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**Application of a computer model to enhance the efficiency of property tax collection:
a case study at the Sri Jayewardenepura Kotte Municipal Council**

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Administrative and planning aspects of local authorities get higher priority, especially since most plans prepared at national and regional levels are implemented through the respective local authorities. However, local authorities frequently seem unable to complete their tasks because the estimated income is not received.

Rates, or consolidated tax, constitute a major source of overall revenue in municipalities as well as urban councils. Pradeshiya Sabhas also collect a considerable amount of revenue from rates. However, these local authorities collect only 45 – 55 % of the total receivables. Thus local authorities annually forego a large amount of revenue.

Under this study, several problems and aspects relating to tax collection were examined. A detailed examination was carried out in the administration phase and of the responsiveness of tax payers to both estimation and collection. Quantitative and qualitative analyses were done for estimation, collection and payment through questionnaire surveys, observations and interviews. This analysis revealed that many of the issues can be solved.

With the assistance of global examples, a computer based model was then prepared to overcome issues relating to the collection of rates, which leads to the increase in revenue which is acceptable to both the collector and the payer.