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The Road to a Smart City: The Implementation of Comprehensive Tax Mapping System in Valenzuela City

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***Abstract*: This study looks at Valenzuela City's implementation of the comprehensive tax mapping system as a first step toward making the city a smart city. A secure tax mapping system is essential for supporting successful revenue generation and fostering good governance as cities all over the globe work to realize the promise of digital technology for sustainable urban development. Valenzuela City being regarded as one of the highly urbanized cities in the Philippines transformed its tax mapping system to digital platforms that will ease the burden of the taxpayers and the implementers of the tax compliance verification drive. In the study, Commercial Real Property Tax payment is crucial in starting and maintaining a business in Valenzuela. The City Government uses the dues to develop infrastructure and enhance services for the benefit of the City's residents and entrepreneurs. By paying the proper amount, the city government helps local businesses to further prosper. In Valenzuela, corporate taxpayers enjoy simplified, hassle-free payment procedures. Taxpayers do not have to bother with long lines and tedious paperwork. Oftentimes, Real Property Tax dues can be assessed by simply providing the tax declaration number and business name. To evaluate the aforementioned system, this study uses a Mixed-Method Approach that includes quantitative and qualitative methods such as survey questions, interviews, and data analysis with the purposive sampling technique. Additionally, this offers insightful advice for Valenzuela City legislators, tax collectors, and local government representatives, as well as for other cities aspiring to become smart cities. This emphasizes the relevance of harnessing technology to promote sustainable urban growth and effective government by adopting digital innovations in tax administration.**

***Keywords*: digital platform, revenue generation, smart city, tax declaration, tax mapping system, Valenzuela city.**

1. Introduction

The road to a Smart City requires the utilization of advanced technology and innovative approaches in various aspects of urban management. One of these crucial aspects is the efficient and effective collection of taxes, which provides the necessary revenues for the provision of public services and infrastructure projects. The implementation of a Comprehensive Tax Mapping System in Valenzuela City is one of the critical steps toward transforming the city into a Smart City. The city has been actively pursuing towards becoming a smart digital city, utilizing technology to enhance the quality of life for its citizens. One of the key initiatives undertaken by the city is the Comprehensive Tax Mapping Program (CTMP). The CTMP is a digital platform that maps all properties in the city, allowing for better identification and assessment of taxable properties. This program was initiated in Valenzuela City year 2018 and has since been a significant contributor to the city's revenue generation efforts.

The program has been lauded for its ability to streamline tax collection processes, prevent tax evasion, and improve transparency. It aimed at improving the efficiency and accuracy of the tax collection, digitizing tax records and creating an accurate and comprehensive database of all properties in the city and their corresponding tax values. This program is expected to improve tax collection efficiency and promote transparency in government transactions, while also contributing to other smart city initiatives such as urban planning and disaster risk reduction. In connection to these, the researchers choose to study the implementation of the Tax Mapping System in Valenzuela City which notes how the program has improved the accuracy and completeness of property records, reduced processing time for tax declarations, and increased tax collection efficiency. This study lies in the intersection of tax mapping and smart city applications. The utilization of a comprehensive tax mapping system can be integrated with other smart city technologies such as IoT sensors, big data analytics, and Geographic Information Systems (GIS) mapping, to create a more sophisticated innovative taxation system. This study has investigated the potential of this synergy to transform the tax collection process into a more efficient and effective component of a Smart City. This highlights the importance of the program in creating a comprehensive, accurate, and up-to-date property database for effective governance and urban planning.

This also examines the potential benefit of implementing this system as part of the city's smart city strategy and the role of the CTMP in Valenzuela City's smart city initiative. The authors emphasize the importance of date-driven decision-making in building a smart city, and how the CTMP can contribute to this goal by providing valuable data and insights on property values, land use patterns, and other urban

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development indicators. The program is part of the city's efforts to harness technology to improve service delivery, enhance public safety, and create a more efficient and sustainable city. By mapping all properties in the city, the CTMP provides a comprehensive database that can be utilized for urban planning and development, emergency response and other public services. Through the CTMP, the city has been able to digitize its tax collection system, reducing the need for physical interactions between taxpayers and government officials. This study has provided a blueprint for other cities in the Philippines seeking to transform into Smart Cities.

The program has also led to an increase in tax compliance and revenue generation, which has been vital in financing other smart city projects. The Comprehensive Tax Mapping Program in Valenzuela City is an essential component of the city's smart digital city initiative. By leveraging technology and data, the city can improve its governance processes, enhance citizen services, and create a more sustainable and livable community. This program's success has significant implications not only for Valenzuela City but also for other cities in the Philippines and beyond, seeking to leverage technology for more efficient and effective governance.

2. Conclusion

This paper presented the Implementation of comprehensive tax mapping system in Valenzuela city.

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