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Determinants of Real Property Tax Collection in Oriental Mindoro: A Basis for Strategic Policy Reforms

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Abstract

This study scrutinizes the effectiveness of This study explored how property assessments, taxpayer compliance, and integration of technology affects the efficiency of real property tax collection in Oriental Mindoro. Addressing long-standing property tax collection challenges, the research surveyed 190 property owners and 10 local assessors and conducted semi-structured interviews with four Commission on Audit auditors. A mixed-methods design combined descriptive statistics Kendall's Tau-b correlation, and thematic analysis of audit insights. Results showed property assessment practices were only moderately implemented, with outdated methods and limited training of assessors affecting the accuracy. Compliance was driven primarily by consistently enforced penalties, whereas income level and general awareness campaigns showed minimal influence. Technology helped speed up processing and improve on-time payments, but its full benefits were limited due to inconsistent use. Correlation analysis revealed very weak but significant relationship between assessment methods, compliance due to penalties, technological indicators, and collection efficiency. The study suggests that the province may update valuation tools, schedule regular reassessments, improve taxpayer education, and ensure proper use of digital systems. Strengthening inter-office coordination and acting promptly on audit recommendations further enhance RPT administration and help improve tax collection and public service delivery.

Keywords*:* *Real property tax, collection efficiency, property assessment, taxpayer compliance, technology integration*

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INTRODUCTION

Many countries are strengthening local governments, making local governance and tax collection vital globally. Countries like Canada, Germany, and Australia allow local authorities to collect taxes to better address community needs. This has improved local revenue mobilization, especially through real property taxes, a reliable source of funding for essential services. Despite this, common challenges remain, such as inaccurate assessments and delayed payments. With advancements in technology, tax systems have become more efficient. Countries like Singapore and Estonia successfully use digital platforms to enhance transparency and speed in tax administration.

In the Philippines, the national government continues to devolve basic services to local government units (LGUs), alongside increasing their share of the National Tax Allotment (NTA), formerly known as the Internal Revenue Allotment (IRA). This has given LGUs more control over resources, but the Local Government Code of 1991 also encourages fiscal autonomy by allowing LGUs to generate revenue through taxes and fees. Despite this, several studies have noted that since the initial devolution of services in health and agriculture, many LGUs still struggle to finance expenditures with local revenues, leading to continued dependence on the NTA. Real property tax, identified as a stable local revenue source, remains underutilized.

Oriental Mindoro received ₱2.193 billion in NTA and ₱190.775 million in tax revenue in 2023, ₱105.018 million of which came from real property tax. However, despite these figures, issues persist in collection performance. COA's 2013 Annual Audit Report noted a rise in unpaid property taxes and a decline in collection enforcement. Although efforts were made to recover taxes through notices and coordination with treasurers and barangay officials, more aggressive remedies such as auction sales were not pursued due to their complexity. Instead, compromise agreements were arranged with delinquent taxpayers.

In 2019, COA reported that from 2016 to 2019, LGUs in Oriental Mindoro only collected an average of 15.86% of delinquent accounts. Though a Tax Amnesty Program was introduced during the pandemic, delinquencies remained high, totaling ₱644 million as of December 31, 2022. Other audit findings revealed issues such as non-cancellation of old tax declarations despite changes in ownership, and tax-exempt properties still being assessed.

Inaccurate assessments result in unfair taxation and reduced confidence in the system. Improving this area requires better methods, updated property records, and skilled assessors. Cebu City's use of GIS mapping illustrates how technology can enhance assessment accuracy. Compliance, another key factor, was estimated at 70% in Oriental Mindoro. Factors such as income level, enforcement of penalties, and awareness campaigns influence this behavior. In Davao City, public education campaigns helped improve compliance rates.

Technology has also improved tax administration. Online payment systems in Quezon City and the use of AI in audits in Makati City have streamlined processes. In June 2024, RPAVARA was enacted to unify valuation standards and improve LGUs' revenue-generating capacity. It also introduced a two-year tax amnesty for delinquent taxpayers to encourage settlement and improve collections.

Given this context, the study focused on evaluating the province's RPT system in relation to property assessments, compliance, audit practices, and the use of technology. It aimed to assess the readiness of LGUs for RPAVARA and identify barriers to its implementation. The study contributes by recommending strategies to improve tax administration and support fiscal sustainability.

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METHODOLOGIES

Research Design

The research used a mixed-methods approach that combined both quantitative and qualitative methods to provide a comprehensive understanding of the factors affecting RPT collection in Oriental Mindoro. The quantitative component involved structured surveys, while the qualitative component included interviews with key informants. The integration of numerical data with experiential insights ensured the reliability and richness of the results.

Quantitative Component

Structured questionnaires were administered to a sample of property owners and local assessors. The surveys were designed to collect data on taxpayer compliance, property assessment practices, and the use of technology in tax administration. Responses were rated using Likert scales. The data were analyzed using descriptive statistics and Kendall's Tau-b correlation to examine the relationships between the variables.

Qualitative Component

Key insights were gathered through semi-structured interviews with four local COA auditors. The qualitative data provided a deeper understanding of audit practices and operational inefficiencies within LGUs. Thematic analysis was employed to extract recurring themes from the interview data.

Respondents and Participants

A total of 200 individuals participated in the study. These included 190 property owners and 10 local assessors. The assessors were selected for their direct involvement in implementing property assessments. In addition, four COA auditors from the Local Government Audit Sector of Oriental Mindoro participated in qualitative interviews.

Sampling Technique and Sample Size

Stratified random sampling was used to ensure representation across geographic areas, property types, and taxpayer categories. Municipalities with larger populations were given proportionate representation. This yielded a total sample of 200 individuals for the quantitative survey and four auditors for the qualitative component.

Research Instruments

Surveys/Questionnaires

The surveys captured demographic information and respondents' views on property assessments, taxpayer compliance, and the role of technology. Indicators for property assessments included methods used, reassessment frequency, and assessor training.

Compliance indicators included income level, taxpayer awareness, and penalties. Technology integration was measured through perceived error reduction, payment timeliness, and processing efficiency.

The questionnaires were distributed both online and in person. Barangay officials and COA auditors assisted in disseminating the Google Form survey link. Validation of the instrument was conducted by experts from the Provincial Treasurer's Office and COA, with internal consistency verified through Cronbach's Alpha:

Table 1
Results of Reliability Test using Cronbach's alpha

Independent Variable	Cronbach's Alpha Coefficient
Level of Property Assessments	0.931
Compliance Rates of Property Owners	0.905
Integration of Technology	0.967

Interviews

A semi-structured interview guide was used to facilitate discussions with COA auditors. The instrument was validated by a local revenue officer and a state auditor. Interviews were analyzed thematically to derive insights into RPT-related inefficiencies.

Documentary Analysis

Supplementary data were gathered through documentary reviews, including audit reports, assessment records, and tax collection summaries from 2019 to 2024. These documents supported both the survey and interview data.

Data Gathering Procedure

Approval to Conduct the Study

Permission to conduct the study was secured through a formal request submitted to the Provincial Government of Oriental Mindoro.

Distribution of Research Instruments

A total of 300 questionnaires were distributed through online and in-person methods. LGU personnel and barangay officials facilitated the distribution of the online survey link. A total of 200 completed responses were retrieved. Interviews with auditors were conducted face-to-face and via video conferencing, with documentation of consent and data handling processes.

Ethical Consideration

This study adhered to ethical research standards. Respondents were informed of the study's objectives and consented voluntarily. Confidentiality was strictly maintained by removing personal identifiers and securely storing all documents. Physical forms were stored in locked cabinets, and digital files were protected by restricted access.

Statistical Treatment of Data

Descriptive statistics were used to determine central tendencies and distribution patterns. Inferential statistics, including Kendall's Tau-b correlation, were applied to assess relationships between variables. All analyses were performed using Jamovi statistical software. Cronbach's Alpha was used to assess the internal consistency of the survey instrument.

This comprehensive research methodology ensured a robust and ethical investigation into the efficiency of real property tax collection in Oriental Mindoro.

To supplement the quantitative data, qualitative interviews were conducted with four key informants who are auditors from the Commission on Audit. These auditors provided insights into audit observations and implementation challenges based on their direct involvement in auditing LGUs within the province. Additionally, a documentary analysis of audit reports, property assessment records, and tax collection documents from 2019 to 2024 was carried out to verify and support the data gathered from the surveys and interviews.

RESULTS AND DISCUSSIONS

1. Extent of Property Assessments

To evaluate the extent of property assessment, respondents rated three key indicators: the methods used, the training of assessors, and the frequency of assessments. The summary of the results is as follows:

Table 2
Mean Scores of Indicators in Determining the Extent of Property Assessments

Indicator	Mean	Interpretation
Frequency of Assessment	2.954	Moderate
Training of Assessors	2.860	Moderate
Methods	2.684	Moderate
Overall Mean	**2.833**	**Moderate**

The results indicate a moderate level of implementation across all indicators. This shows that property assessments are conducted with acceptable regularity and assessors receive some training. However, results also show that the methods used need improvement. This is consistent with findings by the COA auditors which cited issues such as outdated property records, manual processes, and data inconsistencies in LGU records. For instance, duplicate records and exempt properties still being computed with RPT were observed. These influence the reliability and timeliness of property assessments.

Consistent with these results, in a study by De Vera (De Vera, 2018), he emphasized that outdated assessment methods and the lack of modern valuation tools are major problems to efficient real property taxation in the Philippine LGUs. Additionally, the study of Santos and Reyes (Santos & Reyes, 2019) found that many local assessors depend on traditional manual methods due to limited training and insufficient access to digital resources. This often leads to valuation errors and reduced tax collection efficiency.

Internationally, it is emphasized in the World Bank report (World Bank, 2016) the importance of regular and frequent reassessment and updated cadastral systems in enhancing property tax performance in developing countries. Their study found that jurisdictions with modern assessment practices and well-trained personnel typically achieve higher and more equitable property tax revenues.

In summary, the results show that there is a need for institutional reforms, particularly in modernizing assessment methodologies, enhancing the capacity-building of assessors, and ensuring consistent evaluation cycles.

Thus, it is recommended that LGUs prioritize the adoption of standardized and technology-enhanced assessment frameworks, alongside continuous training programs for assessors. Doing so could help mitigate the challenges identified and improve the overall effectiveness and equity of the property assessment process.

2. Extent of compliance of property owners

To explore the extent of property owners' compliance, three parameters were examined: income levels, awareness campaigns, and penalties for non-compliance.

Table 3
Mean Scores of Indicators in Determining Compliance of Property Owners

Indicator	Mean	Interpretation
Penalties for Non-compliance	3.258	High
Income Levels	2.924	Moderate
Awareness Campaigns	2.891	Moderate
Overall Mean	**3.024**	**Moderate**

As shown in the above table, penalties for non-compliance received a higher mean score of "3.258", indicating that enforcement through penalties is generally well implemented. In contrast, the mean scores for indicators relative to compliance show that income levels "2.924" and awareness campaigns "2.891" were perceived to have a moderate extent. The results indicate that the effect of socioeconomic conditions and efforts to disseminate information may not be strong enough to influence compliance.

The above-cited observation is consistent with the findings of Abad and Mendoza in their study in 2017 which identified enforcement through imposition of penalties and sanctions as one of the most effective tools to promote compliance.

Moreover, the study of Manasan explained that taxpayers' compliance in the Philippines is frequently shaped by the ability-to-pay principle (Manasan, 2015). This is also aligned with the findings of this study showing moderate influence of income levels. In addition, in the study of Bahl and Bird, it was emphasized that taxpayer education and ongoing communication are vital but often neglected strategies in developing countries (Bahl & Bird, 2008). This is also the case in this study.

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In conclusion, the findings show that income and awareness play important roles to improve compliance. However, clearly enforced penalties mostly motivates compliance among taxpayers. LGUs should therefore focus on strengthening education and awareness campaigns while maintaining a consistent enforcement strategy.

3. Extent of integration of technology in tax collection

In assessing the extent of integration of technology, three parameters were determined: reduced error rates, processing time, and timely payment of taxpayers.

Table 4
Mean Scores of Indicators in Determining the Extent of Integration of Technology in Tax Collection

Indicator	Mean	Interpretation
Processing Time	3.398	High
Timely Payment of Taxpayers	3.374	High
Reduced Error Rates	2.991	Moderate
Overall Mean	**3.254**	**High**

The above table shows a high level of technology integration, with processing time “3.398” and timely taxpayer payments “3.374” which indicates that digital tools and systems contribute to efficient transactions processing and enhances taxpayers’ responsiveness. Meanwhile, reduced error rates scored a moderate extent with a mean of “2.991”, suggesting that while technology is widely used, its impact on minimizing errors is perceived to be somewhat less consistent.

The observations are consistent with the study by Ejem (Ejem, 2019) which highlighted that the automation of tax systems in Philippine municipalities led to faster service delivery and improved taxpayer satisfaction. However, the challenges in data quality control and system integration continued to be affecting accuracy. Similarly, in a World Bank (World Bank, 2016) report, it was noted that the implementation of electronic tax collection systems in developing countries improves compliance and administrative efficiency, though full benefits depend on system reliability and user training.

Moreover, the work of Cruz and Gonzales (Cruz & Gonzales, 2020) found that municipalities using integrated property tax management systems experienced fewer delays in processing and higher collection efficiency. However, they also emphasized the importance of regularly updating software and providing adequate staff training to ensure consistent performance and accuracy.

In summary, the results show that while technology significantly enhances tax processing and collection timeliness, further improvement in error-reduction mechanisms, system upgrades, and personnel capacity-building are necessary to fully optimize its benefits.

4. Real Property Tax Collection Efficiency

This section outlines the level of efficiency of RPT collection across the 14 municipalities of Oriental Mindoro. This was based on data obtained from reports of LGUs and computed against the collection targets set by the Bureau of Local Government Finance (BLGF).

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The immediately succeeding table summarizes the actual collection efficiency rates of each municipality:

Table 5
Collection Efficiency Rates of Municipalities in Oriental Mindoro

Municipality	Collection Efficiency based on BLGF targets
Baco	125.50%
Bansud	109.63%
Bongabong	129.41%
Bulalacao	107.75%
Gloria	117.95%
Mansalay	137.56%
Naujan	124.73%
Pinamalayan	120.53%
Pola	111.19%
Puerto Galera	116.98%
Roxas	126.14%
San Teodoro	111.37%
Socorro	137.47%
Victoria	114.21%

The collection efficiency rates used in this study are based on the target allocations set by the BLGF. These targets are determined using a combination of historical collection data, economic indicators, and prior performance of each LGU. However, it should be noted that these targets do not necessarily represent the total collectible RPT potential in each locality. Factors such as outdated property assessments, incomplete tax maps, and administrative constraints may cause the BLGF to set conservative or adjusted targets.

Consequently, some LGUs may report collection efficiency exceeding 100%, which does not imply full collection of all legally due taxes, but rather performance beyond the BLGF's objectives.

Despite this limitation, these efficiency rates were still used in the study because they remain the most consistent, accessible, and standardized metrics for comparing inter-LGU performance. The BLGF benchmarks are widely recognized and employed for fiscal monitoring and policy evaluation at both regional and national levels. While the limitations are acknowledged, these figures provide a reliable basis for assessing relative performance and identifying patterns in RPT collection efficiency in the province.

5. Relationship between Property Assessments and Real Property Tax Collection Efficiency

This section presents the correlation between property assessment indicators and real property tax collection efficiency. It focuses on methods used, assessor training, and assessment frequency, analyzed using Kendall's Tau-b to identify any significant relationships.

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Table 6
Correlation Analysis Between Property Assessments and Real Property Tax Collection Efficiency

Indicator	Kendall's Tau B	p-value	Interpretation
Methods	-0.174	<0.001	Very Weak Negative
Training of Assessors	-0.055	0.292	Not Significant
Frequency of Assessments	0.046	0.378	Not Significant

The correlation analysis revealed a very weak negative relationship between current property assessment methods and RPT collection efficiency ($\tau = -0.174$, $p < .001$) which shows that inaccuracies in assessments decreases the collection efficiency of RPT. This reflects weaknesses on the current methods and procedures used by the local assessors in the province. This supports the study of Bahl and Martinez-Vazquez (Bahl & Martinez, 2008), which highlighted that unreliable and outdated property assessments often result in undervaluation affecting both revenue potential and taxpayer trust. Interview with local auditors also disclosed that poorly updated tax maps, infrequent reassessments, and limited technical capacity within local assessors' offices are common problems in the province. Meanwhile, training of personnel "$\tau = -0.055$, $p = 0.292$" and frequency of assessments "$\tau = 0.046$, $p = 0.378$" were not statistically significant which indicates that the magnitude of effects of these indicators is very minimal. This is consistent with the findings of De Vera and Montes (De Vera & Montes, 2015), who noted that training programs in LGUs often lack continuity due to staff turnover and insufficient funding.

These outcomes align with the theory of fiscal decentralization, which suggests that the efficiency of local tax systems is contingent on administrative capacity and local governance (Bird & Slack, 2004). Weak assessment systems reflect broader institutional constraints that impair the autonomy and effectiveness of LGUs.

6. Relationship between Compliance of Property Owners and Real Property Tax Collection Efficiency

This section analyzes the relationship between taxpayer compliance indicators and real property tax collection efficiency. Using Kendall's Tau-b, the analysis covers income levels, awareness campaigns, and penalties for non-compliance to determine their influence on collection outcomes.

Table 7
Correlation Analysis Between Compliance and Real Property Tax Collection Efficiency

Indicator	Kendall's Tau B	p-value	Interpretation
Income Levels	-0.003	0.948	No correlation
Awareness Campaigns	0.089	0.081	Very Weak Positive (Not Significant)
Penalties for Non-compliance	0.185	<.001	Very Weak Positive

Among compliance-related indicators, penalties for non-compliance had a statistically significant very weak positive correlation with collection efficiency "$\tau = 0.185$, $p < .001$". This supports the findings of Alm, Martinez-Vazquez, and Schneider (Alm, et al., 2016) which states that credible penalties drive voluntary compliance more effectively than moral appeals or awareness efforts. COA auditors interviewed emphasized that penalties do deter tax evasion, but their impact depends heavily on actual enforcement. In LGUs where enforcement is inconsistent or politically sensitive, the effect is minimal.

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In contrast, income level showed no meaningful correlation "τ = -0.003, p = 0.948", and awareness campaigns exhibited a very weak and statistically insignificant relationship "τ = 0.089, p = 0.081", which are consistent with the study by Cabantog (Cabantog, 2014), who noted that economic status is not always a reliable predictor of tax behavior, and that awareness campaigns often fall short due to lack of tailoring and limited dissemination.

Also, validation with the local auditors of the province disclosed that owners of idle or inherited land often deprioritize real property tax due to weak enforcement, while generic awareness campaigns focused on deadlines failed to promote lasting compliance.

7. Relationship between Integration of Technology and Real Property Tax Collection Efficiency

This section examines how technological integration has impacted the efficiency of property tax collection, using three indicators: reduced error rates, processing time, and timely taxpayer payments.

Table 8
Correlation Analysis Between Integration of Technology and Real Property Tax Collection Efficiency

Indicator	Kendall's Tau B	p-value	Interpretation
Reduced Error Rates	0.196	<0.001	Very Weak Positive
Processing Time	0.179	<.001	Very Weak Positive
Timely Payment of Taxpayers	0.124	0.017	Very Weak Positive

All the indicators under integration of technology showed a statistically significant very weak positive relationship with collection efficiency: reduced error rates "τ = 0.196, $p < .001$", processing time "τ = 0.179, $p < .001$", and timely issuance of receipts "τ = 0.124, $p = 0.017$". These results reinforce the findings of Reyes (Reyes, 2017) in his study which reported that LGUs that adopted digital RPT systems observed faster transaction times and higher collection rates. Similarly, the World Bank (World Bank, 2019) emphasized that automation reduces human error, increases transparency, and boosts taxpayer trust.

COA auditors confirmed these observations, noting that technology integration allows for real-time tracking, centralized data management, and faster customer service. However, they also cautioned that without proper training and system maintenance, digital tools can be underutilized or misapplied.

Supporting the quantitative results, interviews with COA local auditors assigned in Oriental Mindoro highlighted some important challenges and opportunities in managing RPT. Although audits are comprehensive and follow standardized procedures, their success really depends on how capable and willing the LGUs are to act on the recommendations. Auditors pointed out that outdated records cause data inconsistencies, and there is often inadequate coordination between the assessor's and treasurer's offices. They also mentioned that digital tools aren't used consistently, which limits how much technology can help. Furthermore, the interview revealed that while penalties do encourage compliance, their effectiveness is often lessened by economic difficulties and a lack of strong awareness campaigns. On a positive note, auditors shared that initiatives such as mobile tax caravans and automated dashboards from other areas show potential as models that Oriental Mindoro could adopt to improve efficiency.

In conclusion, while some LGUs exceed the targets set by the BLGF in RPT collection, systemic issues in assessment, compliance enforcement, and technology integration limit overall effectiveness. The results emphasize the importance of institutional capacity, data accuracy, and strategic use of technology in improving tax administration.

8. Proposed Strategies for an Enhanced Real Property Tax Collection in Oriental Mindoro

The study revealed key areas for improvement such as outdated assessment methods, gaps in assessor training, weak enforcement practices, and inconsistent application of technology. These challenges are interrelated and suggest the need for a coordinated and well-planned approach. Based on the results, the researcher developed a strategic framework focused on five major areas of intervention: modernization of property assessment practices, enhancement of assessor training and capacity, institutionalization of regular reassessment, strengthening of enforcement mechanisms, and improvement of digital integration. These areas were selected based on their demonstrated impact on tax collection efficiency as supported by both quantitative and qualitative insights from local COA auditors.

The strategies were devised to be practical, achievable, and aligned with existing national policies, including the BLGF guidelines and Local Government Code. Each component was designed in response to specific inefficiencies identified in the study, such as the weak correlation between current assessment methods and tax efficiency, or the effectiveness of penalty enforcement. Appendix A provides a comprehensive strategic framework that outlines proposed strategies, implementation mechanisms, and expected outcomes. This output serves as a guide for the Provincial Government and its municipalities in enhancing the RPT collection efficiency in the province.

Conclusions and Recommendations

The results of the study showed that property assessment and taxpayer compliance in Oriental Mindoro were implemented at a moderate level. Technology integration was generally high, but its application was not consistent across municipalities. Issues such as outdated property assessment methods, infrequent reassessments, and limited training among assessors were found to affect the accuracy of property records and the fairness of tax imposition. Although the enforcement of penalties proved effective in improving taxpayer compliance, awareness campaigns and socioeconomic factors such as income level had minimal influence. While the use of digital platforms helped improve transaction speed and payment convenience, its potential to reduce errors and improve accuracy was not fully realized due to fragmented implementation and lack of staff training. Additionally, coordination gaps between the Assessor’s and Treasurer’s Offices and the absence of necessary documentation continued to affect the efficiency and integrity of tax administration.

Based on these findings, the study recommends conducting regular property reassessments and enhancing training for local assessors to ensure the reliability of property records. Local government units should adopt modern tools such as geographic information systems and fully utilize available digital platforms to streamline processes and improve data accuracy. Taxpayer awareness efforts must be more localized and sustained to encourage voluntary compliance. Consistent enforcement of penalties is also essential to reinforce accountability. Furthermore, improving coordination between departments and ensuring strict adherence to audit guidelines and the provisions of RA 12001 will help strengthen institutional performance. These strategies are expected to enhance the efficiency of real property tax

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collection, support revenue sustainability, and contribute to the improved delivery of public services in Oriental Mindoro.

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