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Research Paper

Evolution of revenues collected by the Oriental Province Revenue Departmenton property tax on built-up areas and its impact on overall revenues

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ABSTRACT
Taxes are therefore a pecuniary levy that the State authority imposes on its citizens in order to meet its many expenses, and to facilitate the operation of its public services. The aim of this study is to demonstrate the evolution of revenues collected by the Oriental Province Revenue Department (DGRPO), and to identify the impact of the property tax on the surface area of built-up properties on overall revenues.
The study was based on the inductive method, which proceeds from the specific to the general, considering the revenues generated by property tax and the overall revenues of the DGRPO. Data was collected through documentary analysis, and the general trend enabled us to identify changes in revenue over time. The general property tax trend is determined by the adjustment equation Y = 1661500(1.32)x with an average growth rate of 32%. This shows that over the study period, the Oriental Province Revenue Department achieved an average annual increase in property tax revenues of 32%. The impact of property tax revenues ($551,186.38) on overall revenues ($21,842,420.38) is 2.52%.
As a result, the impact of property tax on overall revenue is relatively low, given that the DGRPO collects a number of other taxes, such as vehicle and household taxes.To be efficient, the DGRPO needs to use digital tools, competent staff, raise taxpayer awareness, etc.
Key words: ***evolution, property tax, impact, overall revenue***

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I. INTRODUCTION

All real property in the province is assessed annually for taxation purposes, in order to estimate its true and accurate value (Salaanie, 2006).The property is assessed in the name of the landowner as of January 1 of each year. Real estate may be classified as residential (owner-occupied, non-owner-occupied or other residential) or non-residential.

Property tax is a tax on built and unbuilt properties, depending on the nature of the buildings and the rank of the locality. Property tax is a real tax levied on built and unbuilt property in the Democratic Republic of the Congo in general. It is currently taxed on the basis of surface area. In accordance with article 204, this tax falls under the exclusive jurisdiction of the provinces (Bifumanu, 2006).

In the Democratic Republic of Congo, the tax system applicable to land and property is essentially defined by two basic texts: Ordinance-law no. 69-006 of February 10, 1969 relating to real taxes, as amended and supplemented to date; Ordinance-law no. 69-009 of February 10, 1969 relating to schedular income taxes.These two texts instituted three types of tax on land and real estate: the surface area of built and unbuilt real estate, the surface area of mining and hydrocarbon concessions, and income from the rental of buildings and land located on Congolese territory (Ndjoli, 2019).

Formerly regarded as State taxes, i.e., taxes accruing to the central government, then transferred to the decentralized administrative entities by Decree-Law no. 089 of July 10, 1998, the tax on the surface area of built and unbuilt landed property and the tax on rental income,with the exception of the tax on the surface area of mining and hydrocarbon concessions, have become provincial taxes since the promulgation of the Constitution of the Democratic Republic of Congo of February 18, 2006 and Law no. 08/012 of July 31, 2008 on the fundamental principles relating to the free administration of the Provinces (Articles 201 & 205).

As part of the management and collection of these taxes, the City of Kisangani, through its Provincial Assembly, set up a Financial Authority on September 8, 2008, known as the Oriental Province Revenue Department, or DGRPO for short.It is responsible for the assessment, control, collection and litigation of provincial taxes, the essential features of which are set out below (Articles 43, 44 & 45).

Generally speaking, public finance is about money, which is one of the fundamental problems of any modern state. Today, taxation has become one of the means by which the State intervenes in economic and social life. Any state that wants to be strong and stable must rely on taxation. This means that if the application of tax law is compromised, the entire national or provincial economic development program becomes uncertain (Ndjibu and Mutonwa, 2018).

Tax revenues remain a vital lever for the functioning of the State and its entities.In the DRC, real taxes are governed by Ordinance Law N°69/006 of February 10, 1969, as amended to date. Congolese tax legislation provides for three types of tax: real tax, profit tax and indirect tax.Value-added tax (VAT) is the only indirect tax (Ordonance, 1960).

The Congolese Constitution of February 18, 2006 institutes political regionalism in relations between central government and the provinces.Administrative decentralization is enshrined within the provinces. This logically implies that fiscal decentralization is not explicitly or implicitly discussed between the central government and the Provinces.

As part of its strategy for growth and poverty reduction, the government of the Democratic Republic of the Congo is committed to fulfilling its regalian mission of ensuring the well-being of its population,resolved to pursue the public finance reforms already underway since 2002 as part of the Government's Economic Program (PEG), aimed at improving revenue mobilization capacities through the modernization of tax instruments and tax administrations, improving the quality and composition of spending, strengthening wage bill and civil service management, and enhancing the transparency of state operations (Brun et al. ,2022).

According to Mumbere and Kambere (2019), tax assignments were set at $210072 for the Beni operational center in 2012.They were around $1,90070 in Butembo. In Beni, the DGR-NK realized $212,757.79 against the $21,072 forecast, and in Butembo, $17,6597.62 against the $1,970 forecast.Tax revenues certainly increased significantly from 2012 to 2016, in DGR-NK's two operational centers of Beni and Butembo, following the economic growth recorded during the same period despite the prevailing insecurity. But it remains very low in view of the challenges, and the rate of collection is still at the bottom end of the scale of taxpayers' ability to pay.

In Haut-Katanga, Mombo (2021) demonstrated that the evolution of average property tax execution rates over the four years (2016-2019), respectively 63% in 2016; 64% in 2017, 70% in 2018 and 63% in 2019.In relation to the performance contracts, property tax has not met the targets linked to the expectations of the provincial government, a weakness in the mobilization of tax revenues and experienced in the heads of the tax department authorities.

In short, this research is of both scientific and social importance, as it seeks to solve a serious problem linked to the collection of tax revenues, with a view to improving the financial situation of Oriental Province.

The specific objectives of this study are to demonstrate the evolution of revenues collected by the Oriental Province Revenue Departmentand to identify the impact of the property tax on the surface area of built-up properties on overall revenues.

II. METHODS

Study framework

In temporal terms, the study covers the period from 2010 to 2014. The choice of this period is justified by the need for our study, which attempts to analyze property tax revenues during the process of dismemberment of Oriental Province into four provinces. Spatially, this study was carried out in Kisangani, at the head office of the the Oriental Province Revenue Department, following its mission to mobilize provincial tax and non-tax resources.

The Oriental Province Revenue Departmentis located at avenue Lac Mohero n° 5, Quartier Sukisa in Commune Makiso, bordered to the east by Hôtel le Triangle, to the west by the Tribunal de Grande Instance, to the north by the Centre de Pastorale and to the south by the Public Prosecutor's Office of Kisangani.

The geographical coordinates are as follows: Longitude East: 25° 9'50", Latitude North: 0° 30'46" with an altitude of 399 m.Average monthly temperatures range from 22.4 to 29.3°C.Rainfall varies between 1,500 and

2,000 mm. The climate is characterized by an average annual temperature of 24.6 to 24.9°C, with a humidity level of 77.7 to 85.5%. The region enjoys Köppen Af-type climate, with no dry months where double the monthly temperature is greater than or equal to the precipitation. The region is characterized by ancient ferralitic soils. Winds are weak and variable in direction (Adheka, 2020; Alongo et al., 2013; Amani et al., 2013).

Methods and techniques

Type of study

To carry out this study, we made use of the inductive method, which helped us to identify the obstacles to property tax collection and analyze the impacts it creates to the process of achieving projected annual budget revenues, and to formulate proposals for winning strategies with a view to establishing the collection of this tax. In fact, the inductive method enabled us to start from specific facts, i.e. all property tax revenues generated during a given period, to global facts, i.e. the overall revenues generated by the Oriental Province Revenue Department.

Data collection techniques

With regard to data collection techniques, we used documentary techniques and content analysis to prove the veracity of the data collected, by consulting various documents relating to the subject of the study.

Data processing techniques

This study was carried out using general trend, linear adjustment and linear correlation.

General trend

On the one hand, we identify the pure trend of the variables, and on the other, we highlight the factors that cause their variations. Thus, after the scatter plot data, it is possible to identify the regression line. To derive the regression line, we used the least-squares procedure, which provides a means of projecting linear and non-linear functions. It's worth pointing out that by designating the endogenous variable as Y and the exogenous variable as X, the regression line can be determined after applying the formula: Y = a + bx as proposed by.

Linear fit

If two variables are linked by a linear relationship, this is represented by a straight line. If X is the independent variable and Y is the variable that depends on the values of X, then the relationship between X and Y is of the form Y = ax + b. The objective is therefore to fit a straight line that maps an adjusted image Yi to each variable Xi (Armand, 2009).

To determine the directing coefficient (or slope) and the y-intercept of b of the line, the method of least squares is the most widely used. The directing coefficient: $a=(\sum(xi-\bar{x})(yi-\bar{y})\rrbracket)/(\sum(xi-\bar{x})2)$, y-intercept: $b=\bar{y}-a\hat{x}\bar{}$.

After checking the equation of the least-squared line found, it may happen that the correlation gives a result not close to 1. Consequently, the phenomenon studied leads to a non-linear trend.The shape of the curve is more reminiscent of an exponential trend.

The equation of the straight line will then be of the form: Y = BAx. To calculate the parameters of such a fit, we can write the equation in logarithmic form: Log Y= XLogA + LogB. Assuming Log A = a and Log B = b.Starting from the results of the relative percentages, taking 2010 as the base year, the data in our study show an exponential trend.

To calculate the parameters of such a fit, we use the equation: Y = BAx, presenting it in logarithmic form: Log Y = XLogA + LogB.Assuming LogA=a and LogB=b (Farouk & Mira, 2016).

III.RESULTS

Differences between forecast and actual property tax revenues

Variances between forecast and actual property tax revenues are recorded in Table 1.

Table 1: Differences between forecast and actual property tax revenues

Year	Anticipated property tax revenues ($)	Property tax revenues ($)	Deviation ($)
2010	161,796.67	122,995.27	38,801.40
2011	169,015.29	73,446.41	95,568.88
2012	129,189.50	100,950.22	28,239.28
2013	105,819.72	88,200.76	17,618.74
2014	211,301.07	165,593.72	45,707.35
Total	**777,122.25**	**551,186.38**	**225,935.65**

Variances are determined on the basis of the difference between actual and forecast revenues generated by the Oriental Province Revenue Department.The table above shows that the volume of revenue from property tax on built-up areas realized by the Oriental Province Revenue Departmentamounted to $551,186.38 USD, in contrast to the amounts actually forecast by this financial authority, which totalled $777,122.25. Thus, the total variance between forecast and actual was $225,935.65.

Index analysis

For a better appreciation of increasing or decreasing trends, we have used index calculations, with 2010 as the base year, and the inter-annual trend shown in Table 2.

Table 2: DGRPO forecasts from 2010 to 2014 in indices and variations

Années	Prévisions	Pourcentage relatif		Pourcentage inter année	
		Indice (%)	Variation	Indice (%)	Variation
2010	161,796.67	100,00	-	-	-
2011	169,015.29	104.46	4,6%	104.46	4.46
2012	129,189.50	79.84	-20.16	77.43	-23.57
2013	105,819.72	65.40	-34.6	81.9	-18.1
2014	211,301.07	130.59	30.59	199.68	99.68
Total	**777,122.25**	**480.29**	-	-	-
Taux Moyen annuel	-	**96.06**	-	-	-

A reading of the above table shows that, taking 2010 as the base year, the DGRPO's forecast of property tax on built-up areas rose from $161,796.67 to $169,015.29, i.e. from 100% to 104.46%, with an increase of 4.46% on the base year: in 2012, the forecast rose to $129,189.50, i.e. from 100% to 79.84%, with a decrease of -20.16% on the base year: in 2013, the forecast rose to $105,819.72, i.e. from 100% to 65%, with an increase of -20.16% on the base year. 189.50, i.e. from 100% to 79.84% with a decrease of -20.16% compared with the base year: in 2013 they rose to $105,819.72, i.e. from 100% to 65.40%, with a decrease of -34.6% and, finally they rose in 2014 to $211,301.07, i.e. from 100% to 130.59% with an increase of 30.59% compared with the base year.

The average annual rate is 96.06%, with an average negative growth rate of -3.94%. Analyzing this table in terms of year-on-year changes, the percentage indices are as follows: 2010, as the reference year, in 2011: 104.46%, in 2012: 77.43% compared with 2011, in 2013: 81.9%, and finally in 2014: 199.68%. These indices were determined by applying the following formula: index=VI/Vo×100 ; Vo = base year value ; VI = the value of the year compared with the base year. These different rates of variation have been determined by the following formula: Variation=(VI-Vo)/Vo×100

Determining general property tax trends

Table 3 below shows trends in property tax revenues over the period under review.

Table 3: Property tax revenue trends from 2010 to 2014

Year	Xi	Yi	Log.Xi	Xi.Log.Yi	Xi^2
2010	1	122,995.27	5.089888	5.089888	1
2011	2	73,446.41	4.865970	9.73194	4
2012	3	100,950.22	5.004107	15.012321	9
2013	4	88,200.76	4.945472	19.781888	16
2014	5	165,593.72	5.219043	26.095215	25
Total	**15**	**551,186.38**	**25.12448**	**75.711252**	**55**
Moyenne	**3**	**110,237.30**	**5.024896**	-	-

The equation is of the order of Y = 83,860(1.08)x.This shows that, over the study period, the Tshopo Province Revenue Department (DGRPT) achieved an average annual growth rate in property tax of 8%.This 8% rate of increase is exactly what is needed to justify a positive trend in property tax revenues.

Determining property tax forecast trends

The following table 4 has enabled us to record the trend in forecast property tax revenues over the period under review.

Table 4: Property tax forecast trends

Xi	Yi	LogYi	XiLogYi	$X1^2$
1	161,796.67	5.208969	5.208969	1
2	169,015.29	5.227925	10.45585	4
3	129,189.50	5.111227	15.333681	9
4	105,819.72	5.024666	20.098266	16
5	211,301.07	5.324901	26.624505	25
∑=15	**777,122.25**	**25.8975886**	**77.721271**	**55**
Moyenne =3	**155,424.45**	**5.179517**		

Y= BAx, for this adjustment the equation is of the order of :Y= 148238.69 (1.01)x with an average annual growth rate of 1%.If X=1; Y= 149,721.07; if X=2; Y= 151,218.28; if X=3; Y= 152730.47; if X=4; Y= 154,257.77 and if X=5; Y= 155,800.37. This shows that over the study period, the Oriental Province Revenue Departmentachieved an average annual growth rate in forecast revenues of 1%.

DRPO's overall revenue trend from 2010 to 2014

The trend in DRPO's overall revenues from 2010 to 2014 is shown in Table 5.

Table 5: Overall revenue trends for DGRPO from 2010 to 2014

Xi	Yi	Log Yi	Xi LogYi	Xi^2
1	2,894,680.45	6.461600	6,461 600	1
2	2,862,052.93	6.456677	12,813 354	4
3	2,244,928.99	6.351202	19,053 606	9
4	5,102,579.93	6.707789	26,831 156	16
5	8,738,178.08	6.941420	34,7 071	25
∑=15	**21,842,420.38**	**32.918688**	**99,966 816**	**25**
Moyenne = 3	**4,368,484,076**	**6.5837376**	-	

Based on this adjustment, the equation is of the order of Y= 1661500(1.32)x with an average growth rate of 32%.If X= 1, Y= 2,193,180.00; If X= 2, Y= 2,894,997.60.If X= 3 ; Y= 3,821,396.83, If X= 4, Y= 5,044,243.81, If X= 5 ; Y= 6,658,401.84.This shows that over the years studied, the Oriental Province Revenue Department achieved an average annual rate of increase in property tax revenues estimated at 32%.

Impact of property tax on overall DGRPO revenues

The impact of property tax on overall DGPO revenues is shown in Table 6.

Table 6: Determination of property tax impact on overall revenues

Années	Impôt foncier	Recettes globales	Incidence (%)
2010	122,995.27	2,894,680.45	4.25
2011	73,446.41	2,862,052.93	2.56
2012	100,950.22	2,244,928.99	4.50
2013	88,200.76	5,102,579.93	1.72
2014	165,593.72	8,738,178.08	1.89
Total	**551,186.38**	**21,842,420.38**	**2.52**

Looking at this table, we can see that the revenue generated by property tax represents a much less significant share of overall revenue; on a total of $551,186.38 from property tax versus $21,842,420.38 representing overall revenue, the impact is 2.52%.

The following graph shows the impact of property taxes on overall revenues generated by the DGPO from 2010 to 2014.

Property tax index of total revenues

Figure 1 shows the property tax index on total revenues.

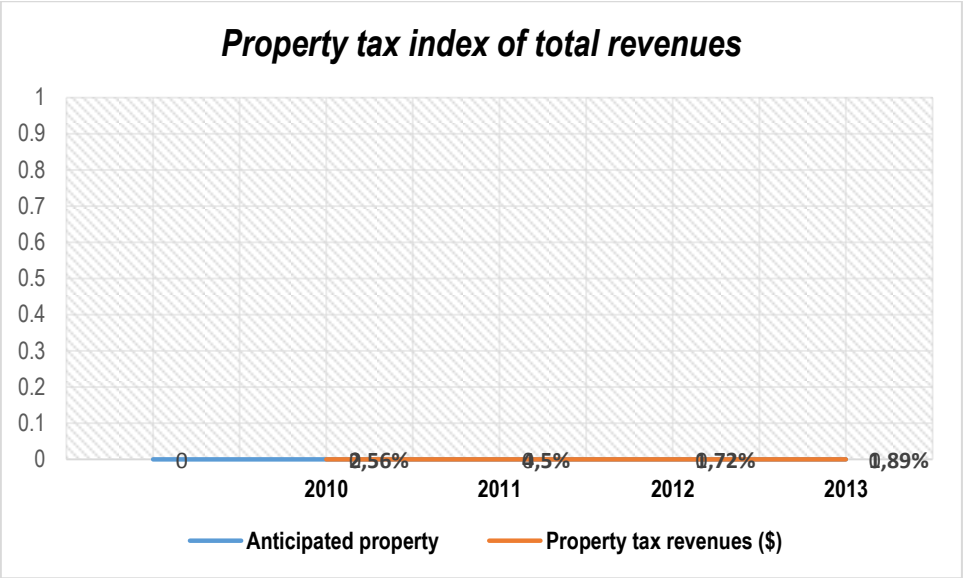

Figure 1: Impact of property tax on overall revenues

An analysis of this graph shows that overall revenues generated by the Oriental Province Revenue Department during the study period fluctuated in proportion to the annual impact of property tax on overall revenues. Finally, this property tax impact on overall revenues is relatively low, given that the financial authority under study covers a number of taxes, as indicated in the literature.

IV. DISCUSSION

Differences between forecast and actual property tax revenues

According to our analyses, the volume of property tax revenue on built-up areas generated by the Oriental Province Revenue Department(DGRPO) amounted to $551,186.38 during the study period, in contrast to the amounts actually forecast by this financial authority, which totalled $777,122.25. Thus, the total variance between forecast and actual was $225,935.65. Actual results were therefore lower than forecast, indicating underperformance in the mobilization of tax revenues.

According to the study carried out in Lubumbashi, Kalenga (Kalenga, 2020) states that 2015 will be remembered as the year when the General Tax Department exceeded the threshold of the equivalent of 2 billion US dollars in revenue for the very first time in its history, following on from the 1 billion crossed in 2011.This result was achieved in part thanks to revenues from taxes on the profits and earnings of companies in the mining sector. As far as tax management is concerned, 2015 will be marked as the year of completion of a major reform initiated by the Government of the Republic and welcomed by the Federation of Congolese Businesses in Haut/Katanga.

Mombo (2020), shows that the evolution of average execution rates over the four years under review, respectively 63% in 2016; 64% in 2017, 70% in 2018 and 63% in 2019.In relation to the performance contracts, property tax has not achieved the objectives linked to the expectations of the provincial government, a weakness in the mobilization of tax revenues and experienced in the heads of the tax department authorities.

On the other hand, in North Kivu Province, Mumbere and Kambere (2019) reported that revenues are evolving increasingly in the two DGR-NK centers.It was noted that DGR-NK, Beni operational center surpassed its assignments by $2685.79; $772.58 and $8009.35 respectively in 2013, 2014 and 2015.It did not reach its assignments in the other years.The gap in non-attainment of assignments is minimized for DGR-NK-Beni compared to Butembo for the years 2012 and 2016.

The performance is better in Beni than in Butembo, even though the latter is a bigger business champion, with a larger surface area and more vehicles.This is justified by the intensity of a number of aggravating factors, chiefly the existence of uncollected taxpayers. This hampers the non-maximization of DGR-NK tax revenues in the two operational centers of Beni and Butembo. This factor is followed by the refusal of certain taxpayers to pay actual taxes in the Beni operational center, and arrangements between tax agents and taxpayers in the Butembo operational center. Research has uncovered more cases of embezzlement in Beni than in Butembo.

This shows that the tax collection circuit is not yet well organized.It has also been observed that budget assignments do not respect the principles of revenue budgeting.For the simple reason that budgeting is a function, on the one hand, of actual revenues over the years (3 years at least) and, on the other, of the average annual rate of increase.

Garon and Paquet (2018) point out that frank collaboration between tax authorities and taxpayers is essential. This collaboration is justified by the fact that, strengthened by the regalian nature of its mission, the tax authorities have traditionally maintained relations with taxpayers that are strongly tinged with unilateralism.Reducing psychological tensions between taxpayers and tax authorities undoubtedly requires the latter to pay greater attention to human relations.Reducing these tensions also requires an education of the citizen, who must become aware of the importance of taxation in a system that remains liberal, while safeguarding the authority and mission of the State.

There is a serious problem in mobilizing tax revenues in Kisangani due to poor collection policies and practices that encourage tax evasion and tax havens.Some taxpayers use influence peddling to avoid paying taxes.It should also be noted that some assets are not clearly declared to the tax authorities. All these practices prevent the public treasury from effectively mobilizing the tax revenues it needs to implement its action plans, such as building roads, schools and hospitals.

DRPO's overall revenue trend from 2010 to 2014

Based on our analyses, the adjustment equation is Y = 1661500(1.32)x with an average growth rate of 32%.This shows that, over the study period, the Oriental Province Revenue Departmentachieved an average annual increase in property tax revenues estimated at 32%.

Contrary to our study, Kalenga (2020), in his study on property tax and its impact on the budget of Haut-Katanga, found that direct taxes, comprising payroll tax on the one hand, and tax on profits and income from movable capital on the other, contributed 24.20% and 46.22% respectively to overall revenues.Indirect taxes, comprising VAT and residual revenues from sales tax, accounted for 24.91%.Other revenues accounted for 1.84% of total revenues.PBI from oil producers accounted for 2.82% of the year's total revenue.

This situation had a negative impact on mid-term budget execution, and necessitated a revision of the initial budget forecasts in order to ensure the credibility of the budget. We can say here that no one can ignore the challenge facing African states, which they are called upon to take up.It is the challenge of underdevelopment.

According to Amuri (2014), the development of a country depends on the revenues or financial resources available.In the face of external aid, which comes only in dribs and drabs with many conditions attached, taxation remains the only means par excellence of financing a state's development plans.On the other hand, over the centuries, the police state has been replaced by the welfare state.The State is also called upon to intervene in many areas of community life, and becomes the regulator of economic life through its traditional or regal functions.

This broadening of functions also means that the State has to incur enormous expenses and fulfill certain missions.To fulfill its missions, the State relies above all on internal rather than external resources.And anyone talking about expenditure must also talk about the resources needed to cover it. In our opinion, the average rate of increase of 32% clearly shows that the Finance Authority under review was able to mobilize tax revenues in line with forecasts. However, as this achievement is relatively low, it is necessary to provide the Authority with effective means of mobilizing more tax revenues, so as to enable the public administration to implement the action programs set out in the various components of the provincial budget.

The bitter observation we made was that Orienta Province remains static in terms of development, social infrastructures are virtually non-existent and the socio-economic level of the population has not improved as expected.It should also be noted that the dismemberment of the province has not enabled it to take off economically.In fact, some people wonder where the tax revenues generated by the DGRPO are going, as there has been no impact on the social front.No modern, paved roads, no modern schools, no properly equipped hospitals - these are the results of the mismanagement of tax revenues by those in power.

Impact of property tax on overall DGRPO revenue

We have observed that the revenue generated by property tax represents a much less significant share of overall revenue; on a total of $551,186.38 from property tax versus $21,842,420.38 representing overall revenue, the impact is 2.52%.This property tax impact is relatively low on overall revenues, given that this financial authority under study covers a number of taxes.

This situation attests to the fact that the provincial administration of the Régie has put considerable effort into property tax collection compared with other tax revenues.This observation reinforces Garon and Paquet's (2018) study according to which, the impact of taxes on efficiency stems fundamentally from changes in the behavior and decisions of economic agents due to the existence and variations in tax rates.

Kisangani, the country's third-largest city, is home to over a million people, nearly half of whom are Congolese property tax payers.This tax is a major source of revenue for the city's public administration. Many of the city's inhabitants are tenants, others own land that may or may not be developed, and still others have land concessions that are neither registered nor declared for the purpose of discharging commitments with the trusteeship (the Congolese government). All this leads to tax evasion and fraud. As a result, the Congolese government's ability to carry out its sovereign duties towards the population is diminished.

The World Bank (2022) reveals that lack of tax revenue is a major challenge facing governments in low-income countries, which collect four times less revenue relative to GDP than high-income countries.Without sufficient revenues, these governments are limited in their ability to support economic development and provide public goods.They are also limited in their ability to implement redistributive policies to combat inequalities, which are significant and persistent in developing countries.

According to Ndjoli (2009), the tax system applicable to land and real estate is essentially defined by two basic texts in the Democratic Republic of Congo: Ordonnance-loi n° 69-006 du 10 février 1969 relative aux impôts réels, as amended and supplemented to date; Ordonnance-loi n° 69-009 du 10 février 1969 relative aux impôts cédulaires sur les revenus.These two texts instituted three types of tax on land and property: the surface area of built and unbuilt real estate, the surface area of mining and hydrocarbon concessions, and income from the rental of buildings and land located on Congolese territory.

Furthermore, Catteau (2020) emphasizes that among the means of financing available to a public authority, taxation remains the centerpiece.Indeed, taxation is conceived as a factor in the mobilization of financial resources.Taxation must be understood not only as a political and social fact, but also as a human endeavor. It is intimately linked to the evolution of society, and the citizen of the modern state considers taxation to be a natural institution, however unpleasant it may be.Thus, the history of the State is indissoluble from that of taxation.

Unfortunately, in spite of effective forecasting provisions on the theoretical level, the effective equivalent does not emerge on the practical level: anticipated and expected revenues are still not mobilized, and governments at both provincial and national level are often sidelined by budget deficits at the end of each financial year. This has enabled the latter to significantly improve the pay of civil servants, to pay the police and army more, and to implement the modern revolution advocated by the Head of State through the policy of major works: building roads, bridges, schools, hospitals, etc., as well as rehabilitating certain boulevards and airports throughout the country.

Contrary to our study, Bilimbunda (2022) reported that property taxes in Europe and the USA are normally set somewhere between 0.5 and 1% of market value.In some East Asian countries such as China and the Philippines, property tax rates are around 1-2%, while in South Korea the annual property tax is levied at between 0.15 and 0.5% of property values.In many sub-Saharan African countries, high tax rates are applied to obsolete property values.In Kenya, for example, property taxes can reach over 30%, but because some cadastral surveys date back to the 1980s and current values are between 20 and 30 times higher, the "real" property tax rate is around 1%.

For Muzanga (2008), progressive taxation has the potential to increase revenues by collecting more from those with a greater capacity to pay, thus increasing tax consent by improving the perceived fairness of the tax system.Yet in many developing countries, tax authorities use simplified instruments, such as flat-rate property tax scales (Kalenga, 202à).Although they mobilize fewer administrative resources, simplified instruments are far more regressive than tax systems in developed countries, and are widely regarded as unfair.The regressive nature of tax systems in developing countries can therefore limit tax revenues while exacerbating economic inequalities (Umulebeti, 2021).

Endogenous and exogenous factors explain the inefficiency in the evolution of property tax revenues at the Oriental Province Revenue Department.They include lack of adequate infrastructure, lack of modern, high-performance IT tools, unreliable tax inventories, low salaries for staff, poor management of financial resources, administrative laxity, fraud, lack of monitoring, lack of competence among financial management staff, clientelism and corruption, the absence of a sound tax policy, and the poor economic climate (Chambas et al., 2005; Dikomba, 2021).

In particular, remind taxpayers of the State's duty to report to them once the tax has been paid, identify all taxpayers, involve civil society in opportunities such as observing the creation of tax collection mechanisms, and to motivate the population, increase the number of tax inspectors,reduce the tax rate, recruit qualified tax personnel, apply the rules of collection by agents of the Direction General Management Revenue of Oriental Province, and take into account the principles of revenue budgeting and the province's economic development.

V.CONCLUSION

Observation of the city of Kisangani, capital of Oriental Province, clearly shows that this situation cannot continue, and that the fundamental challenge for this city is to control its development, its construction and its housing. A culture of urban governance must rapidly evolve, and it must equip itself with the intellectual, technical, legal and regulatory means to control what is possible.

Despite growing property tax revenues, the city remains in a state of total economic and social inertia. Fiscal incivism and corruption have eaten away at the tax administration, preventing the Congolese government from effectively implementing its action plan.

It is therefore important to revitalize this tax administration by providing it with effective resources, such as digitization of operations, use of state-of-the-art equipment, better remuneration, education in tax citizenship and ongoing training for agents assigned to the financial department. These are the prospects to be put in place to improve the tax administration.

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