

# Assessment of Land Use Charge Administration and Taxpayers' Compliance in Selected Communities in Akure, Ondo State, Nigeria

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## Abstract:

**Background:** The principal aim of taxation is to finance government expenditures. Land Use Charge is a form of direct tax administered on landed properties. The Land Use Charge Law was enacted in 2014 to replace local property-related-taxes like Tenement rate, Ground rent and Neighbourhood Improvement Charge. The law which was enacted has since generated several controversies since its enactment. The process of Land Use Charge administration was further reviewed in 2018 to incorporate the use of Geographical Information System (GIS) which was intended to enhance the overall performance of the Land Use Charge process.

This study therefore assessed the administration of property tax, with specific emphasis on the Land Use Charge to ascertain the level of compliance of the taxpayers (i.e landlords) towards the property tax policies of the Ondo State government with the view of finding a solution that will increase the level of compliance to the payment of this tax.

**Materials and Methods:** Using Akure as a case study, the study particularly examined the appropriateness of the process and basis of assessment of the Land Use Charge; investigated the relationship between the Land Use Charge process and Land Use Charge performance; evaluated the extent of compliance with the payment of Land Use Charge by the landlords and also examined the factors influencing the compliance or non-compliance by the taxpayers. Frequency Tables, percentages, weighted mean, trend analysis, stepwise multiple regression and Kruskal Wallis analytical tools were employed in explaining and amplifying the data of this study.

**Results:** The study shows that the adoption of GIS in land use charge administration has increased the efficiency of the administration of land use charge. It also reveals that a high level of compliance to the payment of Land Use Charge is precedent upon the amnesty rates, satisfaction with the process by the taxpayers, and greater accountable and judicious use of the revenue from the present and future proceeds form Land Use Charge.

**Conclusion:** The study concluded by recommending more moral suasion measures like beneficial community projects and increased public enlightenment and awareness measures. The study also recommends the amendments of the land use law especially to accommodate retirees and other categories of vulnerable persons in its exemptions.

**Key Word:** Taxation; Land Use Charge; Buprenorphine; Geographical Information System.

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## I. Introduction

Generally, tax is a fee charged by a government on a product, income, or activity. It can be levied directly on corporate income or indirectly on goods and services. The sole aim of taxation is to finance government expenditures. It refers to a compulsory levy by a public authority for which nothing is received directly in return. It is an imposition by the government on persons, properties, income, commodities, transactions, etc to provide for general public goods and services. Proceeds from tax form part of the revenue for the provision and maintenance of public services like roads, markets, hospitals, electricity, etc. Property tax which is a form of tax chargeable by the government was defined as "a tax imposed by municipalities upon owners of real property within their jurisdiction based on the value of such property .

The essence of the formulation of the Land Use Charge is to bring about an effective collection and administration of property-related taxes. However, the orientation and perception of taxpayers have direct effects on the ability of governments to generate enough revenue from taxation. Land use charge is a law that provide for the levying and collection of land charges and for the consolidation of all property and land based rates. It is a form of direct tax administered on landed properties. The payment of the Land Use Charge is on an annual basis while the amount payable is to be a proportion of the value of the property . Land Use Charge is

one of the property taxes now applicable in Ondo State under the Ondo State Land Use Charge Law (LUCL, 2014). The law was passed on the 24th of April 2014. The Land Use Charge, as the name implies is a novel imposition on the owner of a property for the use and enjoyment of the property with the primary aim of improving the internally generated revenue of the State (Alao, 2018). Prompt payment and a high level of compliance will not only contribute to the internally generated revenue streams of the State Government but will also improve the level of the socio-economic status of its citizenry. The need to meet the increasing demand for the provision of infrastructures and the dwindling Federal Government allocations necessitated a need to increase the state internally generated revenue. The enactment of the Land Use Charge Law, therefore, not only seeks to enhance revenue generation but to also eliminate multiple property taxes imposed on residents. Just as was the case with Lagos, being the pioneer state in Nigeria, the main objective of the law by the Ondo State Government has always been to generate the additional revenue needed to enhance the standard of the state in terms of physical and social infrastructure as pointed out by.

## **II. Material And Methods**

The targeted population of this study refers to properties (with the landlords) that have been enumerated and served the Land Use Charge (LUC) demand notice in the entire study area (Akure). A total population of 23,129 properties (with the landlords) represents the total number of houses that have been enumerated and served with the Land Use Charge (LUC) demand notice in Akure by the officials of the Land Use Department as of the end of the year 2019, according to the records. This is because the officials of the Land Use Department are still enumerating and not every property (with the landlords) has been served the Land Use Demand Notice. In fact, not every house has been enumerated as of the end of the year 2020. It is also been noted that two or more properties could belong to the same landlord among the figure above. Therefore, the figure above (23,129) indicate the total number of properties already enumerated while the exact number of landlords may be difficult to ascertain.

Communities like Ijapo, Alagbaka, Afunbiowo, Obaile Estate, Ajipowo were some of the first set of communities in Akure where the Land Use Charge pilot scheme took off. It was expected that all existing properties in these communities would have been enumerated since they were the pilot scheme. It was also gathered from available information and official records that the number of properties (with the landlords) who have been served the Land Use Charge demand notice is deemed sufficient for the sampling frame. Also, having enough respondents who have interfaced severally with officials of the Land Use Charge unit is anticipated in these pioneer communities. Therefore, Ijapo, Alagbaka, Afunbiowo, Obaile Estate, Ajipowo communities were selected as the communities from which the samples were drawn. The total number of Properties (with the landlords) that have been enumerated and served with the Land Use Demand notice within this sampling frame is 1,943 properties.

In this study, structured questionnaires and interviews were adopted and used. A questionnaire is an instrument employed for the data collection. Questionnaires mainly consisting of a five-point- Likert scale ranking and both closed and open-ended questions were administered to property owners in their residence or during the landlords' association meetings.

Frequency Tables, percentages, weighted mean, trend analysis, stepwise multiple regression, and discriminant factor analytical techniques were employed in the data analysis. The interrelationship between taxpayers' compliance or non-compliance and Land Use Charge administrative process (dependent and independent variables) was explored using the stepwise multiple regression analysis techniques.

To examine the appropriateness of the process and basis of assessment of the Land Use Charge, weighted mean analysis was employed. Each of the required processes is rated against a pre-defined scale which assists in assessing the significance and reliability of each process as well as their rankings. Also, in order to investigate the relationship between the Land Use Charge process and Land Use Charge performance, multiple regression analytical tool was used in the analysis. Evaluating the extent of compliance with the payment of Land Use Charge by the landlords involved the use of descriptive statistics, Trend Analysis and Kruskal Wallis. Emphasis was on the frequency distribution while analyzing the extent of compliance to the payment of Land Use Charge in the study area.

Finally, factors influencing the compliance (or non-compliance) by the landlords were examined using weighted mean analysis. Each of the factors that can influence compliance (or non-compliance) was rated against a pre-defined scale which assists in ranking to determine which factor has the most significance and vice-versa.

**III. Result**

Relationship between LUC processes and LUC compliance

Table 8a: Relationship between LUC processes and LUC compliance (multiple regression)

**ANOVA<sup>a</sup>**

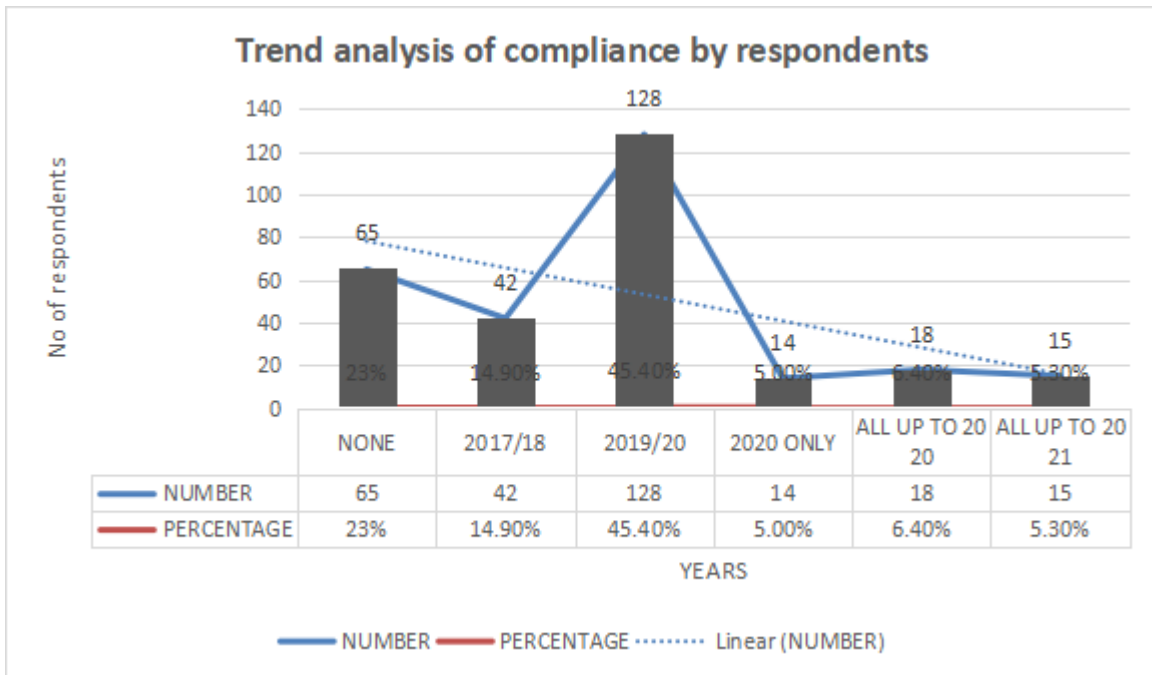
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	232.490	9	25.832	26.073	.000 <sup>b</sup>
	Residual	269.486	272	.991		
	Total	501.975	281			

**Table 8b: Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.681 <sup>a</sup>	.463	.445	.995

The “R” column represents the value of R, the multiple correlation coefficient. R can be considered to be one of the quality of the prediction of the dependent variable, in this case, Yrspaid. A value of 0.681, in this example indicates a good level of prediction. The “R square” column represents the value (also called the coefficient of determination), which is the proportion of variance in the dependent variable that can be explained by the independent variables (technically, it is the proportion of variation accounted for by the regression model above and beyond the mean model). A value of 0.463 means that the independent variables explain 46.3% of the variability of the dependent variable, Yrspaid.

The F-ratio in the ANOVA Table 8a tests whether the overall regression model is a good fit for the data. The Table shows that the independent variables statistically predict the dependent variable.  $F(9, 272) = 26.073$ ,  $p < .0005$  (i.e the regression model is good fit for the data). Finally, “Sig.” column shows that all independent variables coefficients are statistically significantly different from 0 (zero). The result shows that the process of administering land use charge has significance on the extent of compliance. This also connotes that the more satisfied the landlords are with the processes, the more compliant they become.



**Ranks**

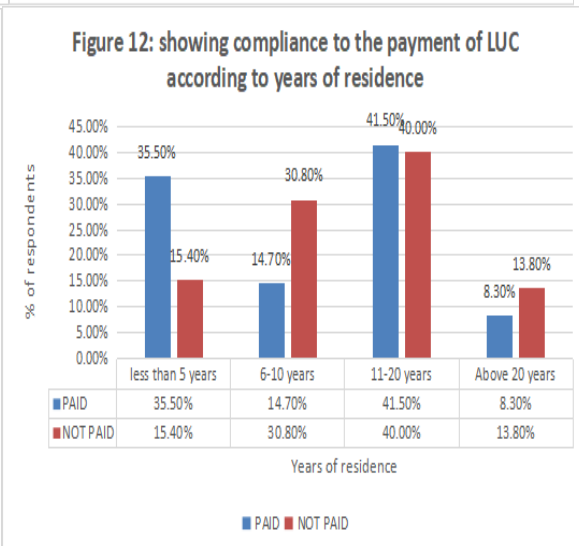
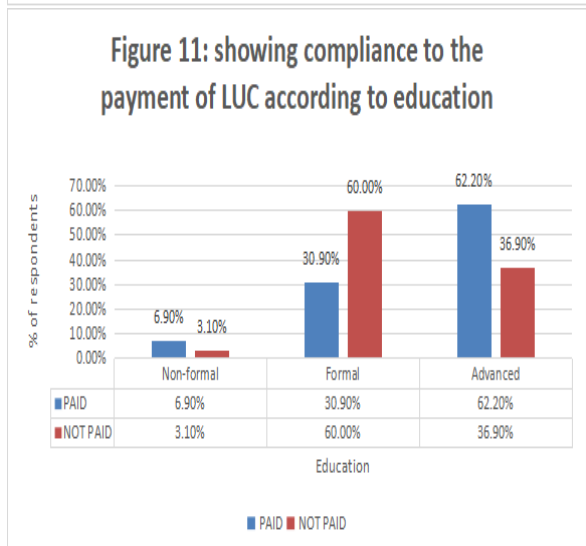
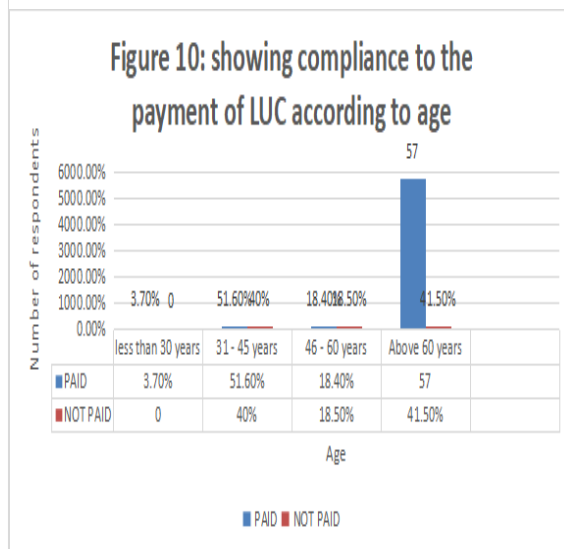
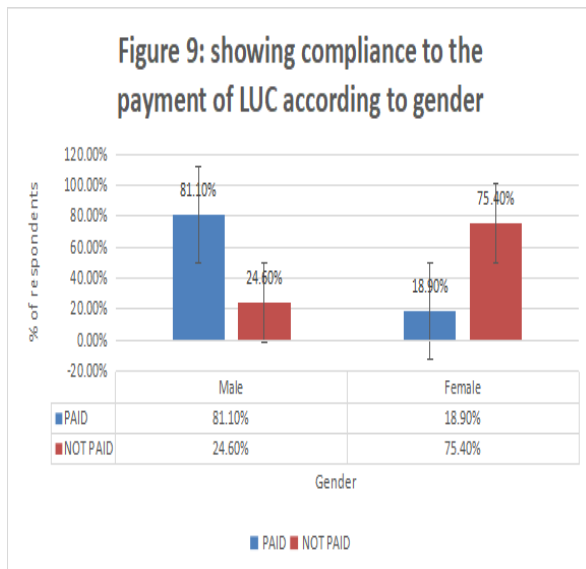
Years_paid	Group	N	Mean Rank
	Base Value Zone	94	120.53
	Medium Value Zone	94	115.63
	High Value Zone	94	188.34
	Total	396	

Test statistics	Years_paid
Kruskal-Wallis H	52.420
Df	2
Asymp. Sig.	.000

From the Table above, the mean rank (i.e., the “Mean rank” column in the Ranks Table) of the Years\_paid for each LUC value zone group can be used to compare the payment trend in each value zone. Whether these value zones have different year payment trend can be assessed using the Test statistics Table which presents the result of the Kruskal-Wallis H Test. That is, the chi-squared statistics (the “Chi square” row), the degrees of freedom (the “df” row) of the test and the statistical significance of the test (the “Asymp.Sig” row)

#### 4.6 Demographic Characteristics of Respondents against the level of compliance

For proper perspective, the demographic characteristics of respondents in each of the zones is further cross-tabulated against the rate of compliance as highlighted below:



As seen in figures 9-13, gender, age, education, and level of employment are factors affecting attitude to payment of taxes. The study reveals that men in the study area exhibit higher levels of tax morale than women.

Also, younger landlords are more positively disposed to payment than their elderly ones. In fact, landlords within the age brackets of 30 – 45 years has the highest level of compliance. This is in contrast though to the OECD (2013) findings which indicated that women exhibit higher levels of tax morale than men and older people are less likely to justify cheating on taxes than younger people.

Factors affecting compliance/non-compliance

Table: Ranking the factors that causes non-compliance using weighted Mean

	N	Mean	Rank
Misappropriation of revenue	396	2.86	1 <sup>st</sup>
opportunity to evade payment	396	2.84	2 <sup>nd</sup>
perception on double taxation	396	2.83	3 <sup>rd</sup>
awareness of penalty	396	2.79	4 <sup>th</sup>
amnesty rate	279	2.63	5 <sup>th</sup>
perception of equity	396	2.56	6 <sup>th</sup>
absence of benefits	267	2.55	7 <sup>th</sup>
accuracy of data	396	2.53	8 <sup>th</sup>
income level	396	2.47	9 <sup>th</sup>
Transparency	396	2.45	10 <sup>th</sup>
financial constraint	396	2.43	11 <sup>th</sup>
perception on fairness	396	2.38	12 <sup>th</sup>
Good LUC knowledge	396	2.24	13 <sup>th</sup>
perception on simplicity/clarity	396	2.22	14 <sup>th</sup>

Table 10 shows that misappropriation of revenue is the major reason for non-compliance as it ranks highest among the factors. The opportunity to evade payment of Land Use Charge is also one of the major factors that reduces compliance. As afore suggested by the literature, the landlords' perceive Land Use Charge as double taxation as it ranks third among factors leading to non-compliance. Interestingly, level of income ranks further down in 9th on the list suggesting that the landlords could actually afford the amnesty rate that was billed them. Good knowledge of land use charge and simplicity/clarity rank lowest thereby suggesting that they were the least factors influencing non-compliance. Or better still, these least ranked factors can be said to influence compliance rather than non-compliance.

#### IV. Discussion

The appropriateness of the process and basis of assessment of the Land Use Charge

The electronic receipting process is ranked highest among other processes involved in the administration of the Land Use Charge. This process is one in which a landlord gets a verified and electronic evidence for every money paid into the coffers of the government. Also, the adoption of GIS in data capturing also ranks 2nd highest in order of importance or satisfaction. This agrees with Ayeni and Adewale, (2006) where emphasis were laid on the importance of GIS. The study further shows that the valuation exercise by the Estate Surveyors and Valuers as well as the amnesty rate payable by the landlords were the least ranked in the pecking order.

The relationship between the Land Use Charge process and Land Use Charge performance

There is a relationship between the process adopted for land use charge and the performance of land use charge. The result shows that the process of administering land use charge has significance on the extent of compliance. This simply means that the more satisfied the landlords are with the processes, the more compliant they will most likely become. The land use charge administration process begins with the service of notice for enumeration. The study shows that the process does not seem to be popular among the landlords. Oral interviews also revealed that most of the landlords did not get sufficient notice prior to the commencement of enumeration. Notwithstanding, property enumeration and data capturing ranks second thus suggesting the appropriateness of this process and the acceptability of this particular process by the landlords. The valuation by estate surveyors and valuers' ranked least. Most of the landlords were unaware that the estate surveyors and valuers actually visited their properties to carry out valuation for the purpose of land use charge.

The extent of compliance with the payment of Land Use Charge by the landlords

Despite the fact that landlords from the high value zone areas displayed the highest dissatisfaction and unwillingness to comply with the land use charge, they, in actual fact, have complied even more than landlords

in the other two zones (medium and base value zones) in terms of actual payment. Muhammad and Ishiaku (2013) averred that the very transparent nature of property tax can make it unpopular. This probably explains why the landlords in the high value zone were generally displeased, even though they still complied more than the other zones. Conversely, landlords in the base value zones indicated the highest level of willingness to comply but actually have the lesser rate of compliance. This is quite strange and does not seem to follow the opinion of Nkwe (2013) that positive attitude to tax leads to more compliance, and vice versa.

#### Factors influencing non-compliance by the landlords

The result shows that misappropriation of revenue ranks highest among reasons for non-compliance. This agrees with the opinion of Abiola and Asiwah (2012) that “the level of taxpayers’ compliance is greatly influenced by the usage of funds generated for services by the government, the level of fraud and corruption by government officials, and the efforts of the government to fight corruption and fraud”. Moreover, the presence of an opportunity to evade the payment of the land use charge also reduces the level of compliance. In actual fact, there has been no stringent action by the government to ensure absolute compliance or enforce even payment among residential land users which the landlords are definitely leveraging on. The disposition of the landlords towards the presence of government benefits interestingly ranks in-between. However, it is quite instructive and surprising to note that financial constraint does not rank amongst the major reasons for non-compliance to the payment of the land use charge. This probably suggest that the amnesty value been charged by the government is not burdensome on majority of the landlords. Also, it does appear the landlords have good knowledge of the land use charge and would not necessarily take this factor as a reason for non-compliance.

### V. Conclusion

It has really proven so difficult for government at all level in Nigeria to swim out of economic doldrums. The emphasis for sometimes seem to be on internally generated revenues by government at local, state and federal level. The land use charge was a novel idea which Ondo state borrowed from Lagos state. The idea was to collapse all property-related taxes into one consolidated charge, which, ideally, should be easier to implement. The execution of the law in Ondo State after it was passed in 2014 was initially hindered due to the faulty, brazen and unconventional approach to its implementation. The Land Use Charge Law engendered controversies since its enactment especially as relates to its implementation and enforcement (Daily Post March, 2018). Later, a review of this approach was done which led to the deployment of technology in 2018. It also led to the review of the amount (rates) payable and a range of friendlier ‘amnesty rates’ were approved by the Governor.

After over three years of full implementation, it became expedient to look at the process and performance of the land use charge especially because the cost of a technology-driven land use charge process is capital intensive. The success rate of the land use charge over these period is remarkable, but the potential to do even more is evident from the findings. A study like this helps to guide the policy-makers with varying perspectives on the performance of the technology-driven land use charge process. It may be helpful for other state governments who intend to tow the same line by implementing the land use charge law too.

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