

## ABSTRACT

Thesis Title : An Evaluation of Using Tax Mapping  
and Property Registration in Collecting  
Local Revenue of the Municipality : A  
Case Study of the First Class  
Municipality

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The purposes of this study are :

1. To evaluate the Use of Tax Mapping and Property  
Registration in Collecting the Local Revenue of  
Municipalities.
2. To evaluate the accuracy of the data in Tax  
Mapping and Property Registration System.
3. To study the problem of updating and using Tax  
Mapping and Property Registration in Municipalities.

4. To recommend measures for improving the efficiency of using Tax Mapping and Property Registration in the municipalities.

The targets of this study are the 14 first class municipalities, which were established by The Municipal Personel Commission on August 13 th, 1993.

Three methods are used in this study. They include :

1. A documentary analysis.
2. Observations on the works of seven municipality offices.
3. Answers obtaining from questionnaires filled by the municipalities's officers.

The results of the study are as follows :

1. The using of Tax Mapping and Property Registration in collecting local revenue of the municipality is not a successful story. Although, the local revenues is increased year by year, but the collecting efficiency is unsatisfactory. The data show that the gap between the estimated taxes and the collected

taxes is wide. The municipalities can only collect about 60 percent of those tax-payers.

2. The data in the system is not updated, only about 60 percent of the data are considered accurate.

3. The management problem : Problems involving Personnel, tools, vehicles, and coordination contribute to inaccuracy of the Tax Mapping and Property Registration system. One of the problem is that the mayors did not seriously pay attention to the function of collecting local taxes. This is because the local tax produces only a small amount of thier revenues.

The study suggests the following recommendations :

1. The Municipalities and the Department of Local Administration must urgently, solve the management problem and extend the using of Tax Mapping and Property Registration in others activities of the municipality.

2. Ministry of Interior should impose rules, which stimulate the municipalities to help itself financially. The measures include enlarging local tax bases in order that the Tax Mapping and Property Registration will be used in collecting taxes. Moreover the allocation of grants should be made on the municipalities's efficiency in revenue collecting.

3. Promoting the Tax Mapping and Property Registration Office to the status of Municipality's Data Center. The center will be in charge of tax assessment, produce of Tax payer roll, and the provision of data to all offices in the municipality.