

RESEARCH ARTICLE: Certainty of implementation of assessor's office mandates: The case of Jolo Municipal Government

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ABSTRACT. Philippine local governments (LGUs) rely on real property tax (RPT), however its implementation varies. This study evaluates Jolo, Sulu's real property tax system as perceived by municipal government personnel. Purposive sampling yielded 100 employee-respondent survey responses. Study findings: Jolo Municipal Government employee-respondents illustrate a gender gap. Employee-respondents have a positive perception of the Assessor's Office and its mandates, rating it agree in all three areas: Timeliness of Property Assessment, Accuracy of Property Valuation, and Customer Satisfaction. However, the study also shows that the length of service affects employee-respondents' perception of the Assessor's Office depending on their work experience, specifically those with under 10 years of service and those with 21-30 years, or vice versa; and the analysis of correlations among sub-categories under the extent of office mandate implementation shows significant correlation between office performance aspects. There are strong positive relationships between property assessment timeliness, valuation correctness, and client satisfaction. This study advises: Jolo Municipal Government may a gender study of its workforce and implement local government gender equality and diversity policy. Jolo Municipal Government may offer training, mentoring, or scholarships to employees with higher education or longer service to improve their skills and abilities. The Jolo Municipal Government may regularly survey and consult property owners and other stakeholders to improve assessment services and processes. Mixed methods study may examine how the Assessor's Office requirements affect the Jolo Municipal Government's economic, social, and environmental consequences from property owners and other stakeholders.

KEYWORDS: *Implementation, assessor's office, mandates, timeliness, accuracy, satisfaction*

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1. Introduction

Jolo is a municipality located on the coast of the island province of Sulu. It functions as the capital of the province. The municipality covers a surface area of 126.40 square kilometers or 48.80 square miles, accounting for 2.78% of Sulu's overall size. The population, ascertained through the 2020 Census, was 137,266. This accounted for 13.73% of the entire population of Sulu province or 3.12% of the total population of the Bangsamoro Autonomous Region in Muslim Mindanao. The source of the information is PhilAtlas.

Programs that offer health, education, infrastructure, and other services are crucial for

attaining the shared objective of a successful, efficient, and well-organized society. Furthermore, they demand that the government enhance tax collection or generate additional income. In addition to the monthly Internal Revenue Allotment (IRA) received from the national government, the local government of Jolo depends on local taxes, including the collection of real property tax.

Real property tax (RPT) is a local tax imposed on real properties such as lands, buildings, improvements, and machineries. Its main purpose is to provide funding for local government units (LGUs) and empower them to govern themselves, as mandated by Republic Act (RA) 7160.

The objective is to produce revenue for the Municipality by means of Real Property. The municipal assessor office has been responsible for ensuring the accurate implementation of all laws and rules regarding the appraisal and assessment of real properties for taxation purposes. The website hamtic.gov.ph is a government website.

The current responsibility of the Local Assessor is to oversee the identification, categorization, evaluation, determination, and estimation of the value of all real properties within their specific geographical area. These assessments serve as the foundation for taxation purposes.

This study was conducted in accordance with Republic Act No. 11032, also known as the Ease of Doing Business and Efficient Government Service Delivery Act of 2018. This law aims to expedite the processing of government transactions with efficiency. It applies to all government offices and agencies in the Executive Department, including local government units (LGUs), government-owned or -controlled corporations, and other government instrumentalities, whether located in the Philippines or abroad. The services covered by this law include both business-related and non-business transactions. Therefore, this study aimed to assess the extent to which the mandates of the Assessor's Office were implemented, as seen by the employees of Jolo Municipal Government.

2. Research Questions

This study aimed to determine the extent of implementation of Assessor's Office Mandates as perceived by the employees of Jolo Municipal Government, Fiscal Year 2023. Specifically, it answered the following queries upon its very completion:

1. What are the extent of implementation of Assessor's Office mandates, as perceived by the employees of the Jolo Municipal Government, in the context of:
 - 2.1 Timeliness of property assessment;
 - 2.2 Accuracy of property valuation; and
 - 2.3 Customer satisfaction?
2. Is there a significant difference in the extent of implementation of Assessor's Office mandates as perceived by employees of Jolo Municipal Government when data are categorized according to their demographic profile?
3. Is there a significant correlation among the sub-categories subsumed under the extent of implementation of Assessor's Office mandate?

3. Literature

3.1 Foreign Literature and Studies

The Power of Taxation

The power of taxation is based on the premise that the government is essential and cannot function without funds to cover its expenses. Therefore, the government has the authority to require all its residents and property within its jurisdiction to contribute towards these funds.

According to the Lifeblood Theory, Taxes are essential for the functioning of the Government and their timely and guaranteed supply is of utmost importance (Paco & Quezon, 2022). The government's capacity to service the people for whom taxes are collected relies on

taxation. Taxes are levied even in the absence of a constitutional provision. The government possesses the authority to choose which items or activities will be subject to taxation, and there are no legal restrictions preventing the collection of taxes. The main purpose is to generate income for the financial requirements of the government. The foundation lies in the mutual obligations of safeguarding and providing assistance between the government and its citizens. The government levies taxes on individuals who are liable to taxation in order to fund its operations and fulfill its responsibilities. The citizens contribute taxes to ensure their access to the advantages of a well-structured society (benefits received theory). Unfortunately, Filipinos see paying taxes as a necessary evil rather than as a way to support their country by helping to pay for its expenses (Palabrica, 2016).

Worldwide, governments are collecting real property taxes to supplement their budgets. The manner and application of taxes vary solely based on the jurisdiction or nation that enforces them.

Locale Literature and Studies

No property tax existed in the Philippines during the Spanish encomienda system. The 16-60-year-old male tenant paid personal taxes or tributes rather than land taxes. Their wages were usually agricultural goods for working on encomiendas' land (Assessor's office).

Philippine real property taxation began under the American Regime. Acts 82 and 83 of the Philippine Commission established municipal and provincial governments in 1901 (MaPx, 2021). These legislations allowed municipalities and provinces to tax real estate. These taxes were the main local revenue source. Each province and municipality constituted a Board of Assessors under the same law. The Municipal Board appraised real properties for taxation, whereas the Provincial Board levied an annual tax on their assessed value. The Act also required the Provincial Treasurer to oversee real property assessments and taxes (Uy, 2021).

The Jones Law gathered and integrated other real property assessment and taxes regulations into the Administrative Code of 1916. Act No. 3995, "An Act Revising and Compiling the Assessment Laws," repealed, consolidated, and merged all real property tax assessment and collection laws into a single Body on December 5, 1932 (Clayton, 2024). The National Assembly repealed Act 3995 with Commonwealth Act 470 in July 1939. CA No. 470 was the Assessment Law from 1940 to 1972, when His Excellency, President Ferdinand E. Marcos, issued Presidential Decrees (PD) Nos. 25 and 76 to overhaul real property tax administration.

PD no. 464, "The Real Property Tax Code," established the Philippine Real Property Tax Administration on May 20, 1974. The law aimed to improve evaluation methods and processes nationwide (*P.D. No. 464.*, 2024.). Section 8 of Batas Pambansa Blg. 337, dated February 10, 1983, acknowledged the Real Property Tax Code (PD 464) under the 1983 Local Government Code. PD 464, as amended, governed the appraisal and assessment of real property for taxation purposes, as well as the levy collection and administration of the real property tax 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. *DOF-BLGF Manual on Real Property Appraisal and Assessment Operations*

Independence, non-profit International Valuation Standards Council (IVSC) promotes valuation excellence. Their main goal is to increase public trust in valuation by creating standards and ensuring their global adoption and implementation for asset valuation. They think International Valuation Standards (IVS) and expert application are essential to the financial system. The International Valuation Standards (IVS) enhance transparency and uniformity in valuation practice by employing commonly recognized concepts and principles.

The Philippines gives LGUs more tax autonomy than the other three countries in our research. Provinces, cities, and municipalities in Metropolitan Manila can impose real property tax (RPT), company tax, real property transfer tax, special education tax, and other local levies at the LGU level. The real property tax RPT is an important source of LGU revenues, however fiscal performance varies greatly between subnational governments.

Filipinos call real property taxes “Amilyar”. An informal term for the Filipino phrase “millaramiento,” borrowed from the Spanish word “amillaramiento.” Republic Act No. 7160, the Local Government Code of the Philippines, Chapter IV, Section 232 allowed a Metropolitan Manila province, city, or municipality to collect an annual ad valorem tax on its residents' real estates. Because it serves local governments, buying a property in the Philippines both a luxury and a duty. You can protect yourself and your family, which is a luxury. The Philippines requires you to pay taxes on your real estate, thus it's a responsibility.

Land, buildings, roads, trees, plants, permanent objects, statues, machinery, animal houses, fertilizers, quarries, docks, structures, contracts for public works, and servitudes are all examples of entities that are considered to be real property according to Article 415 of the Civil Code of the Philippines (Robles, 2024). However, Chapter IV Section 234 of Republic Act 7160 exempts certain properties from real property tax payment: real property owned by the Republic of the Philippines or its political subdivisions, charitable institutions, machines and equipment used by local water districts and government-owned corporations, real property owned by registered cooperatives, and machinery and equipment used for pollution control and environmental protection. In order to achieve equality in the distribution of tax burdens, Republic Act No. 7160 and its implementing rules and regulations govern the classification, appraisal, and assessment of real property for the purposes of property taxation. It is ensured that the concepts of appraisal, classification, uniform categorization within local government units, and equitable assessment are adhered to.

Nature supplies land, a key production component. Land includes the terrestrial surface, comprising land and water, as well as any things or substances physically attached to the earth's surface, such as mineral deposits, fauna, and timber (De Leon , 2004). Economic concepts include valuing land in its uninhabited state, with improvements, or for property benefit. Real estate includes empty and developed land. Real estate's utility—meeting human needs—determines its value. Real estate's uniqueness, durability, potential, location, limited availability, and site utility increase its value.

All appraisals are property-based. Property includes ownership rights and benefits of tangible and intangible assets. It refers to any wealth-generating right or interest. Without further definition, "property" can refer to real property, personal property, businesses, and financial holdings. Personal property includes portable objects. Anything not actual estate is personal property. Realty includes the property and any improvements. It means real estate. Legal rights to land and permanent structures are real property. (De Leon 2004)

The market transfers and values real property rights, not actual properties (De Leon, 2004). The fundamental rights of private property ownership include possession, control, enjoyment, disposition or use, exclusion, and the right to abstain. The "bundle" refers to all private ownership rights. The "bundle of rights theory" states that these rights can be traded wholly or partially. To analyze the specific property rights or sections of the overall bundle of rights in each evaluation, it is necessary to identify them.

Market value is the estimated value at which a willing, unrelated buyer and seller would buy and sell a property in a fair, irregular-free transaction. After correctly marketing the property,

both parties act with information, wisdom, and no pressure. Market value includes buyer and seller activity in a typical unfettered market. It usually determines real estate values, notably for tax purposes. Market value can also be the price at which a careful investor would justify owning the evaluated property or the current value of its prospective benefits. The text mentions 2018 Philippine Valuation Standards. The selling price is based on the conventional appraisal of the property, not financing amounts or terms, additional services, fees, costs, or credits. According to the Bundle of Rights Theory, market value accurately estimates ownership rights on the evaluation date. This market-data-based estimate follows Philippine Valuation Standards. "PVS 2018" means 2018.

The Local Government Code, 1991, outlines the classification and assessment of real property based on its actual use, regardless of location, ownership, or usage. This classification is based on the Schedule of Base Market Values for land and the Schedule of Base Unit Construction Costs for buildings and improvements, and should not be used as a criterion for property classification and valuation (Robles, 2024).

The government provided us with two options for paying our tax liabilities: full payment and installment payments. Every January 1 of the year is the start of the accrual of tax liabilities for the owner of real property. Tax declarations for real property are records, which is a typical assessment document kept by province, city, or municipal assessors that shows, among other things, the market and assessed values of the property as the premise for real property tax collection. It is usually updated every three years. It serves a lot of purposes including tracing back its previous owners. The 1987 Constitution provides that each local government unit (LGU) shall have the power to create its own sources of revenue and to levy taxes, fees and charges subject to such guidelines and limitations as congress may provide, consistent with the basic policy of local autonomy. Congress enacted Republic Act (RA) 7160 otherwise known as the "Local Government Code (LGC) of 1991" which enumerated the taxing powers of the LGUs and provided for their other sources of revenues. Under the LGC, LGUs generate revenue from external and local sources, local taxes include real property taxes, comprised of the basic real property tax (RPT), special education fund (SEF) tax, special levy, local transfer tax, and idle land tax (ILT). Real property is classified as land, building and other improvements, and machinery. Together with other local taxes, the imposition of real property taxes provides a permanent and stable revenue source for LGUs. The RPT was formally imposed in the Philippines during the American occupation through Acts No. 82 (1901) and 83 of the Philippines Commission (Department of Finance (DOF, 2004). These laws were authorized municipalities and provinces to levy taxes on real properties, which became the primary source of locally-generated revenues. Several laws affecting the assessment and taxation of real property were later enacted, and compiled in the Administrative Code (1916) under the Jones Law. It was only December 5, 1932 when act No. 3995 was passed, which in effect incorporated all the existing laws relating to the assessment and collection of RPT into a single law (Bureau of Local Government Finance [BLGF], 2006). In July 1939, the National Assembly passed Commonwealth Act (CA) No. 470 repealing Act No. 3995, in 1972, President Ferdinand E. Marcos initiated reforms on RPT under Presidential Decree (PD) Nos. 25 and 76 which include the filing of sworn statement of the true value of real property by all persons, natural or juridical, owning or administering real property on June 1, 1974, PD No. 464 otherwise known as the "The Real Property Tax Code" was promulgated to govern the real property tax administration in the Philippines (BLGF, 2006). This law was designed to upgrade RPT assessment techniques, procedures and practices in the country. As provided under Section 8 of Batas Pambansa (BP) Blg. 337 (1983), the appraisal and assessment of real property, as well as

levy and collection and administration of real property taxes shall be governed by the provisions of PD 464. In 1991, The LGC was enacted and incorporated in its Title II, Book II the law on real property taxation and repealed PD 464 in the process. Property related taxes are imposed on all forms of real property such land, buildings, improvements and machinery, except real properties owned by the government, charitable institutions, churches, cooperative, and those that are used in the supply and generation of water and electric power as well as equipment for pollution control and environmental protection.

4. Methodology

This chapter focuses on several aspects of the research process, including research design, research locality, respondents, sampling procedure, data gathering procedure and tools, research instruments, validity and reliability, and statistical treatment of data.

Research Design

This study employed a survey research design to examine the implementation of Assessor's Office mandates in the Jolo Municipal Government (Mills, 2024.) Specifically, it focused on the timeliness of property assessment, accuracy of property valuation, and customer satisfaction. The data was collected through a checklist questionnaire administered to a purposively selected sample.

1. *Research Locale*

This study was conducted at Jolo Municipal Government, the municipality of which the seat of power was known to be the capital town of the Province of Sulu. The data collected used checklist questionnaire that was launched to the employees of the Jolo Municipal Government. The data were supported by library works and internet research.

2. *Respondents of the study*

The samples of this survey study consist of 100 employees of the Jolo municipal government whether with permanent or temporary, plantilla appointment, casual or job order position.

Table 1. Respondents

EMPLOYEES	NUMBER
Permanent	30
Temporary	30
Contractual	20
Job Order	20
TOTAL	100

1. *Sampling design*

This study employed a purposive sampling design (Nikolopoulou, 2023). The selection process deliberately targeted exclusively workers of the Jolo Municipal Government. We utilized the opinions of the personnel being surveyed to examine how the Assessor's Office carries out its responsibilities in terms of the promptness of property assessment, precision of property valuation, and happiness of customers. This study categorized the personnel surveyed into four distinct groups: permanent, temporary, job order, or casual positions.

2. *Data Gathering Procedure*

During the questionnaire rollout, a letter was authorized by the Dean of Graduate Studies. The researcher obtained authorization from the Office of the Municipal Mayor via the Office of the Municipal Administrator. The authorized authorization to carry out the research study was dispatched to the Heads of the various departments to solicit their permission and aid in distributing the questionnaires. The researcher hand-delivered the

questionnaires to the heads in order to ensure that respondent-employees were properly invited and facilitated to answer them. The researcher personally gathered the answered questionnaires from the office of the department heads. The investigation was conducted on a sample of 100 employees. The final count of respondents was determined by the number of completed questionnaires that were collected, which totaled 100.

Research Instrument

The survey questionnaire used in this study was primarily derived from various sources, including the Annual Assessment Transparency Survey conducted in 2020, the Assessment Assistance Program Evaluation in 2022, the Local Assessment Standards Board in 2020, Smith's study in 2018, Johnson et al.'s research in 2019, the State Tax Commission's report in 2021, the State Regulations on Assessments in 2019, and primarily based on the Local Government Board as specified in Republic Act 7160.

The aforementioned studies were utilized to collect data during the research on the Implementation of Assessor's Office Mandates: The Case of Jolo Municipal Government, employing the 5-point Likert Scales.

The instrument consisted of two parts: Part I, which focused on the Demographic Profile, and Part II, which examined the extent of research on the Implementation of Assessor's Office Mandates.

Validity and Reliability

The study instrument underwent validation to assess its readability, understandability, and clarity. Two academics from the Sulu State College Graduate Studies were employed to validate the instrument.

Statistical Treatment Data

The research study utilized both descriptive statistics, which described data using measures such as the mean and median, and inferential statistics, which derived conclusions from the data.

- i. Problem 1 seeks to determine the level of implementation of Assessor's Office requirements, as perceived by employees of Jolo Municipal Government. This assessment will focus on the timeliness of property assessment, correctness of property appraisal, and customer satisfaction. The mean and standard deviation were utilized to ascertain the level of competency.
- ii. Problem 2 asks whether there is a notable disparity in the level of implementation of Assessor's Office directives, as viewed by employees of Jolo Municipal Government, when data is classified based on their demographic characteristics. Utilized the T-Test for independent samples to analyze gender, then applied Analysis of Variance (ANOVA) for the remaining variables.
- iii. Problem 3 asks whether there is a notable association among the subcategories that fall under the scope of implementation of Assessor's Office mandates. The analysis utilized the Pearson Product Moment Correlation.

5. Results and Discussion

This chapter provides an analysis, demonstration, and explanation of the conclusions derived from the data collected for this study. The study's objective was to assess the degree of execution of Assessor's Office Mandates as perceived by the employees of Jolo Municipal Government during Fiscal Year 2023. The study analyzes the demographic characteristics of the employees who responded, including their gender, age, appointment status, length of service, and educational attainment. It also evaluates the employees' perception of the implementation of Assessor's Office

mandates in the Jolo Municipal Government. Specifically, it focuses on the timeliness of property assessment, accuracy of property valuation, and customer satisfaction. Additionally, it examines the disparities and connections between these factors, taking into account the demographic characteristics of the employees that responded. The subsequent sections entail the examination, demonstration, and elucidation of findings based on the study inquiries and the techniques employed for data analysis.

1. *Question 1:* 1 What are the extent of implementation of Assessor’s Office mandates, as perceived by the employees of the Jolo Municipal Government, in the context of:
 - 1.1 Timeliness of property assessment;
 - 1.2 Accuracy of property valuation; and
 - 1.3 Customer satisfaction?

1.1 In the context of Timeliness of Property Assessment

Table 1.1 *Extent of implementation of Assessor’s Office mandates, as perceived by the employees of the Jolo Municipal Government in the context of Timeliness of Property Assessment.*

Legend: 4.50-5.00 = Strongly Agree (SA), 3.50-4.49 = Agree (A), 2.50-3.49 = neither Agree nor Disagree (NA/ND), 1.50-2.49 = Disagree (D), 1.00-1.49 = Strongly Disagree (SD)

Table 1.1 displays the level of execution of Assessor's Office requirements, as perceived by the staff of the Jolo Municipal Government, specifically regarding the promptness of property assessment. The outcome demonstrates that the cumulative average score is 4.207, signifying a general assessment of "Agree". The overall standard deviation is 0.4398, suggesting that there is

Statements	Mean	SD	Rating
1. Property Assessment are completed within the legally mandated timeframe.	4.41	.637	Agree
2. The Assessor’s Office consistently meets deadlines for property reassessments.	4.18	.716	Agree
3. Property owners receive initial assessment notices within 30 days of property acquisition.	4.05	.757	Agree
4. Appeals regarding assessment changes are processed within 60 days of filing.	4.13	.646	Agree
5. The Assessor’s Office adheres to established schedules for property valuation.	4.29	.686	Agree
6. Property assessment notifications are issued promptly following changes.	4.23	.649	Agree
7. The Assessor’s Office provides clear timelines for the assessment process.	4.27	.737	Agree
8. Property owners are informed of assessment changes within 10 business days.	4.21	.627	Agree
9. Assessment related inquiries and concerns are addressed within 48 hours.	4.08	.748	Agree
10. The Assessor’s Office has implemented strategies to minimize delays in assessment related activities.	4.22	.733	Agree
Total	4.207	.4398	Agree

minimal variability among the employees' agreement with the assertions. On average, the employees surveyed from the Jolo Municipal Government agree that the Assessor's Office is effectively carrying out its responsibilities in terms of promptly assessing properties. This indicates that the employees are content with the successful execution of the Assessor's Office in ensuring promptness in property assessment. The average scores suggest that they are in agreement

regarding the office's ability to complete property assessments within the legally required timeframe, meet deadlines for reassessments, promptly issue notices and notifications, process appeals in a timely manner, adhere to valuation schedules, provide clear timelines, and address inquiries and concerns within 48 hours. The statement "Property Assessment are completed within the legally mandated timeframe" has the highest mean score of 4.41. The employee-respondents express their agreement with the execution of timeliness and efficiency in the property assessment process in Jolo Municipal Government. The statement "Property owners receive initial assessment notices within 30 days of property acquisition" has the lowest mean score of 4.05. The employee-respondents concur that property owners are knowledgeable and conscious of their tax responsibilities and entitlements when acquiring a property.

1.2. In the context of Accuracy of Property Valuation

Table 1.2 Extent of implementation of Assessor's Office mandates, as perceived by the employees of the Jolo Municipal Government in the context of Accuracy of Property Valuation.

Statements	Mean	SD	Rating
1. Property valuations are based on current market data and sales records.	4.34	.714	Agree
2. Assessor's Office employs licensed and certified assessors.	4.30	.785	Agree
3. Property owners express confidence in the accuracy of their assessment based on surveys.	4.26	.676	Agree
4. Regular audits of property valuations are conducted as part of the quality assurance process.	4.14	.711	Agree
5. Errors and discrepancies in property valuations are corrected within 90 days.	4.01	.847	Agree
6. Assessments are based on uniform standards and criteria, as outlined in the Assessor's Manual .	4.12	.686	Agree
7. Property assessment data is updated and maintained on a quarterly basis.	4.11	.680	Agree
8. Property assessment align with fair market values according to state legislation.	4.22	.543	Agree
9. Property owners have the option to dispute assessments in cases of inaccuracies through the appeals process.	4.11	.790	Agree
10. Property owners are notified of any assessment changes thru the issuance of Notice of Assessment.	4.17	.711	Agree
Total	4.178	.4201	Agree

Legend: 4.50-5.00 = Strongly Agree (SA), 3.50-4.49 = Agree (A), 2.50-3.49 = Neither Agree nor Disagree (NA/ND), 1.50-2.49 = Disagree (D), 1.00-1.49 = Strongly Disagree (SD)

Table 1.2 shows the extent of implementation of Assessor's Office mandates, as perceived by the employees of the Jolo Municipal Government in the context of Accuracy of Property Valuation. The result shows that the total mean score is 4.178, which indicates an overall rating of "Agree". The total standard deviation is 0.4201, which indicates that there is less variation among the employee-respondents in their agreement with the statements. This means that on average, the employee-respondents of the Jolo Municipal Government agree that the Assessor's Office is implementing its mandates in terms of accuracy of property valuation. This implies that the employees are satisfied with the implementation of accuracy of property valuation by the Assessor's Office.

The mean scores suggest that respondents agree with the following aspects of the office: utilization of up-to-date market data and sales records, employment of licensed and certified assessors, expression of confidence in assessment accuracy based on surveys, participation in regular audits for quality assurance, prompt correction of errors and discrepancies, adherence to uniform standards and criteria, quarterly updates and maintenance of property assessment data, alignment of property assessments with fair market values as per state legislation, and provision of a mechanism for property owners to dispute assessments in case of inaccuracies. The phrase "Property valuations are based on current market data and sales records" corresponds to the highest mean score of 4.41. This indicates that the employee-respondents are in agreement with the execution of fairness and accuracy, which is grounded in the present circumstances

1.3. In the context of Customer Satisfaction

Table 1.3 displays the degree to which the mandates of the Assessor's Office have been implemented, as perceived by the employees of the Jolo Municipal Government in relation to Customer Satisfaction. The outcome demonstrates that the cumulative average score is 4.248, signifying a general assessment of "Agree". The overall standard deviation is 0.4585, suggesting that there is minimal diversity among the employees' agreement with the assertions. On average, the employees surveyed from the Jolo Municipal Government think that the Assessor's Office is effectively carrying out its responsibilities in terms of ensuring customer satisfaction. This indicates that the employees are content with the execution of the customer satisfaction component of the Assessor's Office.

Table 1.3 Extent of implementation of Assessor’s Office mandates, as perceived by the employees of the Jolo Municipal Government in the context of Customer Satisfaction.

Statements	Mean	SD	Rating
1. Property owners express satisfaction with the services of Assessor’s Office.	4.34	.714	Agree
2. Assessor’s Office ensure that all taxpayers are treated equally.	4.35	.716	Agree
3. Property owners are well informed about assessment, appeals and procedure.	4.26	.630	Agree
4. Assessment related information are readily accessible through Assessors office website.	4.19	.787	Agree
5. Property owners find the assessment process transparent and comprehensible based on feedback.	4.17	.783	Agree
6. Assessor’s Office provides user friendly tools.	4.15	.770	Agree
7. Assessor’s Office values feedback from property owners and actively seeks input.	4.16	.788	Agree
8. Property owners receive assistance and guidance in understanding their assessments through the dedicated support program.	4.18	.702	Agree
9. Assessor’s office maintain a positive public image based on media reports and public perception.	4.39	.751	Agree
10. Assessment policies are designed to promote equal treatment of all tax payers.	4.29	.729	Agree
Total	4.248	.4585	Agree

Legend: 4.50-5.00 = Strongly Agree (SA), 3.50-4.49 = Agree (A), 2.50-3.49 = Neither Agree nor Disagree (NA/ND), 1.50-2.49 = Disagree (D), 1.00-1.49 = Strongly Disagree (SD)

The average scores suggest that individuals are in agreement regarding the office's provision of satisfactory services, fair treatment of taxpayers, communication of assessment-related information and procedures to property owners, transparency in assessment appeals and information, receipt of positive feedback from property owners, availability of user-friendly tools, appreciation for and solicitation of input from property owners, assistance and guidance provided to property owners in understanding their assessments, maintenance of a positive public image, and promotion of equity and respect for all taxpayers. The statement "Assessor's office maintains a positive public image based on media reports and public perception" has the highest mean score of 4.39. The employee-respondents acknowledge that a favorable public perception can enhance the legitimacy of the Assessor's office in the Jolo Municipal Government. The statement "Assessor's Office provides user friendly tools" correlates to the lowest mean score of 4.15. The employee-respondents concur that the Assessor's office in Jolo Municipal Government offers tools that are readily accessible and user-friendly.

Question 2: Is there a significant different in the extent of implementation of Assessor's Office mandates as perceived by employees of Jolo Municipal Government when data are categorized according to 3.1 Gender, 3.2 Age, 3.3 Status of Appointment, 3.4 Length of Service, and 3.5 Educational Attainment?

2.1 In terms of Gender

The employees of the Jolo Municipal Government are categorized according to their gender in Table 2.1, which demonstrates the diversity in the level of implementation of Assessor's Office directives as perceived by those employees. A timely assessment of the property, an accurate valuation of the property, and pleased customers are the components that make up the factors. The data shown in the table demonstrates that the mean difference and probability values for all variables do not meet the criteria for statistical significance at a level of significance of 0.05. The fact that this is the case suggests that the size of these variables does not have a difference impact on the impressions of male and female employees who participate in the survey. Therefore, it is possible to draw the conclusion that male and female personnel working for the Jolo Municipal Government have the same perceptions regarding the implementation of orders issued by the Assessor's Office.

Table 3.1 Difference in the extent of implementation of Assessor's Office mandates as perceived by employees of Jolo Municipal Government when data are categorized according to gender.

Variables		Grouping	Mean	SD	Mean Difference	t	Sig.	Description
Timeliness of Property Assessment		Male	4.1941	.42064	-0.01935	-.207	0.836	Not Significant
		Female	4.2135	.45243				
Accuracy of Property Valuation		Male	4.1294	.42607	-0.07362	-.829	0.409	Not Significant
		Female	4.2030	.41804				
Customer Satisfaction		Male	4.1912	.47569	-.08610	-.889	.376	Not Significant
		Female	4.2773	.45023				

**Significant at alpha 0.05*

2.1 In terms of Age

As a result of categorizing the data according to age, Table 2.2 illustrates the disparity in the degree to which employees of the Jolo Municipal Government view the amount to which the Assessor's Office implemented mandates. One of the criteria is the degree of customer satisfaction, together with the timeliness of the property assessment and the accuracy of the property valuation.

The F-values and probability values for all of the variables are not statistically significant at the alpha level of 0.05, as shown in the table. Consequently, this indicates that the perceptions of employee-respondents aged 29 and below on the magnitude of these factors are not different from those of employee-respondents aged 30-39, 40-49, and 50 and above, or vice versa. It can be deduced from this that the employees who responded to the survey have the same perception of the extent to which the Assessor's Office directives are being implemented in the Jolo Municipal Government, regardless of their average age.

Table 2.2 Difference in the extent of implementation of Assessor's Office mandates as perceived by employees of Jolo Municipal Government when data are categorized according to age.

Variables	Grouping	Sum of Squares	df	Mean Square	F	Sig.	Description
Timeliness of Property Assessment	Between Groups	.331	3	.110	.562	.641	Not Significant
	Within Groups	18.821	96	.196			
	Total	19.152	99				
Accuracy of Property Valuation	Between Groups	.979	3	.326	1.900	.135	Not Significant
	Within Groups	16.493	96	.172			
	Total	17.472	99				
Customer Satisfaction	Between Groups	1.280	3	326	2.098	.106	Not Significant
	Within Groups	19.529	96	203			
	Total	20.810	99				

**Significant at alpha 0.05*

2.3 In terms of Status of Appointment

As a result of categorizing the data according to the status of appointment, Table 2.3 illustrates the disparity in the extent to which employees of the Jolo Municipal Government see the implementation of the mandates of the Assessor's Office. One of the variables is the degree of customer satisfaction, together with the timeliness of property assessment and the accuracy of property valuation. The F-values and probability values for all of the variables are not statistically significant at the alpha level of 0.05, as shown in the table. Consequently, this indicates that the perceptions of employee-respondents with permanent status on the magnitude of these factors are not different from those of employee-respondents with temporary, casual, and job order status, or vice versa. This suggests that the employee-respondents in Jolo Municipal Government have the same perception on the extent to which the Assessor's Office directives are being implemented, regardless of the rank of their appointment. Consequently, the hypothesis that reads, "There is no significant difference in the extent of implementation of Assessor's Office mandates as perceived by employees of Jolo Municipal Government when data are categorized according to status of appointment," is supported by the findings of the study.

Table 3.3 Difference in the extent of implementation of Assessor’s Office mandates as perceived by employees of Jolo Municipal Government when data are categorized according to status of appointment.

Variables	Grouping	Sum of Squares	df	Mean Square	F	Sig.	Description
Timeliness of Property Assessment	Between Groups	1.247	3	.416	2.228	.090	Not Significant
	Within Groups	17.905	96	.187			
	Total	19.152	99				
Accuracy of Property Valuation	Between Groups	1.239	3	.413	2.442	.069	Not Significant
	Within Groups	16.233	96	.169			
	Total	17.472	99				
Customer Satisfaction	Between Groups	1.208	3	.403	1.972	.123	Not Significant
	Within Groups	19.601	96	.204			
	Total	20.810	99				

**Significant at alpha 0.05*

2. 4 In terms of Length of Service

As a result of categorizing the data according to duration of service, Table 3.4 illustrates the disparity in the extent to which employees of the Jolo Municipal Government view the implementation of mandates issued by the Assessor's Office. One of the criteria is the degree of customer satisfaction, together with the timeliness of the property assessment and the accuracy of the property valuation. While the F-values and probability values for all variables, with the exception of Accuracy of Property Validation, are significant at the alpha level of 0.05, the table demonstrates that this is the case. According to the data presented in table 3.4.1, this indicates that the perceptions of employee-respondents, particularly those with less than ten years of service, regarding the magnitude of these factors are distinct from those of employee-respondents with between twenty-one and thirty years of service, or they are the opposite. This suggests that the employee-respondents in Jolo Municipal Government have diverse perceptions of the amount to which the Assessor's Office requirements are being implemented, and that these perceptions vary based on the length of time they have been employed there. The perceptions of the groups about the correctness of the attribute of validation, on the other hand, do not differ significantly from one another.

Table 2.4 Difference in the extent of implementation of Assessor’s Office mandates as perceived by employees of Jolo Municipal Government when data are categorized according to length of service

Variables	Grouping	Sum of Squares	df	Mean Square	F	Sig.	Description
Timeliness of Property Assessment	Between Groups	2.239	3	.746	4.237*	.007	Significant
	Within Groups	16.913	96	.176			
	Total						

	Total	19.152	99				
Accuracy of Property Valuation	Between Groups	1.276	3	.425	2.522	.062	Not Significant
	Within Groups	16.195	96	.169			
	Total	17.472	99				
Customer Satisfaction	Between Groups	1.832	3	.611	3.088*	.031	Significant
	Within Groups	18.978	96	.198			
	Total	20.810	99				

*Significant at alpha 0.05

When data are grouped according to employee-respondents' demographic profile in terms of length of service, a Post Hoc Analysis using the Tukey test was carried out in order to determine which of the groups that are classified according to length of service have different levels of mean in the extent of Timeliness of Property Assessment and Customer Satisfaction. If the Tukey test is used, then the results of this analysis will be determined. In terms of the timeliness of property assessment, the data demonstrates that employee-respondents with less than ten years of service obtained a mean difference of .39384*, with a standard error of .11319 and a p-value of .004, which is significant at alpha 0.05 in comparison to employee-respondents with 21-30 years of service. In terms of customer satisfaction, the data reveals that employee-respondents with less than ten years of service obtained a mean difference of .35273*, with a standard error of .11991 and a p-value of .021, which is statistically significant at the alpha level of 0.05 in comparison to employee-respondents with 21-30 years of service.

Table 3.4.1 Multiple comparison of the extent of implementation of Assessor's Office mandates by length of service.

Dependent Variable	(I) Grouping by Age	(J) Grouping Age	Mean Difference (I - J)	Std. Error	Sig.
Timeliness of Property Assessment	10 Years and Below	11-20 Years	0.08384	0.10651	0.86
		21-30 Years	0.39384*	0.11319	0.004
		31 and Above	0.02551	0.13669	0.998
Customer Satisfaction	10 Years and Below	11-20 Years	0.11856	0.11283	0.72
		21-30 Years	0.35273*	0.11991	0.021
		31 and Above	0.00606	0.1448	1

*The mean difference is significant at the 0.05 level

2.5 In terms of Educational Attainment

Table 2.5 illustrates the disparity in the extent to which employees of the Jolo Municipal Government view the implementation of Assessor's Office mandates. This disparity is based on the categorization of data according to the employees' educational attainment. One of the criteria is the degree of customer satisfaction, together with the timeliness of the property assessment and

the accuracy of the property valuation. The F-values and probability values for all of the variables are not statistically significant at the alpha level of 0.05, as shown in the table. Consequently, this indicates that the perceptions of employee-respondents who have a master's degree, a doctoral unit, and a doctoral degree, as well as those of employee-respondents who have a college degree, do not differ from those of employee-respondents who have a college degree. It can be deduced from this that the employees who responded to the survey had the same perception of the amount to which the Assessor's Office directives are being implemented in the Jolo Municipal Government, regardless of the level of education they have obtained.

Table 3.5 Difference in the extent of implementation of Assessor's Office mandates as perceived by employees of Jolo Municipal Government when data are categorized according to educational attainment.

Variables	Grouping	<i>Sum of Squares</i>	df	Mean Square	<i>F</i>	Sig.	Description
Timeliness of Property Assessment	Between Groups	.641	3	.214	1.108	.350	Not Significant
	Within Groups	18.511	96	.193			
	Total	19.152	99				
Accuracy of Property Valuation	Between Groups	.453	3	.151	.851	.469	Not Significant
	Within Groups	17.019	96	.177			
	Total	17.472	99				
Customer Satisfaction	Between Groups	.459	3	.153	.721	.542	Not Significant
	Within Groups	20.351	96	.212			
	Total	20.810	99				

**Significant at alpha 0.05*

Question 3: Is there a significant correlation among the sub-categories subsumed under the extent of implementation of Assessor's Office mandate?

Table 3 illustrates the nature of the correlation that exists between the sub-categories that fall under the umbrella of the Assessor's Office mission. After computing the Pearson correlation coefficients (Pearson r) between these variables, the table demonstrates that the results are statistically significant at the alpha level of 0.05. To be more specific, the coefficients of association among the sub-categories that fall under the umbrella of the extent of implementation of the Assessor's Office mandate are as follows:

- 1) Very high positive correlations between Timeliness of Property Assessment and Accuracy of Property Valuation, a high positive correlation between Timeliness of Property Assessment and Customer Satisfaction.
- 2) Very high positive correlations between Accuracy of Property Valuation and Customer Satisfaction.

Consequently, this indicates that when one variable grows, the other variable likewise tends to increase, and that these linkages are not likely to be the result of random fluctuation. The correlation between the accuracy of property valuation and customer satisfaction is the strongest, with a coefficient of 0.764 and a p-value of less than 0.01. This suggests that the higher the

accuracy of property valuation, the higher the level of customer satisfaction should be. If customers believe that the property appraisals they receive from the Assessor's Office are accurate and trustworthy, then they are more likely to be satisfied with the services that the Assessor's Office provides. One of the correlations that has the smallest correlation is between the timeliness of property assessment and customer satisfaction ($r = 0.618$, $p < 0.01$). This indicates that the association between the timeliness of property assessment and customer happiness is weaker than the other interactions. According to this, customers are less concerned about the timeliness of property assessments than they are about other aspects of the transaction.

Table 3 Correlation among the sub-categories subsumed under the extent of implementation of Assessor's Office mandate Table 4 Correlation among the sub-categories subsumed under the extent of implementation of Assessor's Office mandate

Variables		Pearson	Sig.	N	Description
Dependent	Independent	<i>r</i>			
Timeliness of Property Assessment	Accuracy of Property Valuation	.760*	.000	100	Very High
	Customer Satisfaction	.618*	.000	100	High
Accuracy of Property Valuation	Customer Satisfaction	.764*	.000	100	Very 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. Conclusion

Based on the findings:

- 1) The employee-respondents reflect a gender imbalance in the Jolo Municipal Government. They also have a high level of education, a stable employment status with most of them having decades of experience in the Jolo Municipal Government.
- 2) The employee-respondents have a positive perception of the Assessor's Office and its mandates, which is rated as agree in all three aspects: Timeliness of Property Assessment, Accuracy of Property Valuation, and Customer Satisfaction
- 3) The Assessor's Office of the Jolo Municipal Government is perceived by its employee-respondents as implementing its mandates in the same way across different groups of employee-respondents. However, the study also indicates that the length of service influences the employee-respondents' perception of the Assessor's Office depending on their work experience, specifically those with under 10 years of service and with 21-30 years of service, or vice versa.
- 4) The analysis of correlations among sub-categories under the extent of implementation of the Assessor's Office mandate reveals significant correlation between different aspects of office performance. The findings indicate that there are very high positive correlations between timeliness of property assessment and accuracy of property valuation.

7. Recommendation

Based on the findings and conclusions, this study forwards the following recommendations:

- 1) Jolo Municipal Government may conduct a gender analysis of its workforce and implement policies and programs that promote gender equality and diversity in the local government sector.

- 2) Jolo Municipal Government may provide opportunities for continuous learning and professional development, such as training, mentoring, or scholarships, especially for those with higher levels of education or longer lengths of service to enhance the skills and competencies of the employees.
- 3) Jolo Municipal Government may conduct regular feedback surveys and consultations with the property owners and other stakeholders and use the results to improve the quality and efficiency of the assessment services and processes.
- 4) Future research may use mixed methods research to explore the perspectives and experiences of the property owners and other stakeholders to examine the impact of the Assessor's Office mandates on the economic, social, and environmental outcomes of the Jolo Municipal Government.

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