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## ENHANCING THE EFFECIENCY OF REAL PROPERTY TAX COLLECTION: STRATEGIES AND POLICY INTERVENTIONS

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### ABSTRACT

This study examined the effectiveness of tax collection strategies and policy interventions in enhancing real property tax collection in the Municipality of Kibawe, Bukidnon. It focused on strategies including real property tax strengthening, business tax fees and regulatory charges, taxpayer information and education campaigns, enforcement and delinquency management, use of digital/technological tools, and revenue generation planning and diversification. Additionally, the study assessed the extent of policy and administrative reforms, digital tax system implementation, and the perceived administrative, technological, and legal challenges in property tax collection. The participants were 75 municipal employees from the Treasurer's Office, Assessor's Office, and Budget Office, selected through purposive sampling. Data were collected using a researcher-developed questionnaire (Cronbach's Alpha = 0.955) and analyzed with descriptive statistics and Pearson Product Moment Correlation. Findings indicated that tax collection strategies and policy interventions were highly effective and well-implemented, while administrative, technological, and legal challenges were perceived as very high. Significant positive relationships were observed between the effectiveness of tax strategies, policy interventions, and the ability to address collection challenges. The study concluded that robust strategies, comprehensive policy reforms, and digital tax systems enhance property tax collection, yet challenges persist in implementation and administration. Recommendations were provided for taxpayers, municipal offices, and administrators to improve compliance, strengthen coordination, and optimize digital adoption. For future research, longitudinal studies are suggested to evaluate the sustained impacts of reforms and digital systems across diverse local government

contexts. These results highlight the critical role of integrated strategies, governance reforms, and digitalization in improving tax efficiency, offering practical insights for municipalities seeking to increase revenue, reduce delinquencies, and build stakeholder trust.

**KEYWORDS:** Real Property Tax (RPT), Tax Collection Strategies, Revenue Generation.

## **INTRODUCTION**

Real property taxes (RPT) are a crucial and reliable source of revenue for local governments, but they are often not fully utilized due to administrative and structural inefficiencies. In many places, including the Philippines, local government units (LGUs) still rely on outdated property valuations, leading to a significant loss in potential revenue. It's estimated that about 70% of LGUs in the Philippines miss out on PHP 30.5 billion because of this issue. As noted by Maria Teresa D. Uy (2021), outdated property valuations hinder collection efficiency. Research shows that updating property values regularly and improving government efficiency can lead to better tax yields.

Recent policy changes signal a positive shift. Republic Act No. 12001, known as the Real Property Valuation and Assessment Reform Act (RPVARA), was enacted in June 2024. This law mandates the use of standardized valuation methods based on market value, periodic updates of property values, and the creation of a Real Property Information System (RPIS) to streamline tax administration. Additionally, the law aims to reduce political influence in property valuation, limit initial tax increases to 6%, and promote compliance through a two-year amnesty period focused on digital transformation and assessor training.

Global research backs these reforms. A study involving 177,000 taxpayers showed that simplifying communication about tax payments—explaining what, how, and when to pay greatly improved on-time property tax compliance, compared to more complex messaging strategies. Local examples, like the computerization efforts in Calamba City, show a positive relationship between digital tax systems and increased taxpayer satisfaction. In Cainta, the introduction of mobile and online payment options cut down processing times from over 10 minutes to just 3, making the process faster and more convenient, which could lead to higher compliance.

This thesis argues that improving the efficiency of RPT collection requires an integrated approach that focuses on three key areas: valuation (timely and accurate property assessments), administration (digitization, clear communication, and multiple payment options), and enforcement (amnesty programs with strong incentives for compliance). By

examining case studies and the implementation of RPVARA, this study would show how these strategies can unlock significant and sustainable revenue growth for local governments.

### *Framework of the Study*

This study is based on three key theories: Public Finance Theory, Tax Compliance Theory, and New Public Management (NPM).

Public Finance Theory suggests that efficient tax systems are crucial for sustainable government financing and fair distribution of resources (Musgrave & Musgrave, 2019). Real property tax, being a stable, locally managed revenue stream, plays an essential role in supporting decentralized services. However, its success depends on accurate property valuations, a broad tax base, and efficient collection processes.

Tax Compliance Theory, especially the model developed by Allingham and Sandmo (1972), explains that tax compliance is influenced not just by enforcement measures (such as detection and penalties) but also by factors like perceived fairness, ease of administration, and the trust taxpayers have in their government. Studies (Luttmer & Singhal, 2014; Castro & Scartascini, 2015) confirm that clear communication, digital payment options, and transparent valuation processes improve compliance, particularly at the local level.

New Public Management (NPM) theory emphasizes modern, citizen-focused public services that prioritize performance (Hood, 1991). When applied to tax administration, this theory supports the use of digital tools, decentralization of services, and efficiency reforms inspired by the private sector. Evidence shows that digital systems for real property tax, such as GIS mapping and online payment platforms, improve taxpayer satisfaction and reduce transaction costs (Gupta et al., 2023).

Together, these theories provide a comprehensive framework to assess the effectiveness of real property tax collection systems. They help guide strategies like standardized property valuations, digitization, taxpayer education, and enforcement incentives—all essential for creating a fair, efficient, and sustainable local tax system.

This study is guided by a framework that views the efficiency of real property tax (RPT) collection as an outcome influenced by both existing challenges and the reforms undertaken by local government units (LGUs). The independent variables of the study include administrative, technological, and legal challenges, as well as the implementation of policy interventions and digital tax systems. Administrative challenges relate to the adequacy of staffing, distribution of tasks, coordination between the Treasurer's and Assessor's Offices,

efficiency of communication channels, staff training and capacity-building, sufficiency and transparency of budget allocations, and the accuracy of record-keeping and documentation. Technological challenges, on the other hand, involve the availability and reliability of digital infrastructure, accessibility of online payment platforms, consistency of system maintenance, reliability of digital records, adequacy of cybersecurity, frequency of system downtimes, competence of staff in digital operations, regular updating of tools and software, integration of systems across offices, and equity of access for both rural and urban taxpayers. Legal challenges include the timeliness of updating the Schedule of Market Values (SMVs), enforcement of tax laws and penalties, effectiveness of sanctions against delinquency, revision and updating of local ordinances, prompt legal reforms, simplicity of property valuation procedures, accessibility of legal remedies, compliance with Republic Act No. 12001, and provision of adequate legal support to LGUs.

In addition, the framework considers policy interventions and administrative reforms, which include the full implementation of RA 12001 provisions, standardization of property valuation procedures, updating of SMVs, promotion of transparency, streamlining of billing and collection systems, dissemination of reforms to taxpayers, stakeholder participation, establishment of feedback mechanisms, alignment of reforms with LGU development plans, and the overall improvement of administrative efficiency. Complementing these reforms is the digital tax systems implementation, which involves computerization of assessment records, provision of secure online payment platforms, integration of databases across concerned offices, accessibility of digital systems to taxpayers, use of digital tools for monitoring and evaluation, user-friendliness of platforms, regular updating and enhancement of systems, availability of technical support, provision of digital literacy programs, and reduction of manual processing.

Taken together, these challenges and reforms form the independent variables that influence the dependent variable—efficiency of real property tax collection. Efficiency is measured in terms of the accuracy and timeliness of property assessments and billing, prompt collection of payments, high compliance with payment schedules, reduction of arrears or delinquencies, improvement in the overall collection efficiency ratio, transparency in reporting, regular reconciliation of collection records, taxpayer satisfaction with services, and the sustainability of efficiency improvements over time. Thus, the framework posits that addressing the identified challenges and strengthening policy reforms, particularly through digital innovations, can significantly enhance the overall efficiency of real property tax collection.

Figure 1 shows the schematic diagram of the study. The diagram illustrates the relationship between the independent variables on the left and the dependent variable on the right. The left side of the framework presents the independent variables, which include the existing administrative, technological, and legal challenges, as well as the policy interventions, administrative reforms, and digital tax systems implementation. These variables encompass the adequacy of staffing, workload distribution, coordination between offices, training and capacity-building, budget sufficiency, accuracy of records, availability of digital infrastructure, accessibility of online payment systems, cybersecurity, system integration, frequency of legal updates, enforcement of tax laws, compliance with Republic Act No. 12001, standardization of valuation procedures, transparency measures, and computerization of assessment records, among others.

On the right side of the diagram is the dependent variable, which represents the efficiency of real property tax collection. This variable is assessed through the accuracy and timeliness of property assessments and billing, prompt collection of payments, high compliance rates among taxpayers, reduction in arrears or delinquencies, improvement of the overall collection efficiency ratio, transparency in reporting performance, regular reconciliation of collection records, taxpayer satisfaction with services, and the sustainability of collection improvements over time.

The arrows in the diagram signify the direct influence of the identified challenges, reforms, and digital system implementation on the overall efficiency of real property tax collection. This framework underscores that addressing the challenges and enhancing reforms would lead to more effective, transparent, and sustainable tax collection outcomes for local government units.

### ***Significance of the Study***

The importance of this study lies in its contribution to the ongoing efforts of local governance reform, particularly in maximizing the fiscal potential of real property taxation. Real property tax is one of the most underutilized yet stable sources of local revenue in the Philippines. However, outdated property valuations, inefficient billing systems, and weak enforcement mechanisms continue to impair its performance. With the recent passage of the Real Property Valuation and Assessment Reform Act (RA No. 12001), there is a timely opportunity to evaluate whether the new policy and administrative changes can address longstanding collection inefficiencies.

For local government units, this study provided actionable insights on best practices and reform models that can enhance their tax administration systems. For national policymakers, findings may inform further refinement of policy guidelines, funding mechanisms, and capacity-building programs related to RA 12001's implementation.

Academically, this study contributed to the literature on public finance, local governance, and digital transformation in the public sector. It integrates theories of tax compliance, administrative reform, and public management in analyzing real-world policy execution.

The study was also valuable to taxpayers and civil society organizations, as it sheds light on transparency, fairness, and accessibility in local tax systems. Lastly, future researchers may use this study as a foundation for comparative analyses, longitudinal assessments, or impact evaluations of related fiscal reforms.

In sum, this research aimed to bridge the gap between legislation and local implementation, offering strategic and evidence-based recommendations to improve RPT collection efficiency.

### ***Definition of Terms***

For better understanding between the researcher and the readers, the following terms are operationally defined:

*Amnesty Program.* Amnesty Program refers to temporary policy that allows taxpayers to settle dues with reduced penalties.

*Assessment.* Assessment refers to the process of determining the value of property for tax purposes.

*Bureau of Local Government Finance (BLGF).* Bureau of Local Government Finance (BLGF) refers to the national agency overseeing LGU financial operations.

*Collection Efficiency.* Collection Efficiency refers to the percentage of collectible taxes that are actually collected.

*Decentralization.* Decentralization it refers to the transfer of powers and responsibilities from central to local governments.

*Digital Tax System.* Digital Tax System it refers to the technology-based platforms used for property tax billing, payment, and records.

*Geographic Information System (GIS).* Geographic Information System (GIS) refers to the mapping software used in property valuation and tracking.

*Local Government Unit (LGU).* Local Government Unit (LGU) refers to a political subdivision such as a city or municipality responsible for local governance.

*Mass Appraisal.* Mass Appraisal refers to the process of valuing a group of properties using statistical models.

*New Public Management (NPM).* New Public Management (NPM) refers to the governance model promoting efficiency through modern managerial practices.

*Public Finance.* Public Finance refers to field of economics concerned with government revenue and expenditure.

*RA No. 12001.* RA No. 12001 refers to the Real Property Valuation and Assessment Reform Act enacted in 2024.

*Real Property Tax (RPT).* Real Property Tax (RPT) it refers to the tax imposed on the ownership of land and buildings based on their assessed value.

*Reassessment.* Reassessment to the process of re-evaluating property values at regular intervals.

*Revenue Mobilization.* Revenue Mobilization refers to the efforts to raise funds through taxation and other means.

*Schedule of Market Values (SMV).* Schedule of Market Values (SMV) refers to the document listing standard property values used for taxation.

*Tax Base.* Tax Base refers to the total value of properties subject to taxation.

*Tax Compliance.* Tax Compliance refers to the degree to which taxpayers meet their legal tax obligations.

*Taxpayer Satisfaction.* Taxpayer Satisfaction refers to a measure of how citizens perceive the fairness and convenience of tax processes.

*Valuation Reform.* Valuation Reform refers to the changes to improve how property values are assessed.

## ***The Methodology***

### ***Research Design***

This study used a descriptive-correlational research design. The descriptive aspect of the design is appropriate as it seeks to describe and analyze the existing conditions, administrative systems, technological applications, and policy interventions affecting real property tax collection in the Municipality of Kibawe. It allows for the identification of challenges and practices currently employed by the local government. On the other hand, the

correlational component of the design is used to determine the degree of relationship between the implementation of digital tax systems and the efficiency of real property tax collection. The use of descriptive-correlational research design is justified as it combines the strengths of both approaches—providing a clear picture of the present situation while examining possible associations between selected variables, thus giving the study greater depth and relevance in formulating conclusions and recommendations.

### ***Research Locale***

The study was conducted in the Municipality of Kibawe, Bukidnon, a newly 1st class municipality in the province of Bukidnon, Philippines, located in the southern part of the province. Kibawe is known as a progressive agricultural town, serving as a trading hub for rice, corn, and livestock products. Its strategic location along the Bukidnon-Davao highway makes it highly accessible to neighboring municipalities and cities, which strengthens its role as a local economic center. The municipality is composed of several barangays where both rural and semi-urban development can be observed, creating a diverse setting where traditional agricultural practices coexist with emerging commercial activities. The local government unit of Kibawe also plays a central role in managing essential services, including taxation and revenue generation, making the municipality an ideal site for examining the efficiency of real property tax collection.

Geographically, Kibawe covers a total land area of 304.13 square kilometers, with an average elevation of 371.3 meters above sea level. It is politically subdivided into 23 barangays, each contributing to the municipality's overall socio-economic structure. According to the 2020 Census, Kibawe had a population of 41,897, with a density of about 138 persons per square kilometer. Between 2015 and 2020, the municipality posted an annualized population growth rate of approximately 1.19 percent. Based on this trend, the estimated population in 2025 is projected at around 44,400 to 44,500 people, signaling gradual yet steady demographic growth over the past five years. This increase implies expanding households, greater demand for social services, and a corresponding need for efficient local revenue systems to sustain community development.

The municipality's economy is primarily driven by agriculture, with rice, corn, and livestock as its main products. These sectors not only supply the needs of local residents but also contribute to regional trade and food security. Its position as a trading hub also means that land and property assets whether agricultural, residential, or commercial are integral to local

development, thereby reinforcing the importance of effective real property tax administration. Moreover, the municipality's proximity to larger towns and cities, such as Valencia and Maramag, exposes it to both opportunities and pressures of modernization, including the need to adopt digital governance tools and standardized property valuation systems in line with national reforms.

With its growing population, expanding agricultural base, and increasing commercial activity, Kibawe represents both the opportunities and challenges faced by local government units in strengthening fiscal autonomy through improved revenue collection.

### ***Respondents of the Study***

This study would involve employees from the Municipal Treasurer's Office, Municipal Assessor's Office, and Municipal Budget Office, all of whom would be directly engaged in the administration of real property taxes. The respondents would be selected based on their expertise and active involvement in valuation, assessment, billing, and collection, ensuring that the data to be gathered would reflect actual practices and anticipated challenges in local tax administration.

A total of seventy-five (75) employees from the same three offices would participate as respondents. These individuals would be chosen because their professional duties and responsibilities revolve around the core functions of real property taxation assessment, valuation, billing, and collection making them the most knowledgeable sources of information for the study.

The Municipal Treasurer's Office would provide the largest number of respondents since its personnel handle frontline tax collection, recordkeeping, and revenue monitoring. Their daily interaction with taxpayers would enable them to identify compliance patterns, operational delays, and challenges in enforcement.

Meanwhile, employees from the Municipal Assessor's Office, who are primarily responsible for the appraisal and valuation of real properties, would contribute significant insights regarding the implementation of reforms under Republic Act No. 12001, particularly the updating of market value schedules and the enforcement of fair assessments.

Lastly, the Municipal Budget Office would play a crucial role in coordinating fiscal planning and monitoring revenue performance, offering a broader financial perspective on how property tax collections affect local governance and service delivery.

### *Sampling Procedure*

This study would employed purposive sampling as the primary method of selecting participants. Purposive sampling is a non-probability technique that enables the researcher to intentionally choose respondents who meet specific criteria and possess relevant knowledge and experience regarding the research problem. The method is particularly appropriate for this study since the focus is on the efficiency of real property tax systems, which requires data from individuals who are directly engaged in its processes. By deliberately targeting those who are most knowledgeable about valuation, assessment, billing, and collection, the researcher ensures that the information gathered is meaningful and reflective of the actual administrative context.

The use of purposive sampling in this study is justified because not all employees within the municipal government are directly involved in real property tax administration. Only those who manage tax records, conduct assessments, process collections, and enforce compliance can provide valid and reliable data that align with the objectives of the research. Their firsthand experiences with taxpayers, documentation systems, and regulatory frameworks allow them to offer insights into the operational strengths and weaknesses of the municipality's tax system. Without the use of purposive selection, the inclusion of respondents without relevant roles could compromise the accuracy of the study and dilute the relevance of the findings.

The purposive sampling procedure also increases the depth of the study by prioritizing the quality rather than the quantity of data. The chosen participants are expected to contribute detailed accounts and professional perspectives that go beyond surface-level observations. Their involvement in day-to-day transactions exposes them to recurring issues such as taxpayer compliance, record-keeping inefficiencies, delays in updating market values, and technological challenges in system implementation. By capturing these insights, the study can establish a more comprehensive understanding of the conditions that affect collection efficiency.

Furthermore, purposive sampling strengthens the internal validity of the research by ensuring that respondents have a direct link to the research problem. Since the study deals with administrative performance, reforms, and challenges, it is crucial to include participants who are positioned at the heart of the process. These employees represent the operational reality of real property tax administration and are therefore more capable of providing evidence-based

responses. Their inclusion eliminates the risk of gathering speculative or second-hand accounts, which would weaken the credibility of the results.

The purposive sampling strategy also enhances the contextual grounding of the research. Local tax administration is shaped by specific policies, institutional practices, and socio-economic conditions unique to each municipality. By involving employees who are immersed in this environment, the study ensures that the findings reflect the practical realities of Kibawe, Bukidnon, rather than generalized assumptions. This approach also allows the researcher to identify patterns and challenges that may not be visible from official reports or secondary data, thereby enriching the academic and practical contributions of the study.

Finally, this method supports the reliability of the results by ensuring consistency between the research objectives and the expertise of the participants. Respondents selected through purposive sampling are expected to provide informed, consistent, and relevant answers because their knowledge is rooted in professional practice. This alignment between the purpose of the study and the background of the respondents reduces the risk of irrelevant or misleading data. As a result, purposive sampling not only ensures the credibility of the research findings but also contributes to the generation of practical recommendations for strengthening real property tax administration in the municipality.

### ***Research Instrument***

The primary instrument for gathering data in this study would be a researcher-made questionnaire carefully designed to address the unique objectives of the research. The choice of a customized instrument is grounded in the recognition that the study deals with specific issues in real property tax administration within the Municipality of Kibawe, Bukidnon. Standardized instruments available in existing literature may not adequately capture the nuanced challenges and reforms being explored, especially in the context of administrative capacity, technological adoption, and compliance with recent legal mandates. A tailored questionnaire ensures that the questions directly align with the study's aims, thereby producing responses that are contextually relevant and academically valuable.

The questionnaire would be organized into distinct sections that mirror the central themes of the research. One section would focus on administrative challenges, including procedures in assessment, billing, and collection, as well as issues in record-keeping and personnel capacity. Another section would address technological challenges, particularly the extent of system digitization, the use of information technology in tax management, and barriers to

system adoption. A further section would examine legal aspects, including compliance with updated laws, implementation of the Real Property Valuation and Assessment Reform Act, and the municipality's enforcement strategies. The instrument would also include items on policy interventions and reforms, particularly those aimed at enhancing efficiency and transparency in tax collection. To capture the perspectives of employees, the questionnaire would solicit perceptions of the effectiveness of digital tax systems, as these reforms are expected to play a central role in improving efficiency.

To ensure accuracy and credibility, the researcher-made questionnaire would be subjected to a thorough validation process. A panel of experts composed of professionals in public administration, taxation, and local finance would review the instrument. Their role would be to evaluate the clarity, appropriateness, and alignment of each question with the study objectives. Suggestions for revision would be incorporated to improve the content validity of the tool, ensuring that it measures what it is intended to measure. This process guarantees that the instrument is both academically rigorous and practically applicable to the setting under study.

In addition to expert validation, a pilot test of the questionnaire would be conducted among a small group of municipal employees who are not part of the main participants. The purpose of this pre-test is to determine whether the items are easily understood, whether the instructions are clear, and whether the format allows for accurate and consistent responses. Feedback from the pilot group would be collected to identify ambiguous or confusing items, which would then be revised accordingly. The results from this pilot study would also serve as preliminary data for statistical analysis of the tool's reliability.

Reliability testing would focus on establishing internal consistency, typically measured through Cronbach's alpha coefficient. A satisfactory coefficient would indicate that the items within each section of the questionnaire are consistently measuring the same construct. This statistical confirmation ensures that the responses obtained in the actual survey would be dependable and replicable. Only after undergoing these procedures would the instrument be finalized and administered to the research participants. Through this process, the researcher-made questionnaire becomes a reliable and valid tool for generating data that directly informs the analysis of strategies and policy interventions in real property tax collection efficiency.

### *Validation of Research Instruments*

To ensure the validity and reliability of the research instrument, a pilot test would first be conducted in the Municipality of Damulog, Bukidnon. Thirty (30) employees from the identified offices would participate in the pilot test. Their participation would provide valuable feedback on the clarity, organization, and applicability of the instrument, which would guide necessary refinements before its full implementation in the actual study site. After the pilot test, the actual conduct of the study would be carried out in the Municipality of Kibawe, Bukidnon.

The instrument of this study would undergo validation through a systematic process that ensures its accuracy, clarity, and reliability prior to the conduct of the main survey. First, the questionnaire was subjected to content and face validation by a panel of experts composed of professionals in the fields of public administration, taxation, local finance, and research methodology. These experts would carefully review each item to evaluate its clarity, relevance, and alignment with the study's objectives. Their comments and recommendations would guide the necessary revisions, thereby enhancing the content validity of the instrument. Following expert review, the instrument was pilot-tested among a small group of municipal employees who are not part of the actual study participants. This pilot test aimed to determine whether the questions are understandable, the instructions are clear, and the overall structure is appropriate for the respondents. The pilot group would also provide feedback regarding ambiguous or confusing items, which would then be refined before the actual data collection. In addition, the results of the pilot test was subjected to reliability analysis using statistical tools such as Cronbach's alpha 0.955 coefficient to establish the internal consistency of the questionnaire. A satisfactory reliability coefficient would indicate that the items consistently measure the intended constructs across the sections of the instrument. If necessary, items with low reliability scores was revised or removed to improve the tool's overall dependability. Through this process of expert validation, pilot testing, and reliability analysis, the researcher-made questionnaire would be finalized as a valid and reliable tool for gathering data. This ensures that the instrument was not only academically sound but also contextually appropriate for analyzing the challenges, reforms, and policy interventions in real property tax administration within the Municipality of Kibawe, Bukidnon.

### *Data Gathering Procedure*

The process of gathering data for this study have began with the formal request for approval from the municipal government of Kibawe as well as from the heads of the offices directly involved in real property tax administration. This step is necessary to secure authorization and to ensure that the conduct of the research is aligned with institutional protocols and ethical standards. Seeking permission also establishes transparency and fosters cooperation between the researcher and the local offices concerned. Once approval was obtained, the researcher would proceed with the actual distribution of the questionnaires to the identified participants.

The distribution of questionnaires was carefully organized to accommodate the schedules and responsibilities of the employees who would serve as respondents. Since these individuals are actively engaged in the daily operations of the Municipal Treasurer's Office, the Assessor's Office, and other relevant departments, the researcher would employed methods that minimize disruption to their official duties. Questionnaires would either be administered personally by the researcher or facilitated through official office channels to ensure smooth delivery. Direct administration allows the researcher to provide clarifications on any item that may be unclear to the participants, thereby enhancing the accuracy and completeness of the responses.

Respondents was allotted sufficient time to complete the questionnaire. This consideration acknowledges the workload and responsibilities of the employees and ensures that they can provide thoughtful and well-considered answers. The researcher wouldl set a reasonable timeframe for retrieval and would personally follow up to maximize the return rate of the questionnaires. The active retrieval process would not only increase the quantity of responses but would also enhance the quality of data by reducing the risk of incomplete or misplaced instruments.

Once the completed questionnaires are collected, the data was organized systematically to facilitate the next stages of the research. Responses was encoded with care to minimize errors and would subsequently be tabulated in preparation for statistical analysis. This stage is essential in transforming raw data into a format suitable for quantitative and qualitative interpretation. Data management was conducted in a manner that prioritizes both accuracy and integrity to maintain the reliability of the study's findings.

Confidentiality was observed throughout the entire process of data collection. The anonymity of respondents would be maintained to protect their professional identities and to encourage

honesty in their responses. Only the researcher would have direct access to the raw data, and results would be presented in aggregate form to prevent the identification of individual participants. By safeguarding confidentiality, the study ensures compliance with ethical research standards and fosters trust between the researcher and the respondents, thereby strengthening the credibility and validity of the research findings.

### ***Scoring Procedure***

Each section of the research instrument was scored using a five-point Likert scale. Responses was quantified to facilitate statistical analysis, with higher scores reflecting stronger agreement or perception of efficiency in RPT collection. The following scoring procedure would be applied:

**Table 1: Scoring Procedure for the Five-Point Likert Scale Survey Questionnaire.**

<b>Scale</b>	<b>Mean Range</b>	<b>Verbal Interpretation</b>	<b>Qualitative Description</b>
5	4.20-5.00	Strongly Agree (SA)	Always Practiced
4	3.40-4.19	Agree (A)	Often Practiced
3	2.60-3.39	Neutral (N)	Sometimes Practiced
2	1.80-2.59	Disagree (D)	Rarely Practiced
1	1.00-1.79	Strongly Disagree (SD)	Never Practiced

This scale was useful for interpreting the responses in a standardized manner, ensuring that the survey results can be consistently evaluated.

### ***Findings***

The extent effectiveness of tax collection strategies in real property tax strengthening, in business tax fees and regulatory charges, taxpayer information and education campaigns, enforcement and delinquency management, use of digital/technological tools and revenue generation planning & diversification as perceived by municipal tax administrators were all very high.

The extent of implementation of policy interventions on tax collection in terms of policy and administrative reforms and digital tax systems were very high.

Level of perceived challenges in administrative technological and legal in the property tax collection were very high.

There were significant relationships between the extent effectiveness of tax collection strategies, implementation and effectiveness of policy interventions and administrative

reforms as well as the implementation of digital tax systems and the level of perceived challenges in the property tax collection.

### ***CONCLUSIONS***

**Effectiveness of Tax Collection Strategies.** The study concludes that municipal tax administrators perceive the tax collection strategies including real property tax strengthening, business tax fees and regulatory charges, taxpayer information and education campaigns, enforcement and delinquency management, use of digital tools, and revenue generation planning as highly effective. This indicates that the municipalities have successfully implemented comprehensive strategies to enhance real property tax collection.

**Implementation of Policy Interventions.** It can be concluded that policy interventions, specifically policy and administrative reforms and digital tax system implementation, are very highly executed in the municipality. This reflects strong adherence to statutory and administrative frameworks and demonstrates a commitment to modernizing tax administration.

**Perceived Challenges in Property Tax Collection.** The study concludes that municipal tax administrators perceive the challenges in administrative, technological, and legal aspects of property tax collection as very high.

**Relationship Between Strategies, Interventions, and Challenges.** The research concludes that there were associations between the effectiveness of tax collection strategies, the implementation of policy interventions, and the level of perceived challenges in property tax collection.

### ***Recommendations***

Taxpayers are encouraged to actively engage with the municipal tax system by staying informed about real property tax obligations, deadlines, exemptions, and available digital platforms. Participation in taxpayer education programs and timely compliance with tax payments can help reduce delinquencies and support the municipality's efforts to strengthen local revenue collection.

Municipal Treasurer's Office, Municipal Assessor's Office, and Municipal Budget Office. These offices may continue enhancing coordination and communication to ensure accurate property assessments, efficient revenue collection, and transparent reporting. Further investments in staff training, process optimization, and digital tools are recommended to address administrative, technological, and legal challenges effectively. Regular review of

policies, systems, and enforcement mechanisms would sustain high performance in tax collection strategies.

Local government leaders are recommended to maintain and strengthen governance reforms and policy interventions, including digital tax systems and administrative procedures. Prioritizing stakeholder engagement, transparency, and timely updates to regulations and property valuation schedules would help mitigate challenges and promote trust in the municipality's tax administration. Leadership should also monitor implementation outcomes to ensure continuous improvement.

Since the findings of the study were significant with all variables mentioned the Local Government Unit of Kibawe Municipality would sustain or enhance the tax collection policies in order taxes paid by the taxpayers would increase.

Future Researchers. Recommended that another studies would be conducted to explore the long-term impacts of digital tax systems and governance reforms on taxpayer behavior and municipal revenue. Research can also examine the effectiveness of specific strategies across different LGU contexts, including low-capacity municipalities, to generate more nuanced insights into the factors that influence property tax compliance and collection efficiency.

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