



Revamp Of Property Tax

Malav Virajbhai Shah

*Computer Science & Engineering
Parul Institute of Engineering & Technology
Vadodara, India*

Vishal Bhaveshbhai Shingala

*Computer Science & Engineering Parul Institute of Engineering & Technology
Rajkot, India*

Ms. Ankita Gandhi

*Computer Science & Engineering Parul Institute of Engineering & Technology
Vadodara, India*

Dhruv Prafulbhai Varia

*Computer Science & Engineering Parul Institute of Engineering & Technology
Vadodara, India*

Tirth Dhirenbhai Shah

*Computer Science & Engineering Parul Institute of Engineering & Technology
Vadodara, India*

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Abstract—Integration of electronic tax systems is a significant step towards improving the overall effectiveness, transparency, and efficiency of tax administration and collection, especially in the context of municipal governments. This abstract explores the many-faceted effects of such innovations in more detail: Municipal governments are becoming increasingly aware of the crucial significance of taxes as a strategic cornerstone for sustaining essential public services and infrastructure development in today's quickly changing technological landscape. In addition to streamlining the payment process for citizens, the transformation of tax collection practises, supported by digitalization and online platforms, revolutionises governance itself. In a time of regional autonomy, the introduction of electronic tax systems is a prime example of the complex interplay between innovation and democratisation of governance. Utilising information technology to encourage tax compliance is an example of how governments can adapt to societal change.

It demonstrates how dedicated governments are to fostering a climate of openness, receptivity, and accountability. An application-based online tax system functions fundamentally as a change agent with the power to usher in a new era of money management. When properly implemented, it results in significant time and money savings for governments, freeing up valuable resources that can be used to improve public welfare. This transformation opens the door to a time when people can easily, affordably, and quickly access information about taxes and payment options. Due in large part to the Internet's widespread, managing property taxes has undergone a remarkable transformation in the modern world. In addition to bridging the gap between the public and government, the development of user-friendly applications has also ushered in a time of unprecedented responsiveness.

Open channels of communication between taxpayers and authorities have enabled the quick and accurate resolution of a wide range of issues. The Online Tax module offers a strong online conduit for both taxpayers and governmental organisations. It is a symbol of this digital renaissance. Its main result is the simultaneous reduction of time and cost, which is a significant advancement in the field of public administration. Municipal governments are able to redefine the relationship between citizens and the state as they use the potential of online property tax units to remove barriers that previously stood in the way of effective governance.

I. INTRODUCTION

The development of a website for online tax payments represents a significant response to a pervasive problem in our contemporary, fast-paced world. The creation of this online platform aims to close the time gap that the modern lifestyle frequently creates between people and their ability to physically visit government institutions.

The user-friendly tax payment process is one of the main goals of this website. By providing an online portal, the government makes it simple for its citizens to conveniently pay their taxes while lounging at home or at work. In addition to saving time, this is in line with the growing trend of digitization and improves the effectiveness of transactions.

Additionally, through the platform, the website hopes to give users useful information about the tax breaks and incentives that are readily accessible. Individuals are better able to make wise financial decisions and take advantage of savings opportunities thanks to this proactive approach, which also improves their overall financial well-being.

Another noteworthy aspect of the platform is its ability to help people and the government communicate. It encourages openness and accessibility by enabling users to directly ask questions, get help, or express concerns. An informed and engaged populace benefits from this open channel of communication.

In the long run, the update to the online tax module for municipal government holds the promise of cost savings and the removal of perceived barriers between the general public and the government. It introduces a new era of financial interaction and collaboration in the digital age by embodying the principles of effectiveness, accessibility, and transparency.

II. NEED FOR THE STUDY

The primary justification for addressing the issue is that the current module in use is no longer supported and can only be used with previous iterations of the Windows operating system. This restriction makes the system less compatible with contemporary technology and exposes it to security risks because outdated operating systems may be missing crucial updates and safeguards.

The lengthy billing process within the current system is another important factor that requires attention. Bill generation can take several days, which can cause delays in money transfers and revenue collection. This inefficiency may result in financial irregularities, user annoyance, and administrative difficulties for municipal government.

These strong justifications make it necessary for municipal government to address the outdated module, fix the system's flaws, and simplify the billing procedure. They can improve operational effectiveness, guarantee data security, and offer a more seamless experience for both staff and users by doing this.

III. OBJECTIVES

The realisation that the current module was dependent on severely out-of-date technology and had undergone numerous revisions without adequate documentation served as a potent catalyst for action. The urgency of a thorough overhaul to address these flaws and provide a significantly better user experience, increased security, and improved customer support were highlighted by this discovery.

Moreover, the possibility that this project will result in a modification to the current charging structure. This modification might result in a system of financial transactions that is more equitable, effective, and transparent, which would be advantageous to the company and its users. It displays a dedication to ongoing development as well as flexibility in response to changing demands and conditions.

In result, the desire to address major weaknesses in the current system, uphold a sense of responsibility towards the community, and promote positive changes in the charging structure serve as the driving forces behind this project's motivation. These motives support the commitment to providing a better, more secure, and user-centric experience by collectively highlighting the significance and impact of this endeavour.

IV. HYPOTHESIS

Indeed, taxes have a significant impact on how financially stable governments are, particularly at the local level. They allow governments to finance fundamental services and community-beneficial infrastructure because they are their main source of funding. Recognising the strategic importance of taxes, efforts have been made continuously to improve the taxpayer experience by streamlining tax collection procedures and practises.

Modernising tax collection has advanced significantly with the introduction of an electronic tax system, also known as an online tax system. Utilising the power of information technology, this creative strategy streamlines the tax payment process, increasing taxpayer accessibility and convenience. By doing this, it not only improves taxpayer compliance but also streamlines administrative tasks for the government.

Additionally, the adoption of this electronic tax system is consistent with larger trends in digital transformation and e-governance. It demonstrates a dedication to utilising technology to improve governmental operations, encourage transparency, and encourage citizen engagement. The web portal becomes an essential tool in bringing tax collection practises in line with the expectations of a tech-savvy populace as more people and businesses adopt online transactions.

In brief, the launch of this online tax portal marks a significant advancement in the modernization of tax collection procedures. Its strategic significance in the area of public finance and governance is underlined by the possibility that it will have an impact on thousands of people by streamlining tax payments, encouraging compliance, and fostering a digitally connected community.

V. METHODOLOGY

- This section describes the process which follows different kind of methods which includes many types of research. which includes existing system how they work.

- Software:-
- The software methodology used in this project is spiral modal. In which from admin login to bill generation and management can be managed as well as user bill payment and information viewing is achieved.
- Front-End: ASP.NET
- Back-End: C# & ASP.NET
- Database: ORACLE 11G
- Tools: Visual Studio 2022/ Oracle SQL Developer
- Reporting Tool: Crystal Reports
- ASP.NET
- Microsoft created the popular web development framework known as ASP.NET. It is a key tool in the world of web development because it enables developers to create dynamic web applications and services.
- c#
- Programming language C# is component- and object- oriented. C# makes it easy to create and use software components by providing language constructs that directly support these ideas.
- ORACLE 11G
- ORACLE is a Relational database management system (RDBMS), it was created by Oracle Corporation. It is a member of the Oracle Database family and is an important advancement in Oracle's database technology.
- VISUAL STUDIO 2022
- Microsoft developed an Integrated Development environment (IDE) known as Visual Studio. It is a full- featured collection of development tools that offers a stable and effective environment for creating different kinds of software applications. Visual Studio is a well-liked option among developers for a variety of development tasks because it supports numerous programming languages, platforms, and application types.
- Oracle SQL Developer
- For interacting with Oracle databases, Oracle Corporation offers a free integrated development environment (IDE) called Oracle SQL Developer. It is a potent tool made to make database management, administration, and development tasks simpler. For developers, database administrators, and data analysts working with Oracle databases, SQL Developer provides a broad range of features and capabilities.
- Crystal Reports
- A business intelligence reporting tool called Crystal Reports was created by SAP (previously owned by Business Objects, which SAP acquired in 2007). It is frequently used to generate interactive reports with lots of features using different data sources.

VI. DISCUSSION

A. *Implementation of Online Tax System*

While using an online tax system, compliance is one of the indicators that determines accountability. There are numerous approaches of approaching tax compliance, according to a study: Tax compliance may be viewed as a matter of the public purse, the legal system, structural design, labour availability, culture, or a combination of all of these. A different study found that the complexity of the tax system, financial difficulty, confidence in tax fairness, and ignorance of the amount of tax due all had an effect on tax compliance. According to a related research, tax compliance has five features, all of which are common in Asian jurisdictions: fair tax imposition, advantages for taxpayers provided by the government, wealth tax provisions, tiered or single tax rate structure and personal interest. The findings are supported by research on Malaysian taxpayers that found similarities in how Malaysian, American, and Australian taxpayers see the significance of the variable of tax fairness in determining tax compliance. The implementation of an online tax system in West Java is still unproductive, according to the conclusions of the present study [1].

1) *Dissection of paper*

: What is the objective of the paper?

Based on the information presented, it suggests the article's objective is to examine and analyse different aspects and indicators related to tax compliance, particularly in the context of an online tax system in West Java or possibly more broadly in Asian jurisdictions.

What rationale is given by the authors, attributing importance to the research problem?

By highlighting the complexity and variety of the research problem, the authors demonstrate its importance. They contend that tax compliance is a multifaceted issue affected by a variety of variables, such as judicial systems, economic conditions, cultural norms, and administrative setup. This complexity alone makes it a crucial area for investigation because effective tax administration depends on comprehending and addressing these varied influences.

B. *A Model of Constitutional Constraints on Benevolent Governments and a Reassessment of the 1970s Property Tax Revolt.*

Real estate tax assessment is a contentious political procedure. It has gotten more difficult and technical to determine a

person's "ability to serve herself" as assets have become more muddled and difficult to understand. Modern property tax assessment systems are the outcome of several technical and legal developments that have made them into a quasi-judicial system subject to both administrative and legal levels of scrutiny. Despite this, property taxes continue to be a major source of revenue for local governments, and tax equality is essential to the political and economic stability of these governments [2].

1) *Dissection of paper*

: What is the objective of the paper?

The authors of the papers, Nathan Anderson and Andreas Pape, set out to examine and, most likely, resolve the difficult and divisive subject of real estate tax assessment. The goal of the paper is to examine the difficulties associated with determining a person's "ability to serve herself" through property taxation, particularly in light of changing and more complex asset structures. The paper seems to be attempting to shed light on how contemporary property tax assessment systems have changed due to technological and legal advancements, becoming quasi-judicial systems that are subject to both administrative and legal review.

What rationale is given by the authors, attributing importance to the research problem?

Through a number of strong arguments, the authors assign their research problem a profound significance. They draw attention to the complexity and technicality of real estate tax assessment, which has grown as assets have complicated and become more difficult to value. This serves as a fundamental justification, demonstrating the complexity of the problem at hand. The authors also emphasise the development of current property tax assessment systems, pointing out how they became quasi-judicial bodies subject to both administrative and legal regulation. The perceived importance of their research is influenced by the historical and legal context because it highlights the system's complexity and the need for in-depth analysis. The authors also stress the continued financial importance of property taxes as a sizable source of

revenue for local governments, highlighting how crucial it is in practice to address the difficulties associated with property tax assessment. They emphasise the critical role that tax equity plays in maintaining the political and economic stability of these local governments, which is significant and amplifies the societal implications of their research.

C. Property Taxation in India : Issues Impacting Revenue Performance and Suggestions for Reform. Governance Discussion Paper

Cities in India are facing an enormous difficulty in providing and financing the growing demand for basic municipal services. This is due to the country's rapid urbanisation. India does poorly when measured against its counterparts in the Organisation for Economic Co-operation and Development (OECD) in terms of collecting money from the urban immovable property tax. According to the data, India's property tax collection is just approximately 0.2 percent of its national gross domestic product, or roughly one-sixth of the OECD group's average of about 1.1 percent. In comparison to OECD nations, the majority of Indian states—including those that do comparatively better—collect little sums. Low property tax income in India is a result of a number of reasons, including undervaluation, inadequate registries, insufficient legislation, and inefficient administration. Lack of accurate property tax rolls within the purview of urban local authorities is a major barrier to property tax administration (ULBs). In general, it is believed that property tax rules offer several exclusions. There's a lot of undervaluation. ULBs' ability to efficiently manage a property tax is limited, especially for smaller towns and Nagar Palikas. A variety of changes would need to be made, including revising the laws governing property taxes, eliminating useless exemptions, finishing the property registries, adopting more accurate assessment methods, and improving administration. To aid in the development of a close the resource gap in ULBs' potential to raise income, a novel approach to property tax administration is required. A centralised entity that manages the property registers and databases of all ULBs within its purview using a special information technology platform might administer property tax (and possibly other municipal income streams as well) for tiny ULBs that lack the capability. The paper proposes the creation of a Municipal Revenue Board at the state level as a model to support and administer the technical and policy-related components of the property tax. In order to accomplish the "back office" tasks of a normal property tax administration, the board is designed to make use of the most recent technology [3].

1) *Dissection of paper*

: What is the objective of the paper?

The authors emphasise the significant difficulties that Indian cities face, particularly when it comes to funding necessary municipal services, in order to emphasise the significance of their research problem. Local governments in the nation are under a great deal of pressure to provide these services in order to keep up with the country's rapid urbanisation. Urban local governments have identified property tax collection as a key revenue source, making it a crucial component of the financial viability of these cities. The authors emphasise the issue's urgency further by contrasting India's performance in collecting property taxes with that of other OECD nations. Compared to the much higher average of OECD countries, India's property tax collection accounts for a very small portion of its national GDP, according to the data presented.

What rationale is given by the authors, attributing importance to the research problem?

The authors emphasise the significance of their research problem by taking a multifaceted approach that highlights the seriousness of the problems that India's cities face when it comes to financing basic municipal services. The following is how they explain why they believe the research problem is significant: First, the authors acknowledge the enormous challenges Indian

cities face in meeting the rising demand for basic municipal services. They set this issue in the context of the city's rapid urbanisation, which has caused the population of the city to grow exponentially and, as a result, the demand for services. This way of phrasing the problem emphasises how urgent and immediate the problem is. By comparing India's property tax collection to that of other OECD members, the authors, in their second section, use a comparative lens to examine the subject. They find a significant disparity through this comparative analysis, with India's property tax collection representing just a small portion of its GDP in comparison to the OECD average. This stark contrast acts as a powerful indicator of the severity of the problem and forces the necessity of correction.

VII. THE ROLE AND IMPACT OF TAXES ON GOVERNMENT STABILITY

Taxes are essential to a country's ability to function and are frequently seen as the lifeblood of any government. They are the main source of funding for governments, especially those operating locally, where they play a crucial role in preserving and enhancing the infrastructure and public services. This money is essential because it gives governments the resources they need to run smoothly. [4]

Governments would struggle to pay for basic services that are vital to their populations' well-being if they did not get tax income. These services, which are essential for a healthy society, include public safety, healthcare, and education. The community's residents' quality of life may deteriorate if there is insufficient financing for these programs.

Taxes not only provide funding for necessities but also for infrastructure that benefits the community. The development and maintenance of parks, the building of roads, and the founding of libraries all fall under this category. Residents' quality of life is improved by these infrastructures, which also considerably contribute to the community's general development.

Governments continually work to improve the taxpayer experience because they understand the strategic relevance of taxes. Simplifying tax collection methods and procedures helps achieve this. The goal is to simplify the procedure for both individuals and corporations to meet their tax obligations. Governments can guarantee a consistent flow of money by promoting compliance through the simplification of these procedures.

The government gains from streamlining tax collection processes just as much as the taxpayers do. It frees up the government to concentrate on other crucial responsibilities by lessening its administrative load. Additionally, it guarantees a continuous stream of income, which is essential to preserving the government's financial stability. [4]

VIII. MODERNIZING TAX COLLECTION: A ROUTE TO STABLE GOVERNMENT

A major change in the tax collection procedure has occurred recently, mostly as a result of the development of information technology. An online or electronic tax system has been introduced, ushering in a new age in tax collecting brought about by this technological revolution. This technology marks a significant turning point in the process of updating tax collection practices.

The advancement of information technology has played a vital role in the recent big change in the tax collection system. A new era in tax collection has been ushered in by the introduction of an online or electronic tax system, which is the result of this technological revolution. An important turning point in the development of modernizing tax collection procedures is this technology.

Furthermore, handling paperwork is made easier by the online tax system. All tax-related paperwork can now be completed online by taxpayers, which lowers the possibility of mistakes and streamlines the procedure. Businesses especially benefit from this feature since it makes it easier for them to better manage their tax responsibilities.

The online tax system lowers the administrative load on the government while simultaneously increasing taxpayer compliance. The government may now concentrate on other crucial duties as many tax-related operations have been automated. As a result, the government is better equipped to serve the people and operates more efficiently.

THE WEB PORTAL'S FUNCTION IN ENABLING ONLINE TAX PAYMENTS

Our team's groundbreaking development is the internet gateway that makes it easier to pay taxes online. By making the process of filing taxes easier, it might have a big influence on thousands of people's lives in our community. Our portal offers an easy-to-use interface that enables businesses and individual taxpayers to easily complete their tax responsibilities.

Users can finish paying their taxes with only a few clicks, saving them a significant amount of time and work. Our system's major feature, which was created with the end user in mind, is its ease of use. In addition, our platform gives taxpayers simple access to their tax data, allowing them to monitor their payments and remain informed about their tax situation. Another essential component of our system that promotes confidence and encourages compliance is its transparency.

Through our portal, we hope to improve compliance rates and the local government's overall financial health by lessening the administrative load on taxpayers. This demonstrates how our approach may enhance both individual experiences and further broader societal objectives. In summary, the creation of this web portal by our team represents a major advancement in the use of technology to improve taxpayer satisfaction and expedite tax collection.

X. MODERNIZING TAX COLLECTION: A PATH TO DIGITAL TRANSFORMATION AND ELECTRONIC GOVERNANCE

Our team's electronic tax system serves as evidence of the broader e-governance and digital transformation tendencies. Our

solution is exactly in line with the goals that governments throughout the world are pursuing as they use technology to improve citizen involvement, encourage transparency, and improve operations. [5]

Our method makes tax collection easier to understand and less intimidating for taxpayers. By giving taxpayers simple access to their tax information and guaranteeing that they are always aware of their tax position, it encourages openness. A sound tax system depends on the government and taxpayers having trust in one another, which is fostered by this transparency. Additionally, our approach encourages public participation by giving taxpayers a forum to communicate with the government, express their issues, and offer suggestions. By providing a two-way channel of communication, the government may better serve its constituents and improve its operations over time in response to their input. [5]

Our web portal is a vital tool for satisfying the demands of a technologically sophisticated public as more individuals and businesses shift to online transactions. It makes paying taxes easier for them while also satisfying their penchant for digital solutions.

XI. FEATURES OF PROPOSED SYSTEM

A. User Side

In terms of user experience, our team has created a very simple and straightforward design that makes it easy for users to view and pay their taxes. This has been made possible by removing the complexity that is frequently connected to other portals, making it easy for users to use the system even if they have never used it before.

Our system is made to ask for the least amount of information from users, making the process of paying taxes easier. In addition to improving the user experience, this simplicity promotes on-time tax payments, which raises compliance rates.

In addition, This interactive platform offers a forum for people to express their worries, ask questions, and offer feedback. Through this contact, the government gains important insights about the user experience that help them continuously improve the system based on input from users.

B. Admin Side

We have created a thorough administrative system for the local government based on our research. The purpose of this system is to improve efficiency and user-friendliness of tax administration by streamlining various components of it.

One essential element of our system is the Demand Generation Module. It ensures accuracy and efficiency by automating the process of generating the taxes for citizens for the current fiscal year. Another essential tool for managing balances at the end of each fiscal year is the Year-End Closing Module, which closes previous balances and creates an opening balance for the following fiscal year.

Additionally, our system has a Bill Date Closing Module that computes the outstanding amount from the financial year's opening date to the present payment date. If there are any unpaid taxes remaining until the end of the accounting year, this module is very helpful in calculating notice fees and interest in accordance with that.

Our system's functionality is further improved by the Ward Module and the Receipt Generation Module. The former closes bill dates and issues a receipt for a successful transaction, while the latter makes offline payments possible at ward offices.

In addition, our system has a Member Management Module that controls role allocations and offers IP address-based and counter-based login for increased security. In order to provide users with other payment choices, we are also in the process of integrating the Billdesk Online Payment Gateway.

All tax generation and discount parameters can be managed via CRUD operations using our system's Master Tables and Parameters Management Module. Additional features like manual tax amount adjustments and advance payments for rebates are provided by special modules like the VADH & GHAT Module and the Advance Pay Module.

Last but not least, our system has a Chrome PWA (Progressive Web App) Module for improved user experience and a Reports Generation Module for creating different summary reports.

XII. CONCLUSION

In to sum, developing an online tax payment platform is a big step in the right direction toward closing the communication gap between the public and the government. We have developed a user-friendly system that streamlines the tax payment process and facilitates clear and effective communication between taxpayers and the government by utilizing the power of information technology.

By facilitating tax compliance, this project will benefit thousands of people and is in line with the larger themes of digital transformation and e-governance. In addition, it gives sponsors a way to find ways to promote their products or services, which builds an ecosystem that benefits both parties. Our online tax module is proof of the potential of technology to improve taxpayer compliance and ultimately support government finances, since taxes continue to be a strategically important source of money for states, especially for local governments.

We are optimistic about the positive modifications this platform will bring to our community, and our efforts highlight the

significance of ongoing innovation in the provision of public services. We think that this platform will help create a more effective and efficient tax system in addition to revolutionizing the way taxes are collected. This demonstrates our dedication to using technology to the advantage of both the general people and the government.

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“The single greatest cause of happiness is gratitude.”

-Auliq-Ice Behind any major work undertaken by our group there lies the contribution of the people who helped us to cross all the hurdles to achieve our goal.

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