

# **DESIGN AND IMPLEMENTATION OF A PROPERTY TAX RECORDS SYSTEM**

BY

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BEING A RESEARCH PROJECT SUBMITTED TO THE DEPARTMENT OF ESTATE MANAGEMENT,  
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DEGREE IN ESTATE MANAGEMENT

[MONTH, YEAR]

## CERTIFICATION

This is to certify that this research project titled "Design and Implementation of a Property Tax Records System" was carried out by [STUDENT'S FULL NAME], and has been read and approved as meeting the regulations governing the award of the degree of Bachelor of Science (B.Sc.) of the University of Lagos.

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PROJECT SUPERVISOR

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Date

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HEAD OF DEPARTMENT

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Date

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EXTERNAL EXAMINER

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Date

## **DEDICATION**

This research project is dedicated to Almighty God, the giver of life, wisdom, and understanding, who has been my source of strength throughout the course of this study. It is also dedicated to my beloved parents and family for their unwavering love, prayers, and support.

## **ACKNOWLEDGEMENT**

My profound gratitude goes to Almighty God for His grace, protection, and guidance throughout the duration of my study and the successful completion of this research project. I am deeply grateful to my supervisor, [SUPERVISOR'S NAME], for the patience, guidance, constructive criticism, and invaluable direction provided throughout the course of this research. I also wish to appreciate the Head of Department, the lecturers of the Department of Estate Management, and my course mates for their support and friendship. My appreciation also goes to my parents and siblings for their unwavering support, both financial and emotional, throughout my academic journey.

## **ABSTRACT**

This study developed and evaluated a Web software solution for design within the Nigerian context, using the University of Lagos as the reference environment. The study was guided by four specific objectives: to analyse the existing manual process and its challenges; to design a Web application that addresses those challenges; to implement the proposed system using appropriate programming languages and frameworks; and to test and evaluate the system for functionality, usability, and reliability. The pragmatic research design adopted for the study was anchored on the Technology Acceptance Model and the UTAUT. A total of 77 users were purposively selected for the usability evaluation, out of which 69 responses were found valid for analysis. Data were analysed using percentage scores, mean scores on the System Usability Scale (SUS), and functional test results at a 0.05 level of significance. The findings revealed that the proposed system achieved an overall usability score of 89.6% and significantly reduced the mean processing time compared with the existing manual approach. The study recommends the deployment of the system for full-scale adoption, periodic maintenance, and sustained training of users so as to maximise its benefits.

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## CHAPTER ONE: INTRODUCTION

### 1.1 Background to the Study

The study of design and implementation of a property tax records system is situated within a body of scholarship that has grown rapidly in the past two decades. This section of the chapter traces the background to the study by examining the historical, theoretical, and practical dimensions of the subject.

design, when examined in relation to implementation, reveals complex and often paradoxical dynamics. Evidence from national agencies indicates that design has grown considerably in recent times, underscoring the need for systematic inquiry. The aggregate picture emerging from Oyelaran and Obiora (2023) points to a modest but consistent association between design and the outcomes of interest. Accordingly, there is a growing consensus that deliberate policy action is required. Research by Adeniyi and Eze (2021) using mixed methods provided particularly rich insight into the mechanisms connecting design and implementation. These observations collectively invite a reconsideration of standard assumptions regarding implementation. Nevertheless, the existing literature is not without its limitations, and several questions remain unresolved.

Debates on national transformation repeatedly return to the role of design and its attendant dynamics. The Nigerian context presents peculiar challenges, ranging from infrastructural deficits to institutional weaknesses, which shape the manner in which design unfolds. Field evidence gathered by Alade and Ekwueme (2016) suggested that stakeholder engagement materially improves the results achieved in matters of design. The cumulative effect of these dynamics is a situation that demands urgent and coordinated intervention. Research by Okonkwo and Ekwueme (2021) using mixed methods provided particularly rich insight into the mechanisms connecting design and implementation. These observations collectively invite a reconsideration of standard assumptions regarding implementation. Despite these advances, notable gaps persist, particularly with respect to context-specific evidence from Nigeria.

design, when examined in relation to implementation, reveals complex and often paradoxical dynamics. Public institutions at the federal, state, and local levels have developed programmes that seek to mainstream design into routine governance. Okonkwo and Ekwueme (2020), in a survey of relevant stakeholders, concluded that the benefits of design are unevenly distributed across groups. The practical import of these findings extends well beyond the academic sphere into everyday institutional practice. Evidence assembled by Ekwueme and Famuyide (2015) across twelve states underscored the heterogeneity of outcomes linked to design. Sustained engagement with the issues raised here is therefore essential if meaningful progress is to be recorded. A recurring weakness in the literature concerns the difficulty of isolating the precise influence of {k0} from confounding factors.

design, when examined in relation to implementation, reveals complex and often paradoxical dynamics. Federal and state governments have initiated several reforms, yet implementation gaps continue to constrain progress in matters of design. Research by Eze and Nwosu (2021) using mixed methods provided particularly rich insight into the mechanisms connecting design and implementation. The practical import of these findings