

**Assessing the Impact of Residents Attitude on the Administration of Property tax in Ibadan
North East local government of Oyo State Nigeria.**

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Purpose - Property taxation is a totality process that takes cognisance of tax payers and tax administrators. However the payment of the assessed value for tax purpose lies on the resident of the properties and the attitudinal posture like preferences for a form of property tax like land, building or land and building by the resident couple with ability and willingness to pay. The problem however lies in the ability of the tax levied to meet the purpose of meeting the residents' needs through a workable public policy. Residents' preference, ability to pay and willingness to also pay any form of property taxation is expected to drive the public policy for property tax administration.

Design Methodology/Approach - Ibadan North local government was purposely selected as the study area because of its long standing administration of property taxation in its jurisdiction and ease of assessing data on property taxation. Bar chart was used to indicate preference for a form a property tax either to pay tax on land only, building only or land and building in different locations within the study area. General Linear Model (Multivariate analysis) was used to analyse issues that will convey the attitudinal behaviour of the residents to payment of property tax.

Findings - Findings of the study reveals that 45% of the residents prefer to be taxed on land and Building as a single entity and from the multivariate analysis, at significance level of 0.022, resident indicate willingness to move out of the jurisdiction if the taxes are reviewed upward.

Practical Implications - In essence based on the preferences for land and building the attitude to upward review of property tax by local authorities is for the residents who the payers to show displeasure by shifting location (residency) to another suitable local government with better option.

Originality/Value - The study identified the need to formulate a policy and also provided a policy framework that will link property tax payment by resident to infrastructure to be used by resident to enhance transparency in property tax administration in the study area.

Keywords- Property tax, Residents Preferences, Forms of property tax, Public Policy and Property tax administration.

Paper Type; Research Paper

Introduction

Karsten (1989) opines that tax theory considers how the need to raise tax revenue for the public sector affects the incentive and thus the behaviour of tax payers. In essence taxation

theory identifies who is to pay the tax and what is the benefit of paying the tax. O'Sullivan (2000), Mint and Smart (2003) concurrently agreed that a local taxes have a strong effect on regional business growth. That is a city with a high tax will grow at a slower rates than a low tax city and vice – versa assuming that the tax is levied to provide public services. They concluded by inferring that one way to summarize the effect of taxes on location is to compute the elasticity of business activity with respect to tax liabilities. Rohac (2001) concur that taxes represent coercive transfer of property from individuals to the government that is charged to spend. In essences there must exist a tax system seeks to establish a mutual relationship between the tax market participations in which the government is the receiver and the individual, who pay and is the giver. Kastern (1989) supported this view which was also discussed by Maries (1971) that it would be preferable to tax individual innates abilities to earn income (e.g. intelligences physical strength and beadily) as these abilities are a major source of interpersonal differences and are at the same inelastically supplied. Thus on this note Baltaglini and Coate (2006) concludes that the normative analysis provides a clean account of how politically determine policy choices diverge from efficient policies in an environment that incorporate the key assumption of the tax smoothing theory of fiscal policy.

Similarly, Case (1986) asserts that positive or descriptive economics attempt to understand the operation of the system in question without making value judgment about the outcomes. What determines the allocation of resources? What factors influence the mix of output? Why does society produce large automobiles and not small, fuel – efficient ones? Why does one society produce many single – family homes and another, small attached housing units? What happen if the corporate tax were abolished? Who should benefits? Who would lose? Whereas normative economics looks at the outcome and asks, are they good or bad? Should society alter the outcomes or change the system to make it better? Does the imposition of an income tax makes the economic outcomes better or worse? Normative economics however defines and uses a number of criteria for judging outcomes.

Overview of Research Variables

Theory of Taxation and Landed Property

According to Bradbury (1999) an elementary but key distinction in tax theory is that between average and marginal rates. The average tax rate is tax expressed as a proportion of pre – tax income. Tax here includes benefit (as a negative tax). For people receiving more transfers than they pay in taxes, the average tax rate is negative. The marginal tax rate is the additional

tax paid on each additional unit of income (including withdrawal of benefits). In most tax schemes the marginal tax rate is positive for both tax payers and benefit recipients, though it can be negative for some ranges. Whilst the concept of 'tax progressivity' is often described as a tax system that involves increasing marginal rates, the consensus among economists is to define progressivity in terms of an increasing average tax rate. If the average tax rate is increasing with income, then after – tax income will be more equally distributed than pre – tax income. This means, for example, that a tax/transfer system including a positive base benefit that is taxed back at a constant rate will be progressive.

Kerr et al (2004) states that taxation is the remaining form of funding. Thus theoretically, land taxes are more efficient than incomes taxes. In addition, to the extent that local taxes draw on a different tax base, the marginal distribution could be lower. When using tax funding, the two basic questions are whether the tax is national or local and which tax based is used; property (and what type) income, sales value added or capital. The advantages of a national tax base are that it is broad and therefore more stable and that it allows redistribution. The advantage of local taxes is that they reinforce local accountability. The choices of tax base have efficiency as well as equity implications. Different groups receive different levels of service which might justify different levels of tax. Different groups are also more responsive to taxes, so some groups' activities are more highly distorted. Income and wealth also vary across groups. Both equity and efficiency implication depend largely on who actually pays the tax. Though this is not always obvious.

Theory of Property Taxation

The theory of property taxation illustrates the concept of tax incidence when the tax is eventually levied and the effect the payment would have on the other object of taxation. In other words, the question of who pays the tax and what is the effect of the payment is highly important. Property taxation stands on three tripods. That is property tax on land, or on the improvement or on both. Thus the burden of the payment of each form attracts an after effect on the city where it is levied. Usually, tax on land is likely to be capitalized (that is based on consideration for the future income inclusive or profit to be made from the property) to the extent that it is not offset by benefits of public service. By comparison, the question of shifting and incidence, that is considering the taxes on newly constructed houses and non – residential buildings and other improvements that will be borne by the taxpayer will be a function of a lot of different factors. Paugam(1999) However, the deciding factor is whether the tax in question is levied by only onesmallward, local government or state or altogether.

Where the tax is levied by every governing authority, then the owners of capital within the jurisdiction are likely to bear the cost. But where the payment of the tax depresses savings, it may result in higher prices or lower wages on the long run. This is an after effect which would prevent the owners of capitals from being burdened. The relative amount of property tax to be borne by different strata of persons based on income cannot be adequately assessed but since property tax is based on the annual income of property (Based on the fact that real estate has an edge against inflation) then property tax can be termed to be progressive. Gentry (2005) therefore opines that it is pertinent for optimal tax theory to address such questions as should the government use income or commodity tax or property tax and how progressive should the tax system be. Greenberg et al, (2006) assert on this that local property tax is an important factor for many families. The effect of state and local taxes in location decision for business and families is a basis for serious argument. It must be noted that while employment opportunities are among the factors that are considered heavily by household's interregional location decisions, state and local taxes may to an extent have greater relation or influence on location decision within a state or metropolitan area. Citizens with high demands for public goods will concentrate themselves in communities with high levels of public services and high taxes while those with low demand will choose other communities with low levels of public services and low taxes. Fiva and Ratts (2007 National Council of Non – Profit Association (2003). (Utah State Tax Commission, 2007).

2.0 Attitudinal posture to Property Tax Payment

Glasser (1995) opines that the resident attitude to payment of property tax is a function of the amount of property tax paid and the level of infrastructure being provided within a locality. He stressed that where the level of infrastructure provided within a locality satisfies the economic means of the amount of property tax being paid, then the resident will be willing to stay even if the property tax is reviewed. This assertion was lent credence to by Zwick and More (2007) that middle class anger in Lyndville USA crystallized in the property tax revolt as the council concentrated in the increase in costs for liability insurance and municipal development and immigration to the detriment of provision of amenities like neighbourhood parks, and recreational facilities.

The Advisory Commission On Intergovernmental Relations (1972) further revealed that of the major services presently utilized by the three governmental levels in the United States, the local property tax was decisively selected as being least fair. This is because the property tax administration of the local government does not have a direct impact on the populace or resident. The residents don't feel a sense of participation in the use of property tax being paid. Infact Huffman

et al (2006) also cited that in one 1977 poll, that is often used by anti – tax organisations that 70% of Americans felt that “taxes in the country are unreasonably abnormal and that local property taxes are quite high. However, by 2006, the populace of the same county of Anderson felt that the amount of property tax being paid to finance security of lives and property is somewhat low.

Thus, Farnhan and Sevak(2006) argue that there is an empirical evidence that household do infact choose or make preference for residential location on the basis of tax and public services packages. These are important fiscal factors (taxes and public services) that ultimately shape residents altitude to payment of property tax. In essence according to Rossi (1955), first, a household makes a mobility decision, namely weather it will move or remain in its current home and once this decision is made the second decision of residential choice decision by comparing the attributes of alternative locations and then choosing a preferable one. Thus the residents’ altitudes to location of preference will be based on spatial differences in taxes and public service provision once there is dissatisfied with one location.

Administration of Property Taxation

Bish (1987) expressed that property tax administration is a straightforward process. The Local Government Center (1999) also opines that administration of the property tax takes placed locally, subject to detailed statutory control established by the legislative. Food And Agricultural Organisation (2004) noted that administration of property tax falls into various stages **Chain of**

function,. Completion of the valuation list, Schedule, Yearly Module. Mou (1996) and Kim

(1996) therefore, infers that a reform in property tax administration is likely to succeed when it addresses the following factors and places a strategic focus on the last aspect: identification of property site and ownership and record keeping, valuation, assessment, billing and collection and enforcement ,Bradbung (1999) in his view argues that property tax administrative enforcement also means a much greater scope for intervention in the live of recipient and targeting in the base of non – income base criteria. Kim (1996) however stresses that a reform should have clear objectives and simple and operational procedures. The objective of property tax reform is related to the perceived fund of the tax. If it is considered a major source of local revenues to finance local services, the main objective should be to strengthen revenue generation at a minimum administrative cost. Higher property tax alone he also states may not effectively suppress speculation and increase revenue since macroeconomic factors and land use regulations are also important determinant of land price. Tax policy should be simple and clear to the given objective of the three years. One study showed that

the new revenue was due to increased compliance, Ivanova et al (2005) opines that reducing tax rates has been a trend in other Eastern European and Central Asian countries.

Most countries that have undertaken reform have also seen tax revenue rise. Thus there is the need for reform, because the larger the share of informal business activity before reform, the higher the growth after. Oviedo and Steven (2001). McLeish and Ramalloh (2006) however reasoned that since governments impose taxes generally to finance public services; high taxes according to him do not always lead to high tax revenues.

Public Policy Structure In Property Taxation

Fatimilehin (2003) noted that the taxation system of any nation is a function of its political philosophy. In his words, political philosophy has been responsible for the delay in enacting tenement rate edicts in some countries. Local, state/regional and national governments all have a vital role in the operation of property taxation. Normally, the general philosophy is to place the burden of taxation on the higher group in their capacity as property owners or businessmen and to shift the burden off the poor. Several policy tools abound to achieve those objectives, FAO (2004) In addition suggested that while the scope of the implementation of operation will vary depending on whether a tax system is being introduced for the first time, expanded or improved, in all cases there will be a change to the tax structure and to the assignment of the burden for paying taxes.

Wallace (2007) opines that property taxes vary among countries due to their public policy structure and administration Kelly (2000) agreed also that normally it is the government policy that defines tax base. Once policy decisions are made, the potential tax revenue is a function of the accuracy and level of the coverage ratio, the valuation rates, the tax rates and the collection ratio. These four ratios ultimately determine the effective tax rate and tax burden for each property, thus affecting the revenue yield, economic yield, economic efficiency and overall equity. However, Akindele et al (2002) noted that over the years, the concept of intergovernmental fiscal relations has been examined by various scholars and practitioners of repute within most politics of the world by way of scholarship and policy initiative. It has been generally opined that revenue generating, spending responsibilities, intergovernmental transfer and the administrative aspect of fiscal decentralization are in fact the real issues involved in intergovernmental fiscal relations or fiscal federalism as it is usually known. On the other hand, FAO (2004) is of the opinion that questions about the extent to centralization and decentralization are critical when addressing the issue of inter-governmental finance – that is which level of government will be responsible for providing specific services? How will those services be financed.

The most direct way to finance infrastructure and to support decentralization is to turn over to local government both the responsibility for providing services and the capacity for raising revenues. The argument for local government to take charge of raising revenue is further buttressed by House of Commons report (2004). Kerr et al (2004) further argued that the primary role for local government is to provide local public goods and address local externalities. Those are services that cannot be provided by the private sector. As Oates (1999) explained local environment needs and preferences are heterogeneous and local public good provision and resource regulation should take cognizance of this. In contrast central government is frequently constrained to apply consistent and uniform policies across diverse regions (Kerr, Claridge and Milicech, 1998)

Study Methodology

Identification of Form of property rates in the study area – preference of the residents and indicates the attitude of the resident. It is measured by the years of awareness of property tax, years of residence in the study area and choice of another location expressed in kilometers.

Questionnaire A:– This is targeted towards residents of the local government who are owner/occupier of residential property. This is to gather information on the locational attributes of residential property on which property rate is being paid, form of property taxation preferred and attitude to change location if there is change in form of property tax being operated currently, the titles of the property. Amount of Property tax paid over a period of ten years, Rental value of residential property over a period of ten years, Income of Residents over a period of ten years, Land and Building Areas, Improvement of property and year amount of property tax and type of properties. Permission to Change use of land/property.

The General Linear Model (Multivariate analysis) which is a two way analysis of variance for multiple variables was used to analyse issues that will convey the attitudinal behaviour of the residents to payment of property tax. In this case awareness of different forms of property tax was measured based on years of knowledge of property tax, Willingness to pay if separated on form as measured on years of stay in the location while willingness to reside in the location on review of forum (that is if a form will be enforced was measured using likert scale to rank priority areas of choice to stay). The General linear model thus considers Box's test of equality of covariance matrices, and Levene's test of equality of error variances. The evidence of receipt for payment of property tax is to be used as the study population in these aspects.

Findings

Preference for Forms of Property Tax In Ibadan North Local Government

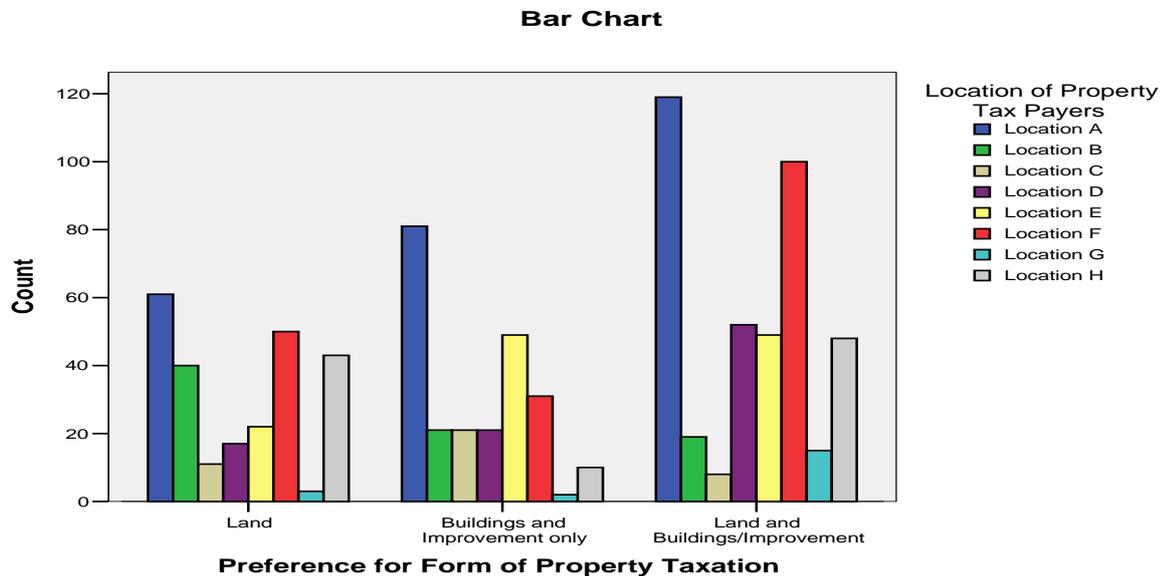


Figure 1. Resident Preferences for Form of Property Tax in Ibadan North Local Government

In Figure 1, the pattern of preference was indicated. While 45% of the resident prefers to pay property tax on land and building as a single entity, 27% prefers to pay on land while 26% prefers building or improvement only. Whereas, the Assessment authority is also adopting the use of land and building as a basis of assessment. The implication of the residents preference and the basis of assessment by the taxing authority in this case is that since land and building is the basis of assessment, the use of land or improvement of land and the income derivable from the improvement or land use is not giving consideration by the taxing authority since cost of replacement is the basis for assessment when using land and building as it is the case in Nigeria. The knowledge of not adopting the use to a land or building is put to the residents have given rise to the change in use of residential buildings to other uses such as commercial mainly and cottage industry.

The property tax being paid across the location is also different from each other. While location A which is an area with good infrastructure is having a mean property tax of 20,509, location G an area with low infrastructure has a mean property tax of 26,902.90 and Location H an area with no infrastructure has a mean property tax of 21,488.00. The payment of the property tax as identified in these locations is not reflecting the social amenities being use by the residents. This is social injustices as resident payment of tax is not reflecting the amenities sustaining them. Thus

residents are not taking cognizance of change in the property tax either across the location or over a period of time.

Resident Attitude to Applicable Form of Property Tax In Ibadan North Local Government.

Table 1 Analysis of Variance Result for the Resident Attitude to payment of Property Tax In Ibadan North Local Government

Independent Variable	Issuance of Receipt	Measurement Scale Base	Dependent Variable	Mean	Mean Square	F	Sig
Payment of Property Tax	Yes 706	Years of Awareness and Exposure to Knowledge of Property Tax	Awareness of Different form of Property Tax	4.408	7.009	0.943	0.332
	No 187	Years of Residing in The Present Location	Willingness to Pay if Separated on Form	14.754	82.760	0.864	0.353
		Optional locations for Resident to Choose.	Willingness to Reside in the Location on Review of Property Tax	18.525	1096.488	5.297	0.022

Author’s Fieldwork(2011)

The Box M Test for Homogeneity of variance-covariance matrices indicated with calculated significant value of 0.000 is less than the alpha level of 0.05 attached in the appendix 3. The assumption that the variables do not statistically influence equally the payment of form of property tax in each location has therefore been violated. That is impliedly, each dependent variables identified as Awareness of Different form of Tax, Willingness to pay the Tax if separated on Form and Willingness to reside in the location if review of the property tax is all have variance or significant impact on the form of property tax.

The multivariate test of significance further reveals that there are no significant differences in the dependent variables across each for those that paid and are receipted since the significant value 0.077 is higher than the alpha level of 0.05. What this means is that each variable being examined do not have different level of impact on the payment of property in the locations for those that actually pay and were issued receipt.

The Levene's Test of Equality however reveals the confirmation of this opinion. The Test identified that all the significant value are higher than 0.05 in which it can be stated that all the variables have equality variance on the payment of those that paid and are receipted.

However, the Test of Between Subject Effects as presented in table 4.12 indicate that at same alpha level of 0.05 Willingness to reside in the location on review of the property tax being paid has violated the assumption that it does not have impact on the payment of property tax in this locality. The significance level for this variable is 0.022. In essence having agreed that the variables do have influence on payment of property tax, the resident may shift location eventually if the property tax is reviewed.

The Marginal Means for Residents as revealed in table 4.15 that were issued receipt and have the Willingness to reside in the location upon reviewed is 18.525 which is the highest marginal mean for this analysis.

Recommendation and Conclusion

This in essence infers that payment of any form of property tax within any location to finance infrastructures within the location should be a function of the land use. The Fig. 3 below indicates the adoption of Mass appraisal system in assessing property rates in each local government. The Mass appraisal system is divided into five sections. The concept for adopting mass appraisal is to enhance the efficiency of property tax administration.

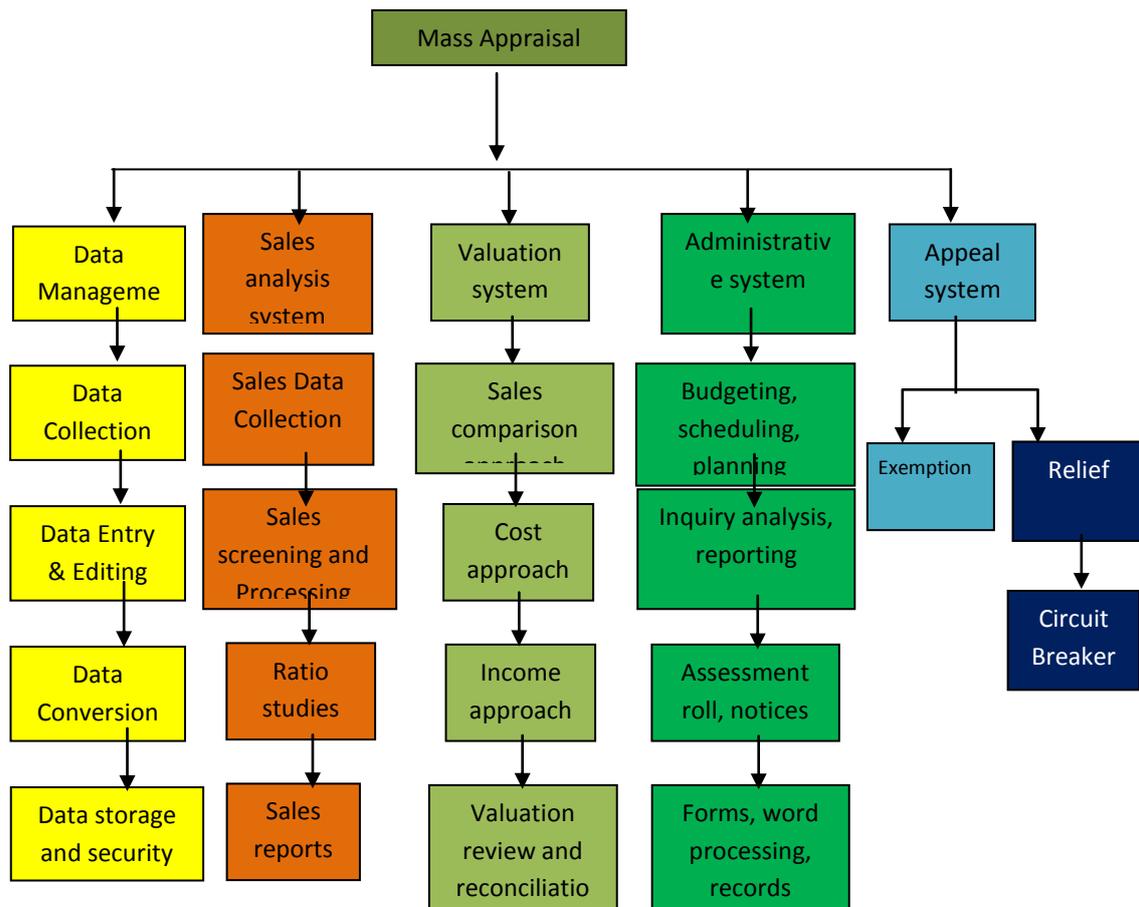


Figure 2: The Property Taxation Machinery for Local Government

Relationship between Generation of property tax and expenditure pattern of local government

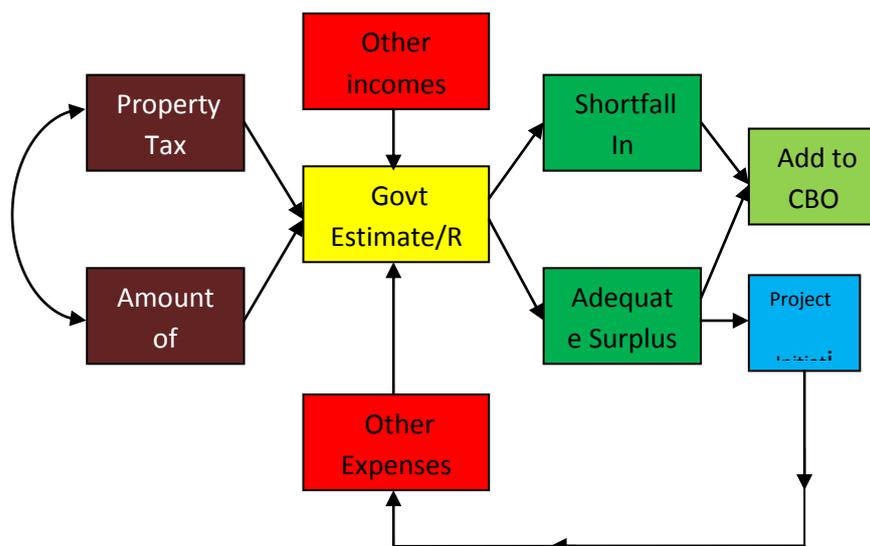


Figure 3: Property tax and Local Government Budget System.

The payment of property tax and the expenditure on the provision of infrastructure is presented in Figure 3. There are two options for the local government to be concerned with as a taxing and spending authority. Option 1 indicates a situation where there is shortfall in the generation of property tax from any location. In this case, there must be a strengthened collaboration under the public private partnership scheme between the community based organization and the local authority. Option 2 rather indicate a situation where there is a surplus in the amount of property tax generated, this will seldom occur in an Africa setting. However, it is expected that such surplus be diverted to other areas of need of the local government. The principle here is based on the fact that local governments have the authority to increase raise revenue to meet the provision of infrastructure. The more a taxing authority is able to provide for the residents the higher the influx of people/population that will be willing to reside in the location of adequate infrastructure. This is the basis of Glaeser (2000) linear model considered earlier. This conceptual framework could enhance Fiscal Transparency as the public would have access to information on the situation and trends in public finances, openness of state/local bodies activities on the preparation, consideration, approval and implementation of budget and ensure the stability and long term sustainability of budgets.

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