

# RESEARCH ARTICLE: Impact of real property tax tools of Sulu Provincial Assessor's Office: employees' perspectives

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**ABSTRACT.** The effect that real property tax instruments at the Sulu Provincial Assessor's office have on Sulu local government entities is the subject of this study. One hundred respondents were included in the study; most were middle-aged (26–39), with over half of them being employed full-time. Employees were highly in agreement about these technologies' efficacy, according to the survey, with tax mapping activities and computerization through electronic methods obtaining "Strongly Agree" ratings. For the Schedule of Market Value category, on the other hand, the rating was "Agree," indicating a somewhat lower but still favorable opinion of the fairness and accuracy of property assessments. When the tools were categorized based on gender, age, or work position, the study also did not find any discernible variations in the degree of impact of the tools. When the data was sorted by duration of employment, there were notable distinctions, indicating that employees with varying tenures had differing perceptions. The study found that respondents, independent of demographic variables, had a higher degree of agreement about the perceived impact and effectiveness of different real property tax instruments. The study's conclusion emphasizes how crucial it is to take into account the various backgrounds and experiences of staff members when assessing how well the Sulu Provincial Assessor's office's real property tax tools work.

**KEYWORDS:** *Tax, Property, Agreement, Technologies, Employees Perception, Independent*

## ARTICLE DETAILS

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## 1. Introduction

The purpose of real property tax administration tools is to maximize the tax's potential as a significant local income source. The Real Property Tax Code, Presidential Decree No. 464, governs the administration of real property taxes in the Philippines. The aforementioned law aims to modernize the nation's evaluation methods, protocols, and practices. The Local Government Code of 1983 recognised the Real Property Tax Code (PD 464) as stipulated in Section 8 of Batas Pambansa Blg. 337, dated February 10, 1983. Thus, until 1991, when Title II, Book II of the Local Government Code (Republic Act No. 7160) integrated the law on real property taxation and repealed PD 464 in the process, PD 464, as amended, remained the governing laws regarding the appraisal and assessment of real property for taxation purposes as well as the levy collection and administration of the real property tax.

"The appointment of an assessor shall be mandatory for the municipal government and that the assessor shall take charge of the assessor's office, perform the duties provided under the code and shall prepare, install and maintain a system of tax mapping, showing graphically all properties subject to assessment and gather all data concerning the same," according to Title III, Section 472, Par. B.5 of the Local Government Code of 1991, also known as RA 7160. All real properties falling under his territorial jurisdiction that will serve as the foundation for taxes will be discovered, classified, appraised, valued, and assessed by the Local Assessor. He is responsible for creating, installing, and maintaining a system of tax mapping and record keeping. He also creates a Schedule of Fair Market Values for the various real estate classes that fall under his jurisdiction.

The Municipal Assessor's Office acknowledged the issues with Sulu's real property tax administration (RPTA). These issues included: (1) inaccurate information regarding the names, addresses, and administrators of the properties; (2) duplicate records; (3) no maps to show the properties' boundaries; (4) erroneous taxable assessed valuation as a result of previous table revisions; and (5) manual, inconsistent record keeping. The Municipalities' records had not been updated. Prime homes were difficult to identify. Frequent turnover of responsibilities among officials led to the non-identification and non-collection of delinquent accounts for a variety of reasons. The enforcement of tax collection was lax. Only the updated paying owners were being tracked due to the inadequate record system, which led to incomplete or outdated payment records. Since real property taxes account for the majority of tax receipts, these issues needed to be resolved.

The goal of the Office of the Sulu Provincial Assessor focused programme was to address these shortcomings by setting up the database required for real property tax (RPT) assessment and collection. As a result, Provincial Ordinance No. 2-2018, entitled "An Ordinance Establishing and Enforcing Tax Mapping Operations Within the Territorial Jurisdiction of Sulu," was prompted by RA7160, and tax mapping operations were established in strict accordance with it. In 2021, the tax mapping programme was implemented along with a general adjustment of real property assessment. This fulfilled the requirements of LGC (Section 19, Book II). It was preceded by a broad revision that happened in 2014, seven years earlier.

In order to classify, appraise, and assess real property for taxation purposes, tax mapping operations and general revisions to real property assessments and classifications are essential tools. These processes will also form the basis for assessors' work on property classifications, valuation, taxability, and tax burden calculations. A thorough understanding of the assessment process will be very beneficial to this significant and reliable source of funding for local government. Thus, the general modification and tax mapping were implemented effectively.

The computerization programme that turned manual records into digital databases was made possible by the deployment of tax mapping and general revision. Every record was cleaned up throughout the converting procedure. To improve and maintain the integrity of the flow of collection records, every record was updated, confirmed, replicated, and validated. Consequently, the electronic Real Property Tax System (eRPTS) was adopted.

The majority of officials in local government units are aware that the smooth functioning of the basic functional units in charge as well as the operational tasks of real property declaration, assessment, field appraisal, record-updating, tax collection, and report generation are essential to the administration of the real property tax.

Therefore, this study was designed to investigate how the Sulu Provincial Assessor's Office's real property tax administration tools affected the employees' perceptions of those

products throughout the Fiscal Year 2023.

## 2. Research Questions

This study determined the impact of Real Property Tax Tools of Sulu Provincial Assessor's Office, as perceived by the employees during the Fiscal Year 2023. Specifically, it answered the following queries:

1. What is the impact of real property tax tools of Sulu Provincial Assessor's office as perceived by the employees, in the context of:
  - 1.1 Tax mapping operations;
  - 1.2 Schedule of market value; and
  - 1.3 Computerization thru electronic?
2. Is there a significant difference in the impact of real property tax tools of Sulu Provincial Assessor's office when data are grouped according to their demographic profile in terms of:
  - 2.1 Gender;
  - 2.2 Age;
  - 2.3 Employment Status;
  - 2.4 Length of Service?
3. Is there a significant correlation among the subcategories subsumed under the impact of real property tax tools of Sulu Provincial Assessor's office?

## 3. Literature

The real property tax (RPT) is the main source of funding for local governments in the Philippines, as it is in many other nations. One of a local government unit's more tangible assets is land (LGU). The greatest source of tax revenue for local governments is the real property tax, which makes up the majority of their revenue. When a real property rate is established by law, its growth is contingent upon both the market value's elasticity in response to economic expansion and the local government unit's—more particularly, the local assessor's—capacity to profit from shifting market values via the assessment procedure.

There has been a tax on land or its products in the Philippines since the Spanish era. Governments on the left, right, and in the center of political debate have not enacted a land tax, although coming close at the start of the 19th century (Wyatt, 2019). With the passage of Acts 82 and 83 by the Philippine Commission in 1901, the first property tax akin to the one in place today was put into effect. These statutes established the structure of provinces and municipalities, permitted municipalities to impose a real property tax of at least 0.5 percent, and charged provincial treasurers with overseeing assessment and revenue collection. Every year on January 1st, the owner is subject to a property tax assessed on them. Payment can be made in four equal installments on or around March 31, June 30, September 30, and December 31. Billing must occur before January 31. Installment plans are available to taxpayers without incurring interest or penalties.

The goal of the Real Property Tax Administration (RPTA) project is to maximize real estate tax collection as a significant source of local funding. The rules controlling the administration of property taxes lead to loopholes and eventually have a detrimental effect on property tax income (Adem, 2007). effects and modifications to the workforce and groups advocating for numerous laws and policies in marginalized countries like the Philippines (Chavez, 2023). The following are the main goals of the RPTA: The goals of the Real Property Appraisal and Assessment Operations (MRPAAO) 2006 manual are to: (1) develop a comprehensive system of real property appraisal that will guarantee a realistic property valuation for taxation purposes; (2) establish uniform assessment methods and procedures to standardize property values in each

LGU; (3) ensure that the real property ad valorem tax is just, uniform, and equitable; (4) adopt the necessary measures to promote maximum efficiency in tax collection at the local levels; (5) provide for the local government to make the best use of the proceeds from the real property tax collections; and (6) formulate and adopt policies and procedures to enhance technical skills and develop reasonable standards of performance in the local assessment and treasury services.

There are three fundamental phases of real property taxation. The tax base inventory comes first. In this case, local government units (LGUs) conduct in-person field inspections and document certain attributes and property owners of real estate parcels falling within their purview. LGUs create a calendar of market prices for all kinds of real estate based on this data. The Sanggunian Panlalawigan has given its approval for this schedule to be implemented. Second, using the schedule as a guide, LGUs value each owner's real estate. Following that, LGUs evaluate the properties in accordance with the Local Government Code's assessment levels. Lastly, LGUs use the tax rate set forth in the Sanggunian Bayan to determine the tax obligations of owners. Property owners are then notified by the LGUs of their tax obligations. Using the sRPTS System from the DOST-National Computer Centre, the Office of the Provincial and Municipal Assessor is now computerizing its Real Property Tax procedures and creating databases.

Over the last ten years, the Municipality of Santa Rosa has been a rapidly growing urban and industrial hub. It serves as the center of the province of Laguna's industrial and economic activity. Fifty significant domestic and international manufacturing enterprises call it home, including the biggest Coca-Cola plant outside of the US. With the highest concentration of automakers and assemblers in the nation—including Ford, Honda, Toyota, Nissan, Star Motors, and Columbian Motors—it has earned the moniker "Little Detroit of the Philippines" (Local Government Fiscal and Financial Management Best Practices 2005).

Santa Rosa was a similarly tranquil community until the 1970s, when the majority of the population made their living through family-run businesses and basic agriculture. It was a fourth-class municipality at the time. Eventually, in 1996, it advanced to a second-class municipality, and in 2000, it became a first-class municipality. Santa Rosa met the requirements to become a city by 2004. The Municipality was aware of the issues with real property tax management even before Santa Rosa began to industrialize. Since RPT is the main source of local tax income, issues with real estate, such as missing or inconsistent record keeping practices, duplicate entries, lack of maps, and inadequate data on property ownership, needed to be addressed because they had an impact on the record management system. Only the updated paying owners were being tracked in inadequate and out-of-date payment records due to a subpar records system (Local Government Fiscal and Financial Management Best Practices 2005).

In an attempt to address these issues, the local assessor started a tax mapping initiative at that time. The goal of the project was to set up the database required for RPT evaluation and collecting. strengthening social positions (Chavez, 2023). Around this same period, Santa Rosa got an invitation to participate in the Department of Finance's (DOF) "Real Property Tax Administration (RPTA) Programme " from the Local Government Finance (BLGF). (Best Practices for Local Government Fiscal and Financial Management, 2005).

The International Bank for Rural Development (IBRD) is supporting the RPTA project as part of the Metro Manila Infrastructure Utilities and Engineering (MMINUTE II) Programme Fringe RPTA Programme, which is a project under the Department of Finance (DOF)'s Bureau of Local Government Finance (BLGF). The project's goal was to give LGUs around the nation medium-term funding and technical assistance so they could carry out their initiatives. The goal of MMINUTE II was to accelerate the increase of municipal source revenues, particularly real

property tax collections. Two of the program's components were the computerization programme and the tax mapping operations, which included records management and an improved collection system (Local Government Fiscal and Financial Management Best Practices 2005).

The process of tax mapping entailed taking an inventory of all the real estate and recording every piece of information, including ownership. In order to effectively adopt g-governance techniques, tax mapping is a necessary component of real estate property and tax administration (Kolanuvada, 2021). A tax map was used to record real property information, which included information on the value, extent, ownership, land boundaries, and actual usage of real property units (RPU). According to Sari (2023), there is a noticeable rise in the advancement of taxpayer compliance study every year, particularly in 2019. A tax map is a visual depiction of a section of the earth's surface that is scaled to fit on a standard drawing sheet. It shows all real property parcels and their uses, delineates jurisdictional and property lines, and assigns a unique number to each individual real property owner. Additionally, it provides the permanent parcel index numbering system's section designation. According to MRPAO (2006), the map creates a permanent link between the relevant office records and the real property.

#### **4. Methodology**

The current chapter outlines the methodology employed in the research. It covers the research design, study participants, sampling method, and research tools. Additionally, it discusses the statistical techniques that will be utilized in data analysis.

##### *Research Design*

A quantitative and descriptive design was used in this investigation. The purpose of descriptive research, according to Hossein (2015), is to methodically gather data in order to characterize a population, circumstance, or phenomena. More precisely, it assists in providing answers to the research problem what, when, where, and how inquiries as opposed to its why. On the other hand, quantitative research design is a method of doing research that depends on numerical systems for measuring variables, any number of statistical models for analyzing these measurements, and reporting correlations and associations among the variables under study. Understanding, characterizing, and forecasting the nature of a phenomenon is the aim of acquiring this quantitative data, especially through the creation of models and hypotheses (APA Dictionary of Psychology, n.d., 2021). Information is typically gathered for this study design through reviews, questionnaires, interviews, or observations. The information is then analyzed for variations and evaluations.

##### *Respondents of the Study*

The study's participants were chosen from among Sulu's 19 municipalities. One hundred employees of local government units, man or female, regardless of work level or length of service, between the ages of 25 and 50. In order for the study to be completed, a sample of participants had to be chosen from the entire population to complete the questionnaires that the researchers had created. These questionnaires serve as the primary means of gathering data related to the study's stated objective. Owing to the time constraints of the study, employees of local government entities were specifically selected as respondents using purposive sampling, which is a quota and non-probability sampling design.

##### *Research Instrument*

The two-part survey questionnaire used as the research instrument in this study was used to gather data. The first section of the questionnaire asks about the respondents' age, gender, length of service, and degree of employment. Part II of the questionnaire asks respondents to rate each of the 30 items on a 5-point Likert scale how they feel the Sulu Provincial Assessor's Office's real

property tax administration tools have affected their local government unit employees' perceptions of the province in relation to Tax Mapping Operations, Schedule of Market Value, and Computerization through electronic Real Property Tax System (Likert, 1967). These scales are as follows: 5 – Strongly Agree, 4 – Agree, 3 – Neither Agree or Disagree, 2 – Disagree, 1 – Strongly Disagree.

*Data Gathering Procedure*

The researcher secured a permit from the Dean of the Graduate Studies to launch the survey questionnaire. Upon grant, researchers conveyed the communication letters to the different heads of line-agencies. The survey questionnaires were administered and retrieved personally by the researcher. After retrieval, the survey questionnaires were submitted for statistical treatment and analyses.

*Data Analysis*

The research instrument used in this study was designed from NTRC Tax Journal Vol. 31.2 March-April 2019, NTRC Tax Journal Vol. 26.5 September-October 2014 and Tax Analysis and Revenue Forecasting, Harvard Institute for International Development Harvard University June 2000. However, to suit its applicability to the local settings, the questionnaire was subjected for perusal to two Panel of Experts among the faculty members from the School of Graduate Studies.

**5. Results**

*Question 1. What is the impact of real property tax tools of Sulu Provincial Assessor’s office as perceived by the employees, in the context of: 1.1 Tax mapping operations; 1.2 Schedule of market value; and 1.3 Computerization thru electronic?*

The extent of impact of real property tax tools of Sulu Provincial Assessor’s office as perceived by the employees in the context of Tax mapping operations obtained a total weighted mean score of 4.61 with standard deviation of 0.3933 which is rated as “Strongly Agree”. Furthermore, the extent of impact of real property tax tools of Sulu Provincial Assessor’s office as perceived by the employees in the context of Computerization thru electronic obtained a total weighted mean score of 4.53 with standard deviation of .40132 which is rated as “Strongly Agree”. Subsequently, Table 1 shows the extent of impact of real property tax tools of Sulu Provincial Assessor’s office as perceived by the employees in the context of schedule of market value. This category obtained a total weighted mean score of 4.47 with standard deviation of .41786 which is rated as “Agree”.

Table 1 Extent of impact of real property tax tools of Sulu Provincial Assessor’s office as perceived by the employees in the context of Schedule of market value

	<b>Statements</b>	<b>Mean</b>	<b>S.D</b>	<b>Rating</b>
1	LGU's knowledge of the legal bases and requirements on general revision of real property assessments and classifications is mandatory as enunciated in Local Government Code of 1991 or RA 7160	4.62	.528	Strongly Agree
2	The provincial or municipal assessors shall undertake general revisions within two (2) years after the effectivity of Local Government Code of 1991 or RA 7160 and every three (3) years thereafter	4.50	.644	Strongly Agree
3	Before any general revision is made, LGUs prepare a schedule of current and fair market values for all types of real properties	4.54	.610	Strongly Agree

4	For purposes of real property tax, the approved schedule of unit base market values is used as the basis for the assessment and appraisal of real properties in the respective territorial jurisdiction	4.48	.541	Agree
5	The schedule of current and fair market values is approved for application by the Sanggunian Panlalawigan ng Sulu as Provincial Ordinance after complying with the conduct of public hearing and postings requirements	4.47	.540	Agree
6	Local assessors aid the sanggunian in determining the appropriate assessment levels as he is conversant with the effects of setting the assessment at a certain level	4.48	.594	Agree
7	LGUs appraise each owner's real property on the basis of the schedule	4.37	.661	Agree
8	LGUs assess the properties based on the assessment levels provided in the Local Government Code	4.48	.643	Agree
9	LGUs compute owners tax liabilities by applying the tax rate prescribed by the Sanggunian	4.38	.663	Agree
10	LGUs send notices of tax liabilities to property owners	4.39	.650	Agree
<b>Total Weighted Mean</b>		<b>4.47</b>	<b>.4178</b>	<b>Agree</b>
			<b>6</b>	

Legend: (5) 4.50-5.00=Strongly Agree; (4) 3.50-4.49=Agree; (3) 2.50- 3.49=Neither Agree nor Disagree; (2) 1.50-2.49=Disagree; (1) 1.00- 1.49=Strongly Disagree

2. Is there a significant difference in the impact of real property tax tools of Sulu Provincial Assessor's office when data are grouped according to their demographic profile in terms of: 2.1 Gender; 2.2 Age; 2.3 Employment Status; 2.4 Length of Service?

2.1 According to Gender

Table 2.1 presents the difference in the extent of impact of real property tax tools of Sulu Provincial Assessor's office as perceived by the employees from different local government units in Sulu when data are grouped according to their demographic profile in terms of gender. As shown in this table, all the t-values and probability values of the sub-categories subsumed under the extent of impact of real property tax tools are not significant at alpha 0.05. Therefore, the hypothesis which states that: "There is no significant difference on the impact of real property tax tools of Sulu Provincial Assessor's office when data are grouped according to their demographic profile in terms of gender" is accepted.

Table 2.1 Difference in the extent of impact of real property tax tools of Sulu Provincial Assessor's office as perceived by the employees when data are grouped according to gender.

Variables	Grouping	Mean	S.D	Mean Difference	T	Sig.	Description
Tax mapping operations	Male	4.5939	.41704	-.03161	-.400	.690	Not Significant
	Female	4.6255	.37247				
Schedule of market value	Male	4.4571	.38568	-.02717	-.324	.747	Not Significant
	Female	4.4843	.45005				
Computerization thru electronic	Male	4.4857	.41883	-.09468	1.18	.240	Not Significant
	Female	4.5804	.38211				

\* Significant at alpha 0.05

### 2.2 According to Age

Table 2.2 presents the difference in the extent of impact of real property tax tools of Sulu Provincial Assessor’s office as perceived by the employees when data are grouped according to their demographic profile in terms of age. As shown in this table, all the F-values and probability values of the sub-categories subsumed under the extent of impact of real property tax tools of Sulu Provincial Assessor’s office are not significant at alpha 0.05. This means that though employees-respondents vary in their age, generally they do not differ in their perception towards the extent of impact of real property tax tools of Sulu Provincial Assessor’s office. Therefore, the hypothesis which states that: “There is no significant difference on the impact of real property tax tools of Sulu Provincial Assessor’s office when data are grouped according to their demographic profile in terms of age” is accepted.

Table 2.2 Difference in the extent of impact of real property tax tools of Sulu Provincial Assessor’s office as perceived by the employees when data are grouped according to age.

Sources of Variation		Sum of squares	df	Mean Square	F	Sig.	Description
<b>Tax mapping operations</b>	Between Groups	.467	3	.156	1.007	.393	Not Significant
	Within Groups	14.843	96	.155			
	Total	15.310	99				
<b>Schedule of market value</b>	Between Groups	.787	3	.262	1.527	.213	Not Significant
	Within Groups	16.499	96	.172			
	Total	17.286	99				
<b>Computerization thru electronic</b>	Between Groups	.595	3	.198	1.241	.299	Not Significant
	Within Groups	15.349	96	.160			
	Total	15.944	99				

\* Significant at alpha 0.05

### 2.3 According to Employment Status

Table 2.3 presents the difference in the extent of impact of real property tax tools of Sulu Provincial Assessor’s office as perceived by the employees when data are grouped according to their demographic profile in terms of employment status. As shown in this table, all the F-values and probability values of the sub-categories subsumed under the extent of impact of real property tax tools of Sulu Provincial Assessor’s office are not significant at alpha 0.05. Therefore, the hypothesis which states that: “There is no significant difference on the impact of real property tax tools of Sulu Provincial Assessor’s office when data are grouped according to their demographic profile in terms of employment status” is accepted.

Table 2.3 Difference in the extent of impact of real property tax tools of Sulu Provincial Assessor’s office as perceived by the employees when data are grouped according to employment status.

Sources of Variation		Sum of squares	df	Mean Square	F	Sig.	Description
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<b>Tax mapping operations</b>	Between Groups	.792	3	.264	1.745	.163	Not Significant
	Within Groups	14.518	96	.151			
	Total	15.310	99				
<b>Schedule of market value</b>	Between Groups	.422	3	.141	.800	.497	Not Significant
	Within Groups	16.864	96	.176			
	Total	17.286	99				
<b>Computerization thru electronic</b>	Between Groups	.148	3	.049	.299	.826	Not Significant
	Within Groups	15.797	96	.165			
	Total	15.944	99				

\* Significant at alpha 0.05

#### 2.4 According to Length of Service

Table 2.4 presents the difference in the extent of impact of real property tax tools of Sulu Provincial Assessor's office as perceived by the employees when data are grouped according to their demographic profile in terms of length of service. As shown in this table, all the F-values and probability values of the sub-categories subsumed under the extent of impact of real property tax tools of Sulu Provincial Assessor's office are significant at alpha 0.05. Therefore, the hypothesis which states that: "There is no significant difference on the impact of real property tax tools of Sulu Provincial Assessor's office when data are grouped according to their demographic profile in terms of length of service" is rejected.

Table 2.4 Difference in the extent of impact of real property tax tools of Sulu Provincial Assessor's office as perceived by the employees when data are grouped according to length of service.

Sources of Variation		Sum of squares	df	Mean Square	F	Sig.	Description
<b>Tax mapping operations</b>	Between Groups	1.602	3	.534	3.740	.014	Significant
	Within Groups	13.708	96	.143			
	Total	15.310	99				
<b>Schedule of market value</b>	Between Groups	2.317	3	.772	4.953	.003	Significant
	Within Groups	14.969	96	.156			
	Total	17.286	99				
<b>Computerization thru electronic</b>	Between Groups	1.709	3	.570	3.842	.012	Significant
	Within Groups	14.235	96	.148			
	Total	15.944	99				

\* Significant at alpha 0.05

#### 3. Is there a significant correlation among the subcategories subsumed under the impact of real property tax tools of Sulu Provincial Assessor's office?

Table 3 shows the correlation among the subcategories subsumed under the extent of impact of real property tax tools of Sulu Provincial Assessor's office as perceived by the employees. As shown in the table, the computed Pearson correlation Coefficients (Pearson  $r$ ) between these variables are all significant at alpha 0.05.

Table 3 shows the correlation among the subcategories subsumed under the extent of impact of real property tax tools of Sulu Provincial Assessor’s office as perceived by the employees

Dependent	Independent	Pearson <i>r</i>	Sig.	N	Description
Tax mapping operations	Schedule of market value	.594**	.000	100	High
	Computerization thru electronic	.494**	.000	100	Moderate
Schedule of market value	Computerization thru electronic	.641**	.000	100	High

\*Correlation coefficient is significant at alpha .05 Correlation Coefficient Scales Adopted from Hopkins, Will (2002): 0.0-0.1 = Nearly Zero; 0.1-0.3 = Low; 0.3-0.5 = Moderate; 0.5-0.7 = High; 0.7-0.9 = Very High; 0.9-1 = Nearly Perfect

## 6. Discussion

*Question 1. What is the impact of real property tax tools of Sulu Provincial Assessor’s office as perceived by the employees, in the context of: 1.1 Tax mapping operations; 1.2 Schedule of market value; and 1.3 Computerization thru electronic?*

Based on the findings, it can be deduced that the respondents who were employees in this survey confirmed their perception of the real property tax instruments used by the Sulu Provincial Assessor's office. With a total weighted mean score of 4.61, 4.53, and standard deviations of 0.3933, 40132, respectively, the subcategories under the extent of impact of the real property tax tools of the Sulu Provincial Assessor's office as perceived by the employees in the context of tax mapping operation and computerization through electronic are both rated "Strongly Agree." This finding suggests that the employees who participated in the survey confirmed that they believe the Sulu Provincial Assessor's office's real property tax tools have a substantial impact on the operation of tax mapping. This theory is consistent with (Cohello, 2022) Technology is advancing daily, and since the business sector can't keep up with it, new business practices are being adopted. It also suggests that the employee respondents who participated in this survey had a strong consensus regarding the significant good effects these technologies have on their work. According to Duhaylungsod (2023) research, this concept can help people be more inventive and creative in their endeavors. Additionally, the staff respondents confirmed that the Sulu Provincial Assessor's office's computerization and electronic tools are very successful at enhancing their workflow and general efficiency. This suggests that the efficiency and precision of tasks related to property taxes have been greatly improved by the introduction of technology.

The employee respondents who participated in this survey scored the subcategory included in the Schedule of Market Value as "Agree," giving it a weighted mean score of 4.47 overall and a standard deviation of .41786. This finding suggests that the study's employee respondents confirmed the usefulness of the Sulu Provincial Assessor's real property tax instruments in relation to the market office timetable. It also suggests that the instruments have a beneficial impact on the fairness and accuracy of property assessments made for taxation. The goal of the Real Property Tax Administration (RPTA) project is to maximize real estate tax collection as a significant source of local funding. Tax instruments pertaining to real property are crucial. For the majority of local governments in the Philippines, property tax revenues are their primary source of funding. They are used to pay for local services that benefit the community, such as water and sewer departments, road construction, library repairs, police and fire departments, and schools (Kagan, 2024).

*Question 2. Is there a significant difference in the impact of real property tax tools of Sulu Provincial Assessor's office when data are grouped according to their demographic profile in terms of: 2.1 Gender; 2.2 Age; 2.3 Employment Status; 2.4 Length of Service?*

When data are categorized by employees' gender, age, and employment position, there is generally no discernible difference in how much of an influence the real property tax instruments of the Sulu Provincial Assessor's office are seen by them, with the exception of the duration of service variable. When data are sorted by employees' length of service, there is a notable variation in how much of an impact the real property tax tools of the Sulu Provincial Assessor's office are regarded to have by the staff. This indicates that even if the respondents are employees and may differ in terms of gender, age, and employment status, this theory is consistent with the findings of (Chavez, 2020) and can support both professional and personal development. In general, their perceptions on the influence of the Sulu Provincial Assessor's office's real property tax tools are similar, but they differ when it comes to the subcategories that are included when they are categorized according to length of service. It suggests that employees' perceptions of the significance of real property tax tools seem to be significantly influenced by their term of employment. Different viewpoints, degrees of expertise, and tool familiarity among employees with differing tenure are likely to cause disparities in their perceptions.

All people are affected by real property tax tools in the same way, regardless of their demographic makeup. This is because, as stipulated by R.A.7160, Real Property Tax (RPT) is a municipal tax imposed on real properties, such as lands, buildings, machinery, and other improvements. Its main purpose is to pay LGU financing requirements and enable them to move towards autonomy and self-governance. The study's findings are consistent with Madeline Johnson's Theory of Economic Principles (2023), which holds that economic principles apply to property values and are used to assist in determining such values.

*Question 3. Is there a significant correlation among the subcategories subsumed under the impact of real property tax tools of Sulu Provincial Assessor's office?*

Employee perceptions of the influence of the Sulu Provincial Assessor's office's real property tax tools on subcategories are generally highly connected, indicating a considerable interdependency between the subcategories. The employees' perceptions of the influence of the real property tax tools of the Sulu Provincial Assessor's office demonstrate a substantial association across the subcategories, as indicated by the computed Pearson correlation coefficients (Pearson  $r$ ) between these variables at alpha 0.05. This finding suggests that the Schedule of Market Value and Tax Mapping Operations have a strong positive association and are closely related components of the property tax assessment process. An intensification of activity or potential tax starting from the unified tax mapping activities is one safeguard mechanism, which is in line with the findings of (Dewi, 2012). This suggests that improvements in tax mapping operations are likely to lead to improvements in the other, and vice versa.

Furthermore, a somewhat positive correlation has been found between tax mapping activities and computerization through electronic means. This suggests that while there is a tendency for one variable to rise in tandem with the other, there is not a particularly significant interdependency. Furthermore, a substantial positive correlation is observed between the Schedule of Market Value and Computerization through electronic, suggesting that modifications in one variable are closely linked to changes in the other.

## 7. Conclusion

A substantial proportion of respondents fall within the middle age group (26-39 years old), indicating a significant representation of individuals within this age bracket. Additionally, the nearly equal distribution of male and female respondents highlights gender diversity among employees. Moreover, the prevalence of respondents with 2-20 years of length of service and holding permanent positions within the workforce signifies a stable and experienced demographic of employee-respondents in this study. Employee-respondents have a high level of consensus in their perception on the extent of impact of real property tax tools at the Sulu Provincial Assessor's office. Generally, except for the length of service variable, there are no significant differences in the respondents' perception towards the extent of impact of real property tax tools at the Sulu Provincial Assessor's office when grouped according to gender, age, and employment status. This suggests a consensus among respondents regardless of these demographic factors. However, a significant difference emerges when data respondents are grouped according to their length of service, indicating variations in perception among employees with different tenures. Subcategories subsumed under the extent of impact of real property tax tools of Sulu Provincial Assessor's office as perceived by the employees suggests that the effectiveness and perceived impact of various real property tax tools are closely related and interconnected.

The Sulu Provincial office may establish regulatory frameworks and standards for the implementation and usage of electronic tools in property tax assessment to safeguard data privacy and integrity. Local government units in the Municipality of Sulu may implement regular training programs for employees to enhance their proficiency in utilizing real property tax tools effectively. Educational Institutions within the province of Sulu may collaborate with the Sulu Provincial Assessor's office to develop specialized courses or training programs focused on real property tax assessment and related technologies. Additionally, they may offer internship opportunities for students with similar fields of expertise to gain practical experience and contribute to innovation in property tax assessment practices.

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