Citizen Participation and Mobilization of Local Tax Resources in Benin: The Case of the Taxation of Built and Unbuilt Property Taxes.

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Abstract

This study assesses the causal impact of tax education on property-tax collection in Benin. Two different treatments (deterrence and persuasion) were administered through a randomized controlled trial. The results show that both treatments have positive and significant effects on taxpayers' behavior compared to taxpayers who received neither treatment. The effects of the deterrence treatment have a stronger causal effect than do those of the persuasion treatment. In addition, taxpayers who received deterrence paid 30.19% over the average of the amounts paid by control-group taxpayers (a difference of 9,588 West African francs).

Keywords: Property tax, causal effect, performance, cluster randomization

JEL Classification: D01; H26; H71.

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I. Introduction

The decentralization process that began in Benin the 1980s has been an effective method of local governance. The aims of the program have been to make municipalities financially autonomous and ready to face the challenges of grassroots development by providing quality social and public services.

As Brun, Chambas, and Laurent (2007) have stated, one of the essential missions of (fiscal) decentralization is to mobilize public resources. Indeed, access to better information or greater transparency in the use of collected revenue should promote the mobilization of local resources specific to decentralized communities and therefore strengthen public resources overall. As Agrawal and Ribot (2012) and Faguet (2014) have stressed, decentralization has helped bring taxpayers and policy makers closer to each other and thus has generated a virtuous cycle.

The Organisation for Economic Cooperation and Development area has grown more decentralized over the last two decades. However, reforms that have profoundly changed the institutional set-up of fiscal federalism are both rare and confined to a few countries (Blöchliger & Kim, 2016). Even if revenue and spending have become increasingly decentralized in these countries, the pace of spending decentralization has clearly outpaced the decentralization of revenue, resulting in wider vertical fiscal imbalances and larger intergovernmental transfer systems (Blöchliger & Kim, 2016).

African countries in general, and those south of the Sahara in particular, embarked on decentralization in the early 2000s (Hounsounon, 2016). The African experiences of administrative and economic decentralization are situated in the usual context of increasing financial autonomy for municipalities. Decentralization is, therefore, meant to guarantee strong social-protection systems while ensuring access for all to quality social services and, in particular, improvement in well-being analogous to developed countries.

In Benin, as in most developing countries, local governments finance their spending basically from three revenue sources: (i) local taxes; (ii) debt; and (iii) transfers from higher levels of government.

Local tax resources in developing countries come essentially from property taxes

because of the rapid urbanization observed in recent years in these countries (Fjeldstad & Heggstad, 2012; Franzsen & McCluskey, 2017). In addition, property taxes are characterized by much less instability than other categories of tax revenue (Norregaard, 2013). Property taxes have been considered especially appropriate as a local revenue source because real property is immovable (Bird & Slack, 2004). Despite these characteristics, however, national administrations in developing countries still cannot achieve expected results in property-tax collection and in efforts to ensure a more optimal mobilization of tax-collection efforts.

In Benin, mobilization of property taxes is relatively low compared to municipalities' potential to produce tax revenue (between 15% and 32% of what municipalities could generate; see Association Nationale des Communes du Bénin, 2020). Between 2008 and 2015, revenues from taxation of land represented approximately 32% of total tax revenues from municipalities. At the same time, the contribution of taxes from municipalities to total local revenues decreased from 48% to 33% and tax revenue from land decreased from 12% in 2008 to 8% in 2015.[1]

Since 2017, several strategies and policies have been implemented in Benin to increase the level of collection of local and property taxes, including, among other measures, deadline reminders sent to taxpayers by text message, radio and TV broadcasts, commercials, etc. Despite these measures, the collection of local and property taxes has clearly not benefited, and the country continues to record poor performance compared to its potential.

Based on statistical analysis of an opinion survey carried out in Benin in 2013 by AfroBarometer,[2] citizen participation in fiscal-resource mobilization is problematic. Indeed, the results of this survey revealed that (i) 57.2% of respondents would pay taxes if the government could improve the quality of social and public services; (ii) 66% think it is difficult to understand what taxes they are supposed to pay; and (iii) 78% say it is very difficult to find out how the government uses the revenue from taxpayers' taxes. It is clear,

[1] Total local revenue comprises municipalities' own revenue; tax revenue from patents and licenses, property taxes, and local development and other local taxes; non-tax revenue and operating transfers (Community Development Assistance Fund).
[2] See www.afrobarometer.org.

then, that increased awareness of the importance of paying property taxes, including better information (e.g., how the government actually uses tax revenues, with specific and visible examples) and greater involvement of landowners, could improve tax compliance.

In the economic literature, the relationship between deterrence and persuasion in ensuring landowners' tax compliance has been widely discussed. Based on the classic model of tax evasion by Allingham and Sandmo (1972), the theory of economic deterrence, also known as coercion, states that taxpayers' behavior is influenced by the penalties or sanctions they will suffer if fraud is detected. According to this theory, then, if detection is probable and penalties are severe, few people would refuse to pay their taxes (Fjeldstad & Heggstad, 2012; Mascagni & Santoro, 2018).

The theory of economic persuasion is based on how governments use the taxes they collect from taxpayers (Tily, 1993; Slemrod, 1992, 2018; and Moore, Barresi & Thompson, 1992; Moore, 2004). The theory suggests that public spending (for public goods and services) motivates compliance. Alm, McClelland, and Schulze (1992) and Carrillo, Castro, and Scartascini (2021), for example, have argued that governments can increase tax compliance by providing goods and services to taxpayers in a more efficient and accessible manner and by educating landowners about the benefits of paying taxes (persuasion).

We sought to contribute to this literature by empirically testing the causal impact of persuasion and deterrence on the tax compliance of landowners in Benin. Specifically, the study was intended to examine the impact of providing information on the benefits of paying property taxes (persuasion) and on penalties and sanctions to be suffered in the event of non-payment (deterrence) on taxpayers' decisions to pay, the timing of their payments, and the overall amount paid.

Two hypotheses served as a guide for this study:

Hypotheses 1: Information provided to landowners regarding the advantages and benefits of paying property taxes (schools built, roads fixed, etc.) has a positive impact on property-tax collection.

Hypothesis 2: Information regarding the penalties that non-compliant taxpayers incur contributes to an increase in property-tax collection.

To this end, we conducted a clustered randomized controlled trial. Two treatments (persuasion and deterrence) were administered to landowners randomly selected in eighty-four villages (forty-two per treatment) and forty-two control villages. Three outcomes were defined: two binary variables (payment or non-payment, timely or late payment) and a quantitative variable (amount paid). The method of estimating generalized linear mixed models was adopted for the three outcome variables, and the results showed overall that the two treatments both had a positive and significant impact on landowner's tax compliance. The impact on each of the three variables was even more pronounced for treatments based on deterrence. Specifically, when taxpayers receive only deterrence information, the difference in tax payments is 17,464 West African francs (i.e., an increase of 10.87% of the average amount of tax paid compared to those who did not receive the treatment.)

Referring to the work reviewed in developing countries in particular (Mukama, Karangwa & Hakizimana, 2017; Knebelmann et al., 2017, Chirico et al., 2015, Fjeldstad & Heggstad, 2012; and Di John (2010), the main contributions of this research are two. The first relates to the implementation of the intervention. In our case, the proposed treatment was intended to educate taxpayers via individual information sessions, marking a break from the methods still in force in developing countries in general and in Benin in particular, which generally consist of the use of mass communication channels (TV and radio and, more recently, telephone messages). The second contribution is empirical. The results of this study provide the tax administration of Benin with strong evidence in favor of changing the current communication policy toward landowners to provide more active local communication anchored in persuasion and coercive measures. Our results lead us to conclude that a local awareness-raising policy would help to improve the level of tax compliance of landowners in Benin.

II. Context

In Benin, a small country located in West Africa, property taxes represent an annual contribution on built and non-built properties located in Benin.[3] Taxes on built properties are based on houses, factories, and, in general, all buildings in iron, wood, or masonry and fixed to the ground permanently, except those that are expressly exempt from it, as set forth in the tax code. An allowance of 40% is applied for homes and 50% for factories. The rental value is the price that the owner can obtain from rental to an individual under normal market conditions and is determined by leases, by comparison, or by direct assessment. Tax rates vary according to locality and are set each year by municipal or communal councils in the range of from 15% to 30%.

Taxes on non-built land in Benin are assessed on all non-built properties (except those that are exempt). An administrative assessment of the market value of the property is made on January 1st of each tax year (values are subject to revision every five years), and taxes are due under the same conditions as are those for built land. Applicable rates vary according to locality and are established each year by municipal or communal councils in a range from 4% to 6%.

In all municipalities, property-tax mobilization engages the responsibility of both the General Management of Taxes at the federal level and of municipalities. At the state level, Small Business Tax Centers (hereafter, CIPEs), with the support of local government officials, are responsible for collecting property taxes along with other local taxes. CIPEs are, in principle, established at the level of each municipality, though some municipalities, because of their importance or fiscal density, have several.[4] The main role of

[3] Benin entered the category of middle-income country (lower bracket) with a per-capita GDP of 1,250 USD in 2020 for an estimated population of 12.1 million inhabitants. The economy is oriented toward agriculture, with cotton and cashew nuts as the main cash crops. The primary sector represents 28.1% of the GDP; the secondary sector, 14.6%, including 6% for agro-food industries and 4.4% for the construction industry; the tertiary sector, 48.8%, including 13% for trade and 9% for transport. The Human Development Index remains low and is estimated at 0.52, ranking Benin 163rd in the world among 189 countries in both 2018 and 2019. According to the World Bank Group's *Doing Business 2019* (World Bank, 2019) the business climate in Benin has improved in recent years, and Benin has gained four places (149th among 190 countries instead of 153rd a year earlier).

[4] Cotonou, for example, has four CIPEs, and there are three in Calavi and two in Porto-Novo. Conversely, some CIPEs can cover several municipalities, as does the Allada CIPE, which includes the municipalities of Allada, Toffo, Tori-Bossito, and Zè.

municipalities in local (property) taxes is assessment and collection.[5] As a result, the expense of work to broaden the tax base (tax inquiries, distribution of tax notices, forced collections, etc.) is borne by the municipalities.

In most communes, CIPEs do not have contractual relations with the local communities for which they work. The latter have little possibility of reaction in the event of insufficient performance on the part of the said deconcentrated services of the Ministry of Finance. Some municipalities do establish contractual relationships with the tax authorities through conventions or memoranda of understanding.[6]

III. Evaluation Design

The sample for the study was constructed via a standard two-stage cluster-randomization procedure. The first unit of randomization was the village. Thirty-one CIPEs are unequally distributed in the seventy-seven communes of Benin with a concentration in the Atlantique, Littoral, and Borgou Departments. To ensure an equal chance that all taxpayers in our sample would have a CIPE nearby, we chose the municipalities of Cotonou (Littoral Department), Abomey-Calavi (Atlantique Department), and Parakou (Borgou Department), which together contain more than 80% of the thirty-one CIPEs. Within those municipalities, we used geolocation data to choose a random sample of villages spaced at least fifteen kilometers apart from each other.

The second level of randomization concerned the selection of taxpayers. Using administrative databases, we obtained a sample of taxpayers from among people who had received a tax notice in the previous fiscal year (2019-2020) and had failed to pay. Landowners in each village were randomly selected for survey during the second phase of the cluster randomization approach (see the Appendix).

[5] Indeed, Article 17 of Law No. 98-007 of January 15, 1999, regarding the financial regimes of municipalities in the Republic of Benin, provides that "the costs of issuing and collecting municipal taxes and municipal revenues" are compulsory expenses supported by the municipalities. Article 63 of Law No. 97-029 of January 15, 1999, on the organization of municipalities, gives mayors the responsibility for collecting taxes and duties.

[6] This is the case, for example, with the municipality of Parakou and all the municipalities in the Atlantique and Littoral Departments (Cotonou, Abomey-Calavi, Allada, etc.) except for the municipality of Tori.

The interventions were administrated from June 10, 2020 to July 7, 2020 and covered all villages of the municipalities in our research sample according to type of intervention. (See the Appendices for details.)

Treatments were administered individually in each village to forty-four landowners randomly selected from a list of all landowners in the village. Thus, 996 landowners were treated in Cotonou, 1,266 in Abomey-Calavi, and 1,213 in Parakou, for a total of 3,475 (see Table 2). Before the beginning of data collection, consent to participation, confidentiality, and anonymity were explained to participants. Participants in the treatment group were also reassured that they would not be subjected to prosecution or intimidation based on their decisions concerning payment of taxes after participating in the information sessions.

IV. Data

Survey data on taxpayers' socioeconomic characteristics, together with information regarding culture, demographics, and religion, were collected through simple questionnaires. The phase of collecting socioeconomic data from landowners was combined with the intervention phase and took place from June 10, 2021 to July 14, 2021. At the end of the twenty-one days of investigation, 5,446 questionnaires had been completed and submitted via the KoBo Toolbox open-source tools for data collection. Of these, 5,337 questionnaires had been correctly completed, reducing our sample size. Comparing this number to the minimum sample size expected without attrition (4,400), we calculated a net response rate of 98.03%. This sample was broadly representative for the data analysis. Table 1 shows that the lowest net response rate was in Parakou (90.30%) followed by Cotonou (98.07%). Without attrition, the net response rates are all over 100%.

Table 1: Distribution of Respondents by Area

Zone	Number of respondents		net response rate (%)
	Planned (with attrition)	Completed	
Cotonou	1,815	1,779	98.07
Abomey-Calavi	1,815	1,920	105.84
Parakou	1,815	1,638	90.30
Total	5 444	5,337	98.03

Source: Authors' calculations.

Table 2: Distribution of Respondents by Treatment

Zone	Number of respondents		Total
	Treated (T1 and T2)	Control	
Cotonou	996	783	1,779
Abomey-Calavi	1,266	654	1,920
Parakou	1,213	425	1,638
Total	3,475	1,862	5,337

Source: Authors' calculations.

We tested for differences on observable characteristics between treatment and control groups (see detailed results in Table 3). First, we performed tests on both groups together. Second, the same tests were performed, this time distinguishing intervention groups by type of treatment. Our tests showed that the two groups (treated and control) were comparable. For taxpayers treated with persuasion, differences were significant only for "land acquisition" (others) and "equity in the payment of property taxes" (unfair) for the entire sample. For taxpayers treated with deterrence, conversely, "sense of citizen pride" (proud), "equity in the payment of property taxes" (very fair), "religion" (Catholic and Muslim), and "superior level of education" were significant.

In sum, because nearly all mean difference tests between the treatment and control groups were insignificant, we concluded that individuals in the two groups were comparable and similar on the basis of socioeconomic and demographic characteristics. We therefore concluded that the evaluation was unbiased and that the effect of each treatment could be attributed to the initiation of the intervention.

Table 3: Difference in Mean Test between Treatment Groups and the Control Group

	All				Treatment 1: Persuasions				Treatment 2: Deterrence Measures			
	Mean		t test		Mean		t test		Mean		t test	
Variables	Treated	Control	t	p>|t|	Treated	Control	t	p>|t|	Treated	Control	t	p>|t|
Age	54.09	54.843	-2.48	0.013	54.924	54.743	0.41	0.680	53.262	54.038	-1.85	0.064
Income	110000	120000	-3.05	0.002***	120000	110000	0.84	0.403	100000	100000	0.49	0.626
Daily expenses	3931.2	4668.6	-2.57	0.010*	4458.5	4326.3	0.35	0.728	3407.6	3356	0.23	0.816
Number of children in the household	4.4475	4.5516	-1.34	0.181	4.4885	4.4256	0.57	0.566	4.4067	4.4653	-0.54	0.590
Domanial litigation	0.15746	0.15905	-0.17	0.863	0.17756	0.17628	0.09	0.925	0.13749	0.14131	-0.31	0.757
Head of household	0.93548	0.93229	0.51	0.611	0.93974	0.9359	0.44	0.657	0.93125	.92616	0.55	0.579
Literacy	0.58033	0.61226	-2.58	0.010*	0.60321	0.59936	0.22	0.826	0.55761	0.54042	0.97	0.333
Permanent job	0.48068	0.48387	-0.25	0.800	0.4609	0.46731	-0.36	0.720	0.50032	0.49204	0.46	0.643
State employee	0.17662	0.19546	-1.92	0.055**	0.2141	0.20256	0.79	0.428	0.1394	0.14386	-0.36	0.720
Land acquisition nature												
Purchase	0.78409	0.79591	-1.15	0.251	0.74167	0.74231	-0.04	0.967	0.82623	0.83514	-0.67	0.506
Inheritance	0.16544	0.16385	0.17	0.865	0.18782	0.19359	-0.41	0.682	0.14322	0.12794	1.25	0.211
Other	0.05046	0.04024	1.94	0.052*	0.07051	0.0641	0.71	0.475	0.03055	0.03692	-0.99	0.323
Sex												
Men	0.83264	0.84254	-1.06	0.288	0.84423	0.85128	-0.55	0.584	0.82113	0.82877	-0.56	0.573
Women	0.16736	0.15746	1.06	0.288	0.15577	0.14872	-0.55	0.584	0.17887	0.17123	0.56	0.573
Ethnic group												
Bariba	0.15905	0.14436	1.62	0.105	0.15128	0.14103	0.81	0.418	0.16677	0.17632	-0.71	0.478
Fon	0.68221	0.70712	-2.14	0.032	0.7	0.7109	-0.67	0.505	0.66454	0.65372	0.64	0.522
Yorouba	0.05845	0.0495	1.57	0.117	0.07692	0.09038	-1.36	0.175	0.0401	0.0401	0.00	1.000
Other	0.10029	0.09901	0.17	0.866	0.07179	0.05769	1.60	0.110	0.12858	0.12985	-0.11	0.915

Significance level: $*p < 0.10$, $**p < 0.05$, $***p < 0.01$. Source: Authors' calculations.

V. Intervention

5.1 Design and Procedure

We mobilized twenty-five investigators who administered the treatments under the control of six supervisors, including two by municipality of intervention with the coordination of four researchers. The investigators who have mastered the content of the selected treatments are reputable. She was more financially motivated given the time and resources to be mobilized by each member of the team to provide one-on-one interview with the landowners to be dealt with.

The assessment focused on the two types of treatment:

i. Informing landowners regarding benefits (e.g., what the government would be able to do if individuals paid property taxes). We provided concrete examples of the various achievements of the federal government in communes and villages as well as of what could be done if property taxes were properly paid.

ii. With a second group of landowners, we introduced persuasion (e.g., the penalties that awaited them if they did not pay property taxes.

The information we provided in both cases was true and could be verified.

District chiefs and village chiefs were involved in this outreach. The latter were also responsible for mobilizing the taxpayers involved in the project. The content of each type of treatment by investigator was structured as follows:

Table 4: Content of Intervention

	General information	**Treatment 1: Persuasion**	**Treatment 2: Deterrence**
Content of intervention	– Definition and categorization of property taxes. – Who has to pay property taxes? – Where do I pay the property taxes? – How do I pay property taxes?	Why pay property taxes? (advantages and benefits).	The penalties provided for and the risks incurred in the event of non-payment.

Source: Authors' elaboration.

All subjects in treatment and control groups were visited in their homes by an enumerator who conducted a baseline interview of 15-20 minutes to collect socioeconomic data. For subjects in treatment groups, the interview was followed by an information session delivered by the enumerator, which lasted 25-35 minutes. Subjects allocated to the persuasion-treatment group received information on the benefits of paying property taxes (Treatment 1) while subjects in the deterrence-treatment group were informed about potential penalties and fines for non-payment (Treatment 2) as shown in Table 4. The administration of the treatments was supervised by researchers from the tax administration and the research team.

The landowners in the persuasion-treatment group included 229 women and 1,390 men. In the deterrence-treatment group, there were 317 women and 1,539 men (for a total of 546 women landowners and 2,929 men, a response rate by sex estimated at 15.71% for women and 84.28% for men). During fieldwork, the absence of some landowners was noted, though investigators had made up to three visits. Thus, the treatments were effectively administered to 3,475 landowners (1,619 received the persuasive-measures treatment and 1,856 received the deterrence treatment).

As in any opinion survey, confidentiality and anonymity were assured before the start of data collection. The names of the subjects were coded and were not visible, and it was not possible to identify them. All of our experiments were approved by the Partnership for Economic Policy Ethics Committee.

VI. Results

6.1 Analysis of the Opinions and Perceptions of Landowners Regarding the Property Tax System

The opinions and perceptions of taxpayers regarding the property tax system were analyzed on the basis of the baseline (pre-intervention) survey. From opinions collected from property owners, we found that respondents said they knew what property tax was (89.9%). Respondents who indicated they did not trust the current tax system were 72.3%

against 27.7% who did trust the system.

The high level of tax rates, the mismanagement of property taxes by the authorities, and taxpayers' ignorance of the tax code were the three fundamental reasons why landowners did not comply with the requirement to pay property taxes. These opinions were shared by 68%, 43%, and 30% of taxpayers, respectively.

The fairness of the property-tax system in Benin was not appreciated by many landowners interviewed. Indeed, 70.7% of taxpayers said that the tax system was economically unfair, while 29.3% considered it fair. In addition, the opinions of taxpayers were assessed in relation to the government's ability to use taxes to provide social services that suited the community. On this question, we noted that 48.5% the landowners surveyed were dissatisfied vs. 51.5% who were satisfied.

The majority of property owners, however, recognized the unfairness of avoiding paying property taxes. Indeed, 92.2% disapproved of landowners who avoided paying property taxes while 7.8% approved. We also noted that landowners were not used to discussing the laws regarding the taxation of land or the role of the tax administration (80.5%) against 17.5% who did occasionally talk about them.

Finally, 89.8% of landowners followed radio or TV programs in which laws regarding the taxation of land were discussed. The frequency with which respondents followed such transmissions varied: 59.7%, 19.1%, and 8%, respectively, said they rarely, often, or very often followed these radio or TV programs while 18.2% indicated they had never followed any radio or TV program on laws on which the taxation of land was discussed.

6.2 Impact of Treatments

The first two columns of Table 5 present the results of the estimation of ordinary least squares (OLS). The next two columns present the estimation results of the logistic model. The last presents those of the mixed-effects generalized linear model (hereafter, MEGLM). For each outcome, we carried out two types of estimation: an estimation without control variables (covariates) and one with. For comparison, we estimated separately, for each endogenous variable (outcomes), three models corresponding to a

given treatment.

We distinguished a three-panel estimations according to the nature of the treatment. The first panel (Panel A) concerned estimates made of the overall treatment (both persuasion and deterrence). The idea was to see globally whether, regardless of the nature of the message conveyed to landowners, some intervention had an impact on their tax compliance. The second treatment (Panel B) concerned those provided with persuasive information, while the last (Panel C) concerns deterrence. These estimations allowed us to see which of the two treatments had more impact on landowners' behavior.

6.3 Outcome 1: Pay/Not Pay

Table 5 presents the results of Panel A estimations. Overall, the fact of educating landowners about what property taxes were, the advantages of payment, and the penalties in the event of non-payment had a significant impact on their tax compliance. The effect obtained for the "paid or unpaid" outcome as a whole was significant at the 1% threshold for all estimators (OLS, logistic, MEGLM) when both control variables were taken into account and when they were not. Moreover, considering the control variables further improved the effect of the treatment regardless of the estimator used. Thus, the overall effect of the treatment was evaluated respectively at 0.331 without control variables against 0.334 when control variables were taken into account in the case of the OLS estimator. For the logistic estimator, this overall effect was evaluated respectively at 1.295 without control variables against 1.595 with control variables. Additionally, the estimation results obtained with the logistic regression were exactly the same as those obtained with the MEGLM estimator, confirming the robustness of the treatment effect.

The impact was even more significant regarding the behavior of those who were provided with deterrence-related information compared to those who were subjected to persuasive measures. For owners who received the deterrence treatment, regression results with the OLS estimator, taking into account control variables, showed that the effect of the treatment was estimated at 0.392 while it was only 0.355 for those who were treated with persuasive measures. Thus, compared to landowners who were untreated, awareness of disincentives more significantly improved taxpayer compliance. These

analyses remained valid when estimates were performed with either the logistic regression model or the MEGLM estimator. For these last two estimators, the effect of the treatment, significant at the 1% level, was evaluated at 2.076 when landowners were treated with deterrence measures against 1.127 who were treated with persuasive measures.

We therefore conclude that, even if property-tax education has a positive and significant overall causal effect on property-tax compliance, the tax administration would benefit from information campaigns that emphasize the penalties for which taxpayers are liable, potentially awakening taxpayers' consciousness at both the individual and the collective level.

Table 5: Pay/Not Pay

Panel A					
Dependent variable	Paid	Paid	Paid	Paid	Paid
Mean in control group	0.445	0.445	0.445	0.445	0.445
Standard deviation in control group	0.497	0.497	0.497	0.497	0.497
	(1)	(2)	(3)	(4)	(5)
Global (Persuasion/Deterrence)	0.301***	0.334***	1.295***	1.595***	1.595***
	(0.0839)	(0.0762)	(0.353)	(0.346)	(0.346)
Constant	0.445***	0.297***	-0.223	-0.516	-0.516
	(0.0786)	(0.113)	(0.318)	(0.412)	(0.412)
Controls	No	Yes	No	Yes	Yes
R-squared	0.086	0.17			
Observations	4.575	4.575	4.575	4.575	4.575
Panel B					
Dependent variable	Paid	Paid	Paid	Paid	Paid
Mean in control group	0.445	0.445	0.445	0.445	0.445
Standard deviation in control group	0.497	0.497	0.497	0.497	0.497
	(1)	(2)	(3)	(4)	(5)
Treatment 1 (Persuasion)	0.215**	0.255***	0.886**	1.127***	1.127***
	(0.090)	(0.082)	(0.374)	(0.368)	(0.368)
Constant	0.445***	0.454***	-0.221	-0.256	-0.256
	(0.079)	(0.083)	(0.319)	(0.363)	(0.363)
Controls	No	Yes	No	Yes	Yes
R-squared	0,047	0,109			
Observations	3,003	3,003	3,003	3,003	3,003
Panel C					
Dependent variable	Paid	Paid	Paid	Paid	Paid
Mean in control group	0.463	0.463	0.463	0.463	0.463

Standard deviation in control group	0.499	0.499	0.499	0.499	0.499
	(1)	(2)	(3)	(4)	(5)
Treatment 2 (Deterrence)	0.367***	0.392***	1.730***	2.076***	2.076***
	(0.086)	(0.075)	(0.392)	(0.361)	(0.361)
Constant	0.463***	0.523***	-0.149	0.171	0.171
	(0.079)	(0.104)	(0.317)	(0.518)	(0.518)
Controls	No	Yes	No	Yes	Yes
R-squared	0.148	0.222			
Observations	2,999	2,999	2,999	2,999	2,999

Source: Authors' calculations.
Notes: Standard errors are clustered at the village level. *p<0.10 **p<0.05 ***p<0.01. Columns (1) and (2): OLS estimates. In column (2) the control variables (male, age, children, household head, permanent job, state of employee, Land title, land acquisition mode, domanial litigation, number of land holdings, number of apartments, knowledge on taxation system, Fon ethnic group, Bariba ethnic group, Yorouba ethnic group, Catholic, Evangelist, Muslim, Education, Member of political party, Political meeting participation, Proud to be Beninese, High degree of confidence in property tax system, Fair equity and Satisfied about quality of public services) were chosen via Lasso. Columns (3) and (4): logit estimates. Column (5): MEGLM estimates. In all regressions, controls were selected via Lasso. In columns (4) and (5) the control variables (male, age, children, household head, permanent job, Land title, land acquisition mode, domanial litigation, number of land holdings, number of apartments, knowledge on taxation system, Fon ethnic group, Catholic, Evangelist, Muslim, Education, Member of political party, Political meeting participation, High degree of confidence in property tax system, Fair equity and Satisfied about quality of public services) were chosen via Lasso.

6.4 Outcome 2: Pay on Time/Pay Late

To further support our conclusions, we analyzed the causal effect of the different treatments on delays in payment of property taxes in the group of taxpayers who honored their civic commitments. From the analysis of results with or without controls (see Table 6), we took into account the different types of treatment (global, persuasion, and deterrence) and noted, regardless of the estimators used, that the treatment improved taxpayers' compliance compared to landowners who had not received any treatment. The estimates were globally significant at a 1% confidence level.

Thus, when landowners were given information regarding deterrence measures, the treatment effect on timely or late payment of property tax was estimated with a significant effect at the 1% threshold, to 2.44 for deterrence measures against 1.298 for persuasion (logistics estimators); when OLS estimators were used, the values were 0.417 vs. 0.262, respectively. We note again that the results are confirmed with the MEGLM estimator. However, the treatment effect was significant at the 10% level for the overall effect (Panel A), then at a confidence level of 5% for deterrence measures (Panel C). Effects for persuasive measures were not significant (Panel B). By way of confirmation,

taking into account the control variables, the effect of the different types of treatment improved, referring to the results of the three estimation panels.

Overall, it can be said that property-tax education has a causal effect on taxpayer compliance. The analysis following on-time payment showed the ineffectiveness of persuasive measures in the context of Benin, while deterrence information had a more significant impact on the mobilization of property taxes. A taxpayer-awareness policy regarding the payment of property taxes in Benin should place more emphasis on deterrence. Our analysis further confirms the profile established for landowners in Benin by Vogel (1974). Benin's taxpayers are guided mainly by fear and shame which makes them more susceptible to deterrence measures. In fact, the failure to pay property taxes on time constitutes a loss of earnings both individually (in terms of surcharges and penalties) and for the entire community in terms of the government's ability to fund quality public services.

Table 6: Pay On Time/Pay Late

Panel A					
Dependent variable	Pay on time	Pay on time	Pay on time	Pay on time	Pay on time
Mean in control group	*0.386*	*0.386*	*0.386*	*0.386*	*0.386*
Standard deviation in control group	*0.487*	*0.487*	*0.487*	*0.487*	*0.487*
	(1)	(2)	(3)	(4)	(5)
Global (Persuasion/Deterrence)	0.306***	0.349***	1.274***	1.681***	0.802*
	(0.088)	(0.077)	(0.376)	(0.373)	(0.438)
Constant	0.386***	0.158	-0.465	-1.710***	0.907
	(0.080)	(0.120)	(0.339)	(0.600)	(0.937)
Controls	No	Yes	No	Yes	Yes
R-squared	0.084	0.215			
Observations	4,575	4,575	4,575	4,575	2,975
Panel B					
Dependent variable	Pay on time	Pay on time	Pay on time	Pay on time	Pay on time
Mean in control group	*0.386*	*0.386*	*0.386*	*0.386*	*0.868*
Standard deviation in control group	*0.487*	*0.487*	*0.487*	*0.487*	*0.339*
	(1)	(2)	(3)	(4)	(5)
Treatment 1 (Persuasion)	0.206**	0.262***	0.838**	1.298***	0.559
	(0.0978)	(0.0796)	(0.410)	(0.410)	(0.516)
Constant	0.386***	0.221**	-0.464	-1.123**	-0.683
	(0.0807)	(0.102)	(0.340)	(0.525)	(1.058)
Controls	No	Yes	No	Yes	Yes

R-squared	0.043	0.229			
Observations	3,003	3,003	3,003	3,003	1,672
Panel C					
Dependent variable	Pay on time	Pay on time	Pay on time	Pay on time	Pay on time
Mean in control group	*0.403*	*0.403*	*0.403*	*0.403*	*0.871*
Standard deviation in control group	*0.491*	*0.491*	*0.491*	*0.491*	*0.335*
	(1)	(2)	(3)	(4)	(5)
Treatment 2 (Deterrence)	0.387***	0.417***	1.720***	2.144***	1.103**
	(0.088)	((0.077)	(0.392)	(0.382)	(0.521)
Constant	0.403***	0.327**	-0.391	-0.939	3.307**
	(0.081)	(0.128)	(0.336)	(0.657)	(1.480)
Controls	No	Yes	No	Yes	Yes
R-squared	0.157	0.251			
Observations	2,999	2,999	2,999	2,999	1,964

Source: Authors' calculations.

Notes: Standard errors are clustered at the village level. *p<0.10 **p<0.05 ***p<0.01. Columns 1 and 2: OLS estimates. In column (2) control variables (Male, number of children, household head, permanent job, state of employee, Land title, land acquisition mode, domanial litigation, number of apartments, Fon ethnic group, Bariba ethnic group, Evangelist, Muslim, education, member of political party, political meeting participation, Proud to be Beninese, High degree of confidence in property tax system, Fair equity, Very fair equity, Very fair equity and satisfied about quality of public services) were chosen via Lasso. Columns 3 and 4: logit estimates. Column 5: MEGLM estimates. In columns (4) and (5) control variables (Male, age, household head, number of children, state of employee, Land title, land acquisition mode, domanial litigation, number of land holdings, number of apartments, knowledge on taxation system, Fon ethnic group, Bariba ethnic group, Yorouba ethnic group, Catholic, Evangelist, Muslim, education, member of political party, political meeting participation, Proud to be Beninese, high degree of confidence in property tax system, fair equity, very fair equity, very fair equity and satisfied about quality of public services) were chosen via Lasso.

6.5 Outcome 3: Amount Paid

In addition to the analyses based on qualitative outcomes, we also assessed the effect on a possible increase in property tax revenues by comparing variations in amounts paid (quantitative outcome) by taxpayers who benefited from the intervention and those who received no treatment. Here again, the results of the three panels estimations with OLS and MEGLM estimators (Table 7), showed that the treatments had positive and significant impacts at the 1% confidence level on the amount of property taxes paid, regardless of treatment.

In fact, whether or not control variables were considered, and taking into account all respondents regardless of the type of treatment they received, the interventions in our study had an overall positive and significant effect on the amount of tax paid. When landowners were informed of the benefits of paying property taxes or the penalties for

non-payment (Panel A), they increased the amount of tax paid to an average of 9,588 Central African francs (30.19% of the average amount of tax paid by landowners) compared to those who received no treatment. The impact of treatments was enhanced when the observable characteristics of landowners were included in the model. The average impact, when considering the two treatments simultaneously, was 10,704 Central African francs or 33.70% of the average amount of tax paid by landowners.

We obtained similar results for the type of treatment (persuasion or deterrence), though the impact was greater on taxpayers who received deterrence information (Panel C): 11.196 without controls and 12.025 taking controls into account or, respectively, 35.25% and 37.8% of the average amount of tax paid by landowners.

In each of specifications retained during the estimations, control variables were related to a list of socioeconomic, cultural, and political characteristics of landowners. Lasso's specification test on Stata retains, for each specification, those deemed relevant to explain each of the outcomes in the framework of the analysis.

Table 7: Amount Paid

Panel A		
Dependent variable	Amount paid	Amount paid
Mean in control group	*14,092,200*	*1,4092,200*
Standard deviation in control group	*17,960,790*	*17,960,790*
	(1)	(2)
Global (Persuasion/Deterrence)	9,588***	10,706***
	(2,660)	(2,398)
Constant	14,092***	8,442**
	(2,502)	(3,294)
Controls	No	Yes
R-squared	0,058	0,123
Observations	*4,575*	*4,575*
Panel B		
Dependent variable	Amount paid	Amount paid
Mean in control group	*14,101,970*	*14,101,970*
Standard deviation in control group	*17,963,180*	*17,963,180*
	(1)	(2)
Treatment 1 (Persuasion)	7.313**	8.869***
	(2.870)	(2.584)
Constant	14.102***	13.597***
	(2.510)	(2.702)
Controls	No	Yes
R-squared	0.038	0.089
Observations	3,003	3,003
Panel C		
Dependent variable	Amount paid	Amount paid
Mean in control group	*14,732,800*	*14,732,800*

Standard deviation in control group	*18,162,720*	*18,162,720*
	(1)	(2)
Treatment 2 (Deterrence)	11,196***	12,025***
	(2,735)	(2,419)
Constant	14,733***	11,663**
	(2,513)	(5,070)
Controls	No	Yes
R-squared	0.093	0.152
Observations	2,999	2,999

Source: Authors' calculations.
Notes: Standard errors are clustered at the village level. *p<0.10 **, p<0.05 ***, p<0.01. Column (1): OLS estimates. Column (2): MEGLM estimates. Control variables (male, age, number of children, household head, permanent job, state of employee, Land title, number of apartments, knowledge on taxation system, Fon ethnic group, Yorouba ethnic group, Catholic, Evangelist, Muslim, education, member of political party, political meeting participation, Proud to be Beninese, High degree of confidence in property tax system, Fair equity, very fair equity, very fair equity and satisfied about quality of public services) were chosen via Lasso.

We thus concluded that deterrence information would further improve mobilization of property taxes in Benin. These results corroborate the conclusions of authors who have argued in favor of deterrence and of rigorous policies in the application of tax laws as a way to mobilize property taxes in developing countries (McKerchar & Evans, 2009; Chirico et al., 2015; Brockmeyer et al., 2021).

VII. Conclusions and Policy Implications

In this study, we assessed the causal effect of tax education on the tax-paying behavior of property owners. We adopted a cluster randomized experimental trial approach at the village level. Two types of information sessions (persuasion and deterrence) were administered to randomly selected landowners in eighty-four villages. Three outcomes were defined: two binary variables (payment or non-payment of tax and timely or late payment) and a quantitative variable (amount paid).

Overall results show that both treatments had a positive and significant impact on landowners' tax-paying behavior. In fact, landowners who were subjected to either persuasion or deterrence had a higher propensity to pay taxes after receiving tax notices and a higher propensity to pay within the time limit than did their non-treated counterparts. Receiving information (persuasion or deterrence) predisposed landowners to pay more than those who received neither of the two types of information.

The impact on each of the three outcomes was even more pronounced for the deterrence-based treatment, suggesting that deterrence predisposed recipients to be more civic-minded than did persuasive measures or, in fact, receiving no information at all. The results of our work corroborate those of Mascagni and Santoro (2018) and Hallsworth (2014).

Based on the results obtained in this study, we offer the following recommendations, valid both for the tax administration of developing countries in general and for Benin in particular:

- The tax administration and local communities must prioritize efforts to increase local awareness of the importance of property taxes, the advantages linked to payment of taxes and, especially, the penalties for non-payment. Information must be delivered locally and not via mass communication (radio and TV channels, e.g.) and can (should) be made available by tax officials themselves when distributing tax notices. This policy will improve the rate of property-tax compliance through an effective and efficient mobilization of local tax resources.
- The tax administration and local communities should revitalize the framework of collaboration between federal and local (i.e., at the municipality level) management of tax collection by setting up an awareness committee made up of federal tax authorities, leaders in prefectures, mayors, and local councilors. The role of this committee will be to organize awareness sessions just before and during the property-tax-collection phase. The awareness committee must prepare, ahead of time, to train the agents recruited each year to distribute tax notices so that they can provide accurate information regarding the importance of paying property taxes.
- Advertising spots summarizing the two types of treatments (persuasion and deterrence) and indicating the deadline for paying property taxes should be produced and disseminated each year in notice-distribution areas and should also be provided to landowners after interviews or discussions.

The interventions in this study were administered in the midst of the COVID-19 pandemic. The results would likely be different in the absence of this crisis, and this may constitute a limitation of this study.

Supporting Information

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Citizen Participation and Mobilization of Local Tax Resources in Benin: The Case of the Taxation of Built and Unbuilt Property Taxes

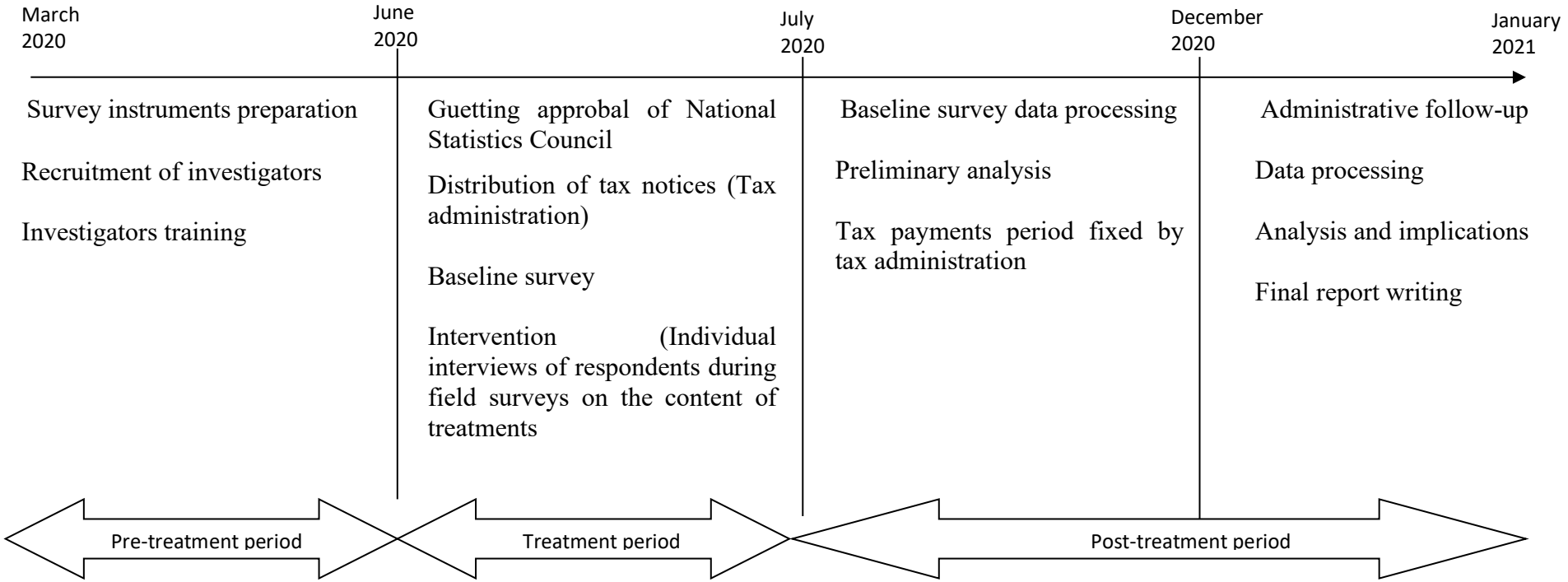
SUPPORTING DOCUMENTS

S.1. Fig. Time line intervention

Timeline of intervention

The tasks performed in our study can be summed up chronologically in the figure below.

Figure 1: Time line intervention



S.2. Text. Village randomization

According to the power calculation, we have a total of 84 villages treated with 42 per treatment and 42 control villages. So, we have in each commune three groups of villages detailed as follows in table 2:

Table B.1: Distribution of village groups by municipality

COMMUNES	Treatment N°1	Traitment N°2	Control group	Total
Cotonou	14	14	14	**42**
Abomey-Calavi	14	14	14	**42**
Parakou	14	14	14	**42**
Total	**42**	**42**	**42**	**126**

Source : Authors, 2020

The villages are chosen randomly in each commune. To avoid the risk of contamination, a minimum distance of 15 km is maintained between a treated village and a control village so that all the villages treated for a given type of treatment is 15 km away from all the control villages in the area within the same municipality.

S.3. Text. Randomization procedure

From the database of all the villages of Benin with their geographical coordinates, we calculated distances in Km between these villages two by two using STATA. The file "Do file" explains the whole procedure that we followed. After calculating the distances two by two, we filtered, always from STATA, to retain distances that are greater than or equal to 10km. We then copied and pasted the data from the "commune0" and "village0" columns into Excel to remove all duplicates. This work allowed us to have the potential villages of the three communes that we considered at the beginning. These are Cotonou, Abomey-Calavi and Parakou. The distribution of these potential villages by commune gives the following result:

Table B.2 : village randomization by commune

Zone	Frequency	Percentage	Cumulated
Abomey-Calavi	168	32.94	32.94
Cotonou	191	37.45	70.39
Parakou	151	29.61	100
Total	510	100	

Source: Author's elaboration, 2021

So we have a total of 510 villages at least 10km apart from each other, where we randomly draw 126 (42 per commune).

S.4. Text. Interview guide for assigning treatments

[next page]

GUIDE D'ENTRETIEN SUR LES ASSIGNATIONS

Ce guide d'entretien est à l'usage de l'enquêteur et lui permet d'avoir une compréhension contextuelle claire des termes à utiliser au cours de la phase d'intervention (assignation des traitements).

TRAITEMENT N°1 : Mesures incitatives

Ce sont des informations de nature incitative, mises à la disposition (en guise d'information) des propriétaires fonciers afin de les amener à découvrir l'importance de payer les impôts fonciers et à cerner les implications positives de ce devoir de citoyenneté.

1. Contenu du traitement

1.1. Rappel du concept de l'impôt foncier et explication en langage familier

- **Impôts fonciers :** Ils représentent une contribution annuelle sur les propriétés foncières bâties (maison, bâtiment, immeuble) et non bâties (terrains et parcelles nus), sises au Bénin.

- **Propriétaire foncier** : C'est une personne physique ou morale, détenteur d'une maison, d'une parcelle ou d'un immeuble, astreint au payement de taxes foncières. Toute personne qui dispose donc par achat, don, leg ou héritage

une parcelle bâtie ou non, est qualifié de propriétaire foncier et l'Etat le reconnait comme tel.

- **Avis d'imposition** : C'est l'Etat qui veille sur vos propriétés foncières. Pour mieux assurer cette mission régalienne, il a besoin des moyens. La loi impose à chaque citoyen propriétaire foncier de donner une petite souscription forfaitaire en guise de sa contribution au financement dépenses entrant dans ce cadre. Chaque année, l'Etat, à travers la Direction Générale des Impôts (DGI) rappelle aux propriétaires fonciers leurs obligations fiscales (leur contribution à la sécurisation de leurs parcelles nues ou bâties) en leur envoyant ce que l'on appelle ***avis d'imposition***. Ce sont des ordres de payement des impôts fonciers émis par l'administration fiscale et sur lesquels sont inscrits le montant de la taxe à payer par le propriétaire foncier et l'échéance de paiement. Ils sont généralement émis et remis aux contribuables courant Juillet-Septembre au Bénin.

- **Centre des impôts des petites et moyennes entreprises (CIPEs)** : Ce sont des structures chargées du recouvrement des taxes foncières. Ces centres sont sous la tutelle de la Direction Générale des Impôts (DGI), où les propriétaires fonciers vont pour s'acquitter de leurs obligations fiscales.

1.2. Avantages liés au paiement de l'impôt foncier

Lorsqu'un contribuable s'acquitte de ses impôts fonciers, il permet aux autorités locales d'offrir à la population des services publics comme :

la construction des infrastructures physiques (centres de santé, centres socio-éducatives et de loisir, écoles, marché etc.) ;

des services sanitaires (vaste campagne de vaccination pour prévenir les pandémies, gratuité de la césarienne, assurance-santé et maladie etc.) ;

des services énergétiques (accès à l'eau, à l'électricité, au gaz, etc.) ;

des services sociaux accessibles à la grande masse (gratuité de l'enseignement de base, secondaire et supérieur).

A ces avantages vient s'ajouter la présomption de propriété. Cette dernière explique l'idée selon laquelle le paiement des impôts constitue une preuve de propriété sur un patrimoine.

2. Le mode opératoire de l'assignation du traitement

L'entretien sur le contenu du traitement doit se faire dans un langage simple et accessible à tous. L'enquêteur doit tenir compte du niveau d'alphabétisation de l'enquêté traité pour mener le débat. Il doit traduire au besoin les échanges en langue locale. Le débat doit être interactif pour permettre à l'enquêté de s'exprimer librement, d'exprimer son point de vue, de poser des questions et de faire également des recommandations ou des suggestions à l'endroit de la Direction Générale des Impôts ou au Gouvernement. L'enquêteur doit s'assurer qu'au moment de l'intervention, il se retrouve seul face à l'enquêté et qu'aucun membre ou voisinage immédiat de l'enquêté n'est présent. Les échanges doivent avoir lieu uniquement entre l'enquêté et l'enquêteur. Pour rassurer l'enquêté de la confidence des échanges, l'enquêteur veillera à ne pas adopter des comportements ou des aptitudes qui feront craindre l'enquêté. L'enquêteur doit donc être très courtois et avoir un sens très élevé d'écoute comme cela a été expliqué et expérimenté au cours de la formation.

GUIDE D'ENTRETIEN SUR LES ASSIGNATIONS

Ce guide d'entretien est à l'usage de l'enquêteur et lui permet d'avoir une compréhension contextuelle claire des termes à utiliser au cours de la phase d'intervention (assignation des traitements).

TRAITEMENT N°2 : Mesures coercitives

Ce sont des informations de nature prohibitive mises à la disposition de la population afin de leur montrer du doigt le risque qu'elle encourt en n'accomplissant pas leur devoir civique en matière de paiement des impôts locaux.

1. Contenu du traitement

1.1. Rappel du concept de l'impôt foncier et explication en langage familier

- **Impôts fonciers :** Ils représentent une contribution annuelle sur les propriétés foncières bâties (maison, bâtiment, immeuble) et non bâties (terrains et parcelles nus), sises au Bénin.

- **Propriétaire foncier** : C'est une personne physique ou morale, détenteur d'une maison, d'une parcelle ou d'un immeuble, astreint au payement de taxes foncières. Toute personne qui dispose donc par achat, don, leg ou héritage,

une parcelle bâtie ou non, est qualifié de propriétaire foncier et l'Etat le reconnait comme tel.

- **Avis d'imposition** : C'est l'Etat qui veille sur vos propriétés foncières. Pour mieux assurer cette mission régalienne, il a besoin des moyens. La loi impose à chaque citoyen propriétaire foncier de donner une petite souscription forfaitaire en guise de sa contribution au financement dépenses entrant dans ce cadre. Chaque année, l'Etat, à travers la Direction Générale des Impôts (DGI) rappelle aux propriétaires fonciers leurs obligations fiscales (leur contribution à la sécurisation de leurs parcelles nues ou bâties) en leur envoyant ce que l'on appelle ***avis d'imposition***. Ce sont des ordres de payement des impôts fonciers émis par l'administration fiscale et sur lesquels sont inscrits le montant de la taxe à payer par le propriétaire foncier et l'échéance de paiement. Ils sont généralement émis et remis aux contribuables courant Juillet-Septembre au Bénin.

- **Centre des impôts des petites et moyennes entreprises (CIPEs)** : Ce sont des structures chargées du recouvrement des taxes foncières. Ces centres sont sous la tutelle de la Direction Générale des Impôts (DGI), où les propriétaires fonciers vont pour s'acquitter de leurs obligations fiscales.

1.2. Conséquences négatives résultant du non-paiement des impôts fonciers

Lorsqu'un contribuable refuse de payer ses impôts fonciers, il est exposé à plusieurs risques. On peut citer :

les amendes et pénalités très lourdes en cas de défaut ou de retard de paiement ; l'impossibilité d'obtenir des documents fonciers administratifs (titre foncier, titre de mutation, permis d'habiter, permis de construire, quitus fiscal, etc.) ;

la non reconnaissance des papiers de la propriété foncière en cas de litige (au cas où la partie adverse présente, en plus des papiers de la propriété, les quittances de paiement des impôts fonciers) ;

l'exclusion sociale et politique (impossibilité d'être candidat à une élection par exemple).

A ces mesures dissuasives, vient s'ajouter la présomption de non-propriété. Cette dernière explique l'idée selon laquelle le non-paiement des impôts la présomption de non-propriété fonciers peut faire perdre le patrimoine foncier en cas de litige !!!

2. Le mode opératoire de l'assignation du traitement

L'entretien sur le contenu du traitement doit se faire dans un langage simple et accessible à tous. L'enquêteur doit tenir compte du niveau d'alphabétisation de l'enquêté traité pour mener le débat. Il doit traduire au besoin les échanges en langue locale. Le débat doit être interactif pour permettre à l'enquêté de s'exprimer librement, d'exprimer son point de vue, de poser des questions et de faire également des recommandations ou des suggestions à l'endroit de la Direction Générale des Impôts ou au Gouvernement. L'enquêteur doit s'assurer qu'au moment de l'intervention, il se retrouve seul face à l'enquêté et qu'aucun membre ou voisinage immédiat de l'enquêté n'est présent. Les échanges doivent avoir lieu uniquement entre l'enquêté et l'enquêteur. Pour rassurer l'enquêté de la confidence des échanges, l'enquêteur veillera à ne pas adopter des comportements ou des aptitudes qui feront craindre l'enquêté. L'enquêteur doit donc être très courtois et avoir un sens très élevé d'écoute comme cela a été expliqué et expérimenté au cours de la formation.