EVALUATING DETERMINANTS OF PROPERTY TAX REASSESSMENT: MALAYSIAN PRACTITIONERS' PRELIMINARY OBSERVATIONS

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Abstract

Property tax plays an essential role in funding local government overheads to provide basic services for residents. However, too little research has stressed the importance of property tax assessment quality, especially in terms of reassessment. The absence of a regular and frequent reassessment process leads to distortions in tax payments, lower revenue generation, and a higher risk of significant increases in tax liability. A preliminary survey was conducted to unpack the determinants of property tax reassessment to address this issue. Survey data from 37 officers revealed that nine of the identified determinants have a significant and positive impact on the successful implementation of property tax reassessment in Malaysia, with staff capacity an essential aspect. The neighbouring municipality influence appears to play a less impactful role. These findings highlight the success factors in conducting property tax reassessment activity, which would assist the long-term success of local authorities. Despite the importance of property tax implementation for the local authorities, this research suggests that organisations should also ensure the quality of property tax and its frequent reassessment to enhance overall performance.

Keyword: Property tax, property tax reassessment, assessment quality, local authorities

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INTRODUCTION

The urban population has been undergoing rapid and extraordinary economic development over recent decades. This has forced the government to provide adequate public services, such as housing, electricity, water supply, health care, education, and jobs (Ashmat, 2016). As government organisations, the local authorities' role is essential in addressing the basic needs of all communities. The Local Government Act 1976 (Act 171) specified that each local authority has control over and responsibility for all locations within its area for a public purpose. The Act further granted local authorities the right to impose rates on all properties within its boundary, with the state government's approval (section 127, Act 171). Rates, broadly known as property taxes, are tax levies imposed on personal property and contribute about 60% to local authority finances (Daud et al., 2013).

Although executing property tax is becoming an aim for all local authorities, their role in the policy is not always adequately understood. One key obstacle to executing property tax is periodic reassessment (Abd Rahman et al., 2021; Agnoletti et al., 2020; Ashmat, 2016; Daud et al., 2013; Piracha & Moore, 2016). Malaysia's property tax reassessment practices have recently revealed a hidden phenomenon, whereby most local authorities did not undertake any revaluation for almost 35 years (Abd Rahman et al., 2021). Previous evidence shows that an absence of frequent reassessment leads to distortions in tax payments, lower revenue generation, and greater risk of significant increases in tax liability (Bidanset et al., 2019; Hughes et al., 2020; Mccluskey, 1999; Stine, 2010).

Consequently, it is undoubtedly valuable to explore the success factors behind practising property tax reassessment to ensure local authorities undertake reassessment that follows a periodic cycle. Regular reassessment would contribute to a uniform property tax policy with substantial and heterogeneous impacts across different income groups and regions (Cao & Hu, 2016; Zhu & Dale-Johnson, 2020). Therefore, this research was conducted to ascertain the property tax reassessment determinants needed to address the uniformity issue.

LITERATURE REVIEW

This study differs considerably from the existing studies based on its contribution to the literature. Prior work has been limited to utilising a subset of property tax revaluation performance, leading to theoretical and evidence gaps. Most research in this area is in its early stages, and it is limited in exploring how property tax revaluation can be successfully implemented, rather than just highlighting its impacts on the quality of property tax assessment and performance (Kim et al., 2020; Ross & Mughan, 2018).

Besides, property tax collection arrears have been the most common theme for previous researchers, but too few studies have examined property tax

reassessment matters. As such, previous research in Malaysia has mainly discussed the issues of tax arrears, property tax non-compliance, property tax appeal procedure, and the general property tax performance of Malaysian local authorities (Ashmat, 2016; Atilola et al., 2017, 2019; Mohd et al., 2018; Sahari et al., 2020). This research trend is similar in other countries as collection, arrears, and tax compliance are observable priorities for many studies of overseas contexts, whereas the property tax reassessment is not (Carrillo et al., 2021; Jashari, 2020; Piracha & Moore, 2016).

A recent study in Malaysia highlights various impediments to property tax revaluation practices but only focuses on the internal aspect (Abd Rahman et al., 2021). The findings outline four main impediments: a lack of knowledge, the lack of a workforce, cost constraints, and time consumption. Similar conclusions were drawn in a recent literature report measuring the factors that influence property tax reassessment performance in New York State (NYS) in the context of policy diffusion and institutional differences (Eom et al., 2017; Kim et al., 2020). By contrast, NYS's nature of the laissez-faire policy orientation limits this research context, as pointed out in the research limitations. It was agreed that local governments operate in very different demographic, cultural and political environments. The study also used secondary data in its quantitative approach.

This paper proposed a preliminary overview of the property tax reassessment determinants by examining various internal and external characteristics. The proposed determinants were evaluated using a quantitative approach with a small-scale survey using primary data. This differs from previous research on property tax reassessment, which has used focus group discussion and secondary data.

Property Tax and Its Reassessment
The rates imposed by local authorities are represented by various terms across the world, such as "property tax", "assessment", or "rates". In Malaysia, property tax can be referred to as "rates", as stated in Part XV of Act 171. Nevertheless, the eminent term is "property tax", as applied in the United Kingdom (UK), which is the highest property-related tax in developed countries (Erdem, 2020).

On the other hand, in West Malaysia, a revaluation of all properties is conducted once every five years or within such an extended period determined by the state government (Section 137, Act 171). However, the provision varies between countries, as stated in their respective legislation. For example, some countries may revalue their properties every three to five years or annually. In contrast, several countries have no legal provision for a specific revaluation cycle. The reassessment cycle details of different countries are presented in Table 1.

Table 1: Property tax reassessment cycles in different countries

Reassessment cycle	Country	Sources
Annually	Netherlands, Singapore	Grover et al. (2017); Mccluskey (2018); Nyabwengi et al. (2020)
Every three years	Lesotho, New Zealand, Philippines, Hong Kong	Mccluskey (2018); Nyabwengi et al. (2020)
Every four years	Washington, South Africa, Thailand	Mccluskey, 2018; Propheter, 2016
Every five years	UK, Lithuania, Botswana, Jamaica, Pakistan, Malaysia	Abd Rahman et al. (2021); Erdem (2020); Grover et al. (2017); Mccluskey (2018); Nyabwengi et al. (2020)
Not specified	New York, Tanzania, Moldova, Brazil	Grover et al. (2017); Massawe (2020); Mccluskey (2018)

Determinants of Property Tax Reassessment

Despite the lack of discussion on the determinants of property tax reassessment performance, several authors have highlighted such factors in research on the different contexts of property tax issues. Generally, these factors can be divided into two main types, internal and external. A summary of the determinants is shown in Figure 1.
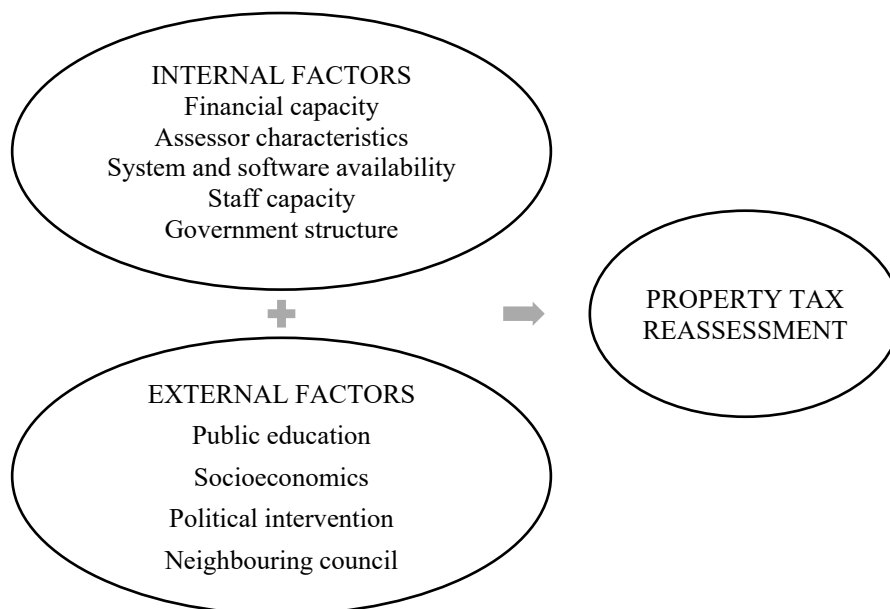

Figure 1: Determinants of property tax reassessment

From the literature synthesis, the factor acknowledged as the critical driver of property tax reassessment performance is the use of property systems and software. Applying a property system such as a Computer-Aided Mass Appraisal (CAMA) is crucial, especially during the valuation phase. Instead of conducting a physical inspection, using a system may facilitate the revaluation process and save time. This was supported by Nyabwengi and K'Akumu (2019), who agreed that an appropriate system would reduce the intervals between revaluation cycles. This finding was consistent with the study by Awasthi et al. (2020), which reported that using a system like CAMA offers many time-saving advantages when many properties need to be valued.

On the other hand, an inadequate number of skilled and qualified human actors in property tax assessment can become a significant impediment to the proper functioning of the property tax (Abd Rahman et al., 2021; Daud et al., 2013). A recent finding by Zulkifli et al. (2021) agreed that a lack of human resources was the main reason why reassessments failed to be completed. A shortage of resources generally forces the local authorities to outsource their reassessment works. Therefore, effective assessor characteristics such as in-house or outsourced services can make reassessment successful. Awasthi et al. (2020) agreed that outsourcing revaluation activities make the implementation more successful than internal resources. By contrast, Ross' (2012) finding showed greater property tax regressivity when the assessment was contracted out. Evaluating another aspect, Eom et al. (2017) claimed that appointed assessor characteristics significantly impacted property tax reassessment performance compared to the elected assessor.

Another relevant factor that affects the reassessment process is financial capacity (Mahieu et al., 2017). A recent study in Malaysia identified cost constraints as an impediment to performing property tax revaluation (Abd Rahman et al., 2021). Moreover, costs can be a significant obstacle that prevents local authorities from performing property tax reassessment (Mahieu et al., 2017) and smaller councils from performing to a higher standard. Other evidence has highlighted that administrative overheads are higher for councils in the lower tier (Andrews & Boyne, 2009). It can be concluded that more prominent local authorities representing all city-municipal councils prioritise property tax revaluation over smaller bodies. A finding on property tax revenue from Malaysia also indicates that property tax is more important for cities and municipal councils (Daud et al., 2013). The above discussion proves that the structure of governance influences reassessment activity since a large council performs better in its property tax collection than a smaller one.

In different circumstances, the performance of property tax reassessment can be successfully implemented with institutional (internal) support and external influence. The similarities in the findings suggest that external reasons such as public education (Brandt, 2014; Massawe, 2020),

socioeconomic factors (Eom et al., 2017), political issues (Eom et al., 2017; Mahieu et al., 2017; Mishra et al., 2020) and neighbouring municipalities' influence (Eom et al., 2017) may impact reassessment activities.

To conclude, very few studies exist on the factors contributing to property tax reassessment activity. The previous work can be divided into two main sub-fields: internal and external factors. The latter, such as socioeconomic conditions and political interference, is not easily controlled and lead to property tax uncertainty. Internal factors, however, are manageable and can be improved further to maintain high-quality property tax reassessment performance.

RESEARCH METHODOLOGY
A preliminary study was conducted due to a small set of surveys undertaken, as Fraser et al. (2018) explained in their pilot testing research. The research approach for this study consists of three main steps: (1) conduct the literature review, (2) undertake a survey, and (3) perform statistical analysis. The rationale for this deductive approach was based on the generalisability of the finding (Bougie & Sekaran, 2020). The survey questionnaire comprised two distinct sections: (1) demographics and (2) determinants. Part two of the questionnaire also involved an open-ended question about other determinants.

Survey Administration
The survey correspondence was conducted via electronic mail. Purposive sampling was used in collecting the required relevant information from the targeted population: the valuation and property management department employees of West Malaysian Local Authorities. Of the 80 questionnaires administered to the targeted population, 37 were valid, indicating a 46% response rate. Since the primary purpose of a preliminary study is not hypothesis testing, the sample size is often not calculated (In, 2017). Browne (1995) recommended over 30 samples per group as a magic number for the scholar to apply to a pilot study. Therefore, the sample size used for the study was indicated to be appropriate.

Data Analysis
Quantitative data were analysed using IBM SPSS Statistics (SPSS) computer programme *version 27.0*. The SPSS procedure comprised the following two techniques: (1) descriptive statistics tests using measures of central tendencies and frequency analysis and (2) parametric tests, that is, one-sample *t*-tests.

The factors were ranked based on frequency analysis, which was undertaken using the values generated from the central tendencies, such as the standard deviation and mean scores. Frequency analysis enabled the ranking of the determinants that influenced property tax reassessment performance. This

analysis was based on the mean scores generated from the SPSS descriptive techniques.

On the other hand, a one (single)-sample *t*-test of the mean was undertaken to measure the significance of the determinants influencing property tax reassessment. Rather than simply assuming mean values above 3.0 to be essential or critical, it was deemed appropriate to conduct statistical tests, such as *t*-tests, to determine whether the mean values differed significantly from 3.0 or even 3.5 (to agree on a five-point scale). Previous studies have used a cut-off point of 3.5 for a five-point scale in a one-sample t-test analysis. According to Kavishe et al. (2019), the value of '3' would be the mid-point of the identified variables, equivalent to 50% success and resulting in equidistance. This study applied the same logic and set the μ value at 3.5. The hypothesis formulated was as follows: the determinants mentioned above significantly affect the property tax reassessment performance.

Respondent Characteristics
The characteristics of the survey respondents are displayed in Table 2. An examination of the table shows that in specific job positions, a higher proportion (51.4%) of the survey respondents were assistant valuation officers, while the remainder were valuation officers, assistant valuers, and others.

Table 2: Frequency distribution of job position and council type (n=37)

Variables	Freq.	Per cent
Job Position		
Valuation Officer	5	13.5
Assistant Valuation Officer	19	51.4
Assistant Valuer	10	27.0
Others	3	8.1
Council Type		
City council	7	18.9
Municipal council	11	29.7
District council	19	51.4

Table 2 also shows that the most prominent local authority type was the district council based on the 19 (51.4%) respondents. The remaining participants were 11 (29.7%) from the municipal council category and seven (18.9%) from the city council category. This demonstrates that all management levels and council types were involved in the survey, thus enhancing the reliability and validity of the findings.

RESULTS AND DISCUSSION
The practitioners were requested to rate the importance of nine determinants influencing the performance of property tax reassessment using a five-point Likert scale. The results of the practitioners' perceptions are shown in Table 3 below.

Ranking of Property Tax Reassessment Determinants
The factors determining property tax reassessment were ranked in descending order, as presented in Table 3. One-sample *t*-tests were conducted to determine whether these factors significantly affected the successful performance of property tax reassessment.

Table 3: Ranking of property tax reassessment determinants by mean importance rating

Variables	Mean	SD	t	p
Staff Capacity	4.35	0.79	6.560	.000
Financial Capacity	4.30	0.81	5.973	.000
System and Software Availability	4.19	0.81	5.169	.000
Political Intervention	4.14	0.92	4.209	.000
Socioeconomics	4.14	0.82	4.700	.000
Government Structure	4.08	0.83	4.262	.000
Assessor Characteristics	4.05	0.85	3.974	.000
Public Education	4.00	0.85	3.579	.001
Neighbouring Council	3.95	0.85	3.119	.003

Generally, the importance rating of all nine determinants was higher than 3.0. All the factors were statistically significant ($p < .05$), indicating their positive effects on the success of property tax reassessment. The results also indicate that seven out of the nine determinants had a mean score above four, signifying their relatively high importance in affecting the success of property tax revaluation. As shown in Table 3, most respondents believed staff capacity, financial capacity, and software availability to be the three most important factors affecting the successful performance of property tax reassessment. Examining the internal and external determinants reveals that both aspects contributed to compelling property tax reassessment. However, internal factors were more impactful since the top three factors were associated with in-house resources. The high ratings obtained by these three factors suggest that substantial management resources are required when implementing property tax revaluation.

Top Three Most Important Determinants
Staff capacity was a critical determinant in conducting property tax reassessment, with the majority (86.5%) of the respondents ranking it highly (*M*= 4.35, *SD*= 0.79). This result corresponds to the literature review of previous local and international research on property tax reassessment (Abd Rahman et al., 2021;

Atilola et al., 2019; Daud et al., 2013; Eom et al., 2017; Kim et al., 2020; Mishra et al., 2020). The capacity of the staff refers to the aspect of the number of employees, including their skills and knowledge. Highly skilled and experienced workers are needed to facilitate and maintain the quality of the valuation process to ensure uniformity of assessment.

In addition, the financial capacity of local authorities needs to be excellent when conducting property tax reassessment. Although cited less frequently in the literature, this aspect is essential when executing fieldwork and inspection during reassessment. If hiring a private valuer, their valuation fees also contribute to higher costs. This finding aligns with a recent report from Malaysia highlighting that engaging an additional labour force increases the revaluation cost (Abd Rahman et al., 2021), which impedes its process. The hiring of contract staff means the existing workforce must be supported during the reassessment process.

Beyond the staff and financial capacity, system and software availability is another crucial determinant of property tax reassessment. A majority (81.1%) of the practitioners agreed that connecting property land records, inventories and computer software can lead to a successful reassessment process. The existing literature aligns with this result since most researchers agreed that using software like the CAMA system for mass valuation will ensure successful revaluation (Daud et al., 2013; Dimopoulos & Moulas, 2016; Nyabwengi & K'Akumu, 2019; Ross, 2013). This type of innovation may ease the revaluation process since the traditional method involves physical inspections of many rateable holdings.

In conclusion, the top three most important determinants all reflect the internal management aspect of local authorities. Internal factors are easier to manage than external factors, and these findings will assist local authorities and encourage them to strengthen their internal resources.

Other Determinants
Part two of the questionnaire also involved an open-ended question about other determinants influencing property tax reassessment. Only four respondents acknowledge the question, highlighting that support from the top management may result in high-quality reassessment performance. A lack of knowledge and understanding among the upper-level management was considered to impede the process since the valuation and property management department needs the management's support, especially in the financial approval. In addition, one respondent underlined a legal situation regarding a lack of enforcement over property tax reassessment implementation in Act 171. This result enlarged the list of property tax reassessment determinants, as represented in Figure 2 below.
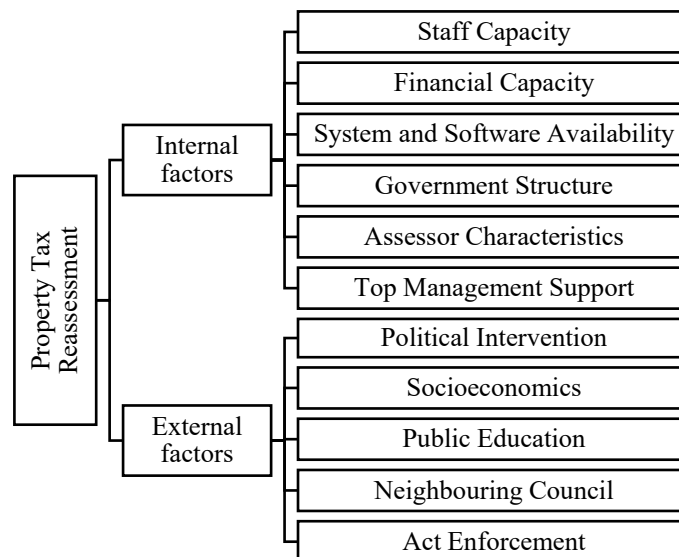
Figure 2: Final list of property tax reassessment determinants

CONCLUSIONS

Little prior evidence for the drivers of property tax reassessment is available in the literature, especially in Malaysia. To the best of the authors' knowledge, this empirical scoping study is among the first to identify and rank the determinants that contribute to property tax reassessment performance.

Further to its contributions, this study's findings should be interpreted in conjunction with the following limitations related to the instrument measurement, geographical setting, and cross-sectional context. First, the instrument used for this study can be extended by exploring its measurement items through more rigorous analysis. Second, the survey was conducted only in Malaysia, so the results may not be generalisable to neighbouring countries or those sharing similar economic conditions. The use of different local settings is suggested to extend this research work. Lastly, this research relied on self-reported data, and the variable may have been sensitive for the respondents. A longitudinal research design is recommended in future research.

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