

DEVELOPING A SUSTAINABLE TAX EFFICIENCY MODEL  
TO REDUCE PROPERTY TAX NON-COMPLIANCE

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This highest academic conferment shared to my beloved family.

My wife, Haszaline:

For a true love and soul with your scarification.

Thanks for your understanding, and supports over the years.

My childrens:

Ahmad Mirzan,

Ahmad Naim, &

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## ABSTRACT

Property tax is one of the most important factors in contributing to the sustainability and function of local authorities. The revenue collected is vital in providing sufficient funding to accommodate the demand for services and facilities of population in the city. However, the effectiveness of tax administration practices in Malaysia is questionable due to the impact of non-compliance of tax payment. Various opinions and arguments in the literature have pointed out that the root cause of this problem lies in the weaknesses of current tax administration. The weaknesses identified from the literature can be categorised as are the taxation procedures, preparation of Valuation List, and governance and legislation. Therefore, the main objective of this research is to develop a sustainable tax efficiency model in tax administration to reduce the property tax non-compliance within the local authorities in Malaysia. In order to explore basic understanding about standard practices of tax administration to reduce property tax non-compliance at the preliminary stage, the interviews have been conducted with the experts in property taxation. This followed by comprehensive data collection through distribution of structured close-ended questionnaires to the valuation officers in Malaysian local authorities that classified as an expert. Delphi Method used for data collection is to obtain the expert's consensus on relevant questions asked in 3 Rounds. There are 47 experts that have responded the questionnaires in the Round 1 from 149 Malaysian local authorities that been circulated. The sample has been scaled-down into 14 experts in Round 2 and 3, due to the accuracy reason of the feedbacks in Round 1. The responds were analysed descriptively based on Cronbach's Alpha to test the level of consistency and reliability of the indicators, and Factor Analysis to cut-off the indicators into the most preferred by the experts. This followed by benchmarking approach for the experts to determine where their responses ranked compared to other expert's responses. The findings have exposed the efficiency indicators to reduce the tax non-compliance. Three major findings in this research are firstly, revenue collection from property tax maintain as the main source of income, secondly, the revenue collection has contributed to the strong financial tool to the local authorities and thirdly, with strong financial tool, local authorities will be sufficient and efficient in providing the services and facilities to the taxpayers. The sustainable tax efficiency model has produced the economic principle of efficiency indicators than based on social or environmental. In general, Malaysian local authorities have to strategize the valuation procedure and preparation of Valuation List effectively in order to strengthen governance and legislation to reduce the tax non-compliance. Hence, the sustainable tax efficiency model developed in this research can be implemented to reduce property tax non-compliance at local government level.

## ABSTRAK

Cukai harta adalah salah satu faktor penyumbang terpenting kepada kelestarian dan fungsi sesebuah pihak berkuasa tempatan. Hasil kutipan adalah untuk menampung permintaan terhadap perkhidmatan dan kemudahan penduduk di sesebuah bandar. Walau bagaimanapun, keberkesanan amalan pentadbiran cukai di Malaysia sering dipersoalkan, kerana isu ketidakpatuhan pembayaran cukai. Pelbagai pendapat dan hujah daripada kajian literatur terdahulu menegaskan permasalahan ini berpunca daripada kelemahan pentadbiran cukai semasa. Kelemahan yang dikenalpasti dari kajian literatur boleh dikategorikan sebagai prosedur cukai, penyediaan Senarai Nilai, serta urustadbir dan perundangan. Objektif utama kajian ini membangunkan satu model kecekapan cukai lestari dalam pentadbiran cukai untuk mengurangkan ketidakpatuhan pembayaran cukai harta di kalangan pihak berkuasa tempatan Malaysia. Bagi memahami amalan piawai pentadbiran cukai yang mengurangkan ketidakpatuhan cukai harta semasa, temubual dijalankan bersama para pakar dalam pentadbiran cukai harta. Ini disusuli oleh pengumpulan data secara komprehensif melalui borang soal selidik berstruktur terhad kepada para pegawai penilaian di pihak berkuasa tempatan Malaysia, yang diklasifikasikan sebagai pakar. Kaedah *Delphi* digunakan untuk mengumpul data bagi mencapai kesepakatan di kalangan pakar terhadap soalan berkaitan dalam 3 pusingan. Terdapat 47 orang pakar telah memberi maklumbalas terhadap soal selidik dalam Pusingan 1 daripada 149 pihak berkuasa tempatan yang diedarkan. Sampel diperkecilkan kepada 14 pakar bagi Pusingan 2 dan 3, yang disebabkan oleh isu ketepatan maklumbalas dalam Pusingan 1. Semua maklumbalas dianalisis pula secara deskriptif menggunakan *Cronbach's Alpha* untuk menguji tahap konsisten dan kebolehpercayaan indikator, dan Analisis Faktor untuk menghadkan indikator pada tahap paling disukai oleh para pakar. Ini disusuli dengan penandaarasan pendekatan maklumbalas pakar, dan membandingkannya dengan maklumbalas oleh pakar lain. Para pakar mencapai tahap pilihan paling sesuai dengan indikator kecekapan yang tersenarai. Tiga penemuan utama dalam kajian ini ialah pertama, pihak berkuasa tempatan mengekalkan kutipan hasil dari cukai harta sebagai sumber pendapatan utama, kedua, hasil cukai harta menyumbang kepada keupayaan kewangan pihak berkuasa tempatan dan ketiga, dengan kewangan kukuh, pihak berkuasa tempatan lebih berkeupayaan dan cekap dalam menyediakan perkhidmatan dan kemudahan kepada pembayar cukai. Model kecekapan cukai lestari telah menghasilkan indikator kecekapan berteraskan prinsip ekonomi, berbanding yang berasaskan sosial atau alam sekitar. Secara umum, pihak berkuasa tempatan Malaysia perlu menyusun strategi prosedur penilaian dan menyediakan Senarai Nilai secara berkesan bagi mengukuhkan urustadbir dan perundangan bagi mengurangkan ketidakpatuhan pembayaran cukai harta. Oleh itu, model kecekapan cukai lestari yang dibangunkan melalui kajian ini mampu dilaksanakan untuk mengurangkan ketidakpatuhan pembayaran cukai harta pada peringkat kerajaan tempatan.

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ACIR	-	Advisory Commission on Intergovernmental Relations
Act 171	-	Local Government Act, 1976
AHP	-	Analytical Hierarchy Process
APQC	-	American Productivity & Quality Center
ATO	-	Australian Taxation Office
ATP	-	Amount tax payable
AUCR	-	Amount of uncollected rates
AV	-	Annual Value
BOT	-	Build-Operate-Transfer
CEE	-	Central and Eastern Europe
CPA	-	Certified Public Accountants
DHP	-	Delphic Hierarchy Process
DoELG	-	Department of the Environment, Community and Local Government, Irish
DOVPM	-	Department of Valuation and Property Management
DTCP SM	-	Department of Town and Country Planning, Semenanjung Malaysia
ECCR	-	Economic Competitiveness In The City-Region
EI	-	Efficiency Indicators
EU	-	European Union
EUG	-	Efficient Urban Governance
EVS	-	European Values Survey
FSU	-	Former Soviet Union
GAO	-	General Accounting Office
GHG	-	Greenhouse Gas Emissions
GL	-	Governance & Legislation
GTE	-	General Telephone & Electronics Corporation

IBM	-	International Business Machines Corporation
ICLEI	-	International Council for Local Environmental Initiatives
IRB	-	Inland Revenue Board
IRS	-	Internal Revenue Service
ISO	-	International Organization for Standardization
IV	-	Improved Value
LA	-	Local authorities
LA21	-	Local Agenda 21
LDO	-	Land District Office
LMO	-	Land and Mineral Office
LRI	-	Leicester Royal Infirmary
KPKT	-	Ministry of Urban Wellbeing, Housing and Local Government
MAB-MIAC	-	Management Advisory Board - Management Improvement Advisory Committee
MCC	-	Miri City Council
MLJ (69)	-	Malayan Law Journal
NAADS	-	National Agricultural Advisory Services
NCLG	-	National Council for Local Government
NGO	-	Non-Government Organizations
NPC	-	National Productivity Corporation
OECD	-	The Organization for Economic Co-operation and Development
OLS	-	Ordinary Least Square
OMV	-	Open Market Value
PDCA	-	Plan, Do, Check and Act
PMC	-	Padawan Municipal Council
PI	-	performance indicators
PPP	-	Public-Private Partnership
PWD	-	Public Works Department
QA	-	quantum assessment
RP	-	Rates Percentage
RPGT	-	Real Property Gains Tax



RV	-	Rateable Value
SD	-	Standard Deviation
SMC	-	Sibu Municipal Council
SOP	-	Standard Operating Procedures
SPSS	-	Statistical Packages for the Social Sciences
SQ-Level	-	Service Quality Level
2SLS	-	Two Stage Least Square
TBL	-	triple-bottom-line
TP	-	Taxation Process
TQM	-	Total Quality Management
UK	-	United Kingdom
UN	-	United Nation
UNCED	-	United Nations Conference on Environment and Development
UNDESA	-	United Nations Department of Economic & Social Affairs
UNDP	-	United Nation Development Programme
URV	-	Unit Rental Value
USA	-	United State of America
USA-EPA	-	USA Environmental Protection Agency
VL	-	Valuation Lists
VPPVL	-	Valuation Procedure & Preparation of VL
WCED	-	World Commission on Environment and Development
WVS	-	World Values Survey
XIIG	-	Xi'an Infrastructure Investment Group

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## **CHAPTER 1**

### **ISSUES ON TAX EFFICIENCY REFLECTING THE PROPERTY TAX NON-COMPLIANCE IN LOCAL AUTHORITIES**

#### **1.1 Background of the Research**

Rapid growth of population and its concentration in cities around the world are affecting the long-term outlook for humanity. The growth of the world's population over the past 60 years has been unprecedented. World population reached 7.3 billion in 2015, twice the number of people that were on the planet in 1969, reflecting the progress in combating any diseases on the newborns and increases on quality of life, especially in the poorest countries of the world. These are what been reported by the United Nations (UN) in the Integrating Population Issues into Sustainable Development, Including The Post-2015 Development Agenda - A Concise Report (UN, 2015). Although the growth rates have slowed, the world's population is still growing by an additional 81 million people per year. The relationship between population size and growth, consumption, technology and the environment, as stated in the report, is far from simple. These reflected in responsible patterns of consumption and production that would ease pressure on ecosystems to generate food, preserve natural resources and allow the world more time to identify and adopt the new technologies. An assumption made through the above report, by 2030, the target year for the achievement of the post-2015 development agenda, the global economy will need to support approximately 8.4 billion people. With the exception of Europe, where the total population projected to decrease by slightly less than 1% by 2030, all other regions expected to grow by at least 10% over the next 15 years (UN, 2015). By 2050, the projections indicate that

two in every three persons will live in urban areas and that all population growth during this period, around 3 billion people will absorb by cities (UN, 2010). Rapid growth of city populations puts significant demands on the societies' ability to provide public services such as an adequate housing, electricity, water supply, health care, education, and jobs. There "urban poor housing" around major cities in the developing world characterize the challenges of accommodating a growing population (Buhaug and Urdal, 2013).

As up to 21st Century, the urban system in Malaysia has become part of the global social, economic and political matrix confronted by rapid growth. Over the past decade, Malaysia has experienced a trend of rapid urbanization, with population in urban areas growing at a rate of 2.2% versus rural population growth rates of 1.6% over the period from 2000 to 2009. Urban populations in Peninsular Malaysia already represent 67% of the total population, with urban areas growing at a rate of 2.1% versus a rural growth rate of 1.4% over the same period. In Sabah and Sarawak, urbanization is increasingly apparent with urban areas growing faster than rural areas by 0.5% to 0.7% respectively from 2000 to 2009. This trend expected to continue as the nation developed. In Peninsular Malaysia alone, 94% of population growth expected between 2000 and 2020 will be concentrated in urban areas (as stated in the 10th Malaysia Plan, 2010-2015).

## **1.2 The Issue**

Cities in Malaysia are continuous faced with ever changing development. The development of contemporary societies will depend largely on improved understanding in managing the growth of cities. Cities will increasingly become the test bed for the adequacy of political institutions, for the performance of government agencies and for the effectiveness of programs to combat social exclusion, to enhance the environment and to promote economic development. During the above period, dramatic urbanization has occurred around the globe. In order to accommodate the population growth, cities have expanded into suburbs or rural area

rapidly. This process caused starting from loss of potential agricultural land to various urban problems such as sprawl, air pollution, traffic congestion, and lack of quality human habitation. That contributed in uneven development, which worsened economic and social in the cities (Joo, 2008). As overall, Malaysia had faced with its challenges and opportunities: a rapidly urbanizing population with rising expectations, changing demographics and a world confronting the effects of climate change. Greening and sustainable cities can make in terms of interlinked economic, social, and environmental benefits. Hence, sustainable cities are everybody inspiration and goal of any governments, including those are in Malaysia. However, it is a hard task and challenging. The kind of development means sharing, justice between generation in using environment and at the mean time to preserve. For environmental aspect, sustainable development viewed as balanced and stable in multiple dimensions over the time (Sasanpour and Mehrnia, 2012).

Today, governing the city and level of sustainability has become a burning issue everywhere in the world (Evan *et al.*, 2005) and the importance of city development becomes severe issues (Sasanpour and Mehrnia, 2012). Most of the people in this earth looking for satisfaction level towards of human habitation and environment. It has in line with the tremendously increment of population, urban migration and the variety of needs for high quality of life. Various solutions have been and being moved around the world to create sustainability in urban areas with multiple complex patterns, but there are still less relevant approaches as stated in Local Agenda 21 (LA21) (also known as the “agenda of sustainability”). All of these have enacted during the Earth Summit in Rio de Janeiro on 3-14 June 1992 (Mariana *et al.*, 2008). Some researchers such as Myers and Muhajir (1997); Rao (2000); Schmandt and Ward (2000) and Bade (2003) have supported this idea. According to the United Nations Department of Economic & Social Affairs (UNDESA) and the International Council for Local Environmental Initiatives (ICLEI), LA21 is an action plan on sustainable development globally and the number “21” refers to the 21st century. There are about 178 government representatives from around the world have signed the plan. According to Southey (2001), LA21 can be defined as a participant, the multispectral process to achieve its goals at the local level through the preparation and implementation of a long-term, strategic action plan that address

priority local sustainable development concern. This plan requires good governance to achieve sustainable development, particularly at the local level, while community participation categorized as an important process (Gandhi *et al.*, 2006; Mariana *et al.*, 2008). However, there are various unjustified policies and programs that yet to be tested systematically involving 6,000 local authorities around the world (Evan *et al.*, 2005). Specifically, population growth, continuous to become the main contributor into various issues like vast urbanization process, migration, pollution, quality of life, urban space, squatters, infrastructure, public transports, traffic congestion, road management, unemployment, safety and urban poverty, or maybe more than that.

Urbanization and population growth produced the high impacts to the government to sustain the cities in view of communities' perception and aspiration. The rapid urbanization rate and the momentum are very robust and it is inconsistent with the facilities provided by the government (Evan *et al.*, 2005; Joshi, 2006; Olawande and Ayodele, 2011). The world's population have presented the generation that not only concerned about living on this earth but will also considered on quality of facilities and infrastructure (Kumar, 2006; Sobol, 2008). The sustainable city should provide comfortable accommodation, quality amenities and an ever-developing economy (Shrivastava, 1995). The issues presented opportunities for local authorities to setup an agenda and then, the control of higher authority to overcome the global problems. The biggest challenges to the government are multiple types of urban sprawl really that make the state government in serious movement to create the sustainability in their cities (Davidson and Venning, 2011).

Various cities in the world have differentiated their requirements. Increasing in provision for infrastructure like roads, drainage, hospitals, schools and facilities for emergency purposes, especially for health is the best way to any town or city to function effectively, as practiced by local authorities in Nigeria (Tesfay, 2008). Bahl (1979) ever argued that local authorities must find the ways to maintain their revenue to enhance a better quality of services. The aspects of urban management and quality services have required an extensive power by local authorities to prevent any conflicts resource allocation (Neutze, 1977). From various aspects of urbanization, sustainable and governing the city, all are becoming a compulsory task and

interrelated in one circle of urban management (Hoppe and Coenen, 2001; Davidson and Venning, 2011). There is no doubt local authorities are the main agencies responsible for managing and providing facilities in the operational area. Buang Alias (1993 and 2000); Leung Yew Kwong and Usilappan (1997); Les Worrall *et al.* (1998) and Glass (2010); Olawande and Ayodele (2011) have agreed on this. As entrusted to champion the urbanization, local authorities has to take full role and responsibilities in managing urban area (Leung Yew Kwong and Usilappan, 1997). Urban development shall run smoothly in accordance with the concept of urbanization (Buang Alias, 1993; and Buang Alias, 2000). The significant ability of local authorities to generate income independently from property tax, parking fees, license, compound, rentals and municipal services (Ahmad Atory Hussain, 1997; Buang Alias, 2000). According to Buang Alias (2000) and supported by Ismail Ashmat (2008), financially, the local authorities have many sources of income.

Hence, local authorities have a responsibility to manage city from regular basis into more organized, systematic and effective (Buang Alias, 2000 and Ismail Ashmat, 2008). Obviously, this task is synonymous according to sustainability principles in the Brundtland Report (1987), that supported by Dresner (2008). Moreover, such rapid urbanization in developing countries creates various opportunities and challenges (UN International Year of Planet Earth, 2005). Various challenges in economic, social and environmental had a string for urbanization become major effect on the economy, social and political in macro perspective.

Local authorities need for wider powers to manage a city without any conflict or restriction (Neutze, 1977). This is to expedite urban development and urbanization runs smoothly and continuous (Buang Alias, 1993). This involves the provision of good facilities, employment opportunities, technology, according to taste as mentioned by Neutze (1977) or according to perceptions of various groups of communities as discussed. This issue has also highlighted by Labonte and Laverack (2001). Again, the type and quality of facilities provided by local authorities are questionable. It is referring either to level of quality, adequacy or needs for such facilities. At the same time, constraints because of various factors leading to overcrowding, lack of biological elements and a variety of factors with ever-

increasing pressure (Myers and Muhajir, 1997; Rao, 2000; Schmandt and Ward, 2000; Bade, 2003 and Sobol, 2008). They have to meet the need for infrastructure besides less sufficient resources and limited budgets (Zorn, 1999). Many negative reports had associated with local authorities in Malaysia after when it has critically managed and hard to resolve (Ahmad Atory Hussain, 1997). One of dominant weakness is when local authorities have failed to manage the financial resources prudently (Athi Nahappan Report, 1965). These will bring negative impact to local authorities in managing the urban area and provide better facilities and services (Bahl, 1979; Ahmad Atory Hussain, 1997 and Leung Yew Kwong and Usilappan, 1997). In 1980, the United Kingdom (UK) government had labeled local authorities as a public sector institution, with wasteful government in terms of resources (Branine, 2004). Urban growth has associated with lack of consistency in decision-making, poor integrated management between population centres, acts and environmental matter in every level, destruction, urban of natural resources, inharmonious development of city, lack of efficient management and the crisis in financial management. Hassall and Worrall (1997) also added for continuity between corporate strategy and products carried out by local authorities who failed to establish the financial system. It should manage in a transparent manner and easily understand in structure and procedures. For example, Kota Kinabalu City Hall, Sabah had reduced the amount tax payable (ATP) after property owners complained about the quality of services rendered in their housing area (Berita Harian, June 3, 2004). Teluk Intan Municipal Council in Perak had postponed on imposition of property tax against 300 residential units at Bandar Desa Chenderong Balai and Simpang Labu Kubong after the property owners raised complaint in 2005, although the services have rendered. These are clearly complicating the city governance due to cost implication by unwise decision.

People always looking at a satisfaction level by fulfilling the needs and demands, begging for value for money and itemize between cost and benefits that they may supposedly enjoy. Tastes and needs of the population are constantly changing with various designs, but also have inherited by each generation. They are unable to encounter the level of comfort and high quality of service. Ironic common management system in local authorities has strong and tally with changes in



perception, needs and demands of customers (Joshi, 2006; Kumar, 2006; Olawande and Ayodele, 2011). In urban area, local authorities have to handle the perception and assumption (expectation) considered as an early stage for customer to trust any services provided (Olson and Dover, 1979). Level of satisfaction becomes a benchmarking to measure the efficiency of services provided, known as a psychological process in response to experience (Locke, 1969). It may benefit to the customers (Lichfield and Connellan, 1997). Hence, the provision of good facilities and relevant job opportunities with the latest technologies is subject to the preferences and perceptions that expressed by communities (Labonte and Laverack, 2001). Generally, there are local researchers had exposed the relationship between customer satisfaction and participation in the provision of many infrastructure projects at local authorities. For example, study by Che Azmi Hassan (2003) shows the total negative responds when communities are not very satisfied with the quality of service at Hulu Selangor District Council area. Research by Shardy Abdullah (2006) have benchmarked and reorganized the strategies of the Property Management Division for Malaysian local authorities. Then, research Wan Zahari Wan Yusoff *et al.* (2008) that examined the efficiency, effectiveness and service quality level (SQ-Level) in facilities management at Johor Bahru City Council. Meanwhile, there are various general researches elsewhere that discussed regarding the aspect of customer satisfaction, for example Nelson and Nelson (1995) (real estate), Zeithaml (2000) (finance), Douglas and Connor (2003) (hospitality and hotel management), Vandamme and Leunis (1993) (health) and Reidenbach and Sandifer-Smallwood (1990) (marketing).

### **1.3 Problem Statement**

The problem statement in this research is focusing on the inefficiency of the current tax administration, which is part of revenue management catered by local authorities. There are covered by five (5) aspects such as the seriousness of uncollected property tax contribute to fiscal crisis, the non-compliance issue due to decisions made by the taxpayer, the transparency in valuation procedures in preparation of Valuation Lists (VL), the discrepancies in taxation process and level

understanding or awareness with law requirements and legislation imposed on property tax. Efficiency and effectiveness issue is always debated thoroughly involving public sector (Azmi Setapa and Elayne Yee, 2009; and Siddiqui, 2005). Historically, it was promoted in specific regarding tax administration and skills on how to sustain revenue management as mentioned in the Royal Commission of Inquiry to Investigate into the Working of Local Authorities in West Malaysia in 1965 (also known as Athi Nahappan Report, 1965). The efficiency of local authorities has manipulated by world market conditions while it is raising and challenging for the best services within urban areas (Labonte and Laverack, 2001). Short-term solution and low risk initiatives such as to reduce, cancel or postpone the development projects (Ahmad Atory Hussain, 1997). Buang Alias (2000) described that as worsen the whole of the local authorities' administration when some of them have to reduce their level of expenditure. These will affect the quality and quantity of services. This action involves the image of local authorities as an absolute service provider (Leung Yew Kwong and Usilappan, 1997). And yet, past experience had shown that traditional plans (master plan and local plan) fail to reduce the rate of urban problems demand new development approaches for sustainable city (Schmandt and Ward, 2000; Bade, 2003; Evan *et al.*, 2005; and Sobol, 2008). The Malaysian local authorities are free to operate by their own, however the revenues and expenses continuously unstable with acute financial problems, especially those are classified as a District Council covering the rural areas as mentioned by Ahmad Atory Hussain (1997).

At the current practices, the local authorities were producing the "Annual Report" to report the local development activities, projects, state of activities, revenue and expenses/ expenditure spending for the previous year. This report is more for reporting purposes and is not a plan that can inform public regarding the local activities or projects for following years. Mohamad Tayib *et al.* (1999) had suggested for special procedures to establish the transparent "annual financial report" to the public. Nevertheless, the nature of this report is not effective enough to compliment property owners to understand on how local authorities operate its services and overseeing the fiscal prospects. It has identified as a "historical account" by itemizing past actions and where the money has spent (Buang Alias,

2000). Peoples are not interested with historical numbers or activities as they are unable to convey their demands and requirements for more beneficial services or before any projects initiated. The argument is regarding the purpose of revenue collected from the imposition of property tax. What are the essential items to give the priority for annual budgeting? Is there any consideration to impose property tax based on public demands? The local authorities have to educate the public regarding the expenditure and financial requirements through the “Local Authorities Budget Requirements”, which is to tackle the urbanization impacts. It has executed before local authorities can decide to impose the property tax or any other charges. It is important to encourage them to pay property tax immediately in due that the expenditure and development grants are much depending to tax collection of the amount tax payable (ATP). Hence, local authorities need for a sufficient source of revenue to manage urban area and to explore the projects for city growth. They are emphasizing the use of features and customers to measure the efficiency of financial management by local authorities through the implementation of “Local Authorities Budget Requirements”.

Furthermore, major crisis shall arise when local authorities met with financial problems (Ahmad Atory Hussain, 1997). There are limitation and weakness for local authorities to perform due to shortage of income, having an internal management, crisis and disorganized (Flood and Jackson, 1991). In Bangladesh, it Parishad (local agencies) having a weak fiscal situation as well. It has associated with inefficient tax collection, low skills of staff, corruption and people habits that used to avoid from tax payment (Siddiqui, 2005). Study by Ha-Joon Chang (2003) proved that efficiency in financial management skills had contributed into weak local authorities, as reported in Sani Habibu Muhammad *et al.* (2013) by referring to the case study at Ipoh City Council in Perak. Meanwhile, the Nigerian federal government had cut down the development grant since 2000 and this contributes into the toughest financial crisis to their local authorities (Olawande and Ayodele, 2011). Nevertheless, Raja Baziah Raja Hizam *et al.* (1999) in McCluskey (1999) has reported about the non-appropriate incentives had offered to local authorities staffs, which are proportionate with the workload. All of these are consolidating for poor service system (Lake, 1979). How to create a sustainable urban management when

there is no sustainable tax administration created by local authorities? The tax gap shows the local authorities suffered with the deficit and this is not enough to cover necessary operational costs. Does it involve with technicality or legislation that binds into the imposition of property tax? Hence, the research will extend the technical parts thoroughly in the tax administration in Malaysian local authorities, while the imposition of property tax has granted by the law provision.

The tax administration in Malaysian local authorities have managed by the Department of Valuation (DoV) as mentioned in Buang Alias (2000); Lee Han Wei (2009); Pawi *et al.* (2011); Soeb Pawi *et al.* (2012); Zulkifli Baharud-din, *et al.* (2013); and Shamsinar Rahman, *et al.* (2015). In the way of imposition of property tax, VD has encounter the process known as “quantum assessment” (QA)<sup>1</sup> comprises by two components which are “valuation” and “taxation” (known as “rating” process) (Buang Alias, 2000; and Soeb Pawi *et al.*, 2012). The above technical processes are unfamiliar and questionable by property owners and limit them to understand, comment or respond. Thus, to apply the “fairness” principle in local taxation, local authorities may create the necessary adjustments either by granting a “value discount” or “rate discount”. The “value discount” is given through adjustment while in valuation stage by manipulating the land value (involving with various factors such as location, shape of land, the size of the land, the condition of the land, land law and planning) or building cost (building depreciation, condition of building, design of the building, floor area or finishes). In addition, “rate discount” is also can be adjusted during the taxation process by determining the most applicable Rates Percentage (RP) for the subject property (properties in one housing area), location (zoning) and type of services provided by local authorities. However, what is the basis in technical, legislative and capability need to be ready by local authorities? Is it a wise practice? Does relevant law permit it? How about the principles of “fairness” in taxation when there are only certain groups of property owners are eligible for “rate discount” while others paying the ATP based on original RP? Study by Sani Habibu Muhammad and Mohd Bakri Ibn Ishak (2013) against

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<sup>1</sup> Quantum is the Latin word for amount and, in modern understanding, means the smallest possible discrete unit of any physical property, such as energy or matter. Quantum is sometimes used loosely, in an adjectival form, to mean on such an infinitesimal level as to be infinite (Carson, 2000).

eight local authorities in Peninsular Malaysia have disclosed that charged different rates for the same type of property is obviously does not portray uniformity and less in fairness. Supposedly, these will create additional complication against the fairness and equity principles in the current tax administration.

Nevertheless, local authorities have to indicate a good mechanism to improve local administration, such as empowering budgeting procedures, enhance the property valuation method, practicing frequent revaluation exercise and smart record and valuation updating. For example, Woods (2007) had exposed the transformation in the property tax system through stern enforcement in Northern Ireland. Zorn *et al.* (1999) mentioned that Bosnia and Herzegovina had changed their valuation method by using area-based property tax. Locally, the Prime Minister of Malaysia in 2004 had urged all local authorities to strengthen and revitalize the property tax collection procedures to reduce relying on financial grants from federal and state government (Berita Harian, November 9, 2004). In Johor, the Chief Minister have directed 16 local authorities in the state to upgrade their property tax valuation equally or rather than at par of the property's value throughout of the state (Berita Harian, October 21, 2004). This is a proactive measure by Johor state government to improve the quality of services taken by local authorities, although it is not a final solution. Local authorities have to meet the legal requirement to update the data on holdings and established for revaluation exercise for every five years (Buang Alias, 2000; Buang Alias *et al.*, 2008). It is in line with the provisions in Section 137 (3), Local Government Act (Act 171) in other word to strengthen its capability. This section has clearly described that any new VL shall be prepared and completed once for every five years, or such an extended period as the State Authority may determine.

From the ancient, property tax system used to be technically in crisis. This had been a familiar statement involving roles and responsibilities of local authorities as mentioned in Bahl, (1979); Ahmad Atory Hussain (1997); Leung Yew Kwong and Usilappan (1997); Azmi Setapa and Elayne Yee (2009); Joshi (2006); Buang Alias (2000) and Ismail Ashmat (2008). The technical parts seem to complicate with legislation when the fundamental procedures to derive the property tax involving QA. During valuation process to determine the Annual Value (AV) on taxable

property (legally described as a “holding”), it has covered with five major stages such as site and building inspection, building measurement, market analysis, set for scheme of value and determine an appropriate comparable value per unit (Ismail Ashmat, 2008). The process will be generating the AV, that described as a “Rateable Value” (RV) or “Improved Value” (IV). The RV calculation is based on comparable rental evidence and applicable by all local authorities in Malaysia, whereas, local authorities in Johor have adopted the Open Market Value (OMV) to obtain IV. The second component in QA is “taxation” which is determined from ATP that charged to property owners by multiplying AV over RP. Are the local authorities have explained to the owners on how carry out valuation to determine AV while in the valuation process? What is the approach taken by local authorities to educate the property owners regarding relevant aspects like the basis of valuation, what to value, how and where to get value evidence as a source of comparison? Nevertheless, what is the best comparable value to determine the AV? Are there any reliable mechanisms or tools or system for local authorities to generate and produce the most accurate AV based on market forces and OMV, or are only based on ultimate power as stated in Section 130, Act 171? How about procedure to set up Tone of the List and generating VL as mentioned in Sections 127, 137 and 144, Act 171?

For taxation process, property owners might be confused regarding how property tax charged by local authorities? What are justifications to consider in determining RP? Are there any justifiable reasons to impose RP for any services that provided by local authorities? What types of services are chargeable for local taxation? Any appropriate approach to measure the quality of services will be equivalent to ATP? Are property owners aware with the rationale to determine RP? According to Maimon Kasmin (2003), determining RP based on estimated budget as required by local authorities for municipal activities and projects for following years. Is it viable practice for local authorities to determine RP and such adjustments based on services provided? Are the owners of property being educated into relevant practices? What are the normal practices had taken by local authorities? According to Section 142, Act 171, the property owners have to forward their objection against property tax imposed as follows.

- (a) When the AV is high;
- (b) When there is no AV being charged;
- (c) When the property details had omitted from the VL;
- (d) When the AV is lower than previous AV;
- (e) The objection has to take any consequences for holding to jointly or separately valued; or
- (f) The objection has to submit for not less than fourteen days before the VL revise and impose.

As above, property owners have no right to express their dissatisfaction on taxes imposed and ATP charged. In addition, the property owners have informed regarding the relevant process and procedures when local authorities impose the tax. This shows local authorities are clearly ignored the right of a property owner and against the principle of “equity” and “fairness” in taxation. While the modern assessors/ valuation officers have mandated to develop more fair and accurate assessments than the previous tax administration, the pressure to have a fair tax system has always existed. Moreover, the taxpayers need to understand that they are paying their fair share and not enough to have an equitable tax system, as mentioned in Ajayi (2000); Bird (2004); Carlson (2005); Enahoro and Jayeola (2012); Alo (2013); and Michael *et al.* (2014).

There are six implications that identified from the above conditions become a reason for the property owners for non-compliance in tax payment, such as follows:

- (a) The objection is applicable for AV (value) only;
- (b) No objection against ATP (amount paid);
- (c) No objection to the type of services being rendered (type of services);
- (d) No objection against quality of services that being provided;
- (e) No objection against basis of valuation (method, approach);
- (f) No objection against value evidence that may subject to land law provision (freehold, leasehold, Malay reserve/ native land);
- (g) Limited time to submit the objection before the VL being imposed or effective (period of not less than 14 days); and

- (h) Property owners are required to pay ATP to entitle them to enter the objection process (pay the tax before can object).

Furthermore, the above reasons are also contributing into serious non-compliance from paying the property tax as follows:

- (a) Scenario 1: Those property owners who are submitting the objection and processed, they may pay the same ATP or with the reduced amount (no guarantee) or otherwise, ignore from making any payment (total non-compliance);
- (b) Scenario 2: The property owners had aware with objection provision. However, they are still reluctant to pay the tax. It may due to the complications in current tax administration and the objection does not make any sense either from financial aspect or service provided. Buang Alias (2000) and Ismail Ashmat (2008) have elaborate these various reasons in line with non-compliance theories in their researches; or
- (c) Scenario 3: The property owners know nothing about the objection against property. Do local authorities act consistently to notify or educate property owners on the provision?

When the property owners are less convinced and understand regarding tax administration and its legislative procedures, the taxation principles become null. The failure of tax administration will be affect the revenue management and operations in bigger aspects, especially to provide better services and facilities to public. It is far to achieve a sustainable city standard with autonomy in the operation and decentralization of decision-making. Is property tax collection sufficient to cover the expenses needed to provide services and tackle the urbanization? Are there any standard procedures to confirm the viability of any ATP received is able to cover the local authority's expenses?



Previous studies by Kitchen and Slack (2003) explains that the property tax is the main source of income for local governments in Canada, the United States and Australia same as what have been practiced in France, Italy, Turkey, Japan, Korea, Portugal and Spain. The property tax in Indonesia, has contributed for major revenue to local governments that reach up to 67% of total revenue every year. Machinery (2012) also describes that the property tax is important for the operations of local government that constituted nearly three-quarters of total revenue. Most of the revenue is to finance the essential roles and functions of the local authorities itself. In the United States, the revenue collection of property tax has contributed into 75% of total revenue in local authorities (Elizabeth and Ellen, 2013). In addition, Shamsul and Mizanur (2006) have stated that the collection of property tax is a major source of revenue for local government in Bangladesh, ranging from 55 to 75% to fund municipal services. The uncollected property tax can affect the financial resources seriously and the quality of services by local authorities. This will worsen into tight budgets by local authorities, when the income gap failed to overcome. Local authorities in Nigeria for example, usually reviewed upward to boost their revenue base (Ajayi, 2000; and Michael *et al.*, 2014). At last, it is can lead into the bankruptcy of local government as what happened in Jefferson Country, Alabama (Marchiony, 2012). This is similar as what happened in Nigeria, according to Michael *et al.* (2014).

Based on the current performance of tax administration, it is clearly contributing into tax non-compliance. As stated in the reports by the Malaysian National Audit Department in 2012 and 2013, the property tax collection performance is unbalanced among the Malaysian local authorities. There are local authorities have low in revenue collection, however, have more than 100% of accumulative uncollected property tax for the current estimated year. Besides that, there are local authorities with a higher collection of their revenue, but low in the accumulative amount of uncollected property tax. The statistic of total revenue and property tax collection performance for 2013 and 2012 as shown in Table 1.1:

**Table 1.1:** Statistic on the total revenue, tax collection and accumulative uncollected tax for Malaysian local authorities, in 2013 and 2012 (RM/ billion)

Local Authorities & No.	Total Revenue		Property Tax Collection			Accumulative Uncollected Tax		
	2013	2012	2013	2012	Diff. (%)	2013	2012	Diff. (%)
City (12)	3,490	3,340	1,810	1,720	5.2	550	540	1.9
Municipal (40)	3,100	2,890	1,780	1,700	4.7	760	750	1.3
District (97)	999	950	320	310	3.2	300	280	7.1
<b>Total (149)</b>	<b>7,589</b>	<b>7180</b>	<b>3,910</b>	<b>3,730</b>	<b>4.8</b>	<b>1,610</b>	<b>1,570</b>	<b>2.5</b>

Source: Adapted from the State Government Department Financial Statements and Financial Management of Agencies, Malaysian National Audit Department for 2013 and 2012

Referring to the above table, the total revenue of Malaysian local authorities from various sources was recorded at RM7.59 billion for 2013 and RM7.18 billion for 2012. The collection of property tax has recorded at RM3.91 billion and RM3.72 billion, respectively, which is maintained at 52% of the overall revenue that earned by local authorities. This shows that more than half of the revenue in local authorities is depending from the collection of property tax. Meanwhile, the accumulative amount of uncollected property tax has recorded at RM1.61 billion in 2013, which is increased about RM47.36 million or 3.03%, from the accumulative amount that recorded in 2012, amounting RM1.56 billion.

The three categories of local authorities in Malaysia, consists the city councils, municipal councils and district councils, have also shown the same pattern of incremental but vary in percentage within the same period of years. The municipal councils have recorded at the highest accumulative uncollected property tax amounting RM760 million in 2013, compared to RM750 million in 2012. The increment is about 1.3%. Moreover, the biggest increment of the accumulative amount of uncollected property tax was recorded by the district councils that 7.1%, amounting RM280 million in 2012, but expanded into RM300 million in 2013. The above performance shows that the uncollected property tax for Malaysian local authorities consistently increased and less effort to secure the non-compliance decision on property tax. Research by Sri Hana Darnita (2006) found that the

problem in property tax collection is due to no specific guidelines and effective policy in addressing these problems. Despite complete procedures that have established based on the provisions in the Act 171, it is supposedly becoming a strong guidance for local authorities in managing the property tax. However, the collection performance is still under unsatisfactory level (Buang Alias, 2000; Ismail Ashmat, 2008; Pawi *et al.*, 2011; and Soeb, *et al.*, 2012; Soeb Pawi, 2012; and Muhammad Akilu Umar *et al.*, 2013b). Furthermore, the Auditor General, as stated in the Audit Reports, 2012 and 2013, has advised Malaysian local authorities to strengthen the legislation and enforcement to improve the collection of property tax, including the accumulative amount. The gap arises in between revenue collection of property tax for the current year and the uncollected amount that accumulated every year. Hence, the uncollected property tax is the significant with the existence of non-compliance into payment of property tax by the property owners. These have mentioned in Buang Alias (2000); Ismail Ashmat (2008); Soeb Pawi (2012); Sani Habibu Muhammad *et al.* (2012); Muhammad Akilu Umar *et al.* (2013a); Muhammad Akilu Umar *et al.* (2013b); and Sani Habibu Muhammad *et al.* (2013). There is a need to produce a sustainable tax efficiency model that useful for the Malaysian local authorities to reduce the property tax non-compliance.

#### **1.4 Research Questions**

The wide scope of revenue allocation and utilization in government, the arguments keep raised on how government plan, organize, process, develop, manage and monitor the urban sprawl especially for the human needs of habitation, facilities and quality of life. Three research questions need to expose through this research, in specific for tax administration, as follows:

- (a) What are the standard practices by DoV in respective local authorities that create efficiency to reduce property tax non-compliance?;

- (b) What are the benchmarks can be made based on the standard practices identified to set the efficiency indicators to reduce property tax non-compliance?; and
- (c) What is the best approach to develop a sustainable tax efficiency model in tax administration that can reduce property tax non-compliance?

## **1.5 Objectives of the Research**

The best mechanism exposed through this research is to create good governance and to overcome the tax administration in generating the revenue. Based on the problem statement and aim of research, this research is mainly to achieve the following objectives:

- (a) To identify the standard practices in tax administration by the respective local authorities to reduce the property tax non-compliance;
- (b) To benchmark the efficiency indicators in tax administration to reduce property tax non-compliance by property owners at the Malaysian local authorities; and
- (c) To develop a sustainable tax efficiency model in tax administration to reduce property tax non-compliance within Malaysian local authorities.

### **1.5.1 Relevancy of Sustainable Tax Efficiency Model**

The most impressed words that indicated for Objective 3, as above, are “sustainable” and “efficiency”. Both are to express the substance in securing the property tax collection through effectiveness of tax administration and reduce property tax non-compliance. The term of “sustainable” is to adopt the sentiments as

highlighted in the definition of “sustainable development” and the principle of “sustainability” into tax administration. Sustainable development had defined as a “development that meets the needs of the present without compromising the ability of future generations to meet their own needs” (World Commission on Environment and Development - WCED, 1987: 43). This includes the value change, social reorganization, vision expression, moral development, or transformational process towards a desired future or a better world, as mentioned in Jones *et al.*, 2003). Whereas, the “sustainability” is a complex phenomenon to attempt, assess and measure, and emphasis for making decisions to incorporate between social, economic and environmental aspects, as mentioned in Davidson and Venning (2011); Huambachano (2014); and Barnebeck and Kalff (2015). A global concern that relates to individuals, organizations and nations had identified in sustainable development, as a collective manner (Isaksson, 2006). The recent thought is that sustainability promotes inclusivity, diversity, and integration of environment, society, government and businesses through partnership for efficient use of natural resources (Fergus and Rowney, 2005; and Kleine and von Hauff, 2009). At last, the most acceptable provision is to meet the present and future generations, and most relevance practices (Evan *et al.*, 2005; and Sasanpour and Mehrnia, 2012).

Furthermore, the “efficiency” item has become the main agenda to achieve in the public sector. The government offices are widely critics such as inefficient, ineffective, large, too costly, overly bureaucratic, and overburdened with unnecessary rules, unresponsive to public wants and needs, secretive, undemocratic, and invasive into the private rights of citizens. There is low quantity or quality of services that supposedly deserved by the taxpayers (Barzelay and Armajani, 1992; Osborne and Gaebler, 1993; Jones and Thompson, 1999). In Nigeria, for example, the problems affecting the efficiency of tax administration, which includes lack of equity, certainty, convenience and poor motivation of tax officials (Feyitimi and Ayodele Yusuf, 2014). Fiscal stress has also plagued many government offices, like what happened to local authorities, which is eager to reduce the cost or less expansive government unnecessary activities, for greater efficiency, and for increased responsiveness. Principles of economic efficiency and effectiveness, or choice and market forces would suggest that rhetorically one would expect to see a

more consistent performance. The strategies must have included caps on public spending, tax cuts, selling off of public assets, contracting out of many services previously provided by government, development of performance measurement, output- and outcomes-based budgeting, and business-type accounting (Guthrie *et al.*, 1999).

In order to empower property tax as the main source of revenue for local authorities, there must be a strong and capable administration policy covering the “sustainable” and “efficiency” aspects. The sustainable tax administration will fulfill the needs of the public to enjoy the tax benefits, which is “meets the needs of the present without compromising the ability of future generations” and “incorporate between social, economic and environmental aspects”. Whereas, the “efficiency” of tax administration will create the competitive cost allocation, less expensive in spending, greater efficiency, and increase the local authorities’ responsiveness. By developing a sustainable tax efficiency model in tax administration to reduce property tax non-compliance, local authorities will also secure the sufficient revenue by meeting the needs of taxpayers in present without compromising the ability of future generations, and incorporate between economy (utility, financial allocation, monetary), social (equity, fairness) and environmental (green economy) aspects within the effective and efficient manner.

## **1.6 Brief of Research Methodology**

This research comprises with seven (7) phases, such as Phase 1: Preliminary study, Phase 2: Literature review, Phase 3 to 5: Data collection, Phase 6: Triangulation and validation, and Phase 7: Developing the model. In the Phase 1, the preliminary study has designated to firm up the issue, set for research aim, questions and research objectives. The importance of this phase is listed down the objectives that to achieve in this research. The literature review, theories and taught is taking in place while in Phase 2. The niche of research to explore more on the administration of local authorities, theory of taxation and property tax, theory of compliance,

sustainability, governance, best practices and benchmarking. Based on the literature review made as the secondary data, it follows by semi-structured interviews, discussion with the valuation experts in local authorities and observation of the administration that handle by local authorities. Information gathered in this phase will useful to generate the questionnaire for the next phase.

Furthermore, Phase 3 to 5 are part of primary data collection by adopting the Delphi Method that involves quantitative and qualitative approaches. The Delphi method is useful for theory building by helping researchers identify important aspects of emerging theory (Okoli and Pawlowski, 2004). Delphi studies have utilized to address complex topics and to seek consensus from experts who ideally positioned to share knowledge and expertise about a particular field of study (Linstone and Turoff, 2002; and Fuller *et al.*, 2015). The distinguishing feature of the Delphi Method is that it is an iterative process, consisting of two or more rounds. Analysis and feedback occurs at the end of each round, with the outcomes of the analysis informing subsequent round(s) (Robison and Crenshaw, 2010; and Sherriff, 2014). The reason is that the reliable data in standard practices in local tax administration are relatively limited, not current, not properly report and excessively inaccessible.

In the Delphi Method Round 1, it is to explore on what is the standard practices and the best of “efficiency indicators” to reduce property tax non-compliance based on the responds from the valuation experts in DoV of selected local authorities. The capability of valuation experts is subject to their academic qualification, job position in the DoV and length of service. The close-ended questionnaire (Volume 1) has circulated to Valuation Officers in 149 local authorities in Malaysia, mostly through emails but the rest through mails and face-to-face. The intention is to get highest responds from the valuation experts in local authorities and they have three weeks to respond to the close-ended questionnaire that consisting with four sections (see Appendix A). There are 49 responds received from the Valuation Officers selected, based on capabilities as mentioned above, and they are enough to show the strength and validity of feedback. In Okolo and Pawlowski (2004), it has recommended for 10 to 18 experts as a panel, since the Delphi group

size not depending on statistical power, but rather on group dynamics for arriving at consensus among experts. The results in Round 1 have analyzed using the “Frequencies” and “Descriptive” in the Statistical Packages for the Social Sciences (SPSS).

The Phase 4 has continued with Delphi Method Round 2 by distribution of modified close-ended questionnaire (Volume 2) based on the feedback that gathered from the Round 1. The modified close-ended questionnaires have circulated to 14 valuation experts. The reason is to streamline the number of experts from 47 to 14 people is to find feedback from the most expert in valuation and tax administration based on job position and length of service in the respective DoV of local authorities. As the aim of the research is to develop a model, it is useful to get the most appropriate results and concrete reason. Determine varies number of expert panel for each round of the Delphi Method has permitted in the research for Information System/ Information Technology projects (Perez and Schueler, 1982; Doke and Swanson, 1995; Scott, 2000; and Holsapple and Joshi, 2002). In the Information System projects, Delphi Method has adopted in greater depth in order to learn from the experiences of other researchers, and to display the flexibility of the method. Similar to Round 1, the experts given three weeks to respond the close-ended questionnaire consisting with four sections (see Appendix B). The results have analyzed using the “Frequencies” and “Descriptive” in the SPSS. It is also the appropriate way to generate Standard Deviation (SD), Mean, Median and Mode for each of standard practices and efficiency indicators as the findings. The results gathered in Round 2, has presented in the form of modified close-ended questionnaire (Volume 3) and circulated to the same set of valuation experts (14 people) for the Delphi Method - Round 3. At this stage, Cronbach’s Alpha and Factor Analysis have used to analyze the selected variables (indicators) that most appropriate to explain further and focus in achieving the Objective 2. The “benchmarking” task taking into account while in this round, mostly referring to the highest Mean and lowest SD generated. Hasson *et al.*, (2000) stated it is important to provide feedback regarding response rankings (or “benchmarking” for this research), so experts are able to determine where their responses ranked in relation to other experts’ responses. The “benchmarking” allowed the experts to see how the other



expert panel responded, compared to their own responses and selection of opinion. In this round, the experts have polled on their levels of agreement with the themes' of "benchmarking" in terms of how useful they believed the listed indicators in various sections of the questionnaire (Hasson *et al.*, 2000; and Boukdedid *et al.* 2011). In the Delphi process, the experts are working individually, in anonymously and do not receive any pressure to provide commentary, extreme opinions and explanations of the questionnaire items to attain mutual consensus and concussions (Ratnasabapathy *et al.*, 2006; Wiersma *et al.*, 2009). Finally, the results from Delphi Method Round 3 will show the final finding of the research, based on the consensus given by the valuation experts on the standard practices and efficiency indicators to reduce property tax non-compliance.

In the Phase 6, the triangulation and validation is taking in place to test and verify the results. The concept adopted from navigation and land surveying techniques that determine a single point in space with the convergence of measurements taken from two other distinct points. Triangulation is a powerful technique that facilitates validation of data through cross verification from two or more sources (see in Golafshani, 2003; Olsen, 2004; and Hjelle and Dahlen, 2007). During this phase, the feedbacks gathered through face-to-face discussion with the valuation experts in local authorities, on the findings from the data analysis and model development. It is to strengthen the responds in Phase 3, 4 and 5 in developing of the sustainable model. The triangulation, validation, and verification made in thoroughly to secure the practicality of the model to the current tax administration in local authorities.

Finally, the Phase 7 is a developing the model which comprises the conclusion and recommendation that to evaluate the aim and objectives of the research. The recommended sustainable tax efficiency model to reduce tax non-compliance has to develop and the model shall expand to all local authorities in Malaysia to sustain their revenue generation. In the final section, the limitations of the research and suggestion for further research have stated. The details of the research strategies and stages will discuss in Chapter 4 by referring to diagram of research methodology (Figure 4.2).

## **1.7 Scope of the Research**

The scope of this research is covering the issue of property tax non-compliance faced by the Malaysian local authorities. It is also focusing into the standard practices that currently taken by local authorities and benchmarks an “efficiency indicator” to reduce tax non-compliance. The research is more to empirical study into practices involving valuation procedures (including amendments to VL), taxation process and imposition of relevant legislation/ law provision of property tax and enforce to against the reluctant property owners. Questionnaire set to get the feedbacks on standard practices from the valuation experts in DoV at the Malaysian local authorities, and then, have re-scaling into three rounds based on modified questionnaire technique in Delphi Method.

## **1.8 Significance of the Research**

The outcome of this research has explored to improve the tax administration in local authorities to reduce tax non-compliance and at the same time, to improve the performance of property tax collection. It is beneficial to local authorities, state government, various departments, state development committee, federal department or agencies, property owners, local communities, non-government organizations (NGO) and for the academic/ scientific new ideas. All of them will get the benefits from the newly creates of sustainable tax efficiency model for tax administration. This research is significance to various parties as follows:

### **1.8.1 Local Authorities**

As a most powerful agency in the state, local authorities have many informative ways to form the rules, regulations and guidelines on how to manage the urban areas according to the global perspective. There are capacity to lead in

planning, development, management, delivery, maintenance and sustaining the administrative areas (cities, town or urban areas). Satisfaction level, needs, demands, perceptions, aspirations and determination raised by communities are very subjective and hardly judged. This research shall enable the interest of local authorities to secure urban facilities and infrastructure. By developing the sustainable tax efficiency model for tax administration to reduce tax non-compliance, the roles of local authorities in urban governance become more efficient and systematic when revenue efficiently earns through tax collection.

### **1.8.2 State Government, Departments, State Authority and State Committee**

Referring to the basic function of state governments, it has assigned as second tier in the national government administration, after the federal government. By producing the results through this research, it shall be has strong decision points to legalize the tax administration agenda widely to other area (urban, rural). State government has a legislative power to represent and table relevant ordinances or motion of laws, especially in this goal to achieve the sustainable revenue management by local authorities. For example, in Johor, local authorities are directly under purview of the State Secretary Office in-charge for Housing and Local Government, which is looking after the functional and financial control, as well as its management approval. Besides that, State Committee for Housing, Local Government, Works and Public Utilities office will look into the legislative approval. Besides that, there are other government agencies, which are links with local authorities for urban infrastructure, land matters and town planning such as Land and Mineral Office (LMO), Land District Office (LDO), Department of Town and Country Planning, Semenanjung Malaysia (DTCP SM) and Public Works Department (PWD).

### **1.8.3 Federal Government/ Departments**

This research also shall accommodate for significance into federal government and ministries under them. The federal government is the highest in the hierarchy of the government system in Malaysia. This reflects the wide powers in national level (macro) in legislative to control the operation and administration of state governments, state agencies and local authorities throughout the country. The federal ministries that involved with local authority matters are Local Government Department in Ministry of Housing and Local Government (KPKT) and various agencies under them. Thus, by producing the expected findings through this research, the federal government shall use for drafting the constitution and for integrated financial and operating strategies tally with state vision. The federal government is also able to establish benchmarks to draft and approve the national budget in connection strengthen urban governance. The federal government is able to monitor the approach taken by Malaysian local authorities to give priority to performance and beneficial to the communities for creating sustainability and good governance.

### **1.8.4 Property Owners, Local Communities and NGO**

Through this research, the finding shall signify for this group to raise their ideas and opinions that benefit from the government. Urbanization and huge population growth come with high expectation from property owners, local communities and NGO. In the worst scenario when the fairness and equity sentiments had raised when committed citizen who are never fail to pay the tax. For achieving sustainability, these groups are given their understanding, express their needs, and ready for unexpected demands by next generations. Multiple characteristic of any part of these groups such as race, education, occupation, religion, belief (customary law), family background, geographically hometown and socioeconomic has to take into account and materialize tax administration model for Malaysian local authorities.

### **1.8.5 Academic and Scientific Research for the New Idea**

This research is significant for public or private universities to develop new strategies for academic purposes. It is also can serve as an academic source of references to integrate between academic discoveries with market needs. The combination of literature review, theories, views, discussion, arguments, observation and opinion are relevant, taught for academic research and expansion of knowledge. Thus, this research is a best way to produce comparison between theories and reality, especially to achieve tax administration model for Malaysian local authorities. The higher learning institutions have sensitivity to the needs of teaching and learning environment that is covering a wide range of areas relevant to market forces.

## **1.9 Structure of the Thesis**

This thesis has structured into four parts with seven chapters as explained and then summarized in the schematic presentation in Figure 1.2:

### **Part A: Introduction to Issues and Problem Statement**

#### **Chapter 1 - Issues on Tax Efficiency Reflecting the Property Tax Non-Compliance in Local Authorities**

This chapter provides a general introduction of the thesis, including background of the research, research issues and problem, research questions and objectives, research aim, significance of research, scope and limitation, and also a research framework as a guide to achieve the objectives and aim of the research with the appropriate research process;

### **Part B: Literature Review and Research Methodology**

#### **Chapter 2 – Theories of Local Government Administration, Taxation Principles and Property Tax Imposition:**

It is about local authorities, revenue and financial management as well as characteristics and current practices in tax administration at local authorities aboard

and local context. This chapter is also discussed about the basic of the theoretical foundation of taxation principles and concepts of property taxation that imposed by local authorities;

**Chapter 3 – Theories of Compliance and Principles in Identifying the Standard Practices and Efficiency Indicators:**

The chapter is discusses regarding the theories of compliance, especially in property taxation. There is also about the basic of theoretical foundation in sustainability principles and urban governance. The chapter includes the discussion on theoretical aspects of best practices and benchmarking the efficiency indicators in performance measurement to justify the sustainable efficiency model;

**Chapter 4 - Research Methodology to Develop a Sustainable Tax Efficiency Model:**

This chapter describes both the research methodology and the research approaches or methods used to carry out this research;

**Part C: Data Analysis, Research Findings and Verification of Results**

**Chapter 5 – Data Analysis to Develop a Sustainable Tax Efficiency Model:**

It is about data analysis by using the Delphi Method (integration between quantitative and quantitative approach), the Cronbach's Alpha, Factor Analysis, and benchmarking approach as the appropriate tools during the research process;

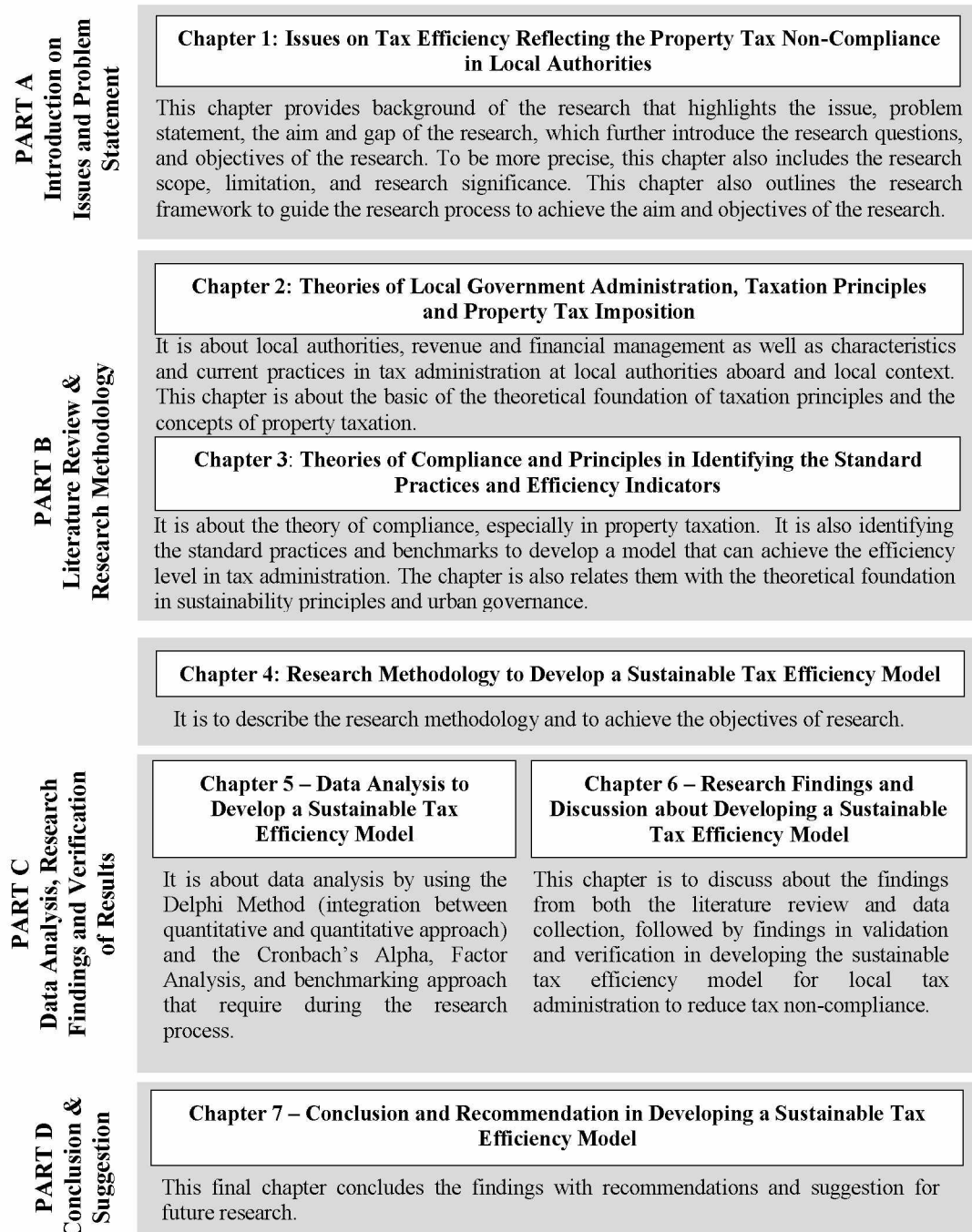
**Chapter 6 – Research Findings and Discussion about Developing a Sustainable Tax Efficiency Model:**

This chapter is about discussion of findings from both the literature review and data collection, followed by discussion for validation and verification in developing the sustainable tax efficiency model for local tax administration to reduce tax non-compliance.

## Part D: Conclusion and Suggestion

### Chapter 7 – Conclusion and Recommendations in Developing a Sustainable Tax Efficiency Model

Chapter 7 is about the conclusion of the finding that draws into recommendations and suggestion for future research.



**Figure 1.1:** The organization and flow of the thesis chapters

Source: Research discussion, 2015

### **1.10 Summary of the Chapter**

This chapter described about the background of research by explaining the issue and problem statement relating to current tax administration, which are contributing to the huge amount of uncollected property tax. The research exposed to the standard practices that currently taken by local authorities in a manner that have the efficiency capability to reduce tax non-compliance. There are three research objectives being set, and mostly the aim is to create a sustainable tax efficiency model and reduce the tax non-compliance. These have coherently discussed in this chapter. Property tax non-compliance has highlighted becomes a major tussle to local authorities to sustain their operation due to lack of funds and revenue.



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