate market, significant land disputes, and the unique challenges it faces in property law administration. This study focuses on understanding the implementation and impact of probate tax, governor's consent, and stamp duty within this context. By examining the legal frameworks, administrative practices, and stakeholder experiences in Anambra State, the research aims to provide a detailed analysis that can serve as a model for similar regions.

The study therefore aims to achieve the following objectives:

1. To identify the current practices of probate tax, governor's consent, and stamp duty in Anambra State.
2. To critically examine the challenges and inefficiencies in current practices and their impact on property transactions and state revenue.



3. To suggest reforms to enhance probate tax, governor's consent, and stamp duty practices in the State.

This research holds substantial relevance for various stakeholders:

1. **Policymakers:** The findings will provide evidence-based insights and recommendations to inform policy reforms and improve the efficiency of property law administration in Anambra State.
2. **Legal Practitioners:** By highlighting the challenges and proposing practical solutions, the study will aid lawyers and legal advisors in navigating and addressing issues related to probate tax, governor's consent, and stamp duty more effectively.
3. **General Public:** Property owners, potential buyers, and the broader community will benefit from a clearer understanding of these mechanisms, which can lead to more informed decisions and better compliance with property laws.

Overall, this research aims to enhance the administration of property laws in Anambra State, promoting transparency, efficiency, and economic development.

LITERATURE REVIEW

Review of Concepts

Probate Tax

Probate tax is a levy imposed on the estate of a deceased person before the distribution of assets to the heirs. This tax is assessed based on the total value of the estate and is required for the legal validation of the will, ensuring that the deceased's wishes are honored and that the estate is lawfully administered (Hughes, 2015). The primary purpose of probate tax is to generate revenue for the government while providing a mechanism for orderly and transparent transfer of assets upon death.

Governor's Consent

Governor's consent is a unique legal requirement in Nigeria mandated by the Land Use Act of 1978, which stipulates that the transfer of land rights, whether through sale, mortgage, or lease, must receive approval from the state governor. This consent serves to regulate land transactions, prevent fraud, and maintain orderly land use planning (Alkali, 2023). The purpose of this consent is to ensure that all land transactions comply with state laws and to uphold the integrity of the land tenure system.

Stamp Duty

Stamp duty is a tax levied on legal documents, including those related to property transactions such as deeds, leases, and mortgage agreements. It is collected by affixing a physical or electronic stamp on the document, which signifies that the required duty has been paid (Lokanam, 2022). The primary role of stamp duty is to provide a source of revenue for the



government and to authenticate legal documents, ensuring their validity and enforceability in legal proceedings.

Roles in Property Transactions and Inheritance

Probate Tax

In the context of property transactions and inheritance, probate tax ensures that the estate of the deceased is accurately assessed and fairly distributed according to the law. It acts as a check against the unlawful distribution of assets and provides legal clarity and protection for beneficiaries (Hughes, 2015). This tax is crucial in preventing disputes among heirs and ensuring that the state receives its due revenue from estate transfers.

Governor's Consent

Governor's consent plays a vital role in property transactions by legitimizing transfers and changes in land ownership. It provides a regulatory framework that curbs fraudulent land deals and ensures that all transactions meet statutory requirements (Alkali, 2023). This consent is particularly significant in inheritance cases where land rights are transferred to heirs, helping to resolve potential legal conflicts and confirming the authenticity of the transaction.

Stamp Duty

Stamp duty is integral to property transactions as it validates the legality of the documents involved. By ensuring that all relevant documents are duly stamped, it provides legal backing to the transactions, making them enforceable in court (Lokanam, 2022). In inheritance cases, stamp duty helps in the official recording of asset transfers, thereby facilitating a smooth transition of property ownership and protecting the interests of the beneficiaries.

Historical Context

The concepts of probate tax, governor's consent, and stamp duty have evolved significantly in Nigeria, reflecting broader changes in the country's legal and administrative frameworks. Understanding their historical context provides insight into their current application and challenges, particularly in Anambra State.

Probate Tax

The imposition of probate tax in Nigeria has its roots in colonial administration, where British legal principles were introduced and adapted to local context. Initially designed to ensure orderly succession and asset transfer, probate tax has been consistently used as a tool for revenue generation by both colonial and post-colonial governments. In Anambra State, as in other parts of Nigeria, probate tax has evolved to address the complexities of modern estate management, balancing the need for government revenue with the protection of beneficiaries' rights (Udoaka, 2021).

Governor's Consent

The requirement for governor's consent in Nigeria originated with the Land Use Act of 1978, a significant piece of legislation aimed at reforming land tenure and management. This act vested all land in the state under the control of the governor, who acts as a trustee for the people



(Otubu, 2015). The intent was to simplify land administration, prevent land speculation, and ensure equitable access to land. In Anambra State, the governor's consent has become a critical regulatory tool, essential for legitimizing property transactions and preventing fraudulent practices in a region where land disputes are common (Onah, 2022).

Stamp Duty

Stamp duty in Nigeria dates back to the Stamp Duties Ordinance of 1939, introduced during the British colonial rule to formalize and tax legal documents (Ezejiolor & Apete, 2023). This ordinance laid the foundation for the modern stamp duty system, which has been modified and expanded in post-independence Nigeria to encompass a wide range of legal instruments. In Anambra State, stamp duty continues to play a vital role in property transactions, providing a legal stamp of authenticity and generating significant revenue for the state government (Onwuka & Orji, 2022). Over the years, these mechanisms have faced numerous challenges, including administrative inefficiencies, high costs, and issues of compliance and enforcement. However, they remain essential components of Nigeria's legal and fiscal landscape, particularly in states like Anambra where land and property hold significant economic and cultural value. Understanding their historical development is crucial for addressing current challenges and formulating effective reforms.

CASE STUDY: ANAMBRA STATE

The population of this study consists of property owners, legal practitioners, and government officials in Anambra State. These are estimated to be a population size of about 446,000 comprising:

- a) Property owners: 400,000
- b) Legal practitioners: 6,000
- c) Government officials: 40,000

(Source: National Bureau of Statistics and state-level civil service records, Retrieved: May, 2024)

The sample size used is 400, determined using Taro Yamane's formula:

$n = N \div 1 + N (e)^2$ where,

n = sample size = ?

N = population = 446,000

e = sample error = 0.05

$n = 446,000 \div 1 + 446,000 (0.05)^2$
 $= 399.6 \quad \sim 400$



This is taken as sample size and questionnaires distributed/retrieved in ratio of the total population.

Likert type scale is adopted with the following corresponding points assigned:

Strongly Agree (SA) - 5 points

Agree (A) - 4 points

Unsure (US) - 3 points

Disagree (DA) - 2 points

Strongly Disagree (SDA) - 1 point

$$\text{Mean} = \frac{5 + 4 + 3 + 2 + 1}{5} = \frac{15}{5} = 3$$

With 3.0 as the computed mean, it means that any variable with a mean of 3.0 and above is regarded as positive and accepted while others with a mean below 3.0 is regarded as negative and not accepted, thus rejected.

Mean Score Index:

$$MS = \frac{\sum fX}{N}$$

N

where,

MS = Mean Score of each variable

f = frequency of response

X = score or ranking given to each variable

N = sample population.

Probate Tax

Table 1: Current Practices of Probate Tax in Anambra State

S/N	Current Practices of Probate Tax in Anambra State	SA	A	US	DA	SDA	Mean	Remark
1	Governed by both federal and state laws	150	60	190	-	-	3.9	Accepted
2	Calculation is based on the value of the deceased estate	70	140	190	-	-	3.7	Accepted



3	It has a structured payment process	50	180	170	-	-	3.5	Accepted
4	AIRS plays a role in ensuring compliance	170	200	30	-	-	4.4	Accepted

In Anambra State, probate tax is governed by both federal and state laws as indicated by the mean value of 3.9 of the accumulated responses. The principal federal law is the Administration of Estates Law, which sets out the procedures for estate administration, including the imposition of probate tax. At the state level, the Anambra State Probate Law complements the federal legislation by detailing the specific rates and procedures for the collection of probate tax within the state (Odimegwu, 2021). These laws ensure that the estates of deceased persons are properly assessed and that the necessary taxes are paid before the distribution of assets to beneficiaries.

The calculation of probate tax in Anambra State is mostly agreed to be based on the total value of the deceased's estate with a mean value of 3.7. The executor of the estate is required to submit an inventory of the estate's assets, which is then assessed to determine the taxable amount. Typically, the rate of probate tax is a percentage of the estate's value, with rates varying based on the size of the estate.

The payment process is agreed to be well structured, as indicated by a 3.7 mean agreement involving submitting the necessary forms to the probate registry, paying the assessed tax, and obtaining a probate certificate, which allows for the legal distribution of the estate (Edori, 2017).

The primary government agency responsible for managing probate tax in Anambra State is the Probate Registry, which operates under the High Court of Anambra State. The registry oversees the assessment, collection, and enforcement of probate tax. Additionally, the Anambra State Internal Revenue Service (AIRS) plays a role in ensuring compliance and managing the financial aspects of probate tax collection. Responses indicated agreement with this with a mean agreement of 4.4.

Table 2: Challenges/Issues of Probate Tax in Anambra State

S/N	Challenges/Issues of Probate Tax in Anambra State	SA	A	US	DA	SDA	Mean	Remark
1	Most executors and beneficiaries do not comply	200	180	20	-	-	4.5	Accepted
2	There is a low level of public awareness and understanding regarding probate tax	150	50	200	-	-	3.9	Accepted
3	The failure to effectively collect probate tax	42	148	210	-	-	3.5	Accepted



Compliance and Enforcement

One of the significant challenges related to probate tax in Anambra State is compliance indicated by a mean agreement response of 4.5. Many executors and beneficiaries either lack awareness or deliberately evade paying the probate tax, leading to a substantial loss of revenue for the state (Olaniyi, 2023). Enforcement is also weak due to limited resources and the bureaucratic inefficiencies within the administrative bodies.

Public Awareness

There is a low level of public awareness and understanding regarding probate tax as indicated by a mean agreement response of 3.9. Many individuals are unaware of their obligations under the law, and the processes involved are often seen as complex and non-transparent. This lack of awareness contributes to non-compliance and undermines the effectiveness of the tax system.

Revenue Impact

The failure to effectively collect probate tax has a significant impact on state revenue from an agreement mean response of 3.5. Probate tax represents a potential source of substantial income that is currently underutilized. The loss of revenue due to non-compliance and evasion affects the state's ability to fund public services and development projects (Onwuka & Orji, 2022).

Table 3: Suggested Strategic Reforms for Probate Tax Practices in Anambra State

S/N	Suggested Strategic Reforms for Probate Tax Practices in Anambra State	SA	A	US	DA	SDA	Mean	Remark
1	Simplify the probate tax procedures and provide clear, accessible information	56	205	147	-	-	3.9	Accepted
2	Introduce the use of technology to streamline tax collections	203	149	56	-	-	4.4	Accepted
3	Introduce stricter penalties for non-compliance and evasion	190	69	149	-	-	4.2	Accepted

To improve compliance and public awareness, responses indicated a mean of 3.9 agreement score of it being essential to simplify the probate tax procedures and provide clear, accessible information to the public. The government should implement awareness campaigns to educate citizens about their obligations and the benefits of paying probate tax.

Furthermore, a mean score of 4.4 agreement from the responses indicated that the use of technology can help to streamline tax collection and enforcement. Introducing an online platform for the submission of estate inventories and payment of probate tax could reduce bureaucratic delays and increase transparency. Additionally, leveraging data analytics can help



identify patterns of non-compliance and target enforcement efforts more effectively (Ekundayo, 2020).

It was also of the agreement of respondents with a 4.3 mean score that Legal reforms are necessary to strengthen the framework governing probate tax. This could include introducing stricter penalties for non-compliance and evasion, as well as providing more resources and authority to the Probate Registry and AIRS for enforcement. Simplifying the legal language and procedures in the relevant laws can also make compliance easier for executors and beneficiaries (Edori, 2017).

Governor's Consent

Table 4: Current Practices of Governor's Consent in Anambra State

S/N	Current Practices of Governor's Consent in Anambra State	SA	A	US	DA	SDA	Mean	Remark
1	Structured application process	20	20	307	53	-	3.0	Accepted
2	Any transfer in land must receive the governor's consent	102	98	150	50	-	3.6	Accepted
3	Application fees, consent fees and other additional charges are associated with obtaining governor's consent	305	95	-	-	-	4.0	Accepted
4	The timeline for obtaining the governor's consent can vary widely	195	202	3	-	-	5.0	Accepted

The requirement for obtaining the governor's consent in property transactions in Nigeria is mandated by the Land Use Act of 1978. This act vests all land in each state under the control of the governor, who acts as a trustee for the people. According to Section 22 of the Land Use Act, any transfer of interest in land, including sale, mortgage, lease, or assignment, must receive the governor's consent to be legally valid (Alkali, 2023). This requirement is intended to regulate land transactions and prevent fraudulent activities. For this structure of application of process for governor's consent, just a base 3.0 mean score of agreement was recorded, with 3.6 means score for appropriateness of any transfer in land mandatorily receiving the governor's consent.

The application process for governor's consent involves several steps:

- a) Submission of an application form to the Department of Lands.
- b) Providing necessary documentation, including a duly executed deed of assignment, survey plan, and evidence of payment of relevant fees.
- c) Verification and assessment of the application by the Lands Department.
- d) Inspection of the property by government officials.



- e) Payment of additional fees if the application is approved.
- f) Issuance of the governor's consent if all conditions are met (Onah, 2022).

The fees associated with obtaining the governor's consent typically including application fees, consent fees, and sometimes additional charges for inspection and verification was agreed to be operation at a mean score of 4.0. These fees can be substantial, often representing a significant percentage of the property's value (Otubu, 2015). However, there was total agreement with 5.0 mean score to the fact that the timeline for obtaining the governor's consent can vary widely, often extending to several months due to bureaucratic procedures and delays.

Table 5: Challenges/Issues of Governor's Consent in Anambra State

S/N	Challenges/Issues of Governor's Consent in Anambra State	SA	A	US	DA	SDA	Mean	Remark
1	Bureaucratic delays	397	3	-	-	-	5.0	Accepted
2	Significant financial burden	298	102	-	-	-	4.7	Accepted
3	Lack of transparency in the consent process	384	16	-	-	-	4.0	Accepted

Bureaucracy and Delays

One of the major issues with the governor's consent process as indicated by a 5.0 mean score agreement from responses is the bureaucratic delays. The multi-step process, coupled with inefficiencies within the administrative system, leads to prolonged waiting times for applicants. This delay can stall property transactions and create uncertainty in the real estate market (Edori, 2017).

Cost Implications

The financial burden associated with obtaining the governor's consent is also significant from responses, indicating 4.7 mean score. High fees can deter property owners and developers, particularly those involved in smaller transactions. These costs, combined with the time and effort required to navigate the process, can be prohibitive and discourage investment in the property market.

Transparency and Corruption

The lack of transparency in the consent process often leading to opportunities for corrupt practices marked a 4.0 mean score agreement level from respondents. Applicants may be asked for unofficial payments to expedite their applications, and the opaque nature of the process makes it difficult to hold officials accountable (Udoaka, 2021). This undermines public trust and can lead to inequitable access to property rights.

**Table 6: Suggested Strategic Reforms for Governor's Consent in Anambra State**

S/N	Suggested Strategic Reforms for Governor's Consent in Anambra State	SA	A	US	DA	SDA	Mean	Remark
1	The process should be streamlined	204	46	150	-	-	4.1	Accepted
2	Introduce a tiered fee system based on property value	249	61	90	-	-	4.4	Accepted
3	Make information pertaining to the process accessible	316	44	40	-	-	4.7	Accepted

To address bureaucratic delays, a 4.1 mean score of responses agreed that the process for obtaining governor's consent should be streamlined. This could include reducing the number of steps involved, implementing a clear timeline for each stage of the application, and introducing online submission and tracking systems to improve efficiency and reduce wait times (Odimegwu, 2021). Measures to reduce the financial burden on applicants could include revising the fee structure to make it more affordable, especially for lower-value transactions (Ejiofor & Apete, 2023). Additionally, responses with a mean score of 4.4 recorded in agreement with introducing a tiered fee system based on property value could ensure that fees are proportionate and fair.

Enhancing transparency is crucial for reducing corruption and building public trust. To this effect, most respondents supported that this can be achieved by making information about the consent process, required documents, fees, and timelines readily available to the public, reflecting an agreement mean score of 4.7. Establishing a transparent, monitored online platform for applications and payments can also help reduce opportunities for corrupt practices and ensure accountability (Ekundayo, 2020).

Stamp Duty

Table 7: Current Practices of Stamp Duty in Anambra State

S/N	Current Practices of Stamp Duty in Anambra State	SA	A	US	DA	SDA	Mean	Remark
1	Imposition of stamp duty on various legal document	316	44	40	-	-	4.7	Accepted
2	Physical or electronic stamp to document as evidence of payment	322	52	39	-	-	4.8	Accepted
3	It is collected by AIRS who works in conjunction with other governmental departments	361	19	20	-	-	4.9	Accepted



In Anambra State, the legal framework governing stamp duty is derived from the Stamp Duties Act, a federal law which is complemented by state regulations. The Act outlines the imposition of stamp duties on various legal documents, such as property transactions, leases, mortgages, and agreements (Ejiofor & Apete, 2023). This was consented to with a mean score of 4.7 by respondents. This law aims to formalize and tax legal instruments to provide a verifiable record of transactions and generate revenue for the government.

Stamp duty in Anambra State is calculated based on the type and value of the document being stamped. For property transactions, the duty is usually a percentage of the property's value, while for other documents, fixed rates may apply (Onwuka & Orji, 2022). The process involves affixing a physical or electronic stamp to the document as evidence of payment. This was consented to by respondents with a mean score of 4.8. The duty is collected by the Anambra State Internal Revenue Service (AIRS), which oversees the assessment, collection, and enforcement of stamp duties.

The primary agency responsible for managing stamp duty in Anambra State is the AIRS. This agency is tasked with ensuring compliance with stamp duty laws, assessing the correct amount of duty payable, and collecting the payments. Respondents agreed to adherence to this with a mean score of 4.9. The AIRS works in conjunction with other governmental departments to monitor and enforce the stamp duty regulation.

Table 8: Challenges/Issues of Stamp Duty in Anambra State

S/N	Challenges/Issues of Stamp Duty in Anambra State	SA	A	US	DA	SDA	Mean	Remark
1	Most individuals fail to comply with the requirement	361	20	19	-	-	4.9	Accepted
2	Transaction value understatement	201	100	69	30	-	4.2	Accepted
3	Stamp duty is compromised	301	60	39	-	-	4.7	Accepted

Compliance and Enforcement

One of the major challenges with stamp duty in Anambra State according to a 4.9 mean score response by respondents is compliance. Many individuals and businesses fail to comply with the requirement to stamp legal documents, leading to significant revenue losses. The enforcement of stamp duty laws is often hampered by inadequate resources and administrative inefficiencies (Olaniyi, 2023).

Evasion and Avoidance

Stamp duty evasion and avoidance are prevalent issues. Some parties deliberately understate the value of their transactions to reduce their stamp duty liability, while others may avoid stamping documents altogether. This is affirmed by a 4.2 mean score consent from responses. This not only results in revenue loss but also undermines the integrity of legal transactions (Ekundayo, 2020).



Revenue Generation

The impact of stamp duty on state revenue is significant, as it represents a substantial source of income. However, the effectiveness of stamp duty as a revenue-generating tool is compromised by the high levels of evasion and non-compliance according to responses from respondents with a mean score of 4.7. Improving the collection and enforcement of stamp duty could considerably boost Anambra State's fiscal resources (Odimegwu, 2021).

Table 9: Suggested Strategic Reforms for Stamp Duty in Anambra State

S/N	Suggested Strategic Reforms for Stamp Duty in Anambra State	SA	A	US	DA	SDA	Mean	Remark
1	Simplify regulation	310	90	-	-	-	4.8	Accepted
2	Clear communication to the public	309	80	11	-	-	4.7	Accepted
3	Leverage technology to streamline collection and enforcement	300	95	5	-	-	4.7	Accepted
4	Public education	362	34	-	4	-	4.9	Accepted

To improve compliance and enforcement, respondents agreed that it is essential to simplify the stamp duty regulations and ensure that they are clearly communicated to the public as indicated by a mean score of 4.8 and 4.7 respectively. Introducing stricter penalties for non-compliance and providing incentives for voluntary compliance could also help to enhance enforcement.

Furthermore, respondents consented with a mean score of 4.7 to the fact that leveraging technology can streamline the collection and enforcement of stamp duty. Implementing an online platform for the submission and payment of stamp duties can reduce bureaucratic delays and improve transparency. Utilizing data analytics to monitor transactions and identify patterns of evasion can also enhance enforcement efforts (Ekundayo, 2020).

Finally, public education initiatives, according to a 4.9 mean score of agreement from responses, are crucial for improving compliance with stamp duty laws. These initiatives should aim to raise awareness about the importance of stamp duty, the legal obligations involved, and the benefits of compliance. Outreach programs, workshops, and informational campaigns can help to educate the public and encourage voluntary compliance.

CONCLUSION

The administration of property laws, specifically through mechanisms like probate tax, governor's consent, and stamp duty, is critical for the orderly and lawful transfer of property. These mechanisms ensure legal oversight, prevent disputes, and generate revenue for the government, contributing to socio-economic development. However, in Anambra State, the



implementation of these mechanisms faces several challenges, including bureaucratic delays, high costs, lack of public awareness, and enforcement inefficiencies.

RECOMMENDATIONS

To address these challenges and improve the efficiency of property law administration, several strategic reforms are recommended. Simplifying procedures, leveraging technology, enhancing transparency, and increasing public education are essential steps. These reforms can help to streamline processes, reduce costs, and promote compliance, ultimately enhancing the effectiveness of probate tax, governor's consent, and stamp duty in Anambra State.

By implementing these recommendations, Anambra State can improve the administration of its property laws, ensuring that property transactions are conducted smoothly, transparently, and in accordance with legal requirements. This will not only boost state revenue but also foster a more stable and equitable real estate market, benefiting all stakeholders involved.

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