The current performance of decentralized forest taxation as it affects the local development dynamics in southern and eastern Cameroon is still very poor. The decentralization implemented within this framework is authoritarian. Effected from the top and out of step with the real needs and expectations of local players, it still leaves the state’s powers largely intact, as well as those of the state’s local arms (i.e. the rural communes and management committees of forest-related dues), in matters related to the management of forest revenues. It brings into sharper focus a strategic partnership for levying forest charges among the central government, decentralized territorial authorities and the management committees of forest-related dues, and among the powers, local administrative authorities and local political leaders. The efficient and transparent management of forest revenue ought to have a real impact on the improvement of living conditions of local populations and on poverty reduction in rural areas; it depends on the establishment of a democratic decentralization effort for local management of forest revenues and enhancement of the capacity of local players. This democratic decentralization should lead to an effective transfer of power to local institutions and players, which are held accountable for the power that they exercise over local communities. In this way, the decentralization of forest revenues in particular will be part of the global perspective of political and administrative decentralization of society in Cameroon.