Commission 9 Work Plan

Dr Frances Plimmer
Chair Commission 9

WG 9.1 - Property Taxation

- Study Group 9.1.1 – Tax Bases
- Study Group 9.1.2 – Mass Appraisal Systems; and
- Study Group 9.1.3 – Successful and Efficient Taxation Systems for Emerging Economies.
Study Group 9.1.1 Tax Bases

- Ease of administration and assessment;
- Justifiable;
- Sustainable and sufficient revenues;
- Taxpayer acceptability;
- Annual or periodic levy;
- Same base applied to different taxes;
- Use of mass appraisal (and liaison with 9.1.2)

Study Group 9.1.1 Tax Bases

- Tool for land use policy;
- Tool for settlement policy;
- Support for land use and ecological aims;
- Trade offs?
- Market distortions?
- Different stages of institutional development and governance?
SG 9.1.2 Mass Appraisal Systems

- Degree of technical skill removes such systems from understanding of taxpayers;
- Trade off between efficiency and 'justice'?
- Increased responsibility on valuation profession.

Guidelines:
- Develop of suitable MA systems to support tax assessments;
- Appropriateness of original data sources;
- Indices to monitor property market.
SG 9.1.3 Successful and Efficient Taxation Systems for Emerging Economies

- Investigation of property tax systems in emerging economies;
- Examples of best practice;
- Regional study, potentially:
  - South America;
  - Africa; or
  - Central and Eastern Europe.

WG 9.2 Large Scale Land Acquisition for Agriculture

- Needs of foreign corporates for productive farm land;
- Needs of indigenous land holders;
- Needs of national governments;
- Issue of exploitation;
WG 9.3 Management of Public Property Assets in Developing Countries

- Data structure for fixed public assets;
- Administrative needs:
  - Organisation;
  - Client interfaces;
- Operation of public properties:
  - Life cycle costings.

WG 9.3 Management of Public Property Assets in Developing Countries

- Optimisation of use/occupancy;
- Reduction of operational costs;
- Development/redevelopment;
- Increased economic revenues;
- Capacity building;
- Cost transparency; and
- Consistent documentation system.
Commission 9 welcomes:

- Further debate;
- Members to get involved;
- Members to contribute where and when they can; and

More fun in 2011 – 2014!

Thank you.