



**COLLEGE OF BUILT ENVIRONMENT
UNIVERSITI TEKNOLOGI MARA**

**EXPLORING THE IMPACTS OF ASSESSMENT TAX REVALUATION
TOWARDS LOCAL COMMUNITIES: A RATEPAYER'S PERSPECTIVE.**

**Academic Project Submitted in Partial Fulfillment of the
Requirements For the award of Degree
Bachelor of Estate Management (Hons)**

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STUDENT'S DECLARATION

Title of Academic Project

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I hereby declare that this thesis was carried in accordance with the regulations of Universiti Teknologi MARA. This research project is the end result of my own work, and that due acknowledgement has been given in the references to all sources of information. No portion of this thesis has been submitted for any other degree or qualification of this or any other institution or non-academic institution.

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Date : 13th July 2025

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ABSTRACT

Assessment tax revaluation has become a significant issue in urban areas like Penang Island, where rising property values and tax increases can create financial strain for low- and middle-income families, leading to housing insecurity and dissatisfaction with local government services. These challenges often reduce tax compliance and public trust, especially when there are perceived inconsistencies in assessment practices, lack of transparency in revenue use, and inadequate communication from authorities. This study aims to examine ratepayers' perceptions of assessment tax revaluation activities in Penang Island and investigate how these perceptions influence their views and compliance behaviors. Using a qualitative approach, in-depth interviews with local property owners were analyzed through thematic analysis using NVivo software. The findings reveal key themes such as varying levels of public understanding, the importance of effective communication, perceived fairness, financial impact, service quality, and administrative effectiveness, particularly the need for accurate and up-to-date property data. This research offers new insights by strengthening the understanding of how local authority revenue is impacted by assessment tax revaluation and by emphasizing the ratepayers' perspective on the quality of services delivered by local authorities. These insights are crucial for developing fairer, more transparent, and responsive tax policies that support sustainable local government revenue while meeting the needs and expectations of the community.

Key words: *Assessment Tax Assessment Revaluation, Assessment Tax Revaluation Impacts, Ratepayers*

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