

## Tax Collection: The Role of District Heads in Adamawa Emirate, 1903–1976

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### Abstract

*The British imposed the indirect rule system over the Northern region and one of the issues that arose was how to run the administration with no cost or less cost to them. Taxation, therefore, became one of the means to finance the administration. This article examines role of District Heads in the collection of Taxes in Adamawa Emirate of present Adamawa State. The study covers the period from 1903 to 1976 i.e. from the imposition of colonial rule to the Local Government Reform of 1976. The year 1903 is significant because it marked the beginning of formal British administration over Northern Nigeria and the subsequent introduction of Indirect rule. The year 1976 is chosen as the terminal date because with 1976 local reforms, the executive powers hitherto exercised by the traditional were taken away and placed in the hands of elected local government councils. The article also discussed the nature of colonial administration and the system of local administration the British used in administering their territories in Northern Nigeria known as the Native Authority system. The Native Authority was in the middle of the colonial administrative structure reporting to the District Officer and the Resident, while below him was the District and Village Heads. This institution, however, continued to evolve through various laws like the 1954 Native Authority Reform Bill up to the 1976 Local Government Reform Law which whittled their powers. Important agents in local administration were the District Heads whose main function among others was collection of taxes both poll tax (haraji) and cattle tax (Jangali). Under colonial rule the District Heads executed this task onerously and it was the money realized from the tax that was used in payment of salaries for N.A. staff and the execution of projects like schools, wells, hospitals and markets while a substantial amount was remitted to the regional government. In the process of assessment, however, there were allegations of highhandedness and victimization especially against the perceived opponents of the ruling party in the North- the Northern Peoples' Congress. Also, in the area of collection and utilization of the money there are several cases of corruption and misappropriation which led to the removal of many District Heads. Qualitative research was adopted using archival material, journal articles, published books as well as unpublished dissertations and theses. Gradualism theory as propounded by C.S. Whitaker was used in the article. Its main thrust was that instead of adopting British local administration it was better to modify the traditional institutions. It was found out from this research that the British had instituted a very efficient tax assessment and collection system which always achieved the targeted amount. This system continued after independence until the 1976 local government reform. Since the 1976 reforms there was no effective tax collection at*

*the local level and amount collected is meagre which is more often than not embezzled. It recommended that the district heads should be empowered to collect taxes at the local level because of their and knowledge of the people.*

*Keywords: Adamawa emirate, district, district heads, tax assessment, tax collection*

## **Introduction**

The British formal over-lordship of Northern Nigeria started in 1903 with the conquest of the Sokoto Caliphate where they found a pre-existing political structure which fitted very well with their idea of Indirect Rule. At the divisional level the British introduced the native authorities with emirs/chiefs at the helm while below them were district heads who were given duties the most prominent being tax collection. These taxes usually were shared between the collectors, the native authority and the remainder of the proceeds remitted to the regional government. In the course of the tax collection, however, a lot of challenges arose like over-taxation, migration of those already assessed, lack of remittance of proceeds by the collectors, etc. This article discussed the role of district heads in the collection of taxes in Adamawa Emirate from 1903 to 1976.

## **Theoretical Framework**

This study used the gradualism theoretical framework as expounded by C.S. Whitaker. The theory, opine that, rather than imposing British local administration, it would be better to modify the local traditional institutions to fit the functions and objectives of modern local government among which was tax collection. Gradualism which is also referred to as modernization, however, depended on the question whether salient features of the British and the emirate system of local government were in fact compatible and to what extent.

## **Colonial Administrative Structure in Northern Nigeria and Evolution of the Native Authority System**

With the final subjugation of the emirates of Northern Nigeria in 1903, Lugard laid down an administrative structure with him as the High Commissioner of the Northern Protectorate. The Protectorate was divided into thirteen provinces with each having a Resident as its executive head. The Resident was responsible to the High Commissioner and functioned as a link between the superstructure and the substructure (Okafor, 1981). The provinces were also divided into Divisions with District Officers (DO) in charge (and in some cases A.D.Os) who were the lowest ranking British officials. The Divisions were further divided into Emirates where Native Authorities were constituted under the Emirs and Chiefs. The Native Authorities were saddled with both executive and ju-

dicial and even some legislative powers. This policy which was implemented by Lugard known as Indirect Rule was to keep out the European in every field in which the 'native' could manage things himself (Nicholson,1969). The High Commissioner reported to the Secretary of State for the Colonies and was given high latitude of independence in policy making and assumed blames in case of failure (Nicholson,1969).

The colonial administrative structure in the North had the High Commissioner (later Lt-Governor) as head. The region was divided into provinces and divisions. The head at the Provincial level was the Resident while under him was the District Officer (D.O.) and either a first class, second class or a third class emir or chief who was regarded as the highest indigenous authority. The divisional level was considered as the lowest level of posting for the British political or administrative officers. The remaining levels of administration had indigenous officers as their authorities. The various districts that formed a Division in Adamawa Division were led by District Heads (*Ardoen* or *Lamdoen*) who had under them officials termed village heads (*Jimilla'en*). Lastly came ward heads (*Jauro'en*) who were in charge of the smallest administrative units.

The Native Authority proclamation vested on the Emir, designated Native Authority, the legal authority for local government and was supported by a bureaucracy known as the Native Administration. Thus, the system made the Emir the centre of power in the Native Authority and who at the height of British rule, was the sole Native Authority responsible for the administration of the people (Sirajo,2007). Districts became part of the organizational structure of Native Administration. The organs of the Native Administration included: central office, district and village administration, police, prisons, veterinary, judiciary, education, etc. In Adamawa Emirate, a Councilor was usually put in charge of any of the organs, for instance District and Village administration was under the *Galadima*.

What obtained at the Divisional (Emirate) headquarters was also replicated at the District level where there were a number of N.A. technical departments principally those of agriculture, veterinary medicine, forestry, medicine and health. These district officials who were employees of the N.A. worked in concert and under the guidance and leadership of the District Head (Yahaya,1980). An important official at the District level also an employee of the N.A was the District Scribe (*Mallu Leddi*).

With the Native Authority Law No. 43 of 1933, the Adamawa Native Authority was therefore constituted with the Emir (Lamido) as the Sole N.A. with Councilors advising him and in charge of departments at the headquarters in Yola. Below him were the District Heads also with their retinue of officials and under them were the Village Heads. In law, therefore, the Emir alone consti-

tuted the local authority and the council (if at all) existed at his pleasure. This administrative structure continued to exist up to the 1940s when the growing western educated elite began to challenge the arbitrariness of the N.A. By the 1950s as a result of the pressure from this group, the colonial administration began to shake up the N.A.

Thus, in 1954 the Native Authority Reform Bill was promulgated which recognized NAs as councils consisting of traditional members and some representative elements. Furthermore, the 1954 law gave legal recognition to two types of consultative bodies both below the Native Authority Council which were District and Village Councils. The 1954 Law with minor modifications in 1955, 1957, 1960 and 1962, became the basis of local government in the North down to the end of the First Republic in 1966 (Yahaya, 1980). The first military coup of January 1966 in Nigeria brought General Ironsi to the helm of affairs as Head of State. Following a counter-coup on 29<sup>th</sup> July, 1966, Yakubu Gowon emerged as the Head of state. In 1967 Gowon created the twelve states and the Adamawa Emirate happened to be part of the North Eastern state.

As a result of the apathy of people towards the N.A. and also to make a clear break from the past, the Gowon regime dissolved the N.As. The military intervention brought a common urge for a radical departure from the past. The continuity maintained by the NPC government was altered under the military but the extent differed from one state to another. It was in this regard that the Native authority was replaced by a more acceptable terminology in Northwest and Northeastern states with Local Authority. In Adamawa, the Local Authority council was created which inherited the powers and functions of the abolished NAs. Area councils were also created in which a group of Districts were designated as Area councils and were intermediaries between District councils and Local Authority councils.

However, the most notable action which saw to the whittling of the powers and diminishing importance of the traditional political leaders – Emirs, District, village and ward heads was the 1976 Local Government Reforms. From this time on, they were excluded from exercising executive and political power in local government. The powers which they hitherto wielded were transferred to the newly elected councils as there was shift from indigenous political leadership to people elected representatives.

### **Roles of District Heads**

Perhaps, no where are the duties and responsibilities of the district heads better articulated than in Shehu Malami's lecture in 1978 in which he said inter alia of the district heads:

they know every single individual in their locality and have detailed knowledge of their movements; they know the location of all the farms and grazing grounds and to whom they belong and have even detailed knowledge of how many wives a particular man has, how many children, and their various ages.... Is both the Emir's on the spot agent and official head of his district. He performs not only the basic duty of coordination but he also ensures that all the activities of the government are carried out according to policies laid down (Abdullahi:1997, p.173).

From the above, the duties of the District Heads were therefore wideranging including tax-collection (which was their primary function), maintenance of law and order, control of land, recruitment of forced labour, maintenance of markets, government buildings roads, etc.

### **Tax Collection**

For the British, the primary function of local government was first and foremost tax collection and that they saw taxes as the sign of allegiance. The people given this role were the District Heads. After the colonial conquest, one of the three evils Lugard noted, was the institution of *Jakadu* – messengers or ambassadors but whose main duty was tax collection so they came to be referred to as (tax gatherers). This was whereby emirate titled officials had certain communities attached to them for tax collection, but they resided and performed central administration duties. They, therefore, relied on *Jakadu* (tax gatherers) who resided in the communities. Apart from tax collection they perform other administrative roles on behalf their masters who are resident at emirate's headquarters.

This was not in the interest of the colonial authorities because their interest was in efficient taxation where there were as much as possible, few stages between the tax payer and the treasury (*Beit-ul-mal*) created for that purpose (Abba,1985). The British wanted a system where the tax gathering authority was the responsible official and that was why they created homologous districts with the District Heads residing in the districts and collecting taxes. Some of the title-holders at the Emirate headquarters were appointed District heads and made to reside at district headquarters and be responsible to the Emir for their administration. Because the *Jakadu* were disliked by the British they were all dispensed with (Abba:1985,p.238).The responsibilities of the *Jakadu* were thus taken over by district and village heads. However, in Adamawa, there were already a few districts which had resident Heads even before the imposition of colonial rule. These were the *Ardo'en* of the sub-emirates established in the

19<sup>th</sup> century. These sub-emirates turned into districts by the colonial authorities were Daware, Malabu, Gurin, Balala, Song and Mayo Farang.

### Imposition of Colonial Taxation

After the imposition of colonial rule by 1903-1904, in Yola Emirate, taxation took the form of a poll tax on all adult males for the Fulani districts and was not extended to the 'pagan' districts till 1909, at the rate of a few pence i.e. five to nine pence per head depending on the assessment made and capacity of the individual (Kirk-Greene:1958,p.103). Furthermore, Zakat was collected on all cattle and *Jangali* of 5 percent on all nomads in the Emirate. The poll tax was collected by the district and village headmen assisted by government staff and representatives of the Emir, on a census supervised by the Resident (Kirk-Greene:1958,p.103). By the 1904 Land Revenue Ordinance, Emirs were to pay over one-quarter of their revenue to the government. For sometime, most of the payment were in kind-both poll tax and cattle tax. In order to bring order in the distribution of the N.A. share of the taxes, the colonial administration decided to allot to the various officials a fixed percentage of the amounts collected; village heads 5 percent, district heads 15 percent. There were however no provisions for other members of the Native Administration until the introduction of the Native Treasury system in 1911 (Kirk-Greene:1958,p.104).

The role of the Emir in tax collection was limited as even assessment was carried out mostly by the Resident or Assistant Resident. After assessment the District Head and not the Emir decided what each village was to pay. A District Head, too, might limit himself to apportioning to each village its lump sum or he himself might go to the extent of apportioning this sum to the households making up each village. This, however, depend on the size of his district, his own energy and the degree to which he felt he could leave affairs in the hands of his Village Heads. Village Heads did the actual collection of the taxes which they took to the District Heads who in turn took the proceeds to the Emir or Resident. A role assigned to the Emirs in tax assessment mainly was to receive complaints from the Resident or Assistant Resident against individual District or Village Head concerning non-cooperation in assessment, collection, concealment of cattle or households or understatement of population of their districts. Furthermore, the Emir administered the disciplinary measures, more or exactly, as the Resident or Assistant Resident might 'recommend'.

In 1907 the authorities decided to abandon the poll tax in favour of a rough income tax of 5 percent (Kirk-Greene,1958). This method of tax assessment is called "Lump Sum Assessment" and was undertaken by the Resident or more usually by one of his junior officers. The exercise was not done annually but frequently. In most parts of the Northern Region, there were assessments in

1912, not again until about 1924 and then not again until about 1935 (Abba,1985). In this assessment, a count of compounds was made, the lump sum was announced to the elders, who were directed to divide it up among the householders in proportion to their wealth (Kirk-Greene,1958).

The assesment usually took place between March and April where the Resident, but mostly, the D.O. with the District Head assessed the productivity of communities and an amount due to each community was announced by the Resident through the D.O. to the local authorities. Following the procedure of Indirect Rule, the Emir was instructed to announce the amount due. The announcement was either made at the emirate capital or the headquarters of each district in the presence of the District Head, village heads and family heads or members of the village councils. The village, family and ward heads were in practice the officials on whom the collection of the taxes from individuals rested (Abba,1985).

Subsequently, however, all taxes were replaced by single tax called general tax – *Haraji*, which according to the British, represented one tenth of the gross annual income or profits made by the individual, irrespective of his calling (Abba,1985).Also, the share of the taxes retained by the Native Authority for remuneration of its officials, were with the creation of the Yola Emirate Treasury in 1911, paid into a central treasury to provide funds for the N.A. service and fixed salaries for all N.A employees from the Emir downward (Kirk-Greene:1958,p.105). Thus, by 1911 revenue for Adamawa Native Treasury rose from £6,058 to £16,166. Also the total acruable tribute for Yola including Jangali by 1906-7 was £1582-7-1 (Migeod,1927).

Lugard, justified the imposition of these taxes: *Kurdin Kasa* later *Haraji* and *Jangali* as being popular and more preferred by the common people to the unequal incidence and the arbitrary and tyrannical levies of the past (Tukur,1979). However, this was far from being true as the people took both passive and active measures against taxation. Passive measures included migration especially to the German colony while active measures included armed revolt.

### **Resistance and Revolt against Taxation**

In Adamawa emirate, for example, there were a number of these revolts. In 1909, the Verre people to the west of Yola rose against *Kurdin Kasa* but up to this time (1909), the people decided the amount they paid to the colonial authorities. For the year 1909, when the people of the village of Guriga (one of the Verre villages) were asked to pay, one of the villagers alleged that, a neighbouring village, Kura, had refused to pay and nothing happened. They, therefore, agreed not to pay anything.

This, no doubt, was an affront to the authority of the Emir (Lamido) who

had sent three messengers to collect the *Kuridin Kasa*. It was the Lamido's messengers who collected tax from the Verre as they had defied the Resident and refused to recognise his authority. To show they were now also defying the Lamido, they gave the messengers three days to vacate their village after which they executed them. A showdown with colonial authorities was therefore, imminent. The people of Guriga were able to rally some Verre villages and the colonial administration responded with troops that destroyed the villages of Deledi, Gejipa, Marufa, Guriga, Bati, Numki, Marashi and Shambi (Tukur, 1979).

Furthermore, in February 1911, a section of the Chamba refused to submit themselves to assessment, therefore, a patrol that consisted of 50 rank and file and two British officers was sent to confront them where heavy fighting took place at Tibak. In January 1912, the people of the districts of Lala and Kilba defied their District Heads by openly stating their refusal to pay the *Kuridin Kasa*. To have the tax collected, a military patrol had to be sent. The patrol spent twenty two days forcibly collecting the tax in the process of which a number of villages were burnt and a number of people killed (Tukur, 1979). Two months after this incident, three 'tribes' in the area: Hona, Margi and Bura revolted and refused to pay the *Kuridin Kasa*.

Another case of revolt was by the Yungur who arrested their District Head and killed his interpreter because he had seized their cattle as payment of arrears of *Kuridin Kasa* due for 1911 which they paid only £230 out of an assessment of £580. A patrol was dispatched to the area and after forcefully collecting the tax, burnt the villages of Kento and Kuti. The Verre also rose again in 1914 when the villages of Kura and Boi barred the messenger, Eli Jakada, a Darfuri Arab, sent to collect the tax from entering their villages. The Resident himself led a troop to Kura and removed what supplies were necessary in lieu of tax and destroyed houses as punishment (Tukur, 1979).

As regards to passive reaction, the people if they were pushed to pay tax took to migration. This was observed by Resident Sharpe, that because of proximity to German territory, if the District Heads pressed for full payment of tax, the villagers will migrate to German territory. In 1909, for example, most of the time of the British officials was taken up by listening to continual application for reduction of taxes owing to migration. In 1912 for instance because of pressure on tax, three villages in Zumo district moved into German territory.

According to Alkasum Abba, British taxes were made to play three primary tasks in the creation of the colonial economy (Abba, 2003). The first task was to provide sufficient funds to fund the colonial administration including the N.A; secondly, imposing heavy taxes on some economic activities in order to discourage them thereby releasing labour for exploitation by the colonial authorities; and thirdly was to directly undermine the precolonial economy. Also



significant was the British desire to monetise the economy and institutionalise the British currency. At first either cash or kind was accepted but kind was subsequently discouraged in order to institutionalise the British currency.

### Assessment and Means of Collection

The means of tax collection was that the village and ward heads collected it from households in their areas assisted by mainly hamlet leaders or community or clan leaders and then took it to the District Head. It was the importance of the village heads in tax collection that they were rewarded at the end of the year by receiving 1/6d in £1 of the amount of tax collected in their villages (NAK/G.2.H Yola Prof.). A.D.O. Shirley, however, expressed his worry that the Hamlet Head in spite of his importance was not rewarded except unofficially by the village head out of his share of the tax. He, therefore, made suggestions in which Hamlets heads were going to be paid out of the tax collected.

By the 1930s there was decrease in the amount of tax collected perhaps because of emigration and the time between count and assessments. For instance, for the year 1930-31, count took place in February while assessment took place about seven months later. During this period therefore, a lot of emigration might have taken place. Other factors were decline in harvest as well as the general depression which started in 1929 lasting throughout the 1930s. Because of the economic recession, 1934 was particularly noted for its economic misfortunes, in the colonies and in Adamawa, for example, general tax to the value of over £4,300 was remitted.

However, by the 1940s the amount paid or assessed as general tax began to rise again. By 1945, for example, the tax assessment of that year exceeded that of 1939 by 112 per cent. For the 1946-47 year, the tax assessment for the thirty-one districts of Adamawa division was £63,428.9, while the actual collection was £64,180.19/3. As for 1947-48, the assessment was £64,180.19/3 while the actual amount collected was £73,532.18- which marked an increase of about £10,105 that is an increase of about 16%. The population in the districts increased by about 1495 people, but the reason for the rise in the amount collected with about £10,000 was that the amount payable had been raised from 9/9.5 per individual to 11/1-0.

**Table I: Adamawa Division General Tax assessment 1947-48**

District	Population adult males 1946/47	Tax 1946/47 (£)	Population adult males 1947/48	Tax 1947/48 (£)
Balala	3592	2071.13	3453	2165.8
Belel	1152	686.8	1123	724.15

District	Population adult males 1946/47	Tax 1946/47 (£)	Population adult males 1946/47	Tax 1947/48 (£)
Girei	3252	1863.6	3222	2081.6
Gurin	1893	1117.16	1849	1191.3
Mubi	15548	6880.-	15946	7915.14
Namtari	1561	934.4	1624	1052.7
Song	2972	1663.6	3054	1913.15
Yola	5337	2664.7	5840	3217.3
Yungur	3889	1949.6	3943	2178.16
Zumo	1679	921.11	1647	987.11
NA. Employees		432.8		500 - -

Source: NAK YolaProF.12/1/59 Adamawa NA Tax Collection.

The actual amount collected, however, surpassed the assessment by over £1,000 which was as a result of movement of people into the Province and the aggression with which the collection of taxes was pursued. The years after the Second World War were very significant because the colonial administration wanted money in order to intensify development in the territory to pacify discontent against colonial rule.

As for 1948-49, the assessed sum was £79,073.18 at the rate of 11/11.3 with the percentage increase of about 7.5 above the previous year (i.e. 1947-1948). There was increase in the amount despite the reduction in the number of people in the Emirate because of the increase in the percentage of amount payable by the tax payers, i.e. by about 7.5%. In his report to the Secretary, Northern Provinces, Acting Resident, Adamawa Province demonstrated that the assessment showed an overall increase of 7.5% over 1947/48 period. Furthermore, the Resident indicated that the maximum increase in any district was one shilling and certain areas which had suffered in the Benue floods had had their assessment reduced. Regarding the 1949-50 assessment, the Divisional Officer, Adamawa Division's submission to the Resident was £82179:2:0 with proposed tax adult male of 12/4.7d with percentage increase of 3.98. The reasons for the increase, according to the D.O. were due to two factors:-

1. An increase of 1106 in the number of adult male tax payers and
2. A proposed increase of 6d in the basic rate per adult male tax payer, excluding salaried employees who were assessed at 4d and 6d in £1. The basic rate

per adult male tax payer varied between 1/6d and 14/6d instead of between 1/- and 14/.

The tax assessments for the thirty-one (31) Districts of Adamawa Division for subsequent years were as follow:-

**Table 2: Tax assessment for Adamawa Division 1950-1954**

	Year	Amount £
1.	1950/51	83,101.19.6
2.	1951/52	101,533.7.6
3.	1952/53	114,099.19.0
4.	1953/54	117,262.5.6

*Source: NAK/5695 Yola ProF. Adamawa Province Annual Report*

Table II above demonstrates that there was progressive increase in the amount of tax paid by the people which might be due to a variety of reasons. For instance, sometimes influx of people to a division could account for increase. At other times improvement in the tonnage of agricultural products like ground nuts and cotton as well as rise in the prices of the commodities. For example, the Resident Adamawa Province noted in the Annual Report of 1952 that with more money in the hands of the farmers there was no difficulty in paying a higher tax.

Also, the increase in the amount collected from general tax enabled the Native Authorities to effect increment in salaries and wages. For the 1954 tax year also, encouraged by the good season and the urgent need to keep the treasury finances on a sound footing, the Native Authority approved an increase in General Tax incidence from 17/2d to 17/11d, and in *jangali* from 3/6d to 4/-. The Senior District Officer, Adamawa Division justifying the increase indicated that it caused no hardship. This, however, could be far from being true considering the amount and the effort that had to be made for one to raise that amount. Taxation caused a lot of hardship on the people so that some because of inability to pay had to relocate or even migrate to the Cameroon Republic.

Thus, district heads functioned efficiently in the assessment and collection of taxes and it was mainly in the area of assessment that the district heads were often accused of nepotism. District Heads and Village Heads, more often than not, extorted those not in their good books by over-assessment and illegal ex-

actions, while favorites were overlooked. Also, as politics and demand for independence began, there was discrimination in the assessment of individuals especially those deemed to be critical of the colonial authorities and the Native Authority system. The supporters of the Northern Elements' People Union (NEPU) were especially targeted for harassment and over-assessed making some of them to flee from their places of birth. In this regard, the NA police (*Yandoka*), the NA Courts and the chiefs' bodyguards (*dogarai*) served as a kind of tripod in the implementation of the punishment for the defaulters in tax payment.

In the Adamawa Emirate a date was usually announced formally for the beginning of tax collection mostly in the dry season after harvest. The District Heads, District Scribe, some district officials and district bodyguards (*Dogarai*), embarked on this tour of collection by visiting village areas where ward heads converged with the proceeds of the *Haraji* and *Jangali*. The first District Head to complete his tax collection was usually subsequently given a trophy by the Lamido in appreciation and as an acknowledgement for his efforts. Furthermore, as the British began the process of enlargement of participation in NA affairs, they also created the District Councils under the chairmanship of the District Head with representatives from villages as well as trades and some influential people in the district. A special fund known as the District Council Funds from proceeds of taxes was set aside to be administered by the District Council. For example, the District Council Fund allocation for the year 1964/65 for Balala District was 288 Pounds out of which allowances were paid for members of the Council, labour wages, repair of Fufore-Ribadu road and digging of a well. While the allocation for Yola District was 310 pounds out of which District Council staff were paid their allowances, roads were repaired, a storeroom was repaired as well running cost for vehicles and clearing of dry season road. Almost all the districts under the Adamawa Native Authority utilized the funds allocated to them in doing one thing or the other.

## Conclusion

This article discussed the roles of district heads in Adamawa Emirate from 1903 to 1976. The District heads and their subordinates the village heads proved to be very effective and efficient in their primary role of tax collection. The tax assessed was usually collected in full and in some cases with surplus. There were only few cases of default. The proceeds of the tax collected determined whether a district is viable and self-sustaining. A viable and self-sustaining district must be able to pay the salaries of the district officials and remit about 60% of the tax collected to the N.A. Districts deemed not self-sustaining were merged with other districts. Thus, the self-sustaining districts were able remit money to

the Native Treasury which enabled the N.A. to carry out a lot of work in the field of education, health, water supply, works, etc. The N.A. also remit a percentage of the tax collected to the regional government.

However, through various laws, the district head system continued to evolve and went through transformation up to 1976 when the Local Reforms of that year completely whittled down its powers. Presently there is no efficient system of tax collection at the local level, but if the district heads are used they can ensure the effective collection of taxes because of their knowledge of the terrain and their proximity to the people.

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