

Improving Tax Revenue Generation Through Property Tax Reforms: The Case Study Of Gaborone City-Council (Botswana)

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ABSTRACT

(Conference Sub-Theme: 6/Taxation)

Purpose: The focus of the study was to establish ways of improving property tax system in Botswana mainly stressed by continuous low property tax revenue collections experienced by the GCC. The main aim was to develop an ideal model of reforms that can revive the whole system and consequently improve tax revenue collections in Botswana. The review of available literature suggests that the current property tax regime in Botswana is tainted and highly susceptible to several operational changes. This situation leads to a major problem of failure by council authorities to maintain reliable service delivery due to limited funding. The supposedly main source of income, property tax, is failing to raise sufficient income.

Study Methodology: A specific case study of GCC was used to conduct a comprehensive study aiming to find ways of improving the property tax system and its revenue collections. Primary and secondary data sources were used to satisfy the information requirements of this study. Document review was conducted during literature review. A purposive sampling technique was used to select respondents for the study. Highly open-ended questionnaires and interview discussions were used to yield primary data from property owners in Gaborone as well as officials from both the Department of Local Government Finance and Procurement and the GCC under the ministry of MoLGRD.

Findings: The study reveals that the consulted stakeholders share a common view that the current regime has a lot of inadequacies and dissatisfactory. The participants mainly suggested that MoLGRD needs to consider reorganising tax administration and their post responsibilities with GCC as well as to review policies on enforcement of property tax collections and ensure they are well implemented to tax defaulters as provided by the policy. Other reform strategies suggested was that property tax payment be bundled up with payment of other utilities in Botswana as well as that MRA techniques be adopted by the system and that property valuations be regularly done as per the policy provisions at least.

Significance of Study: Major recommendations made include enforcing and implementation of tax compliance laws, bundling up payment of property tax with other utility bills, improving communication between taxpayers and tax authorities, raising awareness to taxpayers about the importance of taking their responsibilities and other vital matters concerning property taxation. All reform strategies identified in the study are to help resuscitate Botswana's taxation system and largely enhance property tax income payment and collections.

Key words: Property tax, Rating valuation, Rates collection, Revenue generation, Property tax reforms, Botswana.

1.0 Introduction

Tax is a fundamental source of income to the public sector organisations (Kelly, 2000; Shillington, 2005; Boyd, 2010; Murphy, 2011). However, tax revenue provides a great deal as a source of income to municipal authorities (Boyd, 2010). Tax policy development and general administration system play a critical role in determining success in yielding tax revenue (Murphy, 2011). This places a significant need on understanding the development, implementation, and or administration of the taxation systems (Bird & Slack, 2014).

According to Lee (1993), worldwide urbanization trends shows that an expansive number of populations are moving towards the urban territories with estimation that over 70% of the entire total population will soon be living in urban areas by the year 2025. Lee (1993) argues that, this massive rural-urban migration calls for an expansion in delivery of urban infrastructures and all necessary social services. The author further argues that the endeavour to develop and deliver urban services as expected from local authorities is challenged by restricted wellsprings of income available (Lee, 1993). However, Property taxation is known elsewhere that it is the most solid and physically accessible wellspring of income to both national and local governments (Murphy, 2011). It finances public services, social developments, and captures value while at the same time encouraging speedy and easy monitoring of land markets, which is justifiably the fundamental motivation behind why a few nations have made property taxation reforms (Lwasa, 2006).

This study is centred on property tax known as 'Property Rates' in Botswana and the tax base is derived using the capital value of Land and improvements. This paper has five sections. Section is introduction and background of the study. Section two is a brief overview of previous related studies. The methodology follows in section three. Section four presents the results of the study and finally section concludes the study.

1.1 Background to the research problem

The property tax traces back to as early as 596 B.C with a Solon direct tax levy in Athens. The colonial era saw the property tax spreading to North America particularly in the United States (Brunori, Green, Bell, Choi & Yuan, 2006). In the 1970s, the subject of property tax revolutions emerged. Brunori, Green, Bell, Choi & Yuan (2006) states that the California Proposition 13 is the official treaty that allowed the municipal authorities to collect property tax as a means of raising revenue. The similar arrangement was also implemented in Idaho and Massachusetts (Brunori, Green, Bell, Choi & Yuan, 2006). The property tax became a worldwide norm some years before the turn of the millennium. Fisher (1996) states that, 'the colonial period gave rise to the first problems with inadequate assessment - a problem that has plagued the property tax until the present day'. Municipal authorities have always been in search for reliable solutions to this problem. Resultantly various property tax reforms are being implemented in several countries in an attempt to contain property tax inefficiencies.

Property tax has since been related with local governments in many countries. One reason that land and property taxes have been thought to be particularly suitable as a local income source is that real property is fixed and immovable thus easy to trace (Bird, Martinez-Vazquez & Slack (2003). This is despite the fact that an adjustment in property tax might be capitalized into property value estimations in a specific community. Over long haul tax differentials may affect people's location. These impacts

are of little effect than those that would happen with income and sales tax charges are implemented at the local level (Ahmad & Stern, 2007).

Slack (2013) clarifies that property tax is an exceptionally obvious visible tax, not at all like the income tax, for instance, it is not withheld at source, and however it mostly must be paid specifically by tax payers in periodic full lump sum payment. This implies that tax payers tend regularly to know about the property tax they are to pay than other taxes. Urban services that property tax fund are as well very visible this makes taxpayers knowledgeable of the costs of local public services and where their money is being spent on. (Murphy, 2011).

Bird & Slack (2015) emphasises that property tax depends on its moderately light effect on the effectiveness of resource allocation in the private economy. At national level, any identified correspondence between incidence and advantages or benefits of a specific tax is viewed as unimportant. Proficiency is thusly referred to as non-obstruction with what is thought to be a splendidly productive allotment of resources in the private sector (Shillington, 2005). This is accomplished by applying burden on a base that is inelastic in supply because property tax does well on these grounds with respect to the choices, and land is deemed splendidly inelastic in supply. In the short run, structures are likewise supply inelastic. Over the long run, property owners can react to tax increment by reducing investment in new structure and moving resources from real property to other different types of venture. Unproductive supply responses are likewise decreased to the degree that property tax works as a benefit tax (Franszen & McCluskey, 2016).

Rao & Ravindra (2002) defines tax reform as 'the process of changing the way taxes are collected or managed by the government and is usually undertaken to improve tax administration or to provide economic or social benefits.' The purpose of a tax reform is to reduce tax evasion and avoidance by promoting improved tax revenue collection which is used to finance public goods and services (Rao & Ravindra, 2002; Fjeldstad & Sjursen, 2014; Mascagni, Nell & Monkam, 2014). On the other hand, Granger (2013) describes the process of tax reform as a procedure that entails fixing all the loopholes in the tax system. The process involves revising the basic taxation system and its procedures to ensure that the administration of the system is as highly efficient as possible. This entails aligning the tax policies to create an ideal environment that improves the tax base and consequently the tax revenue by adopting new world standard practices (Granger, 2013; Fjeldstad & Sjursen, 2014). The exercise involves studying the operating environment and consulting all the critical stakeholders (Fjeldstad & Sjursen, 2014). Mascagni, Nell & Monkam (2014) argues that the tax reform exercise is a critical follow up review of the tax policy and regulation, therefore a fundamental activity of tax administration.

1.2 Justification and motivation of the study

The fundamental inspiration of the study was to explain choices to Botswana's local authority on how Botswana's property tax framework can be reformed to be a reliable source of revenue especially the policy on aspects of collections and enforcement. The literature reviewed only pays attention to tax base, tax rate, tax coverages, tax assessment and valuation when considering a reform (Kelly, 2000; Bird & Slack, 2002; Bird & Smart, 2002; Boyd, 2010; Fjeldstad & Sjursen, 2014). These studies have neglected to address the taxation on the issue of collection and its enforcement.

Several other nations, including; Canada, Kenya, Italy, Germany and China are on the record with an attempt to revamp their property tax systems. Their initiatives were as a result of general inadequacies noted from their old system to do with only either tax base, rate, assessment and valuations (Bird & Slack, 2002). These countries have also neglected to address the taxation policy on the collection and enforcement aspect though their tax collection rates still remains low. Botswana is no exception in this regard, the country is facing low property tax revenue generation compared to yearly budgets. Moreover, there are also no specific studies that have been conducted primarily to establish the possibility of property tax reforms in that direction in Botswana. This scenario creates a huge knowledge gap.

Lack of information in this particular area has resulted in several negative consequences. Authorities alluded to loss of income due to this knowledge gap. For example, in 2015, GCC reported that it was owed P161 291 216 as arrears for rates compared to P75 042 749 and P104 477 205 in 2007 and 2008, respectively (Thatayamodimo, 2015).

Towards addressing the element of collection and enforcement in Botswana, the researcher recognised the great importance of understanding the entire current property tax systems in Botswana so as to establish its other loopholes if any and how they can also be addressed. Therefore, a study in this perspective will bridge the knowledge gap by coming up with relevant reforms.

1.2.1 Problem statement and identification

Tax administration is a very dynamic field in public sector governance. Botswana, as a developing nation is marred by such problems of tax administration among other common challenges facing the developing nations. Nonetheless, in March 1960 the government enacted the Townships Act (CAP 40:02), which is a specific statutory instrument to empower town councils to raise income by charging property owners ad valorem taxes specifically property rates (Mosha, 2001). The income raised from these tax collections is meant to fund the public services in the respective council's jurisdiction (General Office of the Auditor, 2009). This implies that the ability of the councils to provide public services largely rely on its ability to collect significant if not enough tax revenues.

Much as the regulations and the Act are working, surprisingly, the tax revenue is noted to be decreasing annually in the past years while debts under audit continuing to increase progressively, from one financial year to another. In 2015, GCC reported that it was owed P161 291 216 as arrears for the rates compared to P75 042 749 and P104 477 205 in 2007 and 2008, respectively (Thatayamodimo, 2015). This scenario presents the problem which this study seeks to address.

The council's low performance has clear evidence in poor service delivery in and around Gaborone. Stacks of uncollected garbage, faulty drainage systems causing reproduction places for mosquitoes and many dangerous potholes on main and sub-main city roads and streets are daily experiences of the city. Property tax revenue collected is not enough to take care of such activities and other public services due.

Other inadequacies of GCC's taxation framework are proved to be essentially due to poor maintenance of tax base, coverage, dependence on singular parcel valuation and non-compliance behaviour by taxpayers. Now this is made worse by deficient collection capacity in the midst of ineffective payment enforcement mechanisms.

Loss of tax income is the main problem. This quadruples to shortage of funds and other problems such as the city decay due to failed and inadequate service delivery. Therefore the purpose of this study was to investigate on how these challenges can be addressed and property tax revenue can be resuscitated through a reform. Founded on the conception that effective policies and measures can transform the entire property tax system, make the system operational and taxpayers responsive (Boyd, 2010).

1.2.2 Main problem of the study

The main problem of this study was decreasing annual property tax revenue over the years.

1.2.3 Research objectives

(1) To identify the current property regime in Botswana; (2) To evaluate the effectiveness of the current property system; and (3) To design reforms that will be ideal for Botswana (GCC).

2.0 Research Design and Methodology

This section is step-by-step outline of how the data required to satisfy the objectives of this study were collected. The methodology and methods used herein were carefully considered regarding the nature of data to be collected and anticipated precision of the research findings. The chapter outlines among other key issues the research ontology, sampling design, data collection methods and the data analysis plan. Babbie (2008) argue that there are various research plans but the ability of the researcher to decide on the methodology that suit the context of their study determines the overall success of the project. Thus this research plan primarily considered the need for reliability of the research findings. A qualitative research design was adopted for this study. Qualitative studies yield rich data with in-depth meaning and allow researchers to understand their topic with the finest possible details (Babbie, 2008).

3.1 Research design

The researcher adopted a qualitative research design, and devised an inductive approach. The qualitative design allowed the research to use flexible data collection methods that accommodates the gathering of all the relevant data (Kothari, 2004). A qualitative design is ideal because it explores the study phenomenon and allows the researcher to learn a lot about the area of study. There is also a room for researcher to adjust the data collection tool if there is need to do so in order to meet the objectives of the study (Babbie, 2008). In this study scenario the researcher had basic understanding of the phenomenon and wished to explore the current situation hence a qualitative design was the most appropriate approach. An exploratory design allowed the researcher to develop a clear framework for property tax reform for Botswana. With the exploratory design the researcher used flexible open-ended questions that yielded the rich and fully descriptive data that is important for the focus areas of this study.

3.1.1 Research Method

The researcher intended to satisfy the research objectives with primary data. The primary data was collected through personally-administered interviews and questionnaires. In-depth interview discussions were considered to be the appropriate data collection tool for such an exploratory study because they allow the researcher to engage the respondents at personal level and in such a unique way that enables the researcher to learn a lot about each one of the respondents, thereby connecting their

storylines and inducting a comprehensive studying of the topic. Where they was no time for discussions, open-ended questionnaires yielded the rich and fully descriptive data that was important for the focus areas of this study.

3.1.2 Research Instruments

Apparently, the data required for satisfying the research objectives was obtained through interview discussions and open-ended questionnaires. The researcher moderated the interviews and this platform gave respondents an ideal opportunity to express their opinions on the core of the study topic. The researcher was also present when questionnaires were answered to explain other concepts of the questions to the respondents that needed clarity.

3.1.3 Research Scope, Population and Sampling

The researcher studied this phenomenon in its natural state to avoid bias and increase reliability of its findings. No attempt was made to manipulate any variables significant or non-significant to the study objectives as Gilbert (2001) advises.

The study concentrated on the MoLGRD under which the Department of Local Government Finance and Procurement in charge of production of valuation rolls, budgeting and financing councils and the GCC which were the main scope for the research. Detailed attention was on respondents' opinions on Botswana's current taxation system, ideal property tax reforms for the system and necessary support factors to ensure the effectiveness of such reforms. The study population included officials from GCC and Department of Local Government Finance and Procurement as well as property owners and taxpayers within Gaborone's jurisdiction.

The researcher focused on Gaborone because it is Botswana's capital city with the highest population growth and has the most astounding demand for urban services especially those named to profit from property tax collection. Therefore, an ideal study scenario for this topic in Botswana. Samples were all be purposively chosen from the aforementioned clusters.

3.1.4 Secondary Data Collection

A desktop investigation of books, journals, periodicals, reports, unpublished papers as well as web inquiry was done. This directed and helped to construct the research concept, identify applicable theories and put the research objectives inside the body of knowledge. This also helped understand the matter of property tax reforms while identifying gaps between different researches attempted in contrast with this research using exploratory research techniques.

3.2.3 Recording of Data

The researcher had asked for permission to obtain audio recordings of the interviews at the beginning of each interview. However the researcher mostly used a diary to take down the notes during the interview, to serve as a backup of the audio versions of the interviews which were mostly interrupted by clients to the respondents. Recorded data was transcribed using the standard procedure where annotations were used to represent some pronunciations that cannot be put in writing. Caution was also taken into account when translating responses given in any other language other than English.

3.3 Limitations of the Study

The following issues may defied this study;

The study employed a qualitative design thus the credibility of the findings were challenged because of:

- Lack of objectivity in purposive sampling technique;
- In-depth interviews were time consuming and respondents could not give the researcher undivided attention during discussions hence compromising the data quality;
- Small sample size involved have not allow a broader generalization of the research findings; and
- Open-ended questionnaire were straining respondents and made them feel the questions were too much hence they ended up just answering without much considerations just to get done with it and the discussion.

4.0 Data Presentation, Analysis and Discussion

This section is a presentation of detailed findings of this study. The findings are presented practically on the sequence of the questionnaires. The data is presented in various statistical methods. Tables and other graphical methods have been used to help easy understanding of the results. Only logical and objective summaries are presented. Also appropriate models were used depending on the nature of data available.

4.1 Gaborone City Council Staff Profile (5), DLGFP (2) Officers and Rate Payers

This study involved collecting qualitative data from five members of staff at Gaborone City Council, two staff members from Department of Local government Finance and Procurement. These were the Principal Valuation Officer in charge of production and maintenance of valuation rolls in two city councils (Gaborone and Francistown), three town councils (Jwaneng, Lobatse and Selebi Phikwe) and one township council (Sowa) and the Principal Finance Officer responsible for budgeting and financing of the above mentioned councils. For triangulation purposes, forty two rate payers were selected using purposive sampling as when they were getting their rates and invoices to pay their dues.

This preliminary section contained the introductory questions that the researcher used to understand the sample structure. The section had questions on respondents' age, gender, nationality and the respondents' scope job responsibilities. Particular to this, the study had a sub-sample size of 5 officials from GCC.

The study targeted people knowledgeable on the subject matter at hand. The study thus focused on Property rates officers from GCC. The three participants were all from the same job portfolio but at different levels. One was a Chief Accounts Officer on the top management, one other was a Principal Accounts Officer on the middle management and the last one was also a Principal Accounts Officer on lower levels of management all of them under the rates offices at the GCC.

All these job portfolios are closely linked to internal implementation of property tax administration and collections at the GCC under the Ministry of Local Government. The Chief Accounts Officer is mainly responsible for ensuring that the process of revenue collection goes well including revenues from property rates. The middle and lower level managers are responsible for the actual collection of property rates and directly involving with the tax payers and two Rates Officers in charge of invoicing of rates.

4.2 Main findings on the current property regime in Botswana

This section was primarily meant to assess the reliability of the current property tax system in achieving the objectives of the regime. The evaluation involved identifying the loopholes of the current system as well as its strengths. In the presentation of the results, the researcher adopted a custom system of weighing the opinions according to the emphasis and hope that the respondents were showing. This primarily helps the readers to understand which ideas were rated most important by respondents.

The weaknesses were indicated as already highlighted in the section above. The common strengths cited by respondents lacked the real significance in improving the deteriorating taxation system, but rather they were more beneficial in administrative perspective. The respondents identified, among the following, as benefits of the current system;

- Easy to manage because it uses a single valuation method a result consistent with what (Kampamba, Leima & Svensson , 2016).
- The current system is understood by the council employees and therefore the system is easy to administer
- The current system is regarded to be customer-centred

The main findings from the three groups that were interviewed are presented below as follows:

4.2.1 Tax base and coverage

The study identifies that the tax base is all classes of landed property are which rateable, that is the ownership of such properties with the exception of those listed under section 63 of the Township Act's regulations. The study hardly listed all exemptions as provided by the Act but identifies the three major categories of beneficiaries of the tax exemption. These include; churches, national parks and all government properties etc. It was also noted that *"though government owned properties are exempted, the government pays a contribution in lieu of rates at the current rate charged and it is different from the revenue support grant (RSG)"* Government Principal Valuation Officer as per Section 63(a) of the Act. This was also confirmed by Gaborone City Council Officers who said in accordance with Section 63(4) such subvention is normally equal to the amounts of rates that the government would have paid were its properties rateable. Rate payers also confirmed that their properties are rateable within the jurisdiction of the council area and that they are cover in the valuation roll of Gaborone. Tax coverage is currently ensured by use of old location maps of Gaborone city to identify plots around which is to be soon improved by use of land information system.

The study acknowledges the argument by Bird and Slack (2004) that exemptions reduce the tax base considering that some potential properties are left out of the base. It suffices to add that exemptions also weaken the capacity of the council but this is not the case in Botswana as the government pays a contribution in lieu of rates for the exempted properties at the same rate as if they were rateable.

4.2.2 Tax Rate

The study revealed that the Rate in Pula which is the Multiplier factor is chargeable on rateable values as way of dividing the anticipated expenditure amongst the ratepayers within its area. The fieldwork also noted that the GCC adopt Rate in Pula just as defined

by the bye-laws from the Minister of Local Government and Rural Development (see Table 2) to determine rates payable by ratepayers each year. It is understood from the study that these Rates in Pula are determined looking at the council's budget and the value of its tax base. Below is the table illustrating the proposed tax rates for a four year period.

Table 2: Tax rates for city and town councils

	2014/15	2015/16	2016/17	2017/18
Residential (Developed) 10	0.12	0.15	0.18	0.22
Residential (Undeveloped) 19	1.20	1.20	1.20	1.20
Commercial 20 & Industrial (Developed) 30	0.30	0.30	0.30	0.30
Commercial 29 & Industrial (Undeveloped) 39	1.20	1.50	1.50	1.50
Miscellaneous developed 40	0.30	0.30	0.30	0.30
Miscellaneous (undeveloped) 49	1.20	1.50	1.50	1.50
Agricultural (Developed) 50	0.10	0.10	0.10	0.10
Agricultural (Undeveloped) 59	0.40	0.40	0.40	0.40

Source: Field Survey

It has been discovered from the study that an increase in the rateable value does not necessarily automatically lead to an increase in rates paid by the ratepayer. However, an increase in rates being paid can only happen when the council's budget is higher than the previous year's budget, thus pushing the rates burden higher than before.

4.2.3 Assessment and Valuation

The survey revealed that officials at GCC are excluded from this process. However, the study reveals that properties are valued based on the market value of the property. Of which the basis of valuation when land is valued with improvements is the capital sum that the land might be expected to realize if offered for sale with improvements thereon at the time of valuation on such reasonable terms and conditions as a bona fide seller would require. If any land is to be valued without improvements the basis of valuation of such land shall be the capital sum which the land is expected to realize if offered exclusive of improvements at the time of valuation on such reasonable terms and conditions as a bona fide seller would require.

The study revealed that assessment and rateable value which is an open market value of the property is being determined by Department of Local Government Finance and Procurement (Estates Division, in-house or through outsourcing) which is a department within the Ministry of Local Government and Rural Development. The study also revealed that since the government does not have its own valuers, private valuers are normally engaged to value in reference to available sales evidence to determine values of properties for rating purposes. Responses from the rate payers also indicated that the basis of valuation as market value but however there instances where this is not achieved.

The field study also revealed that valuation rolls are only prepared by the local government every 5 years for properties which fall within the Gaborone jurisdiction. Unfortunately the study revealed that the valuation roll has never been updated since 2012.

4.2.4 Collection strategies of property rates

The study observes that the responsibility of rates collection lies within the Local government and is implemented through the GCC. Rates are payable upon the council having notified the ratepayers through the government gazette that rates are due.

However, currently the study revealed that property rates can now also be paid through the Barclays bank and the First National Bank. Use of banks is a new effort which could be deemed useful only that taxpayers are not aware of this medium of payment hence do not still use it or feel encouraged to pay. The study also revealed that it has also once used debt collectors in the past years, apparently they were expensive, had no positive impact if not only to reduce on revenue potentials to the council. Other efforts currently made are house to house campaigns reminding taxpayers to pay as well as sending demand notes to defaulters. It was also noted that the majority of ratepayers were not update with paying rates hence the higher amounts of arrears in Table 3 below.

Findings of this study also indicate that the local government are expected carry out regular reconciliations of receipts and demand notes and prepare a reconciliation report that indicates the number of ratepayers who have not paid. Otherwise it has also been reported that despite all these efforts collections are currently still low and arrears are increasing every year (see Table 3 below) an extract from MoLGRD on actual budgets and collections made as well as arrears from financial year 2014/2015 upto 2017/2018 respectively.

Table 3: Rates arrears, billed and collected by Gaborone City Council

Year	Balance B/F	Current Bill	Total	Total collected	Outstanding Balance	Percentage collected	Six Council
2010/2011	P40,563,790.70	P44,574,528.47	P85,138,319.17	P43,735,532.94	P41,402,786.23	51%	44%
2011/2012	P40,563,790.70	P44,574,528.47	P85,138,319.17	P40,411,518.08	P44,726,801.09	47%	35%
2012/2013	P43,432,131.91	P44,034,051.57	P87,466,183.48	P21,988,013.59	P65,478,169.89	25%	22%
2013/2014	P65,478,169.89	P96,952,085.00	P162,430,254.89	P45,167,386.13	P117,262,868.76	28%	21%
2014/2015	P110,687,825.85	P93,610,822.70	P204,298,648.55	P88,908,676.16	P115,389,972.39	44%	35%
2015/2016	P107,586,152.23	P99,790,751.70	P207,376,903.93	P70,974,806.86	P136,402,097.07	34%	33%
2016/2017	P142,929,480.17	P104,597,373.12	P247,526,853.29	P57,156,164.99	P190,370,688.30	23%	23%
2017/2018	P184,893,833.00	P110,550,236.74	P295,444,069.74	P58,323,007.45	P237,121,062.29	20%	19%
Average	P92,016,896.81	P79,835,547.22	P171,852,444.03	P53,333,138.28	P118,519,305.75	34%	29%

Source: Field Survey

Common reasons cited for failure to satisfy tax obligations are illustrated below in Figure 3. Most of the respondents indicated that they were failing to afford to satisfy their tax obligations. However, lack of knowledge was also cited among the major reasons.

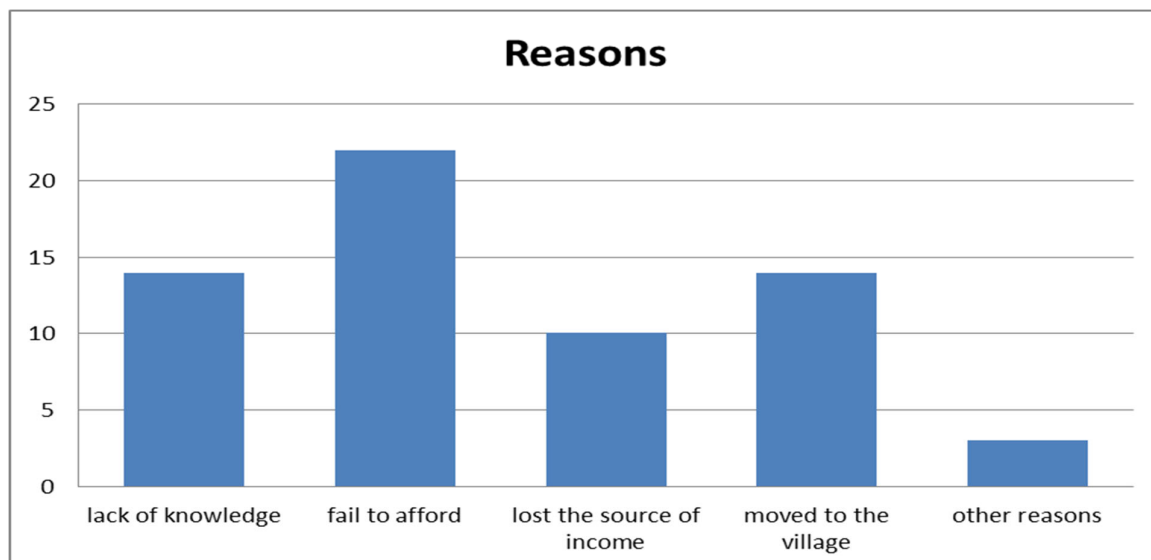


Figure1: Reasons raised for owing property tax by taxpayers

The researcher also noted that, most of the people in the retired age group had both lost their sources of income and moved back to their villages and this made them to default on the property tax payments. There were also other several reasons that the respondents cited for failing to honour their tax obligations. These include, they think the system is not fair to them, they do not see the reward for paying taxes. The major concern regarding these is the huge number of people who are not aware of their final obligations. This translates to poor communication between the tax authority and the taxpayers.

4.2.5 Billing of property rates

The study observed that billing is a process of preparing a statement of the amount due from each property owner within the local government and remitting such statement to the property owner. The study found out that the billing process in the past was done by local government officers with the help of some private consultants. It was only this year where rates officers from the council were engaged in the billing process.

The study observed that the process involves preparing demand notes and sending them to all property ratepayers through postal address. The purpose is to inform the ratepayer the amount he/she is supposed to pay and it also serves as a reminder to ratepayers of their tax obligation. However, the study reveals that the responsibility to pay property rates lies on the property owner and he/she ensures that the amount due is paid whether the local government sends a bill or not. This method of reminder has challenges because people are mobile and might not be using the same postal address. Rate payers were asked if they had received the rates bill through the post and most of them said no. When asked as to why they did not receive their demand bill? Their responses were they no longer use their postal address.

4.2.6 Enforcement of property rates

As the analysis of billing and collection indicates above, inefficiencies in enforcement undermine the collection ratio. The field interviews made it clear that that enforcement is the action resulting from the failure of the taxpayer to remit the rates. In Botswana Regulations of the Townships Act CAP 40:02 under section 85 provides for enforcement powers where rates have not been paid as required by the council though such provisions are hardly implemented on.

Regulations on general terms provides that in cases where rates assessed remain unpaid for 5years and the rateable property is vacant the Council is empowered to takeover and lease the property and collect the due amount from the rent. The council is required to notify the defaulter of it's of intention to take-over some 3 months prior to doing so. In accordance with section 98 the council is empowered to retain for a maximum of 30 years any property taken over for rental with the aim of defraying rates owing. At the end of the said period the owner of the property can resume control of the property by serving the council 3 months' notice of his intention to do so. If before the end of 30 years the Council has recovered the debt it was owed any amount remaining after paying the due rates each year shall be paid to the owner of the property.

Where a ratepayer has ignored the demands to him by Council to pay the due rates for a considerable period, the Council is empowered to approach the Magistrate Court for a writ of execution against the ratepayer. After the grant of a writ of execution the Council

is in a position to sell the defaulter's property including the plot for which rates are outstanding to defray the outstanding amount. However, the study revealed that all of these provisions are hardly or never get implemented on defaulters.

Currently the study revealed that ratepayers are allowed 3 months from May to July within which to pay the due rates. At the end of 3 months all amounts which are not paid start accumulating interest at rate of 12% and such interest being added to defaulter's account on a daily basis. The study observed that GCC's current efforts involves just sending reminders to all those property ratepayers who fail to pay within the time given on the demand note.

The study observed that despite the above mechanism, collection of rates is still undermined by poor billing system and reluctance on the part of Local Government to enforce payment of the rates imposed in-turn haunts the collection ratios, the lower the collection ratio the lesser the revenues available in the council.

The study observed that the greatest challenge towards improved rates collection is the weaknesses in the rate enforcement system, although the law is clear on a number of procedures to be undertaken to enforce payments. A combination of political interferences, bureaucracies in the system and corruption affect grossly the collection ratio.

4.2.7 Common challenges

The main aim of the study was to develop the effective and efficient property tax system in Botswana. This objective involves identifying flaws of the current system. The illustration below summarises the identified inadequacies of the current property tax system in Botswana. Each element was weighted as a percentage of its contribution to the malfunctioning of the current property system.

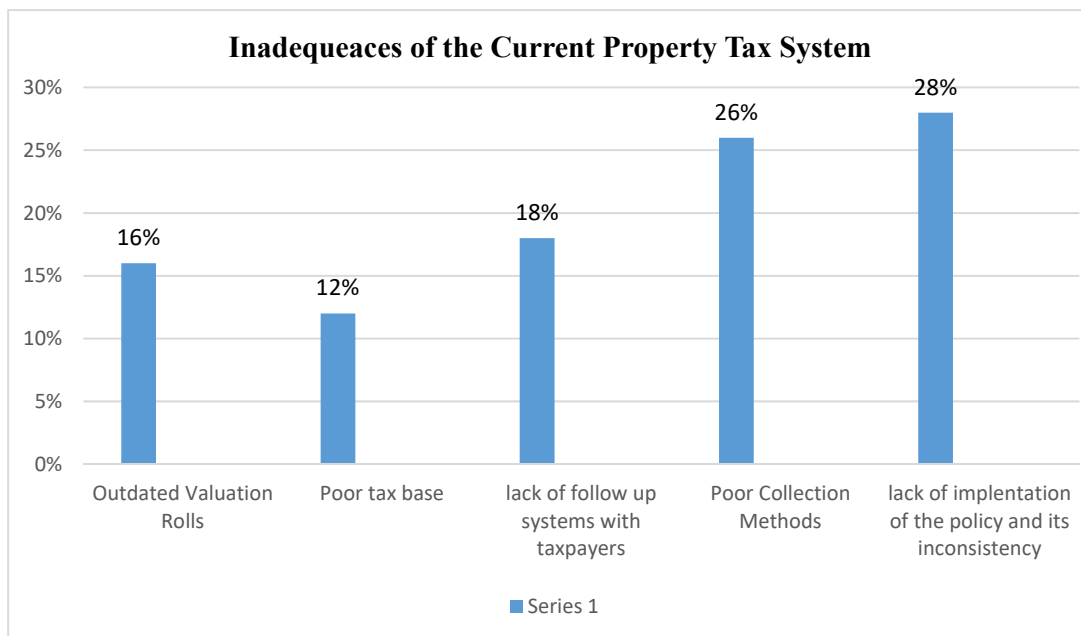


Figure 2: Inadequacies of the Current Property Tax System

Policy inconsistency emerged to be the major challenge facing the current taxation system. The respondents indicated that the current system is not appropriately aligned

to the environment, hence cannot adequately address the tax requirements for an effective administration. This also entails failure of implementing enforcement provisions on defaulters as provided by the Act.

It was also allude that the collection system is a second major challenge facing the councils and that the current collection methods are said to be ineffective and do not allow the councils to yield the sufficient tax funding as expected or as determined in the valuations and budgeting.

Other major challenges include the failure to make a follow up on debtors, unfair valuation system and the outdated valuation rolls. The council is still using the valuation roll that was last updated in 2012 and this does not reflect the actual scenario as of the time of preparing this report.

The study also noted that exemptions affect the tax principles of equity vertical, horizontal and fairness. Equity demands that the cost and burden of local services should be equitable shared between all classes of ratepayers. Many exemptions in Botswana increase the burden of taxation on one group of taxpayers while limiting the tax base. This consequently affects the collection ratio and increases the burden of service provision as it reduces revenue amidst increasing demand for services. These findings are consistent with what others (De Cesare & Ruddock, 1997; Smith, 2008) have noted in their studies.

The valuation roll is another highlighted challenge which the participants indicated that it was outdated and may not be including all the taxpayers. The valuation roll is ideally supposed to be updated after every 5 years. However, it was established that the current tax base was last updated in the year 2012. This implies that there is a greater possibility that the database excludes all vital taxpayers.

The researcher was interested in understanding the taxpayers' perception of the current tax regime. A question was asked on their evaluation of the system. The response categories were provided to make the evaluation objective. Five categories were provided.

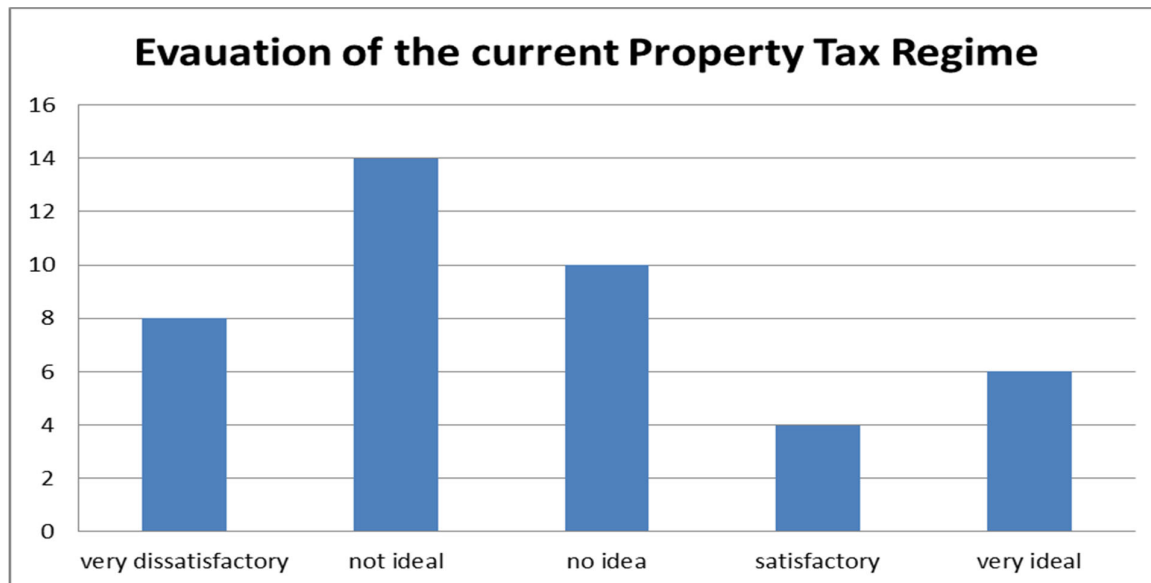


Figure 3: Evaluation of the Current Property Tax System by Taxpayers

The respondents thought that the current tax regime was not ideal mainly because the system was not treating the taxpayers fairly in the valuation of the properties and subsequently in the determination of the tax rates to be paid. This was mainly an issue with taxpayers who had more than one property in the same neighbourhood. The least number of the respondents thought that the system was satisfactory this was attributed to fact that people’s properties are still billed at an outdated market value.

However, there were a significant number of the respondents that did not have an idea of how to rate the current system because they never understood how the system operates. This also means that the tax authority was lacking communication and education to the taxpayers about how the system works and what were their responsibilities.

More than half of the respondents (combined very dissatisfactory and not ideal), expressed dissatisfaction of the current regime. This literally shows that failure of this system can be attributed to deliberate boycotting by members of the general public or specifically the taxpayers. This finding is similar to ones carried out by Brunori, Green, Bell, Choi & Yuan (2006) in which the California Proposition 13 was highly contested. This calls for the reforms to be considered in reviving the property tax in Botswana.

4.3 Main findings on the effectiveness of the current property regime

The study revealed some major defaulting trends by taxpayers, despite all the council’s efforts. This kind of reluctance has been blamed on poor citizen sensitization programs as well as the general anti-strict measures on defaulters which has continued to undermine revenue returns.

GCC is faced with a great challenge of non-compliance by the taxpayers. The council always fail to receive the tax payments and the study alluded that the council is owed huge sums of tax arrears (see Table 3). In an attempt to deal with this scenario, the council has a wide range of strategies that are used to enforce the tax laws. Among the wide range of strategies that GCC uses for tax collection the following were cited as the commonly used strategies.

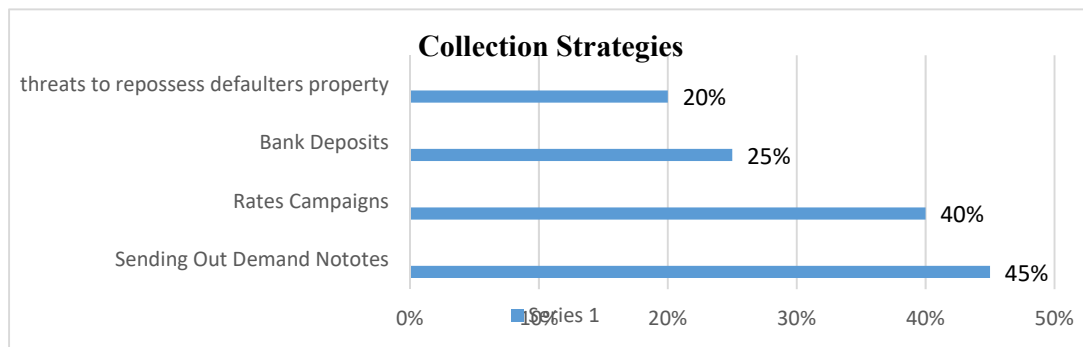


Figure4: Collection strategies currently used by GCC

The data presented in the illustration above was measured on the basis of the percentage of debtors who were approached by each of the listed strategies. The analysis indicates that the most used strategy is sending out demand notes through post offices which is represented by 90% cases. The second common method is the use of house to house tax campaigns to the defaulters by rates officers and this method is used in 80% of the cases. The third commonly used method nowadays is the bank making up to at least 50% of the cases. The tax authorities only threaten to summons and

repossess the properties belonging to the defaulting taxpayer. In actual fact, this hardly happens nowadays making up to at least 40% cases from long time back. Repossession has been revealed to be the current least used method of collection that the council adopt seeking to collect outstanding property tax. Debt collectors are no longer used as it was reported costly but very inefficient.

A follow-up question was used to evaluate on the effectiveness of each of these strategies. The results depicted below illustrate a summary of such evaluation.

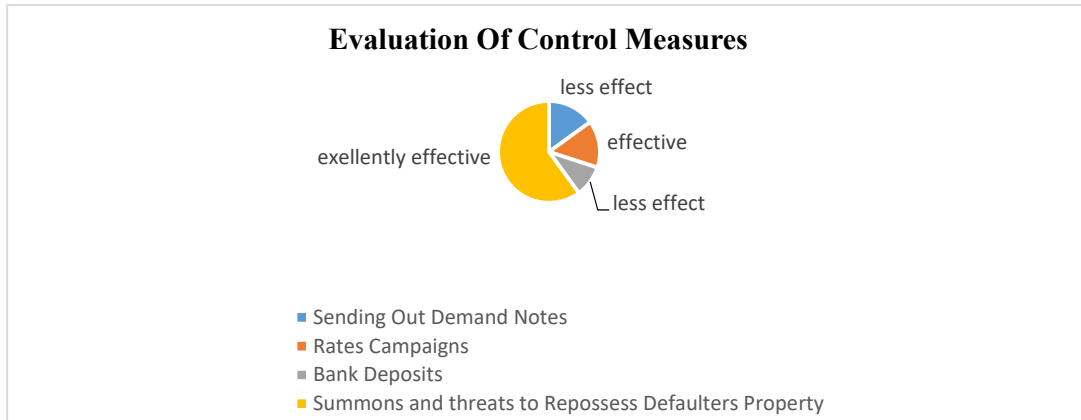


Figure 5: Evaluation of the current control measures

The results indicated above shows that the use of threats to repossess the properties of defaulters is the most effective method at 60% of the times it is used, the strategy yields excellently effective results. The least effective strategy is the use of bank deposits which are relatively new efforts by the council.

The written demand notices and house to house campaigns are the current mostly used strategies (90%) yet they are less effective methods and this partially explains why the councils are not yielding the target property tax incomes. Summons and repossessions of properties are the least used follow up strategy yet they yield the best effective results of all the methods used.

4.4 Proposed tax reforms to improve revenue collection

The study further enquired on the participants' opinion of how to handle the challenges that the councils were facing. A summary is provided below on some of the major possible solutions as suggested by the respondents. The researcher noted that even though the participants were aware of the possible solutions to the problems facing the council there is bureaucracy and red tape within the government structures to approve the new amendments and any reforms.

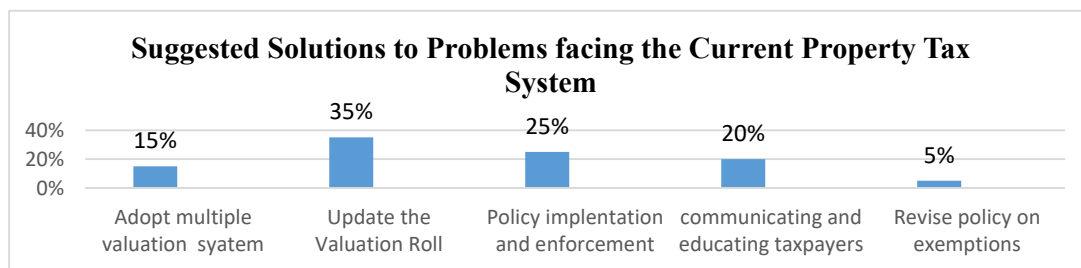


Figure 6: Suggested Solutions to Problems Facing the Current Property Tax System

The study reveals that the most probable way of improving the property taxation in Botswana is adopting a multiple valuation system as indicated in Figure 6 above.. The review of the current literature shows that Botswana is currently using a single valuation method on all properties (Kampamba, Leima & Svensson, 2016). The respondents were of the opinion that adoption of a multiple valuation system will result in significant improvements in tax assessment hence reduce one of the reasons behind taxpayer's resistance to paying tax.

The study reveals that the most probably way of improving tax base is through revision of the policy to reduce exemptions on property taxation. Government properties are benefiting from urban services but they are excluded from paying tax. The government only pays an unpredictable grant of which is very low compared to the billed amount of their properties. As such policy on government properties should be revised and improved.

The second placed possible solution to poor follow up mechanisms of taxpayers is regular communication and education of the taxpayers about the significance of their taking their responsibility. The participants highlighted that there was insignificant and very scarce vital communication between the taxpayers and the tax authorities. The study revealed that through communication and educations taxpayers will consequently be sensitised about why they should pay tax, where and how. Because they are not informed adequately of their tax obligations they remain ignorant hence low and non-compliance to the tax laws and very low tax collections by GCC.

The respondents also highlighted some other possible solutions that can be used to revive the current property tax system. These include policy alignment as well as updating the tax valuation roll. The policy alignment emerged to be among the major worries to the tax authorities. They indicated that this was thwarting the efforts and strategies that the authorities use sometimes to yield the target tax revenues. The laws are regarded to be outdated and no longer aligning to the current state of affairs. The study also revealed that valuation rolls be updated as provided by the Act or even at least its waiting period be reduced to at least 3 years to the next update.

One other thing revealed by the study is that tax authorities are not actually implementing the current policy in terms of provisions on enforcement of tax payment. Property tax defaulter's properties are hardly repossessed as provided by the policy hence the study highlighted that there be serious implementations of the provisions of the policy on enforcement so that taxpayers may realise how this matter of payment is really vital.

Poor collection methods are also highlighted as one challenge facing GCC. The study reveals that property collections can be improved by linking its payment with other services like water and electricity to ensure that failure to pay tax results in cut off from such services it is linked to.

A mere no/yes straight question was asked on whether the participants in the study recommend any property tax reforms to the current regime or not. The majority of the respondents indicated the current regime was in real need for reforms because it has a couple of shortcomings in achieving its objectives.

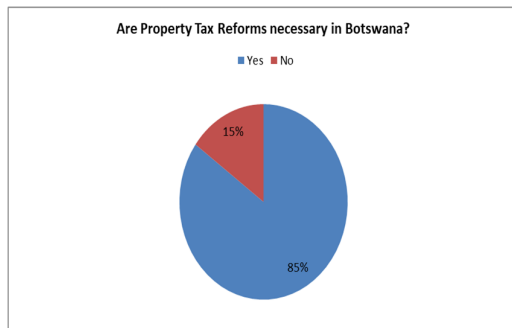


Figure 7: Necessity of Property Tax Reforms in Botswana in Percentages

4.4.1 Suggested Reforms

The participants from the GCC were of the opinion that the following reforms may revive the property tax system in Botswana;

- updating tax base (Valuation Roll)
- use of multiple valuation system
- education to and communication with the taxpayers
- introduce clauses that prohibit consultants to bill the taxpayers in the absence of the council personnel
- educating and involving politicians on tax issues

4.4.2 Collection Methods

The researcher was also interested in finding out what are the possible effective collection strategies that the councils in Botswana can use in reviving the property tax regime. The respondents suggested a few strategies. However, they also noted that the effectiveness of these strategies largely depend on the creation of an ideal infrastructure. The frequently mentioned collection strategies include;

- Deducting property tax payments for taxpayers' salaries or incomes – most of the respondents were of the opinion that the best means of ensuring that the taxpayers do not omit on their tax obligations is to facilitate the automatic deductions of the tax fees from the taxpayer's salary or earnings every month.
- Payments through the Post offices - Also the majority of the respondents were of the opinion that the tax authority should make an arrangement with the post office organisation and allow the taxpayers to make the payments of their property tax through the post offices countrywide. This ensures a greater convenience to the taxpayers.
- Linking property tax payment with other services- most of the respondents were also of the opinion that services like water and electricity be linked to property tax payment to ensure that failure to pay tax results in cut off from such services.

These strategies were purported to be working effectively in the neighbouring county, South Africa. This gives a greater convenience to the taxpayers and avoids incidences of poor budgeting from the side of the taxpayers. It may also keep costs of collections very high and ensure certainty of collections.

4.4.3 Preparing the infrastructure for the Property Tax Reforms

The participants revealed that the government and stakeholders are challenged to consult with all relevant stakeholders in order to gather relevant facts regarding the

preparation of the ideal environment for reviving the property tax context in Botswana. Amongst the major requirements, the participants highlighted the following as the major requirements;

- Policy alignment – the participants anticipated that the legislature is challenged to propose a bill that is meant to align the property tax policy in Botswana to be consistency with the current operating environment in Botswana. This will ensure the property tax is administered in a conducive infrastructure that has appropriate supportive structures.
- Establish a dialogue with taxpayers - participants revealed that the tax authorities in Botswana do not liaise with their taxpayers hence the two appear as two different participants in the tax incidence. This creates a huge challenge that challenges the effectiveness and efficiency of tax administration in Botswana. To close this gap and ensure that the taxpayers are aware of their responsibilities and obligations in Botswana, participants in this study suggested that there should be an open dialogue that paves way for effective communication between the tax payers and the tax authorities. Hence public awareness on the importance of paying tax and a drive to pay by liable taxpayers.

Adoption of world-class property valuation processes – the respondents in the study indicated that the tax authority and the policy provides for the valuation process that disadvantages some of the taxpayers while favouring some of the taxpayers and logically the valuation system lacks consistency. This creates huge loopholes in the current property tax regime. Participants to the study suggested that this problem can be resolved by ensuring that the valuation system the Botswana government adopts benchmarks with the world class standards.

These experts were of the opinion that the property regime needed changes and highlighted the following dimensions of reforms;

- the property tax needs to be linked to all other bills (utility bills)
- the system should provide for regular revaluations of the properties

The researchers further sought for justification on these proposed changes. It was established that the property owners usually change and register changes and development made on their properties but the local government does not revalue the properties to establish the new applicable tax bracket for such properties. This creates inconsistency and huge discrepancies on taxes paid by various taxpayers. It was further noted that in most cases the taxpayers could be paying the same tax rate yet the properties have different levels of development or uses. This may not be fair to some taxpayers.

For these reasons, the experts were of the opinion that the government must ensure that the properties are revalued as regularly as possible, this practice helps in determining the correct tax bracket for all the properties.

4.4.4 Supporting Structures

The study establishes that the key stakeholders in the property tax field are of the opinion that there are certain structures that must be put in place in order to ensure that when tax reforms are adopted it will make a positive impact. These include the following;

- the parliament should pass the amendment bill for the property tax policy
- the MoLGRD and the councils should restructure the responsibilities regarding property tax administration
- the tax authorities must establish clear lines of communication with the taxpayers
- reduction of bureaucracy and red tape

These aspects are widely cited as the major stumbling blocks to the effectiveness of tax administration in Botswana. Amending the property tax policy is expected to allow the policy provisions to be aligned and redeveloped in consideration of the other variables affecting the property taxation in Botswana.

The participants indicated that the MoLGRD and the councils had their roles implicating on the efforts of each other hence the need for them to restructure their responsibilities. The MoLGRD is currently responsible for the preparation of the valuation roll, which the respondents believed must be the role of the councils through relevant property experts not merely accounts as it is the case now. The ministry is expected to take supervisory responsibilities only.

4.4.5 Possible Challenges in Affecting the Proposed Reforms

The study reveals that there could be some challenges which could impede the effectiveness of the proposed reforms. The commonly cited challenges include the following;

- delays while waiting for approval by officials (bureaucracy and red tape)
- failure to cooperate by other key stakeholders (politicians and taxpayers)
- lack of required manpower to execute the plans
- difficulty to contact the right property owners
- limited resources to complete the tasks (time and funding)

The respondents expressed great concern on dealing with these challenges. Most of the respondents were positive that the reforms could turnaround the property tax in Botswana. However, they thought the efforts could be thwarted by these outstanding and anticipated challenges in the future.

The chapter presents the main findings of the study. The presentation and analysis in this chapter were generated from the data obtained from the three categories of respondents, the taxpayers, officials from the GCC and MoLGRD. It is established, precisely that many respondents disapprove the current property tax regime citing several reasons. Major among the reasons, suggest that the tax regime is outdated and needs to be revised. However, there are some respondents who believe that the system is a misfit in Botswana and simply needs a complete overhaul. The next chapter summarises the conclusions made from this analysis and subsequently presents the recommendations based on those conclusions.

5.0 Conclusions and Recommendations

This closing chapter provides connotations of the key findings of this study. Major observations from the reviewed literature are also used as benchmarks and reference points for the conclusions presented in this chapter. Conclusions and recommendations made herein are particularly in connection with the study objectives. Therefore this chapter provides a wrap up of the progress made by this study and the keynotes which were pillars to this study.

Conclusions made and presented in this section are entirely based on the premises and scope of this study. This refers specifically to data obtained both from primary sources through the survey conducted and secondary data obtained during literature review (i.e., study findings). Subsequently recommendations are also based on the interpretations of the conclusions made in this study.

5.1 Current Property Regime in Botswana

The researcher discovered that the current Botswana property tax is strategically managed by the MoLGRD. The ministry assumes an oversight role and the GCC assumes lower implementation roles of collection only. The participants highlighted that this system was not effective and is prone to several challenges that it fails to address. Primarily the system is based on single valuation system, the tax roll is outdated, collection efforts are weak and provided policies on enforcement of payment are left unimplemented.

In regards to this, the researcher concludes that the current property tax regime is not ideal as per the opinion of the participants that partook in this study. The system is marred with several weaknesses and vulnerabilities that make it fail to play its pivotal role in helping the councils to raise as much tax income as they target. This directly translates to poor service delivery as substantiated by several other studies (Kampamba, Leima & Svensson 2016)

5.2 Effectiveness of the Current Property System

The analysis of the key findings of the study indicated that the current property tax regime in Botswana is not ideally effective in satisfying its mandate. Several weaknesses were highlighted by the respondents. References were made where the current system is compared to the regional example, particularly the South African property tax system that is bundled up by other utilities and making it highly effective.

The research concludes that the current Botswana property tax regime needed an urgent attention. In essence the system needs revival by means of reforms that must be targeted in making the system more effective in satisfying its mandate. The current low performance of this regime makes it severely vulnerable to several other challenges. Ideally the researcher further argues that the MoLGRD needs to reorganise the development and administration of the property tax regime and advocate for the revision and alignment of the tax policies to accommodate structures that ensure high compliance from taxpayers.

5.3 Ideal Property Regime for Botswana

In this study the researcher solicited for the stakeholders opinions on what needed to be changed in the current regime in order to make it more effective and fulfil its mandate. Therefore in several section of this paper, the researcher presented the ideals that the stakeholders believed can revive and sustain the tax regime in Botswana. On this note the researcher concludes that the ideal property tax regime in Botswana should adopt among the major issues the following;

- multiple valuation system and regular property valuations
- property tax payment must be bundled up with payment of other utilities
- The MoLGRD needs to reorganise tax administration and post responsibilities of personnel's that should be involved in it.

- The MoLGRD needs to review policies on enforcement of property tax collections and ensure they are well implemented to tax defaulters as provided by the policy.

5.4 Recommendations

Based on the conclusions made above, the research therefore suggests the following recommendations;

- MoLGRD must consider regular updating of the valuation tax rolls to keep properties market values up to date and a multiple regression analysis system must be adopted to eliminate many errors in valuations.
- Communication with the taxpayers must be improved and made effective to keep them informed and educated of their duties and roles in the taxation system.
- The councils must be capacitated and safeguarded through clear definitions of policies to implement effective debt collection strategies such as repossession and renting out of defaulter's properties to collect due balances from such properties.
- The tax policies must be aligned to mandate of councils in property tax administration.
- Most importantly property tax payment bills be linked to other bills to improve collections as also suggested by respondents.

5.5 Areas for further study

It has been observed through this study that even if all other elements of property tax system may be corrected, if actual efforts on collection and enforcement are weak then tax revenues would still remain very low and the council would still experience a lot of arrears. Thus this a need to carry out a research analysing the possibilities and effectiveness of linking property tax payment with other utilities (power and water services vehicle registration levy) to increase tax revenue collections. The study may incorporate how policies governing all these three service payments can be harmonised with that which governs property taxation and collections to make this strategy possible, implementable and effective.

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