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Fiscal Autonomy: Urban Democracy and the Politics of Public Finance in Dakar, Senegal

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Fiscal Autonomy:
Urban Democracy and the Politics of Public Finance in Dakar, Senegal

by

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ABSTRACT

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This dissertation is an ethnographic investigation into how democratic municipalities in Dakar, Senegal are formed and reformed. The municipal scale of government has long been both a modern norm and a central object of governmental reform throughout the Francophone world. Established in the late 19th century as a colony of France, Dakar is one of the oldest local democracies in Africa and remains today a model of democratic reform for municipal governments across the continent. In 2013, the Senegalese legislature passed what is known colloquially as Act III of decentralization. This national reform legally delegated political and fiscal authority to Senegal's lowest level of territorial administration—the commune—inaugurating what the law itself referred to as the "complete communalization of the national territory". Yet far from resolving the problem of communal form, the Act III incited a novel set of experiments in communal authority.

This dissertation reveals a broader terrain of democratic politics and reform that is beyond the more familiar domains of law and public debate. I examine the novel set of experimental techniques that have emerged out of critical reflections on the problem of communal form in Dakar. Posing the communal form as contested problem-space, I follow a range of experiments through which diverse actors make sense of how public authority should be distributed across Dakar's urban terrain. To analyze the politics of this distribution, I develop the concept of municipal state formation: the set of techniques through which sub-national governments take on functions of the sovereign nation and exercise legitimate authority over citizens, populations, publics, and territory.

Yet this dissertation does not demonstrate how communes have arrived, once and for all, fully formed—or, as the Senegalese laws describe it, "fully empowered". Municipal state formation is never complete; it is an ongoing process of experimentation, disagreement, and piecemeal reform. In the wake of Act III, most communal officials articulated a commonly held critique: the laws had devolved new responsibilities, but

without the necessary revenues to match. There was, in other words, a persistent mismatch between political and fiscal decentralization. For this reason, I examine fiscal administration as a particularly consequential political terrain in which the problem of communal form took shape in Dakar.

This dissertation is organized into five substantive chapters and a conclusion. After introducing the concept of municipal state formation, the second chapter reveals how a French colonial policy of assimilation provided the political conditions for the legal constitution communes in Senegal. But these laws were also formed in relation to a longstanding dispute over the fiscal administration of the communes. The third chapter turns to one such dispute over Dakar's municipal bond program. Although the program was ultimately sabotaged by the central state, it introduced a novel political terrain into this long-standing dispute over fiscal administration: public financial evaluation. I argue that such evaluations made an appeal to an audience beyond the courts—what I term, a financial public—to assert the City's claim to municipal authority.

The fourth chapter examines a similarly unsuccessful experiment to re-distribute public authority in Dakar. In partnership with a private firm, municipal authorities constructed a commercial center in which to relocate thousands of Dakar's walking street vendors. The program introduced a familiar form of a neoliberal fiscal contract: the user-fee. However, vendors disagreed with the poor location and high cost of the building, and unequivocally refused to relocate. In this chapter, I argue that this failed neoliberal program provided the conditions under which vendors' refusal became a possible and effective political act, successfully delimiting when and where municipal authority was legitimately exercised in Dakar.

The final chapter returns to a more traditional aspect of public authority: the right to tax. Although Act III supposedly delegated several new local taxes, bureaucrats and officials nevertheless had to experiment with novel techniques of rule to exercise communal authority on the ground. One local commune pushed the limits of communal rights to enforce tax collection by drawing on the mayor's public reputation for violence. The Mayor's reputation as an armed murderer with a "flare for the aggressive" shaped how and where street-level bureaucrats collected taxes. Tax collection thus became more than an accounting of the physical landscape: it was a technique of territorial control grounded in a reputation for unlawful violence.

This dissertation concludes with a reflection on how the concept of municipal state formation may be extended to cities far from Dakar. To make this comparative case, I briefly analyze the problem of metropolitan fragmentation in St. Louis, Missouri.

CONTENTS

PREFACE

In 2013, a new narrative about the continent of Africa began to grace the covers of prominent American periodicals. *Time Magazine* (Perry, 2012) and *The Economist* (2013) had both declared Africa the new global investment frontier, dubbing the continent's moment of fast-paced economic and consumer growth "Africa Rising". There was, in other words, a new narrative of Africa afoot in print forums that had historically painted a rather pessimistic vision of the continent's future. Just one decade prior, for example, *The Economist* (2000) lamented Africa as a "hopeless continent", arguing that the ongoing war in the West African city of Freetown (Sierra Leone) symbolized nothing short of "failure and despair" for American and European intervention on the continent writ large. Fast forward to 2013 and *The Economist* offered a radical reversal of this image of Africa: in place of war-torn Freetown, the bustling and lively Onitsha market in southern Nigeria had become the exemplar of Africa's new time.

I began formulating this research project in the same year that *The Economist* declared Africa was rising, and I set out to make sense of this potentially radical reversal of Africa's position in the global economy. But also, I began this research as a complete newcomer to Africa and African studies: I had just finished a master's project on the Campaign to Take Back Vacant Land in North Philadelphia, I had never previously taken any classes or read any significant work about Africa or by African authors—except for *Things Fall Apart* (Achebe, 2010) and *The Heart of Darkness* (Conrad, 1996)—and I had never been anywhere near the continent. I spoke only English, and I didn't have enough resources to travel abroad. For these reasons, one of my professors had sufficiently discouraged me from conducting research in or about the Global South. I did, however, live in a neighborhood of West African immigrants, I had access to Temple University's library (I was an adjunct lecturer in geography at the time), and I had recently been accepted to the PhD program in City & Regional Planning at the University of California, Berkeley. I was offered a generous scholarship, and my future advisor, Ananya Roy, encouraged me to think beyond—but still with—Philadelphia.

With this newfound support, I turned my scholarly attention to Africa. I was invested in and inspired by Black social movements in the U.S., and African studies seemed like an obvious global fit. I was still a relatively ignorant newcomer, but I nevertheless intended to challenge—and critique—Americans' commonly held assumptions about the continent. Especially my own. What little I knew about Africa was overwhelmingly negative: the conventional wisdom seemed to be one of developmental failure, widespread war and ethnic conflict, and the persistence of a rather parochial and pastoral way of life. And even the critiques of this conventional understanding were grim. Not only were famine and genocide the norm, but it was European colonists and, later, American development experts, that had explicitly underdeveloped the continent and held it to this overwhelmingly abysmal state of affairs. Yes, there were cities, but they appeared as massive slums about which even scholars understood close to nothing

(Watts, 2005: 189). Even Africa's modern cities were exemplars of a dystopian global future (Davis, 2006).

Imagine my surprise upon reading *The Economist* in 2013! What I saw in the popular media had almost *nothing* to do with what I was reading in the conventional and critical scholarship on Africa. And in urban studies, the students and professors interested in the Global South were almost universally also interested in poverty, slums, colonial violence, suffering, and abjection. But as a close reader of the scholarship of J.K. Gibson-Graham (1996, 2006), I had little interest in confirming a general belief that Africa was marginal—even, or perhaps especially, as a form of critique. It seemed absurd that a relatively conservative American publication would be leading a progressive charge to challenge our assumptions about what Africa is or should be today. Were they just naïve apologists for the capitalist status quo? Was this new triumphalism nothing more than making new markets for American capital after the last financial crisis? As it turns out: No. *The Economist* wasn't alone in making positive declarations about the future of the African continent and, as I would later find out, was incredibly late to the game.

Before *The Economist* turned its attention to Africa's growing middle-class consumerism, there had already emerged a literary movement that was quickly changing how and who narrated Africa's present and future in the world. In 2005, Taiye Selasi published a short article in Australian pop culture magazine, *The Lip,* titled "Bye-Bye Babar" (Selasi, 2005). In it, Selasi introduced the idea of Afropolitanism to a popular audience: it is a new demographic of young, talented children of African migrants from the 1960s and 70s who reject the negative portrayals of the continent; who reject any singular identity based on nationality, or ethnicity, or city; and who advance a creative and more cosmopolitan understanding of the African experience. Selasi and the Afropolitan authors popular at this time—Chimamanda Ngozi Adichi, NoViolet Bulawayo, Teju Cole, and perhaps the late Binyavanga Wainaina, among others—embodied an argument about how Africa and its diaspora could and should be narrated differently. It was a direct challenge to literary convention and to common understandings of the continent outside it.

But more than a celebration of new, chic generation of global elites, Afropolitanism introduced a shift in thinking about Africa's engagement with the world. As Achille Mbembe (Mbembe & Balakrishnan, 2016) argues, "Afropolitanism refers to the ways—the many ways—in which Africans, or people of African origin, understand themselves as being part of the world rather than being apart" (29). Afropolitanism is critical reflection on Africa in the world. But it is only a new form of a very old, dynamic, and diverse constellation of what Mbembe terms Black reason (2017). For Mbembe, Black reason denotes how the concept of Blackness—the racial subject—was brought into and transformed modern rationalities. It is "a collection of voices, pronouncements, discourses, forms of knowledge, commentary, and non-sense, whose object is things or people of African origin" (2017: 27). Indeed, Mbembe's terrain of Black reason is as expansive as world history: from the ethnological and philosophical understandings of Africa as a place of un-reason, to the conscription and liberation of the Atlantic slave, to the contemporary generalization of Black identities. But I want to highlight briefly here one general feature of Black reason: it is the panoply of critical reflections on the role of the racialized subject—and object—in modern forms.

In this dissertation, I take one such site of critical reflection as my starting point: the Senegalese municipality. I do not celebrate or denounce the new narrative of economic ascendancy in Africa, nor do I follow the cultural production of young elites in the African diaspora. Instead, I examine some rather mundane technical experiments in municipal government. I begin with a story of how, in 2013, one city—Dakar, Senegal—made a claim to Africa's changing place in the global economy. Yet in investigating this contemporary claim, I discovered that it wasn't necessarily anything new: the City of Dakar has long offered a style of critical reflection on—and practical interventions towards—transforming Africa's relation to the world. This dissertation is an investigation into one such form of reason that has long framed anti- and post-colonial politics in Dakar. And as I will demonstrate throughout this text, the "city"—in particular, the mundane mechanics of municipal government—began as and remains a privileged site through which Dakar's more practical intellectuals have advanced claims to a global modernity.

Dakar, Senegal

CHAPTER ONE

Introduction

Experiments in Municipal State Formation

In 2013, the pan-African publication *Jeune Afrique* reported that the City of Dakar had received the first credit rating for a municipal government in West Africa (*Dakar évaluée*, 2013). What is more, Dakar had received a positive, investment-grade rating: BBB+ in the long term and an A3 in the short term, both with a positive prospect for future improvement. The credit rating agency, however, was not without its reservations, noting the City's strong dependence on local taxes which it neither controlled nor managed—it was the central state, not the City, that set and collected such revenues. According to the credit rating firm, this rendered the City incapable of budgetary planning beyond one fiscal year. Unable to anticipate its own budget, the agency noted, the City would be unable to plan for its own urban growth. But the positive rating reflected the agency's confidence that the City of Dakar was willing to undertake reforms to improve its capacity to plan for its future.

The rating was also a groundbreaking event for Bloomfield Investments, the young credit rating agency based in Abidjan (Côte d'Ivoire) which had issued Dakar's positive rating. The agency had recently carved out a space for itself as the pre-eminent ratings agency on the West African Stock Exchange, and the rating of Dakar marked its first foray into sub-national government. Bloomfield had rated sovereign governments, project bonds, and private firms, but it had not yet rated a municipality. In his interview with *Jeune Afrique,* Youssouf Carius, chief economist at Bloomfield, underlined the importance of this new approach. He argued that the City's inability to plan was out of step with the strategic actions recommended by international organizations: The African Development Bank, The International Monetary Fund, and the World Bank were all turning towards local government as the right scale at which to plan for economic growth and development (*Dakar évaluée*, 2013). And the positive rating reflected the City's positive record of debt repayment and its willingness to improve its financial management practices.

This focus on local development is not new. In the 1990s, the “local” emerged as a central site of intervention for international development organizations (Mohan and Stokke, 2000). Local development promised more democracy and more inclusion for the very people expected to benefit from development’s public goods (roads, electricity, sanitation, etc). But by 2013, international development experts had transformed the justification and even the scale for sub-national intervention. Rather than focus on a community and its neighborhood, experts turned instead to the city and its region. For example, a prominent World Bank report titled *Africa’s Cities: Opening Doors to the World* (Lall et al., 2017) argued that cities like Dakar deterred entrepreneurs and investors because they are “crowded, disconnected, and costly”. To reap the benefits of urban agglomerations, the report argued, governments must harness the value in land markets for public ends, invest in functional and connective infrastructure, and reduce the negative externalities of urban growth and development.

Such policy prescriptions are hardly new to urban planning. There is a long tradition of scholarship that argues in favor of coordinating land use and infrastructure at the scale of the city-region[1]. According to this line of thinking, facilitating agglomeration reduces transaction costs and increases access to a diverse labor force. Alan Scott and Michael Storper (2007) have even gone so far as to argue that such agglomeration is the universal, natural, and most valuable feature of cities. But it was only since the turn of the new millennium that development experts were beginning to take up and apply this conventional wisdom to the Global South. Indeed, the World Bank’s report on Africa was only one report in a slew of new “Urbanization Reviews” which were tasked with evaluating the strategic investment priorities for cities. And some of development’s most prominent thinkers had similarly established an urban economic development agenda[2]. These reports are exemplary of a contemporary shift in development expertise towards a global urban agenda. What remained to be seen, however, was how cities would experiment with such an agenda on the ground.

The City of Dakar’s credit rating was at the forefront of this renewed and relocated focus on urban development. The City undertook the rating in preparation to issue the widely celebrated first sub-national bond in West Africa without the financial guarantee of the sovereign nation-state. The issuance was supported by a host of international organizations—from the Bill and Melinda Gates Foundation, the United States Agency for International Development (USAID), The World Bank, and The French Development

[1] Agglomeration theory focuses on the positive relationship between national rates of urbanization and GDP per capita, and argues that cities are therefore an important foundation of future growth. For the most prominent scholarly articulations of this concept, see Behrens & Robert-Nicoud (2015), Duranton & Puga (2004), Henderson (2010), or Glaeser (2010).

[2] For example, Paul Collier is leading the International Growth Center’s Cities That Work Initiative, which aims to bring together researchers and policymakers around urban development issues. For an exemplary synthesis of this work on cities and finance, see Haas & Collier (2015).

Agency. But the financing itself would come from investors on the West African Stock Exchange, and not from the conditional loans of a development bank. However, the Gates Foundation required its funding to support pro-poor interventions, and the bond money was therefore slated to fund the construction of a commercial center in which to relocate thousands of Dakar's walking street vendors. The rationale for this focus on relocation was in line with the conventional wisdom on urban agglomeration: liberating the streets from vendors would decrease the negative externalities of agglomeration—in this case, street congestion—and increase economic productivity for the entire country.

Few municipalities on the continent had issued debt on a regional stock exchange, and nearly all of them were in South Africa. In West Africa, only Douala (Cameroon) had previously attempted such a debt issuance, but the debt repayments had fallen apart due to the mismanagement of funds by the elected officials responsible for program. Abidjan (Côte d'Ivoire) received a poor credit rating and was far from issuing marketable debt on the stock exchange and Kampala (Uganda) was constitutionally limited on how much debt it could legally take on. Cities across Latin America, South Asia, Eastern Europe, and Southeast Asia were also experimenting with municipal bond issuances many with notable successes. The Mayor of Dakar had himself taken inspiration from his visit to Bogotá (Colombia), a municipality with an investment grade credit rating which had successfully made several major debt issuances for funding public works.

It is in this sense that the City of Dakar became one of Africa's flagship experiments in a contemporary shift in the global economy and its development. There was something new and different about the City's experiment that marked a stark contrast from the kinds of interventions that came before it: First, and most obviously, it concerned a city-region and its municipality. Development lending had hereto largely taken place at the scale of the nation-state, and later at the scale of individual or community microfinance loans. But experiments like Dakar's introduced and popularized this novel scale of developmental intervention. Second, the diversity of institutions involved had significantly reconfigured roles. In place of a development bank, for example, there was a regional stock exchange and a regional credit risk rating agency. The City of Dakar intended to leverage West African wealth from West African investors to address West Africa's own urban needs. Importantly, European and American capital was not on the table. This new configuration is exemplary of the emerging vision for Africa's new time in which continental capital and continental planning would drive Africa's rising economies (Mizes, 2016).

The City had never previously exercised any authority to issue municipal bonds, but the positive credit rating catapulted it into this uncertain political terrain. Although the City had taken out loans from development banks, there was no national or regional precedent for bond debt. Even the regulatory authority for the regional stock exchange had to create new rules for this issuance alone. But, if successful, Dakar's bonds would pave the way for future municipalities in the monetary region to issue their own debt on the exchange. Indeed, the City's experimental approach to finance was exemplary of the changing narrative about Africa that was afoot in 2013. In this narrative, Dakar and its municipality had emerged as a privileged site through which an African locale was making claims to a changing global modernity: no longer subjected to the constraints of Euro-American capital, African cities could become authors of their own future. In a flashy and experimental way, Dakar was reconfiguring its relationship to the world.

But at the time of the rating, it was unclear how—or if—the bond would make any meaningful advances in the City's authority or capacity to govern. In fact, it would later become painfully obvious that Dakar's experiment was a spectacular kind of developmental failure. In a shocking turn of events, the central government withdrew its legal support for the issuance, sabotaged the entire program, and imprisoned the Mayor without trial. Dakar's bonds would never see the light of day, and in the international development arena, the City of Dakar's experimental program had transformed from a best practice to a lesson-learned with the stroke of the sovereign's pen.

Experiments in Communal Form

In this dissertation, I take Dakar's failed municipal bond program as a point of departure from which to outline some contemporary transformations in Senegalese government, sovereignty, and city form. The municipality has long been a central site through which Senegal has reconfigured its relationship to the world: the Senegalese municipality began as the prototypical form of democratic citizenship for colonial subjects in French West Africa, and remains in an independent and sovereign Senegal as the most central object of democratic reform. Indeed, it is not possible to overstate the importance of the municipality for Senegal's history of democracy. And up to the present, credit ratings like Dakar's are similarly celebrated in terms of transparency, good governance, and local democratic accountability[3].

However, the political encounters I explore here depart from more conventional understandings of where democratic practice takes place. I do not focus on municipal elections, participatory workshops, or the deliberative meetings of municipal councils, and I do not trace similar kinds of debates over urban politics in Dakar's vibrant public spheres. Instead, I examine the more mundane, bureaucratic, and technical practices which play a particularly important role in the formation of municipal democracies. Further, I explore here a specific subset of such techniques: experimental ones. I use the term experiment to describe governmental techniques that are relatively novel, unfamiliar to most actors involved in their administration, and whose future remains uncertain. These experiments do not necessarily entail structured spaces of deliberation and debate. But they do incite disagreements over when and where municipal authority may legitimately be exercised.

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[3] For the most influential statement on the role of structured finance in urban development and democracy in Africa, see Paulais (2012).

To analyze experiments like Dakar's credit rating, I engage the concept of the "city"[4]. By "city", I mean a sub-national, governmental form which exercises legitimate authority across a physical terrain of dense human settlements. For the purposes of my arguments here, this "city" appears in reality as a municipality, but also in its more specific usage in the Francophone world as a commune. The commune is the smallest level of government In France's territorial administration, and throughout the 18th and 19th centuries French colonial authorities reluctantly generalized the communal form across select corners of their imperial territories. They are a revolutionary, democratic, and political form. These communes do not necessarily cover the entire terrain of an urban area, but instead more closely approximate a neighborhood or a small community. I take problem of the "city"—in this case, the commune—in this political sense as my central object of analysis.

I begin with a relatively simple question about the "city": how do small local governments come to exercise legitimate authority over an urban terrain? This question is, at first glance, an ontological one: how is it that a commune comes into being? Yet analyzing what a commune is and how it has transformed, brings into view a much broader constellation of techniques, audiences, and styles of reasoning that have shifted—and will continue to shift—over time. In other words, I link an ontological question—What is a commune?—to an epistemological one: How does a commune know? How is it known? Or, how has the commune been posed as a kind of problem for governmental intervention? In the pages that follow, I trace how communes in Dakar are formed and reformed. And I locate these transformations in the experimental techniques of municipal government. Dakar's credit rating is one example of such an experimental technique that is at the forefront of municipal reform. But the field of experimentation extends far beyond—and before—the failed issuance of Dakar's bonds.

Sub-national governments and imperial territories—of which Dakar is an early exemplar in Africa—have long posed problems for two linked concepts. (1) Sovereignty: How is municipal authority exercised and maintained in a context where such authority is plural, legally subordinate to the nation, and open to experimentation and dispute? And (2) citizenship: Who and what should be included in the municipal jurisdiction? It was not always evident that a municipal government in Africa should have *any* political authority to represent the common will of its inhabitants or to regulate an urban terrain. And even after independence, a resistance to municipal authority has persisted. But in Senegal today, this municipal scale of governmental action is increasingly becoming both a norm and a central object of governmental reform.

Yet my intent is not to demonstrate how communes have arrived, once and for all, fully formed—or, as the Senegalese laws describe it, "fully empowered" (*en plein exercise)*. Instead, *I examine the novel set of experimental techniques that have emerged*

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[4] Following Max Weber (1958), I put the term "city" in quotes when I refer to the concept with which I engage in this dissertation. I use the capitalized City when referring to the City of Dakar, and I use the lower-case city or cities as a general referent for an urban area.

out of critical reflections on the problem of communal form. I understand communal government not only as a source of interventions, but as itself an object of reform. In this dissertation, I follow a range of experiments that demonstrate how public authority is understood to be distributed and re-distributed across an urban and postcolonial terrain. The politics of this distribution is what I term municipal state formation.

By municipal state formation, I refer to the set of techniques through which subnational governments take on the central functions of the sovereign nation-state and exercise legitimate authority over populations, publics, and territory. For many of the development experts, officials, and bureaucrats invested in Senegal's urban and democratic future, such municipal state formation is both a normative goal and a historical narrative of progress: the fully empowered and democratic local government figures as a potent alternative to the despotic, corrupt, and heavily centralized image of the African state today[5]. But in taking a closer look at municipal state formation in Dakar, it becomes clear that there is no obvious trend towards a decentralized state. And in a deeply democratic city like Dakar, this is always up for debate. It is for this reason that I do not understand municipal state formation to be a secular trend or an empirical fact. Instead, I investigate the local state as a problem that many of my interlocutors in Dakar were—often with great difficulty—attempting to resolve. It was not at all clear to them what *kind* of problem the commune was or should be. As a result, these various groups of interested actors were making sense of—and disagreeing over—the problem of communal form.

Senegal falls into line with democratic societies across the world that have legally delegated certain aspects of state sovereignty to the municipal level. In this sense, such a reorganization of sovereignty is not exceptional. But this notion of a legal delegation does not quite capture how municipal governments exercise such authority on the ground. Beyond the law, where and when does a redistribution of sovereignty take place? In which fora is it contested? And what are the styles of reasoning and techniques of power through which such a distribution is justified, exercised, and contested?

Before I turn to the empirical field and conceptual contribution of municipal state formation, I want to make a brief methodological note on public money: in this dissertation, I foreground the fiscal relations of municipal government. This is not the only nor by any means the most essential entry point from which to investigate the problem of communal form. But scholars and officials alike have long recognized fiscal relations as a particularly consequential set of governmental techniques in the formation of modern states. For many officials, government means little without the independence and substantive means to pay for public services. And for scholars, the *fisc* appears as the foundation of public interest and a shared sense of belonging in—and to—a sovereign state

[5] For an exemplary and influential summary of this position see Wunsch & Olowu (1990) and Olowu & Wunsch (2004).

(i.e. citizenship)[6]. And more importantly, during my fieldwork in Dakar, the fiscal aspects of municipal government emerged as a regular ground for dispute among municipal officials, bureaucrats, urban publics, and development experts alike. Put more plainly, the *fisc* was just what most my interlocutors were talking about in the years following 2013.

In the rest of this introduction, I will make more explicit the methodological case for the *fisc* as a central site from which to understand how sovereignty is re-distributed, and what this redistribution means for the future of the communal form. First, I lay out the empirical terrain of this redistribution. In particular, I call attention to the history of governmental reflection on the Senegalese commune and its consequences for the kinds of experiments I encountered during my ethnographic research. Second, I return to some of the urban and political thought that warrants revisiting in light of the concerns brought up by such experimentation in Dakar. Finally, I end with the general plan of the argument contained in the chapters that follow.

Senegal, Laboratory of Communal Reform

Dakar's failed municipal bond program brought to the fore a political question of the municipal right, authority, and capacity to govern. But in Senegal this problem of communal form has been at the forefront of governmental reflection, intervention, and political disputation for over a century. In this section, I introduce the empirical terrain from which I draw the central arguments of this dissertation. I situate Dakar's contemporary experiments within a broader set of reflections on—and practical interventions towards—the formation of municipal governments in Senegal.

For several reasons, I view Dakar as a laboratory for the communal form. During much of the colonial era, Dakar was the political capital of French West Africa. And, as such, the City served as a model for other localities across the region who sought to make similar claims to civic status and democratic representation. After independence, many newly sovereign states generalized Dakar's communal form across West Africa. Senegal, once again, was the model for such reforms, and remains so today. It is in this sense that the commune could be understood as a "form-in-circulation" (Nuttall and Mbembe, 2005: 200) for which Dakar is and has been a central reference point. European governments have long treated African colonies as laboratories of rule and control, as exceptional spaces in which African subjects were deprived of the protections afforded many metropolitan citizens[7]. But Senegal's communes are exemplary of something different. And rather than denounce or foreclose the practice of colonial experimentation, I seek to understand how it has opened as a terrain of political struggle and dispute.

[6] Further discussion below, but Tilly (1990) Elias (2000), Webber & Wildavsky (1986) and Levi (1989) are exemplary, yet contrasting, approaches.

[7] For an exemplary case in urban planning and architecture in Morocco, see Rabinow (1995). Colonial health interventions have similarly sought to control African populations (Echenberg, 2002), but Mavhunga (2018) demonstrates how African laboratories formed the basis for colonial control policies.

Senegalese communes were formed in and through political encounters with metropolitan France. In the 18th and 19th centuries, French cities underwent significant political transformation.[8] The revolutions across France produced a new form of government—the commune—which embodied the liberal values of bourgeois self-government and, for a brief moment, the communist values of worker controlled society (Ross, 2015). In Senegal, the creation of its communes was a colonial project, but it was also a liberal one. The inhabitants of French colonial territories were themselves making increasing claims to freedom, autonomy, and independence. And the commune was the first site of such civic claims to inclusion in the liberalism of the metropole.

These communes were similarly justified by the ideals and values of the French revolutions. Colonial authorities modeled these local governments after their metropolitan counterparts, and conferred upon them the legal status of "commune". The original Four Communes in French West Africa were in Senegal, and their inhabitants had many of the same civic rights and responsibilities as French citizens. Although Senegal's early communes were born out of the same revolutionary values as the metropolitan communes, they nevertheless did not share rights identical to those of communes in France. Much of the communal struggle during colonialism was to achieve parity of rights for this legal status (Goerg, 2006).

Across the continent, colonial governments ruled their subjects in a manner distinct from how they ruled their own citizens. In such a bi-furcated state, the colonial subject did not have the same set of rights and responsibilities as a citizen (Mamdani, 1996). Senegal, however, was different. In Senegal, civic rights were upheld by the principle of assimilation. Spanish imperialism in the Americas set the global precedent for the conversion of subjects to European culture and religion (Pagden, 1986). France, in turn, secularized this trend and transformed it into a policy of assimilation which aimed to cultivate liberal and democratic subjects across its colonial territories. Although French colonial rule at the end of the 19th century turned away from assimilation and towards indirect rule, official values nevertheless promoted the inclusion of colonial subjects into the political life and culture of metropolitan France (Betts, 2005).

The persistence of assimilation as an official value and aim of French colonial rule provided an important condition of possibility for colonial subjects to make increasing claims for civic rights from within the structures of colonial rule (Diouf, 1998). Senegal's urban communes were the central site of such claims. Although rural Senegal was governed through indirect rule, inhabitants of the urban communes were not colonial subjects, but colonial citizens: they were exempt from the French civil code, their municipal governments were locally elected, and their representatives held a seat in the French National Assembly (Diouf, 1998). French colonial subjects across the region made claims to self-rule by establishing their own communes in the image of the Four Communes (Légier, 1968). The commune, in other words, began as an assimilative form. In this

[8] There is a vast literature on the French Revolutions. For a perspective on the role of Paris and its communes, see Garrioch (2002) and Ferguson (1997).

sense, Senegal's communes are the prototypical form of democratic citizenship that persists across Francophone Africa to this day.

After national independence in 1960, the urban origins of citizenship in Senegal fell out of frame, and national development and democracy took center stage (Chafer, 2002).The nation-state, however, was not the political form of independence that many anti-colonial elites had previously envisioned (Wilder, 2014). Rather than creating a separate nation of Senegal, these intellectuals and politicians imagined a global federation of former French colonies united with metropolitan France (Cooper, 2014). But this political imaginary never came to fruition, and independence ultimately took the form of a national democracy. Post-independence, however, Senegalese officials quickly re-introduced communal reforms as a continuation of the local democratic politics that began under French rule. These reforms took the form of national-scale decentralization laws.

Since 1960, Senegalese leaders have implemented three rounds of such local democratic reforms. In 1972, President Senghor passed the 'Rural Community Laws" which sought to extend municipal government to the interior of the country. And twenty years later, in 1996, the second President of Senegal Abdou Diouf implemented what came to be known as "Act II of Decentralization". These laws continued the precedent inaugurated by Senghor, but re-focused attention on empowering the local governments in urban areas and re-drawing the nation's sub-national map. This law created many of the communes that are the focus of my arguments here. And in 2013, Macky Sall passed what is perhaps unsurprisingly known as "Act III of Decentralization. These new laws once again transformed the legal status of local governments by enacting what its authors termed "the complete communalization of the national territory" (Loi no 2013-10 :1). It is these most recent laws that incited a host of new experiments and their disputes; a technical politics of the complete communalization of the national territory.

Disputes in Dakar After the Reforms

I began my fieldwork in 2013 just after the passage of Act III of Decentralization, and the problem of communal authority was therefore fresh in the minds of the officials and bureaucrats with whom I was conducting my research. But I did not know at the time that the commune would come to frame the central focus of this work. I was interested in a different question: how was the City of Dakar emerging as a novel link between the formalities of the regional stock market and the so-called "informal" urban street markets? The economic practices of the street market and the stock market seemed at odds with one another, but the Dakar's municipal bond project was bringing them together in a new, unorthodox—and in the eyes of many vendors, at least—nonsensical way. There was obviously a large economic transition at stake in 2013, and I wanted to make sense of how one rather outlandish bond issuance had come to stand in as a kind of test case in this potentially historical shift in Africa's relationship to the world.

The sabotage of the program, however, brought up a very different set of *communal* concerns. And as it turned out, this was not the first time that the central government had curtailed the authority of a local government. This kind of intervention was, as I would soon discover, an emerging kind of governmental norm. And alongside its apparent novelty, there had long been a set of critical reflections and governmental interventions on the problem of communal government. The 2013 reforms, however, incited a new set of experiments in—and disputes over—this governmental form.

The Ministry of Finance and Budget is the central state institution responsible for managing municipal-level public finance. In the weeks following the sabotage of the bond program, the Ministry put forth a financial explanation for its withdrawal of support. In an initial letter to the City, the Ministry argued that there were two technical problems with the bond (*Dakar's Municipal Bond*, 2015). First, they argued that the bond was approved by the municipal council prior to the recent decentralization reforms and needed to be re-evaluated considering these reforms. Second, they argued that the City itself was already heavily indebted and would be receiving less revenues because of the recent reforms, which together posed a problem for the City's ability to pay back its bond debt. In other words, the Ministry anticipated that a municipal default could require the central state to cover these losses, potentially affecting the Senegalese state's own credit rating (*Dakar's Municipal Bond*, 2015). The Ministry drew a comparison to the recent fiscal crisis in the American city of Detroit. The regulatory agency of the West African Stock Market decided that these concerns "seemed pertinent" and would not proceed without central government support (Diatta, 2015).

From the Ministry's perspective, the technical problems with the bond were financial and legal: the central state could be required to repay the City's debt in the case of default. But the structure of Dakar's debt obligation was more than clear. Dakar's municipal bond came with a fifty percent credit guarantee from USAID and was lauded quite publicly as the first sub-national issuance in the region without the guarantee of the sovereign nation-state[9]. Thus, it was clear that the central government was *not* legally obligated to guarantee or repay any of Dakar's debt. The Ministry, however, questioned the ability of Dakar to meet even these significantly reduced debt obligations. The recent decentralization reforms of 2013 created a large reduction in the City's revenues. The credit rating agency agreed, noting that the reforms introduced a degree of uncertainty into the municipality's ability to pay back its debt (Bloomfield Investments, 2013). But even with this qualification, the positive rating demonstrated that a bond guaranteed by the U.S. government still made financial sense.

For the City of Dakar, Act III posed a fiscal problem. Although the City is the largest local government in the Dakar peninsula, this terrain is also the jurisdiction of 19 individual communes. The City and the communes are both by law considered local

[9] See, for example, the UK's Department for International Development memo evaluating Dakar's municipal bond program (Neureiter and Jordan, 2017).

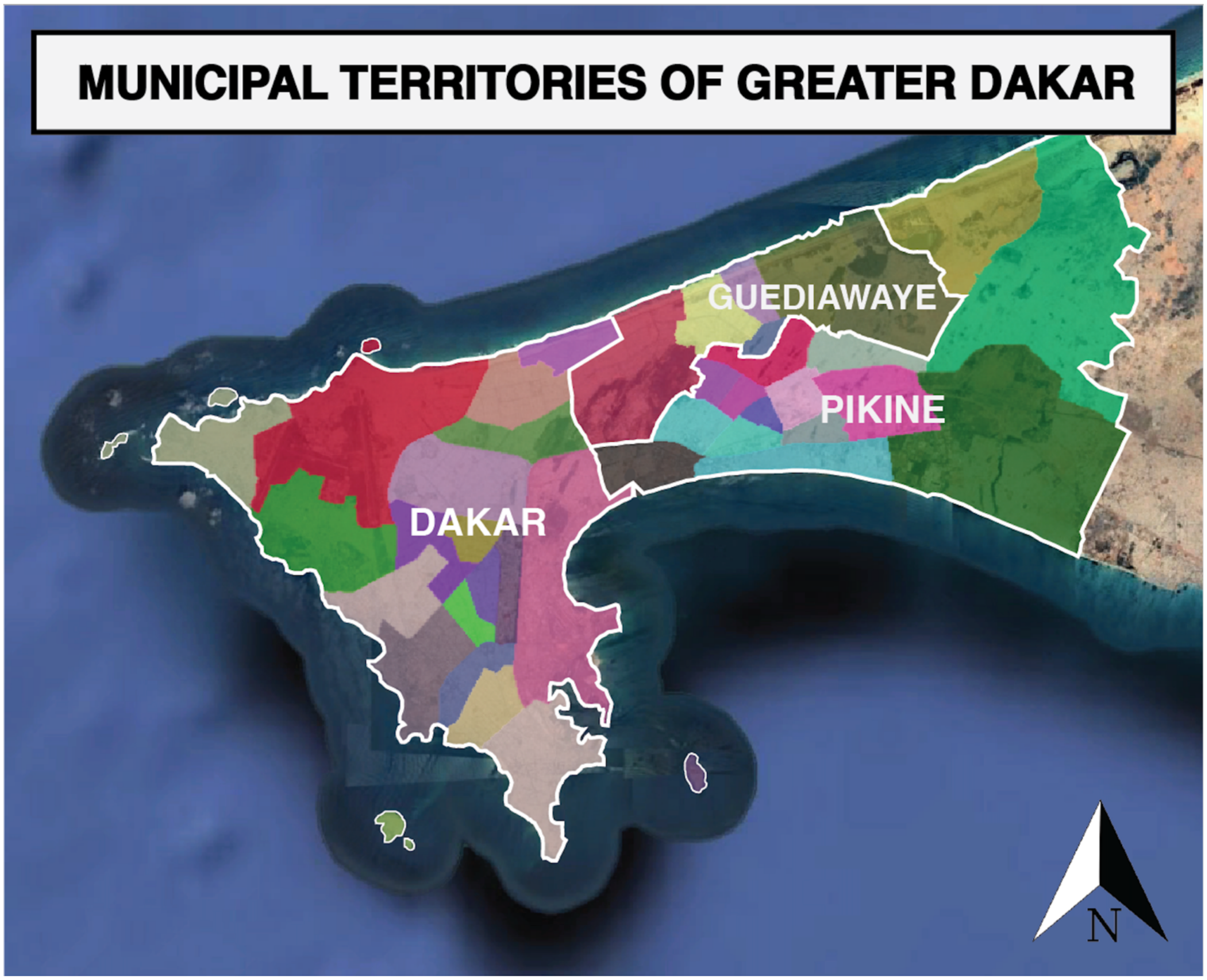

Figure 1.1 Municipal Territories of Greater Dakar. White lines indicate the borders of three municipalities—Dakar, Guediawaye, Pikine—in the Dakar city-region. The shaded areas in color represent the territories of the thirty-eight communes which cover the same peninsular terrain.
Map by Author. Data from Hijmans, 2015.

governments (*collectivities locales*), but under the new laws the communes became responsible for most public services and therefore had the rights to most public revenues formerly collected by the City of Dakar. The City, in other words, no longer made legal sense: there was no legal category for a "city" that clarified how its rights and responsibilities should be distributed among other, overlapping levels of government. The communes, on the other hand, now made more legal sense than ever before: their empowerment was at the core of the vision put forth by the 2013 reforms—and, as many municipal officials argued, the vision originally put forth in the 1872 empowerment of Senegal's original Four Communes. In light of this surprising turn of events, I turned my attention to a related question that suddenly "seemed pertinent" to my research: how were these local governments making sense of the confusion and uncertainty introduced by the reforms?

Many blamed politics. The specter of the Mayor's potential presidential candidacy loomed large over the sabotage of the bond. Mayor Sall was a leader in the Socialist Party and there was a widespread rumor that he would advance an opposition to Macky Sall, the incumbent president and leader of the Alliance for the Republic (APR). So, for municipal officials and public commentators, this rivalry appeared as an easy and obvious explanation for why the central state would sabotage Sall's flagship fiscal intervention and, later, throw him in jail without a trial on the suspicion that he had embezzled public funds. But beyond—and before—an outright debate over electoral ambitions, the governmental authorities had long advanced different kinds of arguments about the redistribution of municipal authority on the peninsula. Electoral political rivalries, in other words, are not enough to make sense of the kinds of disputes engendered by the municipal experiments taking place in Dakar. And in this extended field of disputes, it was not only the central state that was posing problems for the exercise of municipal authority on the peninsula.

Take for example, the case of street vending. The bond program failed as a form of finance, but it was only one part of an ongoing effort to relocate street vendors. One of these efforts used a different kind of experimental funding technique. The City of Dakar had partnered with a private firm and another commune to form a public-private partnership that successfully constructed a commercial center in which to house thousands of Dakar's walking street vendors. One of the confusing and absurd aspects of the bond program was that it proposed to fund exactly the same kind of building, located directly next door to this already constructed building. And this building was already its own kind of developmental failure: although the City included vendors' associations in planning the relocation, most vendors ultimately and unequivocally refused to relocate. The building remained mostly empty during the entirety of my fieldwork in Dakar, and it remains vacant to this day. How is it that such a sustained disagreement came about? And what might this mean for the future of the communal form in Dakar?

The new commercial center was its own kind of experimental intervention. Public-private partnerships were still a relatively unfamiliar form to most municipal governments, even though the central state had executed a massive toll-road investment in partnership with a private French firm. Many residents in Dakar, however, critiqued the high cost of the toll road and most continued to use the adjacent national highway instead. The proposed commercial center introduced the same unpopular element: user-fees. Vendors' were expected to pay for their own relocation to the commercial center, making a small down payment followed by several years of monthly payments until they could claim ownership over their market stalls. Most vendors with whom I spoke argued that such payments would obviously cut into their earnings, not to mention their dislike of the small size and poor location of the stalls themselves. The building, in almost every respect, made no sense to most vendors expected to participate in it.

Communes across Dakar had long been at a loss for how to address the problem of vending. Many of the municipal officials with whom I spoke framed the problem as follows: although residents were increasingly demanding something to be done about vending in the streets, these markets were also a central source of communal revenue. And the little revenue the communes had was not nearly enough to effectively relocate the markets, even if they wanted to (and many did not). The user-fees introduced by the relocation program were an experimental fix to this problem, as they would leverage the wealth of the market to pay for public improvements in the urban built environment. But most communes were not experimenting with such novel styles of business investment to address urban needs. Instead, they turned to tax collection.

In my conversations with the municipal secretaries[10] of nearly all the communes in Dakar, there emerged almost a universal critique of the recent reforms: Act III had given the communes more responsibilities, but without the resources to match. As one communal Mayor put it, “Act III killed us!” In response, many of these communes hired new staff to increase their efforts on the ground to collect the local taxes for which they were now legally entitled. Central state transfers and other large revenue streams from state agencies were, as one administrator described it, “too political” and “too random”: many communes did not know when to expect such transfers or even how much they would be. And, at times, some state agencies simply and categorically refused to pay. For these reasons, nearly all communes claimed to focus their efforts on local taxes. As one municipal secretary put it, “we focus on the taxes we control.”

Increasing tax revenues, however, is not a simple matter of collection. The communes had never collected many of the taxes to which they were now legally entitled; they had little experience or infrastructure in enrollment, billing, and enforcement; and they were faced with the difficult prospect of taking money from cash-poor, skeptical residents and business owners. In many respects, the communes were tasked with creating this fiscal bureaucracy from scratch. And I became curious about how such bureaucracies were introducing this new and experimental forms of fiscal authority in the wake of the reforms. Although the law had entitled these communes to taxes, how was it that they went about exercising the authority to transform private into public wealth? And with what effects?

By 2016, one commune had emerged in the media and in the gossip across town as an exemplary case of such authority. One Mayor had literally razed the communal landscape of those who contested his imposition of new taxes on advertising in public space. Several advertising firms had refused to pay a new rate the Municipal Council had recently approved after the reforms, and the Mayor responded by tearing down and dismantling their billboards and selling the metal for scrap. Although this act would be later deemed illegal, the Mayor was nevertheless within his right to set and collect a new tax. The dispute between the commune and the advertising firms set a precedent for

[10] Municipal secretaries are the heads of communal administration. They answer only to the Mayor and are otherwise at the top of the bureaucratic hierarchy established by the commune itself. Although the secretaries began as local representatives of the Socialist Party, the post today retain no political affiliations. Many secretaries make note of the fact that they are not of the same political party as their Mayor’s and serve only the public interest.

communal right in the courts, but it also revealed a kind of limit case of communal authority: the Mayor and his administration were both within and outside their legal rights. How was it, then, that a commune came to exercise a legal authority upheld by exceptional means? And what effect did such exceptional violence have on the commune's fiscal bureaucracy?

In 2017, I spent 10 months conducting participant observation with the local tax collection team for this commune in Dakar. Over the course of my time at the commune, I discovered that the Mayor's reputation for violence extended far beyond the destruction of billboards: he and his administration were well-known for having killed a member of an opposing political party in front of their City Hall. Gun violence would reappear over the course of my fieldwork, but never again resulted in a death. Many in Dakar held up this Mayor as exemplary of—and at times, leading—a violent turn in Senegal's normally peaceful political scene. In fact, it is not possible to overstate how unusual and exceptional such political violence is in Dakar: killing and gun violence are not the norm, and scholars have even taken Senegal's absence of violence—and the presence of peace—to be a kind of West African paradox worthy of investigation[11]. I was surprised and reluctant to include this as part of my research, as it did not reflect my experience of the city, nor of the very commune which many others in Dakar understood as a source of such political violence. Nevertheless, this reputation for violence would come to influence much of the bureaucratic practice involved in experimenting with tax collection at the commune.

In the chapters that follow, I expand upon this investigation into these three exemplary—yet exceptional—experiments in municipal state formation. I demonstrate how municipal financial evaluations for the bond program, the street market relocation and its user-fees, and novel practices of communal tax collection all reveal broader trends in how communal government was being problematized at the time of my field research in Dakar. But to address the specific concerns brought up by the case of Dakar, some of the relevant trends in political and urban thought will need revisiting.

Municipal State Formation

The emergence of the municipality as a site and source of governmental intervention and civic belonging is particularly noteworthy in postcolonial Africa. Scholars in African studies have noted the extreme centralization of political authority in the hands of colonial administration and, later, the independent nation-state[12]. As such, scholars have also

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[11] There have been a number of scholarly inquiries into the role of Islamic religious practices in the peaceful regulation colonial economies (Robinson, 2000), civil conflicts (Stepan, 2012), and national democracy (Diouf, 2012). For a broader review, see O'Brien (1996).

[12] For a summary of this policy position see Wunsch & Olowu (1990). Bayart (1993) and Cooper (2019) have also made arguments about the centralization of power in the hands of political elites. And for a scholarly critique of centralization from a prominent African scholar and politician, see Sawyer (1992)

documented—and critiqued—the limited delegation of authority to lower levels of government in African countries in comparison to elsewhere in the Global South (Olowu and Wunsch, 2004). But there has also emerged a trend that runs counter to this story of the centralization of regulatory authority: since the 1990s increasing numbers of African states have devolved political and fiscal authority to sub-national governments in the form of decentralization laws. Dakar is, once again, exemplary in this respect. But how might the case of Dakar change how scholars have come to think about such transformations in the African state? And what other concepts might also warrant revisiting?

Decentralization has been most famously characterized as an old form of localized despotism. In Mahmood Mamdani's (1996) account, local government across the continent is a kind of "decentralized despotism" in which customary authorities were appointed by colonial officials to carry out the administrative functions of the state. It is in this sense that the local government was not a site from which a properly political subject could emerge: there was, in other words, no arena of contestation within the state, which led Mamdani to search for political subjects far outside it. This, however, does not make sense in Dakar. Although there was a legal distinction between citizen and subject—the hallmark of the "bi-furcated state"—such distinctions were always open to contestation and debate. And rather than deploying a politics of association and indirect rule, the communes in Senegal were in principle structured in terms of a politics of assimilation and, as such, offered up citizenship to the former subjects of the state.

Fred Cooper (2013) has offered a history of the African state that runs counter to Mamdani's narrative of decentralized despotism. Cooper's contrast from the concept of "decentralized despotism" lies in his assertion that such forms of rule were only briefly important in the 1920s and 1930s, limited in scope even at the time, and were subsequently contested and transformed in the following decades leading up to national independence (Cooper, 1996). There was a "political opening" offered up by the colonial citizenship on offer in Senegal's Four Communes. And such claims to citizenship, Cooper argues, reveal a terrain of political struggle that is not captured by the idea of decentralized despotism, in which local government is simply a subordinate arm of a central authority. Claims to colonial citizenship not only offered electoral politics but they also offered an arena in which to make claims to public services, social protections, and employment. And beyond this, such claims were not a confirmation of colonial rule, they were understood as an anticolonial critique of it. Formal citizenship, in other words, was a central terrain of political struggle in French West Africa.

But Cooper's arguments are limited in other respects. What kinds of political practices—beyond the ballot box and the legal reform—might also structure the formation of African states? And how might this extended field of politics delimit such claims to sovereignty and citizenship? There is an extant set of scholarly research that has taken a related approach to the African state. Rather than examining the state as an opening or foreclosure of politics, this scholarship engages the idea of "state formation". From this perspective, the state and its elites are revenue-maximizing agents that follow a secular trend of modern state formation: they seek out more revenues to maximize the capacity for war and gain more territory and resources (Levi, 1988). This is what scholars refer to as the theory of a predatory state. French medieval society first transformed sovereign authority into such a state, and kingdoms across Europe consolidated similar forms of authority in the image of France[13]. A long and expensive war provided the need for a centralized authority to extract regular payments of money to fund the defense—and justify the expansion—of its military jurisdiction. Here the state appears not as a site of political deliberation, but as a site of bureaucratic and military rule.

Scholars across disciplines are still refining and debating the details of the political transformations through which the centralized, sovereign state emerged, but this secular trend of national state formation generally remains the same (Tilly, 1985). In the Global South, development experts and scholars have held up such state formation as both a normative goal and an ideal-type with which to analyze and evaluate the development and improvement of modern "state-building". Some scholars have applied this concept to African states and argue that there is a similar tendency towards the predatory state across sub-Saharan Africa. But they also argue that this state has not yet resulted in the same kind of strong, cohesive, and responsive states as in Europe (Thies, 2007). There is, instead, a fragile, weak, or failed state (Collier, 2009). Others have examined the conditions under which a legal-rational state emerged in specific countries (Robinson, 2006). These analysis have subsequently been operationalized into the idea of "state-building", the "process of increasing the administrative, fiscal, and institutional capacity of governments to interact constructively with their societies and to pursue public goals more effectively" (Bräutigam, 2008). In other words, the secular trend of national state formation doubles as a historical fact and normative value: scholars and reformers aim to create a singular and territorially defined national sovereignty and state administration with the capacity and authority to promote social welfare and civic inclusion.

However, for other scholars, this concept of centralized state formation does not necessarily capture the diversity of governmental authority in Africa. And, further, it has been critiqued as a teleological model of state development founded on European norms (Hansen & Stepputat, 2006: 299). Across Africa, the singular sovereign has been, at best, a normative myth of modern state philosophy: there have always been a plurality of regulatory authorities in a contest for control over population, wealth, and territory (Mbembe & Rendall, 2000). For this reason, there as emerged in African studies a focus on regulatory authorities outside the confines of the modern state. Such non-state actors have historically established control over law and wealth at the limits of the modern African state and, at times, have positioned themselves as the obligatory passage points for state authority itself (Robinson, 2000). Such forms of non-state authority exercise an expansive and alternative form of power often at odds with state-sanctioned aims and

[13] Norbert Elias (2000) examines the role of custom and courtesy in modern state formation, which falls outside the purview of predatory state theory. He does, however, demonstrate how the Venetians took inspiration from the centralized tax administration of the French state (359).

norms (Roitman, 2005). In many African places, there is a plurality—rather than a singularity—of regulatory authority, to which scholars have responded by turning attention away from the bureaucratic and deliberative politics of the African state.

Although non-state regulatory authorities are powerful and consequential, they may not pose a challenge to state sovereignty at all. Janet Roitman (2005) in fact argues that such non-state regulatory authorities should not be understood as sovereign; they are a distinct form of power and need not adopt the metaphors with which scholars have understood the authority of modern states. And these non-state authorities may be conduits and important intermediaries in the re-assertion and expansion of central state authority (Ballvé, 2012). Such analyses resemble a relocated version of Mamdani's (1996) "decentralized despotism". But the problem of the commune in Senegal is about something different: it entails the freedom from central state authority, not the re-assertion of it. In Dakar, the problem of the commune is a question of the distribution of sovereignty among overlapping jurisdictions. And many of the disputes over such jurisdictions are about when and where communal authority may legitimately be exercised.

But how might these scholarly analyses help us understand the problem of sub-national government? While scholars have turned towards "non-state" regulatory authority—as an alternative to or conduit of centralized state authority—there has at the same time been a proliferation of democratic local states in many countries across the world. So, with which concepts should one make sense of the problem of *municipal* state formation? In other words, with what tools should we bring contemporary transformations of the democratic, sub-national government back into focus?

Scholars of municipal states trace their origins to the medieval town. Many medieval towns—and their contemporary descendants—were legally incorporated. They were referred to as "charter cities" and eventually gained a new legal status of the public or municipal corporation. The first corporate charters for medieval towns were created at the request of the urban merchants, the Burghers, who were seeking a form of political organization that could protect the commercial interests of the towns (Frug, 2001). Medieval towns were complex social organizations with diverse and emerging classes of people, most prominent of which was this new class of wealthy merchants. Town autonomy largely meant the autonomy of the merchant class from the King, and the urban commonwealth served only the economic interests of this commercial class. In this sense, town autonomy became "the ability of a group of people to be governed at least to some extent by their own rules, free of outside interference" (Frug, 2001: 28). These claims to community were subsequently embodied in a municipal form.

Such an autonomous association of people is what Max Weber (1958) terms the politico-administrative "city". This notion of the "city" extends beyond physical or economic form: "besides possessing an accumulation of abodes, the city also has an economic association with its own landed property and a budget of receipts and expenditures" (Weber, 1958: 31). The city became a social organization aimed at regulating various aspects of the urban economy, and could no longer be defined in terms of its economic aspects alone (i.e. as a kind of urban agglomeration of market exchange). It is in this sense that cities came to be understood as an urban authority with regulatory aims. Weber, in other words, advanced a *political* definition of city form.

This city authority established something new and distinct from the towns that preceded it: a military jurisdiction. And the first civic obligations to this authority were the guard and garrison duty (*les gens d'armes)* for medieval fortified towns. These civic obligations were later replaced by the tax. And with urban taxes came a concomitant shift in the kind of wealth that preoccupied ruling elites. In place of a contest over increasing the territorial dominion—and therefore the wealth-in-land—of the sovereign, the king turned inward to the money economy of the towns (Foucault, 2009). And merchants, in turn, were attracted to the protection offered by the military jurisdiction of these same towns. And this focus on urban wealth introduced a new set of techniques for the government of the economy and the health, well-being, and productive capacity of the population, what Michel Foucault (2008) has termed the *biopolitical*. In other words, the regulation of the money economy in the towns functioned as a novel source of wealth for an emerging social—and urban—institution[14].

The concept of the politico-administrative "city" has several elements. According to Weber, for a town to constitute a full urban community—and therefore, a "city"—it must have a military jurisdiction or fortification, a market, a court and partially autonomous law, a related form of association (such as a municipal corporation), and an autonomous administration whose authorities are elected (38). As an ideal-type, the "city" was empirically rare. Leading up to the Middle Ages, there were few places in the world in which an autonomous city administration governed an urban population who, in turn, had specific sets of rights and obligations to a municipal association. Indeed, in most places across the world this form of "citizenship as a specific status quality of the urbanite is missing" (Weber, 1958: 41). There was, in other words, no formal membership in an urban community that exercised authority over a terrain no longer exclusively under the King's sovereign rule.

Urban citizenship, in this sense, pertains to the rights and obligations of the merchant class to the urban community and, later, the municipality. The King obligated merchants into military service to protect the dominion, the merchants subsequently replaced this service obligation with regular and permanent cash payments, and—apart from the King's estate—there emerged a municipal government which took on the administrative affairs of this evolving constellation of civic duties and regulatory techniques. This "city", according to Weber, was only found in Ancient Greece and Medieval Italy. Elsewhere, there were no fixed competencies among urban authorities and a government of the merchant class never fully established authority over any given town. In other words, "the idea of an association which could unite the city into a corporate unit was missing" (1958: 45). But how do cities outside Europe compare to Weber's ideal-typical

[14] This institution is what Schumpeter (1991) terms the "tax state".

understanding of the politico-administrative “city”? Or, how might the “city” and its citizenship transform once the colonial town makes a historical appearance?

To be clear, scholars have long recognized that the African city pre-dated the arrival of European colonies along the coasts (Coquery-Vidrovitch, 2004; Freund, 2007). But my object of analysis here is the communal form introduced in the West African colonial town. And this object suggests something new and different about scholarly understandings of the African city. There is now an exciting amount of scholarship on the African city, but for now I will engage here with the work of AbdouMaliq Simone as exemplary of two trends in this scholarly thought. First, the emergence of the colonial city appears as a foundational moment of segregation and control. Following Frantz Fanon (2007), Simone has characterized this segregated city as a “town on its knees”, in which African town dwellers were subjugated, policed, and where, as such, there are few long-lasting institutions (Simone, 2010). Although Fanon called attention to the anger and envy that arises from such segregation, many other scholars have examined how colonial urban planning justified and exercised segregation in practice (Bigon, 2009; Goerg, 1998; Wright, 1987).

But there is another vision of the African city that emerges from this “town on its knees”. As Simone argues, the native town’s absence of long-lasting institutions was, in part, a political necessity to evade colonial control. A lack of colonial knowledge about political opposition in the town was a strategic resource for anticolonial militants[15]. And Simone contends that such unknowability remains a defining characteristic of life in African cities (Simone, 2004). Along these lines, there has emerged an understanding of the African city as elusive, as a shifting set of alliances and capacities through which urban dwellers of limited means create a still unknowable “city yet to come”[16]. Institutions, in this sense, are a much more ephemeral set of relationships that must be actively maintained and re-configured based on contingency and circumstance. Simone has gone so far as to refer to such forms of associational life as “infrastructure”, the primary means through which life and livelihoods are maintained in the African city.

These are two powerful—and in many respects, accurate—ways of understanding African cities. But the communes in Dakar reveal something different from what may be learned about urbanism from postcolonial cities like Algiers, Freetown, Kinshasa, or Johannesburg. There is a distinct form of urbanism at play in Dakar, and a different form of colonial and postcolonial politics. Alongside the threat of warfare and segregation, Dakar offers up assimilation, democracy, and communal government. Dakar is not a barracks (Hoffman, 2007) but a vast patchwork of municipal democracies. It is in this

[15] Simone, like Fanon, is drawing on the example of Algiers. The strategic resource of this native town—the Medina—was perhaps most famously characterized in the film *The Battle for Algiers* (Pontecorvo 1966). In it, the Medina emerges as a battlefield unknowable to the colonial army.

[16] Two exemplary texts that bring together a collection of essays in this approach are Pieterse & Simone (2013) and Nuttall & Mbembe (2008). De Boeck and Plissart (2004) similarly characterize public life in Kinshasa as spectral, elusive, and beyond the immediately perceptible.

sense that the African "city" in Dakar does not quite conform to the dominant theorization of colonial or postcolonial cities in Africa. The commune is not ephemeral or provisional or unknowable, but a durable form which its African inhabitants have long imagined as a claim to civic inclusion and belonging in a sovereign collective. It is a central object of knowledge and reform, reflection and intervention.

Further, Dakar poses a problem for many of the scholarly conceptualizations of the "city" and state formation. For example, there is no doubt a plurality of regulatory authorities across the Cap Vert peninsula, and it would be a mistake to suggest that communal authority is legitimate, expansive, and singular across any part of this urban terrain. There is similarly no doubt that Senegal's legal reforms—like any law—are only unevenly enforced and observed throughout the country. There is no trend towards a centralized, legal-rational state with the capacity or authority for effective biopolitical control. And the ongoing iterations of the communal form have little to do with a collective fear of violence from an outside threat. In fact, none of the scholarly assumptions about the European "city" and its government may reasonably be applied to Dakar, *tout court*. But at the same time, it is evident that the dominant theorizations of African cities also do not adequately make sense of Dakar. So, how should one approach such a hybrid form?

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In following these scholarly debates, we have now come closer to the problem of communal form in Dakar: How should a sub-national government exercises legitimate authority over urban citizens, populations, publics, and territory? How is it determined where and when such authority may legitimately be exercised? This problem exceeds the conceptual categories I have outlined above, which do not make adequate sense of the experiments I encountered during my fieldwork in Dakar. Scholars of the African state, for example, have little to say about the "city", and scholars of municipal law have little to say about how communal authority in Africa. How, then, should one make sense of this African "city"?

Indeed, much of the extant reflection on the problem of the municipality is located in Europe and North America, and it is the purpose of this dissertation to re-configure this geography of knowledge about the city more generally (Roy, 2009). And, more specifically, to ask how this might transform the linked concepts of sovereignty and its citizenship. Scholars of contemporary state formation have often overlooked its urban elements, and I have revisited this thought to challenge its status as conventional wisdom on the state. In many of the arguments outlined above, there is stylized history of state formation which begins with the emergence of the medieval town, follows its growth and centralization into modern nation-state, and then turns attention to how sovereign states devolved limited authority to municipal governments through law.

But in this dissertation, I present a different story of municipal state formation. In the case of Dakar, there is not such a clear transition of political authority—from sovereign king, to town, to sovereign nation-state, and again to the City—that this conceptual history assumes. Instead, I reveal that the distribution of sovereignty has been and remains a variegated and complex ground for dispute; it is never resolved or assigned to one scale of territorial governance or another, and it remains open to debate what kind of problem such a distribution should be. I advance an analysis of municipal state formation which examines the experimental techniques through which such a re-distribution is understood to take place. Such techniques, I argue, are in constant transformation across a panoply of political terrains. They exceed the concept of the predatory state; they are not limited to the constitutional reforms or legal disputes over local government; they reveal a surprising form of liberalism founded in the colonial commune; and they regularly oscillate between a tendency towards centralization and decentralization. Such an analysis requires a reconsideration of municipal authority and a more concrete understanding of the specific techniques through which municipal governments are formed and reformed.

Fiscal Technique and the Tax State

To elaborate this point, let me turn to one of the most prominent scholarly interlocutors of the modern tax state. In his foundational work on state formation, Joseph Schumpeter argued that "taxes not only helped create the state, they helped to form it" (1991: 108). In other words, Schumpeter conforms with a chorus of scholars that tax collection is a foundational technique of modern state formation. For the purposes of my arguments here, I elaborate on Schumpeter's lesser-known concept of the "fiscal technique" by inquiring into forms of political and technical experimentation that Schumpeter largely ignored. In contrast to Schumpeter, I examine how experiments in fiscal techniques become the means through which municipal authority is contested, confirmed, distributed, and denied. They are the practices through which municipal states produce knowledge about fiscal subjects and territories; cultivate new norms for civic comportment among citizens, publics, and bureaucrats alike; and exercise authority over a changing urban terrain.

In elaborating this concept, I draw a distinction between fiscal techniques and fiscal policies: fiscal policies set the rate and structure of the tax system; in contrast, fiscal techniques are the practices through which such a system is deployed, arranged, administered, and negotiated. They include practices like basic surveys of the fiscal cadastre, but also include the documentation of fiscal accounting practices and the more complex practice of producing new financial instruments like a bond. They are the vast constellation of provisional and practical solutions to the governmental problem of raising the necessary sums of money to meet a public need.

I build this idea of the "fiscal technique" in conversation with—and in contrast to—Schumpeter's (1991) influential essay, *The Crisis of the Tax State.* In the century since its publication, Schumpeter's essay has shaped scholarly understandings of state formation, social change, and fiscal policy. In this essay, Schumpeter outlines the emergence of the Austrian state and tells a familiar story of state formation: the need for monetary resources to pay for an impending war gave rise to the regular collection of taxes and, in turn, the formation of the Austrian state. But the central focus of Schumpeter's essay is the potential unraveling of this tax state in the wake of the extreme fiscal pressure induced by World War I. Rather than focusing exclusively on the formation of the modern tax state, Schumpeter asks, what is the limit at which such a state collapses altogether? Or, what is the marginal rate of taxation that a society may bear before the tax state diminishes the private economy from which it extracts wealth? In this sense, Schumpeter analyzes the tax state at the level of its fiscal policy: the rate and form of taxation set by the state are the point at which one may discern the "thunder of world history more clearly than anywhere else" (1991: 101).

Fiscal sociologists following Schumpeter's approach have retained his focus on fiscal policy. Here, the predatory tax state is a *symptomatic* response to a military need. But scholars of a new fiscal sociology have further developed this research agenda and turned attention to the *causal* aspects of the fiscal policy of the tax state and a comparative understanding of why states develop certain tax structures (Martin et al, 2009). Rather than understanding fiscal policy as something that is only *symptomatic* of social change, these new fiscal sociologists further examine how fiscal policy advances such change and summarizes it in particular directions. Fiscal geographers have adopted a similar focus on policy, largely organized around capitalist crisis and accumulation. As European and American governments turned toward austerity measures in the 1980s and 90s, they cut fiscal expenditures on social welfare programs (Davidson and Ward, 2018). And in the new millennium, Detroit came to stand in as an exemplary case of the fiscal crisis of the municipal state in depopulated American cities (Hinkley, 2017). But apart from these crises of the tax state, the economic and financial crisis of 2007-08 itself also effected a transformation of fiscal policy and introduced massive government bail-outs of the auto-making and financial industries. Fiscal policies like bail-outs, exemptions, and tax-havens, function as new kinds of fiscal fixes for the crises of capitalist accumulation by incentivizing investment into historic buildings, infrastructure, and urban real-estate. At issue in this scholarship are the spatial consequences of fiscal policies, and their role in the re-production of urbanization and global capital (Tapp and Kay, 2019)

Schumpeter and this subsequent social scientific research on the tax state have overwhelmingly focused on fiscal policy: the structure of tax codes and the spatial, social, and economic effects of the incentive structures embedded in these laws and policies. Fiscal technique, however, has largely fallen out of frame. Few scholars have looked for the spirit of a people, its culture, and its social structure in the practical administration and bureaucratic encounters of the tax state[17]. In Schumpeter's (1991) account, fiscal techniques formed the Austrian state: the Prince wrote letters to the estates, begging for money to fund the Turkish wars. Had these letters continued, Schumpeter

[17] For exceptions, see Muñoz (2010, 2014) Roitman (2005), and Olivier de Sardan (1999).

argues, they "might have come to take the place that in England is taken by the Magna Charta" (106). Fiscal technique, in other words, holds a place in modern state formation that is usually accorded to the constitutional laws of the nation-state. Yet there is hereafter a shift in Schumpeter's analysis: he subsequently dismisses fiscal technique as a "subordinate problem" to that of fiscal policy. Although such techniques formed the modern state, they later become merely a "serving tool" for sovereign power: "if the finances have created and partly formed the modern state, so now the state on its part forms and enlarges them" (111). What, then, might be learned if we turn attention away from the idea of the "tax state" to the historical transformation of fiscal techniques themselves?

The Problem of Communal Form

In this dissertation, I return to this supposedly subordinate question of fiscal technique. Although Schumpeter foregrounded fiscal techniques—like written pleas for aid and, later, tax administration—as foundational features of state formation, they have largely fallen out of frame in more recent scholarly conceptions of the modern tax state in which the nation has come to be the world's dominant political and sovereign form. But there have nevertheless been ongoing disputes within and among nation-states over how to delegate and distribute such sovereignty. Here, it is worth underlining how my approach to the "state"[18] departs from Schumpeter and subsequent scholars of state formation, taxation, citizenship, and sovereignty reviewed above. The purpose of my investigation is not to reveal when, where, or under what conditions a municipal state actually exists. Rather, *I examine the set of critical reflections and practical interventions that arise out of the problem of communal form*. It is in this sense that I do not reveal a thing in the world (a commune), but I examine the kinds of problems and solutions that the concept of the commune brings to the fore at a specific historical conjuncture.

This understanding runs counter to how the "state" appeared to my interlocutors in Dakar. Many invoked the "state" when referring to a hierarchical, omnipresent force with consequential and legitimate authority in the world. Such invocations of the "state" almost never referred to a local government, but the national one. However, I want to turn attention away from the appearance of this image of the state—as a state effect (Mitchell, 1999) or as an ethnographic fact (Ferguson and Gupta, 2002). Instead, I want to focus attention on some of the more specific forms through which power and authority are exercised. Asher Ghertner (2017) has put forth two conceptualizations of the state that help specify such techniques, what he terms the *topological state* and *the state outside itself*. For the former, Ghertner focuses on "how real-time connections are forged between residents and key nodes in the bureaucracy" (731). And for the latter, "how routine actions of water engineers and municipal officers challenge the common conceptual mapping of the state as a surface with an inside and outside" (731). The purpose of Ghertner's analytical shift is to, in part, to reveal how "the political practices of those

[18] Once again, I put use "state" here in quotations to signal that I am discussing a conceptualization—usually scholarly—of an object in the world.

who live on the margins of the state… [are themselves] constitutive of state form" (744). Such sites of decision-making were previously obscured by the conceptualization of the state as a hierarchical bureaucracy, where power simply flows from top to bottom.

Ghertner's analysis reveals "nodes in the bureaucracy" like the fiscal techniques I engage with here. However, the *topological state* and *the state outside itself* retain a preoccupation with outlining when and where the state *actually exists*, a kind of metaphorical mapping of the state apparatus itself. In other words, Ghertner's analysis shares with scholars of state formation a style of inquiry that seeks to reveal the changing ontological status of the "state", wherever and whenever it may be. Of course, one conclusion Ghertner draws from such an analysis is that the state has no fixed ontological boundary and is, as a result, outside itself. But if this is the case, what is the analytical payoff in the scholarly debates over the concept of the "state" in the first place? Because if the state is everything, then maybe it's nothing.[19] As Tim Mitchell (1991, pg. 90) has argued, the question is not to ask: who is the state? Or who dictates its policies? And this argument could be extended to Ghertner's central question: when is the state? For Mitchell, the more appropriate question is to ask how the state *comes to be understood* as something that is distinct and autonomous from society.

Following Mitchell, the shift that I propose here is to dwell less on what, when, or where scholars think the "state" is or should be. But unlike Mitchell, I am less concerned with how a conceptual division emerges between state and society. Instead, I ask: what kind of problem is the local state? In exploring this question, I turn attention to how bureaucrats, citizens, publics, officials, and various kinds of experts conceptualize the "state" as a problem worthy of intervention. Analyzing the "state" as a problem brings to the fore a set of techniques through which municipal authority is understood to be formed and reformed. From this perspective, the local state has not yet appeared as a "metaphysical effect" (Mitchell, 1991: 94). But there is nevertheless an emerging set of reflections and governmental interventions aimed at realizing it as such; the local "state" appears here not as a source of governmental power, but as an object of governmental reflection and intervention. Again, the purpose of such an inquiry is not to provide my own empirical mapping of the "state" or the "city"—topological, topographical, horizontal, hierarchical, actually existing, or otherwise. But rather, to analyze how my interlocutors have posed the local state as a problem which requires a distinct set of solutions, many of which are provisional, uncertain, and experimental.

It is in this spirit that I pose communal form as a problem-space. David Scott (2004) defines problem-space as a discursive context, as "an ensemble of questions and answers around which a horizon of identifiable stakes (conceptual as well as ideological-political) hangs" (4). Stephen Collier and Andrew Lakoff (2015) have schematized this

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[19] I adapt this from Wildavsky's (1973) essay titled "If planning is everything, maybe it's nothing." Wildavksy's comments suggest a different kind of planning inquiry and practice: rather than define reason and rationality once and for all, the purpose is to understand the various forms that it may take in any given place or time. This dissertation is an inquiry into one such formation.

understanding of problem-space into four distinguishing elements: objects of concern, aims and norms, knowledge practices, and techniques of intervention. What emerges from holding these two understandings in common view is a method of investigating political rationalities. How is it, in other words, that an ensemble of questions and answers come to make political sense to those tasked with reflecting on and addressing the problem at hand? I begin from the assumption that it takes a significant amount of work for a proposed set of solutions to make such sense; to transform from seeming non-sense into a reasonable mode of governmental intervention. Such a transformation is what I understand to be the process of problematization.

Michel Callon (2009) defines problematization by drawing a distinction between issues and problems. An issue, for Callon is a situation "of initial shock, where there is still no indisputable formatting enabling us, for example, to say with any certainty that it is a strictly (or primarily) political, economic, or scientific issue" (543). In other words, issues have not yet emerged as a specific kind of problem assigned to the appropriate actors. Problematization, by contrast, entails the "gradual process of fragmentation and division of issues that evolves into a joint formulation of a set of different problems which in a sense, at least partially, are a substitute for the initial issue" (543). So, to problematize an issue is to parse its elements into discrete, identifiable, and well-defined problems which require a reasonable set of interventions and potential solutions. Again, the process Callon describes here is one of making political sense of what previously emerged as non-sense. However, Callon also argues that the transformation of issues into problems is "never completely consensual or total" (543). There is always room for oppositions, refusals, and extreme disagreements over how any given issue should be problematized.

Let us reconsider, for a moment, the problematization of the communal form. For over a century, the commune has been an object of legal reform. The aim of such reforms was to promote democratic reform, civic inclusion, and liberal independence in what was previously a colonial city under intense supervision by a central state. What began as a claim to an existing kind of legal status then transformed into a much more elaborate problem involving municipal elections and a haphazard and corrupt municipal bureaucracy. The question of legal status never completely fell out of frame, but evolved into a discrete kind of problem for Senegalese officials: how to legislate the right kind of reform that would "fully empower" democratic local governments to respond to the collective will and needs of their inhabitants. Yet the communes themselves were left with a different set of problems. How were they meant to identify and meet such needs? And even more puzzling, how on earth were they going to pay for them?

Thus, a relatively ubiquitous issue among communal governments in Dakar—Act II devolved political authority without the fiscal resources to match—emerged as a discrete series of experimental solutions to the more general problem of communal authority and independence that had been up for debate since the end of the 19th century. This gradual process of problematizing the commune, however, has obviously resulted in an elaborate series of profound disagreements over when, where, and how a commune may legitimately exercise its authority. During my fieldwork in Dakar, fiscal administration emerged as one of the central grounds for such disputes. And more than a simple question of payment, I argue that these disagreements over communal form are key moments in the problematization of Senegalese sovereignty.

State sovereignty is more than an achievement of law, war, or rational bureaucracy: it is a socio-technical project (Chalfin, 2010), a tenuous achievement of wealth accumulation (Cattelino, 2008), a rumor of violence (Hansen and Stepputat, 2005); a performance for a real or imagined audience (Rutherford, 2012), and, at times, a refusal to be recognized by this same audience (Simpson, 2014). In the chapters that follow, I draw on these conceptualizations of sovereignty to make sense of the problematizations of communal form I encountered during my fieldwork in Dakar. In Senegal, sovereignty has always been up for debate, and the nation-state has never been its ideal or imagined form. Instead, this debate began in the communal governments of French West Africa, and I insist that it persists to this day in the panoply of bureaucratic disputes over the exercise of communal authority. Dakar's complex fiscal bureaucracy emerges here as a ground for dispute among citizens, officials, and experts over the legitimacy of municipal government. Beyond policy and law, specific—and experimental—fiscal techniques are re-configuring this distribution of sovereignty. And these novel political terrains have emerged from a renewed set of reflections on the problem of Dakar's communal form.

Plan of the Argument

So, what kinds of fiscal techniques are reforming communal Dakar? And how have they come to re-configure Senegalese sovereignty and citizenship? In the chapters that follow, I explore a range of such experimental techniques. I draw on two years of participant observation, semi-structured interviews, and archival and documentary analysis in Dakar, Senegal. During these years in Dakar, I passed my time with the municipal bureaucrats, financial analysts, development experts, elected officials, citizens, and street vendors that were deeply involved in these experiments[20]. Many of my informants understood their experience of such experimentation in radically different terms: what a municipal bureaucrat understood to be a solution, for example, could come to be perceived as a pressing problem for the citizens it was meant to serve. And to add to the confusion, they did not always recognize—or publicly admit—that such deep disagreements over the aims and effects of these experiments even existed. How, then, should we make sense of urban situations in which the perspectives on how to define and resolve the problem are as diverse as the actors involved? I propose a path forward that pays attention to how diverse actors are themselves making sense of communal Dakar, and the deep disagreements over what exactly this sense is or should be.

In chapter two, <u>Constituting the Postcolonial Commune,</u> I explore the history of the legal constitution of communes and the subsequent three rounds of decentralization

[20] I return in my acknowledgements to a more extended methodological discussion of who I encountered and what I learned from them as I prepared this dissertation.

reforms that frame contemporary claims to communal authority. By the end of the 19th century, France established the original four communes of Senegal: Dakar, Saint Louis, Rufisque, and Gorée. The original constitution established political rights for inhabitants of the four communes which included local suffrage and metropolitan citizenship. However, as Black Africans made increasing demands for political representation and governmental decision-making power, colonial authorities began to question their continued financial support for democratic government in West Africa. Decolonization, in part, was a result of France's reluctance to finance a government for which it was losing political control. After decolonization, this fiscal controversy persisted between communes and central states across West Africa. In Senegal, scholars have characterized this relationship as one of dependency in which central state transfers act as a form of patronage payments for local electoral support for the national party.

After the 2013 reforms, the 19 communes now had the legal right to most revenues on the Cap Vert peninsula. Rather than *dependence*, the communes now had a certain degree of fiscal and political *independence* from the central state. Locally controlled revenues—not transfers—became the central mechanisms through which the communes accessed monetary wealth. Communes across Senegal began a widespread scramble to develop new and diverse revenue streams to pay for the new obligations to provide for the health and well-being of communal citizens. But local government efforts to collect new revenues were met with various forms of opposition from a panoply of fiscal actors. In this new configuration, the central state and constitutional law were not the only limits to municipal authority. Instead, such authority became increasingly constrained by widespread controversies over civic payments to local governments.

In chapter three, Sovereign Sabotage, I examine the City of Dakar's program to issue West Africa's first municipal bond without the guarantee of the sovereign nation-state. In 2013, development experts cemented Dakar as the flagship experiment in local fiscal autonomy in Africa. Dakar's anticipated success in issuing the first municipal bond in West Africa would be replicated across the region. This program intended to cultivate more fiscally responsible and democratically accountable local governments in Senegal. Yet Dakar's financial experiment was sabotaged by the central state. Political commentators and experts alike explained the program's failure in terms of political rivalries. At the same time, however, the sabotage brought renewed public attention to the fiscal and financial administration of local governments in Senegal.

Beyond exposing a roiling electoral rivalry, the bond's failure reveals a much longer set of disputes over local democratic rule and municipal finance in Senegal. In this chapter, I show how electoral aspirations became wrapped up in a broader intellectual "paradigm shift" in the theory and practice of urban public finance in Africa. Although my interlocutors often framed the sabotage as the introduction of politics into technical concerns, I argue the program was always political: it shifted the terrain of political debate to the expert realm of financial evaluation and analysis. Here, I develop the concept of "financial publics" to describe how collectivities are called into being through shared participation in—and observation of—financial analysis.

In chapter four, Refusing Relocation, I examine a user-fee financed commercial center in which municipal authorities planned relocate thousands of informal street vendors. In response to the reforms, local governments in Senegal developed new techniques to diversity their revenue streams. One experiment involved the collection of user-fees and a new institutional configuration to manage it. In partnership with a private firm, the City created a public-private partnership to finance the construction and operation of a commercial center in which to house thousands of Dakar's walking street vendors.

Payments from the vendors were anticipated to create a new revenue stream that would pay back the costs of construction and, eventually, turn a profit for the PPP operating the building. However, these efforts were met with a widespread refusal of vendors to pay. For the duration of my fieldwork, these buildings remained almost entirely empty. I draw on participant observation with street vendors to explore the conditions under which this sustained refusal became possible and effective in Dakar's urban political scene. Many vendors aspired to have a space in such a commercial center, but they took issue with the cost of rent and the size and location of the stalls. Although scholars often frame street vendors as excluded from democratic participation, I argue that their refusal to be included in a participatory relocation program was a powerful political act. This refusal to pay is exemplary of the obstacles to raising revenues in Dakar's communes, in which local governments struggle to exercise the legitimacy and authority to collect payments from the Dakarois public.

In chapter five, Local Tax, Local Territory, I draw on participant observation with a communal tax collection team. I explore here how one communal government in Senegal exercised fiscal authority after the reforms. And I show how the reputation for violence is tightly linked to the administration of local tax collection. I extend the concept of territory to examine how municipalities are territorial in a double sense: they are an administrative accounting of a physical landscape; but they are also a taxable terrain controlled by a reputation for violence. I argue that one mayor's public reputation as an armed murderer shaped how and where street-level bureaucrats collected taxes.

This local commune pushed the boundaries of communal rights to enforce tax collection. In one incident, dubbed "The Billboard Affair", the Mayor and his staff seized and destroyed the assets of advertising firms who refused to pay a fee. The commune created the fee after the reforms, and the firms contested their legal right to do so. In this final experiment in municipal state formation, I return to consider some familiar aspects of state formation: the links between violence, legitimacy, and taxation. But even in this supposedly familiar form, I reveal how bureaucrats and officials nevertheless must experiment with novel techniques of rule in order to exercise the authority supposedly delegate to their commune by sovereign decree.

CHAPTER TWO

Constituting the Postcolonial Commune

A Historical Ontology of "Free Administration"

The Commune of Dakar was one of the first of four local democracies on the continent, and in the early 20th century, became the colonial capital for French West Africa. As such, Dakar's democratic form has had an outsized influence in African territorial administration, and it marks an important contrast from the style of indirect colonial rule practiced across much of the continent. Dakar began as a democratic exception in Africa, but has today emerged as democratic norm. Yet from the early colonial period to the present, there have been significant transformations and disputes over the distribution of municipal rights and authority. The City of Dakar's territorial footprint has expanded over the past century, for example, and much smaller communal governments have at the same time proliferated across the peninsula. What started as a dispersed archipelago of French colonial governments along the Senegambian coast has today transformed into a dense, expansive, and often overlapping patchwork of communes that stretch from Dakar to Niamey. But what kinds of administrative and fiscal techniques did such transformations in democratic form entail? And what does this reveal about the proliferation of disputes over the ongoing re-distribution of sovereignty today?

2013 was an historic year for public law and local democracy in Senegal. The central government passed the third round of decentralization reforms since independence in 1960. Act III of decentralization claimed to inaugurate the "complete communalization of the national territory" (Loi no 2013-10, p 1). It intended to realize the political values put forth in the 1872 constitution by "reinforcing autonomy of management", lifting central government oversight and promoting the value of "free administration" (*libre administration)* (Loi no 2013-10, p 1). Such free administration was the hallmark of French West Africa's constitutional reforms, and Act III was the most recent intervention in this long record of governmental legislation aimed at entrenching local democracies and self-rule in West Africa. And many administrators in Dakar framed the law in exactly these terms: it was, according to one municipal bureaucrat, "almost a revolution" in local democracy. Yet what remained, in his view, was the detailed administrative labor of reinforcing this newly legislated political autonomy with a stronger and more substantive fiscal autonomy. The commune has long been the preferred category and site of democratic reform. And debates over fiscal administration have long figured as a key terrain through which communal authority has been transformed.

In this chapter, I lay out a historical ontology of communal authority in Senegal. By historical ontology, I mean the constellation of practices through which a concept and its form are made knowable and therefore actionable (Hacking, 2004). I anchor this narrative in what Sheila Jasanoff (2011) terms constitutional moments[21]: "brief periods in which, through the unending contestation over democracy, basic rules of political practice are rewritten, whether explicitly or implicitly, thus fundamentally altering the relations between citizens and the state" (2011: 623). Jasanoff recognizes, however, that constitutional moments may not be limited to written laws. Nevertheless, in Senegal, the law has remained a central reference point for negotiations over communal sovereignty and local democracy for over a century. Law alone does not constitute a commune, but the extended field of experiments in Senegalese municipal state formation nevertheless unfold in relation to the country's long history of legal reason and reform.

Although many historical accounts of African sovereignty have focused on the mid-century moment of decolonization and national independence, I draw on an alternative history of sovereignty. Rather than beginning with the nation, I begin with the commune, and I follow the disputes over territorial administration that the constitution of communes entails. Such disputes have largely been understood in terms of the legal debates over central government oversight (*la tutelle*). In Senegal, the central government began as the colonial administration of metropolitan France and later transformed into the independent nation state. The commune, however, has remained a constant. And for communes, constitutional and decentralization laws are the central mechanisms through which such oversight—and freedom from this oversight—is exercised. Indeed, law, litigation, and legal reasoning remain the most common language with which territorial administration is discussed in Senegal today. But how is this legal history invoked in contemporary disputes over fiscal technique in Dakar? And what consequence does the law have for such disagreements in a context where law is unevenly enforced?

Since the late 19th century, law has transformed the spatial organization of state authority, sovereignty, and democracy. However, it is not only lawyers that engage such legal reason: a broad culture of legal debate has emerged around urban administration in Senegal, and the Commune of Dakar has long been a source of such argumentation. In this sense, constitutional laws have had significant effects on the form of democratic administration in contemporary Senegal. Yet, in keeping with the broader argument of

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[21] Jasanoff draws here on Bruce Ackerman's use of "constitutional moments" in *Reconstructing American Law* (1984), *We The People: Foundations* (1991), and *We the People: Transformations* (2000).

this dissertation, legal reform is only consequential insomuch as it affects administrative technique: “Law,” as one municipal official argued, “is the theory, but administration is its practice.” Dakar’s constitutional moments are a dynamic interaction among administrative experts, urban publics, and, of course, legal texts. In sum, legal *and* fiscal disputes are the constitutional moments of communal sovereignty. An examination of this transformation of administrative law in Senegal reveals how such laws intervene in more contemporary disputes over the distribution of sovereignty in the present.

A Constitutional Moment and the Legacies of Law

Monsieur Sarr is the municipal secretary at a commune in Dakar. I came to his office in February of 2017—four years after the latest decentralization reform—to pick up some communal budgets. But I instead found myself in the middle of an argument. Sarr and a middle-aged woman from the neighborhood were in a heated dispute over her construction permit. She came to City Hall to pay her planning tax (*taxe d'urbanisme)* and to purchase a municipal revenue stamp (*timbre fiscal)*, the final steps of the administrative process through which she could formalize the approval to begin construction of a new home. But Sarr’s office had not yet received her application. The central government recently digitized the application process, he told me, and it often took months for new applications to appear on their digital platform. And with no evidence of her construction permit application, Sarr could not give her an official authorization, let alone accept her payment.

The planning tax and revenue stamps are relatively small cash payments: 5,000 fCFA ($10 USD) for the former and 1,000 fCFA ($2 USD) for the latter. The planning tax is only paid once at the time of approval. But most of its small counterparts are paid on a plethora of time schedules, from daily fees to annual taxes. The planning tax is also a special category of revenue which Senegal’s budgetary nomenclature refers to as municipal taxes (*les taxes municipales)*. Municipal taxes are controlled by local governments, in contrast to the various ministries of the central state that make transfers or collect local taxes on their behalf. Most municipal taxes are similar in size to the planning tax—50 fCFA flat rate for the daily street vending tax and a variable rate for a monthly tax on the occupation of public space, for example. Despite the small size of such payments, these taxes figure rather prominently in the fiscal and political life of local governments in Dakar. Not only do they constitute the largest source of tax revenue for many local governments, they are also the only legal category of tax that are set and administered by local governments themselves.

As she left, the woman in Sarr’s office loudly made known her personal connections to the Mayor, and that she was planning to speak with him to resolve this matter of the missing authorization. After she left, Sarr slumped back into his seat, threw his hands up in the air and sighed heavily. “Good,” he said, “let the Mayor deal with it.” Sarr was not a political man, but a self-identified administrative one. He was not swayed by the personal favors common in Dakar’s local government. This attitude, he argued, was exemplary of his long-held approach to communal administration.

In the 1980s, Sarr worked for the Mayor of the City of Dakar, Mamadou Diop, a well-respected politician and prominent member of the Socialist Party. Diop is known as a leader in administrative reform and as a prominent intellectual of public administration. Sarr, like many of the other administrators who worked for the City at the time, regarded Diop's term as a golden age of urban administration. It was an intellectual environment, Sarr suggested, in which municipal staff were encouraged and supported to take time to receive administrative training abroad. Diop even published several manuscripts on urban public administration while in office.

But Sarr began his career under the tutelage of another, more polemical man in Dakar's Directorate of Technical Services (DST). This man, unlike Diop, only supported the staff who he had trained personally, and he ostracized those who were not in his circle of protégés. Sarr was not in this circle, as he had been recruited from outside the municipality—called back before finishing his professional training in France—and was therefore not trusted by his new boss. Relegated to a small corner in the hallway of the DST, Sarr had himself paid a carpenter to build a small wooden table to use as a desk.

One day, Sarr recounted, Mayor Diop passed by this makeshift office. Struck by its appearance, the Mayor inquired as to how he had come to work in such an atrocious arrangement. Sarr, by his own account, responded honestly: "This," he said, "is simply the office I was given," and further insisted to me that he was not the kind of man to "participate in politics." The week after this encounter, Sarr found that Mayor Diop moved him to a new and large office, even providing him with a new chair and a legitimate desk. Sarr took extreme pleasure in recounting this story of the upheaval of office patronage, slapping his knee and leaning back confidently in his chair as he narrated his early triumph of moral, technical, and apolitical administration.

Sarr, like many of the municipal secretaries in Dakar, enjoyed debating the legal details of urban administration. At times, such administrative debates are jovial and reflective, but others are more spirited arguments over public law. The secretaries enjoyed challenging others' knowledge of the law, and were especially keen to point out my ignorance or lack of understanding about municipal tax codes. Yet they were always pleased when I challenged their own legal and administrative knowledge, and were even thrilled in the rare event that I understood obscure legal details about public finance. These debates so often hinged on these details of public law: what rights does the commune have in relation to the central state? And how may a commune legitimately exercise such rights within its territorial borders? With what obligations must the central state uphold local decision-making and local statues?[22]

[22] In January and February of 2017, I conducted a survey of nearly all the municipal secretaries in the 19 communes that constitute the City of Dakar. The survey consisted of semi-structured interviews in which I posed general questions about their views on urban administration, and the most salient challenges for their communes after the 2013 reforms. Only two communes refused to participate.

The intellectual life of Senegal's urban administration is not marginal to Senegalese culture; rather, it is a point of national pride. Sarr, for example, had himself studied urban planning and administration in Brussels, and lamented that he had to abandon his studies before completing his higher degree. He had studied The Frankfurt School of social thought and claimed to bring these Marxist interpretations of culture to bear on his own administrative work. And he situated his vocation at the commune in relation to one of the most prominent Socialist intellectuals in West Africa: Léopold Sédar Senghor, the first president of independent Senegal and foremost voice of the Négritude movement. Although Senghor is more famous in scholarly circles for his poetry and art criticism, he has also left an administrative and political legacy at home in Senegal.

Senghor's legacy is expansive and contradictory. Yet there is an important originally gesture that stretches across Senghor's engagements: he takes up European concepts and practices and puts them to critical use at the service of African liberation. In his writings on African art, for example, Senghor challenges—and inverts—the dominant understandings of Senegambian traditional art objects (Diagne, 2011). European scholars and artists at the time viewed these objects as evidence of the absence of rational thought. They understood these objects as ritual artefacts which Africans believed were small gods able to effect change in the material world. This, however, ran counter to the emerging faith in rational thought in the Enlightenment tradition. Believing in the magical properties of magical objects, violated the long-held belief in a singular Christian deity and the growing investment in physics as a science.[23] Though ethnologists had long dismissed these objects as lacking rational thought, Senghor understood them as a material embodiment of rational thought. He reframed the African art object as a distinctly African contribution to philosophy that should not be dismissed as a mere "fetish" or magical object (Diagne, 2011).

Sarr believed that urban administration should be understood similarly. The Senghorian legacy, in his view, was to take up "Western" forms of administration that had formerly been used to colonize the continent, to master them, improve them, and to put them to use for the benefit of African people. The idea, in his words, is to "take the tools from Western society and make them even better.'' Yet Sarr's own attempts to rule by modern law puts him in direct contestation with residents who challenge the legitimacy of such techniques of bureaucratic administration. Nevertheless, Sarr's beliefs are exemplary of how many of Dakar's administrative experts understand their vocation: they perceive themselves as a modernizing, apolitical force in communal administration. They hold a set of classically liberal values in which the commune is the contemporary realization and classical origin of West Africa's contribution to global democratic form. Like Sarr, many administrators view their role as ensuring that officials and citizens are held accountable to the democratic norms outlined in Senegal's constitutional laws.

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[23] For a more detailed examination of the relation between Enlightenment and the concept of the fetish, see Pietz (1985, 1987, 1988).

In this sense, many municipal secretaries view themselves as technical experts, and they often emphasize the apolitical nature of their work. For example, they are not political appointees but instead work at the service of Mayors regardless of their party affiliations. Sarr narrated the beginning of his career at the commune in a similar way to his career at the City of Dakar: he had been called back from his studies in Belgium to help a mayor establish a new commune in the northern end of the Dakar peninsula. 15 years ago, he noted, this area was the bush (*la brousse*) and he, along with the first Mayor, had to create a commune in a sparsely populated place controlled by a local ethnic authority, the Lébou. Unlike today, all of Dakar's mayors at the time, including Diop, belonged to the Socialist Party. As Sarr narrated it, today's urban administration was a long way from the technical proficiency of the Diop years. It was, in his estimation, less rigorous and more violent than in the past. Yet many of Dakar's municipal secretaries persisted in bringing the administrative and intellectual spirit of Senghor to bear on their present-day administration of Dakar's growing number of communes.

So, how does an administrator like Sarr make sense of this shift in communal administration? And how does Senegal's history of legal reason intervene? Sarr's encounter with the tempestuous resident is exemplary: although the law guides his practical administration of the commune, Sarr is nevertheless required to engage in distinctly different styles of bureaucratic reason. In this case, this resident introduced a familiar criterion for access to bureaucratic services: personal affiliation with the Mayor. This, of course, is precisely the kind of bureaucratic norm that Sarr and the decentralization laws sought to reform. And as such, Sarr framed Dakar's communal present as one that was out of joint with Senegal's legacy of administrative reform. Far from eliminating "politics" from the application of the law, there remained contrasting—and often conflicting—forms of political reason at play communal administration.

Recurring waves of legal reform have introduced and sustained such legal reasoning as an important reference point for administrative work: many communal administrators view their profession as the practical application of the norms established by law. Far from being a distant or forgotten past, the intellectual legacies of law—and legal argumentation—are regularly invoked by bureaucrats to explain their approach to administrative practice in the present.

Colonial City, Communal Democracy

The Four Communes of Senegal were created by law in the 19th century, and they inaugurated a new set of rights and responsibilities for a limited number of French colonial subjects. This history of civic liberation and inclusion is set against the backdrop of imperial transformations of the 18th century which in turn transformed the logic of colonial rule. In place of indirect or absolute rule, French colonial authorities began experimenting with a secular and civic form of cultural assimilation. The Haitian Revolution of 1791 set an early precedent for former slaves making new claims to civic independence, but it wasn't until 1848 that the institution of slavery was—once again—outlawed across the empire. This was a watershed year in the French empire in which the abolition of slavery transformed former colonial subjects into a new kind of political subject: citizens. Senegal's communes were the earliest jurisdictions within the French Empire to achieve such a status. Although Senegal's communes began as colonial enclave of civic rights and liberties for elites along the coast, they have since spread across the Dakar peninsula, rural Senegal, and across West Africa more generally.

In 1872, the Governor General of the West African colonies passed a decree that granted the communes of Saint-Louis and Gorée a new legal status. These communes were established two decades prior, but lacked many of the communal rights accorded to the communes of Metropolitan France. In the decades to follow, colonial authorities passed two further decrees creating the communes of Rufisque and Dakar. By the letter of the law, this meant voting rights in the French national assembly, French citizenship for residents of Senegal's Four Communes, and electoral autonomy for the communes. These laws are exemplary of Senegal's early claims to independence from—and within—the French colonial state. Yet municipal authority in Senegal has been caught between two opposing logics embedded in these legal reforms (Diop & Diouf, 1992). On the one hand, there is the constitutional logic of *la libre administration* (free administration) which established local democracy and self-rule for Senegal's coastal communes. On the other, there is the logic of *la tutelle,* or central government oversight. Although free administration reflects the broader principles of assimilation, central government authorities have persistently advanced forms of oversight that limit this very freedom.

For decades, these four communes remained the only local governments outside metropolitan France with the designation of *commune en plein exercise* (or, fully empowered communes). And up until independence there were ongoing debates among officials and administrators as to how much local authority should be delegated to the municipal councils and mayors. Nevertheless, this fully empowered status endowed the Four Communes with the primary institutions of local democratic government: municipal councils and mayors, the deputyship, and the General Council of Senegal. Further, these decrees permitted the communes to set and collect several local taxes, supplementing those already collected by the Governor General (Diouf, 1998). The final decades of the 19^{th} century, in other words, marked a constitutional turn in Senegal towards local autonomy. And this turn was a response to the changing political, social, and economic conditions of the colonies themselves. The end of slavery and the French revolutions were particularly important shifts in this respect, and in their wake, the cities of Senegal emerged as the prototypical form of *la libre administration* and local democracy across the empire.

The first two colonial cities in Senegal were founded in the 17^{th} century[24]. Saint-Louis and Gorée were both small island towns that functioned as the primary port of entry for Europeans merchants and key access points to the West African trade in slaves and agricultural goods. Gorée was founded by the Dutch as a stopover in the Atlantic

[24] Unless otherwise cited, for this sections I draw on Pasquier (1960).

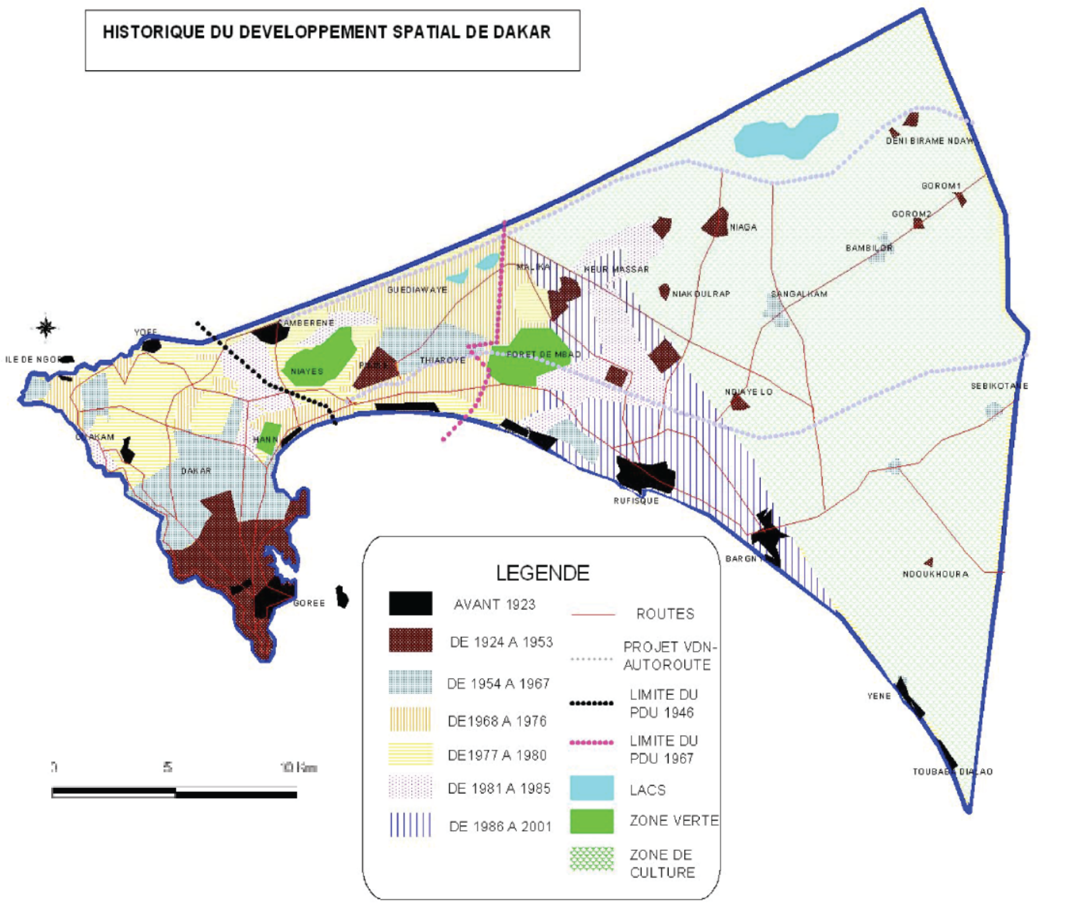

Figure 2.1 History of the Spatial Development of Dakar
Source: Dakar Master Plan 2025

slave trade and is memorialized as such to this day. This introduction of European trade—in slaves but also in agricultural goods, namely peanuts—marked an intensification and spatial re-configuration of the existing networks of trade across the region. No longer exclusively a trans-Saharan trade oriented towards the interior of the continent, these colonial cities re-oriented exchange toward the coasts. Saint-Louis was located at the mouth of the Senegal river and, as such, was an access point to the exchange routes along the river to the north. The island of Gorée was further south, located several kilometers from the coast, and functioned as an access point for exchange routes toward the southern interior of Senegal and along the Southern coast. Both cities are islands which offered security and maritime access to early European merchants and settlers. Rather than erecting walls around a continental base, these early colonists favored the established security of small islands.

Both cities functioned as colonial stopovers in these regional trade routes, and by the 19th century they had developed a unique form of colonial cosmopolitanism specific to Atlantic enclaves of the West African coast (Diouf, 1991). Although the cities were creations of colonial authorities, these cities were overwhelmingly populated by a vast diversity of African ethnicities, mixed-race elites, and Arab merchants from North Africa and neighboring Mauritania. And since 1778 in Saint-Louis, a mayor was appointed from this diverse mix of residents as a kind of intermediary between the higher levels of the colonial administration and its urban population. In Saint-Louis, the mixed-raced elites significantly outnumbered their European counterparts. And far from excluding Africans from these cities, the colonial authorities actively encouraged rural-urban migration. The need for labor power in the city created a new kind of African urbanite who retained little connection to his rural village of birth. And in this respect, these Atlantic enclaves became the central sites of cross-cultural contact and mixing in the region. But their location on small, militarily secured islands began to pose a geographic limit to their urban growth.

In 1852, Gorée was officially established as a French port, unlike Saint-Louis which gained its formal status seventy years prior. And it was only a short two years later in 1854 that it gained communal status. With Gorée's new status came a renewed attention from French colonial authorities to investments in the urban development of the island. By 1860, Saint-Louis had created its first master plan in response to the public health threats posed by the lack of sanitation and water infrastructure. However, these interventions were largely limited to the material upgrading and installation of infrastructure systems. Gorée was competing with Saint-Louis for similar kinds of infrastructural investments, as both islands were rapidly running out of space on which to build. And a new transportation technology—the steamship—required larger ports and large stores of coal which neither island had the capacity to accommodate.

On August 10,1872, the Director General of the colonial government signed a decree that granted the communes of Senegal—at the time, Gorée and Saint Louis—the same municipal prerogatives as the communes in metropolitan France. This law embodies France's colonial logic of assimilation: the colonial communes and their inhabitants were, by law, provided the same rights and responsibilities as citizens and municipal governments in France. The laws of 1872 have today become the central reference point for "free administration" Senegal's contemporary communes, and the decentralization laws reference this legacy to this day. In this way, 1872 set an important precedent for the centuries to follow: hereafter, growing cities in the colonies would make similar claims to communal status, albeit with significant challenge and resistance from certain corners of the colonial administration itself (Goerg, 2006). The laws of 1872 still embody this logic of assimilation and free administration, which has been carried on—and contested—to the present (Diop & Diouf, 1992)

Yet the economic ascendance of Rufisque was in full swing, and its location on the mainland offered a more spacious alternative to the increasingly outdated and cloistered security of the islands. Gorée, for example, was entirely dependent on the mainland for its provisioning of drinking water, firewood, construction material, meat, vegetables, millet, and rice. Rufisque, on the other hand, was located several kilometers south of the Cap Vert peninsula and had established itself as the warehouse and stopover for the growing peanut trade with the southern interior of the territory. Indeed, the private enterprises working on the continent favored Rufisque as their economic hub and had transformed this small merchant town into the preeminent city in the Atlantic economy of Senegal. With the end of the slave trade, Atlantic exchange in the region turned towards the booming peanut economy, for which Rufisque was advantageously located to access.

By 1880, the population of Rufisque surpassed that of the two island cities, and subsequently gained communal status. Communes are established by law at the request of city inhabitants. At the time, there was no demographic criteria through which colonial authorities would automatically establish a commune. Instead, the establishment of communes came at the request of the inhabitants themselves. In the case of Rufisque, there was a large and dominant class of merchants and traders that had come to control the economic life of the town. These elites petitioned to the colonial government for the creation of the commune, arguing that their burgeoning city was deprived of the municipal services for which it was deprived (Légier, 1968). The elites of Rufisque sought to create a public entity that could collect taxes and make expenditures in the public interest. The bourgeois elites of colonial Senegal constituted communes in response to the need for public services in response to the rapid urbanization of the coast. As a result, in 1880, Rufisque now had its own mayor and municipal council and equal rights to citizenship and representation as the inhabitants of Gorée and Rufisque. Had the city's development been left to the private interests of the town, Rufisque perhaps could have emerged as the primate city of colonial Senegal. However, the colonial authorities had long favored Dakar as a secure urban alternative.

Dakar was unlike any of the other three colonial cities in Senegal. By 1880 it was still, as one officer described it, "a kind of colonial city outlined in some sand and red rocks" (qtd in Pasquier, 1960: 411). There was almost no private investment in the city, owing its existence almost entirely to the limited material investments of the French. Colonial officials had ventured the idea of an official relocation to the peninsula since the beginning of the 19th century. And several officials had even signed contracts with ethnic authorities to occupy small strips of land along the coast. From the perspective of French colonial officers the Cap Vert peninsula seemed to offer a "marvelous fertility" in comparison to the "sterile rock" of Gorée (396). However, several attempts early in the 19th century to develop an agricultural enterprise on the cape were abandoned due to the widespread sickness and death of the settlers. Further, the colonists had ongoing disputes with another ethnic authority on the peninsula, the Lébou, over the use of land.

Nevertheless, by 1848 colonial authorities turned to Dakar as a geographic solution to the tight constraints of urban development on the islands. The solution, however, was deferred until the turn of the 20th century. As Pasquier suggests, the emancipation of slaves across the French Empire in 1848 stalled the development of Dakar, because the administration feared that any political upheaval would be more difficult to control in the new and comparatively insecure terrain of the peninsula. Colonial authorities were, in other words, not prepared to leave the security of the islands. In the following decade, however, a new Chief Engineer installed in Gorée, Pinet-Laprade, began making plans for the relocation of the administrative and political center of the West African colonies to the peninsula. And by 1855, Pinet-Laprade sent troops, constructed a fort, and officially took possession of the territory of Dakar in the name of France. The colonization of the cape was quickly followed by the first master plan in 1862 and new requirements for construction permits in preparation for the urbanization of Dakar.

But in 1880, Rufisque was leading urban and economic growth among the cities. In contrast, Dakar was still a relatively empty, planned, governmental stopover. Yet Dakar received several new functions: it received the center of colonial communications for the region and a new rail line connecting directly to Saint-Louis. Colonial authorities even went so far as to deny the Commune of Rufisque's request for credit to build permanent sanitation infrastructures in the city. They instead favored making investments in the comparatively "dead city" of Dakar, a "checkerboard whose squares were still waiting to be occupied" (Pasquier, 1960: 406). Still, many officials continued to oppose new fiscal charges dedicated to any of the other three cities. Indeed, the growth of Dakar is owed to the will and fiscal strength of the centralized colonial government.

Colonial authorities continued to funnel their fiscal expenditures into the infrastructural development of Dakar. Gorée, Saint-Louis, and Rufisque were still the cultural, economic, and political capitals of French West Africa. Dakar, by comparison, had few buildings and lacked the cultural and economic viability of these neighboring colonial towns. As one colonial official noted at the time, "we can make Dakar a serious maritime establishment, but we are going to need money, a lot of money" (qtd in Pasquier, 1960: 411). In this last quarter of the 19th century, a series of pivotal investments turned in favor of Dakar: the completion of the port, the full transfer of the administrative services of French West Africa, the relocation of the courts and the colonial bank, the completion of the rail line from Saint-Louis, and the relocation of the Chamber of Commerce which unleashed a wave of private land speculation on the peninsula. And finally, in 1887 the colonial authorities legally established the Commune of Dakar, giving the city its own form of political representation and civic rights like the other three communes.

By the turn of the 20th century, Dakar was receiving more investment from the colonial government than its urban counterparts across Senegal. Dakar became the central passage point for colonial fleets along the coast, as the peninsula offered the access and security of an island without the difficult detachment from the goods and provisions of the mainland on which the island cities still relied. The Governor General in 1903 further entrenched Dakar's position by dedicating 10 million francs to an existing loan of 65 million for a further expansion of Dakar's port. But an outbreak of yellow fever in the burgeoning city prompted a significant change in Dakar's urban form. Dakar's planners introduced a strict segregation of African neighborhoods from the European core (Bigon, 2009). Again, colonial authorities addressed this problem with a massive investment in urban infrastructure: open sewage drains were covered, a new sewage network was built, a new water system installed, and new boulevards—*les cordons sanitaires*—and an entire planned neighborhood, *Médina,* on which the African inhabitants of Dakar were

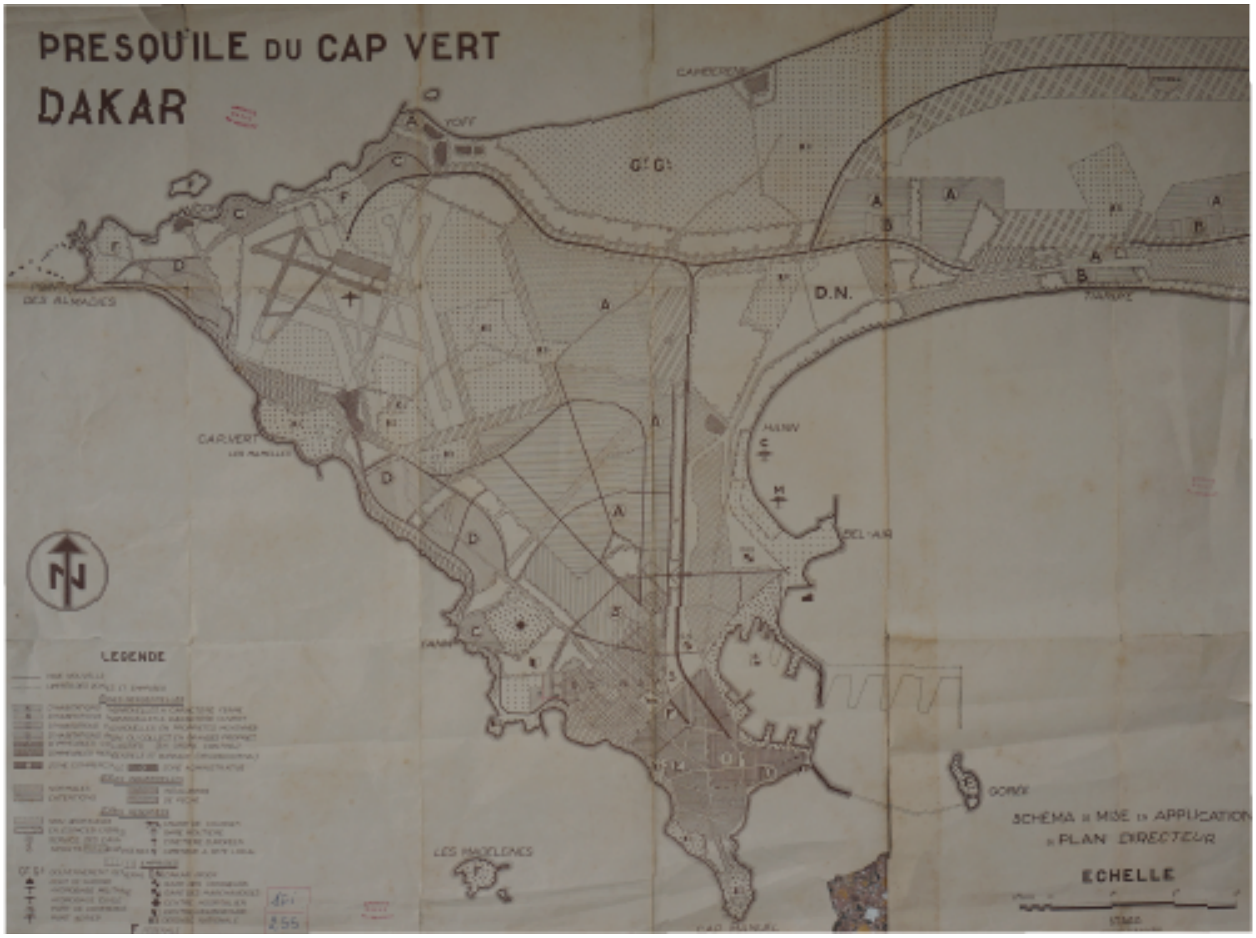

Figure 2.2 Map from 1951 Master Plan of Dakar
Source: National Archives of Senegal

relocated and segregated. Dakar was a planned, segregated city; a stark contrast to the créole culture that had developed in Saint-Louis, Gorée, Rufisque and similarly across New Orleans and the Caribbean colonies.

This turn towards Dakar marked and important shift in colonial urbanization and rule. Although the Four Communes were held out by officials and citizens alike as exemplary of the colonial governments assimilationist policy, Dakar marked the beginning of opposition to these rights and a shift towards the primacy of security and segregation in the urban planning of colonial Dakar (Bigon, 2012; Echenberg, 2002). Although Rufisque offered the wealth and vibrancy of a booming trade town, the colonial authorities favored the relative security of the Cap Vert peninsula. In this sense, the peninsula reflected the tensions within colonial rule at the time: economic and urban growth required the geographic terrain that the islands could not provide, but the mainland exposed the colony to the perceived insecurity of the interior. The peninsula offered a kind of tentative compromise between security and circulation, and the extension of metropolitan rights beyond Dakar was similarly tentative. The constitution of the Commune of Dakar did not inaugurate communalization of the territory, and instead, "closed off the extension of the metropolitan municipal regime" (Légier, 1968: 427). Communal rights were reserved for the coasts, and "transforming the village chiefdoms into communes seemed out of the question" (427). The founding of Dakar, in other words, marked a geographic and political limit to colonial assimilation and communal independence.

The Limits of Communal Independence

Although France's policy of assimilation opened small pathways to democratic inclusion for its colonial subjects, the expansion of communal independence and citizenship in Senegal has had highly contentions limits[25]. In 1924, the Governor General passed a decree which subordinated all municipal public services to the authority of the Lieutenant governor. And, as Diop & Diouf (1991) argue, this law is exemplary of the logic of *la tutelle* (oversight), a set of legal constraints on local decision making governed by the central state. The progressive expansion of such oversight marks a distinct contrast from the "free administration" put forth in the constitution of 1872. According to Diop & Diouf (1991), "the history of the municipality is that of the reinforcement of the central state's *tutelle"* (8). And they argue that the central dynamic between the communes and the central state has been one of "mercenary support" in which communes received fiscal transfers in return for political patronage to the central state. The communes were known as "perfect models of administrative counter-performance" due to widespread corruption, patronage, and seemingly little interest in providing public services (Diop & Diouf, 1991).

From this perspective, the 1924 reform is exemplary of a broader trend in communal politics: the increase of oversight, the onset of fiscal dependence on the central state, and the curtailment of communal rights. But this trend began far before the 1924 reform itself and entailed a series of legal transformations that provided the conditions for communal dependence on the central state. Although the 1872 laws established the formal rights of communes and their inhabitants, they also inaugurated a different and somewhat counterintuitive limit on communal independence: fiscal administration was delegated to the communes and became, by all accounts, a financial disaster. This fiscal mismanagement provided the justification for the "juridical gap" (Légier,1968: 417) between municipalities in France and in Senegal, and the colonial authorities were reticent to expand the metropolitan regime across the colonies. The Four Communes, in other words, were meant to remain exceptions in colonial rule.

Although the laws of 1872 and 1884 introduced communal democracy, this did not necessarily translate into political independence for African inhabitants. In Saint-Louis, for example, there was a long tradition of African and métis mayors which predated the 1872 laws. These mayors were appointed by the colonial authorities as a kind of intermediary between the administration and its subjects. But they were Mayors without elected councils, without independent budgets, and therefore "without real power"

[25] Here I leave Pasquier's (1960) account of 19th century urbanization in Senegal and turn to the work of Henri Jacques Légier (1968) on municipal institutions of French West Africa.

(Légier, 1968: 424). The introduction of elections opened the Mayorship to European nobles with the intended effect of reducing the influence of these African Mayors. Previously, it was out of the question for such an African Mayor to control a commune with political authority equal to the communes of Metropolitan France. As communal authority expanded at the end of the 19th century, French authorities at the same time curtailed African representation and participation in communal democracy.

Beyond elections, the laws of 1872 and 1884 also introduced the financial autonomy of the communes of Senegal (Légier, 1968: 424). The laws replaced a fiscal transfer authority with a collected tax. Although the central administration remained responsible for the tax collection itself, the law changed the kind and rate of revenues directed to communal governments. Instead of receiving a transfer whose amount was determined by the central administration, taxes were now based simply on the number of taxes collected from the roles. In more contemporary terminology, this was a shift towards the "own-source" revenues of communal governments themselves: they would only receive the revenues collected—and not the fixed criteria of a transfer. Communes then became legally entitled to set the rates for these new municipal taxes.

However, the communes were a financial disaster, and for this reason the laws on hand favored strong intervention and oversight of local fiscal administration. At the same time the communes received new constitutional powers, accounting errors and fiscal mismanagement were rampant. The communes were deeply in debt, often ignored their debt obligations, and omitted much of the financial audits that the administration required of them. All the communes—except Rufisque—were hard pressed for revenues and the Governor General criticized the massive disparities between revenues and expenditures in Gorée and Saint-Louis. The colonial administration became hostile to the communes and took several measures that undercut the fiscal authority of the communes, such as refusing to guarantee loans for public works and limiting the regular grants for these same services. In response, the communes proposed several increases and "exceptional taxes" in order to address the fiscal crisis. These new revenues, however, required approval from the Governor General, leaving the communes themselves both politically and fiscally dependent on higher levels of the colonial administration.

For the colonial administration, fiscal mismanagement at the municipal level justified the limitation and oversight of communal authority. And the fiscal crisis in the communes offered an opportunity to undercut their recently established legal authority. Elections introduced a new set of European Mayors to supplant the tradition of African and métis mayors established in Saint-Louis, but the growing debt and budgetary deficits of the communes themselves nevertheless spurred a renewed round of legal limitations on communal authority. The assimilationist principles of the constitution of the Four Communes offered a path to political inclusion for the African inhabitants of these colonial cities. But this inclusion was heavily circumscribed by stringent suffrage requirements, new legal limits on communal decision-making, the introduction of European candidates for Mayor, and the ongoing fiscal crisis of the communes. The French policy of assimilation created, on paper, a democratic alternative to colonial rule, but there was at the same time a strict limitation on where and how such liberties were extended to communal governments and the citizens they represented. Towards the end of the 19th century, the four communes made small steps in regaining fiscal authority—such as the ability to contract loans—but it was not until the mid 20th century that claims to communal status expanded across the colonial territories.

Independence, Recentralized?

Decolonization in Senegal ultimately took the form of national independence. But as Fredrick Cooper (2014) argues, the nation-state was not the political form that most African elites, citizens, and subjects imagined as a desirable alternative to colonial rule[26]. Instead, they envisioned an expansion of the rights and entitlements of the colonial territories and those that inhabited them. The question was not how to expel the French government, but how to improve their political standing within it. Rather than remaining subjects of a colonial state, they envisioned become citizens of a global federation. In line with this vision of decolonization, colonial authorities and local officials transformed the legal categorizations for units of territorial administration. Since 1848, African activists and elites within the colonial administration held out the *commune en plein exercise* as the promise for expanding local democracy and civic rights. But it wasn't until a landmark legislation in 1945 that the delegation of administrative authority shifted in favor of African controlled local governments.

These laws provided an opening for a partial autonomy of colonial territories, but with continued military, economic, and technical support of France in West African countries in the postcolonial period. By 1945 the categorizations of the colonies had undergone significant transformation. It was no longer possible to think of a singular relationship between the "metropole" and the "colonies", but was instead an increasing mix of territorial designations which accorded different rights and different competences to governmental units across the French Empire. In fact, the idea of the "French Empire" was increasingly being replaced by the idea of the "French Union". The Four Communes of Senegal remained the locus of French citizenship and participation in this emerging Union. But there were also the "protectorates" of Morocco, Tunisia, and Indochina, as well as the "mandates" of Togo and Cameroon, and the "territories" of Senegal and Mali. Like the Four Communes, these categories entailed France's general oversight of international standards of governance. But they also assigned international diplomatic sovereignty to, for example, the Sultan of Morocco.

The Loi-Cadre (framework law) of 1945 devolved significant authority to the African colonies, but still retained the lingering values of high imperial rule. Prior to the law, however, much of African colonial politics centered around a "culture of demands" in which Africans in the colonies formulated requests for resources and rights, but were not responsible for the management of their distribution. And politics within the French African Union (AOF) was largely centered around political leaders' ability to successfully

[26] In this section I draw on the work of Cooper (2014) Chafer (2002).

maneuver these requests at the level of the territory (Chafer 2002). The Loi-cadre was a declaration of intent to devolve political responsibilities to the colonies. However, the plan did not specify precisely how rights and responsibilities were to be distributed among the various levels of government. Instead, there was a general recognition that France would maintain control over the military, the police, education, and customs agencies—all the central political mechanisms for claiming French sovereignty over the colonies. Responsibility for budgetary matters, however, was devolved to African officials, forcing them to leave behind a "culture of demands" and do the unpopular work of making strict cuts in the context of scarce resources.

The Loi-cadre prefigured much of France's involvement in the region through the postcolonial period: it provided a way for France to maintain French strategic interests without incurring the monetary costs of colonial governance (Chafer, 2002). African political leaders remained dependent on France for technical, military, and economic resources despite the sovereign independence they achieved on paper. At the same time, France enjoyed the international prestige of laying claim to successfully managing an enlightened process of decolonization. The experience of decolonization was different than its counterparts in North Africa and Southeast Asia. What is distinct about West Africa is the relative absence of violence and the relatively smooth transition of power coupled with the enduring political presence of France in the region post-decolonization. Algeria and Southeast Asia violently expelled the French, but West African states—particularly Senegal—have maintained close connections in the postcolonial era.

West Africa's decolonization was an experiment in global federation, in which former colonial territories imagined transforming into governmental units with expanded set of rights and responsibilities in the French Union. It was through these debates over territorial status that African politicians and French colonial authorities negotiated decolonization in West Africa. The federation provided a "model for Africans who were thinking beyond the level of the individual territory—if only an administrative unit could be turned into a political one, governed democratically, pooling resources, and expressing Africans' 'horizontal' solidarity with each other" (Cooper, 2014: 23). The French Union would have been constituted as a federation of governments, autonomous from the political control of the metropole yet united by a shared budget and the shared management of sovereign responsibilities like national security and monetary policy.

The Loi-Cadre, in other words, assigned to the "territory" a political status like that of the communes: rights to political citizenship and the entitlements it entails, but limited control over various elements of sovereign authority. The debates among colonial officials during decolonization largely hinged on this relationship between the territories and the metropole. A "territory" in this sense is a colonial category for a sub-national government which is at a significantly larger scale than a small commune. And it was at the scale of the territory that officials were debating the future of inter-governmental relations in West Africa. The commune, however, did not disappear; it proliferated. In the Senegalese communes, elites had been negotiating municipal independence for well over a century. And although debates over decolonization largely hinged on the relationship between territory and metropole, the communes nevertheless remained a more localized site for making claims to civic inclusion in the French Union.

In the 1940s, an increasing number of local governments making claims to communal status. Local governments outside the Four Communes held the status of *cercle*, a French colonial equivalent to the English form of the Native Administration. The *cercle* was a local government that ruled over colonial subjects by appointing local leaders to positions within the colonial authority. In the French colonies, bi-furcated rule was split along the lines of *cercle* and commune, in which civic rights and protections for citizens were not extended out into the hinterlands for the subjects of the *cercle*. However, the elites in the *cercle* increasingly recognized the political benefits that came with communal designation—they received an increased power to collect tax and more control over local government. If the *cercle* allowed some access to colonial resources, the commune *en plein exercise* would by comparison unyoke them from the oversight and control that these resources entailed. As a result, claims to communal status became, from the 1940s on, a central technique through which local officials and their subjects advocated for communal independence. Although this was not a form of national independence, communal independence nevertheless accorded to local governments an increased amount of political control over local state administration.

However, colonial authorities continued to curtail the expansion of such claims to communal status. Even in the years following the communal laws of 1872, colonial authorities introduced elsewhere new designations for local governments with less rights than the *communes en plein exercise* of the Four Communes, but more than the rural administrative units of the *cercle*. In Algeria, for example, the designation of “mixed communes” offered some control over local service provisioning, but also allowed the Governor General to appoint the Mayor (Légier, 1968: 429). Mixed communes had a further tiered designation of first, second, and third degree with ascending levels of political participation and independence. Mixed communes of the first degree, for example, were led by appointed commissions, and the commissions of the mixed communes of the third degree were elected by universal suffrage.

These colonial designations for municipal units entrenched the exclusion of Africans from the city and its citizenship (Goerg, 2006). Rather than offering full communal status, the colonial administration put forth these partially autonomous communes to limit African political inclusion in colonial government. By 1945, the demographic explosion in West African colonial cities was pushing the limits of municipal services and the boundaries of the cities themselves. And in the new French Republic after World Word II, colonial Senegal once again restored the communal independence set forth in the 1872 laws that had been steadily eroded since. The communes recovered, for example, their competencies in public health and transportation that had been usurped by the colonial administration. And localities across Senegal made similarly successful claims to communal status which resulted in the creation of 29 *communes en plein exercise* and 23 *communes mixtes* across French West Africa (Légier,1968: 420). As Légier argues, these communes were still under a strict oversight of the colonial administration, and the failure of this form of municipal decolonization would not be taken up again until national independence.

Independence, Decentralized

National independence in 1960 did not stall this expansion of communal status, and postcolonial leaders across West Africa continued to legally transform local governments across the region into *communes en plein exercise.* Senegal remained the leader in the respect. President Senghor, in his first decade in office, began a tradition of decentralization reforms, first focusing legal attention on the rural governments historically excluded from communal benefits. In 1972, the Senegalese government passed Act I of Decentralization, what was then known as the "Rural Community Laws". These laws created yet another governmental designation which was intended as a transition to communal status. The "Rural Community" was primarily responsible for the allocation of land, as much of the land in Senegal after independence was transferred to the national domain.

The Rural Councils in these areas were charged with allocating land to Senegalese citizens who were using them in a "productive manner" (Dunton, 2017). Representatives on the councils were locally elected, served 5 year terms, and were intended to cultivate democratic participation in rural areas that had hereto been excluded from the urban democracies in the communes. However, Rural Councils were still under the supervision of a Sous-Préfet who had the authority to override the decisions of the Rural Council, and was further charged with managing the annual budget. Like the urban communes, these Councils were filled with local representative of the Socialist Party, which maintained one-party rule over Senegal for decades after independence (Dunton, 2017). Nevertheless, communal administrators today cite the Rural Community Laws as the first step in expanding democratic participation and decentralization in the postcolonial period.

In 1996, administrative laws changed once again. The central state ushered in Act II of decentralization, which provided larger budgets and delegated more responsibilities for service provisioning to the communes. It created a new territorial unit—the region—and set the stage for further devolution of governmental authority. By the 1990s, urban administration in Dakar turned once again towards increasing communal autonomy. But many perceived this devolution to have taken place at the expense of the City of Dakar. One of the central reforms of 1996 was the *decoupage,* or the partitioning of the City of Dakar into 19 separate *communes d'arrondissement*. Historically, the City of Dakar had legal standing as a *commune*. But the 1996 laws gave the City a different kind of territorial designation: it also became a *ville* (city). Yet no sections of the new law outlined the responsibilities of a *ville*, compared to the 70 pages of text dedicated to the new *communes d'arrondissement.* Many of the City's legal mandates were subsequently devolved to the 19 communes that now cover the exact same terrain as the City. The 1996 laws inaugurated an ongoing legal confusion: was the municipal government of Dakar considered a commune or a *ville*? If it is a commune, then how would rights be allocated between the communes covering the same terrain? If it is a *ville,* what kind of rights does this designation entail?

Dakar is a small, hooked cape that juts out into the Atlantic Ocean, and most of its borders are defined by this geographic limit. But the City's limit to the east ends in the middle of a tight geographical bottleneck, which separates about one half of metropolitan Dakar's residents from the other. These are the geographical limits of the City of Dakar, including the islands of Gorée and N'Gor. In the suburbs, there are two further suburban jurisdictions: the City of Guediawaye and the City of Pikine. Together, these three cities cover all metropolitan Dakar. However, within each of these cities there is also a collection of communes. Within the City of Dakar there are 19 communes, within the City of Pikine there are 14 communes, and within the City of Guediawaye there are 5 communes. All these territories are politically and administratively independent of one another. None holds any legal oversight over the other, and each commune has an elected mayor and municipal council which are not subordinate in any way to the City in which they reside. These communal governments are free to govern their territories within the constraints set out by their constitutional laws. This is the official territorial organization of public authority across the peninsula. Although the 1996 reforms set the physical boundaries of these territories, Act III reconfigured the distribution of competences among them.

In 2013, the central government passed what is known colloquially as "Act III of Decentralization", but is legally termed the *Loi No. 2013-10 du 28 Décembre 2013 portant Code Générale des Collectivités Locales.* Lawmakers intended realize the vision for local government outlined by its 1996 predecessor. And Act III law intended to "fundamentally modify the relationship between the State and local governments by reinforcing the autonomy of management through…free administration, the lifting of supervision (*contrôle*), and the competences [of local governments]" (Loi No. 2013-10, p 1). Rather than re-thinking these principles, Act III intended to correct the weaknesses preventing their realization. It claimed to change the state's administrative architecture, clarify the partition of competencies between state and local government, and reform local finance.

Act III's "complete communalization of the national territory" extended and expanded a juridical movement that began during French colonial rule. And in Senegal's postcolonial period, President Senghor set the legal trajectory on the path towards local democracy with the 1972 passage of the Rural Community Laws, or, Act I of decentralization. The authors of Act II and Act III consciously followed in Senghor's footsteps, extending the powers of the *commune en plein exercise* to local governments across Senegal, and expanding the rights and responsibilities of existing communes. Like the debates over the relationship between territories and the metropole, the communes and the nation have had a similar set of disputes post-independence. How, for example, would the new nation reconcile the desire for local autonomy with the newly formed authority of the sovereign state? And how would these debates play out across a national terrain with persistent and capacious material inequalities?

Act II and Act III were written with the same values in mind: "reinforcing the autonomy of management by, among others, the free administration and lifting of supervision (contrôle), as well as the competences [of the communes] in the nine domains (Loi no 2013-10, p 1). But Act III, claiming nothing short of a "modernization of the state", took these values a step further by enacting what its authors called "complete communalization". In this scheme, the "*communes d'arrondissement"* would instead become "*communes en plein exercise",* and the "*région"* was being replaced by the "*département"* as the official inter-communal territory. Thus Act III, reduced the legal categories to two: the *commune* and the "*département".* However, the law still did not present a clearly defined role for a "*ville",* which now carried a legal identity situated somewhere between these two new designations*.* On the one hand, the law outlines the responsibilities of a "*ville"* alongside those of the "*commune"*, with the two sharing many of the same responsibilities and provisions. At the same time, the law permits a "*ville"* to also act as a "*département",* "if its perimeter corresponds to the territory of the department" (5). For the City of Dakar, Act III meant a double role as "*commune"* and "*département",* but this did not equate to an expansion of the City's administrative reach. In fact, quite the opposite.

After the 2013 reforms, municipal officials often quipped that "the City had no territory". The comment reflects the widespread confusion over the City's new legal designation: the law had empowered the communes at the expense of the city. Of course, the City *does* have a territory, in that it has a legally delimited physical boundary. But these administrators were instead suggesting that the City did not have a legal claim to provide services or collect taxes. In other words, the City had a boundary, but its rights to exercise its communal rights within this boundary were increasingly absent. The reforms devolved these rights to the communes, and many officials in Senegal believed that this devolution was exemplary of another kind of political project at work: stripping down the administrative authority of the City of Dakar to quell the nascent presidential campaign of then Mayor Khalifa Sall. And alongside this emerging electoral contest, there also emerged a host of disputes over the proper assignment of fiscal functions among the 20 local governments on the Cap Vert Peninsula.

A Return to Fiscal Disputes

In 2016, the political life of public finance was making front page news. The Mayor of Guediawaye, Aliou Sall, had garnered a deluge of negative attention for his role in securing off-shore oil drilling contracts for a friend and business partner, Frank Timis. Timis is the CEO of Petro-Tim, a firm who was awarded two offshore permits by the Senegalese state in 2012. Sall is the brother of President, Macky Sall, and at the time the drilling contracts were awarded, he was also leading Petro-Tim's Senegalese subsidiary. Aliou Sall's connection to Petro-Tim provoked widespread public protest against nepotism and corruption in the Senegalese state, a movement that was arguably ignited by Abdoulaye Wade—a former president—and the subsequent governmental investigation into Sall's role in the awarding of contracts to Petro-Tim. Wade's accusations came on the heels of a similar battle in which the Senegalese anti-corruption court sentenced Wade's son to 6 years in prison for embezzlement of public funds. Such political battles between the Sall family and the Wade family were for years capturing the attention of local and global press, and these political fault lines became increasingly intertwined with local financial administration in Dakar.

Aliou Sall's comments came during the governmental review of the state's recent decentralization program, Act III. In 2017, Aliou Sall was again appearing in the media as a prominent voice in a similarly heated debate about public finance in Senegal. He was now the Mayor of one of the three municipalities that constitute the urban area of Dakar, and the head of the Association of Senegalese Mayors. This new debate was not about National-level embezzlement and nepotism, but was instead a more pointed focus on the distributional criteria for local taxes. Echoing previous charges of corruption, Aliou Sall directed his criticism squarely at the Mayor of Dakar, Khalifa Sall, an emerging political opponent of Aliou's brother, then President. Instead of accusing Khalifa of corruption, Aliou put into question the legitimacy of the City of Dakar's principle revenue stream: the business tax (*la patente)*.

In Senegalese budgetary nomenclature, the business tax is a category of taxes referred to as local taxes (*les impôts locaux).* Unlike municipal taxes which are controlled by the local government itself, local taxes are set and collected by central state agencies and subsequently made available in local government accounts. These accounts are also administered by the central state. By law, 100% of the business tax should be directed to the local government (*collectivité locale)* in which the business resides. The metropolitan region of Dakar, however, has a territorial problem. It is divided into three separate municipalities, referred to in Senegalese law as cities (*villes)*: the City of Dakar, the City of Guediawaye, and the City of Pikine. But each of these cities is further divided up into communes. Both cities and communes are therefore entitled to 100% of the business taxes collected within their territory. But in the case of Dakar, a business always sits within both city and commune, as cities' territories are also entirely constituted by a patchwork of communal territories. For this reason, Dakar has a special re-distribution of the business tax: 60% for the City and 40% for the commune.

At the official opening meeting of the central government's Coordination Committee for the preparation of the new Decentralization support program, Aliou Sall put this distributional practice into question. But instead of calling attention to the repartition between city and commune, he argued that there should be a greater equality among the three cities in the Dakar region. His city, Guédiawaye, dedicates 90% of its investment budget to its debt service for the 300 million fCFA it owes to the central state's lending authority. But at the same time, he noted, "a city like Dakar finds itself with a surplus of resources from its business tax, which is a tax applied to enterprises whose workers come from Dakar, Guédiawaye, Pikine, and Rufisque" (Gomis, 2016). Not only was this a matter of "regional solidarity", he argued, but also a solution to the suburban debt crisis. The City of Guédiawaye and Pikine are the municipal governments of the suburbs of the urban region of Dakar, and the City of Dakar governs the downtown and urban neighborhoods. There is a vast wealth inequality between the City of Dakar and its suburban counterparts. And as a populist appeal to the frustration with such inequalities, Aliou Sall directed his criticism explicitly at the surplus of public wealth in the City of Dakar. But as one commentator noted, there was also a clear political motive in Aliou's declaration: it was "as if he already announced [decentralization] as a power strategy to further weaken the Mayor of Dakar as a potential presidential candidate" (Gomis, 2016).

Such controversies are not new. However, as one municipal secretary argued, Act III incited a host of new disputes over communal rights, especially the rights to revenues. Although the laws devolved rights and responsibilities to the communes, each commune was left to pay for its new obligations with the resources to be found within its own communal borders. But as Alione Sall made evident, there were vast disparities between the Dakar peninsula and the suburbs stretching out into the periphery. To leave each commune "in their own corner" meant re-inscribing these existing inequalities. The redistribution of resources via central government fiscal transfers had long been a solution to this problem in Senegal. But with the emergence of hundreds of new communes across the national territory, the central state resources for ensuring equitable redistribution were increasingly stretched thin. And the central state programs for equipping the communes with the administrative capacities to collect new revenues were only slated to begin after the reforms, as a solution to the problem presented by the reforms themselves. In this way, the communes were largely left to their own devices: they were required to develop their own tools to collect the revenues within their own communal borders.

It is in this sense that Monsieur Sarr, the Municipal Secretary in Dakar, described Act III as "*almost* a revolution" for local democracy in Senegal. Complete communalization promised more legal responsibilities for the newly established communes to provide services and, at the same time, expanded their rights to raise revenues. However, municipal secretaries in Dakar regularly cite this fiscal aspect as the key limit to the reform: although it had devolved service responsibility to the communes, it did not provide enough fiscal resources to meet these new obligations. Sarr, like many other administrators, pointed to a change in central state transfers as evidence of this problem. Before the reform, his commune received 120 million fCFA in annual transfers from the central state. But after the reform, Sarr noted, the annual distribution had been reduced to around 40 million fCFA, a third of its previous size. In the budgetary nomenclature, this transfer is referred to as the *Fonds de Dotation de la Décentralisation* (FDD) and is intended to provide an additional revenue stream for communal operating costs, particularly for communes who do not have access to regular tax revenues.

But a central constraint, as one administrator pointed out, was that the complete communalization had created nearly six times the number of legal *communes* across the entire country. This subsequently increased the number of FDD transfers made by the state and decreased the size of individual transfers themselves. In line with this vision of complete communalization, the law intended for communes to pay for their new service responsibilities with municipal taxes. The planning tax and revenue stamp are exemplary of this kind of tax, own-source revenue that is controlled and collected by local governments themselves. For these taxes, individual payments are relatively small, attached to a bureaucratic procedure performed by communal staff, and for which cash payments can be made directly at City Hall. Although these taxes were understood to be the revenue streams with which local governments could meet their new service obligations, municipal secretaries argue that they are not enough.

In Sarr's commune, just over half (55%) of revenues come from such taxes. The other half come from central state transfers and local taxes (*les impôts locaux)* that are collected by the central tax authority. But Sarr claims that such transfers are made at random. He cannot anticipate how much they will be or when they will arrive, and has little control over his interactions with the central government. He exclaimed in frustration that he had before gone three months without contact from the central government. Property and business tax are the largest local taxes for many communes, but are outside the commune's administrative control. Sarr claimed that the annual revenues derived from local taxes were recently and unexpectedly cut in half, a fall from 120 million fCFA to 60 million fCFA. It is for this reason that Sarr claims to put an emphasis on the collection of taxes that the commune manages itself.

Sarr's *commune* contains a heavily trafficked vegetable market that spans several blocks and has been expanding into surrounding neighborhood. Many vendors rent market stalls that are owned and managed by the commune, but most vendors simply sell from large cloth sheets they lay out on the street. The commune extracts wealth from these market activities through, for example, a daily fee for vending and the monthly tax for the occupation of public space. In a commune with a large daily market such as Sarr's, such taxes and fees can account for around a quarter of own-source revenues. It is for this reason that Sarr understands municipal taxes to be a solution to both a fiscal and a political problem: the commune can increase its revenues while also unyoking it from a fiscal dependency on the central state. In his words, "we focus on the taxes that we control".

In terms of revenues, Sarr suggested that central state transfers are the most political. In Senegal, like in much of the Francophone world, fiscal administration is heavily centralized. Not only do central state ministries control the distribution of such transfers, they also administer expenditures and revenues for all local governments. In principle, these funds are intended to promote fiscal equality among local governments in Senegal, a corrective to the vast financial disparities between sub-national governments. But many urban administrators, including Sarr, feel that the size of these transfers is linked to affiliation with the political party in power. In terms of today's electoral arrangements in Senegal, many assume that the municipalities with mayors in the Alliance for the Republic (APR), the President's political party, would receive the largest transfers. Sarr's mayor was high up in the hierarchy of the Sociality Party and often appeared in the local press as their spokesperson in matters of municipal government. From Sarr's perspective, this is what diminished the size of the transfers to the commune and led him to deride these revenues as "too political".

Conclusion

Senegalese democracy has largely been celebrated as a national achievement, in which the public participation in presidential elections and peaceful transitions within a multiparty state have become models for the rest of the continent. But Senegal's history of communal independence, and its generalization across West Africa are a less remarked upon facet of decolonization and democratic independence. In shifting attention to the communal and municipal scale of government, an analogous—yet distinct—terrain of contestation over democratic independence emerges.

The Cap Vert peninsula is today covered by an expansive patchwork of overlapping territorial jurisdictions. This territory has undergone significant transformation from the colonial period to the present, and these postcolonial communes share an uncanny resemblance—and legal legacy—with the communes of metropolitan France. By postcolonial communes, I do not refer to communes in Senegal after the end of colonial rule. Senegal's communes are not only "post" in an epochal or transitional sense. Instead, these communes anticipated a platform for decolonial politics before a broad-based decolonial political movement had ever arrived. This postcolonial political imaginary, in other words, emerged not from an opposition to colonial government, but through communal claims to belonging *and* independence within the territorial administration of metropolitan France.

The 2013 reforms are the latest legal transformation in the historical constitution of Senegal's postcolonial communes. And beyond a simple expansion of formal democratic rule, this reform incited series of fiscal disputes, confusions, and controversies across the city. Such disputes, of course, are not new. As one municipal official argued, the law did not *create* these conflicts, many of which existed long before the 2013 reforms. However, the reforms did, in his view, "incite" such disputes and bring long-held disagreements over communal authority into public view. Many administrators and officials in Dakar critique these laws for not having anticipated such fiscal and financial problems. As such, they similarly argue that the laws should be rewritten to account for the unintended consequences of the law.

As Annelise Riles (2011) argues, such claims for reform assume that it is indeed possible to craft a law able to account for all anticipated issues. The problem, from this perspective, is that the "legal architecture" itself is flawed and must be replaced by an entirely new architecture. Yet Riles (2011) calls attention to a different field of regulatory reform. She argues that such reforms need not be undertaken as a total overhaul of the law. Instead, reform may derive from the debate and transformation of legal technicalities. Rather than posing regulation and deregulation and inevitable alternatives, Riles argues there are already technicalities undergoing constant revision and reform. And it is around such practices that there is a new potential to gather a public debate on regulatory reform.

Riles' argument offers a way to re-conceptualize fiscal technique and fiscal disputes in Dakar. Rather than view such techniques as a revelation of the inherent deficiencies of a law—an unintended consequence for which the subsequent reforms must account—they may instead be viewed as central sites in which the problem of the commune is taking shape. It is through the experimental exercise of fiscal technique that experts, the public, and state officials together dispute when, where, and how a communal authority may legitimately be exercised. Beyond the law, such fiscal techniques are the constitutional moments of communal sovereignty. Communal sovereignty is, in part, a legal achievement. These laws govern the territorial organization of postcolonial democracy, independence, and sovereignty. However, a historical ontology of the commune reveals that such points of contention—in terms of law and fiscal technique—have extensive precedent. But it also reveals that the historical ontology of the autonomous commune has never been complete: laws do not constitute a commune, they incite new disputes over how communal authority may legitimately be exercised.

To conclude, I have demonstrated in this chapter several features of the distribution of Senegalese sovereignty from the perspective of the communal form. The relationship between the communes and the central state has undergone significant transformation. Formerly characterized by strict dependency and "mercenary support", today's communes are significantly more independent. However, not all communes experience such independence equally. The City of Dakar, for example, lost much of its rights and responsibilities guaranteed by constitutional law and, at the same time, suffered a significant decrease in central state transfers. In contrast, the 19 communes have gained more rights to resources and more responsibilities to their citizens. The reforms have empowered the communes—and the City—to administer their own governmental resources, which has shifted the terrain of debate away from law and towards local government experimentation with fiscal technique. In this respect, communal control over administration has increasingly become a matter of establishing new forms of fiscal authority.

Yet as I have stressed in this chapter, such disputes over the dependence and independence of Senegal's communes have—from the colonial era to the present—taken place in terms of law and fiscal administration. This debate is not new, but it is today taking a new form. In the following chapters, I examine this proliferation of fiscal experiments through which communal authority is contested and reformed.

CHAPTER THREE

Sovereign sabotage

A Municipal Bond Program and its Financial Publics

In April of 2016, The City of Dakar hosted the inaugural meeting of the annual African Municipal Bonds Forum. Although many participants were Senegalese, a broad array of municipal officials, investors, and development advisors flew in from across the world to debate the opportunities and challenges of establishing municipal bond markets in Africa. From the crisp, sunny comfort of one of Dakar's luxury beachfront hotels, the forum further cemented the city's image as the continent's most prominent experiment in municipal bond financing.

Yet at the time of the forum, the City of Dakar's municipal bond was not a *positive* example of innovative financing, but was instead widely perceived as a failure. One year prior, in February of 2015, the Senegalese Ministry of Finance withdrew its legal approval for the bond two days before its initial offering on the West African stock market. And the withdrawal ultimately caused the cancellation of the entire program. Nevertheless, the forum and its participants framed Dakar as a model for other African cities, an early experiment in establishing municipal bond markets on the continent.

The Mayor, Khalifa Sall, and his administration had transformed Dakar into a laboratory for modern municipal finance. But the central government's sabotage of the program had, in turn, transformed the bond into an exemplary case of the extreme centralization of state power. As one official at the forum chided, African municipalities like Dakar cannot grow when they are under the control of a dictator. This sardonic remark reflects the consensus among scholars and officials that many of Africa's postcolonial states have inherited and consolidated a heavily centralized state control over local administration and public money[27].

Municipal bonds today have arrived in the Global South at a radically different historical conjuncture than their American forbearers, yet they are modelled after municipal bond markets in the United States. In 1997, the United States Agency for International Development (USAID) published a working paper on municipal bond development in emerging economies (Phelps, 1997). Like other reports in the 1990s, this working paper framed municipal bonds as a solution to new problems posed by local and democratic decentralization. Although nation-states across the developing world have legally delegated some decision-making powers, they often did so without the fiscal resources to match. And as official development assistance and central bank transfers were on the decline, the report outlines, it was becoming the increasing prerogative to finance such investments from local governments' own resources.

Today there is a broad consensus among development experts that current levels of financing cannot meet the service needs of rapidly expanding urban populations in the Global South[28]. At stake in such forms of experimental financing like the bond is more than just making new capital markets; it is about the provision of clean water, reliable electricity, accessible transportation, and the basic infrastructures of well-being and economic development in cities across the world today. To illustrate this epochal moment, one official at Dakar's bonds forum quoted the Colombian singer Shakira's theme song from the World Cup in South Africa: he threw his arms in the air and cheered, "Now it's time for Africa!…to invest the 45 billion dollars we need to welcome new urbanites to Africa's cities!"

But credit markets provide more than just money: many development experts believe they will also provide democratic accountability. In 2004, the World Bank published an edited volume titled *Subnational Capital Markets in Developing Countries: From Theory to Practice*, which outlines the best practices for municipal bond issuances through a survey of 18 different case studies from across the world (Freire and Petersen, 2004). The report self-consciously begins "from the premise that subnational control and decision-making are desirable outcomes that should be cultivated" and further articulates how this "liberal view entails a presumption that these governments assume the risks at their own peril, but they do so in capital markets that are fair and reasonably efficient" (4). In this liberal view of public finance, the report's authors frame municipal bonds as a very different kind of debt than previously offered by institutions like the World Bank.

Rather than focus on the nation, these experts turned to the municipality as a site of developmental intervention. It is the municipality that chooses—not the bank—how to evaluate the risks of an issuance and which risks they are willing to take. And instead of

[27] See Footnote 12 for a summary of this argument.

[28] For the most general statement on this see the United Nations' New Urban Agenda (2017). For a more specific statement on Africa see Paulais (2012) discussed in this chapter.

a loan with policy conditions imposed directly by the bank, the municipal bond is a financial instrument with accountability to capital market regulators and bond holders[29]. Such financial accountability allows the report to frame municipal bond issuances “as a positive development in prompting the movement towards greater democratization and decentralization.” And that, “the day-to-day scrutiny of government operation by credit markets helps to reinforce transparency and encourage efficiency and prudence” (2). Capital markets, in other words, are understood as a novel mechanism through which to cultivate democratic norms.

The dispute over Dakar’s municipal bond was a pivotal experiment in this new paradigm of local democracy and local finance in Africa. But for the officials and experts involved in this experiment, it was decidedly a failure. The timing of the blockage, as it came to be known, was suspect. The central government withdrew its support at the last minute, after years of preparation and two formal approvals issued by the Ministry of Finance. Forum participants therefore speculated that it was for political reasons that the central state blocked the program at the last minute, despite the Ministry’s claim that it was for technical and financial reasons. The debate over the blockage became the central theme of nearly every session at the forum, in which supposedly technical workshops for bond issuances quickly transformed into heated political disputes over local government authority and electoral politics.

Most of the forum’s participants believed that the central state had overstepped its authority. From their perspective, it was up to the capital markets to decide if the bond was profitable, and not up to the central government. They understood the central government’s role to be exclusively legal authorization—not financial and fiscal evaluation. And the central government had not only approved the bond issuance twice, but had been approved several different forms of municipal debt—commercial and development bank loans—in the past. At stake in the dispute over Dakar’s bond was the authority and autonomy of the municipality, and with it, the promise of a developmental future in which democratic local governments could access African wealth to meet Africa’s growing urban needs.

During the forum’s plenary address Khalifa Sall, the Mayor, and Cheikh Tidiane Diop, the Secretary General of the Ministry of Finance, sat side by side on stage. They were flanked on the front by a wall of local reporters snapping photos and taking footage to air on local news outlets later that day. The Secretary General’s presence was surprising, as he was the representative of the public authority that had signed the letter revoking the legal authorization for the bond program, effectively turning Dakar from a “best practice” to a “lesson learned” with the stroke of a pen. Yet he was on stage participating in an exemplary performance of political theatre alongside his president’s anticipated electoral rival.

[29] See Ndongo & Klein (2014) for a discussion of the World Bank’s role in municipal lending in Senegal.

During the session—but after the characteristically polite introductions and acknowledgements—a fiery city councilor from Kampala leaned in to this apparent tension with a pointed question for the Secretary General: "Why," he shouted, "has the central state refused to support innovative finance in Africa? And why does it continue to block Dakar, a program all of Africa is looking to for inspiration? This is what I would like to know! Why?!" Quickly and graciously, the Mayor intervened. He smiled wide, put his hand on the Secretary General's shoulder, and informed the room that Mr. Diop had not been invited to a "tribunal" but had instead been invited to discuss the issues together as a "forum". He also provided the Ministry with an excuse, suggesting that it was normal to be reticent with new and unfamiliar debt programs such as bonds. Nevertheless, the Secretary General took off on a technical tirade, citing the financial uncertainties that, in his view, made the program "not viable" and "too risky". And this decision, he claimed, had nothing to do with the Mayor's political opposition to the President. In his words, "it is not political. It is technical."

The controversy over Dakar's municipal bond is exemplary of the kinds of fiscal experiments afoot across Senegal today. Municipal governments throughout Senegal—and throughout the continent—are turning to new taxes and new techniques to access more revenues to meet growing public needs. But such experiments are more than just a question of revenue: it is through such experiments that municipal authority and state sovereignty are contested, confirmed, distributed, and obviously denied. In most countries, nation-states have legally delegated limited aspects of their sovereign authority to municipal governments. Constitutional and decentralization laws are the central terrain in which this delegation of sovereign authority takes place. In this respect, Senegal is not an exception to this global trend and its local legal code assigns rights and responsibilities among its sub-national territories. But Senegal *is* exceptional in other respects. While other states in the region have legally centralized authority in the hands of an autocratic elite, Senegal has stood out as a democratic alternative.

Yet Dakar reveals a different story of municipal democracy: far from being fixed by law, municipal states are constituted by diverse, provisional, and often highly disputed techniques of rule over revenues. Although Senegal's 2013 reforms legally assigned new revenues to municipal governments, widespread political and technical blockages regularly confound access to this much-needed wealth. There is, in other words, a persistent mismatch between political and fiscal decentralization in Senegal. As a result, novel fiscal flows have today become particularly contentious experiments in Dakar's municipal state formation. And Dakar's failed municipal bond program was a dispute over how this process of state formation should be conceptualized. It proposed a new political terrain—financial evaluation—through which the legitimacy of municipal authority could be exercised and upheld.

Figure 3.1 An Ivorian Financial Analyst and an American Lawyer at the Forum
Photo by Author

Financial Publics

In this chapter I examine how, in the case of Dakar's much anticipated yet never realized municipal bond, the technical had always been tightly linked to politics, even as each side studiously tried to separate political concerns from technical ones. Contrary to the prevailing interpretations I encountered during my fieldwork, I suggest that it was not the blockage that introduced politics in the technical realm of public finance. Instead, the municipal bond program was shot through with politics since its inception; it was a technical program that put forth an argument about the appropriate way to determine the legitimacy of municipal authority: in this case, it briefly introduced a form of political reason drawn from the expert realm of fiscal and financial evaluation. Rather than asking if the City's actions made legal sense, officials countered that the bond program instead made financial sense. In this way, the program did not exclude publics from political argumentation. The program introduced a new kind of public—a financial public—by experimenting with public financial evaluation as a legitimate form of argumentation over municipal authority in Dakar's political scene.

Technical interventions—from infrastructure provisioning to a national census—are not separate from political cultures, authority, and values. Instead, they are tightly intertwined with the reproduction of inequality, the expansion of existing forms of rule, and the creation of new political subjects (Anand, 2011; Collier and Ong, 2005; Mitchell, 2002). Antina Von Schnitzler (2013) argues that such a technopolitics is a "politics of nonpublics" which takes place through political contestations obscured from public debate in the terrain of the technical, material, and the administrative. Such contestations do not take place through discourse in the public sphere, but instead "take shape at the register and the language of technology" (673). In contrast to a debate in civil society, technopolitics foregrounds material and administrative forms of power often obscured from public view. This political terrain more closely resembles an enclosed domain of experts who nevertheless encounter, govern, and respond to a public. And expert evaluations—such as a cost benefit analysis—often reflect a legitimacy and trust in technocratic methods that elide the values embedded in these practices (Porter, 1995). Such interventions can shift the terrain of politics and obviate opposition by excluding certain publics from participating in collective contestation—a practice scholars have termed "anti-politics" or "rendering technical" (Ferguson, 1990; Li, 2007).

But scholars have also argued that technical choices are themselves a form of political authority; they are one element in a broader political project of enacting social imaginaries. From this perspective, financial evaluations could be viewed as a market device that is constitutive of financial markets more broadly (Çaliskan & Callon, 2010; LiPuma and Lee, 2004). Such devices do not simply reflect the movements of financial markets, they also create new forms of investment such as trading in futures and derivatives (MacKenzie, 2006). Scholars of financialization have taken a related yet distinct approach. Rather than focusing on the performativity of specific market devices, they ask how such practices serve as new sites for global capital accumulation (Christophers, 2015). It is in this sense that Rachel Weber (2010) defines financialization as the processes through which "income streams from a wide range of assets are converted into new investment products for dispersed investors through techniques that disaggregated and continually reassign ownership to allow for more fast-paced exchanges" (252). From this perspective, political project served by financialization is capital accumulation. Yet Desiree Fields (2017) has argued that this process is far from inevitable: although financialization subjects spaces of everyday life to capital accumulation, it can also be resisted by the very people dispossessed by such imperatives.

But the DMFP is obviously not a positive example of financialization, nor is it a case of the popular resistance to or refusal of financial logics. Beyond capital accumulation, there was something else at stake in Dakar's bonds: municipal authority. Although scholars have argued that municipal bonds have had the consequence of imposing neoliberal conditions on municipal governments in North America (Hackworth, 2002), Dakar's bond program resulted in no such concrete administrative or material changes. However, it did result in a novel practice: the production and dissemination of standardized financial evaluations. In this respect, the DMFP is a different kind of financial practice. Here, financial logics like arbitrage, amortization, or credit risk—and not financial assets themselves—increasingly circulate in novel domains of social and cultural life *despite* failures and crises of accumulation (Miyazaki, 2003). From this perspective, the purpose of Dakar's evaluations can be understood not exclusively as capital accumulation, but also as recognition. The DMFP experimented with a form of urban politics in which the City's political authority could be recognized in the novel domain of financial evaluation—not law. In this way, debates over urban political authority transformed into debates over solvency, credibility, and financial accounting.

Technical discourses are domains of expertise in which specific styles of argumentation are recognized, valued, and effective. Rather than characterize such domains of technical argumentation as separate from the public sphere—as a kind of "non-public"—I argue that they should instead be understood as a financial public. Letter writing, print publication, and street demonstrations are now widely recognizable styles of public address (Anderson, 2006; Warner, 2002) and scholars have identified expanded means of circulation for public forms (Coleman, 2013; Fennell, 2015; Gaonkar and Povinelli, 2003; Hirschkind, 2006). The public in this sense is not *singular,* but multiple: there is instead proliferation and diversity of public spheres, with distinct technical forms and styles of argumentation (Callon et al., 2009; Latour & Weibel, 2005). In contrast to a focus on the hidden terrain of politics, the concept of publics orients attention to the highly perceptible aspects of technical interventions, the styles of address proper to such interventions, and the various audiences that find such interventions noteworthy.

In this chapter, I explore the financial publics of the Dakar Municipal Bond Program. I focus on the DMFP's financial evaluations because the material, administrative, and financial effects of the bond program were never realized in Dakar. Yet even as the program became widely understood as a failure, it nevertheless had significant effects on urban politics in Dakar. Thus, the bond's central effects were not its programmatic goals, but instead entailed the calling up of a new audience of interlocutors through a distinct style of address: financial evaluation. I term this type of audience a financial public: a collectivity called into being through the shared participation in global forms of financial reasoning and analysis. A financial public is more than just a market of willing investors: it is the broader audience imagined to place political value on the practice of undergoing financial evaluation. In this sense, Dakar's municipal bond program exceeds scholarly understandings of technical politics. It was not an effective form of technical authority nor did it foreclose contestation or dispute. Instead, the DMFP was materially ineffective and publicly contested—and as such, it cannot be understood as a case of technopolitics, antipolitics, or a politics of financialization. Yet I argue that the program was nevertheless political: it introduced a novel form of political recognition—a financial public—into the ongoing contestations over municipal authority and urban democracy in contemporary Senegal.

In addition to electoral debate in Senegal's liberal public sphere and legal controversy over decentralization laws, contestation between the municipality and the central state took place—for a brief moment—in the logic and language of financial evaluation.

Despite the failure of the program to produce a financial asset, these documents nevertheless displayed a key value of contemporary development thought: public accountability. Although *political* accountability is an established metric through which experts evaluate the merits of decentralization reforms, Dakar's bond program held out a promise for a renewed focus on *financial* accountability. And the publication of financial evaluations allowed the municipality to participate in and expand the reach of this broader financial public organized around a new vision for municipal government in Africa. This vision began as an intellectual shift and has today transformed into a set of concrete policy experiments focused on promoting fiscal accountability and autonomy for local governments. As a key node in this practical shift, the production and publication of the municipality's financial evaluations spurred a surprising turn in Dakar's urban politics. Seen from this perspective, the bond program was successful in addressing and assembling a financial public, with significant consequences for the Mayor's subsequent, albeit embattled, presidential campaign.

A Fiscal Experiment and its Forum

The African Municipal Bonds Forum brought together a diverse constellation of fiscal and financial actors concerned with the future of municipal government in Africa. The forum and its participants sought an alternative to the present municipal dependence on central state fiscal transfers, which many in Senegal equate to political subordination and hollow democracy. In developing a capital market for municipal bonds, the forum made an appeal to investors—instead of appealing to the central government—to legitimize the municipality's access to revenues. They made this appeal in explicit contrast to sovereign authority: much of the press surrounding Dakar's issuance celebrated that this would be the first municipal bond in West Africa *without the sovereign guarantee of the nation-state*.

There were few representatives of the central state at the Forum, and most participants were either local municipal officials and administrators, development experts, or financial analysts. At the time of the Forum, it was not yet clear if the City's bonds would ever be issued. The Ministry of Finance had withdrawn its letter of non-objection, claiming that the financial and legal details of the issuances needed to be more fully considered. There was no official forum in which these details were to be debated and decided, and there was no timeline for the Ministry to make its final decision. In this context, the African Municipal Bonds Forum gathered together a diverse crowd around an ongoing fiscal experiment whose future remained uncertain.

Figure 3.2 Family Photo at the Forum, A Financial Public
Photo: Markets of Africa Newsletter

The first day of the forum included formal conference sessions in which panelists presented their work and took questions from the audience. For the second day of the forum, however, the conference organizers replaced formal proceedings with “training sessions” intended to introduce municipal officials to the practical aspects of issuing bonds. One workshop titled “Bonds for Project Financing: A Possible Source of Financing for Infrastructure Projects” provided a detailed accounting of how to track the revenues and expenditures of a project bond in Microsoft Excel. In the warmth of the afternoon, audience participation was lackluster. But most other workshops were organized much like the panels of the previous day, with several experts making a short presentation followed by Q&A.

In another workshop, a staff member of the City of Dakar moderated a panel of experts and officials to discuss the topic of the “Structure and Functioning of Municipal Bond Markets”. The room was packed with a Francophone audience, but most presentations were in English. And although the workshop was intended to introduce municipal officials to the benefits of bond markets in general, the discussion transformed into an extended and lively disagreement about Dakar. This disagreement was about more than just the bond; it concerned municipal authority in Dakar more generally. In this sense, there was more at stake than the central state control over the City of Dakar, and forum participants quickly turned their attention to the panoply of actors involved in these disputes that were roiling across the city’s small peninsula.

Dakar’s municipal bond was a project bond. In contrast to a general obligation bond, it would not be guaranteed by the taxing power of the City of Dakar and it would not be repaid from tax revenues. Instead, like all project bonds, it would be repaid with the revenues drawn from the bond’s proposed capital project. Dakar’s municipal bond was slated to fund the construction of a commercial center in which to house thousands of Dakar’s urban street vendors. Particularly at issue were the city’s walking vendors (*marchands ambulants)* who sold goods in the small spaces between vehicles trapped in gridlock, along the city's sidewalks, and throughout the patchwork of urban roads on which the city's urban markets are located. The City of Dakar argued that vendors worsened the city's traffic congestion and, in turn, slowed urban economic growth. The City, however, had few fiscal resources with which to address this problem, and turned to external development institutions to help finance a solution.

At the Forum, there were no workshops or panels dedicated to project selection, and there was little discussion of Dakar's proposed commercial center. But in this workshop, a Senegalese lawyer and former official at the national revenue authority made an intervention (in French) regarding the markets: "What," he asked, "would happen if the vendors would not relocate to the new building? How would the City of Dakar repay its debt?" One of the few people to bring up the problem of street vendor participation, this lawyer recalled that several buildings had been constructed elsewhere in the country and remained unused to this day. Further, he noted, street vendors were poor and likely could not accommodate any increase in their monthly expenditures. It was unlikely, then, that vendors would voluntary relocate to an expensive market stall away from clients and, thus, away from their primary source of income. To this lawyer, it seemed like an obvious yet overlooked problem.

One of the panelists, a Black municipal official from Johannesburg, agreed (in English). This official had just introduced the South African model for the financing of urban public utilities, a well-known privatization scheme called Build-operate-Train and Transfer (BoTT). BoTT contracts became the service delivery model in South Africa after apartheid, in which governments awarded contracts to private companies to deliver fee-for-service utilities. Delivering electricity and water to those communities denied such services during apartheid was a core platform of the ANC government in the 1990s, and this service delivery method had become a hallmark of the South African model (Bakker and Hemson, 2000).

But the municipal official from South Africa noted an immense and obvious obstacle to such reforms: service-delivery protests. In privatizing the provision of public services such as water and electricity, South African municipalities introduced user-fees into service delivery alongside a host of new technologies to ensure payment (Von Schnitzler, 2016). And according to this official, although such fees offered an exciting solution to the problem of service delivery, the assumptions underpinning the model were wrong and, as a result, these projects were a failure. It was an error to assume, he noted, that an indigent and poor consumer would be willing or able to pay such a fee. And the service delivery protests and widespread refusal of Johannesburg citizens to pay reflected this deeper problem with municipal finance: that "municipalities need to fund projects the people actually want."

The moderator from the City of Dakar translated this intervention to the Francophone audience. Spinning the conversation in a positive light, she began by stating that the South African official had judged the commercial center a useful public infrastructure which presented a positive opportunity for the City of Dakar. He had, of course, said nothing of this sort, and the moderator seemed to be hedging against any doubts the audience might have about Dakar's program. She went on to describe the South African experience as a problem of planning, that the officials directing the service delivery program had mistakenly assumed the public need and the profitability of their project. Although private firms had brought their experience managing such services, they did not rely enough on the planning expertise of local governments who were more adequately prepared to understand the needs of their citizens. She contrasted Johannesburg's experience with that of Dakar, where the municipality itself had crafted the relocation plan for the commercial center with the participation of market vendors themselves. In other words, Dakar's program had identified a viable market and, therefore, a reliable revenue stream with which to pay off the bond debt.

Injecting her own analysis into this translation, the moderator framed the South African failure as a result of bad planning. Dakar, in contrast, had carried out an elaborate planning process and would therefore not meet the same level of public opposition as the service delivery protests in South Africa. The planning documents and presentation of the commercial center had indeed predicted near 100% occupancy in the commercial center a short four years after its completion. Although taking on initial losses as the municipality completed the relocation process, the building was anticipated to quickly turn a profit for the municipality and the private firm contracted to operate the building. The real problem in Dakar, she pivoted, was that there was not an institutional or legal framework in which municipalities could contract out to private service providers. In other words, City was well-equipped to plan for public needs, but they did not have the resources or expertise to meet them. The central challenge for Dakar, she claimed, was to create a positive enabling environment in Senegal for local governments like the City of Dakar to contract with private firms and private investors to provide much-needed services across the peninsula.

These laws have also re-configured the territorial borders of these communes, expanding the footprint of some and transforming others from small local governments into region-wide administrative bodies. The City of Dakar, for example, has been transformed from a small commune on the tip of the peninsula into an expansive local government that now nearly covers the peninsula's entire terrain. Around half of metropolitan Dakar resides within these city limits, and the other half live in Dakar's nearby suburbs which are governed by the two independent municipalities of Guediawaye and Pikine. But municipal authority is not a simple partition between city and suburb.

Many of the Mayors and head administrators of the communes across Dakar came to the African Municipal Bonds Forum. These communes are legally independent and incorporated municipalities: they have their own municipal elections, their own municipal councils, they are assigned their own revenues, and they have their own administrative services to suit. And after the recent reforms, the City of Dakar shared resources and responsibilities with the 19 smaller communes covering its same jurisdiction. Most forum participants framed the sabotage of Dakar's bond project as a battle between the Mayor and the President and they often took a side in the stand-off. Those from the communes, however, were critical of everyone. They thought the central state's sabotage of the municipal bond posed a problem for communal autonomy more generally, but they were also making claims to the revenues and responsibilities formerly allotted to City of Dakar.

During the forum workshop, a small group of communal officials intervened. They pivoted away from the question of street vending and re-focused attention on finance. What forms of finance, one official asked, were the rest of the communes supposed to use? The City of Dakar had struck out on its own to create and innovative financing program, but what about the rest of the communes who shared the same territory? How would they meet their increasing public needs? Mayor Sall, he argued, had not included them in his financial plans and the entire municipal finance program had been carried out without their consultation, without their participation, and without benefit to the rest of the communal coffers on the peninsula. From their perspective, the municipal bond program was a prestige project and political spectacle intended to advance the public profile of Mayor Sall as a future presidential candidate. Although the communes who belonged to the Mayor's party supported such an electoral bid, communal officials also resented their exclusion from the bond program.

By law, these communes gained more public authority over the peninsula than the City of Dakar. Act III had allocated new revenues and new responsibilities to communal governments across the country. It also created hundreds of new communes, nearly tripling the number of local democratic governments in Senegal with the passage of a single law. Elsewhere in the country, and especially in rural areas, local governments did not exist before the law was passed and there certainly did not exist a meso-level local government like the City of Dakar. Nowhere else in the country was there a government legally termed a "City" that sat somewhere in the administrative hierarchy between a commune and the central state. So, for the local governments on the Cap Vert peninsula there now existed an additional set of disputes between "communes" and "the City": How, exactly, would revenues and responsibilities be divided up among them? Although the law was intended to resolve this problem, it instead engendered a host of new confusions and new disagreements over it.

One such disagreement concerned innovative financing mechanisms like the bond. As the communal officials at the Forum claimed, they should be the ones at the forefront of municipal financing, not the City. After all, it was the communes—not the City—who were the focus of the reforms and who were recently transformed into fully empowered local governments (*communes en plein exercise).* They had new revenues and they wanted to put them to use. One of the communal Mayors, then, brought municipal bond-pooling up for discussion during the Forum workshop. Bond-pooling is a financial instrument intended to reduce the risks associated with financial assets. Rather than a single local government or a single project issuing debt alone, bond-pooling allows proceeds and bond repayment obligations to be shared among several local governments. Such pooling reduces risks for investors and therefore reduces the cost of borrowing for local governments who might otherwise face a high price barrier to borrowing in capital markets. This communal Mayor inquired as to why the City of Dakar did not begin with bond-pooling instead of a single project bond issuance. Why not include more local governments in the benefits of capital market financing? The small group of communal officials sat close together in the workshop. They crossed their arms, furrowed their brows, and collectively grumbled when other participants made positive comments about the City's program. They did so until a senior official interrupted a presentation to hush them himself.

Of course, communal governments in Senegal were not totally bereft of financing options. In fact, many of them were already awash in debt. In partnership with The World Bank, the Senegalese government had created a separate agency responsible for financing local government projects. The Municipal Development Agency (*l'Agence de Développement Municipal, ADM)* trains local governments in budgetary best-practices and makes small loans for capital projects. The government created ADM in the 1990s as part of The World Bank's "municipal adjustment" program which, like its national counterparts, intended to increase government capacity and fiscal prudence through conditional lending. ADM's worked with smaller and less experienced communes in rural areas to build the basic administrative practices of public financial management. As such, the agency was not heavily involved in reforming communal governments in urban areas. But there were nevertheless several communes in Dakar that owed a great deal of money to the central government from ADM financing. The problem had become consequential enough that communal officials had even begun to advocate for the national government to create a communal debt forgiveness program. The newly empowered communal governments, in other words, faced an existing set of fiscal concerns and financial programs that were not being addressed by the Dakar Municipal Bond Program. They had been excluded from participating in Dakar's financial public, and posed bond-pooling as a potential way to include them in such practices in the future.

Bond-pooling, of course, would not solve these underlying issues with communal budgets, but the communal mayors nevertheless remained critical of their exclusion from Dakar's municipal bond program. One Swedish financial expert at the forum, Lars M. Anderson, intervened into the debate and, in part, sided with the communal Mayors. From his perspective, it seemed that the Forum had overly emphasized municipal bonds and capital markets. And although bond-pooling could be a useful tool to expand such financial instruments to these communal governments, it needed to be accompanied—and perhaps preceded—by a more central focus on increasing city revenues, improving budgetary management, and preparing to decrease the cost of borrowing for communal governments in the future. And these measures, he commented, must be done "for the communes and by the communes" themselves. He made this comment in French, which was met with nods of agreement from the critical gallery of communal mayors. In this sense, Mr. Anderson's comments called attention to another set of fiscal issues of immediate concern to most communal governments in Senegal. How were they going to collect and manage the revenues which they were legally delegated by Act III? And how—and in which fora—were disputes over revenue assignment and collection going to be addressed?

This set of debates, disagreements, and disputes at the African Municipal Bonds Forum are exemplary moments of municipal state formation. Although fiscal politics has always been central to governmental authority more generally, disputes over fiscal and financial administration are increasingly taking center stage across Senegal today. The Forum brought together diverse groups—and representatives of those groups—into a shared space in which they openly debated the political problems of Dakar's fiscal experiment. In this rare display, the Forum brought together representatives of the ongoing disputes over municipal authority across the Cap Vert peninsula. It was an assembly of the financial public that had been addressed by Dakar's preparation for the bond, and by its ultimate sabotage by the central state. This public was more than what the DMFP has expected: it had not only collected together a room of financial analysts, development experts, and Mayors from across the world, but a surprising array of critical lawyers, local mayors, and oppositional central state officials. Such publics organize around a specific experiment as it played out on the ground. But there was a different and more circumscribed public imagined by the program itself.

Accountability's Public

Municipal bonds are not new, but they are new to West Africa. In many respects, the rise of municipal bonds is a familiar story of liberal development institutions proposing market-oriented solutions to problems of public finance, the most infamous of which were structural adjustment programs of the 1980s and 90s. But today's policy thinking is also a self-conscious departure from reforms of the past. How governments access capital is at the core of these interventions, but the actors involved, the technologies employed, and the values attached to them have changed. In the case of Dakar, municipal bonds embodied a now common-sense value of global development, and a renewed focus on fiscal decentralization has underlined the importance of good governance and urban democracy. But the mechanisms through which governments promote these values have changed: credit markets and municipal de-risking are a central mechanism intended to promote democratic accountability and access to capital.

In 2012, an influential World Bank report titled *Financing African Cities: The Imperative of Local Investment* (Paulais, 2012) set the terms of the debate surrounding a new set of solutions for local government financing on the continent. *Financing African Cities* does not help understand how public finance works in African cities today, nor does it claim to. Instead, the book sets out a prospective vision for how public finance *should* work in African cities. It articulates "a total paradigm shift in the vision of the city and the way to finance it that transcends technical and financial issues—it forms part of changing African societies" (199). More than just what to do about African cities, the report intends to change how experts and officials think about them. This new way of thinking about urban Africa "drives a reformulated economic model in which the city is a productive factor and municipal financing rests primarily on local, endogenous solutions"

(199). Contributing to a growing consensus, the report argued for an increasingly complex role for private wealth in African municipal finance. And this new wealth would come in the form of a financial instrument: municipal bonds.

The report consolidated "structured finance" as a future path for municipal government. Structured finance is a way of distributing risk and providing credit enhancements for municipalities on securities markets, to increase access to capital and lower its borrowing costs. In Africa, the report states, sub-national territories receive nearly all their revenues from central state distributions, which limits local governments' access to and control over fiscal resources. This kind of municipal finance, the report outlines, will not be able to meet the current scale of urban investment need and, in its place, prescribes a "modernization" of municipal finance achieved through endogenous, structured finance. Endogenous financing means leveraging African wealth—as opposed to wealth overseas—to invest in urban development. From this new perspective, the solution to the problem of fiscal accountability is solved by "de-risking", rendering municipal debt attractive as a financial asset.

Financing Africa's Cities argues that increasing the scale in urban financing requires a change in the paradigm of urban financing itself. The current paradigm perceives urbanization as a source of expenditures, not as a potential source of revenues. And this reflects a perspective on African development in which rural agriculture is the backbone of economic growth, and urban services are a drain on resources. The report, however, offers a new perspective of the city as a "productive investment" in which financing is provided by "urban growth's own mechanisms" such as land values. Domestic investors are encouraged to see municipal governments as a potential source of positive returns on their investment. And the basis for these positive returns is present and future tax-base of the municipality—particularly property taxes—or the revenues of a bond-financed project. From this perspective, the monetary wealth created by urbanization should be mobilized to provide a fiscal foundation for the future repayment of municipal bonds.

These interventions were a continuation of local democratic reform of the 1990s. The scholarly and policy literature on the subject frames local government as a trade-off between the two poles of efficiency and accountability, in which local government provided greater political accountability between governments and their citizens (Agrawal and Ribot, 1999). In part, local accountability was a response to the critiques of the structural adjustment reforms of the previous decade (Hart, 2010). If structural adjustment was exemplary of the pitfalls of a technocratic approach, then decentralization was a positive example of a new and more democratic approach. But in its new formulation, accountability expanded the debate beyond civic need and included a new object of debate: fiscal and financial management.

Financing Africa's Cities is exemplary of this shift in development thinking towards endogenous financing in regional capital markets. And the public financial evaluations required to receive such financing are a novel mechanism through which governments would be held accountable to investors and, in an unspecified way, to citizens. In the decades following these reports, USAID and the World Bank have further formed new programs aimed at realizing this broad vision as a practical intervention: the World Bank created the *Sub-National Technical Assistance Program* (SNTA) with the mission to provide technical assistance for local governments to access market-based financing; and USAID created the *Development Credit Authority* (DCA) which provides credit guarantees for local governments. Neither institution acts as a bank, but both intend to help local governments leverage wealth from private investors on regional stock markets, and each played a key role in Dakar's bond program.

Acts of Accountability

Prior to the anticipated launch of the bond, DMFP staff organized a municipal bond "road show" in which they pitched the financial details of the bonds to a group of local investors, comprising of insurance companies, various other institutional investors, and several individuals. The marketing materials presented at the meeting included financial assessment of the commercial center, the details of the bond's amortization schedule, its loan history, its credit ratings, its credit guarantees, and its support from international funders and development agencies. The bond's roadshow materials assembled information from over three years of preparation and millions of dollars in grant funding which, as one staff member put it, had been rendered a "complete waste of money" in the wake of the blockage. Nevertheless, the bond's marketing materials distilled the results of the two evaluations central to the program. The first was an evaluation program developed by the World Bank's Public Private Infrastructure Advisory Facility (PPIAF) called the Public Expenditure and Financial Accountability (PEFA) program (2009). PEFA's evaluation framework is a standardized assessment tool intended to provide evidence-based measurement for public financial management. And the second evaluation was a credit risk rating of the municipality and of the bond instrument, carried out by a West African credit rating agency, Bloomfield Investments.

Scholars have attributed significant power to such evaluations and the conditions they impose on local governments, especially in the case of credit risk ratings (Sinclair, 2005). But Dakar's evaluations did not yet come to impose such strict conditions. Although both evaluations included recommendations and reservations about the city's finances, they were intended first to make its financial information public. These evaluations are an act of accountability in which the production and dissemination of financial information to relevant publics is intended to provide a form of constant oversight over public financial administration. The value of such public statements of financial accountability is to open the door to an expanded and informed debate over fiscal management and, ultimately, the city's creditworthiness.

Annexe 2 : Résumé des notes par indicateurs/composantes

A. RESULTATS DU SYSTÈME DE GESTION DES FINANCES PUBLIQUES Crédibilité du budget					
Indicateur	Méthodes de Notations et Notes	(i)	(ii)	(iii)	(iv)
PI-1 /M1	D	D	--	--	--
PI-2 /M1	A	A	--	--	--
PI-3 /M1	D	D	--	--	--
PI-4 /M1	D	D	D	--	--
B. SPECIFICITES TRANSVERSALES: Couverture et transparence					
PI-5 /M1	D	D	--	--	--
P-6 /M1	D	D	--	--	--
PI-7 /M1	D	D	D	--	--
PI-8 /M2	C+	A	C	D	--
PI-9 /M1	Pas noté	D	Pas noté	--	--
PI-10 /M1	C	C	--	--	--
C. CYCLE BUDGÉTAIRE					
C (i) Budgétisation basée sur les politiques publiques					
PI -11 /M2	B	A	D	A	--
PI -12 /M2	D	D	C	D	D
C (ii) Prévisibilité et contrôle de l'exécution du budget					
PI -13 /M2	B	B	C	B	--
PI -14 /M2	C+	C	B	C	--
PI -15 /M1	D+	D	A	D	--
PI -16 /M1	D+	D	D	C	--
PI -17 /M2	D+	D	C	C	--
PI -18 /M1	C+	B	B	A	C
PI -19 /M1	C+	A	C	D	--
PI -20 /M2	C+	A	C	B	--
PI -21 /M1	D+	D	C	C	--
C (iii) Comptabilité, enregistrement de l'information et rapports financiers					
PI -22 /M2	C	C	C	--	--
PI -23 /M1	D	D	--	--	--
PI -24 /M1	D+	C	D	C	--
PI -25 /M1	C	C	C	C	--
C(iv) Surveillance et vérification externes					
PI -26 /M1	D	D	D	D	--
PI -27 /M1	B+	B	B	B	A
PI -28 /M1	D+	B	D	D	--
D. PRATIQUES DES BAILLEURS DE FONDS					
D-1	Pas noté	Pas noté	Pas noté		
D-2	Pas noté	Pas noté	Pas noté	--	--
D-3	Pas noté	Pas noté	Pas noté	--	--
HLG-1 /M1	A	A	A	A	--

Figure 3.3 Summary of Evaluations from the PEFA Report (2009: 61)

Dakar's PEFA evaluation, published in 2009, was the first of its kind in sub-Saharan Africa, and development experts anticipated that such evaluation could be replicated across the continent. Yet the recommendations from the evaluation were never implemented. The summer after the blockage, I met an accountant who worked on loan programs for local governments in Senegal. As with most public administrators, he was quick to throw his hands up in the air in frustration with the most obvious and salient obstacle to implementing the recommendations from the PEFA evaluation: "it is political!" he shouted, "the politicians block everything!" He pointed to the City of Dakar's PEFA evaluation as exemplary of such blockages. Far from having consequential power over Dakar's fiscal administration, all the recommendations for reform had been ignored because of, in his analysis, "political reasons". The accountant's comments are exemplary of the gruff dismissals and frustrated admissions that, locally, implementing the evaluation's recommendations had been strategically side-lined.

What, then, are the possible effects of an evaluation whose recommendations were never implemented? Although the report received little fanfare locally at the time of publication, it expanded the public debate over the City of Dakar's fiscal management. First, regardless of its longevity as a base for regular evaluation and reform, Dakar's evaluation was the first time that PEFA had been applied to a sub-national government. Originally, PEFA was intended for use with national governments, and Dakar provided an opportunity to adapt the evaluation to a local context. Second, such an evaluation provides an overview of a local government's financial position, so that, "officials can obtain a document that opens a conversation with a funding agency" (Paulais, 2012: 46). In the PEFA report, this conversation entails not only an analysis of the city's financial situation but, more importantly, a public ranking of its fiscal management practices.

The report opens by noting the significant legal constraints on the municipality in a highly centralized Francophone system of fiscal administration. Although the City of Dakar establishes its own annual budget, the central state controls most of its revenues and expenditures, except for the 10% of own resources controlled by the City itself. Across the thirty-two indicators in the budget only twelve were above a "D" grade, and of those twelve, eight are a "C" grade. The City did, however, receive two "A" grades: one for the "composition of real expenses compared to the initially approved budget" and another for "predictability of central government transfers". The report highlights the large gaps between anticipated and expected revenues, and that the budgets themselves do not reflect the real changes in revenues and expenditures from the preceding three years, as is required by law. And although the report celebrates the public transparency of tax obligations, it also notes that over 10% of taxes due remain uncollected every year. The report paints a broad picture of the City of Dakar as willing and capable of undergoing and respecting the democratic budgetary approval process that is laid out by Senegalese law. Yet it also expressed widespread reservation that this budget is "only partially executed in an ordered and predictable way" (PEFA, ix). In other words, Dakar respects budgetary procedure, but has little knowledge of or control over its actual revenues or expenditures.

Although Dakar received extremely poor marks in its budget evaluation and subsequently implemented none of its recommendations prior to the bond launch, the World Bank heralded the report as a first step in Africa towards improved public financial accounting at the municipal scale (PPIAF, 2014). The results of the evaluation were not necessarily important, but it was important to undergo such an evaluation and "obtain a document" that reflects this process. And this is precisely the role that this evaluation played in the DMFP: providing a document that officials used to leverage further institutional and financial support.

Credit ratings provide similar forms of leverage to open a conversation between local investment and local governments. And like the PEFA evaluation, the City of Dakar's credit rating was the first of its kind in West Africa. The City of Dakar received two credit ratings. The first was a general rating of the City and the second a rating for the municipal bond itself. The City's rating was BBB+ in the-long term and A3 in the short-term, both excellent investment-grade ratings that attested to the financial stability of the City of Dakar. In the note accompanying the rating, Bloomfield included a brief justification with a list of positive and negative factors contributing to their decision. The note highlights Senegal's relatively stable political environment, a general investor interest in Senegal, and the high quality of the nation's infrastructure system. These indicators are at a scale beyond the control of any local government, and more directly address the macro-political and economic context of the nation-state. But there is another set of factors that are more directly relevant to local government. The note highlights that the City of Dakar's "governance and management is based on transparency," and there is a "willingness to diversify funding sources to reinforce the city's financial autonomy" (Bloomfield, 2013). Despite the positive rating, the note also points to a series of concerns: a high dependence on central state transfers, limited operating revenues needed to provide recently decentralized responsibilities, and deteriorating infrastructures.

This credit rating paints a portrait of a municipality that is "willing" to achieve financial plans and has the "potential" to increase its revenues. Yet alongside this aspirational language, the City is also marked by a "limited ability to anticipate revenues" and "lack of medium and long-term financial planning" (Bloomfield, 2013). Despite the anticipated "strong support of the state", the rating frames the city as largely lacking control over its own operating revenues. Yet from Bloomfield's perspective, the municipality is on the correct path towards a better financial future. The positive rating, then, is largely written in the language of the vision, willingness, and potential of the City of Dakar to diversify its revenues and follow financial best-practices.

However, the rating for the municipal bond itself tells a different story. It is a much more skeptical and cautious rating, but is also an objectively better one. For the bond, Bloomfield issued a long-term rating of A and a short-term rating of A1. Compared to the City's rating, the bond itself is slightly lower in the short-term and higher in the long-term.

BLOOMFIELD INVESTMENT

CREDIT RISK MANAGEMENT BEYOND NUMBERS

SENEGAL, VILLE DE DAKAR

NOTATION FINANCIERE — **Septembre 2013**

Catégorie de valeur	Échelle de notation	Monnaie	Note act.	Date d'exp.	Perspective
Long terme	Régionale	CFA	BBB+	08/31/2014	Positive
Court terme	Régionale	CFA	A3	08/31/2014	Positive

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Informations de base

	2008	2009	2010	2011	2012
Recettes de fonctionnement	24 188	26 118	22 459	27 839	36 583
Dépenses de fonctionnement	16 017	16 536	18 461	22 843	25 199
Epargne brute	8 171	9 582	3 998	4 996	11 383
Remboursement emprunt	0	0	0	1 232	2 359
Epargne nette	8 171	9 582	3 998	3 765	9 024
Recettes d'investissement(A)	0	0	1 876	6 800	6 972
Dépenses d'investissement (B)	7 195	3 965	5 791	11 199	9 023
Besoin en investissement (A)-(B)	-7 195	-3 965	-3 915	-4 399	-2 051
Résultat de gestion	976	5 617	83	-634	6 974

Présentation résumée de la Ville de Dakar

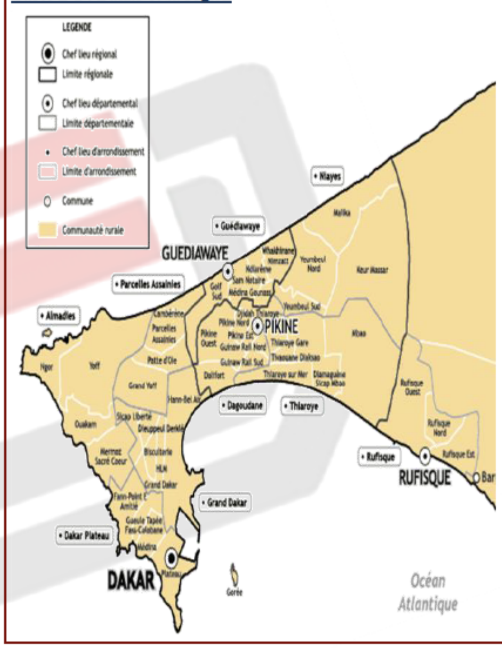
La Ville de Dakar est la capitale économique, administrative et politique du Sénégal. Elle a été fondée en 1857 et a été la capitale fédérale de l'Afrique Occidentale Française, entre 1902 et 1958.

La Ville est située à l'extrême ouest du continent africain et bénéficie d'une ouverture importante sur l'océan Atlantique. Elle dispose d'un port, d'une gare ferroviaire et d'un aéroport qui témoignent de son ouverture sur le reste du monde.

Le découpage administratif du Sénégal subdivise la Ville de Dakar en quatre (4) grands arrondissements et dix neuf (19) communes d'arrondissement. Ces communes d'arrondissement jouissent, tout comme la Ville de Dakar, du statut de collectivité locale.

La Ville de Dakar s'inscrit administrativement dans la région de Dakar (avec les communes de Guédiawaye, Pikine et Rufisque) et le département de Dakar.

Carte n°1 : Dakar et sa région



La Ville de Dakar centralise l'ensemble des pouvoirs législatifs, exécutifs et judiciaires du pays.

Le Maire Khalifa Ababacar SALL assure depuis l'année 2009 le rôle d'organe exécutif de la Ville.

Justification de la notation

- **L'environnement social et politique du pays favorable au développement de la Ville**

La stabilité socio-politique du Sénégal accompagne le développement de la Ville de Dakar, du fait de sa contribution significative à l'économie du pays.

Figure 3.4 Cover Page of Bloomfield's 2013 rating of the City of Dakar

In this second rating, Bloomfied evaluated the municipal bond's proposed material project: a commercial center for walking street vendors. The commercial center would not have been the first of its kind in the city, but it would be the largest: a 6-story building with enough space for 4,241 boutiques, 14 underground storage spaces, and 352 parking spaces. The commercial center relied on one key revenue stream to pay back the principal and interest on the bond: monthly payments from vendors to purchase commercial spaces in the building. Vendors, however, would not be renting their boutiques, but were expected to purchase them. They would be required to make a down payment on these commercial spaces and pay off the rest in monthly instalments over the life of the bond. But these vendors were coming from Dakar's urban street markets, what the credit rating identified as an "informal sector" whose merchants, "having no access to bank financing…might not be able to acquire commercial spaces" (Bloomfield, 2015: 2). Thus, street vendors were imagined as the central, yet unlikely, source of revenue to repay bond debt.

From this perspective, although merchants want to relocate to the buildings, they currently lack the financial means to do so. This is a familiar view among prominent development practitioners and scholars: that poverty is a problem that stems from economic informality, and can be remedied by improving access to formal services (Roy, 2010). But Bloomfield's rating points to a "cultural obstacle" of the common use of two-story market buildings, posing a potential problem for the proposed six-story building. Although the size and stature of the building offered and impressive image and large holding capacity for thousands of street vendors, the credit rating suggests that the City of Dakar's financial projections for the occupation of the buildings may be "too optimistic". Where the project estimates 100% occupation after only four years, Bloomfield suggests that similar projects have an average rate of occupation of 85% on the ground floor and 35% for the floors above. In other words, the rating highlights the financial limitations of the commercial center and argues that the City of Dakar will likely cover this anticipated fiscal shortfall itself.

The rating points to another reason why vendors might be compelled to purchase space in the new center: the building is "in line with the new regulation prohibiting the occupation of public space for commercial purposes," and its location in the city center "makes the shopping center more attractive to merchants and it appears as an alternative to the occupation of public space by enabling the continuation of their business" (Bloomfield, 2015: 3). In other words, the project's "good strategic position in a competitive environment" is grounded in the ability of the City to enforce the prohibition on vending in public space, forcing vendors to choose between banishment and payment. Yet even if the City could achieve such a massive relocation and guarantee 100% occupancy by the fourth year of operation, Bloomfield argues that the City would still not be able to meet its debt service during these first four years on the profitability of the building alone. If the first year of activity is projected to generate CFA 695 million, it is nowhere near enough to close the gap with an annual debt service of CFA 1.6 billion until after the projected 100% occupation. Until then, the City of Dakar itself would have to close the gap out of its own budget, which the rating poses as a possible interim solution. In other words, the solution would be to pay outright for the outstanding debt on an empty building.

Despite the financial problems with the feasibility of the project itself, Bloomfield still maintains a positive, investment-grade rating for the municipal bond, which is upheld by the City's ability to cover gaps with its own revenues, and the further guarantee to bond-holders that the U.S. government will cover half their losses in the unlikely event of a default. The positive rating reveals a relatively mundane feature of structured finance: credit enhancements decrease the investment risk for financial assets. In this case, the credit enhancement came in the form of a 50% loan guarantee on the principle of the issuance provided by USAID's Development Credit Authority (DCA). DCA is charged with promoting "risk-sharing" by offering credit guarantees to local governments seeking to issue bonds. DCA's guarantees provide credit enhancements to governments seeking to leverage private capital with affordable interest rates and long-term payment schedules. In the case of a default on these bonds, the U.S. government would be legally liable for half of the debt, and the City of Dakar itself would be liable for the remaining fifty percent. Even though the rating suggests a rather skeptical evaluation of the financial returns offered by the bonds proposed project, the credit rating remains investment grade due to the financial backing of the U.S. government.

These evaluations brought the City of Dakar into a conversation with investors, providing a foundation of public information on which to base their marketing in the road show. Such acts of public accountability are at the core of a new imaginary of global urban development. As one consultant on the program noted, the central lesson-learned from the program, despite its failure, was simply that a local government demonstrated itself as transparent, a first step in ensuring further financial accountability to stakeholders. But it also brought the City of Dakar into conversation—and contestation—with the central government. And this contestation took the form of a debate over the solvency, veracity, and credit-worthiness of the City of Dakar's fiscal management practices. On the ground in Dakar, a turn of unanticipated events enrolled the bond program into a long-held controversy over municipal authority in Dakar.

The Prince's Act

"In the United States, you have three branches of government: the executive, the judiciary, and the legislative. But in Senegal, there are only two: the party in power and the opposition." –A young militant of the Socialist Party of Senegal

The blockage came as a surprise to the DMFP staff. Since 2011 the program had been preparing the City of Dakar for this initial issuance: it facilitated an independent evaluation of the City's financial practices, underwent two different credit ratings, received approval from the regulator of the West African Stock Exchange, and marketed the bonds to investors. By February of 2015, the expected date of the issuance, the DMFP had also requested and received a letter of non-objection from the Senegalese

Ministry of Finance on three separate occasions, the first in December of 2012, the second in April of 2014, and the third in July of the same year (Faye 2015). The regulatory agency for the stock exchange—the *Conseil Régional de l'épargne publique et des marchés financiers* (CREPMF)—required that this letter be in place prior to the issuance, serving as a legal recognition that a Senegalese municipality has the legal right to acquire debt. Withdrawing the letter meant that the City of Dakar no longer met the bureaucratic requirements to receive an approval from the CREPMF.

The Ministry of Finance held firm in its position that the withdrawal of the letter of non-objection was a technical consideration, not a political one. The Ministry argued that the problem was, once again, one of financial and legal uncertainty: the recent decentralization reforms put into question the City's future fiscal base and, with it, any certainty that it would be able to pay off its debt. Again, the CREPMF decided that these concerns "seemed pertinent" and would not proceed without central government support (Diatta, 2015). From the Ministry's perspective, the technical aspects of the bond were financial and legal ones: the central state could be required to repay the City's debt in the case of default.

The Ministry called into question the City's existing debt. In preparations for the bond issuance, the City had taken out two separate loans from development banks to finance a couple modest public works projects. In 2011, the City borrowed 6.5 billion fCFA from L'*Agence Française de Développement* (AFD) to pay for the installation of solar-powered street lights on the city's largest thoroughfares. And in 2013 it further contracted another 9.7 billion fCFA loan from the West African Development Bank (BOAD) to pay for the installation of traffic lights. In the March 2015 meeting of the National Assembly, the Prime Minister argued that such existing debts required an exhaustive review to determine if the City could support an additional 20 billion fFCA in debt. In his words, "yes to innovative finance but with transparency. We saw cities like Buenos Aires and Detroit collapse, and in the end who pays if it isn't the State?" (Pierret and Téléssia, 2015). Building on this fear of default, central state representatives continued to cast doubt on the City's financial management. One technician from the Ministry of Finance even argued that the City of Dakar could have provided "incorrect information" to its financial partners, and was therefore at risk for default (Thiès Vision, 2016). Although the bond program was built on an array of independent financial evaluations, the central government argued that there needed to be an extended review of the financial state of the City of Dakar before the program could go any further.

In the wake of the blockage, The Mayor of Dakar Khalifa Sall critiqued the Ministry's explanation for the withdrawal of its letter of non-objection. Not only did the City of Dakar have enough revenue to repay the debt, it also received the last letter of approval from the Ministry after the decentralization laws were passed. In contrast to the Ministry's claims of potential default, the Mayor called attention to the independent financial evaluations the City had undergone to prepare for the issuance (Faye, 2015). One member of the DMFP staff argued that this was a central paradox of the blockage: although the central state cast doubt on the City's finances, investors were more than willing to purchase the bonds. From her perspective, it should not be up to the central state to decide if such projects are profitable; instead, “it is the investors who know best what is financially viable and what is not. And they wanted to invest!” Rather than simply block the program on legal grounds, the Ministry of Finance took up the debate in the terms of financial evaluation, casting public doubt on the financial management and capacity of the City of Dakar, a practice well beyond what the CREMPF required from a “letter of non-objection”.

The municipality took the controversy to the Supreme Court of Senegal, arguing that the Ministry had committed an “excess of power” in its withdrawal of the letter of non-objection. According to Senegalese law, an “excess of power” is an action taken by a public authority that lies outside of its assigned competencies. In this case, the City argued that the Ministry did not have the administrative right to evaluate the financial viability of the bond, its primary justification for withdrawing its letter. The “letter of non-objection” was not intended to be a financial evaluation, but a legal evaluation in which The Ministry certified that municipalities were permitted to take out debt under Senegalese law. DMFP staff anticipated that this approval would be a formality, citing the city’s existing debt as precedent, and the longstanding central government institution—the Municipal Development Agency—that had been partnering with local governments to access World Bank financing for decades.

However, just two months after the blockage, the supreme court ultimately decided in favor of the central government, suspending the bond issuance indefinitely. Although the blockage itself surprised the DMFP, they expected the court to uphold it. As one DMFP staff member pointed out, judges are appointed by the president and would therefore not rule against the leader of the political party who put them in power. From this perspective, the blockage was cemented as soon as the Ministry withdrew its letter, but the Supreme Court decision was nevertheless a legal confirmation of the sovereign state’s legal right to block the issuance. Rather than contesting municipal authority in terms of law, the central government engaged in a political debate by evaluating the municipality’s finances. Yet many in Dakar did not agree with this interpretation of events and instead argued that the blockage was an electoral strategy on the part of the president to block the Mayor’s own presidential bid.

Khalifa Sall is a prominent member of the Socialist Party (PS) and, at the time of the blockage, was a central figure in a growing division within the party. Ousmane Tanor Dieng was on the other side of the divide, and was a senior member of the party who formerly served under Léopold Senghor, the first president of Senegal and founder of the PS. In the years leading up to the blockage, Tanor served as the Secretary General of the PS in Senegal, and played a central role in the party’s coalition to elect the current president, Macky Sall. Although Macky came from a competing political party, the Alliance for the Republic (APR), the PS had joined in a coalition to support the candidate in the 2012 elections best placed to unseat the then incumbent, Abdoulaye Wade. The election of Macky Sall to the presidency was a political revolution which marked Senegal’s second peaceful change of political party in the presidency since independence. It was a widespread mobilization of youth political participation exemplary of democratic citizenship on the world stage. But after this peaceful upheaval of Wade's electoral dominance, the PS was coming unraveled around its electoral strategy for the presidency: should the party continue to support the coalition for the re-election of Macky Sall, or should it put forward its own political candidate?

In a controversial open letter, a young member of the PS, Modou Ndiaye, exclaimed that, "if our national general secretary does not want to be the party in power again, we, the militants, will do it ourselves" (Ba, 2016). Ndiaye's letter articulated the growing sentiments of the younger militants of the PS who found in Khalifa Sall a political candidate emblematic of a new generation of politicians and political values. Although Khalifa was 58 years old at the time of this letter, he had come to represent a youthful contrast to Tanor, the aged and "unmovable dinosaur" (Ba, 2016). Khalifa's public persona was markedly different from his political contemporaries. Although he loved to read tabloids, he was not known for his participation in the rumors, accusations, and scandal that characterize much of the electoral debate in Senegal.

Instead, Sall was profiled as a unique kind of soft-spoken politician whose reputation hailed from his steady dedication to public service and his popularity in a more cosmopolitan world of innovative development interventions (*Khalifa Sall se dévoile,* 2016). Although critics suggested his reputation in Senegal was limited to the Dakar peninsula, Khalifa had created a more expansive, global reputation for himself in the professional realm of international development—one development expert at the World Bank even noted that even Mayor's e-mail signature read "international development consultant", a testament to his cosmopolitan appeal outside Dakar. Prior to the blockage, Khalifa had not publicly announced his bid for the presidency, and he even denied having any such ambition. Nevertheless, the division surrounding the 2019 presidential elections vaulted the Mayor onto a national political stage at the behest of a militant and youthful wing of the Socialist Party.

The blockage of the bond was not the only front in this dispute. The Mayor shared not only a political landscape with the central state, but also shared a physical one. Dakar is the capital city of Senegal, hosting City Hall and the Presidential Palace both within a short walking distance of the city's famous central square, *la Place de l'Indépendance*. And a significant controversy emerged over whether the central state or the City would be responsible for the redevelopment. Although the Mayor had made the redevelopment of this public plaza a cornerstone of his vision for the redevelopment of downtown, the President claimed it as his own responsibility and blocked the development from going forward.

Similarly, the President created a new Ministry responsible for planting trees in the city's public spaces, an obvious counter to the Mayor's vision for the "re-greening of the Green Cape" in the recently completed master plan, *Dakar Horizon 2025.* As one municipal employee of the program told me, the new Ministry even went so far as to rip up the palm trees planted by the City only to replace them with different set of palm trees and an informative sign about the Ministry's accomplishments. The Mayor's programs had long been subject to such petty blockages from the central state, but the spectacular blockage of the municipal bond transformed this technical dispute into a politically charged public controversy.

To many observers, the blockage was quite obviously more than a technical problem. It was an extension of what many in Dakar's electoral public sphere began calling a "Mackyavélique" democracy, a portmanteau of the current president's first name—Macky—and the political theorist, Machiavelli. In this context, the pejorative reference to Machiavelli's *The Prince* was intended as a critique of the unchecked and expanding sovereign rule, an unwelcome addition to Dakar's democratic norm. As one lawyer in Dakar argued, the blockage of the municipal bond was a case of "*le fait du prince*" (the prince's act), a term in French administrative law regarding acts of a government that break a contract to which the government itself a co-contractor. Yet according to this legal principle, the contracting party is entitled to a complete compensation for the damages resulting from the government's breach of contract. In theory, this lawyer argued, *le fait du prince* is intended to protect from the arbitrary rule of sovereign elites. But in the case of the sabotage, the sovereign had no such legal or financial accountability and, as many critics argued, was instead an act of a Machiavellian prince.

Dakar's municipal bond program became embroiled in a much deeper trajectory of electoral politics in which the militants of the Socialist Party sought to regain the presidency the party held for 30 years after independence. And the failure of the municipal bond program came to be understood as more than just a technical problem: it was an electoral sabotage. Electoral rivalries offer a sensible—and likely accurate— explain for why the central state chose to block the bond: in this sense, the bond should be understood as one instance of a broader approach to a "Mackavélique" style of electoral sabotage. But beyond such rivalries, the blockage also reveals something about how local governments in Dakar are attempting to exercise municipal and fiscal authority after the reforms. Rather than appealing to the rights and responsibilities delegated to local governments by Act III, the DMFP introduced a new style of reasoning about the fiscal rights and obligations of municipal government in Dakar. Rather than a legal debate over fiscal assignment of the decentralization reforms, the City's financial evaluations introduced a debate over the veracity of the City's financial accounting and its risk for default. In this sense, the longstanding debate over the distribution of public authority in Dakar took place in terms of financial evaluation.

Sabotage and Circulations

The bond program was a development intervention that never came to fruition, but nevertheless had wide ranging effects. In contrast to exploring the material effects of the program, I followed the public life of the bond through the circulation of its representations: the financial documentation that was central to making the bond known to its publics and, ultimately, opened a new political terrain for the sabotage of the municipality's novel attempt at exercising fiscal and political authority. Far from introducing political concerns into what should be technical ones, the central state's blockage of the program expanded this existing style of political argumentation. Indeed, the preparation and ultimate blockage of the bond were not the last time that the City's fiscal management practices were held up to public scrutiny.

In 2017, Khalifa Sall was arrested by the State Inspectorate General who accused the Mayor of the embezzlement of public funds. In a striking echo of the blockage, the Mayor's supporters argued that the arrest was an "instrumentalization of justice" aimed at furthering dampening the Mayor's suspected presidential ambition. The "advance account affair," as it came to be called, hinged on the Mayor's usage of discretionary funds that did not require budgetary oversight by the central government. Previous Mayors had used the fund to provide rice and other small goods to their constituency in times of a need, a practice common to local governments across Senegal. Although the central state knew of the account since before Khalifa's term, the State Inspectorate General accused him of creating false bills for millet and rice and transferring 30 million fCFA to a non-existent company (Liffran, 2017). The Mayor remained imprisoned without trial and in March of 2018 was sentenced to another 5 years in prison. In a surprising turn of events, the Justice Court of the West African Economic Community argued that Senegal's judicial process had violated the Mayor's right to counsel, the right of presumption of innocence, and right to a fair trial (Liffran, 2018). However, the Mayor remained in prison, and the Socialist Party lost the legislative elections of 2017, which many suspected meant that a new party candidate would not fare well in a bid for the Presidency in 2019.

From the blockage of the bond to the Mayor's imprisonment, the central state has countered the Socialist Party's electoral ambitions through a "proxy war" in the supposedly technical realm of fiscal management. Leveraging international attention for democracy and good governance for access to wealth is a long-held practice of the Senegalese nation-state (Bayart, 1993; Ralph, 2015). Yet in this case it is the municipality, not the nation-state, that is taking up a similar global political economic strategy, but reconfiguring it to fit the values of contemporary development thought.

Despite nearly 30 years of widespread experimentation with decentralization reforms across the continent, national governments continue to re-centralize control of urban services and revenues to maintain political and electoral control of increasingly influential capital cities (Fourchard, 2011; Gore and Muwanga, 2014). Policy research has long noted the influence of this central government oversight (*la tutelle*) on fiscal administration, and poses this legal constraint as a key obstacle to realizing local fiscal autonomy, particularly in Francophone Africa (Paulais, 2012). And scholars have similarly argued that colonial and postcolonial decentralization reforms in Senegal have paradox-

Figure 3.5 Banner on the Gates of City Hall: "Free Khalifa Sall: 100 Days of Arbitrary Detention by the Will of One Man". A walking vendor selling bouye and bissap juice and two men resting on the gates. Photo by Author

ically served to increase constraints on local autonomy by focusing local revenues on politically charged central state transfers (Diop and Diouf, 1992).

The program's blockage had consequences for the circulation of municipal bonds as an urban policy on the continent, but it did not dampen enthusiasm for them. In the wake of the bond's sabotage, Kampala (Uganda) and Abidjan (Côte d'Ivoire) still held out promise for their own issuances. For the District of Abidjan, an unfavorable credit rating and unpredictable revenue streams have, for the moment, put the city's financial ambitions on hold. And in the case of Kampala, its enthusiasm for participating in the rush towards structured finance is constrained by a legal limit on its borrowing capacity, currently fixed at 10% of its annual budget. Jeremy Gorelick (2018), a policy advisor on the DMFP, argues that the key lesson learned from these experiments is the importance of such legal frameworks. It is a problem of law that both Dakar and Kampala were unable to issue their bonds: for the former, the legal requirement for central state authorization of sub-national debt, and for the latter the legal authority of the central state to set limits on the amount of debt a City can hold. From this perspective, a key component of future reforms should be changing the laws that govern municipal borrowing to allow for more control over fiscal decision making at the municipal level.

But not all development professionals agree about the future of municipal bonds on the continent. A policy note from two researchers at the United Kingdom's Department for International Development (DFID) presents a much more cautious appraisal of the lessons learned from the experiment in Dakar (Neureiter and Jordan, 2017). The DFID researchers celebrate the program for permitting the City of Dakar to demonstrate its creditworthiness, improve its fiscal management, and "crowd-in" donor support as result of the PEFA review. But the researchers also point to what they term the "political sensitivity" of capital raising schemes in the context of rivalries between municipal and central governments. They argue that technical assistance for urban development "would be better directed to the broader objective of enhancing the financial sustainability of [sub-national governments]…rather than promoting specialized financial instruments with limited relevance to low-income countries." In a rare contrast to the consensus around structured finance, this brief argues in favor of the relatively mundane tasks of improving fiscal management and increasing fiscal resources.

The concept of financial public focuses attention on how the City of Dakar's financial evaluations addressed an audience of international development institutions around the anticipation of a relatively novel financial instrument. This address was a bid for political recognition; at stake for the City of Dakar was its capacity to leverage wealth without the guarantee or oversight of the central state. Rather than appealing to Senegalese law, the bond program appealed to an audience of development professionals, financial analysis, and investors who—unlike the central state authorities—shared in a vision for African development in which the municipality took center stage. In speaking the language of financial accountability and fiscal transparency, the City of Dakar introduced a new political terrain of financial evaluation and its public. In the language of the DFID brief, the initial PEFA evaluation worked to "crowd-in" donor support, leveraging its willingness to participate in an evaluation despite the surprisingly poor ranking the City received as a result. But the program also unexpectedly "crowded-in" the contrasting financial argumentation of the central government. And it is the City of Dakar's participation in this global public that made financial evaluation a particularly appealing terrain in which to expand the central state's existing campaign of electoral sabotage.

Cities have in recent years sped up the exchange of policy practices across the world, and scholarly research has documented how cities have rendered such policy models mobile by adapting technical programs to local contexts (McCann & Ward, 2012; Roy & Ong, 2011). Yet alongside the technical adaptations and developmental aspirations required to circulate policies across the globe, they also introduce new forms of political argumentation. The paradox of the bond program is that the broader promise it held out for African urban development more generally also politicized the program in Senegal's ongoing electoral sphere. The circulation of municipal bonds became enrolled in the Mayor's broader rise to prominence as a young, technically savvy and forward thinking politician within the Socialist Party.

This paradox is reflective of a contemporary political moment in which Senegal's postcolonial liberal democracy is meeting a new limit: as young politicians like Khalifa Sall make claims to inclusion in other forms of democratic practice—such as financial evaluation—there remains an electoral democracy with a qualitatively different form of political reason. The national success in transitioning to a multi-party democracy after nearly 30 years of Sociality Party rule has at the same time introduced a new set of "proxy wars" among sub-national governments and the central state. Nevertheless, the blockage of the bond program should be understood as more than a simple rivalry between two competing political personages and their respective parties, the sabotage was also a denial of a new form of political recognition for the City of Dakar. The City appealed to public financial evaluation as a novel technique of municipal and democratic state formation.

The law ultimately denied the City's right to issue bonds. But the program was grounded in an appeal to a form of governmental authority very different from public law: public financial evaluation. It is in this sense that political contestation over the distribution of public authority took the form of an appeal to a financial public. But in a surprising turn of events, some unexpected actors took part in this public: central state authorities weighed in with their own evaluations of the City, casting doubt on its creditworthiness, the accuracy of its data, and the potential fiscal uncertainty introduced by the recent decentralization reforms. And further, the Mayor's subsequent imprisonment was justified in terms of his own corrupt fiscal practices. Public financial evaluation began as an appeal to municipal authority, but subsequently transformed into a justification for its denial. In other words, the problem of municipal authority in Dakar was, for a moment, transformed into a problem of public financial evaluation—an experimental way to determine the legitimacy of municipal authority.

CHAPTER FOUR

Refusing Relocation

Urban Street Markets and the Problem of Fiscal Participation

Dakar's municipal bonds were slated to fund the construction of a commercial center for walking street vendors. But it the bond program was only one element of a broader vision to relocate the city's urban markets. In 2011, the City of Dakar began a participatory approach to urban street market relocation. The program targeted walking vendors, or *marchands ambulants,* to free up traffic circulation downtown and reduce the economic costs of congested streets. The program entailed the political participation of vendor associations in the design and planning of the new Félix Éboué commercial center in which to relocate thousands of Dakar's urban street vendors. It also required what I term the fiscal participation of vendors themselves.

The City government expected vendors to make monthly payments for the use of commercial center space. These payments would provide the City and its private partner with a critical revenue stream. Yet Dakar's walking vendors have unequivocally refused to relocate to the new center, citing its poor location and high cost. Scholars have largely understood street vendors as marginal to or excluded from the urban political sphere. But rather than framing vendors as a superfluous population, Dakar's program centered vendors as the source of monetary value on which it crucially depended. In this chapter, I argue that fiscal participation provided the conditions under which vendors' refusal became a possible and effective political act. And this refusal is a novel kind of disagreement surrounding experimental municipal fiscal contracts in Dakar. Rather than appeal to the legal authority to tax or the credibility of financial evaluation, the municipal government turned to a different form of fiscal contract in which user-fees from the vendors would finance the production of a public good.

Figure 4.1 Félix Éboué Commercial Center
Photo by Author

Yet the commercial center was a spectacular failure. After the construction of the building, most of Dakar's street vendors unequivocally refused to relocate, citing its high cost and poor location. The building remains empty to this day.

Many vendors, and particularly the vendors' associations, believed in the vision of the Félix Éboué Commercial Center. They had long desired a respectable and iconic home for their beloved markets. Yet from a financial perspective, the relocation was significantly less appealing. In addition to participating in the political process of relocation, vendors were also expected to pay for it. The building was not a public infrastructure like a street; it was not paid for with tax revenue and was not freely accessible to use for all of Dakar's citizens. Unlike the street, the building was built and operated as a Public-Private Partnership (PPP) between a private firm and the City of Dakar. Although the private firm financed the construction of the building, it depended on the user-fees generated by the vendors themselves to recoup the costs of construction, pay for operation and maintenance, and turn a profit. The Félix Éboué Commercial Center resembled many of the user-fee financed public infrastructures that have become the developmental norm across Africa today. However, unlike these infrastructures, Dakar's commercial center was to be financed entirely by the cash payments of poor vendors. Most vendors, however, have unequivocally refused to pay.

What, then, are the conditions of possibility for such a refusal? Or, under what conditions does refusal become a possible and effective political act? And to what effect? In this paper, I introduce the idea of fiscal participation to characterize the unique blend of political inclusion and user-fees that was a distinctive feature of the Félix Éboué commercial center. I argue that although fiscal participation is a decidedly neoliberal technique of governance, it was nevertheless a key condition of possibility for street vendors' effective refusal to relocate.

In the practice of fiscal participation, financing and decision-making for a governmental intervention are *dependent* on a public's voluntary political inclusion and payment. To make the plans and pull in financial support for the relocation program, street vendors and their associations were required to participate throughout the relocation process—from census taking to making final payments. Vendors were expected to pay these user-fees for the use of space in the commercial center, and they were expected to sign contracts which resembled a loan more than a rental agreement. These contracts required a deposit followed by several years of monthly payments at the end of which vendors would become owners of their individual market stalls.

So, what is new—and neoliberal—about this municipal fiscal contract? Increasingly, it does not rest singularly on the power of taxation. A state's right to collect a tax is established by law and enforceable by violence. In democratic formulations of the fiscal contract, the public consents to taxation in exchange for political representation, military protection, and public goods. But when exactly did this public consent? Where did they negotiate and sign such a contract, and who is going to enforce it and how? In many contexts, the social contract is a philosophical metaphor, an *ex post facto* justification of the extraction of wealth and state formation. Although taxation is conceptualized as consensual, it is in practice obligatory—citizens are not legally permitted to refuse the payment of taxes. In a democratic society, they are instead expected to voice their disagreement in the public sphere. A tax boycott, for example, is a public withdrawal of this abstract consent to taxation.

But refusing fiscal participation is something different. Unlike a tax boycott, it is not a public, collective, and conscious challenge to the legitimacy of the fiscal contract. Consenting to fiscal participation is not abstract; it is literal, negotiated, and up for grabs. The public from whom wealth is collected, the purpose and form of this collection, and its legitimacy are in constant negotiation between citizens and the state. There is no permanent condition to this fiscal contract (Barry 1993). Its negotiation takes place in the terms of a contract for user-fees and, unlike a tax, refusal is permitted and payment is not obligatory. Further, refusal is an important part of any negotiation over price in Dakar. There is no better way to negotiate than to demonstrate a willingness to physically walk away from the conversation altogether. Ask any cab driver in the city. It is perhaps unsurprising, then, that vendors have individually mounted a sustained refusal to pay for a public service with which they strongly disagree.

User-fees for public services are new to Dakar, but since the 1980s they have gained popularity among scholars and practitioners of public administration across the world. Advocates of New Public Management have posed such payments as a solution to a problem of public value in democratic societies. These reformers recognize that public value is not uniform or constant across a governmental territory, and have put forth private contracting for local public services as a democratic alternative to the centralized and highly bureaucratized provision of public services (Ostrom, 2010; Ostrom et al., 1961). Privatization is central to such reforms. In theory, privatization allows local governments to contract for the public service needs specific to their jurisdiction (Oates, 1999). Rather than a centralized public authority making decisions about a uniform public need, a decentralized government can contract out to private firms to meet locally defined public needs. And when such privatized services are funded by user-fees, they provide an additional pathway for citizens' to "exit" their public service arrangements and express their disagreement with prevailing understanding of public value (Hood, 1991, 1995). In this sense, the state transforms from a general social contract into a nexus of specific contracts that are each tested, and if need be, rejected.

This is the novel—and neoliberal—version of the municipal fiscal contract at stake in Dakar's relocation program. But engaging neoliberal techniques does not necessarily foreclose the advancement of contrasting political values (Bear and Mathur, 2015; Collier, 2011; Ferguson, 2015; Gibson-Graham, 2006). The program put forth not only a new vision of public value, but also a new way to dispute this value. Vendors' refusal is precisely such a dispute. Their refusal is at odds with the municipality's vision for urban public space. It is an argument that the urban street is a legitimate space of popular exchange. But their refusal is also a neoliberal style of negotiating the fiscal contract *par excellence*. Fiscal participation was an experiment in municipal authority that did not rely on the legal powers of local taxation, but on an individualized nexus of contracts for user-fees. Rather than contest this neoliberal vision of the fiscal contract, vendors wholeheartedly adopted it: the municipal state put forth a service that no-one wanted to buy, and as a result, vendors voted with their feet and the program failed. This exercise in neoliberal government provided the conditions of possibility for vendors to refuse and to voice their disagreement with the municipality's vision of public value.

Dakar's relocation program was dependent on the fiscal participation of street vendors, and the introduction of fiscal participation became a central condition for street vendors' unequivocal refusal to relocate. Vendors disagreed with the program's methods and its aims, and they voiced this disagreement by refusing this form of participation outright. However, I argue that vendors are not refusing to engage in politics; their refusal *is* political. It introduced an experimental municipal fiscal contract, and it changed the understanding of how municipal authority may legitimately be exercised in Dakar. In this sense, the relocation program re-conceptualized the problem of communal form. Neither a question of law, nor credibility, this form of authority hinged in the consumption preferences of street vendors.

Street Vending at the Political Limit

Dakar's failed participatory market relocation confounds much of the critical and conventional understandings of street market politics. From these perspectives, there is no doubt that street vendors are politically marginalized: they lack a political voice in the formal structures of government, and are therefore subject to legal banishment and state violence. Due to their illegal status, vendors are excluded from voicing interests to state authorities and subject to police harassment and diverse forms of corporal and carceral punishment. In many democracies, they do not hold sway over crucial voting blocs at the municipal-level and, further, they are often not residents in the governmental districts in which they might make claims based on formal civic rights—in other words, migrant vendors are often bereft of formal citizenship. It is in this sense that street vendors are marginalized and regularly disenfranchised from the political sphere and therefore subject to neoliberal revanchism (Brown et al., 2010; Swanson, 2007). Despite this general state of political and economic marginality, vendors and their representative associations across the globe have nevertheless forcefully and successfully advanced their rights to participate in market society.

Vendors have made these claims in the form of an organized and collective resistance to programs of state regulation and neoliberal entrepreneurial urban governance (Brown et al., 2010; Crossa, 2009). It is worth remembering that many attribute the beginning of the Arab Spring in 2010 to the self-immolation of a 26-year-old Tunisian street vendor, Mohamed Bouazizi, who set himself on fire in protest of police harassment (Brown and Mackie, 2017). Yet similar collective movements are met with the supreme challenge of maintaining a sustained political momentum among a mobile, floating population who are often in direct competition with one another in the marketplace. In some exceptional cases, vendors have maintained such advocacy organizations, made increasingly successful claims on municipal authorities, and advanced the legitimacy of work in public space (Bénit-Gbaffou, 2016; Milgram, 2014). And for decades, international organizations have advocated to transform governmental approaches to the management and regulation of street markets at a global scale and to assert the legitimacy and rights to livelihood of vendors themselves. There are two techniques central to this political advocacy. The first is repealing the municipal ordinances that have rendered street vending illegal in much of the world. Los Angeles' recent passage of a law permitting sidewalk vending marks a notable success in this respect (Alpert Reyes, 2018). The second technique is advocating for the creation of formal political pathways for inclusion, much like the form of participation on offer in Dakar's relocation program.

There is no doubt that most street vendors are a cash poor and economically precarious group. They do not, however, always turn to collective political engagement to advance or protect their livelihoods. Instead, many vendors simply seek success in the market; they compete to make marginal gains with which they convert monetary value into social status, familial welfare, or even individual consumption (Bohannon & Dalton, 1962; Guyer, 2004). Market vendors and traders across Africa, for example, use diverse and constantly changing affiliations to make urban livelihoods in the context of scarcity

(Simone, 2004). Much of the economic crises in Africa's popular economies are attributed to the economic shocks and dislocations of the structural adjustment programs of the late 20th century (Elyachar, 2005, 2010). And African vendors and merchants overwhelmingly negotiated the market uncertainties of structural adjustment by hedging investments and capitalizing on arbitrage opportunities (Chalfin, 2004; Peterson, 2014). Rather than making political claims to the government for increased economic stability, merchants engaged in various forms of hedging and arbitrage. At times, vendors' interests coalesce into organized collective resistance to state programs. But they more often resort to various forms of survival strategies to cope with economic scarcity, exclusion, and crisis. In short, urban street vendors across the globe blend economic survival strategies, resistance, collective political agency, and rights to the city in order to combat the police harassment, evictions, and everyday insecurity in the world's regularly dispossessed and marginalized street markets (Bromley, 2000; Hansen et al, 2014).

However, political exclusion and uncertainty may not necessarily be a problem to solve. It may be a strategic resource (Tucker and Devlin, 2019). Asef Bayat (1997) argues that poor and "informal" people should be understood as an unrecognized, widespread, and collective force, a "quiet encroachment of the ordinary…a silent, patient, protracted, and pervasive advancement of ordinary people on the propertied and powerful to survive hardships and better their lives" (57). This quiet encroachment is not a sustained, intentional act. Instead, it is marked by "atomized and prolonged mobilization with episodic collective action" (57). In this sense, street vendors become political once they intentionally engage in collective action. Although it is their "sheer cumulative numbers that transform them into a potential *social* force" (58, emphasis added), it is their collective and defensive action that transforms them, infrequently, into a *political* force. Voice and representation are not normative goals of these quiet encroachers, they are only seldom-used tactics. Instead, the political strategy of "informal people" lies elsewhere: "to appear limited and tolerable while expanding so much that resistance against them becomes difficult" (62). From this perspective, much of market life sits beyond the limit and sphere of politics. Vendors become political only once they intentionally and collectively orchestrate actions against dominant political authorities. And this metaphor of "quiet" confirms the absent voice of "informal people" in the political sphere; in short, they are a decidedly un-civil society.

Un-civil society lacks this institutional voice because it lacks the power of disruption, "in the sense of the 'withdrawal of a crucial contribution on which others depend'" (Bayat, 1997: 59). But for Dakar's new commercial center, this is obviously not the case: fiscal participation rendered the whole intervention as crucially dependent on street vendors' political and fiscal contributions. The conventional solution to vendor exclusion is to create new formal pathways to political inclusion. But most vendors in Dakar have unequivocally refused exactly this. Does this mean that vendors are refusing politics? Or that their uncoordinated, individual refusals to participate in a recognizable form of political practice are *not* political? To these questions, I answer unequivocally: no. I refuse to claim that street vendors are marginal participants in the political sphere (Simpson, 2014). Instead, I argue that their refusal is at the limits of political recognition and, as such, challenges conventional understandings of politics and forces it into new terrain. Vendors' refusal *delimits* the political sphere: it is a consequential political act that shapes Dakar's municipal fiscal contract and the possibility of state action. In Dakar, vendors became political due to their collective capacities to—consciously or not—disrupt and derail governmental interventions. Refusal did not further marginalize or remove these vendors from politics. Instead, it was an effective political act in advancing vendors' understanding of the public value and proper use of the urban street.

The Public Value of Vending

The City of Dakar's master plan, *Dakar Horizon 2025*, envisions the city as a hospitable environment for international business investors, with modern amenities and clean streets to match. During Côte D'Ivoire's recent civil war, Dakar positioned itself as the safer alternative in which to host international business conventions. To remain competitive, the City of Dakar formulated a plan to address one of its most visible infrastructural problems: road congestion. Slow-moving and crowded street markets posed an aesthetic and material problem for this vision of Dakar's urban future, contradicting the image of a "modern metropolis" inscribed in the pages of the plan (Marfiang, 2015). But more than a problem of the city's image, officials also understood street markets as a problem for the urban economy. A World Bank report estimated that, in 2008, congestion in the City of Dakar was estimated to cost a total of fCFA 142.9 billion, amounting to 2.2% of that year's Gross National Product (2009). In other words, the congested urban street introduced what urban policy experts term an "infrastructural dysfunction" which limits monetary exchange in Dakar's measured urban economy (Lall et al., 2017; Scott & Storper, 2015).

This is a striking reversal of how most municipalities in Senegal understand the street market. For urban municipalities in which a street market is located, vendor tax payments account for most revenues. In this sense, street markets are a fiscal resource, not a fiscal drain. But officials at the City of Dakar had come to understand the market differently. In line with recent turns in development finance, officials at the City of Dakar thought in terms of the financial effects of congestion on the measured urban economy and, in turn, its fiscal effects on the City (Paulais, 2012). According to the World Bank report, Dakar had "crisis-level" traffic congestion which was caused, in part, by the presence of vendors (2009). Echoing this report, one of the Mayor's deputies argued that relocating the markets would liberate public roads and avert this crisis of congestion. Although market vendors argue that they are following congestion in search of clients, official reports argued the opposite. From their perspective, the street market is a cause of traffic congestion, rather than an effect. In other words, street vendors helped to create the "crisis-level" congestion which was costing the nation billions of fCFA each year. The City's plan favored the measured economy over its often-unmeasured counterpart. In this sense, the City understood and calculated the public value of the urban street in terms of how it promoted an enabling environment for measured economic exchange in Dakar's urban agglomeration.

Although financial cost was a new justification for relocation, this was not the first time that the City of Dakar posed street vending as an urban problem. During the colonial era, authorities understood disorderly markets as a public health threat (Betts, 1971; Goerg, 1998). As a result, the law has officially prohibited selling on city streets since 1967 and the police intermittently enforce this law today at the discretion of local politicians. Post-independence, this emerged again as a problem in which vagabonds, walking vendors, beggars, and people with disabilities were termed “human congestion” and “human garbage” (Collignon, 1984). For nearly a century, municipal officials have imprisoned traders and demolished and set fire to market stalls. And although these techniques began in the colonial period, they continue to this day.

However, since independence the City of Dakar has introduced a new set of techniques for governing the market, beginning with amendments to the law in the 1970s and 80s that permitted certain classes of trader to obtain weekly permits from public authorities. In 2007, street vendors rioted in response to municipal demolitions, and subsequently organized over a dozen associations to voice their interests to the state. In response, public authorities developed a new approach to governing the market that sought to accommodate, rather than prohibit or banish street vending in the city (Dankoco & Brown, 2017). Street vendors today often look nostalgically upon this time in which Abdoulaye Wade, then President of Senegal, offered material upgrades to many of the city’s urban markets. For this, he gained the title “president of the informal” among vendors and remained widely popular even after the end of his term in 2012.

Modernizing the Market

The Félix Éboué commercial center introduced an entirely new approach to governing the street market. The City of Dakar partnered with a private firm to plan, build, and operate a commercial center in which to relocate thousands of street vendors. This market building was unlike any that had been constructed in Senegal before. It was the largest of its kind, boasting four stories of market stalls, modern toilets, parking, office space for vendor associations, and a spectacular view of the city skyline from the roof. By comparison, many of the existing market buildings were either old colonial-era market halls—some quite beautiful and classified as world heritage sites—and others nothing more than concrete slab, single story storefronts. Like the new commercial center, these old buildings housed small-scale, cash-based businesses: vendors who sold vegetables, fruit, fish, grains and other food items, alongside used clothing, collared shirts, cou-

Figure 4.2 Interior of Félix Éboué Commercial Center
Photo by Author

nterfeit football jerseys, used auto-parts, and jewelry. In other words, they housed Dakar's popular economy, the often undocumented and untaxed commercial exchange in which most Senegalese access commercial goods and their livelihoods.

Although officials branded the building as the new home of Dakar's street markets, it was also stylized as a modern commercial center—a shopping mall. This was a significant aesthetic departure from the market buildings that preceded it. The new center shared the minimalist concrete and steel infrastructure of the old buildings, but it drastically increased the scale of the architecture and, with it, the symbolic meaning of the building itself. In the preceding decade, Dakar had finally received its first large-scale, modern shopping malls. The most famous and luxurious of which, *Sea Plaza*, sits prominently the city's recently constructed corniche, just adjacent to the high-end Radisson Blu hotel, and offers stunning views of the teal waters and black volcanic rock of Dakar's West African coastline.

Similar shopping malls had been constructed throughout the city with varying success, like the mostly vacant *Central Park* commercial center which now houses Senegal's national archives, several call centers, used electronics stores, and assorted offices spaces for industrial enterprises. Indeed, like *Central Park* and *Sea Plaza,* the new commercial center also aimed for the iconic status of the American-style shopping mall. However, unlike these commercial center contemporaries, the new building did not have an English language name. Instead, it donned a distinctly Black and French heritage: it was named after Félix Éboué, the first Black Frenchmen to climb the ranks of the colonial administration. Born in French Guiana, Éboué went on to become a colonial Governor in territories across the Caribbean and West Africa, and his ashes are today housed in the Panthéon in Paris.

The Félix Éboué Commercial Center offered an aspirational vision for the urban market. It blended the global status of the American shopping mall with an undeniably Black namesake of the French Republic. In this sense, the commercial center re-configured the symbolic meaning of the urban market. It would no longer be the messy, dangerous, and cacophonous marketplace that was every day taking over more and more of Dakar's public thoroughfares. It would instead be a clean, planned, and modern alternative. Indeed, the city's intention for the building was to clear away this growing market from the city streets. Two markets were the key sites of intervention.

The first, *Marsé Sandaga*, is Dakar's most famous street market. Sandaga is a sprawling market located in the center of downtown Dakar not far from the presidential palace, and it is centered around a large, empty colonial-era market building. The building caught fire—or was set fire, as many vendors argue—in 2013, and several years later was uninhabitable and surrounded by market stalls, makeshift tables, and an endless stream of walking vendors *(marchands ambulants).* The second market, *Marsé Pederson*, is similarly iconic. It is not centered around an historic market building, but blends seamlessly into the city's largest informal bus station, *Gare Pederson*, which services thousands of daily commuters from the city center to the suburbs (*banlieues)* of Pikine, Guediawaye, and Rufisque. There is not a single Dakarois family that has not frequented one of these two markets and many do so regularly. They are, in many respects, two of the most central locations in the public life of the city. And the Félix Éboué Commercial Center promised a new and modern and iconic home for these commercial hearts of Dakar.

Inclusion and Co-optation of Vendors

Vendors' refusal to relocate came as a surprise to governmental officials. Beyond its aesthetic symbolism, the building also gained recognition for the political process through which the City of Dakar planned and financed the relocation. The program lauded itself as a political success for its active inclusion of vendors' associations in the design of the new commercial center and the planning of the relocation. In contrast to the common practice of demolishing informal markets and arresting illegal walking vendors, the program offered a participatory and gradual transition to formal commercial housing. Vendor associations, particularly the *Syndicat des Marchands dits Ambulant* (Walking Vendors Union, SYMAD), were included in the planning process. And this planning process figured as a crucial component of international support for the program. Indeed, the inclusion of vendors was a condition of its funding. The Bill & Melinda Gates Foundation and the ONE Campaign financially supported the City of Dakar and SYMAD to carry out this "pro-poor" approach to street market relocation. Bono—the lead singer from the rock band U2 and face of the ONE Campaign—had even visited SYMAD's office in Sandaga, which was a big deal to everyone involved. Vendors and their associations were included in the process of relocation: they participated in the design of the building and they conducted the census with which market stalls were allocated to vendors.

Rather than relying solely on demolition, policing, evictions, or material upgrades of the existing market, the program introduced a large new building, coordinated relocation, political participation, and self-financing. The Mayor of Dakar at the time, Khalifa Sall, made a global name for himself as a modernizing force in municipal management. He climbed the ranks of urban policy experts and had recently been appointed as the President of the Africa division of the United Cities and Local Governments. As both a cause and effect of his meteoric rise, Sall had forged a relationship with the Bill & Melinda Gates foundation whose pro-market solutions to urban poverty offered a novel and distinctly American approach to development. The Gates foundation funded an in-house financial team at the City of Dakar to shepherd the City through the issuance of West Africa's first municipal bonds. And although the bond would never be issued, the City nevertheless spent years planning for it.

Figure 4.3 Sandaga Market After the Fires
Photo by Author

Officials at the City of Dakar originally proposed a parking garage downtown, which would provide a reliable revenue stream and address the problem of traffic congestion. But the Gates Foundation required that the bonds finance a “pro-poor” project, and the team decided to finance a second commercial center for street vendors, even more modern and extravagant than the first. Its proposed location was directly adjacent to Félix Éboué on a lot owned by the well-known international advocacy organization, Environment and Development in the Third World. Although dozens of Dakar residents had built a small settlement on this lot, the City demolished these homes in anticipation of the second market building which, subsequently, was never built. Félix Éboué and this proposed center were not linked financially. Where the second center was tied to the anticipated project bond, Félix Éboué was financed by a private company, MADS, who had partnered with the City of Dakar to build, operate, and manage the building. MADS specialized in the modernization of street markets, and their primary service is providing tents for bi-weekly markets across Dakar. Although MADS framed their involvement with the City of Dakar as a public-private partnership, it was MADS alone who built, financed, and would eventually operate the Félix Éboué commercial center.

The “public” aspect of this public-private partnership was the City’s management of the relocation program. With support from the Bill & Melinda Gates foundation, the City of Dakar established a new agency, *la Direction des Halles et Marchés* (Hall and

Market Management), to oversee the enumeration of vendors, their registration for spaces in new market buildings, and the final relocation process itself. *Halles et Marchés* consisted of only several employees based at the City of Dakar's *Direction des Services Techniques* (Technical Services Department), a catch-all department which housed the budget office alongside road maintenance staff.

This small office could not manage the entire relocation process itself, but the program was required to have an element of street vendor participation. For this role, the *Syndicat des Marchands dits Ambulants* (Walking Vendors Union, SYMAD) would play a double role in representing street vendors in the participatory relocation process. First, SYMAD had a seat at the table and represented vendors in the design and planning of the building itself. According to SYMAD organizers, MADS presented them with a proposal for the layout, location, and price of the building to which the association offered their input. Second, SYMAD worked with *Halles et Marchés* to conduct a census and create a numerical representation of vendors. Vendors that were registered in this census were given priority allocation of space in the commercial center.

SYMAD organizers took great pride in the work they had done for this program. In their small, open-air office on the second floor of a building in the center of Sandaga, they prominently displayed the census figures, photographs, and publicity they had received over the years for their participation in the program. One representative took great pleasure in rattling off their statistics of the market, even arguing that their numbers were more accurate than the municipality which had severely underestimated the number of vendors in Dakar. Bono's visit was a great point of pride to the association, and they kept his photo prominently displayed in the office. But Bono's visit also symbolized a betrayal to SYMAD organizers. Although the ONE Campaign and the Gates Foundation had once offered financial support, SYMAD felt they had been left organized and included, but totally broke. They were constantly searching for new sources of funding, and became disillusioned with their participation in the program. They pointed to their office's state of disrepair and their single, virus-ridden computer as emblematic of this failure of support.

SYMAD was charged with a nearly impossible task: counting and organizing the needs of a highly mobile, floating population into a fixed set of demands to represent in the process of relocation. Although SYMAD is one of the largest associations in the market, it struggled to achieve this double role of representation. Many association members felt that they themselves had been excluded from their own participatory process, and that the market stalls were now smaller and more expensive than what they agreed to in the participatory process. To these vendors, the final form of the Félix Éboué commercial center came as a surprise. And in the wake of its construction, SYMAD representatives continued to meet regularly with city officials to negotiate down the price of the stalls. These negotiations frequently succeeded and, for a short time, use of the building was offered for free.

Many vendors outside the association, however, thought SYMAD had simply been co-opted by the state. SYMAD organizers wore suits, set up and held meetings on time, passed out printed business cards, wrote publications for a global audience, and, in the words of one vendor, “ate too much money”—a common euphemism for corruption. SYMAD, in other words, was caught between severely limited decision-making power in the relocation program and an increasing distrust from vendors in the market. Nevertheless, SYMAD had one notable success: they negotiated with the City to set up temporary relocation tents in several vacant lots in downtown Dakar, not far from the heart of Sandaga. Officials in *Halles et Marchés* conceived of these temporary markets as a transition towards a permanent location in the Félix Éboué commercial center.

The markets were housed in large, white tents each covering hundreds of vendors selling mostly clothing and, for some, small wooden *objets d’art.* SYMAD had a constant presence, but vendors largely managed the tents themselves. Each vendor had a large table, and the vendors collectively paid to supply electricity to dozens of lightbulbs and small fans, hire wrestlers as security guards to protect their merchandise in the evenings, and employ an entire kitchen of cooks who made amazing *ceebu jën* (fish and rice) for lunch. Vendors also organized the collection of small cash payments of the tent’s collective taxes, rent, and utilities. Many of the vendors were keen to keep the tent as a permanent home for the market. The Lebanese owner of the lot offered to sell for 3,000,000 fCFA, but the City was not willing to purchase the lot on behalf of the vendors who could not collect enough money to pay. Vendors enjoyed the tent’s affordability and prime location and, in their view, they had already paid more than enough in fees over the past two years to purchase the lot. They agreed to stay in the tents temporarily. But after two pleasant years in these provisional tents, vendors had little interest in relocating to a ridiculously expensive building all the way across town.

Although street vendors remained at arm’s length from the municipal government, they were not bereft of bureaucracy. They embraced the formal paperwork with which they recorded their census, paid their taxes, and paid their monthly bills. Formal paperwork is an important field of politics (Hull, 2012). But this was not the most central concern for most vendors engaged in the relocation and, to them, informality was not a meaningful political category. One SYMAD organizer even refused to use the term “informal”, arguing that “popular economy” more accurately described market life. Vendors’ livelihoods were at stake in the relocation, not the formality of their business practices. And in this respect, fiscal participation in the relocation program challenged vendors’ ability to make a living in the city. It also transformed their political relationship to the state: they were no longer a marginalized, floating population excluded from state decision-making power. Instead, they became the central source of political and monetary value on which the relocation program crucially depended. The program’s promise of political inclusion garnered the support of international development organizations, and its longevity depended exclusively on the voluntary relocation and payment of user-fees by the city’s walking street vendors.

Relocation and Revenues

Echoing the World Bank reports, municipal officials in Dakar claimed that congestion was decreasing productivity in Dakar's urban economy and that vendors were a cause—not as an effect—of this congestion. But street vendors have a very different understanding of the public value of the urban street: it is a resource with which to make marginal gains in the bustling urban economy. Many vendors themselves aspired to have brick and mortar shops away from the hot streets of downtown, but could not afford the rent if they were removed from the street, immobilized, and prohibited from searching out clients on the street. Most vendors were not concerned with their access to formal bureaucracy or political participation. But they were deeply concerned with advancing their livelihoods in the market. Fiscal participation presented a kind of paradox for vendors' livelihoods: it crucially depended on the monetary payments that the relocation itself would render nearly impossible.

Although SYMAD organizers engaged in an extended dispute over the price of the building, most vendors simply and privately refused to relocate. Take, for example, Oumar, a walking street vendor who sold second-hand clothing near Sandaga. I first met Oumar early on in my fieldwork, and would return to him for insight on the market over the course of several years. Oumar was a lively, jovial, and insightful vendor who had strong opinions on what was happening in the market. He had been a street vendor for most his adult life and was introduced to the profession later in life, after having studied courses in maritime trade at the national university in Dakar. I was introduced to Oumar on several different occasions by several different vendors. I started my inquiry into the market by chatting and walking around with the young men who would approach me on the street as a customer. Once it became clear that I was more interested in asking questions about the market than I was in shopping, these young men would often offer to take me elsewhere to discuss the market with other vendors together as a group. And in many of these surprise focus groups, I found myself led back to Oumar. It became clear to me that these young men understood Oumar as a kind of spokesperson: he was eloquent, educated, and confident enough to shout at foreigners (like me) in French. I was led to Oumar, in other words, as an authoritative voice on vendors' concerns.

Although Oumar identified as a walking vendor, he had a small table in the back of one of the City's temporary tents. Oumar is a hard-nosed negotiator and had been an incisive critic of the relocation plan from start. In the tent, he made less money than on the street. Instead of actively searching for clients, he passively waited in the back of the tent. For a client to reach him, they had to pass by dozens of other vendors selling similar items. Like many other vendors, Oumar paid small commissions to young guides who sought out potential customers on the street and brought them directly to Oumar if they were looking for a modestly priced collared shirt. On top of the costs of maintaining and managing the tent, these payments cut into his profits. Oumar disliked the tent for this reason but not as much as he disliked fines and harassment from the police, and he reluctantly agreed to relocate.

Oumar, like all the vendors in the tent, were expected to eventually move into the Félix Éboué Commercial Center. SYMAD had counted them in their census, offered them a spot in one of these temporary tents and, as a result, promised preferential placement in the new building. However, vendors stayed in the temporary tents for over two years. Oumar, in many respects, had gained a special status in this new community. Most vendors affectionately referred to him as "the president", even though he held no formal title in any of the vendor associations. Rejecting formal organizations, Oumar was "with the people" and took great pleasure in openly insulting wealthy elites and foreigners who passed by in air-conditioned cars, who wore fancy watches, and who flew their wealth on airplanes out of Senegal. Oumar, like any good negotiator, enjoyed a convivial yet ruthless critique of basically everything existing (and I was no exception!). The tent obviously cut into his profits. But it also offered the shade, security, community, and good *ceebu jën* that he could not easily find out in the hot sun of the sidewalk.

After two years, vendors had created a small community of colleagues and a hospitable working environment for themselves. But the tent was never intended to be permanent. Vendors never knew when—or if—the City would follow through on the next phase of relocation. In 2016, the City finally gave notice that the building was complete and that they were expected to relocate. But most refused. Oumar and his colleagues insisted that the building was not suitable. In a meeting with a sales representative at the commercial center, he and several other vendors held stern gazes, crossed their arms, and only spoke to denounce the high cost and poor location the building. The sales rep countered that they had already addressed these concerns by extending the payment plan from 24 to 30 months, which included a less expensive monthly rate. The City of Dakar, he pointed out, had even agreed to subsidize it. Nevertheless, the vendors refused to engage. They threw their arms in the air and stormed out of the office.

Leaving the office, Oumar insisted on studying the site. The Félix Éboué commercial center was only about one hundred meters from a main thoroughfare and a heavily trafficked roundabout. This junction was well-known in the city and was a stone's throw from *Marsé Pederson*. The new building featured a small open-air parking lot, but the road connecting it to the roundabout was unpaved, narrow, and often pock-marked with large puddles of sewage overflowing from a nearby drain. Trash trucks and horse-drawn carts came down the street often, but few pedestrians frequented the various used auto-parts stores and the money exchange already installed along the side of the road. Many of the nearby buildings were empty, and the most vibrant residential settlement in the area had recently been demolished in anticipation of a second commercial center, leaving in its wake an expansive pile of rubble on top of which several families had reconstructed their homes. This small, quiet road was the central access point to the bustling thoroughfare. There was a second entrance, but it was blocked off by a large red barricade that was, presumably, operated by a security guard. To access the building, Oumar pointed out, a client would have to either walk through the sewage or pass through the blockades. This was a bad design.

Figure 4.4 Small Market Stalls in Félix Éboué
Photo by Author

Figure 4.5 Oumar’s Critique, A Blocked Route to Félix Éboué
Photo by Author

The building itself is a monolith. Its stark white concrete walls and imposing compound aesthetic dwarfed all its adjacent buildings, giving the impression that it had simply been dropped on the site like a pneumatic shopping mall. Although it was marketed as a modern commercial center, the construction was quite simple. Like most buildings in Dakar, it was built from concrete that had likely been mixed, poured, molded into bricks, dried, stacked, and smoothed out all on site. But unlike the buildings nearby, it is massive. Most streets surrounding the center are not paved, but are instead a dusty negative space between buildings common to new neighborhoods in Dakar. Four stories of market floor provide around 3,000 market stalls, the most expensive of which faced outward off the open-air balconies. The market stalls themselves vary in size and construction. Some were built into the concrete walls of the building itself, with large metal shutters that could roll down and lock in the evening when most vendors would commute home out of the city. But most stalls are small metal structures, covering about two square meters of floor space, standing a few meters tall, and are packed tightly across each floor of the building except the roof. The metal stalls were painted either bright blue or green and welded into parallel horizontal bars on which vendors could hang their goods. They also feature a small metal container in which vendors could lock their valuables. Although the bright colors added some levity to an otherwise imposing building, most people compared the structure to a prison.

Oumar hated the building. Not only did it represent the waning days of life in the tent, but it also posed a potential threat to his income. To buy a shirt from Oumar, he noted, you would have to walk through sewage, pass a hundred other market stalls, and then decide which boutique to buy from. He had no faith that he would be able to make enough income to pay the monthly fees on his market stall, let alone feed his family and pay his children's school fees. He was further angered by the needless redundancy of the building: along the busy road to *centenaire*, he pointed out a large, empty, colonial-era building overgrown with old palm trees in which the City could have reasonably housed the market. Or as an even more obvious solution, he argued, they could simply stay in the tent.

But later that year, the City of Dakar demolished Oumar's tent. The police came unexpectedly in the early morning before the vendors had made the long commute into town to sell for the day, removing the tent and destroying everything inside of it. Oumar returned to his stall that morning and found in its place a giant pile of rubble. His inventory was mixed in with the others and it was impossible to sort out in the wreckage his belongings from his colleagues'. What was not destroyed, groups of young men scavenged and looted later that evening. The demolition of the tents was one among many over the course of the relocation program. As it became increasingly clear to municipal officials that vendors were not going to relocate, they returned to the familiar practice of demolition and law enforcement.

The Limits of Demolition

When I first met Oumar, many of the vendors were talking about an upcoming “ultimatum” from the City of Dakar: they either relocate to the building or their markets will be destroyed. Some vendors expected that after this demolition, the building would be full of vendors. One vendor even secured a prime location in the new building in anticipation of the wave of vendors flocking towards its walls. This wave, however, never came. Instead, the demolitions carried out by the police were infrequent, poorly enforced, incited both resistance and refusal from the vendors subject to this violence. This ultimatum created a political situation in Dakar in which the contact between government and street traders became increasingly diverse and contradictory: at the same time that the state was collecting revenues from vendors, the police were demolishing and setting fire to markets, and the city was constructing new buildings for a participatory relocation program. Rather than one technique replacing the next, there was instead an accretion of contradictory encounters with municipal government. Although fiscal participation was a new approach to governing the market, demolitions returned as a governmental response to vendors’ refusal of relocation.

One demolition in Marsé Pederson incited a violent confrontation between vendors and the police, followed by a massive street protest and widespread condemnation of the City’s actions. This was, in many respects, a revanchist demolition (Smith, 2005). The vendors did not consent to payment, and the municipality returned to familiar forms of state violence to coerce vendors into relocation. Ousmane called one day to tell me that one of the other markets in the city, Marse Pederson, had been demolished just the night before. There was, of course, widespread precedent for such demolitions, but Ousmane argued this one as particularly egregious, as many vendors had been away from the city to celebrate Korité, the end of Ramadan in Senegal, when the market was destroyed. I took a cab down to the market, sharing with the cab driver the story of the demolition in the hopes of eliciting some shared shock or outrage at the situation. He said he had heard the rumors, but he seemed to remain largely unmoved, and instead stayed focused on jockeying our way through the afternoon traffic.

We arrived at a starkly empty street, where, just the week before, I could barely squeeze through a sea of people, busses, cars, and assorted stalls. And now, the only people on the street were half a dozen young soldiers dressed in military fatigues, leaning on their rifles and resting in the shade of the large police truck sitting in the center of a roundabout nearby. I, for one, stood shocked out in the middle of the empty street, while my cab driver seemed to remain nonplussed, seated quietly behind the wheel of his car. I got back in the taxi and tried one more time to connect with him about the scene, suggesting that, at the very least, a very big change had occurred. Finally, as we pulled away, he responded with a surprising mix of disdain and relief: “Now,” he said, “it is like a normal street, without all those people, where you can actually drive a car!”

Figure 4.6 Marsé Pederson After the Demolitions
Photo by Author

This market—*Marsé Pederson*—had existed in Dakar for at least thirty years: a friend and lifetime resident of Dakar took me to the market one day and noted that he remembered it well from his childhood. He grew up in the suburbs of Dakar and often traveled into the city with his mother to shop in the markets. Pederson is organized around a large regional bus station that, today, is bursting at the seams. The Friday before Korité, Pederson was packed, large white buses coming in and out, packed side by side with hardly enough space to fit your shoulders between them. In finding our way across the station and the market, we had to zig zag across buses and market stalls, and it was hard to see if there were actually any permanent structures in the market. The mass of market stalls soon broke way to a clean line of boutiques leading to a roundabout. Stacked side by side on both curbs of the street were tall boutiques, filled with small, bright jewelry, women's dresses, and young men shouting prices loudly and quickly into microphones. Although there was a small, two-story market building at the center of the bus station, it was calm by contrast: it housed only an assortment of mechanics and auto-part stores to service buses, an occasional tailor, and more than a few closed doors. From the calm of the building's terrace, it was clear that the station and the market had blended into one massive and thriving crowd of daily commerce. Returning to the market after Korité, the streets were empty and the vendors' stalls reduced to rubble.

Figure 4.7 Settlement Demolition in Preparation for New Market Building
Photo by Author

Demolition in Dakar is carried out by the national and the municipal police. But it is the Mayor's office in the City of Dakar and the Mayor's office in the Commune of Plateau that can issue the order for demolition. The police come when the market is relatively empty—in the very early morning or during a religious holiday—to minimize confrontation with vendors. While the national police are equipped with trucks, M16s, and full riot gear, the municipal police have nothing. They are a "volunteer" police force of citizens who are paid a small monthly stipend—the equivalent income of home security guard—and are responsible for, among other tasks, the cleaning of streets and the management of circulation in Dakar's public thoroughfares. Although the national police use large trucks to bulldoze market stalls, many of the municipal police simply use their hands, feet, and, at times, machetes to chop apart the small wooden structures that constitute the market.

Street vendors often refer to such demolitions as "*déguerpissements*", which is a term used in francophone West Africa to connote a form of violent eviction. The term is a pejorative and its usage in Dakar first emerged to describe the forceful eviction of the Lébu during the founding and construction of colonial Dakar at the end of the 19th century. The term and the practice associated with it have persisted ever since. And although such demolitions are incredibly violent and obviously destructive, there is often minimal physical injury to vendors themselves, even ones that are present to protest the demolition. In the case of the demolition of Marché Pederson, there was also a significant portion of the market that was set fire. Although the police claim that the vendors set fire to the market as a defensive strategy, the vendors countered that it was the police who set fire as an offensive strategy. The Municipal Police Commissioner was quite proud that the demolition had been carried out with minimal harm to vendors, claiming that they never fired a bullet, save for the few warning shots he fired into the air with a small rubber bullet gun he had brought to the demolition.

Yet Dakar's police did not have the material resources to sustain such enforcement. The demolitions themselves lasted no longer than a morning, and police were never able to destroy a market entirely. Once the last police truck stopped standing guard at *Marsé Pederson*, for example, vendors rebuilt their shops and the market returned within weeks. In Dakar, demolitions are not a persistent or widespread operation. Instead, they are irregular and focus on only small and specific parts of markets. Demolitions come at the request of Mayors and are carried out by the national and municipal police. For Marché Pederson, this demolition was the first in a series across several years in which the Mayors of the City of Dakar and the Commune of Plateau were attempting to pressure vendors into following through on their participatory relocation program. Although the building was complete and constructed, few vendors had moved into the building and the majority elected to continue selling on the streets and sidewalks.

A Quiet Escape

Most street vendors in Dakar refused to relocate to the newly constructed commercial centers. Yet there were always a handful of vendors who had voluntarily chosen to take up a spot in the building. Of the 4,000 places in the building there were never more than a couple doze occupied at any one time. Some vendors clustered towards the front of the building where their merchandise would be more visible, but many others purchased the less expensive places higher up and further back in the building, almost entirely out of sight. Although a minority, there was this handful of vendors who moved themselves into the building, both before and after the demolitions in the markets. Far from refusing fiscal participation or relocation, these vendors actively included themselves in the process: they registered for a stall, they paid the down payment, and went on to pay the monthly user fees. But rather than improving their performance in the market, these vendors used the buildings to escape it. They were hedge against impending demolitions or simply taking a break from the fierce competition and hot sun of Dakar's urban markets.

Maliq, a *marchand ambulant* and friend of Oumar, had purchased a place right on the front balcony overlooking the entrance. Maliq was often asleep in the shade of his market stall. The building was always empty and quiet, far from the bustle and noise of Marché Pederson, and Malik took advantage of the relative tranquility that the market provided. Maliq, a middle-aged man, had been a *marchand ambulant* for 14 years and the building offered a way to improve his life, to have a boutique that was all his own, to have amenities not available in the street market, a secure place to keep his things, and regular shade to escape the mid-day sun. In this respect, Maliq was an ideal tenant for the building, and he took great pride what he envisioned as the future of urban markets in the city. With Maliq, I toured every floor, now nearly empty, and he showed me the different sizes and types of market stalls, the free and well-kept bathrooms, and even the view from the roof from which I could see into downtown Dakar, a nearby mosque jutting out into the city skyline and, of course, Marché Pederson just a few short blocks away. It was clearly an impressive sight, but especially for vendors who had spent decades down on the streets and rarely had the chance to take a birds-eye view of Dakar. Maliq's tour was markedly different from Oumar's: rather than a critical rebuke of the building, Maliq offered an easy pride and optimism in its future.

Maliq showed me some photos of this view that he took on his iPhone, along with a wealth of photos of his children, wife, and extended family who seemed happy and healthy and well-dressed. He tried to send me the photos, but the internet had long stopped working on his phone which his brother-in law had purchased for him some time ago. Maliq couldn't afford to replace the iPhone, but his brother continued to send money back from Italy to help support the extended family, to keep the school fees paid and to put food on the family table. Maliq's life differed greatly from the other vendors around him, and other vendors made note of this. He was not making any money in the commercial center, and he was not at all stressed about making new sales. He was, in many respects, comfortable: he had a financially supportive extended family that provided the means for his slow life in the building. While others were struggling to make enough money for rent and food, Maliq was living a relatively comfortable respite from market life. Yet few vendors could feasibly embrace the relocation like Maliq, and were instead met with the widespread and everyday challenges of eking out a living as a *marchand ambulant*.

Although the most vendors in Sandaga and Pederson markets privately refused to relocate to the Félix Éboué commercial center, other vendors sustained a different kind of refusal. In the case of a similar commercial center in the downtown market of Kermel, vendors publicly criticized their own new market building and engaged in an extended negotiation with municipal authorities over the terms of their relocation. Similar to the critiques of Félix Éboué*,* these vendors criticize the size and price of the market stalls. Although they participated in the design of the building, they also claim that the plans they approved were significantly different from what was built. The table vendors in Kermel, for example, have similarly stalled their negotiations with the government and the private operators and similarly refused to relocate to new market building.

Unlike the *marchands ambulants*, however, these vendors are *marchands tabliers* and they have a prior legal claim to their location: in response to a fire in the historic building of Marché Kermel, these vendors were relocated by the municipal government into small plots of land directly adjacent to the building. Although the inside of the building was renovated as a large fruit and vegetable market, the vendors who sell artisanal—and mass produced—art objects still sell in the auto-constructed stalls on the adjacent plots of land. But their relocation is not private and passive. Instead, they have organized a public refusal—more akin to a strike or a boycott—as part of formal negotiations with the government. They stage protests, they negotiate in monthly meetings via their association, and they are organized and outspoken critics of the building. This small group of vendors began with political inclusion and have sustained it over time as a technique to retain control over their vending space. As such, their refusal to relocate takes a public and procedural form, as a part of—and not a rejection of—their political inclusion.

Vendors' various positions in relation to political authority are diverse, and this public refusal of the *marchands tabliers* at Kermel underscores the specificity of the private refusal of the *marchands ambulants* to relocate to Félix Éboué. The vendors at Kermel are not subject to the demolitions elsewhere in the city and they have an important point of legal leverage in their negotiations with the municipal government. They work in a highly trafficked and well-known market for tourists and do not need to circulate in the streets to find clients. Their fees and taxes have long been fixed in negotiations with the municipal government and they have a small an organized association that has long advocated for their interests. These vendors are a different kind of community than vendors elsewhere in the city: they are small, geographically defined, and have legal authorization for their self-built structures. *Marchands ambulants*, by definition, lack such structures, have no authorization to vend, and are and are a large, geographically dispersed group often in competition for clients in the market. As such, they are often subject to demolitions and few have the means to secure the material structures and formal authorizations vendors have in Kermel. Instead, *marchands ambulants* able to remove themselves from vending on the street must participate in other kinds of income generating activities. Malik, for example, was able to secure a place in Félix Éboué only because of the financial support from his extended family. Many *marchands ambulants* lack such support and are unable to escape the vagaries of revanchist demolitions in the market.

Refusing a Fiscal Contract

In the years after the tent's demolitions, the vendors in Oumar's tent were unable to rebuild. And the lot which formerly housed their temporary tent remained vacant and enclosed. Hastily constructed concrete walls blocked vendors from setting up shop again, although several vendors used the walls themselves to display art for sale to tourists. Oumar and many of the other vendors in the tent simply moved back across the street to a small corner where they worked in the years before the temporary tent, and they continued their daily practice of evading the police. They did not join the union, they did not join in protests, and they especially did not relocate into the commercial center. One vendor took a construction job in Louga. Another started his own cafeteria in Yoff. Several vendors who remained negotiated an agreement with the owner of a nearby currency exchange. He allowed them space to store and sell their goods in exchange for guarding his parking space and taking care of his stylish black Peugeot.

Figure 4.8 Concrete Wall Blocking the Former Site of the Temporary Tent
Photo by Author

Oumar remained an unwavering and incisive critic of the relocation plan. He enjoyed shouting, “you can’t eat roads!” a common critique among vendors. He even went beyond these popular critiques to craft his own telling limerick about the whole situation “*les rues sont propres, mais ils sont vides nos ventres”* (the streets are clean, but our bellies are empty). There is a saying in Dakar that every street vendor has in his heart a tiny cafeteria. In other words, vendors have a desire for permanent structures, formal registration, and professional advancement. But this kind of business overhead is not only a luxury, it poses a challenge to the market-making strategies of an itinerant street vendor. Oumar wanted his own boutique, but he simply did not have the means to pay for it. He is exemplary of the many street vendors who aspire to have the security of their own boutique, but often lack the money to make regularized payments for commercial space. The tent offered a potential solution—an affordable alternative not far from potential clients—but its demolition pushed the vendors back onto the free and publicly accessible street.

Street vending remains illegal in Dakar. And for Oumar, this was insulting. Unlike the masses of Senegalese who fled the country, he argued, Oumar had never taken the long trip by pirogue across the Mediterranean. Instead, he stayed and he worked and he contributed to his country and is a positive example of civic comportment (*civisme*) in Senegal. Oumar views this labor as a prayer, as a demonstration of his commitment to Islam and to his religious brotherhood. And he similarly views this labor as a civic contribution, the means through which he takes part in and makes claims to Senegalese citizenship. But the relocation, demolition, and policing of street vendors makes evident that his vision of citizenship is not shared by the governing elite. Oumar, in other words, offers up a vision of the public value of the urban street in terms of entrepreneurial and civic comportment (*civisme)*, but not the calculated costs of congestion. Decades of social movement activism in Dakar have established cleanliness as a public—and religious—value of the urban environment (Diouf, 1992; Fredericks, 2013). And Oumar resents that the municipal government continues to treat him like garbage in a city to which he has dedicated his life and work.

One day after the demolition, Oumar and I drank spiced coffee from a wheeled Nescafé cart in front of the currency exchange. After finishing his drink, he took the small, tan, plastic coffee cup, held it triumphantly up in the air and shouted, "Watch! I don't pay taxes and I throw my trash in the street. There is no *civisme* here!" Oumar had refused his city's citizenship.

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What is political about this refusal of fiscal participation? Vendors fought back during demolitions, many took to the streets in protest, and the swarm of vendors' associations, advocates, and activists in Dakar have made meaningful advances in the legitimacy of working life on the city's streets. There is no doubt that this style of politics is effective and profoundly necessary. But most vendors did not form a conscious and collective opposition to the relocation, they did not resist in solidarity with their representative associations, and most did not engage in a sustained dialogue with municipal officials. Instead, they voiced their disagreement by quiet non-compliance, by ignoring the whole absurd situation altogether. Vendors did not only resist relocation. They refused it.

Resistance is the conscious act of opposition to a social dominance and hierarchy (Seymour, 2006). Refusal, by contrast, flat out rejects this whole situation and challenges the assumption that there is a hierarchy in the first place (McGranahan, 2016). By abstaining from public debate, refusal challenges the necessity of the bourgeois public sphere and "rejects the idea that one must speak through one's citizenship" (Weiss, 2016: 357). Most vendors privately refused participation in state planning. And the municipal state, for its part, could not oblige or violently coerce vendors into fiscal participation. Indeed, the premise of the program was voluntary, and there were simply not enough resources or political will to enforce laws, demolish markets, and force consent. As one municipal official pointed out, it was just not possible to arrest all the illegal vendors in Dakar, even if he wanted to. And vendors simply had no need for this whole program of relocation in the first place. After the demolitions, they waited for the police to leave, returned to their places on the sidewalks and streets, and took up market life again much as it was before. Their refusal is not abstention from the political. Instead, this refusal *is* political: it is a disagreement over the whole situation itself, a dispute over who and what is included in the common interest, and a rejection of the consensus-based negotiations among the various representatives of that common collective (Rancière, 2004).

Street vendors' refusal reveals a profound consequence of consensus-based planning. The program did not produce a sustained agreement among the parties involved in the planning process, and it certainly did not realize the plan that this collective put forth. Indeed, the program was a failure of participatory planning in most respects. The vendors' associations and most individual vendors themselves felt excluded from this participatory process whose "pro-poor" focus was mostly a bureaucratic requirement of the Gates Foundation. This confirms the critique that such institutional forms of participation act as a patina of legitimization for highly unequal development projects (Cooke and Kothari, 2001). But in a surprising way, the failure of the relocation program reveals a distinct success of fiscal participation: it transformed vendors' political capacities in relation to the state (Williams, 2004). Fiscal participation provided the conditions of possibility for refusal to become a possible and effective act in Dakar's street market relocation program. In this context, vendors gained the power of disruption—the withdrawal of a contribution on which others depend—and successfully used this position to voice their disagreement with the basic premise of the whole plan.

There was, of course, no uniform political response shared by all vendors in Dakar—some participated in the census and the plan, debated the price of the stalls, publicly denounced the demolitions, and some made direct appeals to elected officials to improve their lot. In this sense, vendors participated in various forms of politics at once, many of which are contradictory in their practices and aims. For example, vendors' associations make an active contribution to Dakar's bourgeois public sphere. But vendors also broker very different arrangements with the bureaucratic apparatus of the state, negotiating directly with the—often private—institutions and individuals responsible for the provision of public and infrastructural services (Anand, 2017; Von Schnitzler, 2016). Urban street markets are not a uniform political bloc in any sense, nor do they engage in any singular political terrain. Indeed, markets themselves are structured by diverse forms of legitimate, hierarchical, and non-state political authorities (Roitman, 1990). And the modern African state is only a recent creation, whereas markets have been the centers of continental exchange for centuries. In this sense, disputes between markets and the state may only be marginal sites in the making of West African markets. Indeed, vendors' refusal in Dakar is exemplary of the sustained difficulty with which modern states exercise legitimate authority in an age-old market society.

Street vendors and their markets are not only subjected to and subjects of state power. The market is not a vulnerable or marginalized institution, but an historically central form of public culture and power across West Africa. In this sense, market society is durable and not up for grabs. What *is* at stake in vendors' refusal, however, is the legitimacy and authority of the modern municipal state. Rather than acting as marginalized participants in the renewal and re-assertion of state authority, vendors have had a foundational say in how and where such authority may legitimately be exercised. Vendors' refusal asserts the autonomy of market society from state regulation, and it reveals a limit to municipal fiscal authority in Senegal. But, importantly, it also delimits this same authority. Vendors' refusal shapes the conditions of possibility in which municipal states in Senegal can legitimately expand and exercise their capacities to secure a changing fiscal contract.

This form of fiscal contract is distinct from a tax: it replaces obligatory payment with consensual participation. In place of an abstract social contract, there is an actual fiscal contract which binds vendors to payment once they agree to its terms. This dependence on voluntary inclusion—and payment—opens the possibility to refuse such a contract and to derail governmental intervention altogether. Such a refusal is one way to voice disagreement with a governmental definition of public value, and to advance a contrasting definition in its place. Vendors' ongoing refusal of fiscal participation is an effective political act that successfully delimits the fiscal authority of one municipal state in Dakar. Such refusals have posed—and will continue to pose—significant challenges to similar experiments in municipal fiscal authority across the world. But in Dakar, vendors' refusal revealed a profound disagreement over the public value of the urban street, as well as a novel—and neoliberal—way of voicing such a disagreement. Although the building failed to relocate vendors, it succeeded in transforming the problem of communal government into a question of consumption and contractual payments.

CHAPTER FIVE

Local Tax, Local Territory

Communal Authority and a Reputation for Violence

In April of 2015, Dakar's urban landscape was littered with the remains of a contentious battle over revenues. The mayor Mermoz Sacré Cœur, Barthélémy Dias, ordered the destruction of dozens of large billboards within his municipal boundaries, arguing that the advertising agencies who owned the panels had not paid their taxes. The destruction left the commune's public spaces filled with the mangled metal remains of the billboards, some uprooted from their concrete fixtures and toppled over on their side, and others simply left in place and torn to pieces. What wasn't left lying on the side of the road, Dias used as payment for the scrap dealers he hired to tear down the billboards. In what became known as the "Billboard Affair" (*L'Affaire des Panneaux Publicitaires),* Dias and his staff would sit before the Supreme Court for the civil charges of theft, destruction of property, and criminal conspiracy (*association des malfaiteurs)*.

But beyond a judicial debate over civil law on *how* the commune enforced the payment of taxes, the affair also became a referendum on the decentralization reforms that recently assigned fiscal authority over advertising taxes to communal governments. Local taxes like the advertising tax were at the center of this shift in fiscal decentralization. Dias' violence became the centerpiece of his image as an emerging voice in Senegal's Socialist Party, and this broader reputation for violence was tightly linked to the fiscal authority of the commune itself.

In an open letter defending Dias, one of his supporters argued that the destruction was legal, citing the Law 64-51 of 10 July 1964 that authorized all mayors to remove billboards that are not up to code (*Affaire des Panneaux,* 2016). Further, the law outlines that any infractions of the law will be punished by a fine of 20,000 to 1 million fCFA ($35-

Figure 5.1 Billboard Remains
Photo by Author

$1,500 USD), up to 6 months in prison for recurring violations, and that local governments are entitled to order the destruction or removal of advertising posters and equipment. Dias destroyed 123 billboards for the "failure to conform to the applicable rules for material," and used the billboards themselves as payment for those he hired to destroy the panels. Of these billboards, the letter argues that 61 were not authorized, 92 were declared, and only 4 advertising agencies had respected these codes, receive an authorization from the municipality, and were legally permitted to construct their billboards. The rest had done so informally and illegally. And according to the letter, Dias was within his legal right to exercise his "power of administrative police" to ensure public order, public security, and public cleanliness.

But three advertising agencies took Dias and the commune of Mermoz Sacré-Cœur to court, suing for 700 million fCFA in damages. The agencies argued that not only had the Commune destroyed and stolen their property, but there had also been significant damages to their reputation. And in a case of "crossed lawsuits", Dias himself filed a similar suit against the advertising agencies accusing them of slanderous remarks against the mayor (Mansaly, 2015). At first, the lawyers for the advertising agencies demanded the annulation of the deliberation of the Municipal Council of Mermoz Sacré-Cœur 5 February 2015 015/AA/SPA fixing the rate and arrangements of the advertising tax. At issue in this municipal code was an entry fee that the commune assigned to the tax. The law had long required any public advertisements in the city to be taxed, with large billboards paying the normal fee of 20,000 fCFA ($35 USD) per meter squared. The law also outlined smaller and fixed taxes for specific kinds of advertisements, such as company logos on scooters or vans, tall podiums, and the small directional signs that were increasingly taking over the urban landscape. But Dias' council instituted an entry fee that required every new advertising agency pay a flat and one-time fee—in addition to the regular tax—for the right to register their advertisements with the commune. This was the tax that many of the advertising agencies refused to pay.

It is a common occurrence for agencies to not pay their taxes in full or on time, but municipalities had previously taken a different approach to enforcement. Yet instead of making a violent display of tearing down and destroying the entire billboard structure, the communes simply painted over billboards in arrears with white paint. Communes across Senegal use white paint as an enforcement strategy, but Barthélémy Dias was different: he made a public display of the violence that undergirded his fiscal authority. The destruction of the billboards sparked a legal battle between the commune and the advertising agencies that went back and forth for years. And by the end of 2015, the supreme court upheld the agencies' lawsuit, annulling the decision of the Municipal Council and invalidating the proposed changes to the advertising tax (*Affaire Régie Pub*, 2016). But Dias continued to argue for his innocence, insisting that he had only "destroyed the supports of the embezzlement of public funds illegally implanted within my communal borders" (*Barthélémy Dias Confirme*, 2016) and in doing so, was simply executing a municipal code that had been validated by the Prefect of Dakar, the central state representative responsible for approving all such municipal ordinances. Dias and his supporters accused the advertising agencies of tax evasion, arguing that evasion of the advertising tax amounted to an estimated—and outlandish—sum of 80 billion fCFA ($135 million USD) in the past ten years (*Affaire des Panneaux*, 2016).

Although the affair became known publicly for its spectacular destruction of the urban landscape, also at stake in the affair was the problem of communal authority. What revenues did local governments have the legal right to collect? And what are the legitimate means through which a local government could enforce this collection?

Dias turned the legal case on violence into a debate over newly assigned communal rights. The year marked a departure from years past in which advertising agencies paid directly with the City of Dakar an annual tax that corresponds to the size of the billboard itself. But 2015 was the first year that the decentralization reforms had devolved fiscal authority to the communes. Although the law established hundreds of new communes across the country, in Dakar, it had simply added new rights and obligations to already existing communes. The Billboard Affair, then, became a referendum on the legal rights of communes to create and enforce laws within their communal territories. This debate over communal authority was also a debate about communal revenues. And in April of 2016, the court changed its mind, retracting its previous ruling and instead ruling in favor of Dias and his commune (le Redacteur, 2016). The judge reviewing the case, Mouhamed Fall, argued that "the management of advertising spaces belongs exclusively to the local government. Today, the law defined the communes as the exclusive managers" (Dieme, n.d.). In other words, the commune not only had the legal right to set and collect taxes as the Municipal Council saw fit, but Dias also had the right to use violence to extract it.

The Billboard Affair is an exemplary contestation over the newly assigned fiscal authority of the communes. In the wake of the decentralization reforms, new controversies over communal territories and communal authority erupted across the nation, highlighting divergent understandings of the law and prompting a host of new legal battles along the lines of the Billboard affair. For many, revenues were at the heart of the problem. As the reforms had reduced communal reliance on the central state transfer and freed the communes to collect their newly assigned revenues, Mayor's and administrative staff across the country scrambled to make up for their loss in transfers with gains in local tax collection. In this novel search for revenues, each commune took its own approach: while some hired and trained a fleet of new staff to collect, others filed requests to the central government to increase collection on their behalf, and others, like Mermoz Sacré-Cœur, simply created new municipal ordinances that allowed them access to a new set of revenues.

What the case of the Billboard Affair demonstrates, however, is that the legal right to revenues does not clarify any of the practical aspects of their collection. How, then, would a relatively small and under-resourced commune collect a new tax? If the state's authority to collect a tax is upheld by violence, how would a small government with no police force ensure enforcement?

Making Territory *"Sur le Terrain"*

In the wake of the decentralization reforms, communal staff began collecting local taxes for which they had no previous right to collect. Although these small taxes were previously collected by agents from the City of Dakar itself, the decentralization reforms introduced a new set of tax collectors into the urban landscape. This change is significant. For many taxpayers, field audits were often the first point of contact with local government tax collection. Rather than collecting taxes on behalf of the public, taxpayers often perceived tax collectors as working on behalf of the mayor himself. And at the point of collection, taxpayers often associated tax payment with the Billboard Affair and the Mayor's reputation for violence. And tax collectors themselves leveraged this fear of violence to enforce compliance. Tax payers rightly perceived a shift in revenue assignment at the point of collection, linking local taxes directly to the broader reputation of the Mayor. In the case of Mermoz Sacré-Cœur, the technical administration of local tax collection became tightly linked to the reputation for violence of the Mayor, his supporters, and his communal administrators.

Figure 5.2 Billboard Image from a Field Audit
Photo: Tax Administrator at Mermoz Sacré-Cœur

In this chapter I draw on ten months of participant observation with a communal tax collection team at the commune of Mermoz Sacré-Cœur. I accompanied tax collectors in their daily work activities, conducting field audits for various local taxes, registering declarations from tax payers in the communal office, and reconciling communal records with the central state treasury office. Like in many other communes across Dakar, I requested written and formal permission from the Mayor to conduct an interview with the municipal secretary, and had to request a similar permission to begin work with the tax collection team. Indeed, my participation in communal administration was directly dependent on Mayor approval. It was, for example, not possible to work on the local tax collection teams at the National Treasury, unless I had specific permission from the dozens of individual Mayors for which the central office collected taxes. So, my participation in tax collection was itself an exercise of communal authority: it was up to the Mayor to decide who may and who may not work in his administration. And over the course of my fieldwork, it became clear that the Mayor was willing to exercise his authority to appoint and demote his administrative staff at his discretion, often without explanation[30]. In this sense, affiliation with the Mayor was both a prerequisite for and an everyday experience of administrative work in Mermoz Sacré-Cœur. And this was as true for me as it was for my colleagues on the tax collection team.

[30] For this reason, I use pseudonyms for all the administrative staff with which I conducted participant observation, and I do not include the time or date of my communication.

Although the decentralization reforms legally authorized the communes to collect local taxes, it was up to these tax collection teams to transform a legal authorization into a real revenue. In participating in this practical administration of revenues, I discovered that taxpayers and tax collectors alike perceived the mayor's reputation for violence as an exercise of the communal government's authority to tax. And the criteria with which administrators determined tax obligation often cut along the lines of party affiliation: party members would be exempted from paying taxes, and were allocated priority for various discretionary expenditures. But the Mayor of Mermoz Sacré-Cœur was more than just a prominent member of the Socialist Party, he was a controversial public figure in his own right due to his overt and highly visible displays of violence.

This reputation influenced how communal administrators collected taxes, and how taxpayers understood their obligation to pay. At times, they outright refused payment, arguing that the Mayor was a thief and a murderer. But other taxpayers—and the tax collectors themselves—did not frame the Mayor's violence as a ground for refusal. Instead, his violent reputation cultivated a fear of retribution that tax collectors leveraged to encourage tax compliance. In place of a substantive threat of impersonal state violence, tax collection was instead upheld by the rumors and reputation of highly personalized acts of violence.

Communal authority to collect taxes is limited to the legally recognized boundaries of the commune. Yet within these borders this authority is not exercised evenly across space, time or status. Instead, the authority to extract wealth from the urban landscape is contingent and uneven. From this perspective, state territory is not only defined by its administrative boundaries, but by the circulation of public administrators in the urban landscape. This is particularly relevant for a suite of local taxes that are brought into local tax nets by field audits: for all taxpayers that do not self-report, it is up to tax collectors to locate, bill, and enforce collection. In a city where self-reporting is not the norm, most taxpayers are listed on the tax rolls because of these field audits. And in conducting these field audits, tax collectors are put into contact—and often contestation—with tax payers.

In this chapter, I examine territorial reform in Senegal from the perspective of local government experiments in fiscal authority. Instead of assuming the link between legal authority and wealth extraction, I focus on how street-level bureaucrats problematized communal authority *sur le terrain* (on the ground). I use the French term *sur le terrain* to denote a specific set of fiscal techniques that required tax collectors to leave the office and conduct field audits of the communal terrain. Indeed, tax collectors themselves used the phrase *sur le terrain* to describe this work. Such audits are a novel fiscal technique through which street-level administrators attempted to extend the exercise of communal authority *sur le terrain*. I extend the concept of territory to show how municipalities are territorial in a double sense: they are an administrative accounting of a physical landscape, but they are also an occasion to exercise a different form of political authority. I argue that this reputation for violence shaped how street-level bureaucrats collected taxes. It is in this sense that tax collectors transform a *terrain* into a territory controlled by a violent form of political authority.

As a concept, territory has taken many forms since its emergence in medieval Europe, but has today come to denote "a bounded space under the control of a group of people, usually the state" (322). Yet as Stuart Elden (2013) argues, such an understanding of territory is "a particular and historically limited set of practices and ideas about the relation between place and power" (7). The point for Elden is to not take this universal concept for granted, but to examine the specific configurations of place and power. It is in this sense that Elden draws on Foucault's comments that territory may be understood rather simply as "the area controlled by a certain kind of power" (Foucault qtd in Elden, 2013: 9). And it is in this sense that Elden turns to an understanding of territory as a "bundle of political technologies" which "comprises techniques for measuring land and controlling terrain" (323). Territory is the political counterpart to the notion of "calculating space" that emerged during the scientific revolution, and as Elden continues, "can therefore be thought of as the *extension of the state's power"* (322).

Scholars of the modern state have long characterized techniques like the census and the cadastre as totalizing forms of power, technical practices that routinize, make visible, and render populations governable (Scott, 1998). And Elden similarly turns to these techniques—particularly mapping cartographic representation—as exemplary forms of territorial control. And Elden examines these techniques alongside the rise and circulation of the national form, whose borders have over time transformed into strict cartographic and legal boundaries. Similarly, other scholars have argued that cartographic representations of the state cultivated the emergence of a national identities across the world (Anderson, 2006; Winichakul, 2000). These approaches are instructive in examining contemporary relations of power and place. And in Dakar, there is no doubt a set of calculative political techniques through which communal governments exercise authority across an urban terrain. Yet Elden's approach does not quite capture the form of political authority on offer in the commune of Mermoz Sacré-Cœur.

Take, for example, the striking absence of cartography in the commune. In communal tax collection at Mermoz Sacré-Cœur, there are no maps of the fiscal cadastre, and no one keeps an exhaustive accounting of the tax base. There is not, in other words, an extensive calculative rationality through which street-level bureaucrats govern the communal area. There is no total knowledge of the communal population or its territory. In its place, there is what one administrator referred to as an "information gap" (*décalage d'information)* between the state and the public: the state has little knowledge of its tax base, and the public has little understanding of its tax obligation to the commune. And what is more, administrators do not necessarily attempt to close this information gap: instead, they leverage it. Although the commune has almost no capacity for physical violence, tax payers do not know this. Nor do they know what taxes they owe, when they are due, or how to pay them.

In this context, tax collectors rely on their experiential understanding of the communal terrain and the commune's broader reputation for violence to enforce tax compliance. Rather than exercising a calculative authority, tax collectors use the occasion of calculation—tax enrollment, billing, collection, and enforcement—to exercise a very different form of authority grounded in a reputation for violence. This reputation for violence is cultivated *through* the apparatus (*dispositif*) with which administrators produce knowledge of the communal *fisc.* In other words, the technical practice of tax collection is part and parcel of the broader cultivation of control over the communal terrain. And this control is not exclusively calculable, but grounded in the Mayor's reputation for violence.

Knowing the *Fisc*

According to the Senegalese tax code, citizens are expected to voluntarily report and pay their tax obligations. For the advertising tax, this entails receiving an authorization for the use of public space, a registration and assessment of the tax obligation based on the size of the advertisement, payment of the tax at the local branch of the treasury and, finally, reporting the receipt of payment to the commune which levied the tax in the first place. This is what Senegalese administrative law refers to as the "fiscal chain": the set of steps—enrollment, billing, collection, and enforcement—that bring citizens into the tax net and collectively constitute the tax base. Although there are rigid legal norms for this bureaucratic practice of tax collection, every aspect of the fiscal chain is nevertheless inflected by the discretion of street-level bureaucrats. Communal tax collection is a particularly local and spatial practice: agents are required to constantly circulate in the communal terrain, identify taxable objects, and build a fiscal cadaster for the suite of local taxes owed to the commune.

Yet unlike the ideal-typical form of a fiscal cadastre, none of the communes I interviewed used maps. As one tax administrator argued, it would simply take too long to map everything, and they already knew where most taxable objects were located. Many of these administrators had lived in the commune their entire lives and, apart from the requirements of the job, spent most of their time walking the neighborhood. But Senegalese tax administration is also highly centralized and most revenues and expenditures are controlled by the National Treasury. Communes do not have their own accounts and there is instead a single account managed by the National Treasury. For most payments, citizens must take their tax declarations to the local office of the treasury and make a deposit; communes cannot accept most tax payments. As a result, knowing the local *fisc* is an intimate and informal task: it requires constant circulation, negotiation and contact with citizens and the urban landscape.

One communal official described the fiscal situation of the communes as an "information gap" (*décalage d'information)* between the state and the population. On the one hand, he argued that local populations simply did not know what the state was and what it did: what were the projects that it completed? What are the various services for

Figure 5.3 Images of small directional billboards taken during a field audit
Photo by Author

which a local state is responsible? And how did such states go about making decisions and setting budgetary priorities throughout the year? This, he argued, was not at all transparent to local populations. On the other hand, the state also did not have enough knowledge about the population. Take, for example, the tax base (*l'assiette fiscale)*. To improve collection, he argued, a commune would need to do a "real" census: employ youth who know the area, map it, regularizing the labor, and create a formal administrative procedure for establishing a fiscal cadastre. In his view, such labor was done only informally. And to formalize the process—to map and to regularize—would improve the state's knowledge of the population and increase the quantity and regularity of revenues.

In many ways, this administrator's recommendations reflect a standard approach to administrative reform in which informal and discretionary practices are brought under the purview of administrative standards. From this official's perspective, the problem was that the current tax base is constructed almost entirely from such informal knowledge practices, which limits knowledge of the population and, in turn, limits revenues. Yet his comments also note the importance of local and informal knowledge: em-

Figure 5.4 *Sur le terrain*
Photo by Author

ploying youth in the commune who "know the area" remains part of a standardized administrative practice; it is not excluded from it. This official's comments underline the importance of the knowledge and labor of street-level tax administrators. But how exactly do these administrators go about knowing the fisc? And how are these knowledge practices related to the political image of local mayors?

In the tax collection office at Sacre-Cœur Mermoz, work began with waiting. And, at times, walking. As a declarative system, tax administrators spent days in the office waiting for taxpayers to come in to the office and declare their tax obligations. At Mermoz Sacré-Cœur, collectors focused most of their efforts on the tax on advertising and the tax on the occupation of public space. While the advertising tax was often paid by large advertising agencies and restaurants in the area, the tax on the occupation of public space was paid by street vendors who had constructed a shop in the interstitial thoroughfares throughout the commune. At times, there were long lines of businesspeople and vendors coming in to the office to declare their payments. But for most the time, the tax team waited in the courtyard and smoked cigarettes, chatted about the elections and the Socialist Party, and gossiped about friends and neighbors. But throughout the year, this steady stream of declarations created a large pile of paperwork: the carbon copy sides of the declarations that stated how much taxpayers were obligated to go pay at the local office of the Treasury. Although taxpayers made deposits throughout the year—almost universally after the legal deadline of January 1st of the year in which the tax was imposed—communal staff had no knowledge of current rates of collection or of who had paid and who had not. And closing these gaps in fiscal knowledge requires physical and affective labor.

Declarations of the advertising tax are two-sided documents. On the first side, basic information about the name, location, and contact information for the taxpayer sits just above a more detailed box in which tax administrators record the size of and calculated tax obligation for the advertising tax. On the other side, there is a detailed description of the tax obligations and regulations as outlined by Senegalese law, as well as a box that shows the total amount owed signed by the taxpayer himself. The common practice was to make duplicates of every single declaration by using a small piece of carbon copy paper on each side of the original. The communal staff held on to the copies, but the taxpayers themselves kept the originals to present these documents at the local office of the National Treasury to make a payment. The Treasury would not accept duplicates as a legitimate proof of declaration which meant that the commune's records of declaration were exclusively created with carbon copies. And these carbon copies were notoriously difficult to read and almost always left information slightly askance on the copied documents. Yet identifying the correspondence between the original and the copy was the central technique through which the commune could know who had paid. And this gap in fiscal knowledge was a shared problem across communes in Dakar. As one administrator complained, it is almost impossible to know who has paid and who has not paid for any of the local taxes in any of the communes.

To close this knowledge gap, tax administrators at the communes spent weeks going through the paperwork copies one sheet at a time and comparing to the Treasuries records of who had come in to pay their tax. One afternoon, the lead administrator of the advertising tax team, Ibou, asked me for a ride to the Treasury. He said that we needed to stop by and pick up the original copies of the declarations that the Treasury collected at the point of payment. Although the Treasury works on behalf of the communes, they were not willing to cede control of this information. He was not allowed to take the documents with him, but he was allowed to look at them on site. Ibou asked the staff at the treasury if he could borrow two pens and a stack of blank papers: we were going to spend the afternoon copying down the information by hand, one entry at a time for the nearly 600 declarations that had been submitted this year for the advertising tax. The work took hours and we simply copied down enough information from each declaration—name, location, amount—that would let us to identify our corresponding copy at the communal office.

For the next two weeks, the rest of the staff sifted through this stack of copies looking for the names that appeared on our list from the commune. They divided up the stack of copies into three equal piles and searched one by one for each name that appeared on our list from the Treasury. Each copy that also appeared on the Treasury's list, we placed in a folder marked "paid". And all the copies that did not appear on the treasury list, we put in a folder marked "unpaid". By late March, the head of the advertising tax collection team was pushing his employees to get out on the ground and to notify (*interpoler*) taxpayers who had not paid. While conducting this field audit we were also asked to conduct a survey of the large billboards within the communal borders. So, at the same time that we were notifying tax payers based on the information we collected from the treasury, we were also collecting new information from the field—we were doing billing and enforcement at the same time.

Both these practices relied heavily on the knowledge of tax administrators employed by the commune. The declarations only included a single line that indicates where advertisements were located in the commune. And although this information was labeled "address", there is no operational system of address within the City of Dakar. At times, the forms would include a villa number, but these numbers did not correspond to a location on a street. Most written addresses in Dakar only included the villa number and the commune in which the villa was located, but neither of these points of information helped communal administrators located taxpayers. Instead, they used the same system of wayfinding that everyone in the city used: landmarks.

The communal tax collection team had filled out the declaration forms themselves. And at the point of intake, had also themselves noted the location of the advertisements and the location of the business responsible for posting such advertisements. Almost no one in Dakar uses Cartesian maps. Although private companies and the state alike have been increasing the use of mapping technologies for online purchases and property tax collection, most Dakarois would not even use a paper map to wayfind in the

Figure 5.5 Images of large billboards taken for the field audit
Photo by Author

city. Instead, there are a general set of landmarks with which most people in Dakar navigated the city—gas stations, the personal residences of Marabouts, schools, etc.—and many of the locations on the declarations reflected this common practice. For example, some locations simply listed the name of the largest gas station in the commune with no indication where the business might be located in relation to this gas station.

But communal staff had written these declarations themselves, lived in the commune for most of their lives, and discussed with each taxpayer where and how to find their business. And, as such, were often able to recall these conversations and estimate where we might be able to find the taxpayer. If not, we simply called the phone number on the declaration and asked again how to find them. Of course, on these calls the staff never identified they were tax collectors, for fear that taxpayers would simply refuse to share directions to their offices.

Communes in Dakar almost universally relied on the personal and local knowledge of their tax collectors for billing, collection, and enforcement. One relatively wealthy commune, however, had developed a program to formalize this bureaucratic practice. After the decentralization reforms, the Commune of Parcelles-Assainies hired over 44 new administrative staff, stream-lined their organigram, and developed training materials for the new tax collection teams. For the advertising tax, the training manual included small photos with examples of taxable advertisements, the measurements for them, and the appropriate amounts to tax various advertising objects. This commune's standardization of tax administration was an exception in Dakar. And the municipal secretary noted that they were able to make such a large investment in their administrators because they already had a significant amount of own resource revenues. In the Dakar Peninsula, he pointed out, their commune was second only to Plateau, the central business district of Dakar, in terms of the size of its annual revenues. And he claimed that most these revenues come from the taxation of public markets and small storefronts in the commune. However, most communes in Dakar are not in a similar financial position and do not have an extensive training program or even staff to train. The more common experience of tax administration in Dakar's communes entails a small team of 3-4 staff members from the commune hired through the personal or political connections of the Mayor.

But relying on this kind of tax collector was not only a result of lack of funds or Mayoral authority; many officials perceived local knowledge as a valuable asset for tax collection practices more generally. Many municipal secretaries began their career at the City of Dakar, and had since moved into careers in many of Dakar's smaller communes. And these administrators continued to employ a tax collection practice they learned from the City of Dakar: communal governments supplied the local staff to central state tax agencies in order to improve collection. Officials justified this practice in two ways. First, they argued that agencies like The Treasury simply did not have enough staff to do field audits and enforcement themselves. The local arm of the Treasury near Mermoz Sacré-Cœur, for example, claimed to work on a "first come, first served basis" in which the communes who asked for field audits were the ones to receive them. However, many of these communal audits would only last for two or three weeks, until the Treasury office had to move on to the next commune. Second, officials argued that help from the local agents supported central state agents who did not know the neighborhood. To locate tax payers and update the cadastre, local agents were understood to have the intimate knowledge of Dakar's neighborhoods needed to do so. Officials and administrators in governmental agencies at all scales recognized on paper and in practice the importance of this local knowledge.

Figure 5.6 Billboards in Arrears
Photo by Author

At the same time, officials also noted an obvious problem that comes with discretion in census and collection practices: corruption. Many Senegalese tax administrators carefully observe tax laws in order to reduce corruption; in particular, the heavily centralized administration of expenditures and revenues means that very little cash actually touches the hands of local tax administrators. Instead, it is deposited directly at the local Treasury office. Nevertheless, mayors and street-level bureaucrats have found myriad techniques to hide and embezzle money from the public purse, from simply taking bribes to overlook tax obligations to creating elaborate shell corporations to which they award large public contracts. But the opposite is also evident: administrators and public officials make use of discretion to reduce corruption practices.

In one case, a local business owner came to pay his tax for the occupation of public space at the local office of the Treasury. The man was a resident from a nearby neighborhood and he owed a significant amount of money to his commune. He owns a gas station and had taken up some of the public space to plant flowers and beautify the area surrounding it. And he claimed that 10 years ago he had signed an agreement with the mayor that he would only have to pay 50% of the cost of the area. Although the full monthly cost for his use of public space would have been around 600,000 fCFA a month, with his informal tax break he had only been paying 300,000 a month. And, in this case, the mayor had simply declared the tax at a lower rate and filed this declaration with the Treasury, which meant that this man still paid his taxes directly to the communal account, only at half the legal rate.

But a new Mayor was voted into office during the last election, and he decided that the tax break was no longer valid. Instead of paying the full amount at the perception however, the Mayor suggested that he continue paying half the amount to the perception and pay the other half to the mayor directly. This taxpayer, however, was not interested in this. He exclaimed that he was an honest man and preferred to run his business straightforward. Such informal agreements would not benefit him, he thought, especially if this mayor would soon be replaced by another—would their agreement fall apart, as this one had? So, he circumvented the mayor altogether and declared his full rate directly at the perception.

In situations like this, taxpayers and administrators alike willfully attempt to depersonalize the tax collection process, to take control out of the hands of corrupt public officials and administrators. However, this is not the norm. Although there are many public administrators who claim to respect—and regularly recite—the letter of the tax law, the dominant mode of local state tax collection is conducted by personal and political appointees of the Mayors with little to no administrative training. And those with formal administrative training identify this as an endless source of frustration. Municipal Secretaries are the lead administrators of any commune, and many have been trained at the National School of Administration. These administrators often frame themselves as apolitical technocrats—they do not engage in the world of electoral politics and they serve the Mayor and the public regardless of political affiliation. Yet their encounters with superiors *and* subordinates in the administrative hierarchy is nevertheless shot through with political and electoral motivations. One municipal secretary proudly claimed, “I refuse to be behind my mayor” to indicate her independence from political concerns. But shook her head and admitted that, nevertheless, “it is often politics that speak instead of technicians.”

From this perspective, communal administrators often use the term “politics” to refer to the disputes among elites and elected officials. Another Municipal Secretary pointed to blockages—like the case of Dakar’s municipal bond—as a political problem that prevents technicians from doing their jobs. Yet this same administrator and his staff also dedicated most our conversation to similar disputes within the Socialist Party, as his commune was the home of the imprisoned Mayor of Dakar an electoral proving ground for any candidate looking to win this position in the future. In his words, one must win elections in his commune to become the Mayor of Dakar. He only took a break from this discussion to argue on the phone with an official from the Ministry of Finance and accuse him of being “too political”. “We are technicians!” he shouted, “we don’t take a political position!” This was evident across most of the communes with which I interviewed and worked: a stated belief in the ethical principle of apolitical administration, coupled with constant discussion of political parties. At times, I pointed out this apparent paradox to public administrators. Many would simply laugh, shrug, point their palms to the sky, and say, “this is Senegal. Everything is political.”

On the ground with communal tax collection teams, political concerns took a different form. They were not the disputes among elected officials, but instead the disputes that administrative staff encountered as they registered and collected taxes. In this context, tax collectors are also political appointees widely known to be associated with the political personage of the mayor. At Mermoz Sacré-Cœur, for example, much of the administrative staff spent their afternoons working for the Mayor’s re-election campaign. And in the months leading up to the elections, the entire staff dedicated nearly all its time to outreach for the electoral campaign, going door-to-door speaking with the constituency, holding public rallies and protests, and organizing media appearances for the Mayor. And there was an obvious overlap between this political work and the technical work of tax collection: both relied on the local and intimate knowledge of the people and the landscape of the commune. Despite many administrators’ belief in the apolitical practice of communal administration, tax collection in practice often overlaps with the political practice of communal elections.

Tax administration and elections in Dakar require this kind of local labor, and under-resourced communes rightly employ the existing staff they have on hand to conduct both forms of work. But blending this labor furthered the perception among the public that tax collectors are the on the ground agents of an elected official; they were not understood to be collecting taxes for the public good, but were instead understood to be collecting taxes for the Mayor himself. In this sense, local tax collection is always inflected by taxpayers opinion of the Mayor and his public image. Which, in the case of Mermoz Sacré-Cœur revolved around his reputation for violence.

Affiliation and Political Work

During the elections, the entire staff at Mermoz Sacré-Cœur was exhausted. One day the head of a tax collection team came into the office around noon, complaining that he had gotten up before sunrise to attend a political strategizing session with the Mayor.

Figure 5.7 Painted over Political Ads in Mermoz Sacré-Cœur
Photo by Author

He covered his eyes from the hot sun, made a gesture to hide himself from the oppressive heat, and went home for lunch. Another tax agent finally arrived later in the afternoon, but similarly complained about fatigue, as his sheep had given birth the night before and kept him awake with her screaming. He made a loud imitation of a sheep scream, shook his head, and went to go sit in the cold and quiet of our air-conditioned office. Both administrators were militants of the socialist party, and both were doubly exhausted by the heat and intensity of public rallies, protests, and press interviews that constituted most of their political work for the Mayor. At this time of the year, tax administration was only a secondary concern.

Like many social and professional environments in Senegal, the tax collection teams at Mermoz Sacré-Cœur were divided by gender. There was a group of around four or five women in in their twenties and thirties that, in theory, worked for the agent responsible for the collection of the tax for the occupation of public space. But there was a second and much larger group of similarly aged young men that worked for the agent responsible for the advertising tax. However, in practice, both agents almost exclusively worked with the young men because, as one agent believed, the women were not strong enough to do the work of field surveying in the hot sun and regularly miss work for a “monthly sickness”. This strictly gendered division of labor, then, put young men out in the field and reserved the young women for work in the office. Although there were some exceptions, there was a similar division in the political party in which young men constitute most the Mayor’s political outreach team. And this electoral field team served a double roll as tax collectors. Work on the ground (*sur le terrain*) was not reserved for men exclusively. But when women did perform this labor, it was often those that were understood to be “strong like the men”. As a young man with a car, it made sense for me to work on the field team.

For the several young men on the Mermoz Sacré-Cœur tax collection team, they had found their jobs through personal connections. One administrator was a carpenter prior to starting on the tax collection team and another had previously been working as a server in a restaurant. Neither of them had any experience with municipal administration, but both had found the work through political connections. Where one had an Aunt who had been a higher up in the Socialist Party in the 1980s and was a personal friend of the Mayor, the other had worked for the Mayor’s electoral campaign and was offered this post as a result. With only one or two exceptions, communal staff had found their jobs at the commune through similar means and nearly all were strong and vocal supporters of the Socialist Party more generally and the Mayor more specifically. Although it was technically the Municipal Secretary who leads communal administration, it was clear that these employees were at the service of the Mayor himself. One tax administrator, for example, was offered his job because the previous agent had disagreed publicly with the Mayor’s decision to form a coalition with a politician outside the Socialist Party. And, within the year, this new administrator had been sideline and ultimately demoted in favor of a more hardline political supporter of the Mayor. In other words, appointments to administrative positions were tightly linked to personal relationships to the Mayor and contingent on ongoing political support.

Thus, for much of the staff, their administrative labor was tightly linked to their political labor. Take, for example, the advertising tax collectors. In the months preceding the 2017 legislative elections, nearly all administrative work ground to a halt in the commune and everyone on staff began dedicating their time to political work. During the day, this meant organizing and participating in public protests and rallies, appearing with the Mayor at various publicity events, and, for some, attending political strategizing meetings with the core political supporters. During this time, Dakar’s urban landscape turns into a massive canvas for political advertising: this includes large, printed banners hung across streets; massive caravans of cars decorated in the Socialist Party colors and, often, an image of political candidates themselves; and the more informal political graffiti for which Dakar is famous. These forms of advertising are not taxed. Yet they are subject to another form of political authority: the public advertising of opposition candidates within communal boundaries was regularly destroyed. If a candidate placed an ad in the wrong area, it would almost certainly be taken down or defaced. Rather than make a public stand against this practice, however, political supporters often did this illegal activity under the cover of night. And it often led to violent confrontations.

Souleymane, for example, was the Mayor's bodyguard and often worked on the tax collection team as "the muscle". But one day, instead of going out on the ground to conduct the census, the tax collection team had to pick up Souleymane from the nearby jail. The night before the Mayor had pulled together a small group of his supporters to go out and confront another group who had been posting political ads around the commune and who, Souleymane argued, had been tearing down the signs for the Mayor. In Souleymane's telling, the Mayor warned the other group to leave and, once they refused, the Mayor took out his gun and fired three warning shots into the air. But after having successfully dispersed the group, the National Police arrived at the commune the next day accusing the Mayor of having fired a gun in public.

Instead of admitting to the crime himself, the Mayor allowed Souleymane to surrender in the Mayor's place, claiming that it was in fact Souleymane himself who had fired the gun. This was not, however, Souleymane's first encounter with the police. Like many of the other staff members at the commune, Souleymane was involved in the ongoing court case regarding the Billboard Affair, as he had helped orchestrate the destruction of the panels and, as in this case, was taking the fall for the Mayor. Souleymane, however, was unphased. "It was just a political strategy" he argued, "and the other side does not have any proof that I committed any crimes." From Souleymane's perspective, the other group were the aggressors and he encouraged me to come along and film the next confrontation as proof.

Yet many of the administrative staff at the commune had themselves committed similar crimes. The month before the election, a large political ad for a candidate of the opposition party appeared in the middle of a prominent roundabout in Mermoz Sacré-Cœur. The ad was three stories high and triangular in shape so that it could be seen clearly from every position in the roundabout as well as from the adjacent highway overpass. On each side of the triangular ad there was a large portrait of the candidate, draped in the tan and brown colors of the Alliance for the Republic. Unlike many of the other political ads around the city, this ad was monumental. The metal posts for the structure had occupied the middle of the roundabout for weeks before its construction, but only days after it was installed the nylon ads had been ripped to shreds from top to bottom. It appeared as if someone had climbed the scaffolding with a machete, and sliced the nylon ad in long tears on the way down.

It was normal for ads to be painted over or torn down in Dakar, but it was surprising to see this ad destroyed so quickly and not in time with the rest of the enforcement measures that the tax collection team had planned for the advertising tax. I asked one of the other tax administrators if he had noticed the ads and if we planned to permit, measure, and tax them even though they had been destroyed. He laughed and said no, probably not, as it was him and the rest of the tax collection team who had taken machetes to the ads. They went out at night, he claimed, wore ski masks to hide their faces and destroyed all the political ads within the commune that were not for the Socialist Party.

Figure 5.8 Barthélémy Dias at a Political Rally
Photo by Author

Many of the administrators at Mermoz Sacré-Cœur identified as militants of the Socialist Party, a term that usually designated the most politically and aggressively outspoken members of the party. Militant does not denote a shared values or support of candidates, but instead it was a style of political engagement and affiliation. And most militants of the socialist party in Mermoz Sacré-Cœur were young men who also worked on the administrative staff of the commune. And beyond the label "militant" these young administrators often used war metaphors to describe the contexts in which they worked. Souleymane, for example, described his confrontation over the opposition's advertising as an example of the war-like conditions in which communal staff worked. And the young militant and tax collector who took a machete to the opposition advertising described this work as part of the broader battle for the Socialist Party in Senegal. War metaphors abound in Dakar's sphere of electoral politics, and the militants at Mermoz Sacré-Cœur brought this attitude to their administrative work.

One tax administrator in Dakar identified this tight relationship between electoral politics and administration as a central problem of tax collection in local governments.

The common practice of hiring political supporters meant that many of the administrators had no training for the jobs in which they were placed. And once a new Mayor is elected, the entire administration would likely be replaced. In the case of Mermoz Sacré-Cœur, there was only one administrator who had not been hired from the ranks of the militants from the Mayor's electoral campaign. This administrator further argued that the commune's expenditures were similarly politicized, that cash distributions from the Mayor were made along political lines. Mayors across Dakar are known for making small cash distributions to constituents in times of emergency or holiday. And many officials insisted that the key challenge for Mayoral governance in Dakar is to shift focus away from these small, discretionary, and short-term expenditures and towards long-term financial planning for large-scale public services.

In Mermoz Sacré-Cœur, such distributions were made along political lines. For example, each year for Tabaski—an Islamic holiday about one month after the end of Ramadan commemorating Abraham's sacrifice of his eldest son—Mayors across Dakar give out rice to their constituents. Months prior to the celebration, friends and family of the tax collection teams were asking for priority in the rice distribution, knowing that the administrative staff could likely move their names up on the list or circumvent the list altogether. In the weeks prior to the holiday, the tax collection offices were filled from floor to ceiling with large bags of rice and much of the staff spent their days loading these bags into the cars of constituents who had been allocated a gift. In nearly a year working at the commune, this was one of the few occasions when the Mayor was present at City Hall—he arrived in a black range rover to shake hands with a few constituents before promptly disappearing again with his group of bodyguards.

According to one administrator at Mermoz Sacré-Cœur, anyone requesting help from the commune had to submit a formal written request. Alioune, the head of correspondence for the commune, said that he regularly received such requests and presented to me a short letter in French addressed to the Mayor requesting an unspecified amount of cash to help with a family's financial hardship. The man submitting the request did not speak French, however, and Alioune suggested that he likely pay someone to prepare the letter on his behalf. Alioune filed away the paper with the rest of the correspondence for the day and said the Municipal Council would review the requests at the end of the month.

Although this practice is commonplace in Dakar's communes, another administrator critiqued the practice, arguing that such distributions were not only help, but were instead political patronage for electoral support. In his view, cash distributions were made exclusively along political lines: "The first criteria we use to make payments" he argued, "is to see if they are part of the Socialist Party or not". And much to this administrators' chagrin, the commune had just submitted a request to for a change to the annual budget, increasing on "social assistance" to one of the largest expenditures for the commune. He handed me the budget request and asked me to look for the new amount requested, and next to the line on "assistance for the poor" ("*secours d'inidgents*") there was an amount of 35,000,000 fCFA ($60,000 USD). For comparison, the annual expenditure on education for the commune amounted to 1,500,000 fCFA ($2,500 USD) for the year and then 150,000,000 fCFA ($250,000 USD) for annual salaries. In other words, social assistance was second only to staff salaries in terms of the relative importance in the annual budget. And many believed these social assistances were directly linked to political party affiliation.

A tax administrator for another commune made a similar critique of political administration in Dakar. He came in from a nearby commune to file a request and a declaration on behalf of a friend. He had with him the paperwork for the installation of a billboard in Mermoz Sacré-Cœur and the receipts from the printing company that included the measurements. The staff at Mermoz Sacré-Cœur approved the request and signed the declaration in the office without an on the ground inspection of the site, and the entire process was complete in less than 5 minutes. But this administrator was also curious about my research and wanted to discuss communal tax administration. He had studied geography and administration at the University in Dakar and wanted to know if my research made any concrete recommendations to improve tax collection. I suggested that an up-to-date and complete fiscal cadastre would allow the commune to better know, access, and anticipate its revenues. He agreed, but quickly countered with an observation about public interest: that the problem with public finance was that expenses did not go towards projects that benefit everyone, but were instead reserved for the supporters of a mayor's party.

The rest of the staff at Mermoz Sacré-Cœur nodded in agreement, although they themselves were some of the key levers of political patronage in the commune. And even this colleague from a nearby commune was in our office to help a close friend could install his billboard in Mermoz Sacré-Cœur territory and was, in part, building a collegial rapport with us to ensure the billboard would not be destroyed. None of this, however, is a paradox of fiscal administration: in a social milieu where affiliation and belonging are the central criteria for access to resources, even critics of patronage and corruption are obliged to take part. For many in Dakar, affiliation and administration are inseparable.

Violence in Circulation

Tax payers in Mermoz Sacré-Cœur often viewed tax collectors as representatives of the Mayor himself. They perceived their payments as going to an account controlled by the Mayor and distributed to his political supporters. And in many respects this view is correct: administrative employment, social aid, and other expenditures were openly acknowledged to be distributed along the lines of political affiliation. This link between expenditures and affiliations also shaped revenue collection. Tax administrators often overlooked the tax obligations of the Mayor's political supporters, and were met with resistance and critique from taxpayers from opposition parties or, more commonly, who disapproved of the Mayor's reputation for violence. However, this talk of violence during tax collection was not only expressed in terms of opposition; taxpayers and tax collectors alike framed the Mayor's reputation for violence as an implicit threat for non-compliance. Administrators and citizens often joked about this violence, insinuating that the

Mayor and his agents would shoot those who refused to pay. But although this talk was often humorous, there was nevertheless a persistent association between tax payment and the Mayor's reputation for violence.

Among administrators, Mayor Dias was most widely recognized for the Billboard Affair and the protracted legal battle that surrounded it. Two administrators in two separate Ministries, for example, had the same perspective on the affair: the commune was within its legal right to create and enforce and entry fee, but it was simply the Dias' "flare for the aggressive" that made the confrontation so controversial. As one of these administrators noted, "maybe it was a bit brusque or brutal, but legally he was right." These comments are exemplary of what communal administrators perceived as the central problem of the recent decentralization reforms: although they allocated resources and responsibilities on paper, they did not quite outline how they would be carried out in practice. For the new "competencies" that were allocated to the communes, there were no guidelines, benchmarks, or requirements for how they would know or meet the needs of communal populations. Indeed, as part of the stated value of "free administration" in the reforms, it was up to the Municipal Councils and the communal staff to define and provide urban public services.

The same situation applied to revenue collection: for many of the local taxes communes were left to create new administrative practices for the enrollment, billing, collection, and enforcement of taxes they had never encountered. And although violence is usually linked to the practice of enforcement, in the case of the Mermoz Sacré-Cœur taxpayers and tax collectors alike spoke of violence at every moment in the fiscal chain and it underpinned compliance and noncompliance. However, this violence took a different from than the more familiar forms of state fiscal authority like asset seizure or imprisonment. These practices existed at the communal level, but were only carried out on an infrequent schedule and on a shoestring budget. Communes do not have their own police force to enforce collection, and instead relied on an under-staffed and overworked national police force or an un-trained fleet of municipal volunteers. And in Mermoz Sacré-Cœur, the public image and rumors of Dias' propensity for violence functioned as an implicit—although likely empty—threat that shaped the conduct of tax collection and compliance.

Beyond the Billboard Affair, Dias also had a reputation for his role in the 2011 murder of a young member of the Senegalese Democratic Party (PDS), Ndiaga Diouf. Staff members at Mermoz Sacré-Cœur recounted the murder as one of self-defense, Diouf and a small group of PDS supporters descended on the City Hall of Mermoz Sacré-Cœur to confront the Mayor and his political supporters. Although they were not armed, the group as throwing large pieces of concrete at City Hall. The Mermoz Sacré-Cœur group, including Dias himself, then retaliated by firing a handgun at the group of young men. A video online shows one of the staff standing by and encouraging another to load and fire his weapon into the crowd, but there was no similar evidence that this was documentation of the actual shooting or that Dias himself had been involved in the confrontation. Later, Dias admitted that he was involved in the confrontation, but denied responsibility for the murder: in his words, "*j'ai tiré, mais je n'ai pas tué*" (Mine, 2016)[31]. This argument opened the door for Dias' bodyguard to step in and admit that he, not Dias, had fired the bullet that ultimately killed Diouf. There was no available ballistic evidence that tied the bullet to this body guard's gun, but the courts were nevertheless willing to let him take the fall.

6 years after the shooting, however, Dias' court battle was still ongoing and it was only in February of 2017 that he was finally convicted for murder, assault and battery, and the illegal possession of a weapon without administrative authorization. The court ordered him to serve two years in prison—of which six are mandatory—and also to pay 25 million fCFA ($43,000 USD) to the family of Ndiaga Douf in damages and interest. Nevertheless, Dias and his supporters accused the courts of political interference, arguing that there was no proof that Dias had killed Diouf himself and that a "political cabal" was organizing against him because of his intent to run in the legislative elections later in 2017.

However, this argument did not have traction with the court and Dias eventually served his 6 months in prison being released in September of 2018. In the 7 years between Dias' role in the murder and serving his sentence for this conviction, Dias developed a reputation for violence among the Senegalese public. The protracted court battle received regular attention in the local news media, and even received international attention as an exemplary case of a change in Senegalese democracy today. As one BBC article noted, Dias violence was a seeming outlier in a country "known as one of West Africa's most stable and democratic countries" (*Senegal's Barthelemy*, 2011). And one staff member at Mermoz Sacré-Cœur similarly pointed to Dias the primary political elite contributing to the increasing role of violence in Senegal's electoral stage.

Within and beyond Mermoz Sacré-Cœur, Dias became known as the face of a violent turn in Senegalese politics. For staff at the commune, their affiliation with the Mayor often affiliated them with this violence, which applied to me as a participant and administrator in the local tax collection team. When one acquaintance in a nearby neighborhood discovered that I worked on Dias' tax collection team, he laughed, held his hand up in the shape of a gun, and exclaimed "Dias, the *pistolero*?" Throughout my time working at and living in the commune neighbors, colleagues, friends, and public officials often responded similarly when they learned about my work. At times, they dismissed Dias as a moody and tempestuous child of a political elite who posed no meaningful threat or contribution to Senegalese politics. Dias father was the Mayor of the commune before him, and many perceive him as having inherited his position due to his family's political standing.

[31] In English, "I shot, but I did not kill". I foreground the French phrase above to preserve the poetry of a Dakarois politician which is almost always alliterative.

Although Dias garnered enough electoral support to regularly win elections in his commune, he also had critics. One acquaintance and a long-term restaurant owner in Dakar disliked Dias precisely because of his nepotism and violence. I suggested that perhaps Dias was a new kind of "strong man" politics in Dakar in which political opposition was met with non-state sanctioned violence. Again, he laughed at the idea and argued that, no, Dias was more of a "weak-man" that lacked any vision for benefiting the broader public. Like many others, he underlined the comic absurdity of Dias' political image—that his shows of strength were nothing more than a show.

Affiliation and Exception

Dias' reputation had political effects. For example, in driving around Dakar, I was constantly pulled over by the police. But my affiliation with Dias often exempted me from punishment. I drove a modest two-door Peugeot that most people viewed as a feminine car, something for men to purchase on behalf of their wives or daughters. Although the car was relatively low status, my foreigner status immediately—and, in many ways, correctly—marked me as a wealthy elite. Police regularly pulled me over. In one stop, the officer pulled me over in the middle of a roundabout next to my apartment for, apparently, not wearing a seatbelt. The fines for traffic violation were relatively affordable for me—between 5,000 and 12,000 fCFA ($10 or $20 USD)—but the greater inconvenience is that police officers seize the license and registration for traffic violations. To retrieve your paperwork, you are required to go to the central police station and pay the fine.

In one such encounter with the police, I was exempted from the law. In this case, I was pulled over for driving the wrong way down a one-way street with an expired registration. I asked if I could pay my ticket on the spot he countered that, no, I was required to pay at the nearby station to retrieve my license and registration. Usually, it takes a day for your paperwork to reach the station, but I had been pulled over just as a man on a scooter had come by to collect at the seized licenses for the day and deposit them at the station. The officer suggested that I just follow the scooter there and then I could retrieve my license immediately. Once I arrived at the station, I met an officer in a small room piled high with thousands of drivers' licenses, presumably, ones that had not been recovered by their owners. The man on a scooter arrived and placed a large plastic bag on the desk full of new licensees they had seized during the day.

The officer at the desk gave me all the documents back first, and I immediately pocketed the ID and held the others in my hand. On my ticket, the first officer wrote AF 6,000 in larger red letters next to the AF 12,000 which this officer in the bureau interpreted as a fine of 18,000 fCFA. He rummaged through his desk for a moment, looking for the right paperwork, but then gave up and informed me that I wasn't going to be able to pay today. The fine was for 18,000 and they only had receipts for a fine of 6,000—the receipts are printed with the fine amount included and they didn't have any more receipts printed for 18,000. It wasn't clear when they would be back in stock. But, he said, I could go down to the central station, pay there, and then bring the receipt back to him to recover my documents. I said I didn't know where it was and he countered that it was easy to find downtown next to the *Place de l'Indépendance*. I complained that this was very far away, would take the entire day in this traffic, and I didn't have the time to go there as I had to get to work. He asked where I was going and I told him that I worked at the commune of Mermoz Sacré-Cœur. "The City Hall of Mermoz Sacré-Cœur?" he asked. "Yes," I said. "With Barthélémy Dias?" he asked. "Yes," I said. "The politician?" "Yes". "What do you do there?" he asked. "I am working the collection of taxes with the commune." "So, you are there to help them?" "Yes," I said. And then he gave me back all my documents and shook his head, crumpled up my ticket and said, "it's not a big deal". I stood still in disbelief and asked if everything was in order, and if I still had to go downtown. And he said, "no, we don't want to bother you too much."

When, I told everyone at the commune about this, they were jubilant. One of the tax collectors said that the officer was probably afraid of me and thought I was going to shoot him, that I was some crazy American who worked for Barthélémy Dias. He held up his hand like a gun and laughed. He said even the other mayors are afraid of him, because Dias is crazy and shoots people. He argued that it would make sense that a low-level police officer would be afraid of an elite member of Dias' group. However, it is not possible to know the motivations of this officer. Although my connection to Dias certainly informed his decision to exempt me from punishment, it is not clear what aspect of my relationship was important to him. And there are a number of other plausible explanations: he could have been a militant of the Socialist Party, he could have taken interest in a foreigner here to help with a development effort, or he could have simply been exhausted from work with little energy left to argue or look for a new receipt. But the commune staff were happy to explain my exemption in terms of the officer's fear of Dias.

This explanation reveals something about how tax collectors view their own comportment and reputation in Dakar more generally. Tax collectors in other communes frame their work in very different terms from those in Mermoz Sacré-Cœur, approaching their work with tax payers as helpful accompaniment and public education. However, tax collectors often reference themselves as the representatives of Mayor Dias and his broader reputation for violence. And as the tax collection team circulated around the commune for enrollment, billing, and collection of local taxes, it became clear that much of the tax paying public viewed them in the same way.

The Limits of Reputation

"Thieves!" an elderly woman shouted at the tax collection team. Like many other taxpayers in Mermoz Sacré-Cœur, this woman was reluctant to pay her taxes. Not only was she opposed to payment in general, but she was also opposed to Barthélémy Dias in particular. And subversive graffiti throughout the neighborhood similarly painted Dias as a thief, rapist, and murderer. Apparently, the previous year, the team had painted over her advertising sign for non-payment, and for this reason she held a personal grudge against the Mayor to this day. Again, rather than a principled opposition to the tax itself, this neighborhood elder took a principled opposition to Dias. It is likely that she was not a member of the Socialist Party, given her public rebuke of one of its leading politicians, but it was Dias' name she cursed, not the party.

The tax collection team had no official identification cards and wore no official uniform, although all these young men dressed well and professionally: they never wore shorts, always wore a button-up shirt or a polo, and would even arrive in a tailor-made, traditional boubous on Fridays. Nevertheless, taxpayers—particularly business owners who did not live in the neighborhood—were often skeptical of the team. Team members often introduced themselves as "with the commune of Mermoz-Sacré Cœur" and were there to collect a tax owed to the commune itself. But this presentation was often met with a different kind of recognition: tax payers would nod their heads and say, "ah, Barthélémy Dias". One taxpayer even referred to the team as part of "kër Barthélémy" which translates both as the house and family of Barthélémy. Although kër is a common familiar metaphor used to describe all kinds of close-knit groups, taxpayers attached the "kër" to the name of the Mayor himself, not to the name of the commune.

During the team's effort at enrolling and billing new taxpayers in the commune, taxpayers often made associations with Dias' name, both positive and negative. For many residents in the commune, the tax collection team were well-known, not for their position in the commune but because they were from the neighborhood and affiliated with Dias. At times, this meant that we were met with applause and cheers as we walked the commune. This was a way to humorously, but respectfully, mimic the tours that politicians make during local elections. And, in one case, the purpose of this public display of support was meant to communicate affiliation and belonging: this man then proceeded to argue that he should be exempt from paying his taxes because of his political support. In many cases, this kind of argumentation was effective. Tax payers would suggest that they had a special arrangement with the Mayor or one of his adjoints and should be exempted from their tax obligation. A tax administrator could either honor the agreement on the spot, or would ask who at the commune had made the agreement and then make a phone call to confirm. But tax administrators were not always in a position of authority in relation to taxpayers, various elite institutions either refused payment or would simply be overlooked by tax administrators in the first place.

On the ground with the tax administrators in Mermoz Sacré-Cœur, we passed by most advertisements that, legally, could be taxed by the commune. There were two categories of advertisement that were de facto exempt from tax obligations: small signs for neighborhood shops and large signs for international or governmental agencies. For the small signs, tax administrators justified non-collection in terms of poverty and efficiency: none of the tax administrators wanted to put in the effort to collect even a small amount of money from an already poor public. Although these tax administrators could have certainly collected these taxes if they wanted to, they simply did not. But for many of the international and governmental agencies, enforcing collection was not a choice; it was an obligation. In one instance, one administrator overlooked a large banner advertising the offices of United States Agency for International Development, because it was an in-

Figure 5.9 Political Graffiti in Sacré-Cœur Naming Bathélémy as a “rapist” and “assassin”
Photo by Author

ternational organization, and that he “didn’t have the power” to ask them for money. And he made similar arguments about Senegalese state agencies located in Mermoz Sacré-Cœur. He recounted that one Senegalese agency has simply refused to pay when he asked; they laughed at him and argued that local governments did not have the authority to tax the central state. But according to the letter of the law, they did.

If members of the Socialist Party would request and sometimes receive exemptions from tax obligations at Mermoz Sacré-Cœur, Socialist elites were automatically exempt. In one instance, during a field audit, a higher up in the Socialist Party refused to pay. I suggested that we go up and deliver a convocation to an office building with a large banner draped over the third-floor balcony. Alioune was a bit hesitant, as the banner was for a well-known socialist publication. We waited in the hallway for around 20 minutes and by the time we met the organization’s boss, he was already irritated: he crossed his arms and remarked that he was very busy and only had time for a short meeting. He was obviously a senior militant of the Socialist Party and behind his desk had a large, framed portrait of Thomas Sankara, a Burkinabé socialist revolutionary, Pan-Africanist, and postcolonial political leader. When we told him we had come to deliver a tax bill for his banner, he quickly changed comportment and laughed heartily at our request. From his perspective, it was a hilariously absurd request. He told us to report back to the Mayor and ask if he was required to pay. I argued that everyone was obligated to pay, to which he laughed again, shook our hands as he escorted us out of the office, and assured us that his payment would be in the mail. Which, of course, it wouldn't be.

Tax administrators were often not willing to tax these elite organizations, and when they attempted to were met with similar kinds of refusals or avoidances. Street-level tax administrators held very little authority on the ground. Not only were they lower political and social status than elites, but they also did not have the immediate physical authority to enforce payment. At best, tax administrators could note down who refused to pay, keep a record of refusals, and then return during the two weeks out of the year when the national police force was available to aid in making enforcement rounds. However, no one did this. Instead, lawful exercises of violence were limited to enforcing other kinds of taxes and only for this short annual window of time.

Negotiating Enforcement

For example, the police helped to enforce a business tax in Mermoz Sacré-Cœur The tax is levied on any business within communal borders, is paid annually, and corresponds to a percentage of assets and infrastructures held by the business. Although these taxes are levied on all businesses, Mermoz Sacré-Cœur's enforcement rounds were made almost exclusively on small retail businesses and corner stores located on the ground floor of residential buildings. The enforcement team consisted of one representative from the local Treasury office, several of the tax collection team from the commune, and three unarmed police officers. And for only two weeks at the end of the year, this team drove around in a small white pickup truck provided by the treasury and enforced collection of the business tax.

During these tours, one of the communal tax collectors carried a small backpack with four or five large chains and several padlocks. The representative from the Treasury carried with him the list of businesses on the tax rolls, but did not have a print out of who had paid and who had not. So, once the team located a business on the list, the Treasury administrator would ask for their receipt of payment. If the business could not present this receipt, then he threatened to shudder the shop and lock it up until they paid. He offered that they could pay him on the spot, and many taxpayers suspected that this was an opportunity for a bribe. However, he would argue that, in fact, it was a generosity of the Treasury that they could pay immediately and that he was an honest man who would not embezzle money, especially in front of the police and the communal staff. Nevertheless, he kept the cash payments in his pocket and deposited it himself at the Treasury, which no one on the team had any way to confirm.

It was rare that a business owner could not pull together enough money to pay, but there was always an extended negotiation over the amount owed. In Dakar, it would be strange *not* to negotiate a price, as negotiation is seen as both an art and a form of jovial sociality—as one resident noted, to deny a negotiation is like denying a handshake. And tax negotiation took a familiar form. The Treasury agent would inform the business owner of their tax debt, listen to complaints and counter-offers for a few minutes, and would then promptly instruct the police to lock up the store and walk off in the opposite direction. This performance indicates clearly that he is not willing to budge on price, and it is used every day across all negotiating contexts in Dakar, from hailing a taxi to purchasing cloth in the market. Once the police took out the chains and began pulling down the large metal shutters on the stores, the owners often leapt into action, chasing the Treasury agent down the street to organize payment. Often, he would ignore them until they handed over the receipt and cash in hand, sometimes out of breath and in tears after a panicked search for cash to re-open the business.

Like a good negotiator, the Treasury agent knew that this threat of violence was a bluff. But the taxpayers did not. The group had threatened closure to dozens of business over the course of the two weeks on the ground, but only had access to several sturdy locks and very little budget to purchase more. And the National Police were already stretched thin, as the surge in violence around the legislative elections had required additional police presence in the regular protests and rallies that took place during this time. So, although there is an immediate threat of violence, tax payers could easily outnumber or wait out the police. If more than four people refused to pay in any given day, the team would be unable to continue until someone bought more chains—which no one had the discretionary budget to do on the spot. And if these taxpayers simply ignored the police and left the chains on for a week, they would be de facto exempt from taxes after the police moved on to the dozen other communes that had made similar requests for enforcement, or any of the other security obligations that the police were expected to meet during the legislative elections.

Violence in the enforcement of tax collection is rare and infrequent, is largely on a shoestring budget, and exists almost exclusively in the form of a threat. But in this negotiation over payment, there is a vast asymmetry of information: not all taxpayers know that the physical authority of the local state to collect taxes is largely a negotiating bluff. And the Mayor's reputation for violence more generally creates an environment in which taxpayers have every reason to believe that this threat is real and present.

Conclusion

In this chapter, I have focused on how a form of authority is exercised through the fiscal knowledge apparatus. In the commune of Mermoz Sacré-Cœur, the technical practice of tax collection is part and parcel of the broader cultivation of communal authority in Dakar grounded in the Mayor's reputation for violence. And, inversely, this form of authority underpins the actual practice of tax collection in the commune. Mermoz Sacré-Cœur is a unique case study in Dakar, as the Mayor's reputation for violence stands out as an exception in Senegalese politics, long celebrated for its peaceful political transitions and urban democracy. However, as many in Dakar argued, such violence was becoming less the exception than the rule.

Nevertheless, violence in Senegalese is taking a significantly different shape than elsewhere in the continent. It is neither a state orchestrated genocide nor the everyday violence of local "big men". Instead, much of this violence this is limited to a change in the scale and affect of political rallies. And in terms of elite violence, critics point to Macky Sall's increasing propensity to jail his political opponents as a leader in this shift towards expanding illegal forms of state violence. Yet Bathélémy Dias presents something different: largely limited to infrequent but widely known encounters, Dias' violence is more about reputation, rumor, and image than physical force. It is not unusual for a local state to enforce tax collection through legal forms of violence. And in many contexts across the world it is also not unusual for a local "big man" to wield authority through illegal forms of violence (Hansen, 2005). Like such big men, Dias' violence defied conventional distinctions between legal and illegal (Hansen, 2005: 185). But unlike such big men, Dias was an elected official, and it was often up for debate which actions were legitimate and which should be prosecuted by law. Put another way, the line between Dias'—and his administrators'—public and private action was never clearly defined. And rather than clarifying this distinction between public and private authority, many tax administrators leveraged the confusion and fear that such violence evoked.

This style of political violence has had effects on tax collection and fiscal authority in the communes. The decentralization reforms devolved fiscal authority to the country's newly established communes, but the laws left individual communes to establish this authority on the ground themselves. In this respect, the decentralization reforms were a success: each took on an administrative style distinct to their elected officials; they were free to administer communal affairs as they saw fit, with a decreasing role of the central government in overseeing this administration. But the communes were free in a double sense: they were free from central state oversight, but also free to pay for communal expenses themselves. And finding the resources for cash distributions to public education or patronage distributions to the Mayor's political supporters was a new administrative labor that each commune was left to work out on its own. It is in this sense that this reputation for violence was a discrete problematization of communal authority. Again, the solution that emerged in the practice of tax collection was not to legally clarify the public actions of communal representatives, but to leverage the fear incited by Dias' questionable techniques of exercising violent authority.

From this perspective, establishing a functional fiscal chain—enrollment, billing, collection, and enforcement—remained an elusive practical reality. The physical labor required to create the fiscal chain is scarce: administrative staff are not trained and work for low pay, and enforcing local tax collection is not a priority of the local police. As part of an explicit mandate to expand the "free administration" of the communes, Act III intended to leave communes to administer themselves. But in the absence of training and resources for communal administration, the kinds of fiscal techniques that emerged after the reforms were highly dependent on the individual character of the commune. Those with robust public markets, for example, continued to thrive in their regular collection of market taxes and fees, while residential and religious communes struggled to expand collection and lost resources because of the reforms. The problem of how to know a tax base and how to effectively extract wealth from it was left to be worked out by street-level tax collectors in communes across Dakar. And the political and social hierarchies in Senegalese administration meant that the individual comportment of Mayors were clearly reflected downward into the practice of collection itself.

For this reason, tax collection in Mermoz Sacré-Cœur was a kind of shoestring authority: there were very little resources to physically enforce collection, but the reputation and rumors of violence worked as a different form of enforcement. In the common practice of tax negotiation, this reputation—and the threat it implies—were largely a bluff, there was little physical capacity to orchestrate this violence. But taxpayers had no knowledge of local state capacity. There was, as one administrator pointed out, a "gap of information" between the public and the state. However, this gap was not necessarily a problem to be solved, but a useful context in which to negotiate and enforce tax collection. In this context, reputation was everything because reputation was information. As one tax collector pointed out, "in the U.S. they said the clothes don't make the man. But in Senegal, the clothes *do* make the man." Although he made this comment to encourage me to buy a new outfit to celebrate the end of Ramadan, he also thought that it applied to the world of politicians in which reputation and public opinion were central to electoral success. In this chapter, however, I have argued that this reputation had political effects outside the realm of electoral politics, it influenced tax collection and, therefore, was tightly linked to the fiscal authority of the commune itself.

CONCLUSION
Circulating Municipal Forms

"Act 3 of decentralization just erased 200 years of history of the City of Dakar"
Khalifa Sall, Mayor of the City of Dakar
Twitter, January 31, 2014 (qtd in Tanvé, 2018: 1)

In the years following 2013, there were historic transformations afoot in Dakar. Not only was Dakar an exemplar of Africa's rise in the global economy, but its domestic political scene had changed dramatically since the turn of the new millennium. Known globally for its peaceful and democratic transitions of Presidential power, electoral rivalries in Senegal had after 2013 taken new and more violent forms. In this dissertation, I have analyzed how municipal officials, development experts, and various publics in—and beyond—Dakar have attempted to make sense of municipal authority in the context of widespread economic and political change. Many of my informants were deeply concerned with the legal assignment of functions among different levels of government and the local exercise of governmental authority. And as I have demonstrated here, electoral rivalries often emerged as a ready-made explanation for the various kinds of political disputes taking place across Dakar's urban landscape.

For Mayor Sall and many of his supporters, the 2013 reforms were an attack on their electoral futures. If the reforms took away the City's capacity to govern, they assured me, it would also take away their notoriety and relevancy in Dakar's municipal and presidential elections. But Mayor Sall's tweet in 2014 points to a different explanation of events: not only did Act III pose a problem for the City's future, but Sall understood it as a betrayal of the City's illustrious legacy. For over a century, Dakar was an urban center of West African democracy, and its communes were a central site through which colonial subjects could make claims to a more global form of citizenship and sovereignty beyond Africa's continental borders. There was, in other words, a much broader set of transformations taking place in Dakar than could be readily understood in terms of the electoral rivalries post 2013. And these transformations had to do with a longstanding set of debates over the distribution of Senegalese sovereignty and citizenship.

It is in this sense that I depart from how most of my informants have explained the fiscal experiments—and the disputes they entailed—that I have examined here. I do not foreground electoral rivalries as the ultimate source or ground of political contestation, and I do not understand the law as an "instrumentalization of justice". There is no doubt that elected officials in Dakar have sought new battlegrounds in which to challenge electoral opponents both within and beyond their political parties. Yet Mayor Sall's tweet reveals there was another kind of historical transformation going on in Dakar: it was a new chapter of an old history of the redistribution of sovereignty through Senegal's communal form, a process that I have termed municipal state formation. And such a redistribution was not only taking place in the grand historical narratives of electoral politics or legal reform, but also in the more mundane scenes of politics that often took place away from local public view.

Most of my informants did not frame these transformations in terms of sovereignty and its distribution. For many, Senegalese sovereignty has been resolved, asserted, and strengthened in its national form since decolonization. Indeed, Senegal's positive narrative is an important antidote to the common diagnosis of the weakness or failures of the African state. It is a necessary counter to how theorists have long viewed the African experience as a negative example of historical developments in the state and reason (see Hegel, 1956). During my fieldwork, the question of sovereignty emerged in a different and perhaps more familiar set of conversations: for many of my interlocutors, the frontiers of the sovereign form lay at the nation's borders, in renewed claims to monetary sovereignty, or in the critiques of French control over local telecommunication industry. But, in this dissertation, I do not map these frontiers of Senegalese sovereignty. Instead I have turned inward to the "city" to examine one of the earliest problematizations of sovereignty on the continent—one which never desired or anticipated a national form, but nevertheless continues to transform alongside it.

However, most scholars have not turned towards the commune as an especially revelatory site from which to understand sovereignty. Many scholars of Senegal have, in contrast, focused on Atlantic exchange networks and, later, international recognition. David Robinson (2000) argues that Senegal's political and economic relation to colonialism should be understood as "accommodation"—neither association or assimilation, but a strategic and partial contract with the colonial state and its European merchants. And this ersatz political and economic position—both an economic ally and a political opponent to the French—was established from the start of the region's contact with Europe. As Michael Ralph (2015) argues, the Muslim brotherhoods of the Senegambian region have long been understood as models of peaceful comportment through economic exchange. And that this understanding of the Senegalese people has also become associated with "the overriding historical disposition of the Senegalese state" (pg. 4) as "one of Africa's most stable democracies" (pg. 14). But how did the Senegalese nation-state arrive at such a privileged diplomatic standing?

For Ralph, this recognition and profile of Senegalese sovereignty does not derive from its adherence to an abstract concept of "sovereignty" that took shape in Europe. Rather, Senegal's international recognition derives from a "series of specific rituals that people use to authorize trade and solidify binding diplomatic agreements" (pg. 14). These were much more pragmatic practices—such as inter-racial marriage among merchant families or surveilling the ethnic Kingdoms that controlled the region's interior—that arose to evaluate which merchants and rulers in the Senegambia region could be expected to adhere to binding agreements. In the absence of an internationally codified and enforced law, such practices stood in as makeshift contracts. Ralph argues it is through these techniques that Senegal came to be understood as a sovereign nation with a reputable diplomatic profile. And this positive diplomatic profile has since buttressed the nation's credit-worthiness and its access to various forms of investment and aid.

Ralph highlights here an important feature of sovereignty: it is exercised through much more mundane and practical techniques than can be understood in terms of international law. This reveals what is perhaps an obvious paradox of sovereignty: that the supposedly absolute power of the sovereign remains dependent on international and internal recognition from other sovereigns, citizens, and subjects alike (Rutherford, 2012, pg. 3). But it is not at all obvious where, when, or by whom such assertions or challenges to sovereignty will be advanced. In thinking with Senegal's unique approach to anticolonial statecraft, I take the commune as an alternative entry-point to this paradox of sovereignty. The commune, as I have argued here, has long been a site through which sovereignty and citizenship have been re-distributed in Senegal. And I have further demonstrated how the commune's fiscal techniques offer up an important vantage point from which to understand how such sovereignty and citizenship continue to be problematized today. The local state in Senegal—and elsewhere across the world—is neither a failure or a success, neither complete nor incomplete. But municipal state formation is a distinct kind of problem out of which arises a constellation of disagreements over how and where municipal authority may legitimately be exercised.

Such an analysis provides insight into one localized form of the problematization of local government, which I have situated in the broader field of Black reason: how the commune emerged as a site of critical reflection and practical intervention for West Africa's relation to the world. It is in this specific sense that the commune was the site through which a limited number of "evolved" (*évolué)* West Africans could legitimately be included as citizens in the sovereign Republic of France. As Mbembe points out, "Western metaphysics has traditionally defined the human in terms of language and reason" (2017: 85) and the general problem that persisted through 19th century colonialism was whether or not people of African descent were similar enough in their humanity—in language and in reason—to warrant the same rights as Europeans. Such racialized discourses prompted a number of responses which arrived at the general presumption of absolute difference: that people of African descent were not similar enough to warrant inclusion. In Senegal, however, a different response arose in which native subjects could be "converted" to this "essential similarity among all human beings" (87). For Mbembe this politics of assimilation “consisted in desubstantializing and aestheticizing difference, at least for the subset of natives co-opted into the space of modernity by being ‘converted’ or ‘cultivated’, made apt for citizenship and the enjoyment of civil rights” (87).

It is important to underline the particularity of this form of Black reason: there are few other locales in the colonial and postcolonial world where assimilation opened such a terrain for making claims to civic inclusion in a sovereign democracy. And it is worth remembering that even in the case of the Four Communes, colonial authorities tried at every step to foreclose access to rights for Africans, ultimately ending in an epochal denial of such claims to civic recognition in the form of decolonization. Outside Senegal, assimilation did not result in a communal democracy, but instead took the form of strict and often violent forms of cultivating proper comportment and de-tribalizing indigenous people. And, as such, Mbembe understands the assimilative space of modernity as a co-optation, or a foreclosure of the African subject. But there is another Senegalese tradition of postcolonial politics that took assimilation as a potential field of political engagement, one which may not have led to an inevitable co-optation or foreclosure of claims to inclusion and self-government.

Decolonization certainly foreclosed formal civic inclusion for its former colonial subjects in metropolitan France. As a result, there is now an extended set of debates over the civic status of migrants and refugees, and a steady influx of dangerous and unsanctioned migration across the Mediterranean[32]. But the communal form persists in Senegal and across West Africa today, and has not ceased to be an important site of civic inclusion and the redistribution of Senegalese sovereignty. Although such practices are no longer tied to a metropolitan citizenship, they are tied to Senegal’s inclusion into an increasingly cosmopolitan understanding of Africa’s relation to the world. Indeed, I understand the “complete communalization of the national territory” as a historical problem-space that takes the commune as its central object of governmental reflection and intervention. And the commune has long been a cosmopolitan form. It is for this reason that I turn to the “city”—and not the international community or the borders of the nation-state—to learn something about contemporary transformations in Senegalese sovereignty. But what might this mean for theorizations of the “city” and sovereignty elsewhere and outside Senegal?

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In these final pages, I offer some concluding reflections on the generalizability of municipal state formation in Dakar. I take two approaches to outlining the general significance of the case, and I will take each in turn. First, I recount briefly the empirical generalizability of the commune, and then I go on to further elaborate a conceptual and comparative generalizability with which to understand the relationship between city and sovereignty

[32] For a detailed study of how the concerns of humanitarianism in France’s bureaucracy of immigration see Ticktin (2011) and Fassin (2005).

in places far beyond West Africa. I conclude with a brief juxtaposition of the case of my hometown of St. Louis, Missouri.

Senegal's Four Communes have served as a model for Francophone localities across the region, and Dakar remains a model of municipal government among international development experts. There is therefore a regional limitation to the empirical generalizability of the communal form. In Dakar, there emerged protracted legal disputes over the status of local governments, and scholars have noted that there were similar debates over when and where communal status made sense in West Africa (Goerg, 2006). But what kinds of political—and perhaps fiscal—techniques emerged as the problem of communal form arose in different locales across Francophone West Africa? To which publics did these communes turn in order to exercise and expand their authority? And with what norms did the commune itself emerge as a problem of governmental reflection? Just as the communal form emerged as a different kind of problem in its relocation from France to Senegal, there are a similar set of transformations that arose in the empirical generalization of the commune across West Africa. It is in this sense that the historical case of the Four Communes is a consequential reference point for further inquiry into the commune as a form-in-circulation across the region.

But there is another, more contemporary case to be made for why municipal state formation in Dakar may matter beyond the region. As I have demonstrated here, development experts are holding out municipal bonds and credit-risk rating as a potential solution to the crisis of fiscal capacity for municipalities across the world. Although Dakar never issued its bonds, the failure has nevertheless transformed into a lesson-learned for policy experts elsewhere on the continent seeking to experiment with a similar form: Abidjan (Côte D'Ivoire) and Kampala (Uganda) have both taken steps towards their own bond issuances, for example. Beyond this, however, Dakar remains a city where institutions like the World Bank continue to introduce novel forms of governmental intervention at the municipal level. These interventions are not only new to Dakar, but they are also often new to developmental expertise more generally.

For example, during my fieldwork in Dakar, the World Bank was beginning a new program for the evaluation of communal governments and the distribution of central state transfers, part of a Program-for-Results Financing (PforR) scheme. PforR programs were new to the Bank in 2012, and Dakar was the first site in which such an evaluative framework would be applied to evaluating the performance of a local government. As one of my interlocutors at the Bank described it, the program would set in place performance indicators which were rewarded with an increase in fiscal transfers. It would, in his view, put in place the right incentives for local governments to respond to the needs of their citizens in a democratic and transparent fashion. I left the field before the implementation of the program and it remains to be seen the results of the Bank's experiment with creating a new fiscal incentive structure for local governments. How might such an incentive change the exercise of municipal authority in Dakar? And how might this response transform the Bank's interventions in this sector more generally? Such questions offer an expanded field of inquiry into how new municipal financing schemes at the World

Bank may change the terms of municipal state formation in the Global South, with Dakar once again as an experimental and exemplary case.

Beyond this empirical generalization of the case of Dakar, I also want to make a conceptual case for how municipal state formation may be taken up methodologically elsewhere in the world. Again, the scholarly literature on municipalities and state formation could not quite account for many of the transformations I encountered during my fieldwork in Dakar. Much of the thinking on the formation of cities engaged with a radically different place and time: medieval Europe stood in as the exemplar of the earliest city form and the historical narrative of its centralization in the modern nation-state. The fear of war is understood as the impetus of such centralization, but this had little explanatory power when analyzing decentralization and municipal authority. And African nation-states appeared only later as a negative example of a more general, normative, and ideal-typical form. Then in turning to some of the more recent thinking on the "city", I discovered that many of the most important elements of state formation—violence and taxation—had taken a conceptual backseat to constitutional law and the legal assignment of functions. In this context, municipal authority often appeared in the form of widespread legal reforms to delegate political and fiscal authority to the lowest possible level of government. But how, then, should one make sense of a contemporary municipality were law, violence, taxation, and the legitimate authority of a municipal government remain up for constant experimentation and dispute?

The contest over municipal authority and the redistribution of sovereignty did not end in the middle ages and it does not only take place in terms of legal reform today. Municipal state formation might at first appear as a kind of reflection on a medieval past, but I insist that a frame of analysis usually reserved for the medieval "city" remains an important way to make sense of municipalities in the present. However, the purpose of such an analysis is not to imply a temporal equivalence between an African present and a European past (see Fabian, 2014). Dakar is not a place from which to learn what Europe once was, as a relic of colonial bureaucracy or insight into a foregone time before authority was consolidated in a centralized nation-state. Rather, the purpose of this analysis is to assert the coeval and cosmopolitan nature of the municipal form and to provide a mode of inquiry that might be useful in other locales.

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Take, for example, the case of municipal government in St. Louis, Missouri. In 2013, a white police officer shot and killed an 18-year-old, Black, unarmed, young man named Michael Brown. Brown was killed in his hometown of Ferguson, a suburban municipality in St. Louis county, and his death set off widespread protest against police brutality which later coalesced into the Black Lives Matter, a global movement which aims to intervene in violence inflicted on Black communities by the state. But Brown's murder also provoked a renewed set of reflections on the problem of municipal government, for which St. Louis had long been a local exemplar of broader trends in the United States.

In 2015, the year after Brown's murder, the Civil Rights Division of the Department of Justice published the findings of its investigation into the Ferguson Police Department (FPD). This investigation revealed "a pattern or practice of unlawful conduct within the FPD that violates the First, Fourth, and Fourteenth amendments to the United States Constitution, and federal statutory law" (pg. 1). Such violations revealed a facet of American life with which many Black residents were already intimately aware: police violence, harassment, and unlawful conduct disproportionately impact Black people, and this institutionalized racism has left many residents with profound distrust of their local police departments. The report found the FPD to "both reflect and exacerbate existing racial bias" and that such practices have "sown deep mistrust" and undermined "law enforcement legitimacy among American-Americans in particular" (2).

But perhaps even more surprising was what the report considered the impetus for such aggressive policing: revenue generation. Department of Justice (DOJ) investigators conclusively determined that Ferguson City officials "exhort police and staff to deliver…sizeable increases in in municipal fines and fees each year…and closely monitor whether those increases are achieved" (2). Rather than enforcing municipal codes to promote public safety, the police department had instead focused on the narrower interest of generating measurable revenue increases for the municipal government. This approach to policing introduced a new measure of "productivity", in which officer evaluations and promotions were evaluated in terms of "number of citations issued". As a result, the report concludes, "many officers appear to see some residents…less as constituents to be defended than as potential offenders and sources of revenue" (2). And further, the report determined that the municipal court, too, was using its "judicial authority as the means to compel the payment of fines and fees that advance the City's financial interests" (6). There was, in other words, a fiscal pressure which intensified FPD's already biased policing of its Black residents.

In the years since the DOJ's report, it has become increasingly clear that the "fines and fees" approach to municipal policing was not limited to St. Louis. There has been, for example, decades of recourse to techniques like Philadelphia's civil forfeiture, which allowed the city's police department to seize the assets of individuals involved in a crime. As Jackson Smith (2018) argues, "forfeiture became a salve for law enforcement as austerity measures hit a city already reeling from widespread disinvestment and hemorrhaging population." And forfeiture only increased in the decades since its introduction in the 1980s, peaking in the 2000's at an average of "10 percent or more of the DA's annual budget" (Smith, 2018). Similarly, Alexes Harris (2016) argues that monetary sanctions are widespread in United States, and that the imposition by the criminal justice system of fines and fees ensures that the "poor experience a permanent punishment" that they can never repay (pg xix). Like in the case of Ferguson, it appears that municipalities across the United States are blurring the line between punishment and fiscal management (Harris, 2016: 11).

St. Louis, however, remains a key reference point for this "fines and fees" approach to municipal fiscal management. As Ava Kofman (2019) reveals, St. Louis courts have long forced defendants to pay for the means of their own punishment. These courts hired a private contractor, Eastern Missouri Alternative Sentencing Services, to manage the assignment of ankle-monitors to defendants on bail, all of whom were required to pay a down payment ($300), an installation fee ($50), and a daily use fee ($10) for the duration of their sentence or time awaiting trial. Kofman (2019) reports that such electronic monitoring services offered municipal governments a cheaper alternative to the "moral outrage and fiscal sinkhole" of mass incarceration, and represent "one of the fastest growing revenue sectors of their industry." Unlike other forms of "fines and fees" policing, electronic monitoring does not generate revenue for the court. Rather, the impetus for the expansion of such fiscal devices is to reduce the cost of punishment. It is, in other words, a cost-saving measure that puts the burden of payment on individual offenders, and relieves the public from paying the full price of public safety itself.

From these cases, there emerges a portrait of urban fiscal administration that seems to confirm the critical conventional wisdom on municipal government: beginning in the 1980s governments across the country introduced fiscal austerity measures to compete for firms to locate within their municipal jurisdiction (Harvey, 1989). And in the decades since the 80s this austerity has introduced municipal fiscal crises that have been resolved through more budgetary cutbacks and a turn towards municipal debt-financed development and new financial techniques like tax-increment financing (see Sbragia, 1996). From this perspective, the revenues of such entrepreneurial cities rebound alongside the urban economy: the entrepreneurial city has, in this sense, staked its future on the return and growth of urban capital. But I propose that the concept of municipal state formation—drawn from the case of Dakar—might call attention to some under-recognized transformations in the American "city" that remain obscured by these theories of the entrepreneurial, neoliberal city.

One could, for example, ask a slightly different question about the municipal form in the United States: How has the municipality been constituted as a kind of problem? And what are the novel set of experimental techniques that have emerged out of critical reflection on the problem of municipal form? To take these questions seriously requires a shift in analysis away from critical conventional wisdom on the neoliberal and entrepreneurial city. In these analysis, fiscal austerity appears as *symptomatic* of broader shifts in a supposedly global and neoliberal capitalism. The problem at hand is centered on a broader crisis of capitalism for which the municipality and its city figure as a solution—or, in the critical vocabulary, as a fix. Yet there are more problem-spaces at play. As Ignacio Farías (2011) has argued, critical urban scholarship has long taken capitalism—not the city—as its central object of research. And Farías counters that urban scholars should return to an inquiry of the city. For Farías, such an inquiry conceptualizes the city as a socio-material assemblage and "a metabolic process of matter and energy" (pg. 368), and it allows "an understanding of the real", the multiplicity of forms in the city, and the "actual urban situations" around which a democratic politics may emerge.

Following Farías, I begin with a city form—the commune—as my initial object of inquiry. But I depart from Farías in one important way: I do not make an ontological argument about what cities are, nor do I seek to reveal the "real" or the "actual" of a socio-material and urban assemblage. In short, I do not counter critical and theoretical reflections with an empirical inquiry into ontological form. Rather, I take critical reflections on the problem of the "city" as my central objects of research. Such a reflection is not a task reserved for urban scholars. Municipal officials, development experts, bureaucrats, and urban publics alike are constantly reflecting on—and intervening in—the problem of the municipal form. The purpose of this style of inquiry is not to find new objects of contemplation available in the field—say, the "city" in contrast to capital—but to reflect on the work of problematization more generally as an engine of knowledge formation in the world (see Miyazaki, 2003: 262). Once again, I ask, what are the set of critical reflections and governmental interventions that arise from the problem of the municipal form? At which historical junctures have such problem-spaces consolidated and transformed? And to what effect?

To illustrate this point, let me return to this juxtaposition of St. Louis, Missouri and Dakar, Senegal. Both cities today have around 3 million inhabitants. Both are former French colonies, but from very different eras of French imperial expansion. While the French legacy of law and administration is much more recent and more apparent in Dakar, St. Louis has by contrast been outside French colonial rule since the Louisiana purchase in the early 19^{th} century. The municipal form in St. Louis today is not a result of the French revolutions, the end of slavery in the French empire, the rise of the colonial policy of assimilation, or the democratic and liberal values associated with the communal government. Instead, municipalities in St. Louis are more closely linked to American home rule laws and the history of suburbanization and racial segregation in the mid-twentieth century United States. But the comparison I want to draw here centers more specifically on the problem of municipal government, and how it has been conceptualized differently in St. Louis at two important points in its recent history.

In 1988, the inaugural report on metropolitan organization by the U.S. government's Advisory Commission on Intergovernmental Relations (ACIR) focused on the case of St. Louis. The purpose of the report was to "learn more about how complex metropolitan areas are organized and governed in our federal system" (iii) and St. Louis was selected because it was "an area oft cited as a prime example of perverse organizational patterns" (pg 9). St. Louis' governmental organization was indeed complex: at the time of publication St. Louis County contained 91 municipalities, 23 school districts, and 25 fire protection districts, totaling over 151 governmental units (iii, 9). Like Dakar, St. Louis's urban landscape remains to this day covered by a vast patchwork of municipal governments which often overlap in jurisdiction with higher levels of government. Leading up to the publication of this report, this kind of jurisdictional pattern was understood to be a problem and, as such, was long characterized as "fragmented" in a pejorative sense. The report was self-consciously "controversial" and sought to re-frame such fragmentation as a positive attribute of metropolitan regions with "the potential for and realization of more accessible representation of local citizens, more economical patterns of accountability, and greater local responsibility for local problems" (iii).

The authors of the report intended to change the way experts understood St. Louis' jurisdictional pattern: although fragmentation was widely accepted a pejorative term for an undesirable form of metropolitan organization, the authors argued that such a complex pattern promoted the "creative capacities" of communities to collectively address their common needs; and in the tradition of Alexander Hamilton, to join "reflection and choice" in a tradition of self-governance that "predates the U.S. constitution" (pg. iii). Indeed, the authors of the report were introducing what was at the time a new understanding of metropolitan governance put forth by Vincent Ostrom, Charles Tiebout, and Robert Warren (1961). According to the report, this theory of metropolitan organization reveals how "jurisdictional fragmentation and overlap can provide an institutional foundation for a productive system of functional relationships among jurisdictions" (4). City-county consolidations were the most popular reform at the time, but since the 1940s a declining percentage of such reforms were approved by popular vote. In contrast, the number of municipal incorporations across the country was on the rise. In other words, the report argues that the tools available to metropolitan governments did not reflect the needs or preferences of urban citizens and, as such, should be re-thought.

It is in this sense that the report outlines the beginning of a shift in critical reflection on the problem of municipal form in the United States. City-county consolidations were no longer the right solution to the problem of "fragmentation", which was itself increasingly making less sense to the experts tasked with its reform. And instead, a new theory of local public choice argued that fragmentation could be re-conceptualized as a positive value: functional relationships among jurisdictions in a fragmented region were already successfully addressing problems of local service provisioning and civic need. The theory was against wholesale reform and instead expected ongoing disputes over jurisdictional inequalities and spillover effects from one jurisdiction to another. Indeed, the report's authors were aware that "jurisdictional boundaries and the distribution of public authority have to be adapted to changing conditions" (6). And they introduced a more flexible set of functional arrangements through which municipal governments could provide public services, many of which involved the contracting out to private companies for the production of local public goods (like in the case of electronic monitors today).

There are striking parallels to be drawn here between St. Louis and Dakar, in part, because the justifications that undergird municipal organization in each city are drawn from similar sets of critical reflections on democratic government and intergovernmental reform. Since the publication of the U.S. government's inaugural case study on St. Louis, the local public goods theory of Ostrom, Tiebout, and Warren (1961) has transformed from controversial thought to widespread conventional wisdom. As I have demonstrated in the case of Dakar, development interventions today are justified in the very terms with which the ACIR report promoted the functional organization of a metropolitan region. And local public choice theory continues to circulate and transform public management practices across the world.[33] But critical reflections on the proper distribution of municipal authority have been far from resolved by this increasingly dominant approach. In fact, the purpose of such a theory was to turn attention to how disputes over such a distribution of public authority are resolved *in situ*.

After the police killing of Michael Brown in 2013, it became clear that extant set of reflections on the distribution of St. Louis' public authority was again taking a new form. Inter-jurisdictional competition had driven down municipal revenues, leaving some municipalities in St. Louis county to draw 40 percent or more of their revenue from fines and fees collected by municipal courts (Balko, 2014). The "fines and fees" mode of policing reflected a highly unequal metropolitan landscape which left many local governments with little resources, poor populations, and a perverse incentive to extract revenues from diverse forms of fiscal punishment—from an avalanche of small traffic violations to more complex devices like ankle bracelets. Indeed, this style of policing was itself a discrete problematization of the broader fiscal inequalities surrounding St. Louis' jurisdictional form. And many argued that Brown's death revealed this long-standing problem of St. Louis' "unique political geography" in which nearly 115 separate local governments were targeting poor, Black residents as novel sources of revenue (Balko, 2014). And in response, the re-unification and the consolidation of St. Louis City and County was once again on the table. In a striking reversal of the 1988 report, the project "Better Together" formed to respond to what was once again the problem of "St. Louis' outdated and obsolete *fragmented* structure" (qtd in Balko, 2014, emphasis added).

I have briefly examined the case of St. Louis to demonstrate the comparative possibility of municipal state formation. In Dakar, as much as in St. Louis, the extant set of critical reflections on the proper distribution of public authority has brought to the fore new sets of techniques for addressing the problem of municipal form. In both cases, municipal governments turned to experimental fiscal techniques which, in turn, provoked a new set of disputes over the legitimacy of these novel exercises of municipal authority. And at stake for each city is more than a question of neoliberal entrepreneurialism, but a historical question of democracy, citizenship, belonging, and recognition. In Senegal, unification of the metropolitan area is not on the agenda for reform. In fact, just the opposite: my fieldwork began in the wake of a legal commitment from the central government to carry out the complete communalization of the national territory, to actively create what St. louis was once again pejoratively referring to as "fragmented" governance.

In the years after 2013, there emerged a yawning gap in the problematization of municipal form on either side of the Atlantic: What one African city understood as a solution—the proliferation of local governments—one American city had come to understand as its most pressing political problem. In this dissertation, I have examined the specific form that the problem of municipal government has taken in Dakar in the years following its most recent decentralization reforms. It is not a universal concept to be

[33] For a specific discussion of how New Public Management has transformed political possibilities in India and South Africa, see Bear & Mathur (2015) and Von Schnitzler (2016), respectively.

taken up and applied to other cities elsewhere in the world. But it is the early outline of a concept—drawn from the empirical case of Dakar—that might offer up a useful tool for comparison in other areas and other times of the world. It is in this sense that municipal state formation may function as a concept-metaphor with which to approach similar styles of concept-work elsewhere in the urban world.[34]

[34] For Henrietta Moore (2004) the purpose of a concept-metaphor is not to resolve ambiguity between and object and its referent, but to maintain "a tension between pretentious universal claims and particular contexts and specifics" (74). And as Paul Rabinow (2007) suggests, working with such concepts is as much a "search of a referent or space of reference as it is an act of naming such a domain that was already there" (190). Although municipal state formation can't describe such a universal domain, the point is to open a set of inquiries into the particular formulations of the general problem.

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This research was built on the gift of *teranga* (hospitality) from the people who helped me to and through the field. In acknowledging these gifts, I also provide here in a bit more detail my methods[35]. These acknowledgements recount how I collected my qualitative data and made sense of this data through the concept-work required of scholarly research. In many contexts, ethnography requires that its practitioners build a new life and new relationships, often learn a language or two, and engage wholeheartedly in the abundance social worlds that constitute “the field”. Ethnographic data is often incited by the presence of our bodies and our ways of reasoning in the very social worlds that we claim to observe. In the body of this dissertation, however, I have foregone an in-depth discussion of my methods. In part, the meandering empirical path I took to arrive at my argument would distract from what my interlocutors and I have to say about urban politics in Dakar. But there is another reason to approach methods in this way.

For several decades, there has been a tendency in ethnographic research to turn attention to the author and their practices of writing, to acknowledge the presence of the researcher in the work of producing knowledge, and to open this unacknowledged and highly obscured labor to inquiry. And yet, in my analysis, I prefer to foreground the contribution that the city and people of Dakar have made to urban and social theory. And I do my best to reserve the first-person pronoun for the preface, this acknowledgement, and for some of the key arguments and ethnographic encounters I describe in the body of the text. My aim is to foreground the perspective of Dakar. In doing so, I background myself to avoid recreating an unforgettable scene of ethnographic anxiety:

> “He does not know what to aim at. His favorite model has disappeared or, when found, refuses to pose as expected. The fieldworker examines his tools and finds his camera inadequate. Most importantly, his very field of vision now seems blurred. Yet he needs to come home with a picture. It’s pouring rain out there and the mosquitos have begun to bite. In desperation, the baffled anthropologist burns his notes to create a moment of light, moves his face against the flame, closes his eyes and, hands grasping at the camera, takes a picture of himself” (Trouillot, 2003: 24).

Michel-Rolph Trouillot, it seems, disliked the selfie before it was a thing! But in hedging against this kind of self-presentation, I still like to think of these acknowledgments as one

[35] For this, I take inspiration from Penny Harvey and Hannah Knox’s (2015) preface in *Roads: An Anthropology of Infrastructure and Expertise*.

big *photo de famille*—a kind of group selfie of which I have so many from my time in Senegal. I acknowledge here some of the key encounters and relationships that helped transform a research project on markets into a more definitive statement about municipal state formation. Many of these relationships are, in a sense, the methods I used to elicit my ethnographic data: conversations, documents, ideas, gestures, and the like.

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