

## Measuring the Impact of Non-Implementation of Property Rating Practice on Neighbourhood Facilities and Services in Bauchi Metropolis of Nigeria

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**Abstract:** The practice of rating real estate is essentially an internal revenue source, synonymous to tenement tax levied on the owner/occupier. Property rating in Nigeria is bedeviled by many factors that impeded its smooth implementation and operation, thus, this form of taxation yields zero revenue in Bauchi, due to failure of implementation. This study is aimed at measuring the impact of non-implementation of property rating on neighbourhood facilities and services in Bauchi metropolis of Nigeria. About 132 closed-ended questionnaires were distributed to professionals in the field of real estate, in the academia and estate firms, 92 questionnaires were mailed back for analysis. The Pearson's correlation in SPSS was used to establish relationship between the variables. Findings from this study reveals that PRP has a strong influence over community sanitation and healthcare services, thus failure to institutionalize the practice could result to persistent deterioration of aesthetic quality of the living environment with imminent repercussion on individual healthcare.

**Key words:** Property rating practice, neighbourhood facilities, bauchi, imminent repercussion, individual healthcare

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### INTRODUCTION

The introduction of Property Rating Practice (PRP) date back in 1601 in the United Kingdom was occasioned by persistent degeneration of neighbourhood facilities, like sanitation system, sewages, roads, schools, clinics etc (Oyegbile, 1996; Kuye, 2002). Though history has recorded land tax 3,000 years ago (Hefferan and Boyd, 2010). The essence of the Act enacted in 1601 in UK and further developments in property tax across the world was to impose the maintenance of community infrastructure and services. PRP is not implemented in Bauchi-Nigeria despite its provision in the State Edict.

According to Hefferan and Boyd (2010) property tax provide strong base for local revenue. In Abbass most rural and sub-urban areas are characterized by poor roads network, failed national telecommunication system, air and railways, poor sanitation and without adequate electricity. For instance Potholes and other impairments on the roads depicts serious infrastructural failure due to lack of maintenance (Emeasoba and Ogbuefi, 2013). In principle PRP seek to provide a redress to problems associated with neighbourhood facilities by generating revenue to

defray cost of maintaining neighbourhood facilities and infrastructures (McCluskey and Franzsen, 2005; Nwachukwu and Emoh, 2010; Salmaso, 2014).

Local governments are obliged to provide some neighbourhood facilities and services at local level basically using fund obtained from three key sources, these are; federal allocation, internally generated revenue and grants. Direct allocation from federal government is always the highest nevertheless not sufficient to develop and maintain all neighbourhood facilities while the two other sources are grossly inadequate; some of the internal revenues like property rating is not imposed despite the financial deficit in Bauchi metropolis, thus most neighbourhood facilities are not well maintained. Going by the federal structure of government, local governments are restrained from making spontaneous fiscal plan for their respective area of jurisdiction due to financial constraints and constitutional limitations (Adedokun, 2004).

### Literature review

**Major components of property rating:** The key components making property rating exercise are: the

reconnaissance survey for the purpose of identification of properties in the area; enumeration of rateable hereditaments; main rating valuation using field data of all subject properties; compilation of valuation list (Kuye, 2002), the main aim is to ensure accurate exercise that will supplement local revenue for neighbourhood facilities and services provision. However, PRP has inherently accommodated all relevant components of any good tax system. For property taxation to achieve positive impact, it requires equitability that procedure of rate assessment should be easy to understand and should consider the local economy of the community as well as property value. Viability that the cost of the exercise must not outweigh the expected revenue, so that the revenue can finance community infrastructure and services. Convenience that the rate liability should be affordable. Full identification and definition of tax object. Appropriate penalty prescribed to defaulters, considering ability to pay, benefit to be derived, time and manner of payment (Kuye, 2002).

**Neighbourhood facility provision:** Neighbourhood facilities comprises of general infrastructure, facilities and services like regular sanitation, hospital, roads, water, electricity, communication, schools etc a community need for the betterment of the people. The provision of community infrastructure, facilities and services is dependent on the availability funds either from central government or locally generated revenue. Property tax as a local source of revenue is imposed in order to supplement fund for local community welfare development. Whether in the name of rating or otherwise, community members are obliged to come together and raise money for local development as in (Kyessi, 2005) funds are locally raised to provide water, roads, drainage and sanitation services in some neighbourhoods in Tanzania.

Property tax in principle is link to the provision of local infrastructure and services since 1601 when The Poor Relief Act or the statute of Elizabeth was enacted in United Kingdom to overcome deteriorating community infrastructure and services (Oyegbile, 1996). Property tax generates fund for infrastructure and services at municipal level. However this tax is not well-harnessed in developing nations (Norregaard, 2013); the tax in relation to GDP is 0.6% in developing countries, compared to 2.1% in OECD countries, Fjeldstad and Heggstad (2012) the percentage of property tax to GDP in most African countries is <0.5%. This therefore, indicates that the tax does not contribute significantly to NFP and total absence of PRP in Bauchi confirms zero per cent contribution to NFP.

**Sanitation:** Some neighbourhoods in the metropolis are characterized by rampant littering of refuse, unclean

drainages, unorganized waste accumulation cited by Bogoro *et al.* (2013) that in the high, medium and low density areas of Bauchi metropolis, an average of 0.004 m<sup>3</sup>/person/day of solid waste was generated while cited in Bogoro *et al.* (2013) reported an average of 0.0073 m<sup>3</sup>/person/day of solid waste was generated in Bauchi, however Bogoro *et al.* (2013) reported an average of 0.0083 m<sup>3</sup>/person/day, this indicates a slight increase in the volume of solid waste generation; the main problem is irregular evacuation of waste from the centres and lack of modern incinerator.

There are few refuse collection centres with rapid urban sprawl and population surge, more collection centres unofficially emerged with scattered refuse in areas not designated as collection point (Babanyara and Bogoro, 2011). The Bauchi State Environmental Protection Agency (BASEPA) is the only body charged with the responsibility of evacuating waste in Bauchi metropolis, however, lack of household bin for each housing unit and inaccessible nature of some of the narrow streets in the metropolis makes it difficult to access some remote areas, even on accessible street there are refuse accumulations that many times overlaps over the tarred road due to irregular evacuation (Babanyara and Bogoro, 2011).

Bauchi metropolis generates about 539.03 m<sup>3</sup> volume of solid waste daily, given the population size and BASEPA's staff strength; the staff and population ratio is 1:1059 in other words, one staff should handle and manage solid waste generated by 1,059 people, this results to rapid accumulation of solid waste, while local community members involvement in evacuation is very low (Babanyara and Bogoro, 2011).

Part of the solid waste and other refuse end up into the sewers and drainages, thereby blocking rain water from draining away, some streets and residences are often flooded annually in Bauchi metropolis, while remnant rain water breeding harmful insects and cause diseases (Babanyara *et al.*, 2010). Flood is one of the natural disasters in Nigeria, about 750 houses in Bauchi State are washed away by flood in 1988 (Adeoye *et al.*, 2009). Floods are common phenomenon during rainy season in Nigeria (Ojigi *et al.*, 2013). Dumping of refuse in drainage coupled with the usual torrential rainfall is a major factor that cause flooding in the metropolis (Ali and Hamidu, 2014).

Authorities in Bauchi have inaugurated and pursued several programmes on sanitation like community inspection programme, tax force on environmental sanitation in 1986, operation keep bauchi clean and the ongoing BASEPA. The Bauchi State Urban Development Board and the municipal authority are expected to take

a leading role in sanitation, community welfare and development; these are some of the statutory duties carried out by local authorities as enshrined in the 1979 and 1989 constitutions (Decree No. 12 of 1989) of Nigeria; Bauchi metropolis has refrained from refuse collection mainly due to fund constraint and lack of refuse collection vehicles (Babanyara and Bogoro, 2011). The aesthetic environmental quality in the metropolis is affected by poor and irregular sanitation programme.

BASEPA is funded by the state government even though the funding is not suffice enough, National Ecological Fund sometimes assist BASEPA; the Agency or the local government do not raise revenue from property tax as this source of internal revenue is not implemented in Bauchi metropolis (Muhammad and Ishiaku, 2013) thus, it operates in difficult financial situation (Babanyara and Bogoro, 2011).

Refuse disposal in the areas under consideration is imminent, evacuation takes long time before it is done, thereby resulting to the incidence where part of the street is pervaded with refuse leading to occurrence of road accidents; sewages are often blocked by chunk of refuse thus accumulated water in the gutter breed mosquitoes and other harmful insects. These are some of the community problems that hinders better welfare of the people in the community. The general welfare can only be improved when adequate funds are spontaneously generated and made available for community development programme, Property Rating Practice (PRP) is a simple and reliable local revenue aimed at improving community welfare (Drebbia *et al.*, 2002; Salmaso, 2014).

Some edible materials like roasted meat and the famous 'pure water' are readily consume on the move, the containers are discarded and blown around by wind, thereby revealing negative aesthetic scenery of the metropolis as in Makwara and Magudu (2013) littering as a result of food items packaged in a kind of disposable containers such that the food are consumed on the move accelerates the problem. The character of domestic refuse and waste problem has become a serious neighbourhood problem due to improper disposal and collection where in many instances refuse is dump by the road and culvert side (Awomeso *et al.*, 2010; Joel and Fansen, 2013).

Babalola *et al.* (2010) there is poor and ineffective waste management from the side of the government and the citizen, however Ezeah and Roberts (2012) argued that the whole scenario is driven by poverty, population growth and urbanization. There are several neighbourhood services that needs local intervention, like sanitation, evacuation of drainages to open up water ways according to Babanyara and Bogoro (2011) Bauchi

metropolis has generated 133,531 tonnes of solid waste in 2000 alone, some of the waste end in the water ways and causing flood in the metropolis.

The motivating factors that necessitate the need for implementing PRP is to overcome sanitation problem and finance local services. It is a common sight to see blocked sewages without been evacuated, stockpile of waste at collection centres, refuse littering and poor waste management (Gani *et al.*, 2012, 2014; Bogoro *et al.*, 2013). Given the relative calmness in Bauchi compared with some neighbouring states, there is a continuing surge in population which unavoidably exerts additional pressure on existing neighbourhood facilities; more developments are needed to tackle lack of infrastructure and foster human capacity development; reliable machinery should be put in place to strengthen revenue generation for routine maintenance of the local facilities.

Bird and Slack (2002) property rate is one of the minor source of internal revenue especially in developing countries, nevertheless, the tax has contributed as much as 40% of subnational taxes in the 1990s; the scenario is different in developed nations where property tax contributes about 4.1% to the GDP in Canada, 2.9% in United States and 2.5% in Australia. It can be confessed that this local revenue is not imposed in Bauchi metropolis but it was envisaged that if PRP is imposed and all its potentials properly harnessed, it can augment finance for the development and maintenance of certain neighbourhood infrastructure and services like classrooms, dispensaries, sanitation, evacuation of drainages, etc.

Comparatively PRP in advanced countries plays a vital role in both local and national economy, in that its contributed as much as 2.50-3.00% of GDP in United States, Canada and United Kingdom from 1965-2008, the revenue is expended at local level in providing neighbourhood facilities and other public services (Slack, 2011). In 2007, the percentage contribution of PRP to local revenue is 100% in Australia, Ireland and United Kingdom and very reasonable contribution in other OECD countries, conspicuous impact are recorded in all local governments in OECD countries (Slack, 2011). In the contrast, property rating contributes zero percent in Bauchi metropolis of Nigeria, at a time when neighbourhood facilities needs desperate financial attention.

Having acknowledged the essence of PRP in the development and maintenance of neighbourhood facilities and the fact that legal instrument upon which PRP can operate was established in the Bauchi State Tenement Edict, the failure to implement the practice amidst the persistent degeneration of neighbourhood facilities is a problem shrouded in mysteries.

Table 1: Factors militating against the implementation of property rating in bauchi metropolis

Identified factors	Researcher's name
Lack of political will	McCluskey and Franzsen (2005), Muhammad and Ishiaku (2013), Jolaoso
Over-reliance on oil revenue	World Bank Elisa and Timothy, Oseni
Corruption	Jolaoso, Jumare
Poor taxation system	Jumare
Literature survey, 2014	

**Community healthcare:** Property tax hardly play a prominent role in health care development, however property tax play a contributory role in personal health care protection; in Slack (2011) property tax finances visible services like community sanitation and garbage collection, these are closely related to health care protection. McCluskey and Franzsen (2005) one of the main objective of the tax is to provide basic services and improve the general living condition by providing good solid waste management, sanitation service facilities, water supply and so on, these are necessary to complement the activities of public health care department. Thus, neighbourhood facilities, sanitation and healthcare services are envisaged to be provided by municipal authorities using fund raised from property rating (Slack, 2011), failure to administer the tax efficiently affects NFP.

**Impediment to implementation of PRP:** In recent studies four factors were identified as impeding the implementation of PRP in Bauchi metropolis of Nigeria, the factors are given in Table 1. Political implication linked to PRP made it a great contentious issue, especially in areas where the practice has not been implemented, political office holders are reluctant as implementation may affect winning majority election votes. In Bauchi metropolis for instance, many real property related taxes like title registration fee, capital gain tax, planning rates etc were implemented except property rating (Muhammad and Ishiaku, 2013). The other three factors identified have to do with economic issue which can equally be handle politically.

## MATERIALS AND METHODS

**Population and sampling:** To measure the impact of non-implementation of PRP on neighbourhood facilities and services, the condition of certain community infrastructures and services like sanitation, primary healthcare, drainages, local roads rehabilitation etc must be put at the fore for consideration. Property tax by law is designed to augment finance for local services (Salmaso, 2014). This study is scoped and focused on community

Table 2: Distribution of respondents

Variables	Frequency	Percentage	Cumm. (%)
<b>Gender</b>			
Male	61	66.3	66.3
Female	31	33.7	100
<b>Marital status</b>			
Single	31	33.7	33.7
Married	61	66.3	100
<b>Age group</b>			
18-30	14	15.2	15.2
31-50	57	62.0	77.2
51-70	21	22.8	100
<b>Occupation</b>			
Business	21	22.8	22.8
Civil service	50	54.3	77.2
Others	21	22.8	100
<b>Education</b>			
BSc	37	40.2	40.2
MSc	40	43.5	83.7
PhD	15	16.3	100
<b>Income</b>			
N61,000-90,000	14	15.2	15.2
N91,000-120,000	21	22.8	38.0
N121,000-200,000	50	54.3	92.4
>201,000	7	7.6	100

sanitation and healthcare services as integral aspects of the local services. The instrument used for collecting data was a closed-ended questionnaire designed in 5-Likert scale ranging from 'strongly disagree' to 'strongly agree'; randomly distributed online.

The questionnaire was composed in 'word document' and mailed to respondents to tick appropriate answer and easily mail back. There are two sections has six questions and covers demographic information. comprised of nine sub-sections each covering separate dependent variable, followed by series of relevant questions. Specifically the population is made up from consortium of professionals in the field of real estate, quantity and land surveyors, civil servant, students etc, a sample of 132 respondents was drawn from a population of 200. Krejcie and Morgan (1970), a population of 200 can be represented by a sample of 132 respondents. Using random sampling, 132 questionnaires were distributed and 92 were received back.

Pearson's correlation in SPSS was used to measure the extent of relationship between the variables, the correlation coefficient Pearson's  $r$  between -1 to +1 indicates positive or negative relationship between variables as in (Pallant, 2010).

**Hypothesis:** The aim of the study is to measure the impact of non-implementation of PRP on neighbourhood facilities and services in Bauchi metropolis of Nigeria, by correlating PRP to Neighbourhood Facility Provision (NFP); sanitation and healthcare control Table 2:

- H<sub>1</sub>: PRP has influence on NFP
- H<sub>2</sub>: PRP has influence on Sanitation
- H<sub>3</sub>: PRP has influence on community healthcare

## RESULTS AND DISCUSSION

### Data analysis: demography

**Reliability test:** Cronbach's Alpha was used to test the reliability and see the internal consistency of items (Santos, 1999). The Cronbach's Alpha coefficient ranging from 0.7-0.9 shows a good and accepted internal consistency of items in the scale (Fraenkel and Wallen, 2008; Gencturk *et al.*, 2010; Tavakol and Dennick, 2011). Thus, items with poor and unaccepted value of Cronbach's alpha have been expunged. The result of the reliability analysis carried out on the influence of PRP on NFP, sanitation and community healthcare as indicated in Table 3 shows a good level of consistency, except for CH with a value of 0.680, however this was accepted because the study has fulfilled the requirement of exploratory study which entails collecting data in order to explore a phenomenon and further collect quantitative data to study and test relationship (Creswell, 2003); in exploratory research a minimum of 0.60 is accepted (Hair *et al.*, 2010). Furthermore in (Gencturk *et al.*, 2010) suggested a minimum value of 0.60 to be applied on factor analysis.

**Correlation analysis:** In Pearson's correlation analysis, the strength of relationship between variables can be determined. The Pearson's r value indicate positive or negative relationship, i.e., the direction of relationship between variables under consideration; at the same time, the significance level shows the confidence on the result obtained. This study measures the impact of non-implementation of property rating practice on neighbourhood facilities and services in Bauchi metropolis of Nigeria.

Table 4 shows Pearson's correlation where  $r = 0.309$  which indicates that PRP has fairly good influence on NFP with significance level at 0.01, thus H<sub>1</sub> that 'PRP has influence on NFP' is accepted.

Table 5 shows Pearson's correlation where  $r = 0.564$  which indicates that PRP has strong influence on Sanitation with significance level at 0.00, thus H<sub>2</sub> that 'PRP has influence on Sanitation' is equally accepted.

Table 6 shows Pearson's correlation where  $r = 0.501$  which reveals that PRP has strong influence on community healthcare with significance level at 0.00, thus H<sub>3</sub> that 'PRP has influence on community healthcare' is also accepted.

Table 3: Reliability analysis

Factors	Cronbach's alpha based on		No. of Items
	Cronbach's alpha	standardized items	
PRP	0.836	0.895	3
NFP	0.776	0.813	6
SAN	0.825	0.839	3
CH	0.680	0.730	3

Table 4: Pearson's correlation between PRP and NFP

Property Rating Practice (PRP)	Neighbourhood Facilities Provision (NFP)
Pearson correlation	0.309
Sig. (1-tailed)	0.001
N	92

Table 5: Pearson's correlation between PRP and sanitation

Property Rating Practice (PRP)	Sanitation
Pearson correlation	0.564
Sig. (1-tailed)	0.000
N	92

Table 6: Pearson's Correlation between PRP and community healthcare

Property Rating Practice (PRP)	Community healthcare
Pearson correlation	0.501
Sig. (1-tailed)	0.000
N	92

Correlation is significant at the 0.01 level (1-tailed)

## CONCLUSION

The practice of rating real properties was institutionalized to raise fund for neighbourhood development, maintenance and services, thus, it can be discerned that PRP has an integral role to play in upgrading community infrastructure and fabrics by locally generating revenue to defray cost of maintaining the infrastructure and services. With dilapidating infrastructure in the study area and financial constraint for maintenance, non-implementation of the practice connotes zero property tax contribution for this purpose, hence urban blight. It is pertinent to strengthen property rating as the proceeds are used to finance neighbourhood facilities and services programme like sanitation exercise which is very useful for healthcare system. The NFP comprises of all classes of community infrastructure, some of which are capital intensive that cannot be adequately financed with property tax fund, this may explain why the correlation analysis between PRP and NFP indicates weak relationship. However, strong relationship exists between PRP and sanitation, this therefore mean that if PRP is implemented in Bauchi metropolis, the problems associated with sanitation and cleaning of the living environment can be overcome; and will go a long way in solving some of the community healthcare problems. Findings from this study reveals that PRP has a strong influence over community sanitation and healthcare

services, thus failure to institutionalize the practice could result to persistent deterioration of aesthetic quality of the living environment with imminent repercussion on individual healthcare. Further studies: a review of property tax framework for adaption in Bauchi metropolis.

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