The Role of Information Technology in Enhancing Property Tax Administration in Decentralised Local Government: A Case Study of Zimbabwe

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Abstract: The study aims to examine the current state of property tax administration in Zimbabwean local authorities under the conditions of digitalization. Property taxes within the Zimbabwean local tax system are significantly under-collected, necessitating an urgent enhancement of their contribution to local authority budgets. A quantitative research approach was adopted, collecting data through questionnaires from a target population of 60 staff members within an urban local authority. Purposive sampling was employed to select Chief Executive Officers, Heads of Departments, and staff directly involved with Information and Communication Technology (ICT) and Property Tax Administration, including ICT departments, accounting and finance staff, and engineering departments. Additionally, residential and commercial property owners were conveniently sampled based on availability and willingness to participate, resulting in a total sample size of 46 respondents. The findings reveal a significant positive relationship between Information Technology and property tax administration, suggesting that policymakers should prioritize digitization to enhance effective tax administration. Furthermore, control variables such as population, trade, and GDP were found to have significant relationships with tax administration in Zimbabwe. The introduction of ICTs has been shown to improve the efficiency and effectiveness of property tax administration, underscoring its critical role in the fiscal decentralization of local governments.

Keywords: Information and Communication Technology (ICT); Property tax administration; Fiscally decentralised; Local government; Digitalization; Zimbabwe

JEL Classification: M41; M49

1. Introduction

Revenue authorities have made significant investments in ICT projects over the course of the last 10 years to offer new and creative types of assistance to clients and to coordinate new advancements and cycles to smooth out tasks (Oppong, 2021). On that note, the Zimbabwe Income Authority carried out another Tax and Revenue Management System (TaRMS) on October 12, 2023, as part of the association's emphasis on working on business processes for the comfort of citizens. The consistent position taken after investigation of the ongoing framework was that there is a requirement for another framework (Public Notification Number 61 of 2023). Property tax is viewed as one of the most mind-blowing ways of improving local government income for human turn of events (World Bank, 2019). With regards to Zimbabwe, where decentralized administration is carried out, the productive organization of property tax is significant for neighborhood government income age and economical financial administration. Local charge organizations in Zimbabwe face different difficulties, including restricted authoritative limits, obsolete information in the executives' frameworks, and wasteful assessment assortment systems. These difficulties have brought about low assessment consistency rates and diminished income streams for nearby state-run administrations (Fish, 2015).

Besides, the absence of straightforwardness and responsibility in the local charge organization fuels the issue of tax avoidance and hampers income assembly endeavors (Obayomi, 2019). Numerous nearby experts in Africa have slender financial bases, exacerbated by unfortunate base inclusion and frail organization. Moreover, the open money hypothesis recommends that the local charge is an optimal neighborhood charge. But on the other hand, it's an 'information hungry' charge, making it troublesome and exorbitant to control appropriately, particularly at the nearby government level where limits, abilities, and assets are frequently deficient. Given its high information requests, local charge organizations fit the utilization of present-day data and correspondence innovation (ICT) frameworks. According to McCluskey & Franzsen (2018), over the last 40 to 50 years, notwithstanding, studies have shown that frail organization is the center justification for unfortunate income execution, especially issues of information gathering and the board, absence of straightforwardness, unfortunate charging and assortment rehearses, and powerless enforcement.

McCluskey & Franzsen (2018) declared that "a key issue confronting revenue organizations in many emerging nations is that they operate with manual, paper-based recording systems". According to our assessment, this is especially true for property tax assessments. Revenue leakages are common and occur due to untimely collection, corruption, and under-collection (McCluskey & Franzsen, 2018). In addition, McCluskey & Franzsen (2018) postulate that "challenges arise in assessing the number of citizens absent from their registered rolls, the number of people who are enrolled but inactive, and how much is actually being evaded through non-payments, corruption, and inadequate billing systems". They further assert that to address these challenges and with ongoing advances in ICT, there has been a strong push for using ICT across economies to improve the efficient collection of tax revenues (McCluskey & Franzsen, 2018).

Making a feasible framework to direct the repetitive local charge and other interior incomes in a productive and financially savvy way is fundamental if future city foundations are to be appropriately kept up with and metropolitan help levels improved (McCluskey & Franzsen, 2018). Be that as it may, ICT can possibly change local charge organization processes, making them more productive, straightforward, and fair.

The reception of computerized stages, geographic data frameworks (GIS), information examination, and online installment frameworks can upgrade income assortment, further develop consistency rates, and strengthen general administration (Prichard, 2015). Innovation driven arrangements can smooth out evaluation systems, work with property valuation, and computerize charge installment processes, prompting more compelling expense organization (Moore, 2013). The digitalization of tax organizations through e-charge frameworks is obviously permitting more noteworthy sharing of information inside charge organizations and inside legislatures as an instrument for enhanced investigation. Brown (2021) alludes that "a main consideration for this sped up pattern is the tension presented by the coronavirus pandemic as innovation frameworks and cycles filled in as help for disturbed charge capabilities".

According to the World Bank (2018), "the term local authority signifies authoritative bodies that are formally liable for every one of the public administrations in unambiguous geological regions like urban communities, towns, districts, provinces, and sheets". Furthermore, "neighborhood specialists are entrusted with guaranteeing arrangement and support of public administrations to nearby occupants through the usage of assets produced from the nearby networks, notwithstanding credits and awards from the focal government and different sources" (World Bank, 2018). Nearby specialists should likewise have the independence to change the level and organization of their income sources in accordance with the rationale of financial decentralization.

1.1 The Role of the IT Systems and Tools in Property Tax Administration

According to Occhiali et al. (2022), IT systems provide technology support, at varying levels, to all functions of the tax administration: processing of registration filings and issuing taxpayer identification numbers (TIN); validating and processing returns, and payments received through different channels and maintaining the taxpayer's accounts. In addition, high taxes, multiple taxes, unreasonable taxes, an unfriendly attitude of tax administrators, difficulty in paying taxes, bureaucracy in paying taxes, and changes in taxes affect tax compliance behaviour for SMEs (Brown, 2021).

1.2 Legal or Institutional Constraints in Zimbabwe that Impact Property Tax Digitization

According to Scarpini et al. (2023), some of the challenges that impact tax administration are inadequate number of valuers of properties, lack of awareness of taxpayers, corrupt behaviour of the officials, inadequacy in property tax administration, taxpayers' unwillingness to pay property tax, and lack of motivation of property tax collector.

However, tax administrations face significant challenges in how to best develop their capacity to use digitized data optimally and re-align operations and skills to new digitalised operating models. First, tax administrations need to cope with inadequate funding for IT reforms, as well as challenges in the design and development of their digital platforms (Occhiali et al., 2022). Inadequate infrastructure and a lack of skills and resources limit the potential of digital reform (Brown, 2021). Tax administrations grapple with ensuring an enabling environment for

taxpayers to adopt technologies – and this is determined by factors beyond the tax administrators' control, such as the availability of stable internet connections and little familiarity with IT (Scarpini et al., 2023). "There are also challenges with how best to link digital tax platforms and data with those of other spheres of government, due to unresolved regulatory and confidentiality issues" (Scarpini et al., 2023). Oppong (2021) also agrees that "ICT administration projects are often complex and expensive, and it may take time to realise their benefits and savings". According to McCluskey & Franzsen (2018), this is particularly important in an environment where purchasing a commercial off-the-shelf system (COTS) may not suit local circumstances. The business case for the introduction of ICT to undertake mass appraisal or to improve internal revenue collection should be based on sound analysis and a detailed appreciation as to how and where the benefits will arise. Furthermore, local authorities must strive to adopt resilient and sustainable IT-based revenue collection systems. For example, in Kenya and Zambia, local authorities have a degree of autonomy that would allow them to develop their own in-house ICT solutions or acquire off-the-shelf solutions. However, these approaches come with significant risks (for example, 'lock-in' contracts and incompatibility with other systems) and costs (for example, licenses, maintenance, and upgrading charges) (Prichard, 2015).

1.3 Limitations of the Study

The study focuses only on urban local authorities, and the findings cannot be generalized to rural authorities.

2. Methodology

The study adopted a quantitative research approach. Data were collected using questionnaires from the target population of 60 staff of the urban local authority. Purposive sampling was applied in selecting Chief Executive Officers, Heads of Departments, and staff members who are directly involved with ICTs and Property Tax Administration from the ICT departments, accounting and finance staff, and engineering departments. Residential and commercial property owners will also be conveniently sampled depending on their availability and willingness to participate in the study. Therefore, a total sample of at least 46 respondents was targeted.

3. Data Presentation and Analysis

3.1 Reliability Analysis

Reliability analysis refers to the stability of the measuring instruments used and their consistency over time (Yang et al., 2019). By standard, the Cronbach's alpha is the best method to use for reliability examination. The alpha statistic ranges between 0 and 1. Bryman & Bell (2007) recommend that a minimum threshold of 0.7 be acceptable for instrument reliability.

In this study, with a view to establishing the reliability of the research instrument used, the Cronbach's alpha statistic was computed for the 17 variables used in the research model. The results were as shown in Table 1. The computed Cronbach's alpha for the 17 variables was found to be 0.996. This being greater than 0.7, it shows that there is greater internal consistency of the items in the scale, and that the research instrument used was very reliable.

Table 1. Reliability statistics

Cronbach's Alpha	N of Items
0.996	17

Source: Field work

4. Interpretation of the Findings

4.1 Descriptive Statistics Presentation

Mean and standard deviation are appropriate in research since they assist in the evaluation of opinions or controversial data and provide a basis for data comparison. The results were analysed under relevant research questions.

4.1.1 The effects of ICTs on the administration of property taxes in Zimbabwean urban local authorities
The descriptive results in terms of the mean and standard deviations of the research responses on the effect of ICTs on the administration of property taxes in Zimbabwe urban local authorities are presented in Table 2 below.

The overall mean was 4.008, indicating that ICTs have an effect on the time of payment towards property tax administration. Therefore, the descriptive statistics were able to depict the positive effects of ICTs for property tax

administration in Zimbabwe. The results are also supported by Zhang et al. (2022), who attest that "there is scope to increase tax compliance and expand the tax base through enhancing the usage of ICT systems and e-government platforms to simplify tax administration, reduce compliance costs, provide convenience to taxpayers, and enhance enforcement". It is therefore equally important that other policies be made to be supportive of the development of ICTs.

Table 2. Effects of CTs on the administration of property taxes

Effects of ICTs	N	Mean	Std. Deviation
ICTs have clear specifications on property tax components applicable to every property taxpayer during payment.	46	3.985	0.879
Local authorities have clear policies on payment procedures on the ICT platforms.	46	4.179	0.737
During payment, taxpayers access services online more effectively.	46	3.881	0.929
The time of payment for property taxes is extended before a deadline.	46	3.985	0.945
Average	**46**	**4.008**	**0.873**

Source: Field work

4.1.2 The contribution and significance of property taxes to the total revenues of urban local authorities in Zimbabwe

Table 3 presents the descriptive results in the form of the mean and standard deviation of the research responses on the significance of property taxes to the total revenues of urban local authorities in Zimbabwe.

The overall mean for the significance of ICTs was 4.138, while there was a varying response from the main mean of 0.878. As such, the analysed data managed to reveal the significance of property tax to the total revenue of urban local authorities (Sanghrajka, 2020).

Table 3. Significance of property taxes

Significance of Property Tax	N	Mean	Std. Deviation
Significance of property tax is achieved by taxing at source for payments made on time and remitting the deducted tax to the LGA.	46	4.224	0.867
LGA imposes property tax waivers to bring significant payments for tax defaulters, increasing local revenues.	46	3.731	1.123
Every income earned by taxpayers must be accounted for convenience.	46	4.343	0.664
LGA has developed infrastructure that has made the use of ICT devices very easy.	46	4.254	0.859
Average	**46**	**4.138**	**0.878**

Source: Field work

4.1.3 Contribution of property taxes to the total revenues of urban local authorities in Zimbabwe

Table 4. Contribution of property taxes to the total revenues of urban local authorities

Contribution of Property Tax	N	Mean	Std. Deviation
Property tax had increased income received by the LGA, contributing more of the total revenue received by urban local authorities.	46	4.508	0.561
LGA makes the refund process easy for property taxpayers based on income received.	46	3.58	1.240
Property tax on income received must be established and imposed immediately for convenience when making payments.	46	4.105	0.669
LGA educates potential taxpayers on laws and regulations to increase their income collection.	46	4.269	0.770
Average	**46**	**4.060**	**0.818**

Source: Field work

With reference to Table 4, the analysed data managed to reveal the contribution of property tax to the total revenue of urban local authorities. Obayomi (2019) supports the findings of Bahl & Vazquez (2008) regarding the significance of the property tax as the primary revenue source for local governments. Their study, based on

extensive data analysis, confirms that in cities where municipalities are granted substantial responsibility and revenue-raising powers, the property tax contributes approximately one-third of the local tax revenue. Moore (2013) also asserts that "the property tax plays a crucial role in financing urban public services in areas where local government taxes have a major impact". His research, based on a wealth of data, provides evidence for the continued importance of the property tax as a substantial revenue stream for local governments.

4.2 Examine the Benefits and Challenges of Using ICTs in the Administration of Property Taxes in Zimbabwean Urban Local Authorities

4.2.1 Challenges of using ICTs in the administration of property taxes in Zimbabwean urban local authorities
    Descriptive results presented in Table 5 show an analysis of responses on the challenges of using ICTs in the administration of property taxes in Zimbabwean urban local authorities. The mean and standard deviations were used to present the responses.

Table 5. Challenges of using ICTs

Challenges of Using ICTs	N	Mean	Std. Deviation
Inadequate provision of ICT affects the administration of property taxes.	46	4.468	0.854
The absence of a database for properties and a lack of leadership commitment affect the administration of property taxes.	46	4.317	1.211
Lack of knowledge of ICT and awareness increases inefficiency in property tax administration.	46	3.234	0.754
Lack of software for preparing demand notes/bills and weak network connection administration.	46	4.562	0.879
Average	**46**	**4.138**	**0.866**

Source: Field work

The overall mean for the tax on income was 4.138, with a standard deviation of 0.866, showing individual response variations from the main mean. As such, the analysed data managed to depict the challenges of using ICTs in the administration of property taxes. According to Fish (2015), the role of ICT in tax administration has faced numerous challenges, and its impact has been limited. These studies highlight the difficulties encountered in implementing ICT infrastructure for tax administration". On the other hand, recent research by Brown (2021) emphasizes the successful development and implementation of ICT-based applications in improving tax administration in government sectors, this indicates that progress has been made in utilizing ICT tools to enhance tax processes.
    In line with these findings, Brown (2021) highlights that "financial constraints have resulted in the recruitment of tax officials who lack a comprehensive understanding of tax laws. This issue is further compounded by insufficient administrative staff with the necessary skills and a high level of illiteracy among taxpayers and tax collectors". Further, Olaoye & Awe (2018) argue that the challenges faced in tax administration in underdeveloped countries primarily stem from personnel related problems. These include low wages, a lack of training, fraudulent activities by tax collectors, inefficiency, understaffing, and a lack of awareness among taxpayers regarding the importance of paying taxes.

4.2.2 Benefits of using ICTs in the administration of property taxes in Zimbabwean urban local authorities
    Descriptive results presented in Table 6 show analysis of responses on the benefits of using ICTs in the administration of property taxes in Zimbabwean urban local authorities. The mean and standard deviations were used to present the responses.
    The overall mean for the benefits of ICTs was 4.071, with a standard deviation of 0.876, showing that there were differences in responses for the employees from the main mean.
    The foregoing clearly expresses that the majority of the respondents were generally in agreement that the use of ICTs benefits Zimbabwean local authorities in the administration of property taxes. Moore et al. (2018) attest that the utilization of ICT plays a crucial role in facilitating prompt access to accurate and relevant information, which is essential for effective planning, programming, implementation, and monitoring and evaluation processes in development. Moreover, Zhang et al. (2022) highlight that the adoption of ICT has resulted in substantial organizational growth; the use of technology has enabled businesses to expand their operations and reach a wider audience, leading to increased productivity and improved outcomes. Also, Fish (2015) supports the notion that ICT has the potential to enhance productivity and create more cost-effective outputs using the same or fewer resources. This signifies the transformative power of ICT in optimizing organizational processes and achieving

efficiency. Additionally, Brown (2021) postulates that "the development of ICT applications for business purposes has revolutionized the way organizations function, ultimately enhancing their services."

Table 6. Benefits of using ICTs

Benefits of Using ICTs	Mean	Std. Deviation
The use of ICTs has made the administration of property taxes efficient, increasing the quality and quantity of information.	4.105	0.89
ICTs have available support services that taxpayers can make use of to solve their tax issues and reduce tax evasion and fraud.	4.194	0.723
The use of ICT systems had been tailored to reflect taxpayers' points of view, making them more effective in increasing property tax revenue collection.	3.925	0.893
ICTs have a simplified process that is very simple to use for transactions and efficient taxpayer data encoding.	4.06	0.998
Average	**4.071**	**0.876**

Source: Field work

4.3 Inferential Data Analysis

4.3.1 Multiple correlation analysis
The Pearson correlation analysis was also used to understand the magnitude, strength, and direction of the relationship between the role of ICTs in property tax administration.

Table 7 shows that Correlation is high at the 0.01 level (2-tailed).

Table 7. Multiple correlation analysis

		Tax Administration	Efficiency	Contribution	Effectiveness
Tax Administration	Pearson Correlation	1			
	Sig. (2-tailed)				
	N	46			
Efficiency	Pearson Correlation	.743**	1		
	Sig. (2-tailed)	.000			
	N	46	46		
Contribution	Pearson Correlation	.864**	.627**	1	
	Sig. (2-tailed)	.000	.000		
	N	46	46	46	
Effectiveness	Pearson Correlation	.636**	.617**	.622**	1
	Sig. (2-tailed)	.000	.000	.000	
	N	46	46	46	46

Source: Field work

4.4 Regression Analysis

The research went further to compute the regression analysis of the study results to produce inferential statistics for use in hypothesis testing and regression equations. Efficiency, contribution, and effectiveness were the independent variables, while property tax administration was the dependent variable. A regression model summary is presented in Table 8.

The coefficient of determination, or R-squared, is 0.898. The value of R-squared indicated a discovery of 80.6% of the deviations of tax administration as caused by efficiency, contribution and effectiveness. Therefore, factors not deliberated in the model account for 19.3%.

Table 8. Regression analysis

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.898a	.806	.789	.22266

Note: a. Predictors: (Constant), Efficiency, Contribution, Effectiveness

The results of the ANOVA in the above Table 9 show that the independent variables; efficiency, contribution, and effectiveness significantly affect tax administration by DLGA (p= 0.000<0.05). The results show the relationship between the variables. The F-value is 88.505, and with 67 degrees of freedom, the test is highly significant; thus, we can assume that there is a linear relationship between the variables in the model. The significance level in the model is less than 0.05, therefore it is statistically significant in predicting how the independent variables affect the tax administration in urban local authorities.

Table 9. Analysis of variance (ANOVA)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	13.223	3	4.370	88.505	.000b
	Residual	3.466	64	.050		
	Total	**16.689**	**67**			

Note: Dependent Variable: Revenue Collection; Predictors: (Constant), Efficiency, Contribution, Effectiveness

Table 10. Regression analysis of coefficients

Model		Unstandardized Coefficients B Std. Error		Standardized Coefficients Beta	t	Sig.
1	(Constant)	-.351	.278		-1.361	.223
	Efficiency	.348	.088	.297	3.888	.000
	Contribution	.685	.083	.64	8.336	.000
	Effectiveness	.045	.064	.058	.753	.002

Note: a. Dependent Variable: Tax administration
Source: Field work

According to Table 10, the conclusion is that efficiency, contribution, and effectiveness have a positive and significant relationship that leads to an increase in tax administration for DLGA. In this case, the regression equation was as follows (Wadesango et al., 2023):

$$Y= \alpha + \beta X1 + \beta X2 + \beta X3 + e \qquad (1)$$

This translates to:

$$Y= -0.351 + 0.348X1 + 0.685X2 + 0.045X3 + e \qquad (2)$$

4.5. Discussion

4.5.1 The effects of ICTs on the administration of property taxes in Zimbabwean urban local authorities
The results align with the findings by Zhang et al. (2022), which showed that the utilization of ICT in revenue collection facilitates secure record keeping, reduces labour and administrative capacity, and enhances the efficiency of revenue and data processing. Similarly, studies conducted by Brown (2021) revealed that the adoption of ICTs helps reduce administrative costs, improves access to and retrieval of records, and simplifies monitoring, evaluation, and information accuracy.
According to Obayomi (2019), "property taxpayers need to be well-informed about when, where, and how much to pay to establish clear information on tax liability in advance". The respondents agreed that online access to services by property taxpayers is more efficient and that payment timing is improved prior to the deadline for specific tax categories.
The findings also showed that respondents agreed that urban local authorities consistently specify the amount to be paid by property owners, and ICTs accurately calculate the tax due based on identifiable taxable income. Moreover, by Prichard (2015) assert that "there is a statistically significant positive relationship between effectiveness and property tax administration".
These results also further support the research of Santoro et al. (2022), whose study revealed, among other findings, that taxation significantly contributes to revenue generation and has a significant impact on the Gross Domestic Product.

4.5.2 The contribution and significance of property taxes to the total revenues of urban local authorities in Zimbabwe
The tax base is not unresponsive. Using annual market-value assessments helps to keep the tax base up to date

with such changes and would, with a uniform tax rate, generate revenues that grow with the local economy. It appears that if anything causes property tax revenues to be inelastic, it is the political decision-making in the setting of the property tax rates, a process that should reflect voters' preferences (McCluskey & Franzsen, 2018).

The findings showed that employees in the organization agreed that the property tax has increased revenue received from local government authorities. The results are also in agreement with Moore (2013) whose study indicated that property tax contributes significantly to revenue collection, with 39% of total tax revenues realized in 2015. They were also in agreement that local government authorities make the refund process easy for property taxpayers based on income received. They also agreed that local government authorities should educate property taxpayers on tax laws and regulations to increase their income collection.

4.5.3 The contribution and significance of property taxes to the total revenues of urban local authorities in Zimbabwe

Yang et al. (2019) state that "ICTs influence the improvement of the quality of financial recording, which in turn decreases financial irregularities and manipulation; automatically updates ledgers; and increases accuracy, transparency, and accountability in financial matters". These findings are in line with those of Obayomi (2019), who stated that "a cashless economy enhances the achievement of effective and efficient financial transactions and improves financial reporting". Similar results were reported by Fish (2015), who postulated that "after the introduction of ICT machines in revenue collection, there was an improvement in accuracy in property tax administration".

The findings indicated that employees agreed that the ICT system platform is easy to use for transactions by tax administrators. According to Prichard (2015), whose findings agreed, they noted that "the tax system should be simple in nature and process; such a taxpayer may not need a technical expert to interpret it for them".

The results of the study showed that the use of ICTs had made the administration of property taxes effective, increasing the quality and quantity of information. However, the results are in contrast with those of Oppong (2021), who disagree that a cashless economy enables to reduce cash-related fraud and promotes transparency and accountability in financial matters. Findings by Brown (2021) corroborate the challenges observed in this study that the impediments in implementing ICT systems include the high costs of purchasing devices, the lack of awareness of their use, the breakdown of the system, and the lack of trust in the systems.

5. Conclusions

The study concludes that the role of ICTs is very important to local authorities. This is because ICTs have a positive effect on property tax administration. The use of ICTs in council activities, such as property tax administration, enhances effectiveness due to factors such as timely revenue collection, enhanced management integrity, and the provision of clear records, among others. Information systems also improve the operations that are facilitated by the internal control systems, which in turn improve the improve the effectiveness of the council. To increase income collection, the LGA educates potential taxpayers on tax laws and regulations. Property tax has increased income received by local government authorities. The employees agreed that property tax on income received must be established and imposed immediately for convenience when making payments.

6. Recommendation

The study recommends further studies to determine the role of information technology in property tax administration in fiscally decentralised local government in Zimbabwe, and the focus should be on the role of the ICT system in property tax administration and in both rural and urban local authorities in Zimbabwe. This will enable the authority to assess the effectiveness, contribution, and efficiency of property administration.

Data Availability

The data used to support the research findings are available from the corresponding author upon request.

Conflicts of Interest

The authors declare no conflict of interest.

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