Market Value-Based Taxation of Real Property: Lessons from International Experience
March 25 -29, 2013
Workshop Report

April 4, 2013
This course draws upon international experiences in taxation of land and real property, offering a policy-oriented analysis as well as practical approaches to implementation of value-based taxes in countries in economic transition. The curriculum, developed and presented by the Lincoln Institute of Land Policy, focused on fiscal, legal, political, social and administrative issues. It included discussion of real property markets, system development for value-based property taxation, management of information systems, market value and mass valuation methods, tax collection and taxpayer education and services. It offered a forum for exchange of information, experiences and lessons among international experts and colleagues from countries in economic transition that are considering or have introduced value-based taxation.

**Topics:**
- The role of value-based taxes on real property
- Property taxation in local finance reforms of transitional countries
- Real property markets and market value in transitional countries
- Features of ad valorem property tax systems – International comparisons
- Benefits and challenges of property taxation in transitional economies
- Market value and mass valuation for real property taxation
- System planning and development for a value-based property tax
- Property and market information systems and data
- Market analysis and valuation methods
- Appraisal standards and education
- Legal framework for value-based property taxation
- Property tax revenue models
- Tax collection and enforcement
- Political and social issues related to taxation of property
- Strategies for effective introduction of value-based taxation

**Lecturers:**
- W. Jan Brzeski, FRICS
- William J. McCluskey, University of Ulster
- Tambet Tiits, FRICS
- Riel C.D. Franzsen, African Tax Institute
- Joan Youngman, Lincoln Institute of Land Policy
- Sally Powers, Visiting Fellow at the Lincoln Institute of Land Policy
- Semida Munteanu, Lincoln Institute of Land Policy
Participants:
There were 16 participants from Czech Republic, Kosovo, Latvia, Macedonia, Serbia and Slovenia.

Evaluation:
No. of all responses: 16, Average mark: 4.75
Usefulness of the information acquired.

No. of all responses: 16, Average mark: 4.63

Selected Participants' Comments:

- Knowledge received here we will try to implement in the best possible manner since we are country in transition and we see possibility for improvements and to improve tax on land.
- I would like thank faculty members for sharing of their knowledge and international experience in property mass valuation and taxation policies. I find it very valuable for me and my work because it is really difficult to access the latest data and information in this topic area.
- Thank you CEF and lecturers...see you next year!