## Property & Garbage Tax Collection via Address Information Systems: A City Case Study Trabzon

## Volkan YILDIRIM and Recep NISANCI, Turkey

Key words: Real Estate, Property Tax, Garbage Tax, Address Information System, GIS

## SUMMARY

The main task of municipalities is to provide the most effective services to citizens in cities. In order to finance and achieve these services, in most countries like Turkey, grand incomes collected by way of real estate tax and environment cleaning tax which also called garbage tax from land owners and residents is a very important. For example in Turkey, because of lack of an efficient address based information systems, approximately 20% of real estate taxes and 18% of environment cleaning taxes still can not be collected by municipalities. The property tax is generally recognized as a 'good tax'; its role is essential in the process of recovering revenue, funding public services and promoting social development in urban areas. Real estate and environment cleaning taxes problems are often characterized as uncertain, complex, and dynamic. In collecting such taxes and managing basic urban activities in a modern way for local government, the existence of a network based geospatial information systems is a very crucial subject. Specifically, an Address-based Information System is fundamental for collecting these taxes to eliminate current issues in order to provide some valuable services to individuals. Such a system can set up a very good relationship among the basic geospatial data layers for a city-work and link these geospatial data with corresponded objects directly. In this paper, an implementation of an address-based information system in municipality of Trabzon city of Turkey is explained as a case work with respect to manage a real estate and environmental cleaning tax collection procedures. Real estate values which reflect property characteristics are processed on roads-streets by a GIS network analysis concept. Finally, tax bills which are calculated automatically by this system are sent to related individual addresses to inform them. As a result, a successful property and environmental cleaning tax collection control system is provided and in accordance tax revenue is increased.

From Pharaohs to Geoinformatics FIG Working Week 2005 and GSDI-8 Cairo, Egypt April 16-21, 2005