Analysis of Principles and Practice of APLUC in Anambra State, Nigeria

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Abstract:
Land taxation is any levy that is land -based. Land based taxes abound in Anambra State and they include: Companies income and Personal income Tax, Value Added Tax, Capital Gains Tax, Capital Transfer Tax, Stamp Duties and recently the Land Use Charges. In an ideal situation, land –taxes actas tool to manage land use, urban density and expansion, discourage speculative transactions and encourage sustainable development. This study analyzed Anambra State land –based taxes with a view to ascertaining the principles and objectives behind them. The paper identified various land – based taxes and in order to determine the principle and practice behind them. The study adopted a survey design to generate data from respondents(landlord and tenants).To examine the principles and practice of land based taxes in Anambra State, questionnaires were administered on Estate surveyors and Tax Assessors. They were entreated to give their views on property rate practice and Land use charge law in Anambra State. A percentage of their responses to the questions were taken to measure the weight of their views. They opined that for a land based tax to be progressive, equity and fairness should be emphasized as the major objective and not just revenue as seen in the land –based taxation in Anambra State. They were also of the view that increased land values which an owner enjoys are not due to his efforts but that of government as supported by public funds and a good tax system should amongst all seek to redistribute this wealth by upholding the principle of equity and fairness, together with other principles.

Keywords: Land based Taxes, Land Taxation, APLUC

1. Introduction

Land value tax or tax on real property transactions abound in Nigeria. They include: Companies income and Personal Income Tax, Value Added Tax, Capital Gains Tax, Capital Transfer Tax, Stamp Duties Tax, Property Taxes, Land Use Charges (Lagos/Anambra State Land Use Charge laws), Land rates and Tenement rates. Company income and Personal income tax are levied on any income from a property transaction by a corporation or individual; Withholding tax on real property which applies to both corporate bodies and individuals is applied on rent and requires the lessee to withhold five or ten per cent (5% or 10%) of the rent payable to the less or (where the recipient of the income is a corporate body or individual respectively); Value Added Tax (VAT) is a tax on value of real estate goods and services and is applied at the rate of five per cent (5%) of the value; Capital Gains Tax of 10% is paid on the profit resulting from sale of any real estate asset by a Nigerian tax payer; Stamp duties tax is paid for all written instruments to make them admissible in any judicial proceeding in Nigeria. This brief rundown of land –based taxes gives a clear picture that most of the taxes are revenue driven and they can be administered only at the point of consumption or transaction (except for property rates and land use charges).

Land Use Charge as practiced in Anambra State is known as Anambra State Property and Land Use Charge(APLUC). The tax consolidated all real property tax with all land based rates and charges(which were formerly charged under the Assessment Law) into one single property and land use charge.

A good property tax system should satisfy Smith (1910) Cannons of Taxation which are equity, certainty, efficiency and convenience. It must also be fair, equitable, set in simple language, be politically acceptable to the payers, consistent with the goals of promoting a stable economy, have revenue adequacy, consider the ability to pay based on income, and should be proportional to the benefits received from government services (Emeni, 2000; Igwe-kalu, 1998 and Ogbuefi, 2004.

APLUC's performance can only be adjudged good when weighed against the principles of taxation. This study thus study analyses the principles and practice of APLUC in Anambra State and to ascertain how well it adopts the principle of a good tax system.

2. Study Area

Anambra state is one of the six states in South East Geographical zones of Nigeria. It has a total land mass of 4,416 of km and situates on the Eastern side of River Niger. The state has 177 communities (towns) in 21 Local Government Areas which comprises of three major towns namely, Awka, its capital city, the commercial town of Onitsha and the industrial city of Nnewi. According to 2006 national population census it has a population of 4,177,828 made up of 2,117,984 males and 2,059,844 females (NPC,2010). According to National Bureau of statistics (2006), Anambra State is the 2nd most urbanized state in the country having 62% of its total population living in urban areas. Though most Anambra population is rural, the state is experiencing rapid urbanization and because of its relatively small land mass, the is virtually becoming one huge urban area. Consequently it has one of the highest population densities in Africa at 947 persons living within every square kilometer (UN- Habitat, 2009). However as with every other state, rural-urban migration poses serious burdens for the state's resources.

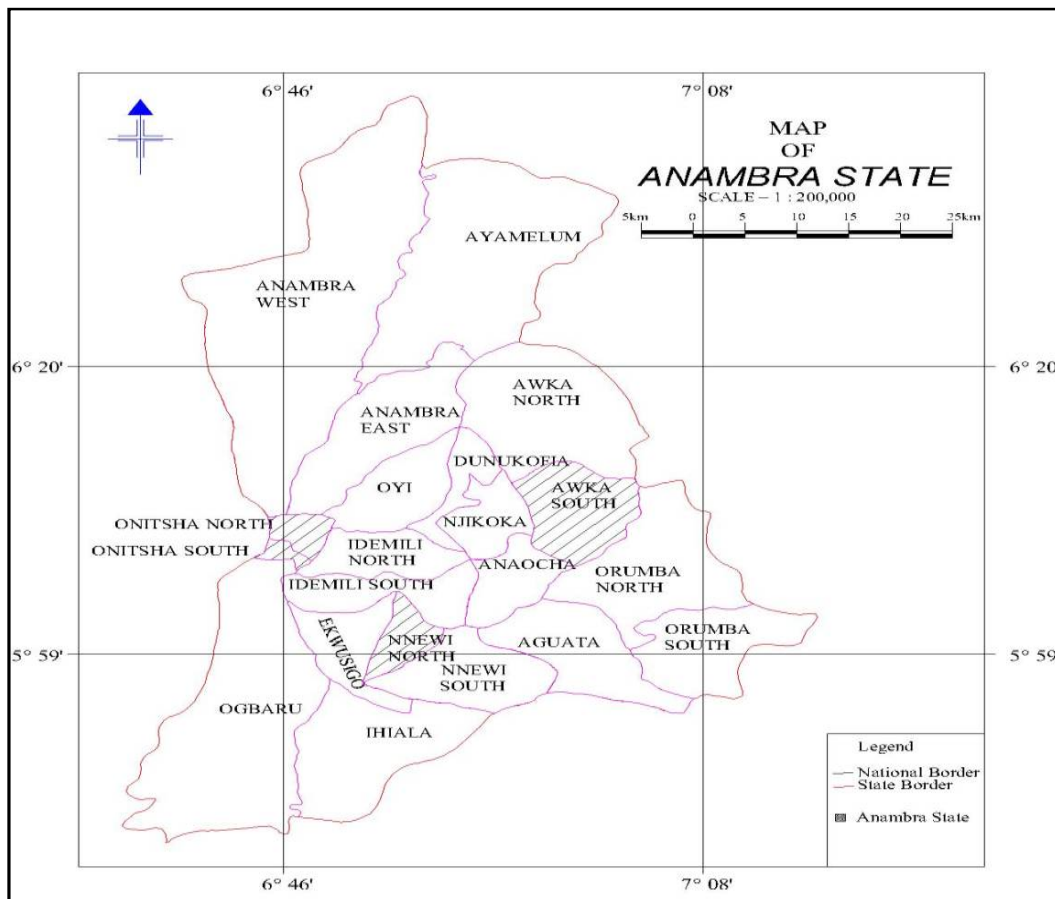The study areas are residential properties in two residential layouts in Awka

Figure 1: Map of Anambra State
Source: Department of Surveying and Geoinformatics, Nnamdi Azikiwe University, Awka

3. Principles and Objectives of Taxation

Taxation can be expressed as a method of apportioning the cost of government works among those who in some measure are enjoying its benefits and must, therefore, bear its burdens. When the government demands from its citizens some amount of money in order to provide services for them, then the act of taxation has been carried out. It is primarily based on the theory that there is always a need for government existence in every nation; that government needs to provide for its citizens basic needs; that the means of paying its citizens expenses can only be assured when they (citizens) are compelled to contribute to these expenses. It is an important factor in economic planning and an agent of social change (Ogbuefi, 2004).

Taxation has existed in various forms (money, clay tablets, food, sheep, swine, herds of cattle, etc) and sizes since civilization began. Thus before the existence of a monetary system, taxes were paid by citizens and foodstuffs/crops, live stocks, herds of cattle land and its proceeds were the basis of taxation. Some of the most common forms of taxation over the millennia were poll taxes, tariffs on goods, but that of property taxes on the value of land and buildings really stood out. Tax is the amount levied on an individual, group or corporate entity and payable to government to meet expenditure on infrastructure and keep the organs of governance running smoothly (Oni & Ajayi, 2011). It is not a voluntary payment, gift or donation, but an enforced contribution, exacted by a legal authority. The Institute of Chartered Accountants of Nigeria (2006) and Chartered Institute of Taxation of Nigeria (2002) defined tax as "an enforced contribution of money to government pursuant to a defined legislation".

The basic principles of tax are that it is expected to; be proportionate to the taxpayer's ability to pay; be fair and equitable; be transparent; be understandable to the tax payer; consider the ability of each person to pay based on income and benefits received; generate enough revenue to meet the demands of public expenditure ;politically acceptable to the payers to avoid incurring their hostility; be economical to collect and must be consistent with goals of promoting stable economy (Musgrave,1989; McLure, 2000; Ehtisham and Stern, 1991; Serra and Afonso, 1999; Bird and Gendron, 2000; Keen and Smith, 2000; Emeni, 2000; Olusegun, 2003; Ogbuefi, 2004; Sharma, 2005; Thacker, 2009). Although taxes could also be used as instruments of socio-economic leverage, or for achieving various other non-fiscal goals, due care should be taken not to deviate from the above-stated principles for a good tax (McClucksey, K'akumu and Olima, 2005).

Based on the principles Ogbuefi, 2004 reiterated that the objectives of taxation are:
- To raise revenue and ensure that citizens contribute their due to the development of the society;
- To spread the burden of payment progressively and equitably by soaking the rich to help the poor;
- To use tax as a tool of economic policy in transferring resources from the private sector of the economy to national use.

3.1. Standards of a Good Tax Design
According to Tomori (2001) decision makers are influenced by five considerations, in the choice of tax to adopt. First consideration is Fairness- Taxation is based on the benefit received, for example when a special district is created to supply water to users and the charge is made on the basis of the amount of water used; Second consideration is Redistribution - In this situation, some people pay more while others pay less than the cost of their benefits, indicating a tendency toward taxation according to ability to pay; Third consideration is adequacy of government revenues- Government at all levels must be supported and one test of a good tax is whether it will produce the needed money without producing intolerable burdens on particular groups of people ;The fourth consideration is whether the tax can be efficiently administered. The costs of collection and the opportunities for evasion or unequal treatment become tests of the appropriateness of a tax; Fifth consideration is the effect of a tax on the economy-Decision makers at both State and Local levels may be especially interested in avoiding taxes which deter location of industry in their areas. Those at the national level may be interested in whether the tax contains a built-in flexibility so that it bears in prosperous times.

2008 review of New South Wales State taxes in Australia (IPART, 2008) can best be used to illustrate a good tax design. The assessment of the State's major taxes, took into account standard taxation principles; efficiency, equity, simplicity and transparency.

Efficient taxes are ones that minimize the distortion of economic decision making and therefore have relatively little impact on the overall allocation of resources in the economy. In an efficient tax system: the same business decisions are made regardless of tax considerations; risk taking and innovation are not discouraged ; economic restructuring is not hindered ; the public sector is not given a competitive advantage over the private sector for service provision, based on taxation ; taxpayers have little incentive or opportunity to rearrange their financial affairs or to re-configure transactions to materially alter the tax consequences; and minimal resources are directed towards evasion, avoidance and enforcement.

Equity is concerned with the fairness of a tax. The fairness of taxes can be assessed in two dimensions: Vertical Equity and Horizontal Equity. Vertical equity refers to capacity to pay. Increases in income are considered to lead to a more than proportionate increase in capacity to pay. Therefore, according to the principle of vertical equity, lower income taxpayers should pay not only less tax but also a lower proportion of tax compared with those on higher incomes. Horizontal equity refers to equal treatment of taxpayers in similar circumstances.

Simplicity can lower the cost of taxation by minimizing the waste of productive resources involved in transferring resources from the private sector to the public sector. It relates to minimizing the costs imposed by the tax system on taxpayers and tax administrators. Simple taxes are preferred because they minimize the costs of compliance and administrative costs as far as possible.

In a transparent tax system, the key features of a tax – such as its purpose and how it operates are easily identified and are certain. The community and taxpayers can clearly understand what is being taxed, who is liable, and how their liability is calculated. Taxpayers can also clearly understand the scope and applicability of taxes and can plan with certainty their individual tax liability.

3.2. APLUC
Anambra State Property and Land Use Charge (APLUC) law 2011 came into force on the 29th day of November, 2011. The law consolidated all real property taxes with all land based rates and charges which were formerly charged under the Assessment Law, the Land Rates Law, the Neighbourhood Improvement Charge Law and the Tenement Rates Law, into one single Property land use charge , Anambra State Property and Land Use Charge (APLUC). The main objective of the law as proffered by the State Government is to generate additional revenue needed to develop the state. APLUC's main objective underscores the point why Land Use Charge was introduced by the state governments practicing it. It aims to raise revenue for maintaining existing infrastructure and provide new ones. In line with this aim, Land use charge is a form of taxation, the objective of which is to finance public spending and an analysis of taxes can be viewed within the framework of economic objectives of government (Oni, 2009). A brief explanation of the individual laws are as follows;

3.2.1. Ground Rent
This is an annual rent paid to the state government by the holder of a Certificate of Occupancy for the occupation of the land whether developed or not. It is usually reviewed upwards periodically, say five or ten years. It is a peppercorn rent and not a tax. Under the APLUC law, ground rent it is charged on all lands in the state whether the owner has a Certificate of Occupancy or not.

3.2.2. Property /Tenement rate
This is taxation levied on property and paid to the Local Government Council by the owners of the property. It is a tax on the occupation of property, the proceed of which is used for funding Local Government social services or to finance construction and maintenance of roads, drainages, refuse disposal, markets, slaughter houses, burial grounds, public conveniences etc

3.2.3. Development /Infrastructural/ Maintenance Levy
This levy is imposed on properties in Anambra State by the government for the provision of social amenities in the locality by the government. It is paid once; at the time permission to proceed with development is granted but has been made an annual levy under APLUC.

4. Methodology
To examine the principles and practice APLUC questionnaires were administered on Estate surveyors and Tax Assessors. Tax Assessors were interviewed to ascertain the practice of land use charge which has replaced property taxation. Their opinions were also sampled with some open ended questions in the questionnaire to elicit qualitative data. To this end respondent's views on the principles and practice of land taxes, modification and reforms were sought. Estate Surveyors were entreated to give their views on property rate practice in Anambra State. They were prompted to express opinion about the Land Use Charge Law, its advantages and disadvantages. Other questions centered on acceptability of the basis of valuation stipulated by the Law. Questions on the appropriateness of the tax burden, revenue adequacy, reform were posed to bring to light their views on the administration. A percentage of their responses to the questions were taken to measure the weight of their views.

4.1. Data
The data was drawn from two sources, primary and secondary data. Primary data were collected from the land Use Charge Office, Awka, Professional Estate Surveyors and Valuers and Practicing Estate Surveying and Valuation Firms. Interviews (oral and telephone) were conducted to probe for further information especially from the Estate Surveyors and Valuers and Tax Officials. Secondary data on residential buildings and land was collected from property registers of Anambra State Property and Land Use Charge (APLUC) in Anambra State, Textbooks, journals and maps .One low and high density areas each from the study areas made up the sample of properties for the study. G.R.A Onitsha and Fegge were chosen as the low and high density areas respectively for Onitsha while G.R.A Agu-Awka and New-Era are the low and high density areas for Awka. Twenty properties each from these areas giving a total of eighty properties were chosen for the study.

5. Data Analysis
Information obtained from Estate firms, Tax Assessors and Landlords (from the questionnaires) were presented using tables (frequency distribution table) and diagrams (histograms and bar charts). In analyzing the data, a number of processes were followed, which involved identification of variables (with the aid of past literature and questionnaire) and quantifying them.
Using the Krejcie & Morgan (1970) sample size determination table, the sample size for the residential properties is 351. The population of Estate firms and Tax Assessors is few (24 and 9 respectively), thus they both formed part of the sample. Thus, the sample size is 384 i.e. 351 property owners, twenty-four Estate Surveyors and nine Tax Assessors. From the sample size of 351, sample size for each neighborhood was estimated using estimated using Bowley's Proportional Allocation Technique; Nh = nNh/ N; where, nh=number of unit allocated to each sub-group, Nh=number of respondents in each sub-group, n=total sample size, N=total population

Neighborhood	No of Residential Properties
G.R.A Onitsha	73
G.R.A Agu- Awka	76
Fegge Onitsha	167
New-Era Awka	35
Total	351

Table1: Sample size for residential Neighborhoods in the study area

5.2. Analysis of Property Owners Views on Principles and Practise of Land-based Taxes

Question	Options	Percentage Distribution
Are you familiar with Nigerian Land related tax system?	Yes No	303 (96.2%) 12 (3.8%) **Total 315 (100%)**
Which of the under listed tax systems do you pay?	A Capital Gains tax B Value Added Tax C Personal Income Tax D Land Use Charge (APLUC) E Company Income Tax F Property Tax G Capital Transfer Tax H Tenement Rates I Land rate etc J Withholding Tax	17 (1.9 %) 302(33%) 167 (18.5%) 296 (32.8%) 47 (5.2%) 0 (0%) 47 (5.2%) 9 (0.9%) 0 (0%) 26 (2.9%) **Total 902(100%)**
In your opinion what is/are the main principles of APLUC	A Revenue B Equity and Fairness C Redistribution of Asset D Discourage Speculation E Land use control F Provision of Public amenities/service G Management of Urban Density and Expansion	315(98.5%) 0(0%) 0(0%) 0(0%) 0(0%) 5(1.4%) 0(0%)
With the knowledge that a good tax system ought to imbibe all or a great percentage of the above listed objectives, how will you rate APLUC	(a) Very Good (b) Good (c) Poor (d) Very poor (e) Undecided	 5 (1.5) 38 (12.1) 243 (77.1) 16(5.1) 13 (4.1)

Table 2: Property Owners views on principles and practise of land-based taxes

From Table 2 it is deduced that 303(96.2%) of property owners are knowledgeable about land related tax systems. 296(37.4%) pay Land Use Charge, while property tax and land rate taxes have a distribution of 0 (0%) because they have been incorporated into APLUC. The various taxation objectives were enlisted and the respondents were required to give their opinion to what is obtainable in the State. A greater percentage of property owners (98.5%) opine that APLUC is solely for revenue purpose. 243 (77.1%) respondents rates APLUC as poor indicating that they do not believe that revenue alone should be the sole objective of any land based taxation. Property owners were given opportunity to rank APLUC and other land based taxes in order of need for reform or modification. Relative importance index (RII) analysis was carried out by reducing the data to index numbers. Index number in this regard means division by a general measure of variate level. Details of their opinions in respect of ranking of the taxes for reform are shown in Table 3

S/N	Taxes	1	2	3	4	5	6	7	8	R.I.I	Rank
1	Capital Gains Tax	0	108	37	76	0	0	59	35	0.57	3rd
2	Value Added Tax	0	0	0	40	225	0	40	10	0.50	4th
3	Land Use Charge (APLUC)	298	12	0	5	0	0	0	0	0.98	1st
4	Company Income Tax	0	0	0	0	22	78	13	157	0.20	8th
5	Capital Transfer Tax	0	15	168	0	40	0	53	38	0.36	7th
6	Personal Income Tax	0	0	14	75	0	196	30	0	0.44	5th
7	Land rate (development levy, ground rent, and premium)	17	180	75	15	28	0	0	0	0.81	2nd
8	Withholding Tax	0	0	21	104	0	41	120	75	0.43	6th

Table 3: Property Owners Ranking of Taxes in Order of need for Reform
Key: RII – Relative Importance Index

In the table, the first row indicates numbering from 1 to 8 so as to guide property owners in carrying out the ranking. 1 represented the best, 2 second best and so on to 8 which represent the least in the ranking. The numbers in each cell below the first row are the number of respondents that ranked each tax according to their opinions of need for reform of each tax. Table 3 and figure 1 represents interpretation of respondents' opinions using relative importance index analysis.
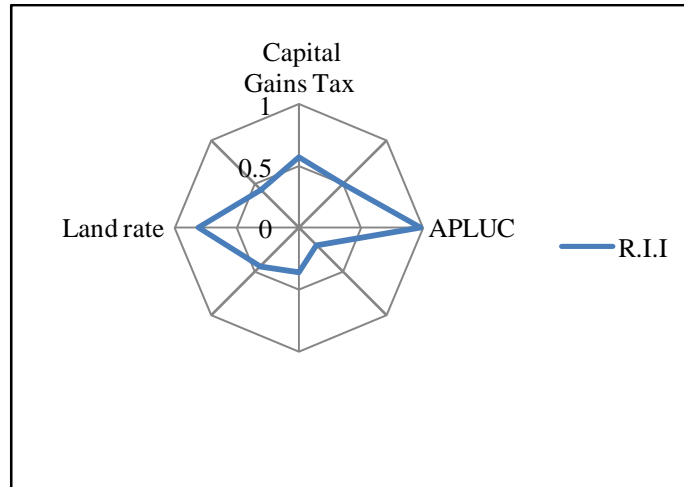

Figure 1: Relative Important Index on need for reform

APLUC has a relative important index of 0.98 which gives it first ranking as the tax that mostly needs reform. Table 2and figure 1 show how the respondents ranked the rest of the taxes.

5.3. Estate Surveyors and Tax Assessors View
Estate Surveyors and Tax Assessors in the study area were asked varieties of questions with a view to establishing opinions on the current system of land based taxation when weighed against the received benefits and tax paid. To get their opinion on factors that make land value appreciate, the respondents were required to rank list of factors (in the questionnaire). Details of their ranking are as presented in Table 10

Research Objective	Factors	1	2	3	4	5	6	R.I.I	Rank
Examine the principles and practice of land – based taxes in the study area.	Accessibility to place of work, market, church etc.	0	20	7	4	0	0	0.74	2nd
	Provision of Infrastructural facilities (electricity, roads, pipe borne water etc)	31	0	0	0	0	0	1.00	1st
	Environmental quality{view (water front, lakeside etc) topography)	0	8	17	4	2	0	0.65	3rd
	Private development	0	1	7	16	8	0	0.52	4th
	Government land charges/fees	0	4	0	5	17	5	0.39	5th
	Land title	0	0	0	3	4	26	0.23	6th

Table 4: Estate Surveyors and Tax Assessors Ranking of the Factors that make Land Value Appreciate
Key: RII – Relative Importance Index

In table 10, respondents opinion were ranked from 1st (highest rank) to 6th(least rank) using R.I.I. Respondents rated provision of infrastructure (1.00) as having the most influence on land value. The other factors which were adjudged by respondents to have a reasonable influence on land value are accessibility to place of work (0.74) and environmental quality (0.65). This highlights the fact that the benefit (increased land value) which land owners enjoys are not based on their private efforts but public efforts thus emphasizing the need to tax land. This further reiterates that the land based taxation is not adequate not tasking land works against one of the objectives of taxation-**Benefit Principle**- that tax obligations should consider fairness based on benefits receivable from the enjoyment of public services.

5.4. Tax Assessor's Response on Land use Charge (Property Taxation) in the State
To x-ray taxation practices in APLUC so as to further determine objective one a different questionnaire was administered on Tax Assessors for information in respect of taxation of improved and vacant land and relevance of land values in the overall property value. This is with a view of weighing the current practice against the principles of taxation. Tax assessors were also interviewed when there was need for further clarification. Their responses to the questions in the questionnaire are contained in Table 5.

Question	Options	Frequency	%
Are land values included in the assessment of properties for taxation by your agency	Yes	9	100
	No	0	0
Does your agency tax land value of improved and vacant property?	Yes	9	100
	No	0	0
Are there rules or guidelines pertaining to the requirement for separate valuation of land and improvements?	Yes	0	0
	No	9	100
Is there a technique/s, which the agency uses to determine (a) land values and/or (b) improvements values?	Yes	9	0
	No	0	100

Table 5: Tax Assessors Response on Taxation of Improved and Vacant Land and guidelines for taxation

Table 5 clearly shows that land values (improved and vacant land) are assessed by APLUC to arrive at tax payable. In case of a developed property, its two components (land and improvement) are incorporated in their assessment and this is majorly what land value taxation advocates. Tax Assessors affirmed that vacant lands are also included as tax base by APLUC, though it is rarely implemented because of difficulty in establishing ownership due to lack of physical presence.
 A question was asked to know the guideline that is followed by APLUC for separate valuations of land and improvements. The respondents confirmed that there are no laid down rules or guidelines. They further affirmed that they have a technique where land values are obtained as residual value after building value has been deducted from overall property value. Thereafter the land and building value tax are determined by applying a code rate on the assessed value.   This technique can be defective especially when the method used to arrive at building value is deficient moreover the use of code rate does not conform to the principle of **transparency**. Having established the fact that land value is taxed in property taxation by APLUC, it became imperative to determine the extent to which land value is made relevant in the overall assessed value. Tax Assessors were asked few questions to that effect.

Question	Options	Frequency	% Frequency
Do you have some means of gauging the accuracy of the land values especially for improved parcels?	Yes	9	100
	No	0	0
Can appeals be based on the separate components of total assessed value if the taxpayer disputes either of the separate values?	Yes	9	100
	No	0	0
Can taxpayers readily find the separate values of the two components of real estate values for parcels in your jurisdiction, other than their own?	Yes	0	0
	No	9	100

Table 6: Tax Assessors Response on the Relevance of Land Values in the Assessment Value of Properties

Table 6 shows that the accuracy of land values is checked by the tax assessor. When interviewed on the means of gauging the accuracy, they acknowledged that they use mostly comparable sales method of valuation (when possible) and in most cases intuition. They were also asked questions to ascertain the independent nature of the separate components of total assessed value. Their response (questionnaire and interview) shows that appeals can be made on separate components of assessed value but after fifty percent of total assessed value has been paid by the taxpayer. The importance of this analysis is to show that land values are taxed resulting to increased revenue base (land and improvement) in the state while   neglecting the principle of **simplicity** as one of the criteria that qualifies a tax as a good tax.
The question on the transparency of the entire process became necessary after establishing that land value and improvement can exist separately in property tax assessment in the state. It was discovered that tax payers cannot assess land value of other tax payers (in the same location) when they do not agree to assessed values they are presented with. The implication is that what APLUC practices works against principle of **certainty and transparency** that a good tax system portrays.

5. Conclusion
Computation of land and building value shows that both values can be obtained separately and can be distinct. The distinction is such that both can be separate from each other. The study has thrown up challenges, especially in trying to use scientific means (excel worksheet) and not intuition or 'code rate' to arrive at land, building and property value and then linking them in a multiple regression model for evaluation. When the property has no structure on it then the property value is the land value alone. With the partitioning of property value into land and building, tax them will not be based on code rate but based on proportion or contribution of each component to the property value. When land value is determined in built up areas, its value will apply to vacant lands for effective taxation. This will go a long way to discourage speculation, exorbitant land prices, scattered development, urban sprawl while encouraging dense development and sustainable land use.

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