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## EVALUATION OF RATING VALUATION APPEAL PROCEDURE: A COMPARATIVE STUDY OF UNITED KINGDOM, NIGERIA AND MALAYSIA

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### Abstract

Rating valuation as an important aspect of tax administration is based on the principle of equality and fairness. Appeal procedures give taxpayers opportunities to determine and challenge the reasonableness of rating valuations. When the objection and appeal procedure is stringent, taxpayer may disregard the legal means for objection and seek for alternatives that may be detrimental to the intent and purpose of rating. Following this argument, this paper seeks to evaluate the objection and appeal procedure of rating assessment in the United Kingdom, Nigeria and Malaysia. In order to achieve this, aim an evaluation model of level of satisfaction was utilised based on the five decision rules. The result of the study shows that, there are many grounds for objection in the UK and Malaysia, whereas there is only one ground in Nigeria. 'Informal appeal' is the origin of objection in the UK and Malaysia but this is lacking in Nigerian rating practice. The Malaysian appeal is shouldered by the conventional Court while in Nigeria and the UK it is shouldered by the Assessment Tribunal and Special Courts; the practice in Nigeria and Malaysia has stringent conditions that may affect taxpayers' willingness to pursue the recognised means for objection. With regards to satisfaction level, the model reveals 1, 0.8 and 0.4 for the UK, Malaysia and Nigeria respectively. The study concludes that objection procedure practice in Malaysia and Nigeria needs improvement on the aspect of requirements for valid appeals. In addition, the ground for objection in Nigeria needs to be broadened.

**Keywords:** *Appeal, Court, Rateable value, Tribunal, Valuation List*

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### 1.0 INTRODUCTION

There are various purposes for carrying out valuation, but the only reason for the valuation in any of the circumstances is equality and fairness of assessment (Dillinger, 1988; Kelly and Musunu, 2000; Ross and Duncan, 2012). An appeal provides opportunities for both informal meetings with the assessor and formal hearings before independent bodies to resolve disputed issues (International Association of Assessing Officer [IAAO], 2016). Appeal procedures give property taxpayers opportunities to determine the reasonableness of their assessments and to challenge them if they so wish (Amly, 2001).

More so, it also validates the valuation list (Adi, 2012).

This is made possible by the legal 'window' that has bestowed such right on the ratepayers, to cross checking the information on the valuation list. However, when the appeal procedure is stringent, taxpayer seems to neglect the legal means for appealing and seek for alternatives that may be detrimental to the intent and purpose of imposing rates, for their own benefits (Ifediora, 1998; Bird and Slack, 2002; Kayuza, 2006).

In Malaysia, the statute on property rating is made by the Federal Government, whereas, in Nigeria it is the responsibility of each state. However, the constitution of the Federal Republic of Nigeria authorised State Government

to make laws for property rating. The practice in Malaysia as regard legislation is similar to that of the United Kingdom, where rating laws are made by the central Government. Examples of such statutes in UK are Local Government Act of 1948, General Rate Act of 1976 and Local Government Finance Act of 1988 to mention view.

For this study, Kwara State rating law will be used to represent Nigeria. The fact here is that almost all its provisions are the same with the Oyo State Tenement Rates Cap. 160 of 1995 and the Osun State Tenement Rates Cap. 155 laws of 1999. This fact is anchored on the Nigerian legal system development from the Colony of Lagos and, the Southern and Northern Protectorate; Regional Government and up to state creation that started in 1967. Kwara State, being part of Northern protectorate can represent the north because as the protectorate was fragment to states, the laws were also replicated in those states that came out of the protectorate (Obilade, 1979). Furthermore, the Kwara State law resembles that of Oyo and Osun States, this however supports the assertion that laws are replicated in Nigeria.

The scope of this paper is limited to United Kingdom, Malaysia and Nigeria due to the fact that both Malaysia and Nigeria obtained their independence from the British within the same period that is 1957 and 1960 respectively. The rating valuation practice in these two Countries also follows that of the UK. More so, a landmark statute, the Local Government Act, 1976 of Malaysia was made the same year Nigeria established local government as the third tier of government (Section 127 of Act 171, 1976; Kwara State Local Government Law, No. 8 of 1976; Rabi, 1998).

Studies on property rating such as Ifediora, (1998), Odetundun, (2002), and Adi (2012) in Nigeria; Kelly *et al.* (2000) and Kayuza (2006) in Tanzania; Umar, Kasim and Martin (2012), Muhammad, Ishak and Halimoon (2012), Muhammad and Ishak (2013) in Malaysia; Rayner (1978) and Bond and Brown (2012) in the United Kingdom have tried to explain procedure for objecting to rating assessment in the individual country. Furthermore, the comprehensive study carried out by Almy (2001) that evaluates the tax system in Europe which scope covers assessment, objection and appeal

collection, enforcement and many other issues. It is however limited to this study on two grounds. Firstly, the tax system that where considered include other property tax, where the procedure for objection and appeal may differs from rating valuation. Secondly, the procedure of objection in the study is not on comparative basis, and all the countries considered were in Europe. This study is therefore focusing on Europe, Asia and the African continent. This then suggest that gap exist in the body of knowledge in this regard that needs to be filled. This is not for academic purposes only but also it provides information guideline towards good rating valuation system and best practices.

## **2.0 THEORETICAL FRAMEWORK FOR RATING VALUATION OBJECTION AND APPEAL PROCEDURE**

The steps that are involved in rating valuation objection and appeal may vary from nation to nation; as virtually each country or state has their rating law (Babawale, 2013). There are about 3 steps (that is informal appeal, formal appeal and further appeal) in assessment rates objection and appeal, and the steps can be grouped into arbitration and court process (Almy, 2001; IAAO, 2016). The first group can be regarded as objection/ informal appeal or petition. This is referring to reconciliation before appeal in the words of Bell (1999). Almy (2001) posits that objection is less formal as the name suggests and it encourages many objectors to come forward for clarification and in most cases without any financial involvement. Vlassenko (2001) rated the British, French and Swedish tax system as being efficient in the area of dispute mechanism because their system gives room for objection before formal appeal.

The formal appeal, on the other hand, spurs when the objector and the Valuation Officer/the rating authority could not reach a compromise on the matter. Bond *et al.* (2012) argue that it is at this point that an objection becomes an appeal. The formal appeal is usually heard by a special body such as the Assessment Tribunal, special Court such as Valuation Court or the conventional Court of jurisdiction (Bond *et al.*, 2012; Brown, 2013; Kelly, 2013). At this point,

the objector is represented either by a Lawyer or a Valuer (Buari, 2000). However, Almy (2001) was of the view that special bodies such as the Tribunal is best for rating administration because of the technicality involved. This assertion reflects in the Valuation Tribunal of England Procedure, where matters before the Tribunal can be taken to arbitration for determination.

The third stage is further appeal that is appeal on matter of law. When there is provision for another appeal on matters that are bothered on law are taken to conventional originating or appellat Court.

The ground for objection and appeal is also different from country to country but some of the grounds that usually prompt objection by the ratepayers are under-valuation as in the case of *Kimbell Ltd V Payne (VO) 1954 46R & IT 255*; over-valuation, omission or inclusion of hereditament on the valuation list, change in use of property that has not reflected on the list among many other (Rayner, 1978; Bond *et al.*, 2012; Brown, 2013).

Rating regulations in most cases gives specifications for filling in objection and appeal. For instance, in Armenia the objection must be filled to the Regional Tax Inspectorate within 30 days of displaying the list. In Estonia ratepayer can only fill an appeal if the percentage of variation is more than 20%; in Denmark appeal notice is accomplished with a refundable filling fee that is payable back to the objectors if the decision of the Tribunal is in their favour (Almy, 2001). However, Kelly (2013) posits that the reason for the partial payment or full payment is to prevent fictitious objection or appeal. Any act of non-compliance with the specification for filling objection and appeal will render it null and void, and of no legal effect (Bond *et al.*, 2012).

### 3.0 METHODOLOGY

The information used for this study was derived from literatures and statutes that are applicable to the three countries. The information is on ground for objection, valid ground for objecting and the steps in objecting and appealing.

The evaluation technique used for this study is adopted from the Vlassenko (2001) model. The model was used to evaluate the efficiency and

fairness of Britain, France and Sweden tax system. Rating valuation objection and appeal being, an arm of rating administration under the rating system can as well be used to evaluate the model with some modifications.

The evaluation model advanced and tested in Vlassenko (2001) study was based on 8 efficiency and fairness criterion of the tax system from which three options is available. The criteria for efficiency are- cost effective arrangements, revenue raising ability, well-defined taxpayer, effective collection procedure, effective administration arrangement, effective assessment of the tax base, manageable dispute mechanism and high quality tax records. While the fairness criteria are horizontal equity, vertical equity, justice, benefit, regularity in reassessment of the tax base, publicity, ability to pay and fair value based assessment.

The three options are whether the property tax system criterion set are fulfilled, partially fulfilled and not fulfilled with symbol representation of '+', '+-' and '-', respectively. The model equations upon which the two evaluation criterion were base are:

$$\text{Efficiency} = \sum E_i / 8 \quad (1)$$

$$\text{Fairness} = \sum F_i / 8 \quad (2)$$

However, there is need for modification to Vlassenko (2001) model for easy adaptation in this study. The modifications that are required are stated as follows:

The allotment of numeric values of '1', 0.5 and '0' to the three symbol representation options. This will allow numeric evaluation than counting the number of symbol appearance. It also allows for the expression of the decision rule. The denominator in the decision rule should be 'n', as the criterion to be evaluated may be more than or less than the eight suggested by Vlassenko (2001). Also, the 'E' or 'F' should be changed to 'LS' denoting 'level of satisfaction' of objection and appeal procedure. Vagias (2006) posits that decision on level of satisfaction can be measured on five scales, that is, extremely satisfied, very satisfied, moderately satisfied, slightly satisfied and not at all satisfied. The evaluation equation will then be:

$$\sum_{i=1}^n LS_i / n \dots \quad (3)$$

Where 'i' is 1 to  $n$  of the criterion set to be tested. With the proposed modification, the decision rule for this study on level of satisfaction of the rating valuation objection and appeal procedure is given below as:

If the level of satisfaction criteria are fulfilled ( $\sum_{i=1}^n LS_i/n = 1$ ), the objection and appeal procedure is extremely satisfied; it is very satisfied if most of the criteria are fulfilled ( $\sum_{i=1}^n LS_i/n > 1/2$ ); moderately satisfied if half of the criteria are fulfilled ( $\sum_{i=1}^n LS_i/n = 1/2$ ); slightly satisfied if only some of the criteria are fulfilled ( $\sum_{i=1}^n LS_i/n < 1/2$ ); and not at all satisfied if none of the criteria are fulfilled ( $\sum_{i=1}^n LS_i/n = 0$ ).

#### **4.0 THE CASE STUDY**

The United Kingdom, Nigeria and Malaysia are the case study for this study. Each nation objection and appeal procedure is reviewed as to provide information in this regard.

##### **4.1 Procedure for Objection and Appeal to Rating Valuation in the United Kingdom**

Proposal is the word used in the United Kingdom for objection. Bond *et al.* (2012) stated the ground for proposal in UK are contained in Regulation (4) and among such grounds includes: the original entry in the compiled rating list was wrong; the rateable value in the list is wrong due to a material change of circumstances having occurred; a new hereditament should be inserted into the list, and others.

Proposal can only be valid in the UK if the following conditions are fulfilled: the proposal must be in writing of any form; it must be served on the appropriate valuation officer; the name and address of the person making the proposal; it must state the capacity of the interested person; the property/properties must be identified; the alteration sought must be identified, and the ground for making the proposal must be stated.

Based on Regulation (4), an interested person can make proposal to the Rating Authority. If the interested person is able to make 'well found' proposal, as contained in regulation (10) and there was an agreement between the objector and the Valuation Officer, the necessary

correction(s) would be made to the valuation list. Likewise, when the Valuation Officer was able to convince the objector that the information on the valuation list is correct, there would not be any alteration to the list, and there would not be appeal. It is only upon dissatisfaction on the resolution of the proposal stage that a formal appeal to the Valuation Tribunal of England (VTE) can be filed.

Where a proposal is not withdrawn, the Valuation Officer does not consider it well founded and an agreement is not reached, the Valuation Officer is required to refer the disagreement to the VTE. The Valuation Officer's reference must be made within three months of the date the proposal was received by the Valuation Officer (Regulation 13).

However, the decision of the VTE is not final as both the Valuation Officer and the interested person can further appeal to Upper Tribunal. The decision of the Upper Tribunal is final on questions of valuation and fact. Nevertheless, a further appeal can be made to the Court of Appeal and, by leave, to the Supreme Court of the United Kingdom on a point of law (Bond *et al.*, 2012).

##### **4.2 Procedure for Objection and Appeal to Rating Valuation in Nigeria**

The ground for objection is not expressly stated in the LGTRL (2006). However, Section 31 stated that "the onus of proving that a valuation of a tenement is excessive shall lie on the owner/occupier so aggrieved by the valuation". The conclusion from this section is that only the value of the hereditament is the ground for objection on the basis of the phrase "a valuation of a tenement is excessive."

Any owner or occupier of an hereditament who is dissatisfied with the assessment of his/her hereditament as it appears in the Valuation List is expected to lodge a notice of objection(s) containing the grounds of objection with the Rating Board or Rating Authority within 30 days after the service of notice of assessment (Section 30 of LGTRL, 2006). The objector is further required to deposit 50% of the rate charged pending the determination of his objection. Such deposit shall be credited to the objector account and shall be used to offset part or the whole of the

rate depending on the outcome of the objection (Adi, 1996; Section 25 of LGTRL, 2006).

As regards appeal to the Valuation Court, for the ratepayer (owner or occupier) must satisfy the following conditions: give notice to the Board in the prescribed manner (Sec. 36(a) and 30; pay the prescribed fee which is at the discretion of the Valuation Court (Sec. 36(b) and 35(c)) and payment of one-half of the assessed rate being dispute to the Rating Authority (Sec. 36(c)). On the part of the Rating Board, notice is also required to be served to the rates payer (Sec. 36(a)); payment of the prescribed fee which is at the discretion of the Valuation Court (Sec. 36(b) and 35(c)). However, Section 35 (b) made it clear that the Board might appeal against the decision of the Tribunal when the amount in dispute is N600:00 or more.

The law made provisions for objection in Section 25, the section wanted objection to the valuation list to be heard first at the Assessment Appeal Tribunal based on provision of Section 29, of the LGTRL (2006). In addition, the provision of Section 25 is more on requirement for valid objection and appeal than the matter that relates to how objection is to be handled.

At the hearing of the objection at the first instance, the law called this an appeal. The objector having fulfilled the prerequisite mentioned in above, the Assessment Appeal Tribunal shall will notice to the objector and the Rating Board of the date and place at which the objection shall be heard (Section 26 of LGTRL, 2006). At the Tribunal, the onus of prove that a valuation of a hereditament is excessive lie on the owner/occupier so aggrieved by the valuation (Section 31 of LGTRL, 2006). The decision of the Tribunal as contained in Section 32 of LGTRL (2006) includes confirm, reduce, increase, alter or annul the valuation figure. However, the decision of the Tribunal is not final, as any aggrieved person (either the Rating Board or the ratepayer) can appeal against the decision of the Tribunal to the Valuation Court (Section 35 & 36)

The LGTRL (2006) did not in any section of the law state whether the decision of the Valuation Court can be appealed against by aggrieved parties either on the basis of the facts or on the point of law. What can be inferred from this is that the decision of the Valuation Court is

final.

#### **4.3 Procedure for Objection and Appeal to Rating Valuation in Malaysia**

Section 141 of the LGA 171, 1976 specifies how notice of new valuation list will be published. The inspection of the new valuation list will be for 42 days from the date of notification in the Gazette. Section 142 specifies that the objection to the valuation list should be in writing to the local government at any time not less than 14 days before the time fixed for the revision of the Valuation List and ground for objections includes (a) Over-valuation of the rateable value; (b) The hereditament on the valuation list ought to have been exempted; (c) Hereditament was omitted from the valuation list; (d) Under-valuation of the rateable value and (e) On what constitutes hereditament. Also, Section 144 made provision for other grounds for objection but they are indirectly embedded in Section 142.

The requirement for making a valid objection and appeal to rating valuation includes, the objection notice must be in written and it must be filed not less than 42 days before the time fixed for the reversion of the Valuation List. The written objection must be done not less than 14 days before the time fixed for the reversion (Sections 141(3) & 142 (1)); objection to amendments to Valuation List should be made within 30 days from the of objection hearing by the Local Authority. The written objection must be done not less than 10 days before the time fixed for the amendment (Section 144(2) & (3)).

Upon the receipt of the written objection, the local Government is expected to act on it. When the matter raised is agreed upon, the objection ends there. However, if the owner/occupier disagrees with the decision of the local authority on the matter that has been brought before her, the objector can appeal to the High Court (Section 142&144).

Section 145 (1-3) provides that any person who has made an objection under sections 142 and 144 and who is dissatisfied with the decision of the local authority may appeal to the High Court. The decision of the High Court shall be final and conclusive on matter of fact. However, when matter on law is being raised, there may be further appeal to the Federal Court.

There is no provision for further appeal on matter of facts on the decision of the High Court. However, when questions of law is being raised, either of the party may appeal to the Federal Court which decision shall be final and conclusive (Section 145 (5)).

**5.0 EVALUATION OF THE OBJECTION AND APPEAL PROCEDURE IN RATING VALUATION**

The evaluation of the objection and appeal procedure in rating valuation in the UK, Nigeria and Malaysia is based on the expanded model of Vlassenko (2001). The equation for the expanded model is:

$$\sum_{i=1}^n LS_i/n \tag{3}$$

Where: n = 5,

Where,

LS<sub>1</sub>= Level of satisfaction base on grounds for objection and appeal

LS<sub>2</sub>= Level of satisfaction based on requirement for valid objection and appeal

LS<sub>3</sub>= Level of satisfaction based on informal appeal

LS<sub>4</sub>= Level of satisfaction based on formal appeal

LS<sub>5</sub>= Level of satisfaction based on further appeal.

This model is based on the assumption that LS<sub>1</sub>,...,LS<sub>n</sub> are of equal value in weight for rating valuation objection and appeal procedure

**6.0 DISCUSSION**

Section 4.0 of this paper has discussed the objection procedure in the UK, Nigeria and Malaysia. This has been evaluated in part 5.0 as contained in Table 1.

The only ground for objection in Nigeria is on the correctness of value. In the UK and Malaysia, there are many grounds for objection and appeal. This therefore suggests that owners/occupiers have many grounds for objection and appeal as the practice in many nations of the world. For instance, Rayner (1978), Almy (2001) and Brown (2013) give about 5 grounds for objection and appeal. The grounds

include: over-assessment; under-assessment; exclusion of hereditament that ought to be included; omission of hereditament from the valuation list and, change in use in property that has not reflection in the assessment. For this reason, the UK and Malaysia can be said to have fulfilled the criterion and Nigeria partially fulfilled the criterion. This however suggest that, ratepayers are not giving ample ground for objecting and making appeal in Nigeria.

Table 1: Comparative Analysis of Objection and Appeal Procedure in the UK, Nigeria and Malaysia

Level of satisfaction criteria weight point	Countries		
	United Kingdom	Malaysia	Nigeria
LS1	1	1	-0.5
LS2	1	-0.5	-0.5
LS3	1	1	0
LS4	1	-0.5	1
LS5	1	1	0
<b>Evaluation score based on <math>\sum_{i=1}^n LS_i/n</math></b>	<b>1</b>	<b>0.8</b>	<b>0.4</b>

*Source: Authors (2016).*

On the second evaluation criterion, the requirement is partially fulfilled in Nigeria and Malaysia, whereas in the UK it is fulfilled. In both counties the owner/occupier is required to pay 50% and 100% of the rates to the Local Authority in Nigeria and Malaysia, respectively (Section 25 of the LGTRL, 2006; Section 145 (1) of Act 171 of 1976). What can be deduced from the above is that, objection ground and the making of a valid objection is partially fulfilled in Malaysia than Nigeria. For instance, the payment of one-half or full rates charged is a disincentive to the ratepayers. The ratepayers may because of the payment of rates before objection and appeal be discouraged to challenge the correctness of their assessment. This is due to the fact that they

need the service of a Solicitor and/or a Valuer to establish their case. This which constitutes another cost burden that may exceed the one-half or full rate to be paid. This practice is alien to the UK practice, so the criterion is fulfilled in the UK.

The third criterion is based on objection. The practice that is in existence in the UK and Malaysia fulfilled the criterion. However, in Nigeria, the criterion is not fulfilled. The effect of this is that it may unnecessarily overburdened the Assessment Appeal Tribunal because some matters that ought to have been resolved by the local authority will be brought to the Tribunal increasing the number of cases the Tribunal will be attending to. This will in no doubt affect the revenue of the rating authority (Bell, 1999; Vlassenko, 2001).

In the UK appeal procedure, the criterion is fulfilled because of the adoption of special bodies that is the VTE and Upper Tribunal. The practice in Nigeria is the same with that of UK where the Assessment Appeal Tribunal and Valuation Court handles appeals. However, in Malaysia, the criterion is not fulfilled because appeal cases are held by the conventional Court. The adoption of High Court as the originating Court for appeal in Malaysia may not be too healthy for rating administration considering the technicalities and time that is involve in determining cases in court.

With regard to further appeal on matter of law, this criterion is fulfilled in the UK and Malaysia. The Malaysian law provides for further appeal on matter of law to the Federal Court. This provision or practice is similar to that of UK where an appeal can be made as far as to the Supreme Court of UK. However, in Nigeria, this criterion is not fulfilled. The practice in Nigeria may not allow issues that bother on law to be determined or resolved by the appropriate law court.

The evaluation of these five criteria of rating valuation objection and appeal procedure in the three countries shows a level of satisfaction of 1, 0.8 and 0.4 for the UK, Malaysia and Nigeria respectively.

## **7.0 CONCLUSION**

This study has shown that the UK rating valuation objection and appeal practice extremely satisfies

the evaluation criteria; it is very satisfied in Malaysia whereas it is only slightly satisfied in Nigeria.

The implication of this is that owners/occupiers may not want to follow the legally recognised objection and appeal procedure because of the stringent conditions. This act may have adverse effect on rating administration in Nigeria and Malaysia.

The paper is concluded by recommending that the Nigeria law should be amended, so that matter like the 'informal' objection should be included in the law. Similarly, the payment of one-half or full rates charge in both countries should be reduced to about 10%. The 10% suggested here can as well prevent fictitious objection and appeal.

The above recommendations will enhance the administration of property rating in Nigeria and Malaysia. This in no doubt will bring about best practices in rating valuation administration, as the current practice in the UK. It will also create equity and satisfaction from taxpayers in these countries.

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