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Original Research Article

Non-Implementation of Property Rating Practice, Any Impact on Community Healthcare in Bauchi Metropolis Nigeria?

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ABSTRACT

The practice of rating real estate is essentially an internal revenue source, synonymous to tenement tax levied on the owner/occupier. Property rating in Nigeria is bedevilled by many factors that impeded its smooth implementation and operation, thus, this form of taxation yields zero revenue in Bauchi, due to failure of implementation. This study is aimed at measuring the impact of non-implementation of property rating on community healthcare in Bauchi metropolis of Nigeria. Two hundred and fifty (250) closed-ended questionnaires composed in five-level Likert scale were distributed to professionals in the field of real estate and facilities management, in the academia and estate firms, and two hundred and twenty one questionnaires (221) were mailed back for analysis. The Structural Equation Modelling (SEM) in IBM version of SPSS with AMOS was used to establish relationship between the variables. Findings from this study reveals that PRP does not command direct impact on community healthcare services, however, the services financed by property rating in the area of sanitation and sewage cleaning has the tendencies to curb the occurrence of diseases like cholera and malaria. Thus, it can be understood that a fully institutionalized practice of property rating could avert the outbreak of diseases.

Keywords: Property Rating Practice, Community Healthcare, Bauchi.

INTRODUCTION

The introduction of Property Rating Practice (PRP) date back in 1601 in the United Kingdom, was occasioned by persistent degeneration of neighbourhood facilities, like sanitation system, sewages, roads, schools, clinics etc. [1,2] Though history has recorded land tax 3,000 years ago. [3] The essence of the Act enacted in 1601 in U.K., and further developments in property tax across the world was to impose the maintenance of community infrastructure and services. PRP is not implemented in Bauchi-Nigeria despite its provision in the State Edict. [4]

According to [3] property tax provide strong base for local revenue. In [5] most rural and sub-urban areas are characterized by poor roads network, failed national telecommunication system, air and railways, poor sanitation and without adequate electricity. For instance Potholes and other impairments on the roads depicts serious infrastructural failure due to lack of maintenance. [6] In principle PRP seek to provide a redress to problems associated

with neighbourhood facilities, by generating revenue to defray cost of maintaining neighbourhood facilities and infrastructures. [7-9]

The occurrence of epidemic like cholera and malaria diseases are associated with poor public hygiene; lack of proper sanitation on waste waterways and refuse collection centres is a major cause of health risk to communities. [10] The practice of property rating in principle is aimed at financing all community welfare programmes like sanitation services and infrastructure provision. [11, 12] A direct or indirect link can be established between property rating practice and community healthcare; this is one of the purposes of this study.

The preventive aspect of infectious diseases entails community sanitation mobilized at community level and financed by community-owned resources; one of the guiding principles for achieving success is by community engagement in design, implementation and monitoring. [13] Property rating tends to integrate local community in participating by contributing toward community maintenance, poor or total absence of community participation detracts healthcare delivery. [14, 15]

Local governments are obliged to provide some neighbourhood facilities and services at local level basically using fund obtained from three key sources, these are; federal allocation, internally generated revenue and grants. Direct allocation from federal government is always the highest nevertheless not sufficient to develop and maintain all neighbourhood facilities and services while the two other sources are grossly inadequate; some of the internal revenues like property rating is not imposed despite the financial deficit in Bauchi metropolis, thus most neighbourhood facilities and services like sanitation are not well maintained. Going by the federal structure of government, local governments are restrained from making spontaneous fiscal plan for their respective area of jurisdiction due to financial constraints and constitutional limitations. [16, 17]

LITERATURE REVIEW

Major Components of Property Rating

The key components making property rating exercise are: the reconnaissance survey for the purpose of identification of properties in the area; enumeration of rateable hereditaments; main rating valuation using field data of the subject properties and compilation of valuation list; [2] the main aim of rating is to supplement local revenue for neighbourhood facilities and services provision. PRP has inherently accommodated all relevant components of any good tax system; for instance, for property taxation to achieve positive impact, it requires 1. Equitability – that procedure of rate assessment should be fair, just and easy to understand; it should consider the local economy of the community as well as property value; 2. Viability – that the cost of the exercise must not outweigh the expected revenue, so that the revenue can finance community infrastructure and services; 3. Convenience – that the rate liability should be affordable; 4. Full identification and definition of tax object; and 5. Appropriate penalty prescribed to defaulters, considering ability to pay, benefit to be derived, time and manner of payment. [2]

Neighbourhood Facility Provision

Neighbourhood facilities comprises of general infrastructure, facilities and services like hospital, roads, water, electricity, communication, schools and regular sanitation which is a prerequisite for public hygiene. The provision of community infrastructure, facilities and services is dependent on the availability of funds either from central government or locally generated revenue. Property tax as a local source of revenue is imposed in order to supplement fund for local community welfare development. Whether in the name of rating or otherwise, community members are obliged to come together and raise money for local development, as in [18]

funds are locally raised to provide water, roads, drainage and sanitation services in some neighbourhoods in Tanzania.

Property tax in principle is link to the provision of local infrastructure and services since 1601 when The Poor Relief Act or The Statute of Elizabeth was enacted in United Kingdom to overcome deteriorating community infrastructure and services. [1] Property tax generates fund for infrastructure and services at municipal level, however this tax is not well-harnessed in developing nations; [19] the tax in relation to GDP is 0.6% in developing countries, compared to 2.1% in OECD countries, [20] in [21] the percentage of property tax to GDP in most African countries is less than 0.5%. This therefore indicates that the tax does not contribute significantly to local government finance; the non-implementation of this form of tax in Bauchi metropolis confirms zero per cent contribution to the municipal authorities.

Sanitation

Some neighbourhoods in the metropolis are characterized by rampart littering of refuse, unclean drainages, unorganized waste accumulation; in Turaki (1982) cited in [22] that in the high, medium and low density areas of Bauchi metropolis, an average of 0.004m^3/person/day of solid waste was generated, while Maikano (2000) cited in [22] reported an average of 0.0073m^3/person/day of solid waste was generated in Bauchi, however [22] reported an average of 0.0083m^3/person/day, this indicates a slight increase in the volume of solid waste generation; the main problem is irregular evacuation of waste from the centres and lack of household refuse collection bins and incinerators.

There are few refuse collection centres, and with rapid urban sprawl and population surge, more refuse collection centres unofficially emerged with scattered refuse in areas not designated as collection point. [23] The Bauchi State Environmental Protection Agency (BASEPA) is the only body charged with the responsibility of evacuating waste in Bauchi metropolis, however, lack of household bin for each housing unit and inaccessible nature of some of the narrow roads in the metropolis makes it difficult to access some remote areas, even on accessible street there are refuse accumulations that many times overlaps over the tarred road due to irregular evacuation. [23, 24]

Part of the solid waste and other refuse end up into the sewers and drainages, thereby blocking rain water from draining away, some streets and residences are often flooded annually in Bauchi metropolis, while remnant rain water breeding harmful insects and cause diseases. [25] Flood is one of the natural disasters in Nigeria, about 750 houses in Bauchi State are washed away by flood in 1988. [26] Floods are common phenomenon during rainy season in Nigeria. [27] Dumping of refuse in drainage coupled with the usual torrential rainfall, is a major factor that causes flooding in the metropolis. [28]

Authorities in Bauchi have inaugurated and pursued several programmes on sanitation like Community Inspection Programme, Tax Force on Environmental Sanitation in 1986, Operation Keep Bauchi Clean and the ongoing BASEPA. The Bauchi State Urban Development Board and the municipal authority are expected to take a leading role in sanitation, community welfare and development; these are some of the statutory duties carried out by local authorities as enshrined in the 1979 and 1989 constitutions (Decree No. 12 of 1989) of Nigeria; Bauchi metropolis has refrained from refuse collection mainly due to fund constraint and lack of refuse collection vehicles, [23] The aesthetic environmental quality in the metropolis is affected by poor and irregular sanitation programme.

BASEPA is funded by the state government even though the funding is not suffice enough, National Ecological Fund sometimes assist BASEPA; the Agency or the local government do not raise revenue from property tax as this source of internal revenue is not implemented in Bauchi

metropolis [29] thus, it operates in difficult financial situation. [23, 24]

Refuse disposal in the areas under consideration is imminent and evacuation takes long time before it is done, thereby resulting to the incidence where part of the street is pervaded with refuse leading to occurrence of road accidents; sewages are often blocked by chunk of refuse thus accumulated water in the gutter breed mosquitoes and other harmful insects. These are some of the community problems that hinders better welfare of the people in the community. The general welfare can only be improved when adequate funds are spontaneously generated and made available for community development programme; property rating practice (PRP) is a simple and most reliable local revenue aimed at improving community welfare. [30, 9]

Some edible materials like roasted meat and the famous 'pure water' are readily consume on the move, the containers are discarded and blown around by wing, thereby revealing negative aesthetic scenery of the metropolis, as in [31] littering as a result of food items packaged in a kind of disposable containers such that the food are consumed on the move accelerates the problem. The character of domestic refuse and waste problem has become a serious neighbourhood problem due to improper disposal and collection where in many instances refuse is dump by the road and culvert side. [32, 33]

In [34] there is poor and ineffective waste management from the side of the government and the citizen, however, in [35] argued that the whole scenario is driven by poverty, population growth and urbanization. There are several neighbourhood services that needs local intervention, like sanitation, evacuation of drainages to open up water ways, according to [23] Bauchi metropolis has generated 133,531 tons of solid waste in 2000 alone, some of the waste end in the water ways and causing flood in the metropolis.

The motivating factors that necessitate the need for implementing PRP is to overcome sanitation problem and finance local services. It is a common sight to see blocked sewages without been evacuated, stockpile of waste at collection centres, refuse littering and poor waste management. [36,37] Given the relative calmness in Bauchi compared with some neighbouring States, there is a continuing surge in population which unavoidably exerts additional pressure on existing neighbourhood facilities; more developments are needed to tackle lack of infrastructure and foster human capacity development; [38] reliable machinery should be put in place to strengthen revenue generation for routine maintenance of the local facilities.

In [39] property rate is one of the sources of internal revenue especially in developing countries, nevertheless, the tax has contributed as much as 40% of subnational taxes in the 1990s; the scenario is different in developed nations where property tax contributes about 4.1% to the GDP in Canada, 2.9% in United States and 2.5% in Australia. It can be confessed that this local revenue is not imposed in Bauchi metropolis, but it was envisaged that if PRP is imposed and all its potentials properly harnessed, it can augment finance for the development and maintenance of certain neighbourhood infrastructure and services like classrooms, dispensaries, sanitation, evacuation of drainages etc.

Comparatively PRP in advanced countries plays a vital role in both local and national economy, in that its contributed as much as 2.50% to 3.00% of GDP in United States, Canada and United Kingdom from 1965 to 2008, the revenue is expended at local level in providing neighbourhood facilities and other public services. [40] In 2007, the percentage contribution of PRP to local revenue is 100% in Australia, Ireland, and United Kingdom and very reasonable contribution in other OECD countries, conspicuous impact are recorded in almost all local governments in OECD countries. [40] In the contrast, property rating contributes zero percent in Bauchi

metropolis of Nigeria, at a time when neighbourhood facilities need desperate financial attention.

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

Community Healthcare

Property tax hardly play a prominent role in health care development, however property tax play a contributory role in personal health care protection; in [40] property tax finances visible services like community sanitation and garbage collection, these are closely related to health care protection. In [41] one of the main objectives of the tax is to provide basic services and improve the general living condition by providing good solid waste management, sanitation service facilities, water supply and so on, these are necessary to complement the activities of public health care department. Thus, neighbourhood facilities, sanitation and healthcare services are envisaged to be provided by municipal authorities using fund raised from property rating, [40] failure to administer the tax efficiently can affects community healthcare delivery.

Impediment to implementation of PRP

In recent studies four factors were identified as impeding against the implementation of PRP in Bauchi metropolis of Nigeria, the factors are given in the Table 1. Political implication linked to PRP made it a big issue of contention, especially in areas where the practice has not been implemented. Political office holders are reluctant to impose the tax as implementation may affect the popularity and chance to win majority election votes. In Bauchi metropolis for instance, many real property related taxes like title registration fee, capital gain tax, planning rates etc were implemented except property rating. [29] The other three factors identified have to do with economic issue, which can equally be handle politically.

Table I: Factors Militating Against the Implementation of Property Rating in Bauchi Metropolis

	Identified Factors	Author's Name	Date
1.	Lack of political will	McCluskey *et al.*, 2002 in Babawale	2013
		Muhammad & Ishiaku;	2013
		Jolaoso *et al.*,	2013
		Petio	2013
		Fjeldstad & Heggstad	2012
		Olawande & Ayodele	2011
		McCluskey & Franzsen	2005
		Franzsen	2002
		World Bank	1996
2.	Over-reliance on oil revenue	Oseni	2013
		Elisa & Timothy;	2008
		World Bank;	1996
3.	Corruption	Jumare	2014
		Jolaoso *et al.*,	2013
		Fjeldstad & Heggstad	2012
		World Bank	1996
4.	Poor taxation system	Jumare	2014
		Babawale	2013
		Michael	2013
		Babawale & Nubi	2011
		Olawande & Ayodele	2011
		Aluko	2005

Source: Literature Survey [42]

MATERIALS AND METHODS

Population and Sampling

To measure the impact of non-implementation of PRP on community healthcare, the condition of certain

community infrastructures and services like sanitation, primary healthcare, drainages, local roads rehabilitation etc must be put at the fore for consideration. Property tax by law is designed to augment finance for local services. [9] This paper is scoped and focused on the provision of community sanitation in property rating as it relates to public healthcare services which are integral to general local welfare. The instrument used for collecting data was a closed-ended questionnaire designed in 5-Likert scale ranging from 'strongly disagree' to 'strongly agree' randomly distributed.

There are four sections; Section 'A' has six questions and covers demographic information. Section 'B' covered independent (exogenous) variable 'Property Rating Practice' and has a four relevant measurement items (questions). Section 'C' is another independent (exogenous) variable 'Neighbourhood Facilities Provision' with six questions; then Section 'D' is the dependent (endogenous) variable 'Community Healthcare' which has seven measurement items. Specifically the population is made up from consortium of professionals in the field of real estate, quantity and land surveyors, civil servant, students and some community members. A total of 250 questionnaires were randomly distributed, and 221 filled questionnaires were retrieved. In, [43] a population of 500 can be represented by a sample of 221 respondents. The Structural Equation Modelling in IBM version of SPSS with AMOS was used to measure the extent of relationship between the variables.

Hypothesis

The aim of the study is to measure the impact of non-implementation of PRP on community healthcare in Bauchi metropolis of Nigeria, by relating property taxation to Community Healthcare.

H_1: PRP has direct impact on Community Healthcare.

H_2: NFP has direct impact on Community Healthcare.

Note:

PRP is expressed as Property Rating Practice.

NFP is expressed as Neighbourhood Facilities Provision.

CHc is the acronym for Community Healthcare

Data Analysis: Demography

Table 2:Distribution of Respondents

Gender	Freq.	%	Cumm. %
Male	139	62.9	62.9
Female	82	37.1	100
Marital Status			
Single	91	41.2	41.2
Married	130	58.8	100
Age group			
18-30	55	24.9	24.9
31-50	137	62.0	86.9
51-70	29	13.1	100
Occupation			
Business	27	12.2	12.2
Civil Service	177	80.1	92.3
Others	17	7.7	100
Education			
NationalDiploma	28	12.7	12.7
B Sc	145	65.6	78.3
M Sc	40	18.1	96.4
Ph D	8	3.6	100
Income			
N1,000 to N50,000	23	10.4	10.4
N51,000 to N100,000	94	42.5	52.9
N101,000 to N150,000	87	39.4	92.3
N151,000 to N200,000	17	7.7	100

RESULTS AND DISCUSSIONS

Reliability Test Results

Cronbach's Alpha was used for reliability test in order to check the internal consistency of the measurement items. [44, 45] The Cronbach's Alpha coefficient ranging from 0.7 to 0.9 shows a good and accepted internal consistency of items in the scale. [45-48] Thus, items with poor and unaccepted value of Cronbach's Alpha have been expunged. The result of the reliability analysis carried out on the influence of PRP on Community Healthcare as indicated in Table 3, shows a good level of consistency; the measurement items were used to collect quantitative data to study and test relationship between the variables; [49] however, in exploratory research a minimum of 0.60 Alpha value is accepted. [50] Furthermore in [47] suggested that a minimum value of 0.60 can be accepted on factor analysis.

Table 3: Reliability Analysis

Factors	Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	No. of Items
PRP	0.859	0.859	4
NFP	0.942	0.942	6
CHc	0.962	0.963	7

In the Exploratory Factor Analysis (EFA), the measure of sampling adequacy reported in Kaiser-Meyer-Olkin (KMO) is 0.881; the Total Variance Explained with 73% extracted three factors. The Pattern Matrix classified 17 measurement items according to their underlying constructs without cross loading as shown in Table 4 below.

The measurement model (CFA) with 17 items of measurement was presented in Figure 1 below some items were co-varied in order to attain good fitness index.

Table 4: Pattern Matrix from the Exploratory Factor Analysis

	Factor		
	1	2	3
politics			.803
revenuesource			.737
reliance			.839
Welfare			.734
Repair		.877	
Road		.840	
Infrastructure		.850	
Sewage		.875	
Sanitation		.812	
Mtce		.872	
Finance	.903		
Cleaning	.925		
Public	.876		
Diseases	.860		
Hygiene	.893		
Healthcare	.882		
Community	.869		

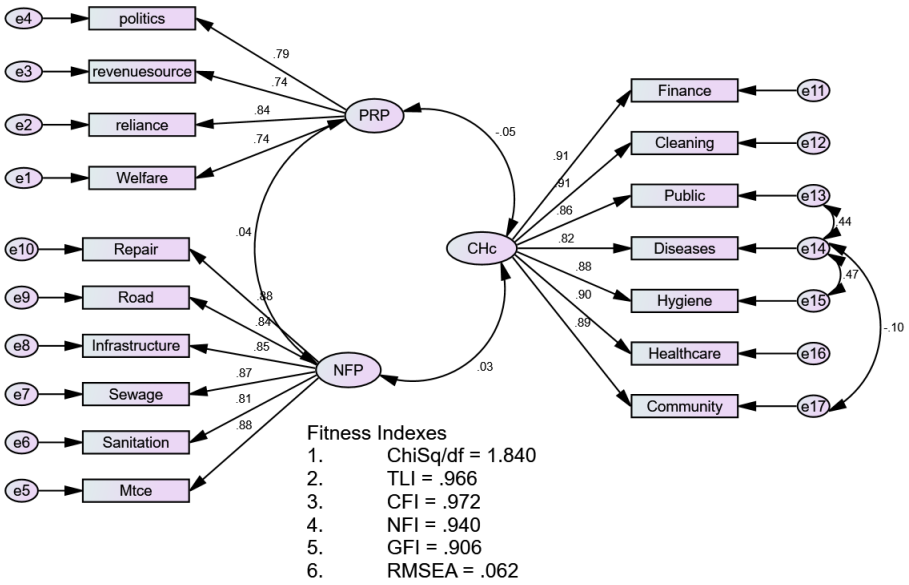

Figure 1: Measurement Model (CFA)

RMSEA at 0.062 is less than 0.08 level of acceptance, as in [51] RMSEA < .05 indicate good fitness. Furthermore, RMSEA value ranging from .034 to .062 indicate good degree of precision. [51] These are summarized in Table 5 below.

Table 5: Confirmatory Factor Analysis

Category Name	Index Name	Level of Acceptance	Index Value	Comment
Parsimonious Fit	Chisq/df	< 3	1.840	Required level achieved
Incremental Fit	TLI	> 0.90	0.966	Required level achieved
Incremental Fit	CFI	> 0.90	0.972	Required level achieved
Incremental Fit	NFI	> 0.90	0.940	Required level achieved
Absolute Fit	GFI	> 0.90	0.906	Required level achieved
Absolute Fit	RMSEA	< 0.08	0.062	Required level achieved

The structural model revealed the relationship that exist between the latent variables, thus, structural model tends to indicates the extent by which a given variable directly or indirectly have causal

effects or influence on another variable. [51] This is presented in Figure 2 below.

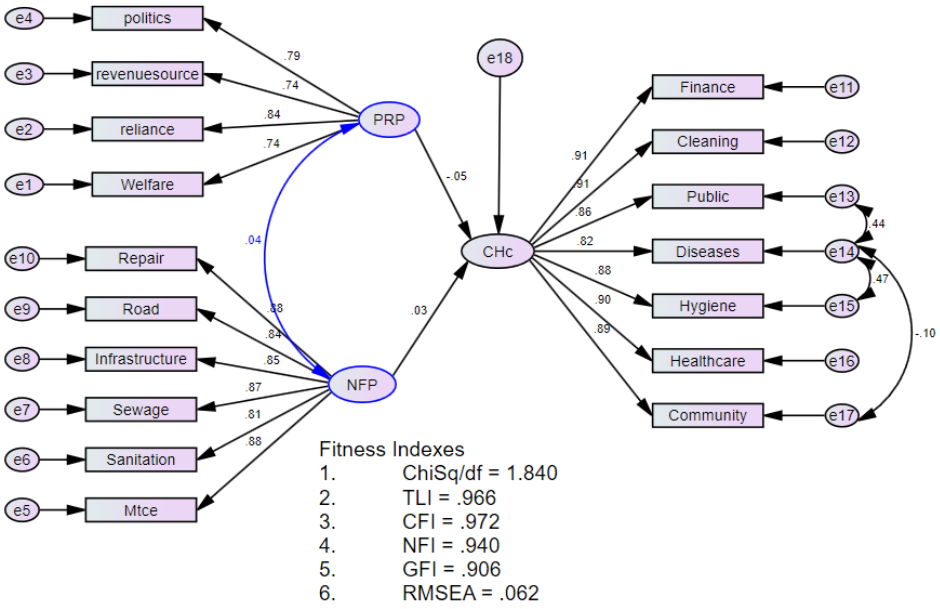

Figure 2: The Structural Measurement Model

The fitness indices on the structural model in figure 2 above has achieved the acceptable requirements, as summarized in estimate from the structural model, Table 6 below.

Table 6: Estimate from the Structural Model

Path	Unstandardized Estimates	Standard Error	Critical Ratio	P-Value	Remark
PRP - CHc	-0.061	0.087	-0.696	0.486	Rejected
NFP - CHc	0.026	0.67	0.383	0.701	Rejected

From the structural model on Figure 2, and the estimate on Table 6 above, the hunch of hypotheses were both rejected; the propositions that "PRP has direct impact on Community Healthcare" with P-Value of 0.486 is > the threshold figure of 0.05; and "NFP has direct impact on Community Healthcare" with P-Value of 0.701 is also > the threshold figure of 0.05 as a result, both were not supported by the empirical data analysed in this study, thus, the two hypotheses were repudiated.

Historically property rating is a community-based source of revenue that finance local services, some of which are health related services like community sanitation and sewage cleaning, although property rating may not have direct impact on healthcare delivery, but indirect relationship cannot be ruled out, in that sanitation and other cleanings provide a hedge against the outbreak of diseases. The provision of basic infrastructure, good water, waste management and healthcare in the community often faced financial constraint, hence the need for property rating. Though this tax is rarely collected in most local governments in Nigeria; specifically is not imposed in Bauchi metropolis hence zero-contribution to the local treasury

The fundamental reason why local government seek to mobilize revenue is to carry out local activities which include healthcare delivery. [21] In 2006, Switzerland and Denmark expended more than 20% of local expenditure on health, Finland allotted about 28% to health while Italy allotted as much as 43% to health; [52] though Denmark and Finland dependence on property tax is relatively low as more emphasis was put on income tax than property tax. [52] However, rate payers in Hungary were unable to establish any link between the taxes they

pay and the healthcare service provided. [53, 54]

Authorities at municipal level of governments are entrusted with many distinct responsibilities like local education, cultural activities, healthcare, sanitation, sewage and refuse disposal, street and road services, and local transportation services all these are financed by the local government own revenue, [17] of which property rating is part of it, though no direct link is established between property rating and healthcare delivery. The relationship between the state and local governments in the area of education, healthcare, water and sanitation is vague and indistinct, as both tiers of government concurrently work together to improve community welfare, as a result of that, it is difficult to distinguish between the two in terms of healthcare delivery.

CONCLUSION

The practice of rating real properties was institutionalized to raise fund for neighbourhood development, maintenance and services, thus, it can be discerned that PRP has an integral role to play in upgrading community infrastructure and welfare, by locally generating revenue to defray cost of maintaining the infrastructure and services. Findings from this study reveals that PRP has no direct impact on Community Healthcare delivery, but the services financed by property taxation like community sanitation and sewage cleaning has the tendencies to curb the occurrence of diseases like cholera and malaria. Thus, it can be understood that a fully institutionalized practice of property rating could avert the outbreak of diseases.

Further studies: A Review of Property Tax Framework for Adaption in Bauchi Metropolis. .

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