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# **1 INTRODUCTION**

iTAX or Integrated Taxation Management System is an integrated software composed of several modules that individually accommodate the procedures that signify each of the local government offices.

iTAX provides a Property Rate Module for the use by the LGA for registering properties and collecting Property Rate using this information.

## **2 OVERVIEW**

What are Rateable Properties? Rateable Properties mean all buildings within the jurisdiction of an authority which are in actual occupation and all improvements on, in or under any such buildings. These Rateable Properties are subject to appraisal and assessment. The assessors assigned are responsible to gather information and secure accuracy of valuation of assessed value of the property. The information gathered during the ocular inspection will be entered into the Property Rate prescribed forms.

Property Rate is a module in the **iTAX** software which is a computerized version of the processes and transactions related to each local rateable property. It is linked to other modules in the **iTAX** software which enables it to use the functions that handle the Taxpayer data, account, payments, enforcements, and reports.

The Property Rate module provides the functionalities that allow the LGA or the user to process transactions regarding the Property Rate. Procedures such as Property Assessment, Adjustment Factor for buildings and General Revision for rateable property can be coursed in this module.

This module is also capable of processing other property transactions such as reassessment, consolidation, subdivision and transfer of ownership. Other functions include analysis of estimated income from Property Rate and comparison of properties.

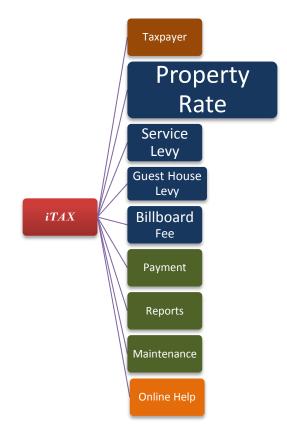


Figure 1 – Property Rate

Figure 1 shows that the primary focus of this manual is on Property Rate. Secondarily, it focuses on other modules such as Taxpayer, Payment, Reports and Maintenance. Online Help is additional function in the software where you can seek help from Internet.

The tables below summarize features, transactions and reports associated with the Property Rate module.

FEATURES		
	1.	Record all data items on property data sheet
	2.	Allow for unlimited number of floors in buildings
	3.	Allow for recording unlimited buildings
	4.	Identify taxable/exempt property
	5.	Property records can be accessed by PRN, TIN or owner's name
	6.	Reference tables can be updated by users
TRANSACTIONS		
	1.	Create, edit and delete a property record
	2.	Process changes or transfers of ownership
	3.	Process assessment/reassessment
	4.	Process reclassifications
	5.	Process change in property location
REPORTS/DISPLAYS		
	1.	List of Assessed Properties
	2.	Property Rate declaration
	3.	Property Rate due bill
	4.	General Abstract of collections
	5.	Collection Report

#### Table 1 Maintenance of Property Records

#### Table 2 Determination of General Revision Schedules

FEATURES		
	1.	Record details of building and other improvements
	2.	Determine depreciation rates for buildings
	3.	Perform General Revision of Assessments
	4.	Recognize the effect of General Revision
TRANSACTIONS		
	1.	Create and edit property information
	2.	Create and edit building information
	3.	Create, edit and delete details of extras/additional items for buildings
	4.	Create, edit and delete property valuations

## Table 3 Computation of Property Rate and Generation of Notices

FEATURES		
	1.	Compute Property Rate based on a general revision taking into account property use, assessment level and taxability
	2.	Compute Property Rate following reassessment for a property
	3.	Compute Property Rate for an individual property
	4.	Compute Property Rate for all properties owned by a taxpayer
	5.	Compute penalties/interests
	6.	Identify records with delinquencies
	7.	Auto-compute delinquent tax
	8.	Recognize properties exempt from tax
ANALYSIS TOOLS		
- for estimating	1.	Estimate revenue of changes to assessment levels
revenue from Property	2.	Estimate revenue of changes to tax rates
Rate		

### Table 4 Computation of Taxes and Miscellaneous Payments

FEATURES		
	1	Tax Collection function
	2. (	Compute interest penalty on property rates
		Accept various modes of payments, i.e. cash, cheque and cash & cheque
	4. I	ssue a receipt for Property Rate payment
	5. /	Accept full, partial and advance payments
<b>REPORTS required by the</b>	LGA	
	1. I	Property Rate Collection Report by Property Classification
	2. I	Property Rate Account Register
	3. I	List of Assessed Properties with their last payments
	4. I	Property Rate Abstract of Collection
	5. I	Property Rate Summary of Collections

## **3 PROPERTY RATE**

Rateable Properties mean all buildings within the jurisdiction of an authority which are in actual occupation and all improvements on, in or under any such buildings. The assessors assigned are in charge of the appraisal and assessment of all properties within each LGA. The data gathered during the ocular inspection will be entered into the Property Rate prescribed forms which will be explained thoroughly in the course of this manual.

## **3.1 Property Datasheet**

To access the Property Datasheet window go to the PROPERTY RATE Menu > PROPERTY SHEET or click the PROPERTY Icon.

	iTAX - In	tegrated Taxatio	on Manage	ment S	ystem						
	Taxpayer	Property Rate	Fees/Levie	s iWa	ter Paym	ent Repo	orts Mai	intenance	Window	Help	
	帚	Property Sh Post Asses		ŀ	<b>2</b>	کھ Crahiar		X			
ľ	Property.			_ho	TaxPayer	Cashier	Logout	Exit			

Figure 2 - Property Rate Module menus

The Property Datasheet window will display. Here you can key in all the data of the property.

		Edita Characteristics Dallal	ig consulucion o	Characteristics Additional Building Cha	Search
Year Bundle No. P	2.7 CO 100 C	General perimeter fence	COI QM	Sanitation QM	Search
Rateable : 🗸 Special Proper	ty : 📃	Excellent		None	New
PROPERTY LOCATION		Fair			
*District : Mtwara Mikindani 🚽 *Rate Block : 324		Good	V	Septic tank	Edit
*Ward : Chikongola 🚽 *Object No. : 0001		Poor		Sewer	View Picture
*Mtaa : Alarash  Plot No : 567 *Bldg No :	1	Water Supply	QM	Perimeter fence type QM	Delete
Owner Occupier OBeneficiary Local TIN : 090-522-752257-7	-	Borehole Metered/Main		Brick wall Iron mesh	Delete
Individual : First Name : JOHN		Other/None			Save
		Rain		None	
Middle Name : B		River		Other	Cancel
Last Name : MASSAWE		Stand Tap		Plant	
gal Entity : Full Company Name :		Road access	QM	Steel rod/bar	Upload Pic
Address : Mmingano, Chikongola, Mtwara Mikindani		Earth road		Timber	Post Debit
BUILDING CHARACTERISTICS		Foot path		Tenure QM	
Building Type : RESIDENTIAL Sub Type :	-	Murram/gravel road		Other Leasehold	Close
Total sgm. : 120.00 Construction Year :		None Other		Untitled	
		Tarmac road	[PT]	Unded	
eed Resurvey : Pic no : images2.jpg					
Issue New Bill : Cam no :					
SIGNATURE					
umerator : Name : 💽 Date : 00/00/0000	-				
upervisor : Name : 💽 Date : 00/00/0000					
Owner Date Signed : 00/00/0000	•				

Figure 3 – Property Datasheet window

#### 3.1.1 Entering a new Property

- 1. In the Property Datasheet window, click NEW button to create a fresh form for entering property data.
- 2. Fill in all property information; fields marked with asterisk are mandatory.
- 3. Click SAVE button to store the property information in the database.
- 4. If you wish to upload a property picture proceed to step 4 and 5 of section 3.1.2

#### 3.1.2 Uploading a picture of the property

- 1. In the Property Datasheet window, click the SEARCH button to locate the property you wish to update. The Assessment Search window will display.
- 2. Retrieve the desired Property Data from the Assessment Search window by typing in the information that determines the property. You may be able to search for a property by using the Local TIN or Document Reference Number or Property Reference Number (PRN).
- 3. Select the Property you wish to update and then click the RETURN button.
- 4. In the Property Datasheet window, click the UPLOAD PIC button to load the picture into the database. A Picture Explorer window will display.
- 5. Select the picture you wish to upload and then click the OPEN button. The "Upload successful" confirmation window displays.

#### 3.1.3 Searching and Editing Property Data

- 1. In the Property Datasheet window, click the SEARCH button to locate a certain Property Data. The Assessment Search window will display.
- 2. Retrieve the desired Property Data from the Assessment Search window by typing in the information that determines the property. You may be able to search for a property by using the Local TIN or Document Reference Number or Property Reference Number (PRN).
- 3. Select the Property you wish to view, click RETURN button.

iearch Bv		starts with		
Local TIN O Doc Ref No.	PRN		•	Search Return
Local Tin	Owner Name	Doc Ref No.	PRN	Cadastral Lot No
Annotation:				
Memoranda:				
Improvement:				

Figure 4 – Assessment Search window

## 3.2 Post Assessment

To post property assessment go to the PROPERTY RATE Menu > POST ASSESSMENT.

😐 ita:	X - Integrat	ed Taxation Mar	agement Sy	stem		the state of the s	Manager and	-	-
File	Taxpayer	Property Rate	Fees/Levies	iWater	Payment	Reports	Maintenance	Window	Help
Prop	erty TaxP	Property S Post Asses		× Exit					

Figure 5 - Post Assessment menu item

The Bill Posting window will be displayed. Click the POST button to apply the picked scenario.

	Sill Posting				
,	Current Scenario : Number of Properties :	Basic Flat Rat	e - Mtwara 2	013	
PR	OGRESS :				
				Post	Cancel
F	PRN	BLDG #	MTAA	AREA	TAX DUE

Figure 6 –Bill Posting window

## **4 REPORTS MODULE**

The Reports Module contains the List of Assessed Properties, Property Rate declaration, Property Rate due bill, General Abstract of collections and Collection Report.

The content of these reports are ready for printing. Click the PRINT button on the window of each report.

## 4.1 List of Assessed Properties

To access a List of Assessed Properties Report go to REPORTS Menu > PROPERTY RATE > LIST OF ASSESSED PROPERTIES. This window allows viewing of List of Assessed Properties by Mtaa.

ALL MTAA			Sort By :		Print	Close
	<sup>2</sup>	1		<sup>6</sup>		
	operties For : OF CHIKONGOLA					
MTAA:						
Doc Ref No.	PRN	Local TIN	Taxpayer Name	Market Value	Property Rate Due	Land Use
10-0017-272	0905-022-210-001-0015	052-207-522871-6	,	8,766,450.00	43,832.00	RES
10-0027-321	0905-022-207-001-0001	052-207-523316-4	,	111,085,442.00	536,777.00	RES
10-0026-173	0905-022-233-001-0144	052-207-522927-6	,	111,791,048.00	541,009.00	SLT
10-0019-179	0905-022-205-001-0150	052-207-522785-3	,	197,872,290.00	981,808.00	RES
10-0019-204	0905-022-205-001-0187	052-207-523316-3	,	40,569,760.00	197,920.00	RES
10-0035-349	0905-022-221-001-0195	052-207-523141-2	,	12,755,358.00	63,777.00	INF
10-0017-290	0905-022-210-001-0008	052-207-522785-2	,	49,279,230.00	243,589.00	RES
10-0017-261	0905-022-205-001-0149	052-207-522785-4	,	128,087,190.00	623,597.00	RES
10-0020-226	0905-022-210-001-0113	052-207-522814-9		10,874,903.00	50,520.00	INS
10-0017-352	0905-022-210-001-0011	052-207-522871-8	,	33,365,640.00	163,086.00	RES
10-0026-094	0905-022-233-001-0102	052-207-522921-7	,	7,927,920.00	33,818.00	RES
10-0025-318	0905-022-233-001-0141	052-207-522930-8	,	49,232,029.00	214,350.00	RES
10-0026-179	0905-022-233-001-0016	052-207-522928-6	Jimajima, Mussa	3,936,240.00	19,681.00	RES
test	test 11	052-207-522589-4	Mashaka , Hamisi		310,050.00	
test	test	052-207-522592-6	Matandi, Hashimu		72,345.00	

Figure 7 - List of Assessed Properties window

- 1. Select the Mtaa, and then click the RETRIEVE button to display the list. You can sort the list by Doc Ref No, PIN, PRN or Taxpayer.
- 2. Click the CLOSE button to exit from the window.

### 4.2 Tax Declaration

To access the Tax Declaration report go to REPORTS Menu > PROPERTY RATE > PROPERTY RATE DECLARATION. This window allows you to preview the Tax Declaration before printing.

ter by Mtaa :	•	Re	etrieve Print C	lose			
TD No.	PIN 🔺				3	<u>6</u>	
00001	09050100100100001	-					
10-0001-256	0905-052-506-001-0056	$\leftrightarrow$	Droporty Dat	o Declaration 2	012 Phot	o of the h	uilding is enclosed
10-0002-804	0905-022-207-001-0076			e Declaration 2			unung is enclosed
10-0003-343	0905-022-217-001-0211	3		(Key 100)			
10-0009-268	0905-072-709-001-0009	1	To LGA		Local TIN 052-207-5	2220.2	
10-0013-247	0905-072-710-002-0042				Local Hill <u>052-207-5</u>	22/19-2	
10-0014-172	0905-052-509-001-0110						
10-0014-224	0905-052-514-001-0247	-					
10-0016-231	0905-052-519-001-0153	3		For each prop	erty an own tax declaration has to be fill	ed out.	
10-0017-244	0905-022-205-001-0132	2			Please fill out	Key	For official use only
10-0017-245	0905-022-205-001-0133		Personal Data	Last Name or	, Mohamedi		
10-0017-246	0905-022-205-001-0105	13	of the	Company Name	/ Hondinear	01	
10-0017-247	0905-022-205-001-0134	-	taxpayer	First Name	Mohamodi	02	
10-0017-248	0905-022-205-001-0135	3				02	
10-0017-249	0905-022-205-001-0136	3		Middle Name	Malaya	03	
10-0017-250	0905-022-205-001-0139			Date of Birth		04	
10-0017-251	0905-022-205-001-0138	1 -				01	
10-0017-252	0905-022-205-001-0140	-		Identity Card Number		05	
10-0017-253	0905-022-205-001-0141	3					
10-0017-254	0905-022-205-001-0142	4		TIN -TRA		06	
10-0017-255	0905-022-205-001-0143			eMail - Address		07	
10-0017-256	0905-022-205-001-0144	-					
10-0017-257	0905-022-205-001-0145	-		Contact Telephone Number 1		08	
10-0017-258	0905-022-205-001-0146	1					
10-0017-259	0905-022-205-001-0147	1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.		Contact Telephone Number 2		09	
1:	Find			Address: Ward:	Chikongola	10	

Figure 8 - Tax Declaration report

- 1. Select the Mtaa. The Document Reference Number and PRN will then be displayed on the left pane of the window.
- 2. Click the RETRIEVE to generate the report.
- 3. Make sure to set the appropriate print size and format before clicking the PRINT button.
- 4. To exit from the window, click the CLOSE button.

## 4.3 Property Rate Due Bill

To access the Property Rate Due Bill report go to REPORTS Menu > COLLECTION / PAYMENT > PROPERTY RATE DUE BILL.

🛋 Real	Property Tax Due Bill													
Owne	er Search Generate	Print Close												
Тахрау	payer : Dini, Hemedi Calculate up to : 11/30/2012													
	‡	.1.1.1.1.2.1.1.1.1.1.1.1.1.1.1	3			ئىيلى	1			°				
					Republic of Ta District of MTWARA <b>CHIKONGOLA</b>	MIKI	IDANI			E				
	Property Tax Due Bill													
	N	Name of Taxpayer : Dini, Hemedi Address : Saba saba												
2 -	Doc Ref No.	Doc Ref No.         PRN         Land Use         Building Kind         Location         Tax         Area (sqm.)         Assessed Value           Year         Year												
	10-0001-256	0905-052-506-001-0056	Residential		Pentekoste, Saba saba	2012			5,467,000.00					
1	TOTALS:													
3 -														
1.1.1														
1														
4 -														
										-				
				III						• H				

*Figure 9 – Property Rate Due Bill report* 

- 1. Click the OWNER SEARCH button to open the Taxpayer Search window.
- 2. Enter the desired Taxpayer information and then click SEARCH button.
- 3. Double click the desired Taxpayer or Select the desired Taxpayer from the list and then click OPEN button.
- 4. Click the GENERATE button to display the Property Rate Due Bill.
- 5. Click the PRINT button to print the bill and close the window when you are through.

### 4.4 General Abstract of Collections

To access the General Abstract of Collections report go to REPORTS Menu > COLLECTION / PAYMENT > GENERAL ABSTRACT OF COLLECTIONS.

			_												5			
Select Report:	Quarterly 🔻	1st Qu	arter	•	2013	÷					Retrie	/e	Print	Close				
	bstract of Collectio																	
	the 1st Quarter of 2																	
ayment Date	-	eceipt No	s Crop	us st s	Cropn Cr	opig fac	House	r Bask	lity us	rking fe	ards,	Pro	perty ra	ites	Crop	vice Licens	orodu	Grand Total
20/03/2013	Mohamedi, Yusuph	TEST										_				00.0	0	80,000.00
		TEST2														00.0	0	80,000.00
		TEST3														00.0	0	75,000.00
		TEST4												20,000.0	)			20,000.00
	Woga, Ahmadi	1001									876.00							9,876.00
		1002									124.00							22,124.00
	DADI, JAMALI	W443	000.00					000.00	000.00									300,000.00
	IPP MEDIA LTD	34567									000.00							140,000.00
		54321									000.00							260,000.00
		65432									000.00							300,000.00
		9876543									000.00							640,000.00
		TEST									000.00							100,000.00
	JUMA, MAPOPA M.	234567									109.00							102,900,109.00
	TEST, TEST TEST	1004														01.0	0	79,801.00
21/03/2013	Njojoro, Athumani	123														00.0	0	80,000.00
	Mzee , Mohamedi	225-7878														00.0	0	80,000.00
		TEST														76.0	0	9,876.00
		32234234	000.00															25,000.00
	DADI, JAMALI	23422131	000.00					000.00	000.00									174,000.00
	KIKO, JOHN C.	234567														00.0	0	8,000.00
	Kikomekala, Hassani		876.00															9,876.00
25/03/2013	Mohamed, Yusuph	TEST	000.00															15,000.00
26/03/2013	adobe	102									000.00							172,368,000.00

Figure 10 – General Abstract of Collections window

- 1. Select the type of report you wish to have, Quarterly or Monthly.
- 2. Click the month or quarter you wish to view depending on the above selection.
- 3. Select the year and then click RETRIEVE button.
- 4. Make sure to set the Print size and format before clicking the PRINT button.
- 5. To exit from the window, click the CLOSE button.

### 4.5 Collection Report

To access the Collection Report go to REPORTS Menu > COLLECTION / PAYMENT > COLLECTION REPORT.

Collection	n Report						- • •			
Quarterly	▼ 1st Quar	rter 🔻 2013	By Taxtype 🔻	Taxtype:	Property rates	Generate Print	Close			
أسلينة	‡		3		ä					
¥ 1			COLLECTION	REPORT						
-			District of MTWAR4		л					
-			District of MITWAR		41					
-		<b>pperty rates</b> Z Admin		Period: 1st Quarter, 2013						
᠃᠃᠃᠃᠉᠃᠃᠃᠃᠃᠃᠃᠃᠃᠃᠃᠃᠃᠃᠃᠃᠃᠃᠃᠃᠃᠃᠃᠃᠃᠃᠃᠃᠃᠃᠃	Local TIN	Identifier(PRN, Bus#)	Taxpayer	Туре	Tax Type	Amount				
-	Date: 3/13/20			.,,-						
-	OR No. : 201398829				PAID BY : Mkavah	u , Mwanahamisi				
	052-207-523103-3	09050222290010113, [2013]	Mkavahu , Mwanahamisi	REG	Property rates	20,000.00				
-	·	•	•		•	20,000.00				
-	OR No. : 201399123					Y: Napata, JUma				
-	052-207-523103-8	09050222290010091, [2013]	Napata, JUma	REG	Property rates	20,000.00				
-						20,000.00				
-	OR No. : 201399891		1			amli , Mah;amudu				
4	052-207-523118-4	09050222210020162, [2013]	Samli , Mah;amudu	REG	Property rates	20,000.00				
-						20,000.00				
-	OR No. : 201391028					Zemba, Herimani				
	052-207-523150-1	09051231220020120, [2013]	Zemba, Herimani	REG	Property rates	20,000.00				
-						20,000.00				
-					GRAND TOTAL :	80,000.00				
-										

*Figure 11 – Collection Report* 

- 1. Select the type of report you wish to have, Quarterly or Monthly.
- 2. Click the month or quarter you wish to view depending on the above selection.
- 3. Select the year and the tax type. If by "tax type" is selected, then select the tax type from the tax type dropdown box.
- 4. Click the GENERATE button to display the report.
- 5. Make sure to set the appropriate print size and format before clicking the PRINT button.
- 6. To exit from the window, click the CLOSE button.

## **5 ACCRONYMS AND ABBREVIATIONS**

GFA Consulting Group GmbH, Hamburg, Germany
German Development Cooperation, Eschborn, Germany
ntegrated Tax Management System
ocal Government Authority
Property Rate Number
Faxpayer Identification Number