Market Value-Based Taxation of Real Property: Lessons from International Experience
March 23– March 27, 2015

Workshop Report

March 27, 2015
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 covered:**

- 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

**Faculty:**

- W. Jan Brzeski, FRICS
- William J. McCluskey
- Riël C.D. Franzsen, African Tax Institute
- Joan Youngman, Lincoln Institute of Land Policy
- Sally Powers, Lincoln Institute of Land Policy
- Semida Munteanu, Lincoln Institute of Land Policy
- Neva Žbrik, Ministry of Finance, Slovenia

**Participants:**

There were 26 participants from Albania, Cyprus, Czech Republic, Denmark, Greece, Kosovo, Moldova, Poland, Serbia, Slovakia and Slovenia.
Evaluation:

Overall satisfaction with the course

No. of all responses: 23, Average mark: 4.78

Relevance of this workshop to your current work or function.

No. of all responses: 23, Average mark: 4.48

Selected Participants’ Comments:

- It was truly a pleasure to meet and learn from all of you!
- Thanks to CEF and the Lincoln Land Institute for excellent organization and content. I do hope to collaborate with many of you in the future!
- I’ve met so many wonderful people – thank you for that.
- Thanks for nice workshop, perfect organization and simply for everything. this was the best workshop I ever had, not only in CEF!