

# Assessment of the Relationship between Community Services and Taxpayers' Willingness to Pay Residential Property Tax in Lagos Metropolis

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Property tax which is considered a suitable local source of revenue is facing serious threats as a result of the present state of Nigeria community services. This study therefore assessed the condition of community services in Lagos metropolis with the view to determining taxpayers' willingness to pay (WTP) residential property tax. Primary data was used for the study. The data were sourced through the use of questionnaire administered to the users of the residential properties that have been assessed for rating purposes in the study area. 4026, questionnaires were administered to Residential property owners. While 2181(54.17%), were returned and analysed. The community service condition index (CSI), an index number that indicates the current condition of the services measured in relation to its ideal 'Perfect' condition, adopted from Australian Association of Higher Education facilities officers (2010) was used to rate the community service condition in the study area. The result revealed that there is direct relationship between improvement in the condition of community services and taxpayers' willingness to pay residential property tax. The study concludes that Lagos state government has the potential to generate the largest share of its revenue from property tax, if judiciously spend the revenue for the provision and upgrading of the existing community services in the study area. The study therefore recommends that Lagos state government should declare state of emergency in the provision of community services, this will improve rental value of residential properties in the area, thus increases taxpayers' willingness to pay residential property tax.

**Keywords:** Community service, Willingness to Pay, Taxpayer, Residential property, Property tax, Lagos Metropolis

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## INTRODUCTION

Property tax is considered a suitable local source of revenue due to its linkage with the type of services often provided by the local government and the enhancement in property values. Property tax revenue expenditures on services such as fire, police protection, roads, drainage, street lighting results in increased property

values within the jurisdiction (Bird, Slack, & Gendron 2004). Owing to the connection between services funded at the local level and property values, willingness to pay property tax help the community to be equipped with local services such as good schools and better access roads and transit and the taxes used to finance such services are capitalised

into property values (Oates, 2010). Young *et al.* (2013) argued that if tax authority is fulfilling its promise of providing community services to the taxpayers, the willingness to pay property tax increases.

The fact that a lot of potentials exist in the generation of revenue from property tax in Lagos, but these potentials have not been fully utilised due to the condition of community services provided by the local government in the area. This has generally affected the willingness of potential taxpayers to pay. The impact of poor road condition on Lagos households is enormous as most roads lack adequate drainage, which escalates flooding and consequent damage to roads (Otegbulu, 2011). The conclusion to be drawn, is that there is a positive willingness to pay property tax for an improved community services. It follows, therefore, that when the quality of tax goods and services is poor, willingness rates will be low.

McCluskey and Franzsen (1998) argued that property taxpayers in democratic societies would be unwilling to pay if tax services are poor and insufficient. Lack of understanding of the irregular relationship between the willingness to pay for better community services that will increase property value increases the level of non-compliance (Marti, Wanjohi & Magulu 2010).

## LITERATURE REVIEW

A Tax is an exaction of money by a public authority for public purposes (Amadi, 2020; Bielu, 2020). Taxation is a system of raising money for the purposes of government by means of contributions from individual person or corporate body (Soyode & Kajola, 2006).

Since the beginning of civilization property taxes have been a major source of revenue for most governments and existed in various forms (Carlson, 2004). In days of old the source of wealth was land and its proceeds. Before the existence of a monetary system, taxes were paid by a percentage of crops raised. Property tax is

a form of tax that is levied by the Local government in order to ensure the Sustained provision of certain services which are enjoyed by all (Hou, 2020; Osazuwa, & Ekenta, 2020). This source of revenue forms a substantial part of government revenue world over (Richardson, & Sawyer, 2001). In the United Kingdom and Nigeria, this form of tax is referred to as property rating, in Germany, Austria and the Netherlands it is referred to as property tax while in Estonia, Georgia and in Hungary it is known as land tax (Almy, 2001). Property taxes at local government level, can be considered one of the most common options for rising revenue for financing community services. (Dimopoulos *et al.*, 2015).

The property owner is primarily accountable for paying the property tax (Kitchen, 2021). The occupier or user, with or without legal authorisation to use the property, can also be demanded to pay the tax (Wiig, & García-Reyes, 2020). Some properties as those used for governmental purposes, public or social interest without profit purposes and for defence and infrastructure purposes are exempted from property tax (Torgler 2004). The development of any nation depends, to a large extent, on the amount of revenue generated and applied by the government on public infrastructure for the welfares of members of that society (Ocheni, 2015).

Tax-payers may be unwilling to pay tax because of two major factors as internal and external (Yeboah, & Andrew, 2020). Internal factor is the self- perception and judgment of tax payer compliance behaviour for being moral, right or acceptable (Nawi, Yahaya, Cha, Kumar, & Zulkefle, 2020). Peripheral factor is the tax payer' discernment of how he is treated by government, such as tax payment, return of public services and obligations of state decision (Torgler 2004). The localized public good provision can have a signalling value for taxpayers regarding government ability in delivering public

goods. (Alm *et. al.* 2002). In short, citizens observe public goods being delivered, as an update of their beliefs about the government's quality in public good provision and in turn become more likely to comply (Weigel, 2020).

Taxpayers normally pay their tax directly as a periodic lump-sum payments (Greenlee, Kramer, Andrade, Bellisle, Blanks, & Mendenhall, 2021). Hence, taxpayers tend to be much more aware of the property taxes they pay (Lisa, & Hermanto, 2021). Benefits from property tax are used to finance services that are highly visible as garbage collection, road constructions and neighbourhood parks (Berahim, Jaafar, & Zainudin, 2020). Certainly, earlier studies show that residents are more willing to pay for local services when they rate their government and service provision highly (Almy, 2001).

The past studies have indicated that the quality of community services is a good indicator of willingness to pay property tax as well as rate of compliance by the taxpayers (Dobos, & Takács-György, 2020). However the level of the condition of community services in relation to property taxpayers' willingness to pay is conspicuously missing. Most of the research work on willingness to pay tax concentrated on income tax (Durán-Román, Cárdenas-García, & Pulido-Fernández, 2021), less attention has been given to land and landed property tax. Others have previously studied the role of public goods provision and tax compliance, although only theoretically (Cowell & Gordon, 1988, Alm, McClelland & William 2002). Both strands of the literature suggested that individuals have a motive to pay taxes because they value the public goods that their taxes finance. People will be willing to pay more tax if public services are improved (Fjeldstad, 2004). This research work therefore assessed the condition of community services in Lagos metropolis

with the view to determining its effect on the taxpayers' willingness to pay residential property tax in the study area.

## METHODOLOGY

### Sample Size, Technique, Data collection, Sources and Instrument

The study employed non-experimental survey research design approach through the use of questionnaire administered over the cross-sectional survey. The question was structured using close-ended questions for easy analysis for the taxpayers (Residential property owner/occupier) within the study area. The study adopted Krejcie and Morgan table in the selection of the sample from the population for the residential property owners. Four thousand and twenty-six (4026) questionnaires were administered to residential property owners in the study area, 2181 (54.17%) were returned and analysed. In order to determine the reliability of the information, the questionnaire solicited for data such as gender, age, marital status, highest educational qualification, and occupation, length of working experience, income status and status of house ownership.

The community service condition index (CSI), an index number that indicates the current condition of the facilities measured in relation to its ideal 'perfect' condition, adopted from Australian Association of Higher Education facilities officers (updated in 2010) was used to rate the community service condition in the study area (Table 1).

Present condition of community services was arrived at using the formula;  $M = \frac{\sum WF}{N}$ ; Where M = mean, W = weight, F = response, N = number of sampled population, C = condition of community services (Tables 2 & 3). Willingness to pay Index (WTPI) was calculated using the formula;  $WTPI = \frac{M}{\text{Maximum score}}$ . The bench mark was taken to be 50% (Tables 4 & 5).

**Table 1: Neighbourhood Condition Rating Standard for Community Service Condition Rating**

Condition	General Description community services	Rating	Condition Index
Very Poor	Water supply (no supply due to lack of network pipes). Electricity (no supply due to lack of transmission distribution lines) road access(not tarred, not motorable) Sanitation(waste littering, no public waste bin) Drainage(not constructed, blocked drains) security(no public security patrol, no street light)	1	0.0 - 0.19 (0.0 0.95)
Poor	Water supply (deteriorated and damaged network public water pipes). Electricity (no supply due to damaged transmission distribution lines) road access (motorable, but not tarred) Sanitation(not maintained waste bin, waste littering around the bin) Drainage(not constructed, blocked drains) security(no public security patrol, no street light)	2	0.20 - 0.49 (1.0- 2.45)
Fair	Water supply (deteriorated but functional network public water pipes and not frequently supply). Electricity (epileptic supply and not regular) road access (motorable, tarred but deteriorate with pot hole) Sanitation (maintained waste bin, but not frequently disposed) Drainage (constructed, blocked drains) security (inadequate security patrol, inadequate street lighting).	3	0.50 - 0.74 (2.5-3.7)
Good	Water supply (functional network public water pipes and frequently supply but not enough). Electricity (regular supply and but not up 24hour a day) road access (motorable, tarred but not up to standard gauge) Sanitation (maintained waste bin, well disposed) Drainage (constructed, drains not covered) security (inadequate security patrol, inadequate street lighting).	4	0.75 - 0.94 (3.75-4.7)
Very Good	Water supply (functional network public water pipes and 24hours supply). Electricity (regular supply and up 24hour a day) road access (motorable, tarred, up to standard gauge) Sanitation (maintained waste bin, well-disposed and treated) Drainage (constructed, drian covered) security (adequate security patrol, adequate street lighting).	5	0.95 -1.00 (4.75-5.0)

Source: Adapted from the AAPPA- Australian Association of Higher Education Facilities Officers (updated in 2010)

## RESULTS AND DISCUSSION

**Table 2: Present Condition of Community Services Propelling Willingness to Pay**

	Ikeja			Lagos Island			Lagos Mainland			Apapa			Eti-Osa			Surulere			Mushin			Somolu		
	N	M	C	N	M	C	N	M	C	N	M	C	N	M	C	N	M	C	N	M	C	N	M	C
Public water supply	290	3.93	Good	192	2.75	Fair	173	2.33	Poor	197	2.05	Poor	181	2.01	Poor	130	2.16	Poor	109	2.35	Poor	98	2.29	Poor
Road networks	290	3.52	Good	192	3.50	Good	173	3.05	Fair	197	2.02	Poor	181	1.97	Poor	130	2.09	Poor	109	2.21	Poor	98	2.16	Poor
drainage condition	290	3.79	Good	192	3.74	Good	173	2.50	Fair	197	1.90	Poor	181	1.85	Poor	130	2.00	Poor	109	2.18	Poor	98	2.12	Poor
waste management	290	2.52	Fair	192	2.51	Fair	173	2.54	Fair	197	1.62	Poor	181	1.59	Poor	130	1.73	Poor	109	1.89	Poor	98	1.84	Poor
community security	290	2.19	Poor	192	3.30	Fair	173	3.50	Good	197	2.23	Poor	181	2.24	Poor	130	2.27	Poor	109	2.33	Poor	98	2.30	Poor
Community health services	290	2.28	Poor	192	2.50	Fair	173	2.25	Poor	197	2.36	Poor	181	2.31	Poor	130	2.41	Poor	109	2.51	Fair	98	2.50	Fair
Recreational Centre	290	3.56	Good	192	3.57	Good	173	2.54	Fair	197	2.23	Poor	181	2.23	Poor	130	2.31	Poor	109	2.44	Poor	98	2.40	Poor
street lighting	290	2.12	Poor	192	2.02	Poor	173	2.76	Fair	197	2.20	Poor	181	2.16	Poor	130	2.21	Poor	109	2.26	Poor	98	2.22	Poor
Community school facilities	290	2.98	Fair	192	2.23	Poor	173	2.78	Fair	197	2.09	Poor	181	2.08	Poor	130	2.20	Poor	109	2.36	Poor	98	2.30	Poor
Bridges and Covets	290	3.59	Good	192	2.63	Fair	173	3.50	Good	197	2.18	Poor	181	2.15	Poor	130	2.26	Poor	109	2.40	Poor	98	2.34	Poor
Valid N (listwise)	3.05		Fair	2.88		Fair	2.78		Fair	2.09		Poor	2.06		Poor	2.14		Poor	2.29		Poor	2.25		Poor

M-mean (eWF/N—where is w-weight, f-responses and N-number of sampled population) and C- condition of community service

**Table 3: Present Condition of Community Services Propelling Willingness to Pay**

	Agege			Ojo			Osodi-Isolo			Ajeromi-ifelodun			Alimosho			Ifako-Ijaye			Amuwo-Odofin			Kosofe		
	N	M	C	N	M	C	N	M	C	N	M	C	N	M	C	N	M	C	N	M	C	N	M	C
Public Water supply	100	2.27	Poor	110	2.26	Poor	123	2.11	poor	90	2.33	Poor	93	2.31	Poor	87	2.50	Fair	101	2.50	Fair	107	2.50	Fair
Road networks	100	2.15	Poor	110	2.14	Poor	123	2.21	Poor	90	2.21	Poor	93	2.19	Poor	87	2.33	Poor	101	2.32	Poor	107	2.32	Poor
Drainage condition	100	2.10	Poor	110	2.09	Poor	123	2.00	Poor	90	2.17	Poor	93	2.15	Poor	87	2.30	Poor	101	2.29	Poor	107	2.29	Poor
Waste management	100	1.82	Poor	110	1.81	Poor	123	1.62	Poor	90	1.88	Poor	93	1.86	Poor	87	2.00	Poor	101	1.98	Poor	107	1.98	Poor
Community security	100	2.29	Poor	110	2.31	Poor	123	1.32	Poor	90	2.31	Poor	93	2.31	Poor	87	2.37	Poor	101	2.36	Poor	107	2.36	Poor
Community health services	100	2.50	Fair	110	2.44	Poor	123	1.34	Poor	90	2.51	Fair	93	2.50	Fair	87	2.64	Fair	101	2.63	Fair	107	2.63	Fair
Recreational centre	100	2.38	Poor	110	2.38	Poor	123	2.18	Poor	90	2.42	Poor	93	2.41	Poor	87	2.53	Fair	101	2.51	Fair	107	2.51	Fair
Street lighting	100	2.22	Poor	110	2.20	Poor	123	2.40	Poor	90	2.26	Poor	93	2.24	Poor	87	2.35	Poor	101	2.34	Poor	107	2.34	Poor
Community school facilities	100	2.28	Poor	110	2.26	Poor	123	2.44	Poor	90	2.34	Poor	93	2.32	Poor	87	2.50	Fair	101	2.50	Fair	107	2.50	Fair
Bridges and Covets	100	2.32	Poor	110	2.31	Poor	123	2.11	Poor	90	2.38	Poor	93	2.37	Poor	87	2.53	Fair	101	2.51	Fair	107	2.51	Fair
Average	2.23		Poor	2.22		Poor	1.97		poor	2.28		Poor	2.26		poor	2.41		poor	2.39		poor	2.39		poor

M-mean (eWF/N—where is w-weight, f-responses and N-number of sampled population) and C-condition of community services.

Source: field survey, 2019.

**Table 4: Willingness to Pay for an Improved Community Services and Operations**

	Ikeja			Lagos Island			Lagos Mainland			Apapa			Eti-Osa			Surulere			Mushin			Somolu		
	N	M	WTPI	N	M	WTPI	N	M	WTPI	N	M	WTPI	N	M	WTPI	N	M	WTPI	N	M	WTPI	N	M	WTPI
WTP for improved water supply	290	4.57	91	192	4.21	84	173	4.44	89	197	4.66	93	181	4.02	80	130	4.50	90	109	4.00	80	98	4.33	87
WTP for improved transparency	290	4.46	89	192	4.34	87	173	4.11	82	197	4.66	93	181	4.34	87	130	4.34	87	109	4.01	80	98	4.23	85
WTP when equity and fairness is ensured	290	4.18	84	192	4.00	80	173	4.05	81	197	4.00	80	181	4.20	84	130	4.33	87	109	4.06	81	98	4.21	84
WTP when probability of been caught is high	290	4.62	92	192	3.67	73	173	4.30	86	197	3.55	71	181	4.10	82	130	4.11	82	109	4.12	82	98	4.11	82
WTP for improved road networks	290	4.44	89	192	4.48	90	173	4.22	84	197	4.56	91	181	4.20	84	130	4.22	84	109	4.23	85	98	4.44	87
WTP for improved drainage condition	290	4.50	90	192	4.43	89	173	4.10	82	197	4.77	95	181	4.31	86	130	4.33	87	109	4.21	84	98	4.56	91
WTP for improved community waste management	290	4.41	88	192	4.20	84	173	4.23	85	197	4.66	93	181	4.22	84	130	4.55	91	109	4.02	80	98	4.10	82
WTP for improved community security	290	4.19	84	192	4.31	86	173	4.11	82	197	4.21	84	181	4.11	82	130	4.14	83	109	4.21	84	98	4.18	84
WTP for improved health services	290	4.50	90	192	4.26	85	173	4.20	84	197	4.32	86	181	4.66	93	130	4.18	84	109	4.33	87	98	4.11	82
WTP for improved recreational centre	290	4.39	88	192	3.10	62	173	3.80	76	197	4.33	87	181	3.78	76	130	3.00	60	109	4.04	81	98	3.28	67
WTP for improved street lighting	290	4.35	87	192	4.51	90	173	4.43	89	197	4.65	93	181	4.02	80	130	4.00	80	109	4.05	81	98	4.42	88
WTP for improved bridges and Covets	290	4.61	92	192	4.22	84	173	4.23	85	197	4.60	92	181	4.08	82	130	4.12	82	109	4.04	81	98	4.67	93
WTP for improved community education services	290	4.89	98	192	4.34	87	173	4.80	96	197	4.21	84	181	4.51	90	130	4.14	83	109	4.03	81	98	4.49	90
<b>Average WTP Index</b>		<b>4.47</b>	<b>89</b>		<b>4.16</b>	<b>83</b>		<b>4.23</b>	<b>85</b>		<b>4.40</b>	<b>88</b>		<b>4.20</b>	<b>84</b>		<b>4.15</b>	<b>83</b>		<b>4.10</b>	<b>82</b>		<b>4.24</b>	<b>85</b>

(M=mean (εWF/N) –where; w-weight, f-responses and N=number of sampled population) and WTPI=Willingness to Pay Index =M/maximum score)

Source: Researcher's computation, 2019

**Table 5: Willingness to Pay for an Improved Community Services and Operations**

Community services and Operations	Agege			Ojo			Osodi-Isolo			Ajeromi-ifelodun			Alimosho			Ifako-Ijaye			Amuwo-Odofin			Kosofe		
	N	M	WTPI	N	M	WTPI	N	M	WTPI	N	M	WTPI	N	M	WTPI	N	M	WTPI	N	M	WTPI	N	M	WTPI
WTP for improved water supply	100	4.87	97	110	4.02	80	123	4.01	80	90	4.20	84	93	4.30	86	87	4.10	82	101	4.39	88	107	4.56	<b>91</b>
WTP for improved transparency	100	4.56	91	110	4.11	82	123	4.13	83	90	4.11	82	93	4.22	84	87	4.45	89	101	4.40	88	107	4.34	<b>87</b>
WTP when equity and fairness is ensured	100	4.76	95	110	4.03	81	123	4.32	86	90	4.65	93	93	4.01	80	87	4.29	86	101	4.67	93	107	4.20	<b>84</b>
WTP when probability of been caught is high	100	4.91	98	110	4.34	87	123	4.22	84	90	3.20	64	93	4.19	84	87	4.39	88	101	4.05	81	107	4.31	<b>86</b>
WTP for improved road networks	100	4.70	94	110	4.22	84	123	4.11	82	90	4.21	84	93	4.14	83	87	4.28	86	101	4.23	85	107	4.21	<b>84</b>
WTP for improved drainage condition	100	4.31	86	110	4.19	84	123	4.07	81	90	4.00	80	93	4.29	86	87	4.36	87	101	4.54	91	107	4.76	<b>95</b>
WTP for improved community waste management	100	4.39	88	110	4.20	84	123	4.33	87	90	4.19	84	93	4.37	87	87	4.49	90	101	4.67	93	107	4.35	<b>87</b>
WTP for improved community security	100	4.61	92	110	4.40	88	123	4.66	93	90	4.18	84	93	4.26	85	87	4.26	85	101	4.49	90	107	4.29	<b>86</b>
WTP for improved health services	100	4.19	84	110	4.61	92	123	4.34	87	90	4.34	87	93	4.48	90	87	4.25	85	101	4.27	85	107	4.77	<b>95</b>
WTP for improved recreational centre	100	4.00	80	110	4.39	87	123	3.77	75	90	4.39	89	93	3.42	68	87	3.26	65	101	4.34	87	107	3.76	<b>75</b>
WTP for improved street lighting	100	4.15	83	110	4.21	84	123	4.45	89	90	4.80	96	93	4.59	92	87	4.21	82	101	4.44	88	107	4.43	<b>89</b>
WTP for improved bridges and Covets	100	4.12	82	110	4.77	95	123	4.32	86	90	4.67	93	93	4.23	85	87	4.78	96	101	4.32	86	107	4.23	<b>85</b>
WTP for improved community education services	100	4.14	83	110	4.10	82	123	4.52	90	90	4.90	98	93	4.78	96	87	4.71	94	101	4.21	84	107	4.45	<b>89</b>
<b>Average WTPI</b>		<b>4.44</b>	<b>89</b>		<b>4.28</b>	<b>86</b>		<b>4.25</b>	<b>85</b>		<b>4.30</b>	<b>86</b>		<b>4.25</b>	<b>85</b>		<b>4.29</b>	<b>86</b>		<b>4.39</b>	<b>88</b>		<b>4.36</b>	<b>87</b>

(M=mean (εWF/N) –where is w-weight, f-responses and N-number of sampled population) and WTPI=Willingness to Pay Index =M/maximum score)

Tables 2 and 3 showed the existing condition of community services across the selected areas. The result revealed that the mean condition of existing community services is very low. Only Ikeja, Lagos Island and Lagos Mainland had mean quality condition that was above the 2.5 (minimum average condition) that indicates fair condition of community services. The condition of community services across other study areas were found very low as most of the community service condition were found poor as the mean scores indicated.

In a related development, the results of willingness to pay for an improved community services are presented in Tables 4 and 5, the results revealed that there is high willingness to pay for an improved community services. In other word, in Ikeja and Agege, the willingness to pay for an improved community services is higher than other selected areas, this showed that the taxpayers understood the importance of property tax as compulsory levy for the provision of community services, the willingness to pay index is found to be 89%. Also willingness to pay in Apapa, Lagos Mainland, Ojo, Somolu, Osodi Isolo, Ajeromi-Ifelodun, Alimosho, Ifako-Ijaye, Amuwo-Odofin and Kosofe were found to be between 88%-85% levels. These results indicated that these areas will pay more property tax whenever there is an improvement in community services. Other areas like Lagos Island, Eti-Osa, Surulere and Mushin were also found to have high willingness to pay for an improved community services at between 84%-80% levels. Therefore the study deduced that willingness of property tax payers will increase whenever there is an improved community services.

## **CONCLUSION AND RECOMMENDATION**

Willingness to pay property tax by residential property owners in Lagos metropolis is a function of utility derivable

from the community serviced provided by government, therefore, the better the condition of public water system, drainage condition, community security, waste management, road and education facilities as infrastructure factors, the more the willingness to pay property tax. Also the willingness to pay property tax is found below 50% in some areas, this implies that most of these community services have been privately provided by the residents, and cause less in their willingness to pay. In order words, areas where willingness to pay is above 50% implies that the residents cannot afford to provide certain community services therefore willingness to pay property tax that will cause a positive change in the condition of such community service is found higher. Willingness to pay property tax for improved community services such as street lighting, road networks, and drainage system, waste management system, community security health services, bridges and culverts is found high, this implies that these aforementioned services are indispensable in human life sustainability.

This work will assist Lagos state government to identify, prioritize provision and improvement of the existing community services that will enhance residential property values, this will boost residential property owners' willingness to pay tax, and in return increases tax base of the government. The index generated by this study will add to the existing literature on residential property tax.

Lagos state being the commercial hub of the country with high concentration of different categories of landed properties has potential to generate most of its revenue from property tax if judiciously spend the revenue for the improvement of the community services. Lagos state government should declare state of emergency in the provision and upgrading of the existing community services; this will improve rental value of residential properties in the area, thus increases taxpayers' willingness to pay residential property tax.

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