A Global Compendium and Meta-Analysis of Property Tax Systems

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Abstract

This report is a global compendium of significant features of systems for recurrently taxing land and buildings. It is based on works in English, many of which were published by the Lincoln Institute of Land Policy. Its aim is to provide researchers and practitioners with useful information about these sources and with facts and patterns of system features, revenue statistics, and other data. It reports on systems in 187 countries (twenty-nine countries do not have such taxes; the situation in four countries is unclear). Accompanying the report are an Excel workbook and copies of the works cited when available in digital form.

Keywords: Tax on property, recurrent tax on immovable property, property tax, real estate tax, real property tax, land tax, building tax, rates.

About the Author

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Corrections and updates would be welcome.

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Abbreviations and Acronyms

ACT	Australian Capital Territory
ALGA	Australian Local Government Association
AV	Annual [rental] value
CV	Capital value
CARICOM	Caribbean Community
EU	European Union
GDP	Gross domestic product
GFS	*Government Finance Statistics*
IAAO	International Association of Assessing Officers
IBFD	International Bureau of Fiscal Documentation
IMF	International Monetary Fund
IPTI	International Property Tax Institute
LILP	Lincoln Institute of Land Policy
NALAS	Network of Associations of Local Authorities of South-East Europe
PNG	Papua New Guinea
OECD	Organisation for Economic Co-operation and Development
UN	United Nations
USAID	U.S. Agency for International Development

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Introduction

This compendium draws from, and points to, information about taxes on property in English from a wide variety of sources. They include research programs, websites, and documents.[1] It categorizes property tax systems according to their features, and it attempts to evaluate sources according to their content and usefulness. In addition, it analyzes statistics from *Government Finance Statistics* (GFS), an annual publication of the International Monetary Fund.[2]

This report focuses on recurrent taxes on immovable property. However, it presents information on utilization of all categories of taxes on property (defined below), and it pays some attention to recurrent taxes on net wealth, taxes on transfers of immovable property, and gains taxes (betterment levies).[3]

Rudnick and Gordon 1996 addressed both recurrent taxes on net wealth and taxes on real property transfers, the latter being viewed as taxes on the transfer of wealth. Despite their conceptual appeal, recurrent taxes on net wealth seem to be in decline, although the pictures presented by revenue statistics and by system descriptions can conflict.

On the other hand, taxes on transfers of real property (which are in the IMF category of taxes on financial and capital transactions) are widely used. Paying a tax on the transfer of real property usually is an element of the transfer process. Procedures that require price disclosures (via a declaration) and value-based transfer taxes—if the rates are moderate—can help in the administration of a value-based recurrent tax on immovable property. However, high rates can have detrimental effects. Although high real property transfer taxes have a certain political appeal (Bahl 2009, p. 21), they create incentives to conceal transfers, actual transfer prices, or both.[4] Such concealments undercut efficient administration of value-based taxes on immovable property, and they can make property markets less efficient and transparent. What constitutes a “high” rate of transfer taxation is subject to debate. In general, however, rates below 2 percent are considered acceptable, and rates of 5 percent or higher are considered detrimental.

Descriptions and analyses are organized according to continental groups of countries and other covered territories, as follows:

- Africa
- Asia
- Australia and Oceania
- Europe

[1] Some information comes from first-hand experience.

[2] The December 2011 CD-ROM edition was used here.

[3] But this compendium does not identify countries with general capital gains taxes.

[4] Also see Bahl and Wallace 2010 and Sexton 2010 for evaluations of real property transfer taxes.

- North America and the Caribbean
- South America

The groups are the author's, and the countries in each group are identified in the section entitled "Overview." Countries that span groups (e.g., Egypt, Kazakhstan, Malaysia, and Russia) are included under each group, but they are counted only once in global fiscal analyses. County names sometimes are shortened for ease in presentation, and I hope no one is offended by any informality in a name.

To the extent that the sources allow, the report summarizes the following characteristics of each area's property tax system:

- The power to tax property and revenue assignments (that is, the tiers of government that receive the revenue from recurrent taxes on immovable property)

- Main design features

- Administrative arrangements and data on performance

No attempt is made to detail all features of sub-national systems, such as those found in some federal states and in a few unitary states. However, countries known to have such systems are identified in Appendix 1, "Countries with Sub-National Variations in Systems for Taxing Immovable Properties." (Federal states with single, national systems for taxing immovable property include Austria, Comoros, Republic of Congo, and Germany.)

Users should be aware of the limitations of this compendium. Information in English on property tax systems is better for some countries than others. It is not always possible to determine how current the information is: a publication date is not always a reliable indicator. A description based on the law may not reflect reality. There can be contradictions among sources. Situations can change, of course. Moreover, some terms can have multiple means, which can result in misunderstandings and ambiguities. Chief among these are "property tax," "land," and "real property" or "real estate." Some sources speak generally of "property taxes." Particularly when considering published statistics on property tax revenues, it can be important to distinguish among the various kinds of taxes on property. Local taxes can be ignored. Differences among sub-national areas can be ignored as well.

The International Monetary Fund (IMF) and the Organisation for Economic Co-operation and Development (OECD) have developed largely complementary schemes for classifying taxes, which they use in presenting revenue statistics. In the IMF's scheme, which is used here, taxes on property include: (1) recurrent (annual) taxes on real (*immovable*) property, (2) recurrent taxes on net wealth, (3) taxes on estates, inheritances, and gifts, (4) taxes on financial and capital transactions (including real property transfer taxes), (5) other non-recurrent taxes (such as betterment levies), and (6) other recurrent taxes on property (including taxes on movable property such as vehicles and machinery and equipment).[5] See Appendix 2, IMF and OECD Systems for Classifying Taxes. As noted, the focus of this report is on the first category of property tax. In assembling the data for this report, a number of anomalies were encountered. Alas, the GFS data for some countries seem not to be reported correctly. In this draft, known errors have not been corrected; that is, the data have not been adjusted to conform to known facts about the nature of taxes on property from reliable sources. Because nations have different ways of classifying taxes, it is not always possible to reconcile the differences in statistics, and some anomalies doubtless escaped detection. (The European Union employs a different system of classification—see European Commission 2011, p. 377.)

As noted, the compendium attempts to evaluate sources of information. Appendix 3 provides information on organizations with an ongoing interest in providing information about property taxes systems. Each organization's website is given. Appendix 4 contains tables listing the main references used in this report. They include a summary evaluation of the usefulness of each cited reference.

The statistics and graphs in this report are derived from an SPSS dataset containing data on use of taxes on property and coded information on system features and other descriptive information. These data were converted into an Excel workbook, which has been given to the Lincoln Institute of Land Policy (LILP).

Overview

Each country surveyed in this compendium has at least one tax on property, and many have several. The following subsections of this overview provide a snapshot of the situation in the countries in each continental group. Each subsection contains three tables that pertain to taxes on property. The first provides a key to characterizations of the relative utilization of taxes on property in each country. See the section on Africa for the fullest discussion of this table. The second table identifies which countries use which types of taxes on property and which tiers of government receive revenue from property taxes. The third table identifies the types of taxes on immovable property in use in each country and their bases; it also indicates whether movable property is taxed on a value basis. As will be seen, there is tremendous diversity in the details of property tax systems, even when they share elements in common with other systems.

The succeeding main sections address aspects of systems for recurrently taxing immovable property thematically.

- "Fiscal Arrangements" discusses where the political power to tax immovable property resides, which levels of government receive revenues from such taxes, tax rate approaches and structures, and other fiscal matters.

[5] Other main categories of taxes in the IMF scheme (with their codes in parentheses) include taxes on income, profits, and gains (111); taxes on payroll and workforce (112); taxes on goods and services (114); taxes on international trade and transactions (115); and other taxes (116).

- "Main Design Features" discusses the following aspects of recurrent taxes on immovable property: the taxpayer, taxable property, and the basis of assessment.

- "Providing Selective Property Tax Relief and Shifting Property Tax Burdens to Others" discusses options, including approaches for taxing certain categories of property or taxpayers differentially, other strategies for altering tax burdens on residential property and on residents, institutional exemptions, and tax incentives.

- "Administrative Arrangements and Practices" provides details on how recurrent taxes on immovable property are administered, when such information is available.

These sections are followed by a summary section, selected references, and the four appendices.

Africa

The Africa group contains fifty countries with recurrent taxes on immovable property. Five do not.[6] For the eight countries for which *general government* data were available in GFS 2011, Table 1 provides the benchmarks used to characterize as "low," "mid," or "high" the reliance on a particular kind of tax on property in the countries in Table 2.[7] For reliance to be characterized as "low" (cells highlighted in green), the revenues from that tax as a percentage of all tax revenues in the country did not exceed the 25th percentile of the countries reported as levying such a tax in IMF 2011. Similarly, those characterized as "high" (cells highlighted in pink) fell above the 75th percentile. Those characterized as "mid" (cells highlighted in yellow) fell between "low" and "high." IMF data were not available for those countries that are not highlighted or were in question for several countries (those with cells highlighted in gray).

Table 1: Benchmarks Used to Classify Use of Taxes on Property in Africa

Reliance benchmarks	Recurrent, Immovable	Recurrent, net wealth	Estates, inheritances, gifts	Financial & capital transfers	Other non-recurrent	Other recurrent property
Low	≤ 0.0035	0.0000	--	≤ 0. 0003	0.0000	--
Mid	Ratios between the "high" and "low" thresholds					
High	≥ 0.0174	0.0000	--	≥ 0.0420	≥ 0.0013	--
	The situation is uncertain due to contradictions among sources or GFS data anomalies.					

[6] Mali, Reunion, Seychelles, Somalia, and Western Sahara. Southern Sudan was not considered.

[7] *General government* encompasses the activities of governments at all levels that implement public policy through the provision of primarily nonmarket services and the redistribution of income and wealth, with both activities supported mainly by compulsory levies. These data were relied on because of uncertainties about the completeness and correctness of central, regional, and local government detailed data.

Table 2: Property Taxes Imposed and Distribution of Recurrent Property Tax Revenues in Africa

Country	Property taxes utilized & relative reliance on each type of tax						Percent of total recurrent property taxes received		
	Recurrent, Immovable	Recurrent, net wealth	Estates, inher-itances, gifts	Financial & capital transfers	Other non-recurent	Other re-current property	Central	State (regional)	Local
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Algeria	Yes	Yes		Yes			100	0	0
Angola	Yes		Yes	Yes			100	0	0
Benin	Yes			Yes	Yes				
Botswana	Yes	No	Yes	Yes					
Burkina Faso	Yes		Yes				100	0	0
Burundi	Yes	No		Yes (3%)					
Cameroon	Yes	No	Yes	Yes			91	0	9
Cape Verde	Yes	No	No	No	No	No	0	0	100
Central African Republic	Yes	No					100	0	0
Chad	Yes	No		Yes					
Comoros	Yes	No	Yes	Yes					
Congo (Brazzaville)	Yes	No	No	Yes	No	No		0	
Congo, Democratic Republic	Yes		Yes	Yes					
Cote d'Ivoire	Yes	No	No	No	No	No	100	0	0
Djibouti	Yes	No							
Egypt	Yes	No		Yes		Yes	100	0	0
Equatorial Guinea	Yes	No		Yes					
Eritrea	No	No							
Ethiopia	Yes	No							
Gabon	Yes	No		Yes				0	
Gambia	Yes	No		Yes					
Ghana	Yes	No	Yes	Yes					

Country	Property taxes utilized & relative reliance on each type of tax						Percent of total recurrent property taxes received		
	Recurrent, Immovable	Recurrent, net wealth	Estates, inher-itances, gifts	Financial & capital transfers	Other non-recurrent	Other re-current property	Central	State (regional)	Local
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Guinea	Yes	No							
Guinea Bissau	Yes	No							
Kenya	Yes	No	No	Yes					?
Lesotho	Yes	No	Yes	Yes					?
Liberia	Yes	No							
Libya	Yes	No							
Madagascar	Yes	No							
Malawi	Yes	No	Yes	Yes					
Mali	No	No							
Mauritania	Yes	No							100
Mauritius	Yes	No		Yes	Yes				
Morocco	Yes	No	No	Yes	No	No		0	
Mozambique	Yes	No	Yes	Yes		Yes			?
Namibia	Yes	No		Yes					
Niger	Yes	No	No	Yes	No	No	100		
Nigeria	Yes	No	No	Yes			0		
Reunion	No								
Rwanda	Yes	No					0		100
Sao Tome & Principe	Yes	No							
Senegal	Yes	No							
Seychelles	No	No		Yes					
Sierra Leone	Yes	No	No	Yes					100
Somalia									
South Africa	Yes	No	Yes	Yes	Yes			0	
Sudan	Yes	No							
Swaziland	Yes	No		Yes					
Tanzania	Yes	No							
Togo	Yes	No	Yes	Yes					

Country	Property taxes utilized & relative reliance on each type of tax						Percent of total recurrent property taxes received		
	Recurrent, Immovable	Recurrent, net wealth	Estates, inher-itances, gifts	Financial & capital transfers	Other non-recurrent	Other re-current property	Central	State (regional)	Local
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Tunisia	Yes	No		Yes					
Uganda	Yes	No	No	Yes		Yes			
Western Sahara	No	No							
Zambia	Yes	No		Yes					
Zimbabwe	Yes	No	Yes	Yes					

Notes:

The percentages in column 5, when they appear, are the general rates for real property transfer taxes.

Mauritius: a land conversion tax may be imposed when agricultural land is converted to another use.

As illustrated in Table 3, some countries have more than one recurrent tax on immovable property. The table identifies three kinds of tax laws: laws on taxes assessed against land alone—that is, buildings are not subject to the tax (column 2), laws on taxes assessed against buildings (and other structures) alone (column 3), and laws on taxes assessed against *both* land and buildings (column 4). Under the latter type of tax law, land and buildings can be assessed separately or land and associated buildings can be assessed as a single economic unit. However, a single law, as opposed to separate laws, lays out how land and buildings are to be taxed. Column 5 indicates whether movable property is taxed. The most commonly taxed categories of movables are business machinery and equipment and certain vehicles, aircraft and watercraft.

Table 3 also indicates the *basis* for the tax. Capital value-based taxes are indicated by "CV;" annual rental value-based taxes, by "AV;" and area-based taxes, by "Area." As discussed in the section, "Basis of Assessment," the values in value-based taxes can have different conceptual bases and origins. Thus, the values can closely track current market prices, or they can be completely divorced from current market prices.

Table 3: Base and Basis of Taxes on Immovable Property in Africa

Country	**Land Tax**	**Building Tax**	**Real Property (Land & Buildings) Tax**	**Movables Taxed on a Value Basis**
(1)	(2)	(3)	(4)	(5)
Algeria	Property Tax on Undeveloped Land: AV		Property Tax on Developed Land: AV	
Angola		Property Tax (*Imposto Predial Urbano*): AV		
Benin			Flat-rate Property Tax (*taxe foncière unique*) (certain regions): AV Real Estate Tax (*contribution foncière*) (in regions without urban real estate registers): AV	
Botswana			Rates: CV	
Burkina Faso			Tax on Mountain Property: AV Tax on the Use of State Land: (*taxe de jouissance des terres du domaine foncier national*): Area	
Burundi			Land Tax: Area	--
Cameroon			Real Estate Tax (*taxe foncière sur les propriétés immobilières*): CV (since 2006, previously, area)	
Cape Verde			Unique Tax on Properties (IUP – *Imposto Único sobre o Património*): CV.	
Central African Republic	Property Tax on Undeveloped Land (*contribution foncière des propriétés non bâties*): CV (inside city centers)	Property Tax on Developed Land (buildings): AV		

Country	**Land Tax**	**Building Tax**	**Real Property (Land & Buildings) Tax**	**Movables Taxed on a Value Basis**
(1)	(2)	(3)	(4)	(5)
Chad	Property Tax on Undeveloped Land (*contribution foncière des propriétés non bâties*): AV	Property Tax on Developed Land (*contribution foncière des propriétés bâties*): AV Tax on Property Rental Values (*Taxe sur la Valeur Locative des Propriétés* - TVLP): AV		
Comoros	Agricultural Land Tax: Area		Local Property Tax: Area (land) or CV (business premises) or AV (if rented)	
Congo (Brazzaville)	Property Tax on Undeveloped Land: CV	Property Tax on Developed Land: AV		
Congo, Democratic Republic			Property Tax (*taxe foncière*): Area	
Côte d'Ivoire	Property Tax on Undeveloped Land: CV Communal Tax on Undeveloped Property: CV		Tax on Developed Property: AV	
Djibouti	Property Tax on Undeveloped Land: AV		Property Tax on Developed Land: AV	
Egypt			Real Estate Tax (2008): AV	
Equatorial Guinea	Property Tax: Area or AV (rural undeveloped land)		Property Tax (*contribuciones rústica y urbana*) (2004) CV (urban land & buildings)	
Eritrea	Municipal Land Tax: Area	Municipal Property Tax: Area		
Ethiopia	Land Tax: AV	Building Tax: AV		
Gabon	Tax on Undeveloped Land: AV (Area, in practice) Land Tax: Area	Tax on Developed Land: AV		

Country	**Land Tax**	**Building Tax**	**Real Property (Land & Buildings) Tax**	**Movables Taxed on a Value Basis**
(1)	(2)	(3)	(4)	(5)
Gambia, The			Compound Rate: CV	
Ghana		Municipal Rates: CV		
Guinea			Real Estate Tax (*contri-bution foncière unique*) (1998): AV	
Guinea Bissau			Urban Real Estate Tax (*contribuição predial urbana*): AV	
Kenya	Rates: AV or Area			
Lesotho			Property Tax: CV	
Liberia			Property Tax: CV	
Libya			Real Estate Tax (on housing): Area	
Madagascar	Property Tax on Land (*impôt foncier sur les terrains*): Area and CV		Property Tax on Developed Land (*impôt foncier sur les propriétés bâties*) AV	
Malawi			Real Estate Tax: CV	
Mauritania	Tax on Agricultural Land		Property Tax: AV Dwelling Tax: AV	Some industrial machinery & equipment are taxed under the Property Tax
Mauritius	Site (*campement*) Tax: Area	Housing (*campement*) Tax: CV	General (House) Rates: AV Tenant's Tax: AV	
Morocco			Dwelling Tax (*taxe d'habitation*):AV Tax on Communal Services (*taxe de services communaux*): AV	Yes
Mozambique			Municipal Urban Real Estate Tax (*imposto predial autárquico*) (2008): CV	
Namibia	Land Tax (1995): CV		Municipal Property Tax: CV or Area	

Country	**Land Tax**	**Building Tax**	**Real Property (Land & Buildings) Tax**	**Movables Taxed on a Value Basis**
(1)	(2)	(3)	(4)	(5)
Niger			Unique Property Tax (*taxe immobilière*) (2008): AV (individuals) & CV (legal entities)	
Nigeria			Tenement Rate: AV Land Use Charge: CV	
Rwanda			Real Estate Tax (2002): Area or CV (effective 2012)	
Sao Tome & Principe			Urban Real Sstate Tax (*Contribuição Predial Urbana*) (2008):CV	
Senegal	Tax on Undeveloped Land (*Contribution Foncière des Propriétés Non Bâties*): AV or CV Surtax on Unimproved or Insufficiently Improved Land (*Surtaxe sur les Terrains non Bâtis ou Insuffisamment Bâtis*): CV		Tax on Developed Land (*Contribution Foncière des Propriétés Bâties*): AV	
Sierra Leone		Property Tax (2004): AV or Area		
South Africa			Rates CV	
Sudan			Rates: AV	
Swaziland			Real Estate Tax: AV?	
Tanzania	Land Rent Tax (agricultural land: Area; other land: CV)	Rates: CV or Flat Amount per Building		

Country	Land Tax	Building Tax	Real Property (Land & Buildings) Tax	Movables Taxed on a Value Basis
(1)	(2)	(3)	(4)	(5)
Togo	Real Estate Tax on Undeveloped Properties: CV Property Surtax: CV Tax on Removal of Household Garbage: CV		Council Tax (on dwellings): CV Real Estate Tax on Developed Properties: AV Property Surtax (applies also to insufficiently developed properties): AV Tax on Removal of Household Garbage: AV	
Tunisia	Tax on Undeveloped Land (TTNB): CV or Area	Tax on Built Properties (*taxe sur les immeubles bâtis*, TIB): CV		
Uganda			Rates (2005): AV	
Zambia	Land Tax: Flat (in areas without valuation rolls)		Real Estate Tax: CV	
Zimbabwe	Land Development Levy (rural land): Area		Urban Rates: CV	

Notes:

Cameroon: The description of the basis of assessment is unclear, but the ambiguities may be due to lack of enforcement of the post-2006 changes in the law. Undeveloped land seems to be taxed a specific amount based on area categories.

Cape Verde: The unique tax on property covers events such as transfers as well as annual obligations. There is a single (3%) rate.

Central African Republic: Some minimally developed land is subject to the undeveloped land tax. Outside city centers, the base of the tax is a specified value per hectare.

Egypt: The status of the implementation of the 2008 law (Law 196), which was to enter into force in 2012 is unclear. Similarly, the status of the 2009–2011 revaluation project is unclear. (Under the law, annual rental value is 3 percent of estimated capital value, which is approximately 60 percent of current market value.)

Gambia, The: Munyandi 2012a says there is a local “land” tax; Jibao 2009a says there is an AV building tax.

Mauritius: The National Residential Property Tax abolished in 2010. The status of the revaluation project is unclear.

Niger: In 2008, the unique property tax replaced two previous taxes on property.

Swaziland: An area-based tax is authorized but not imposed.

Tunisia: The tax on built properties combines elements of capital value assessment (reference price per square meter for type of building multiplied by the building’s area). Tunisia also has a tax on industrial and commercial buildings (TCL), which is a business tax, in which annual rental value somehow figures into the base, but which otherwise seems to be business gross or net income.

Uganda: It is unclear whether the Rates include buildings in the tax base.

Asia

The Asia group contains forty countries with taxes on immovable properties. Eight do not.[8] As described under Table 1 in the section on Africa, Table 4 provides the benchmarks used to characterize as "low," "mid," or "high" the reliance on a particular kind of tax on property in the countries listed in Table 5.

Table 4: Benchmarks Used to Classify Use of Taxes on Property in Asia

Reliance benchmarks	Recurrent, Immovable	Recurrent, net wealth	Estates, inheritances, gifts	Financial & capital transfers	Other non-recurrent	Other recurrent property
Low	0.0000	--	0.0000	0.0000	--	0.0000
Mid	Ratios between the "high" and "low" thresholds					
High	≥ 0.0465	--	0.0000	≥ 0.0153	--	≥ 0.0010
	The situation is uncertain due to contradictions among sources or GFS data anomalies.					

Table 5: Property Taxes Imposed and Distribution of Recurrent Property Tax Revenues in Asia

Country	Property taxes utilized & relative reliance on each type of tax						Percent of total recurrent property taxes received		
	Recurrent, Immovable	Recurrent, net wealth	Estates, inheritances, gifts	Financial & capital transfers	Other non-recurrent	Other re-current property	Central	State (regional)	Local
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Afghanistan	Yes			Yes		Yes	?	0	?
Armenia	Yes	Yes	No	No	No	Yes	?	0	?
Azerbaijan	Yes	Yes				Yes	?	0	?
Bahrain	Yes			Yes					?
Bangladesh	Yes	Yes	Yes	Yes (3%)					
Bhutan	Yes								
Cambodia	Yes			Yes (4%)					
China	Yes			Yes	Yes				
China, Hong Kong	Yes		Yes	Yes (3.75%)					

[8] Iraq, Kuwait, Maldives, Oman, Qatar, Saudi Arabia, Syria, and United Arab Emirates.

Country	Property taxes utilized & relative reliance on each type of tax						Percent of total recurrent property taxes received		
	Recurrent, Immovable	Recurrent, net wealth	Estates, inher-itances, gifts	Financial & capital transfers	Other non-recurrent	Other re-current property	Central	State (regional)	Local
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
China, Macao	Yes			Yes					
Egypt	Yes	No		Yes		Yes	100	0	0
India	Yes	Yes		Yes					
Iran	Yes	No	Yes	Yes (5%)					0
Iraq	No			Yes					
Israel	Yes	No		Yes (5%)			?		?
Japan	Yes	No	Yes	Yes (4%)					?
Jordan	Yes			Yes				0	
Kazakhstan	Yes	No	No	No	No	Yes	0.0	0.0	100.0
Korea, Dem. People's Rep.	Yes					Yes			
Korea, Republic of	Yes	No	Yes	Yes	Yes	Yes			
Kuwait	No	No		No					
Kyrgyzstan	Yes	No				Yes			
Laos	Yes	No		No			?		
Lebanon	Yes	No	Yes	Yes (6%)	Yes				
Malaysia	Yes			Yes	Yes				
Maldives	No				Yes				
Mongolia	Yes	No		Yes		Yes			
Myanmar	Yes			Yes					
Nepal	Yes	No		Yes					
Oman	No			Yes					
Pakistan	Yes	No		Yes	Yes				
Philippines	Yes	No							?
Qatar	No	No							
Russia	Yes	No	Yes	No	No	Yes	0.0	79.1	21.0

Country	Property taxes utilized & relative reliance on each type of tax						Percent of total recurrent property taxes received		
	Recurrent, Immovable	Recurrent, net wealth	Estates, inher-itances, gifts	Financial & capital transfers	Other non-recurrent	Other re-current property	Central	State (regional)	Local
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Saudi Arabia	No								
Singapore	Yes	No	Yes	Yes					
Sri Lanka	Yes	No	Yes	Yes					
Syria				Yes					
Taiwan	Yes	No			Yes				
Tajikistan	Yes	No							
Thailand	Yes			Yes					
Turkey	Yes	No		Yes					
Turkmenistan	Yes								
United Arab Emirates	No								
Uzbekistan	Yes								?
Vietnam	Yes			Yes	Yes				
West Bank & Gaza	Yes					Yes			
Yemen	Yes			Yes					

Notes:

The percentages in column 5, when they appear, are the general rates for real property transfer taxes.

Japan: The transfer tax rate is levied on the value set for the fixed asset tax.

Malaysia: A gains tax is proposed in the 2013 budget.

Saudi Arabia is among the countries imposing a zakat.

Syria: As is common, sources conflict, and the current situation there makes it virtually impossible to resolve the matter.

Taiwan has a Land Value Increment Tax.

Vietnam: Land Use Charge and tax on transfer of land-use rights.

As discussed in connection with Table 3, Table 6 identifies the known taxes on immovable property in each country in each of the three categories (land only, building only, and a combined real property tax). It also indicates the *basis* for the tax. (Capital value-based taxes are indicated by "CV;" annual rental value-based taxes, by "AV;" and area-based taxes, by "Area.") Column 5 indicates whether movable property is taxed on a value basis.

Table 6: Base and Basis of Taxes on Immovable Property in Asia

Country	Land Tax	Building Tax	Real Property (Land & Buildings) Tax	Movables Taxed on a Value Basis
(1)	(2)	(3)	(4)	(5)
Afghanistan	Agricultural land: Area		Rental Property Tax (2004)	
Armenia	Land Tax (1994): Capital value (CV)	Property Tax (1995, revised 1998): CV	--	Property Tax: Industrial plant and equipment
Azerbaijan	Land Tax: Area	Property Tax: CV		Vehicles
Bahrain			Real Estate Tax on Properties Rented by Expatriates: AV	
Bangladesh			Holdings Tax: AV	
Bhutan	Rural Land Tax: Area Urban Land Tax, Underdevelopment Land Tax: Area	House Tax: Area Urban House Tax: Area		
Cambodia	Tax on Unused Land: CV	Tax on Immovable Property (2010): CV		
China (See Appendix 1.)	Land Use Tax: Area Farmland Use Tax: Area	House Tax: AV or CV	Urban Real Estate Tax: AV or CV	
China, Hong Kong			Property Tax: AV	
China, Macao	Land Tax: AV			
Egypt			Real Estate Tax (2008): AV	
India (See Appendix 1.)			Property Tax: AV or CV or Area	
Iran			Real Estate Tax (2003): AV	
Israel			Municipal Tax (*Arnona*, 1970): Area	
Japan		Business Tax: Area	Fixed Asset Tax (*kotei shisan zei*): CV City Planning Tax: CV	Yes
Jordan			Real Estate Tax: AV Education Tax: AV	

Country	Land Tax	Building Tax	Real Property (Land & Buildings) Tax	Movables Taxed on a Value Basis
(1)	(2)	(3)	(4)	(5)
Kazakhstan	Land Tax (2008): Area	Property Tax (2008): CV		Yes
Korea, Dem. People's Republic of			Property Tax (on property of foreign companies): CV	Yes (ships & aircraft)
Korea, Republic of			Property Tax: CV Urban Planning Tax: CV Comprehensive Real Estate Holding Tax (or Aggregate Land Tax, high value property holdings): CV	Yes (ships & aircraft)
Kyrgyzstan	Land Tax: Area	Property Tax: CV		Yes
Laos	Land Tax (2000): Area			
Lebanon			Real Property Tax: AV	
Malaysia			Assessment Tax: AV	
Mongolia			Immovable Property Tax (2000): CV	
Myanmar			Property Tax (Yangon): AV	
Nepal	Land Revenue Tax: Area		Urban House & Land Tax: CV Integrated Property Tax: CV	
Pakistan (See Appendix 1.)	Agricultural Land Tax		Property Tax: AV	
Philippines (See Appendix 1.)			Real Estate Tax: CV	Yes
Russia	Land Tax (1991): CV	Tax on Property of Physical Persons (1991): CV Tax on Property of Enterprises (1991): CV		Industrial plant and equipment & some vehicles
Singapore			Real Estate Tax: AV	
Sri Lanka			Local Rates: AV	

Country	Land Tax	Building Tax	Real Property (Land & Buildings) Tax	Movables Taxed on a Value Basis
(1)	(2)	(3)	(4)	(5)
Taiwan	Agricultural Land Tax Land Value Tax: CV	House Tax		
Tajikistan	Land Tax: Area	Real Estate Tax: Area		
Thailand	Local Develop-ment Tax: CV		House and Land Tax: AV	
Turkey			Immovable Property Tax CV	
Turkmenistan	Land Tax: Area	Property Tax on Legal Persons: CV		
Uzbekistan	Land Tax: Area	Property Tax: CV		
Vietnam	Agricultural Land Use Tax: Area		Tax on Buildings and Land (Area)	
West Bank & Gaza	Agricultural Land Tax: Area	Roofing/Room Tax: Number of Rooms	Property Tax: AV Education Tax: AV	
Yemen			Property Tax: AV	

Notes:

Bhutan: “(*DzongKhag*) Municipal Tax — comprises urban land tax, underdevelopment land tax and urban house tax. However, dzongkhag municipal tax revenue does not include collections from two largest municipalities, viz. Thimphu and Phuentsholing as they have been granted autonomy since 2006.” [Source unknown]

Japan: The land tax has been suspended.

Vietnam: The tax on buildings and land is on non-agricultural property; buildings are not yet taxed.

Australia and Oceania

The Australia and Oceania group contains thirteen countries with taxes on immovable properties. Nine do not.[9] The “low,” “mid,” or “high” benchmarks used in other continental groups could not be generated for Table 7 because recent data were available only for Australia and New Zealand.

[9] Cook Islands, Marshall Islands, Micronesia, Nauru, Nieu, Northern Mariana Islands, Palau, Samoa, and Tonga. The status of French Polynesia is uncertain.

Table 7: Property Taxes Imposed and Distribution of Recurrent Property Tax Revenues in Australia & Oceania

Country	Property taxes utilized & relative reliance on each type of tax						Percent of total recurrent property taxes revenues		
	Recurrent, Immovable	Recurrent, net wealth	Estates, inher-itances, gifts	Financial & capital transfers	Other non-recurrent	Other re-current property	Central	State (regional)	Local
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Australia	Yes			Yes	Yes	Yes			
Brunei	Yes		Yes	Yes					
Cook Islands	No								
Fiji	Yes	No		Yes					
French Polynesia									
Guam	Yes								
Indonesia	Yes			Yes					?
Kiribati	Yes			Yes					?
Malaysia	Yes			Yes					
Marshall Islands	No	No							
Micronesia, Federated States of	No	No							
Nauru	No								
New Caledonia	Yes								
New Zealand	Yes		Yes	Yes	Yes				
Niue	No								
Northern Mariana Islands	No								
Palau Islands	No								
Papua New Guinea	Yes			Yes					
Samoa	No	No		Yes					
Solomon Islands	Yes	No		Yes (2–4%)					

Country	Property taxes utilized & relative reliance on each type of tax						Percent of total recurrent property taxes revenues		
	Recurrent, Immovable	Recurrent, net wealth	Estates, inher-itances, gifts	Financial & capital transfers	Other non-recurrent	Other re-current property	Central	State (regional)	Local
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Tonga	No	No		Yes					
Tuvalu	Yes								
Vanuatu	Yes			Yes					

Notes:

The percentages in column 5, when they appear, are the general rates for real property transfer taxes.

Malaysia: A real property gains tax is proposed in the 2013 budget.

New Caledonia: See France for system details.

As discussed in connection with Table 3, Table 8 identifies the known taxes on immovable property in each country in each of the three categories (land only, building only, and a combined real property tax). It also indicates the *basis* for the tax. (Capital value-based taxes are indicated by "CV;" annual rental value-based taxes, by "AV;" and area-based taxes, by "Area.") Column 5 indicates whether movable property is taxed on a value basis.

Table 8: Base and Basis of Taxes on Immovable Property in Australia & Oceania

Country	Land Tax	Building Tax	Real Property (Land & Buildings) Tax	Movables Taxed on a Value Basis
(1)	(2)	(3)	(4)	(5)
Australia (see Appendix 1)	Yes (states): CV		Yes (municipalities) CV and AV	
Brunei			Building Tax (2009) (Bandar Seri Begawan): AV and Area	
Fiji	Rates: CV			
Guam			Property Tax: CV	
Indonesia			Land and Building Tax (*Pajak Bumi dan Bangunan*, PBB): CV	
Kiribati	Land Tax (1958): Local option			
Malaysia			Property Tax: AV	
New Caledonia			Property Tax: AV	

Country	Land Tax	Building Tax	Real Property (Land & Buildings) Tax	Movables Taxed on a Value Basis
(1)	(2)	(3)	(4)	(5)
New Zealand	Property Tax: CV		Property Tax: CV	
Papua New Guinea	Land Tax (Council Rates): CV			
Solomon Islands	Land Tax: CV			
Tuvalu	Land Tax: AV	Property Tax: AV		
Vanuatu			Property Tax: AV	

Europe

The Europe group contains forty-five countries with taxes on immovable properties. Six do not.[10] As described under Table 1 in the section on Africa, Table 9 provides the benchmarks used to characterize as "low," "mid," or "high" the reliance on a particular kind of tax on property in the countries listed in Table 10.

Table 9: Benchmarks Used to Classify Use of Taxes on Property in Europe

Reliance benchmarks	Recurrent, Immovable	Recurrent, net wealth	Estates, inher-itances, gifts	Financial & capital transfers	Other non-recurrent	Other recurrent property
Low	≤ 0.0113	≤0.0010	≤0.0008	≤0.0073	≤0.0008	≤0.0001
Mid	Ratios between the "high" and "low" thresholds					
High	>0.032	>0.0241	>0.0105	>0.0151	>0.0021	>0.0073
	The situation is uncertain due to contradictions among sources or GFS data anomalies.					

Table 10: Property Taxes Imposed and Distribution of Recurrent Property Tax Revenues in Europe

Country	Property taxes utilized & relative reliance on each type of tax						Percent of total recurrent property taxes revenues		
	Recurrent, Immovable	Recurrent, net wealth	Estates, inher-itances, gifts	Financial & capital transfers	Other non-recurrent	Other re-current property	Central	State (regional)	Local
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Albania	Yes	No	No	No	No	No	0.0	0.0	100.0

[10] Andorra, Liechtenstein, Malta, Monaco, San Marino, and Vatican City.

Country	Property taxes utilized & relative reliance on each type of tax						Percent of total recurrent property taxes revenues		
	Recurrent, Immovable	Recurrent, net wealth	Estates, inher-itances, gifts	Financial & capital transfers	Other non-recurrent	Other re-current property	Central	State (regional)	Local
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Armenia	Yes	No	No	No	No	No	0.0	0.0	100.0
Austria	Yes	No	Mid	Mid	No	No	14.4	4.4	81.2
Belarus	Yes	Yes	No	No	No	No	0.0	0.0	100.0
Belgium	Yes	Yes	Yes	Yes	Yes	No	11.3	51.6	37.1
Bosnia-Herzegovina	Yes						10.1	0.0	89.9
Bulgaria	Yes	No	Yes	No	No	Yes	0.0	0.0	100.0
Croatia	Yes	No	Yes	Yes	No	No	51.7	0.0	48.3
Cyprus	Yes	Yes	Yes	Yes	No	No	91.7	0.0	8.3
Czech Republic	Yes	No	Yes	Yes	No	No	67.1	0.0	32.9
Denmark	Yes	Yes	Yes	Yes	Yes	No	50.7	0.0	49.3
Estonia	Yes	No	No	No	No	No	0.0	0.0	100.0
Finland	Yes	No	Yes	Yea	No	No	55.4	0.0	44.6
France	Yes	Yes	Yes	Yes	No	Yes	19.3	0.0	80.7
Georgia	Yes	No	No	No	No	No	0.0	0.0	100.0
Germany	Yes	No	Yes	No	Yes	Yes	0.0	52.3	47.7
Greece	Yes	Yes	Yes	Yes	Yes	Yes	87.8	0.0	12.2
Hungary	Yes	No	Yes	Yes	No	No	37.6	0.0	62.4
Iceland	Yes	Yes	No	Yes	Yes	Yes	19.6	.0	80.4
Ireland	Yes	No	Yes	No	No	No	19.4	.0	80.6
Italy	Yes	Yes	Yes	No	No	Yes	4.5	0.0	95.5
Kazakhstan	Yes	No	No	No	No	Yes	0.0	0.0	100.0
Kosovo	Yes								
Latvia	Yes	No	No	No	No	No	0.0	0.0	100.0
Liechtenstein	No	Yes							
Lithuania	Yes	No	Yes	No	No	No	0.0	0.0	100.0
Luxembourg	Yes	Yes	Yes	Yes	No	No	92.2	0.0	7.8
Macedonia	Yes		Yes	Yes					

Country	Property taxes utilized & relative reliance on each type of tax						Percent of total recurrent property taxes revenues		
	Recurrent, Immovable	Recurrent, net wealth	Estates, inher-itances, gifts	Financial & capital transfers	Other non-recurrent	Other re-current property	Central	State (regional)	Local
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Malta	No	No	Yes	Yes	No	No	100.0	.0	.0
Moldova	Yes	No	No	No	Yes	Yes	3.4	.0	96.6
Montenegro	Yes	No		Yes					
Netherlands	Yes	Yes	Yes	Yes	No	Yes	69.3	.0	30.7
Norway	Yes	Yes	Yes	Yes	No	No	53.5	.0	46.5
Poland	Yes	No	Yes	No	No	Yes	0.0	0.0	100.0
Portugal	Yes	No	Yes	Yes	No	No	0.4	0.0	99.6
Romania	Yes	No	No	Yes	No	No	2.8	0.0	97.2
Russia	Yes	No	Yes	No	No	Yes	0.0	79.1	21.0
San Marino	No	No	Yes	Yes	Yes	No	100.0	0.0	0.0
Serbia	Yes	No	Yes	Yes	No	Yes	0.4	0.0	99.6
Slovakia	Yes	No	Yes	Yes	No	No	0.6	0.0	99.4
Slovenia	Yes	Yes	Yes	Yes (2%)	No	No	0.0	0.0	100.0
Spain	Yes	Yes	Yes	Yes	Yes	No	0.7	58.9	40.4
Sweden	Yes	No	Yes	Yes	No	No	60.8	0.0	39.2
Switzerland	Yes	Yes	Yes	Yes	No	No	19.1	50.0	31.0
Turkey	Yes	No	Yes	Yes					
Ukraine	Yes	No	No	No	No	No	0.0	0.0	100.0
United King-dom	Yes	No	Yes	Yes	Yes	No	68.7	0.0	31.3

Notes:

The percentages in column 5, when they appear, are the general rates for real property transfer taxes.

The IMF data on net wealth taxes for the Czech Republic and Finland were reassigned to recurrent taxes on immovable property, because the Czech Republic does not have a new wealth tax and Finland's was abolished in 2006.

Slovakia: Real estate transfer tax and inheritance and gift tax were cancelled as part of 2004 tax reforms.

Spain: The new wealth tax has been extended to 2014.

As discussed in connection with Table 3, Table 11 identifies the known taxes on immovable property in each country in each of the three categories (land only, building only, and a combined real property tax). It also indicates the *basis* for the tax. (Capital value-based taxes are indicated by "CV;" annual rental value-based taxes, by "AV;" and area-based taxes, by "Area.") Column 5 indicates whether movable property is taxed on a value basis.

Table 11: Base and Basis of Taxes on Immovable Property in Europe

Country	**Land Tax**	**Building Tax**	**Real Property (Land & Buildings) Tax**	**Movables Taxed on a Value Basis**
(1)	(2)	(3)	(4)	(5)
Albania	Tax on the Use of State-owned Land: Capital Value (CV)	--	Tax on Immovable Property (buildings and agricultural land) (1998): Area	--
Armenia	Land Tax (1994): CV (non-agricultural) & AV (agricultural)	Property Tax (1995, revised 1998): CV	--	Property Tax: Industrial plant and equipment, & some vehicles
Austria	--	--	Real Property Tax (1955, *Grundsteurer*): CV	--
Belarus	Land Tax (1991): Area	Real Estate Tax (1991): CV	--	--
Belgium	--	--	*Onroerende Voorhef-fing/Précompte Immobilier*: Annual rental value (AV)	--
Bosnia-Herzegovina	--	--	Local Property Tax (Area)	--
Bulgaria	--	--	Immovable Property Tax (1997; amended 1998): CV	--
Croatia	Tax on Uncultivated Agricultural Land (2001): Area Unused Construction Land Tax (2001): Area Tax on Use of State Land: CV	Tax on Holiday Houses: Area	Unused Enterprise Real Estate Tax (2001): Area	?
Cyprus	--	--	Immovable Property Tax: CV	--
Czech Republic	--	--	Real Estate Property Tax (*Dan z nemovitostí*) (1993): Area	--
Denmark	Land Tax (*Grundskyld,* 1926): CV	Service Tax (*Daekningafgift*, 1961): CV	Property Value Tax (*Ejendomsvaerdiskat,*2000): CV	--
Estonia	Land Tax (1993): CV	--	--	--

Country	Land Tax	Building Tax	Real Property (Land & Buildings) Tax	Movables Taxed on a Value Basis
(1)	(2)	(3)	(4)	(5)
Finland	--	--	Tax on Real Property (*Kiinteistövero; fastighetsskatt*, 1994): CV	--
France	Land Tax (*Taxe Foncière (sur les propriétés non bâties)*): AV	Housing Tax (*Taxe d'Habitation*): AV	Land & Building Tax (*Taxe Foncière (sur les propriétés bâties)*): AV Local Economic Contribution (*Contribution Économique Territoriale*, 2010): AV	--
Georgia	Agricultural Land Tax (1995): Area Tax on Non-Agricultural Land (1997): Area	Tax on Property of Natural Persons (1993): CV Tax on Property of Enterprises (1993): CV	--	--
Germany	--	--	Real Property Tax (*Grundsteurer*, 1973): CV	Some livestock & agricultural machinery
Greece	--	Special Duty on Buildings Powered by Electricity (2011): Area	State (Large) Real Estate Tax (FAP) (2010): CV Local Real Estate Duty (TAP) (1997): CV	?
Hungary (municipal options)	Tax on (certain undeveloped) Plots (1991): Area or CV	Tax on Buildings (1991): Area or CV Luxury Tax: CV Tourist Traffic Tax (on holiday houses)	--	--
Iceland	--	--	Property Tax (CV)	--
Ireland	--	--	Rates: AV Non Principal Private Residence Charge (2009): Flat €200 charge Household Charge (2012): Flat €100 charge	--
Italy	--	Local Government Business Tax (*Imposta comunale sull'industria, arti e professioni*, 1989)	Unified Municipal Tax (*imposta municipal unica*, IMU, 2012): AV Tax on Foreign Real Estate (*imposta sul valore degli immobili situati all'estero*, IVIE, 2011):	--
Kazakhstan	Land Tax (2008): Area	Property Tax (2008): CV	--	--
Kosovo	--	--	Property Tax (2010): CV	--

Country	Land Tax	Building Tax	Real Property (Land & Buildings) Tax	Movables Taxed on a Value Basis
(1)	(2)	(3)	(4)	(5)
Latvia	--	--	Real Property Tax (1998): CV	--
Lithuania	Land Tax (1990, revised in 1992):CV	Real Property Tax (2006): CV	--	--
Luxembourg	--	--	Property Tax (*Impôt foncier*, 1936): CV	--
Macedonia	--	--	Property Tax: CV	Certain vehicles, aircraft, & vessels
Moldova	Land Tax: Area	Immovable Property Tax (1994): CV	--	Plant and equipment
Montenegro	--	--	Real Estate Tax (2003): CV	--
Netherlands (municipal option)	--	--	Immovable Property Tax (*Onroerende-Zaakbelasting* or OZB, 1970): CV	Houseboats and the like can be taxed.
Norway (municipal option)	--	--	Real Estate Tax (*Eiendomsskatt*, 1975): CV	--
Poland	Agricultural (*Podatek rolny*) & Forest (*Podatek lesny*) Land Taxes: Area	--	Urban Property Tax (*Podatek od nieruchomosci*) (1991): Area	Some plant & machinery
Portugal	--	--	Municipal Tax (*IMI*, 1989): CV	--
Romania	Tax on Land (1981): Area Fee for the use of State-owned land (1975)	Tax on Buildings (1981): CV	--	--
Russia	Land Tax (1991): CV	Tax on Property of Physical Persons (1991): CV Tax on Property of Enterprises (1991): CV	--	Industrial plant and equipment & some vehicles
Serbia	Land Usage Fee: Area	--	Property Tax (2001): CV	--
Slovakia	--	--	Real Estate Tax (1993; 2005): Buildings & Apartments: Area; Land: CV	--

Country	Land Tax	Building Tax	Real Property (Land & Buildings) Tax	Movables Taxed on a Value Basis
(1)	(2)	(3)	(4)	(5)
Slovenia	Charge for Use of Building Ground (1995): CV	Property Tax (1988): CV	Tax on High-Value Real Property: CV	--
Spain	--	--	Real Estate Tax (*Impuesto sobre Bienes Inmuebles* - IBI): CV	--
Sweden	--	--	Real Estate Tax (*Statlig Fastighetsskatt*, 1985): (Since 2008, Commercial & Industrial Property) CV Local Real Estate Fee (2008): (Residential) CV	--
Switzerland (canton and commune option)	--	--	Land Tax: CV Business Tax (Geneva)	--
Turkey	--	--	Immovable Property Tax: CV	--
Ukraine	Land Tax (1992): Area or CV	Residential Real Estate Tax (2012): Area	--	--
United Kingdom (national variations)	--	--	Uniform Business Rate (England & Wales) Council Tax (England & Wales)	--

Notes:

Croatia: As of this writing, only the holiday house tax and the charge for using state land seem to be in force. The 2001 taxes have been declared unconstitutional. A new tax on immovable property is being considered (to be effective 1 April 2013).

Greece: The situation is fluid.

Italy: The situation is fluid; the status of the Local Government Business Tax is unclear, and Italy may have an extra-territorial property tax (if foreign property taxes are less than would be paid under the Italian tax.

North America and the Caribbean

The North America and the Caribbean group contains thirty-two countries with taxes on immovable properties. Two do not.[11] As described under Table 1 in the section on Africa, Table 12 provides the benchmarks used to characterize as "low," "mid," or "high" the reliance on a particular kind of tax on property in the countries listed in Table 13.

[11] Cayman Islands and Turks and Caicos Islands. The status of Greenland is uncertain.

Table 12: Benchmarks Used to Classify Use of Taxes on Property in North America & the Caribbean

Reliance benchmarks	Recurrent, Immovable	Recurrent, net wealth	Estates, inher-itances, gifts	Financial & capital transfers	Other non-recurrent	Other recurrent property
Low	≤ 0.0001	0.0000	0.0000	0.0000	--	0.000
Mid	Ratios between the "high" and "low" thresholds					
High	≥ 0.1119	≥ 0.0182	≥ 0.0052	≥ 0.0073	--	≥ 0.0073
	The situation is uncertain due to contradictions among sources or GFS data anomalies.					

Table 13: Property Taxes Imposed and Distribution of Recurrent Property Tax Revenues in North America & the Caribbean

Country	Property taxes utilized & relative reliance on each type of tax						Percent of total recurrent property taxes revenues		
	Recurrent, Immovable	Recurrent, net wealth	Estates, inher-itances, gifts	Financial & capital transfers	Other non-recurrent	Other re-current property	Central	State (regional)	Local
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Anguilla (U.K.)	Yes	No		Yes					
Antigua & Barbuda	Yes			No					
Aruba (Neth.)									
Bahamas	Yes	No		Yes					
Barbados	Yes	No		Yes					
Belize	Yes		Yes	Yes					
Bermuda (U.K.)	Yes								
Canada	Yes			Yes					?
Cayman Islands (U.K.)	No			Yes					
Costa Rica	Yes	Yes		Yes		Yes			
Cuba	Yes					Yes			
Dominica	Yes	No		Yes					?
Dominican Republic	Yes	Yes	Yes	Yes	Yes				
El Salvador	Yes	Yes	Yes	Yes					

Country	Property taxes utilized & relative reliance on each type of tax						Percent of total recurrent property taxes revenues		
	Recurrent, Immovable	Recurrent, net wealth	Estates, inher-itances, gifts	Financial & capital transfers	Other non-recurrent	Other re-current property	Central	State (regional)	Local
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Greenland									
Grenada	Yes			Yes					
Guadeloupe	Yes	Yes							
Guatemala	Yes	Yes	Yes						
Haiti	Yes	No							
Honduras	Yes	Yes		Yes					
Jamaica	Yes	No		Yes					
Martinique	Yes	Yes							
Mexico	Yes		Yes	Yes				?	?
Montserrat	Yes			Yes					
Nicaragua	Yes	No							
Panama	Yes	No		Yes					
Puerto Rico	Yes			Yes		Yes			
Saint Kitts & Nevis	Yes			Yes					
Saint Lucia	Yes	No		Yes					
Saint Vincent & the Grenadines	Yes	No	Yes	Yes					
Trinidad & Tobago	Yes	No		Yes					
Turks & Caicos Islands	No	No							
United States	Yes	No	Yes	Yes		Yes			
Virgin Islands British	Yes								
Virgin Islands, U.S.	Yes	No		Yes					

Note: The percentages in column 5, when they appear, are the general rates for real property transfer taxes.

As discussed in connection with Table 3, Table 14 identifies the known taxes on immovable property in each country in each of the three categories (land only, building only, and a combined real property tax). It also indicates the *basis* for the tax. (Capital value-based taxes are indicated by "CV;" annual rental value-based taxes, by "AV;" and area-based taxes, by "Area.") Column 5 indicates whether movable property is taxed on a value basis.

Table 14: Base and Basis of Taxes on Immovable Property in North America & the Caribbean

Country	Land Tax	Building Tax	Real Property (Land & Buildings) Tax	Movables Taxed on a Value Basis
(1)	(2)	(3)	(4)	(5)
Anguilla (U.K.)		Rates: AV		Yes, if attached
Antigua & Barbuda			Real Estate Tax: CV	
Bahamas			Real Property Tax (1969): CV	
Barbados	Land Tax: CV		Property Tax: CV	
Belize	Land Tax (unimproved agricultural, suburban, & beach land): CV		Property Tax: Occupied property: AV; unoccupied property: CV	
Bermuda (U.K.)			Land Tax: AV	
Canada (see Appendix 1)			Property Tax: CV	
Costa Rica			Real Estate Tax (*impuesto sobre bienes inmuebles*): CV	Yes
Cuba			Real Estate Tax (*impuesto sobre la propiedad o poseción de determinados bienes*): CV (only certain residences)	
Dominica			Municipal (Roseau) Property Tax: CV	
Dominican Republic			Real Estate Tax: CV	
El Salvador			Municipal Asset Tax: CV	Yes
Grenada			Property Tax: CV	
Guadeloupe		Housing Tax: AV	Land and Building Tax: AV	

Country	Land Tax	Building Tax	Real Property (Land & Buildings) Tax	Movables Taxed on a Value Basis
(1)	(2)	(3)	(4)	(5)
Guatemala			Property Tax (*impuesto único sobre inmuebles*): CV Tax on Idle Rural Property: Area-based surcharges	
Haiti			Property Tax (*Contribution Foncière des Propriétés Bâties*): AV	
Honduras			Real Estate Tax (*Impuesto sobre bienes Inmuebles*): CV	
Jamaica	Property Tax: CV Parochial Property Tax: CV			
Martinique (France)			Property Tax: AV Dwelling Tax: AV	
Mexico (see Appendix 1)			Real Estate Tax (*impuesto predial*): CV	
Montserrat	Land Tax: CV	House Tax: CV		
Nicaragua			Real Estate Tax (*impuesto sobre bienes inmuebles*): CV	
Panama			Immovable Property Tax (*impuesto de inmueble*): CV	
Puerto Rico			Property Tax: CV	Yes
Saint Kitts & Nevis (2 island systems)			Property Tax: V	
Saint Lucia			Land and House Tax: Land: Area; residential: AV; & commercial: CV	
Saint Vincent & the Grenadines	Land Tax: Area		Property Tax: CV (from 2012?); AV (until the conversion)	
Trinidad & Tobago		House Tax: AV	Land and Buildings Tax: Area (non-urban land) or AV (suspended in 2010, to be reinstituted in 2013 or 2014)	

Country	Land Tax	Building Tax	Real Property (Land & Buildings) Tax	Movables Taxed on a Value Basis
(1)	(2)	(3)	(4)	(5)
United States (see Appendix 1)			Property Tax	Some places
Virgin Islands, British			Land and House Tax: Area (Undeveloped land); AV ("Houses")	
Virgin Islands, U.S.			Property Tax: CV	

Notes:

Saint Kitts & Nevis: Sources disagree about whether annual value or capital value is the basis.

Trinidad and Tobago: A property tax "holiday" was declared, and the imposition of a reformed tax scheduled for 2013 may have been postponed until 2014.

South America

The South America group contains thirteen countries with taxes on immovable properties.[12] As described under Table 1 in the section on Africa, Table 15 provides the benchmarks used to characterize as "low," "mid," or "high" the reliance on a particular kind of tax on property in the countries listed in Table 16.

Table 15: Benchmarks Used to Classify Use of Taxes on Property in South America

Reliance benchmarks	Recurrent, Immovable	Recurrent, net wealth	Estates, inheritances, gifts	Financial & capital transfers	Other non-recurrent	Other recurrent property
Low	≤ 0.0075	0.0000	0.0000	0.0000	0.0000	0.0000
Mid	Ratios between the "high" and "low" thresholds					
High	≥ 0.03457	≥ 0.0172	≥ 0.0002	≥ 0.0635	≥ 0.0014	≥ 0.00002
	The situation is uncertain due to contradictions among sources or GFS data anomalies.					

[12] The situation in the Falkland Islands is unknown.

Table 16: Property Taxes Imposed and the Distribution of Recurrent Property Tax Revenues in South America

Country	Property taxes utilized & relative reliance on each type of tax						Percent of total recurrent property taxes revenues		
	Recurrent, Immovable	Recurrent, net wealth	Estates, inher-itances, gifts	Financial & capital transfers	Other non-recurrent	Other re-current property	Central	State (regional)	Local
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Argentina	Yes	Yes		Yes		Yes			
Bolivia	Yes	Yes	Yes	Yes		Yes			
Brazil	Yes	No		Yes	Yes				
Chile	Yes	No		Yes					
Colombia	Yes	Yes		Yes					
Ecuador	Yes	Yes?		Yes		Yes			
French Guiana	Yes	Yes							
Guyana	Yes	Yes		Yes					
Paraguay	Yes	No		Yes	Yes	Yes			
Peru	Yes	No			Yes	Yes			
Suriname	Yes	Yes		Yes					
Uruguay	Yes	Yes		Yes					
Venezuela	Yes		Yes	Yes		Yes			

Notes:

The percentages in column 5, when they appear, are the general rates for real property transfer taxes.

Colombia: The net wealth tax is in effect from 2011 to 2014.

As discussed in connection with Table 3, Table 17 identifies the known taxes on immovable property in each country in each of the three categories (land only, building only, and a combined real property tax). It also indicates the *basis* for the tax. (Capital value-based taxes are indicated by “CV;” annual rental value-based taxes, by “AV;” and area-based taxes, by “Area.”) Column 5 indicates whether movable property is taxed on a value basis.

Table 17: Base and Basis of Taxes on Immovable Property in South America

Country	Land Tax	Building Tax	Real Property (Land & Buildings) Tax	Movables Taxed on a Value Basis
(1)	(2)	(3)	(4)	(5)
Argentina			Immovable Property Tax (*impuesto inmobiliario o contribución territorial*): CV Municipal Fee: CV	Vehicles
Bolivia			Real Estate Tax (*impuesto a la propiedad de bienes inmuebles y vehiculos automotores*): CV	Vehicles
Brazil	Rural Land Tax (*Imposto sobre a Propriedade Territorial Rural*, ITR): CV		Urban Real Estate Tax (*Imposto sobre a Propriedade Predial e Territorial Urbana*, IPTU):CV	
Chile			Immovable Property Tax (*impuesto territorial* or *contribuciones de bienes raíces*): CV	?
Colombia			Real Estate Tax (*impuesto predial unificado*): CV	
Ecuador			Urban Property Tax (*impuesto a los predios urbanos*): CV Rural Property Tax (*impuesto a los predios rurales*): CV	Some agricultural equipment & livestock
French Guiana			Property Tax: AV Dwelling Tax: AV	
Guyana			Municipal Rates: AV	
Paraguay			Real Estate Tax (*impuesto inmobiliario*): CV	
Peru			Real Estate Tax (*impuesto predial*, IP): CV	
Suriname			Real Estate Tax:AV	
Uruguay			Tax on Urban Real Estate (co*ntribución inmobiliaria)*: CV	

Country	Land Tax	Building Tax	Real Property (Land & Buildings) Tax	Movables Taxed on a Value Basis
(1)	(2)	(3)	(4)	(5)
			Tax on Rural Real Estate (*impuesto a la concentracion de inmuebles rurales, ICIR*) (2012): Area	
Venezuela			Urban Property Tax (*Impuesto Inmobiliario Urbano*): CV Rural Property Tax: CV	

Notes:

The Uruguayan tax on urban real estate is levied only on concentrated holdings.

Fiscal Arrangements

This section examines systems for taxing immovable property recurrently from the perspective of the interests of taxing bodies and property tax recipients. That is, it discusses the power to impose recurrent taxes on immovable property and how that power is exercised. Because it is an area of ongoing policy interest, this section focuses the assignment of taxes on immovable properties to local governments and the discretion local governments have in imposing those taxes.

Power of Taxation, Revenue Assignments, and Local Discretion

The basic system of government obviously affects fiscal arrangements in a country. In a federal system of government, where powers, including taxation powers, are constitutionally assigned, local governments tend to have more autonomy and discretion than under a unitary government. Under a unitary government, the most common form of government, any sub-national governments usually derive their powers from the central government, not the constitution. However, the basic system of government is not an infallible indicator of the nature of a property tax system, reliance on property taxes, or local autonomy.

Absent a constitutional prohibition to the contrary, a higher-tier government can assign tax revenues and devolve some taxation authority to sub-national governments. For example, the government with the formal power of taxation may give lower-tier governments some power to set property tax rates, decide which properties are to be taxed, grant exemptions, provide property tax relief, and the like.

Table 18 summarizes which levels of government receive revenues from recurrent taxes on immovable property. It also indicates the discretion local governments have regarding those taxes.

The category “Central only” includes some sub-national governments that enjoy considerable autonomy in property tax matters (such as Hong Kong). “Regional” governments include provinces and states. The letters in parentheses following a county’s name have the following meanings:

- “B” means discretion over the base (see the section below on “Basis of Assessment”)
- “E” means discretion regarding certain exemptions and relief measures”
- “I” means discretion over whether to impose a tax
- “N” means no local discretion regarding rates (or other features of the tax)
- “R” means some discretion in setting tax rates (usually subject to limits)

When there are multiple recurrent taxes on immovable property, revenue assignments and local autonomy can vary.

Table 18: Recipients of Revenue from Recurrent Taxes on Immovable Property by Level of Government and Local Government Discretion in Africa

	Continental Group					
Option	**Africa**	**Asia**	**Australia & Oceania**	**Europe**	**North America & the Caribbean**	**South America**
Central only	Algeria Angola Burkina Faso Central African Republic Democratic Republic of the Congo Republic of the Congo Egypt Guinea Basso Liberia Niger Sao Tome and Principe Togo	Cambodia Hong Kong Egypt Iran Korea, DPR Lebanon Singapore Turkmenistan Yemen	Guam	Gibraltar	Anguilla Antigua & Barbuda Bahamas Barbados Cuba Grenada Montserrat Panama Saint Lucia Saint Vincent & the Grena-dines	
Central, regional & local			Indonesia (E)	Spain (R)		Brazil (I, B) Paraguay (N)
Central & regional						
Central & local	Cameroon Chad Cote d’Ivoire (N) Gabon (E) Guinea (N)	Azerbaijan (N) Bhutan Israel (R, E) Jordan (N) Korea	Kiribati (I, B)	Belgium Cyprus (N) Greece Iceland (R) Italy	Bermuda (R) Costa Rica (N) Trinidad & Tobago (N)	

Option	Continental Group					
	Africa	Asia	Australia & Oceania	Europe	North America & the Caribbean	South America
	Malawi (R)	Laos (N) Tajikistan (R) Uzbekistan (R) West Bank & Gaza		Norway (B, R) Sweden United Kingdom (Council Tax: R)		
Regional		Russia (Property Tax on Physical Persons: R)		Russia (Property Tax on Physical Persons: R)		Argentina (R, E) Uruguay (R)
Regional & local	Nigeria (R)	China (R) Pakistan (R) Philippines (R) Russia (R)	Australia (R) New Caledonia (R, E) Papua New Guinea (R) Vanuatu (R)	Bosnia-Herzegovina (R) Denmark (Service Tax: I) France (R, E) Switzerland (B, R)	Mexico (R) United States (R, E)	
Local only	Benin (R) Botswana (R) Cape Verde Comoros (E) Djibouti (N) Eritrea (N) Ethiopia (E) Gambia (E) Ghana (R, E) Kenya (I, B, R) Lesotho (R) Madagascar (R) Mauritania (R) Mauritius (R, E) Morocco (R) Mozambique (R) Namibia (Municipal Property Tax: (B, R)	Armenia (E) Bangladesh (R) India Japan (R) Kazakhstan (Land Tax, R) Korea (R) Kyrgyzstan (Land Tax: R, E) Malaysia (R) Mongolia (N) Myanmar (N) Nepal (B, R) Sri Lanka (R) Taiwan (R) Thailand (N0 Turkey (N)	Brunei (E) Fiji (N0 Malaysia (R) New Zealand (I, B,R) Solomon Islands Tuvalu (I, B, R)	Albania (R) Armenia Austria (R) Belarus (R, E) Bulgaria (R) Croatia (R, E) Czech Republic (R) Estonia (R, E) Finland (R) Georgia (R, E) Germany (R) Hungary (I, B, R, E) Ireland (Commercial Rates: R) Kazakhstan (Land Tax, R) Kosovo (R) Latvia (E) Lithuania (Immovable Property Tax:	Belize (R) Canada (R) Dominica (R) El Salvador (R) Guadeloupe Guatemala Honduras (R) Jamaica Martinique (R, E) Nicaragua Puerto Rico (R) Saint Kitts & Nevis (N) Virgin Islands, British (R) Virgin Islands, U.S.(R)	Bolivia (N) Chile Colombia (R, E) Ecuador (R) French Guiana (R) Guyana (R, E) Peru (N) Venezuela (I. B)

Option	Continental Group					
	Africa	Asia	Australia & Oceania	Europe	North America & the Caribbean	South America
	Rwanda (I, B, R) Senegal Sierra Leone (R, E) South Africa (R, E) Sudan (R) Swaziland (R) Tanzania (I, B) Tunisia (N) Uganda (R, E) Zambia (R) Zimbabwe (I, B)			R, E) Luxembourg (R) Macedonia (R) Moldova (R) Montenegro (R) Netherlands (R, E) Poland (R, E) Portugal (R, except for Rural Property Tax) Romania (B, R) Serbia (R) Slovakia (R) Slovenia (R) Turkey (N) Ukraine		

Notes:

Information on recipients was not available for Afghanistan, Dominican Republic, Nauru, Palau Islands, and Vietnam.

Bhutan: Some municipalities have autonomy, but their statistics are not reflected in country or IMF statistics.

Romania: Municipalities may adjust building values up to 50 percent.

Rate Setting Approaches and Rate Structures

There are several approaches to setting property tax rates. Rates can be: (1) fixed in legislation; (2) periodically adjusted for inflation, if fixed: (3) determined based on budgetary needs; or (4) some combination of the above. Rate structures can be uniform or vary with the value, size, or use of property; they can vary according to the type of owner or taxpayer; and they can vary geographically (rate differentials are further discussed below). Table 19 provides information about property tax rates in the countries surveyed.[13] Of course, combinations of rate structures exist, especially in countries with more than one recurrent tax on immovable property and in countries with decentralized powers of taxation.

[13] Rate-setting is discussed in more detail in Almy, Dornfest and Kenyon 2008 and in Zorn 2013. For additional advice on rate-setting approaches, see Bahl 2009, p.14, Table 3.

Rates or ranges that are fixed in law arguably are simplest to introduce. However, such rate structures provide local governments with a limited ability to set rates that match local needs. It is difficult to match burdens with the capacity to pay taxes. Moreover, yields cannot be easily predetermined, and, once maximum rates are reached, yields are totally dependent on the size of the property tax base. Inflation and infrequent reassessments may diminish revenues in real terms. However, tax rates or values can be indexed to reduce such losses.

When rates are based on budgetary needs (the third approach), the first step is to determine the amount of revenue desired from the property tax, which is called the property tax levy. This levy usually is the difference between planned expenditures and the revenues anticipated from other sources (fees, other taxes, grants from other tiers of government, and so forth). Mathematically, the property tax rate results from application of the following formula:

$$R = \frac{E - NPR}{\mathrm{AV}} \quad ,$$

where *R* is the rate of tax, *E* is the total approved budget, *NPR* is total estimated non-property-tax revenue, and *AV* is the tax base (in a value-based tax, total assessed value). The rate, *R*, can still be subject to limits.

In addition, property tax rates can be single or compound (that is, built up from the rates of overlapping regional and local governments). A compound tax rate structure can blur accountability for overall property tax burdens.

Table 19: Property Tax Rate Structures

Type of Rate Structure	Africa	Asia	Australia & Oceania	Europe	North America & the Caribbean	South America
Based on budget needs	Gambia Mauritania Togo Uganda	Laos		(See notes)	(See notes)	
Uniform—fixed in law	Cape Verde Gabon Sao Tome & Principe	Cambodia Hong Kong Jordan Mongolia Thailand Yemen		Croatia	Costa Rica Cuba Dominica Nicaragua	
Indexed		Russia		Russia		

Differential—based on type of property or owner	Angola Benin Burkina Faso Burundi Chad Comoros (agricultural land) Congo, Democratic Republic of Egypt Eritrea Guinea (owner-occupied or rented) Lesotho Libya Mozambique Rwanda Sierra Leone Swaziland Tunisia Zambia	Azerbaijan Bahrain Bangladesh Bhutan Egypt Israel Kazakhstan Korea, DPR Kyrgyzstan Laos Sri Lanka Turkey Vietnam	Brunei Guam Indonesia New Zealand Papua New Guinea Vanuatu	Albania Belarus Czech Republic Estonia Finland Georgia Iceland Italy Kazakhstan Kosovo Lithuania Luxembourg Macedonia Montenegro Norway Portugal Romania Spain Sweden Turkey Ukraine	Aruba Grenada Honduras Montserrat U.S. Virgin Islands	Guyana Paraguay
Differential—based on property value or size of property	Algeria (certain land) Guinea Bissau	Lebanon		Bulgaria Cyprus Serbia	Guatemala Haiti Panama St. Vincent & the Grenadines (land—the island and size of holdings)	Bolivia Ecuador Peru
Compound		Myanmar		Netherlands		

Multiple structures	Botswana Cameroon Central African Republic Côte d'Ivoire Djibouti Equatorial Guinea Ghana Kenya Liberia Madagascar Malawi Mauritius Morocco Namibia Niger Nigeria Senegal South Africa Tanzania Zimbabwe	Armenia China India Japan Korea, Republic of Nepal Pakistan Singapore Taiwan Tajikistan Turkmenistan Uzbekistan	Australia New Caledonia Tuvalu	Armenia Austria Belgium Bosnia & Herzegovina Denmark France Germany Greece Hungary Ireland Latvia Moldova Poland Slovakia Slovenia Switzerland United Kingdom	Antigua & Barbuda Bahamas Barbados Belize Bermuda Canada Jamaica Martinique Mexico Saint Kitts & Nevis Saint Lucia Trinidad & Tobago United States Virgin Island, British	Argentina Brazil Chile Colombia French Guinea Uruguay

Notes:

Information was not available for Afghanistan, Anguilla, the Republic of the Congo (Brazzaville), Dominican Republic, Fiji, Iran, Malaysia, Nauru, Palau Islands, Philippines, and Puerto Rico.

Armenia: Differentials are based on type of property and value in the case of primary residences.

Austria: Tax rates reflect use, value, and municipality (that is, they are a compound of a national rate and a municipal coefficient).

Bahamas: Rates reflect use and value.

Barbados: Rates reflect use and value.

Belgium: Rates are a compound of regional and local rates and vary with property use and value.

Belize: There are limits on aggregate rates in Belmopan and Belize City.

Bermuda: Rates vary with property use. Residential rates are progressive.

Cameroon: Includes differentials based on type of property or owner.

Central African Republic: Certain undeveloped land is taxed on a progressive rate structure; other differentials are based on type of property and type of owner.

Chile: Rates vary with property type; residential rates are progressive.

Denmark: The land tax rate is a compound of the fixed county and variable municipal tax rate. The property value tax rate structure is progressive.

Djibouti has a progressive rate structure.

France: Rates are a compound of the rates set by regions, departments (counties), metropolitan districts, and compounds. Each entity sets a rate subject to limits. For example, a commune property tax rate cannot be greater than 2.5 times the average rate in the department or the national rate, if higher. Local rates reflect budget needs. Rates vary with the type of property.

Gabon: Can have a compound structure.

Germany: Rates are a compound of the national rate and a municipal coefficient and reflect property type.

Greece: Rates can vary with property type.

Japan: When applicable the rate is a compound of the fixed asset tax and the city planning tax.

Jordan: Although fixed, the total property tax rate is a compound of the real estate tax and the education tax.

Korea: There are differential assessment ratios and rates based on property type. The total tax is a compound of the property tax and the urban planning tax.

Latvia: Rates vary with property type.

Mauritania: The total rate is the sum of the dwelling tax and the property tax when applicable.

Moldova: Rates can be indexed.

Namibia: Municipal tax rates are value-based and can reflect budget needs. The land tax is based on the number of farms.

Netherlands: Municipal tax rates reflect budget needs. Although the central government imposes no rate limits, rates cannot be increased more the 20 percent a year.

Pakistan: Agricultural land tax rates vary by province.

Poland: Rates vary with type of property and can be indexed.

Saint Lucia: Rates vary with property use. Land tax rates are progressive.

Singapore: Since 2011, the residential property tax rate is progressive.

Slovakia: Rates vary with type of property and can be indexed.

Slovenia: Rates vary with type of property.

South Africa: The law permits several rate approaches; budget-based rates are common.

Switzerland: Subject to limits imposed by cantons, municipality tax rates reflect budget needs.

Taiwan: The land value tax rate structure is progressive.

Tajikistan: The housing tax rate structure is progressive.

United Kingdom: The Uniform Business Rate is indexed. Council taxes have a regressive structure as result of the banding structure.

United States: Rates generally reflect budget needs, but some states have rate increase limits, in some states, rates vary with property use.

Virgin Islands, British: Has a progressive rate structure.

Other Fiscal Issues

Particularly with highly decentralized local government, a local government's own-source fiscal resources (tax capacity) may not match its citizens' demands for governmental services or may not be sufficient to fund mandated functions. Some localities have more tax resources than they need; others have less. As a result, national and higher-level regional governments like provinces often make grants to needy local governments to enable them to provide necessary services. The property tax capacity and effort of a local government can (should) influence the size of the equalization grant it is eligible to receive. This is the case in Denmark. In France, portions of certain grants to local governments are distributed in proportion to tax bases and a portion on the basis of the governments' tax efforts. In Switzerland, a canton may make grants when a community taxes at the maximum allowable rate but cannot meet its revenue needs. Local tax capacity and effort also are considered in Germany and Japan in the equalization grant process.

Another approach might be termed "tax base sharing." An example of this approach is the way the Uniform Business Rate (Rates) is collected and distributed in the United Kingdom. Although Rates are collected locally, until 2013 all revenues were transmitted to the central government, which then distributed them to local governments on the basis of the population of local governments. In 2013, local authorities were authorized to maintain a portion of the revenues collected (Keep and Berman 2013). In Chile, 60 percent of property tax revenues are allocated to the Municipal Common Fund, Paraguay has a similar arrangement whereby 15 percent of revenues are pooled and redistributed.

A factor that affects the total value of taxable property in a local government is the amount of tax-exempt property. Some localities, such as national capitals, have high concentrations of exempt property. This diminishes their tax capacity, but it may not diminish the demand for local government services. National and some regional government agencies compensate for such losses in taxable property by providing special grants or payments in lieu of property taxes (the acronym "PILOT" is sometimes used to describe these compensation schemes).

In France, the large number of local governments results in substantial fiscal disparities. Under the Land and Building Tax, grants are made for some government property when losses from exemptions exceed 10 percent of tax yield, calculated on the basis of tax liability in the absence of exemptions.

Denmark partially avoids the need for payments in lieu of taxes by making central government properties fully liable for the land tax for municipalities and partially liable for the land tax to counties. In United Kingdom, much Crown (central government) property is taxable. In Estonia, the central government pays about one-third of all land tax revenues on state-owned forestland.

Main Design Features

This section and the next examine recurrent taxes on immovable property largely from the perspective of taxpayers. That is, they discuss who is obligated to pay the tax, the types of property that are taxed, the unit of assessment, and the basis of the tax. Measures that alter the obligations of some classes of property or classes of taxpayers are discussed in the next section.

Responsibility for Paying the Property Tax

Property tax laws define the *subject* of a property tax (that is, the person or body responsible for paying the tax). The options are: (1) the owner of the property, (2) the occupant or user of the property, (3) the property itself regardless of who owns it or uses it (*in rem* liability), and (4) some combination of the above. Most commonly, the law designates the owner as the taxpayer, but the user can be designated when the owner is unknown or is the state. Some countries designate both the owner *and* the user as taxpayer. The choice should harmonize with the unit and basis of assessment (discussed below). One factor affecting the choice between making owners or users liable for property taxes is the nature of the land tenure system. Where private ownership rights have not been established, users normally are designated as taxpayers.

Normally, no distinction is made between legal persons (enterprises, also known as juridical persons) and physical persons (living human beings, also known as natural persons). Several countries do make a distinction. Table 20 identifies countries that have made less common choices (that is, choices other than making the owner or the user liable and other than making both legal and physical persons liable.

As property users generally outnumber owners, making owners liable for property taxes reduces the number of taxpayers and (other things being equal) the costs of administration. Enforcement of delinquencies arguably is simplified. Although ownership can be concealed, owners generally are less mobile than tenants. However, where owners generally are responsible for paying property taxes, users can be made responsible for paying the property tax when they use property owned by the state or when the owner is unknown, as previously noted. Making occupants responsible for paying property taxes has the advantage of making the costs of local government services visible to more people, thereby improving democratic accountability. Conversely, when users generally are liable and a property is vacant, the owner can be made liable.

Table 20: Less Common Choices as to the Subject of Recurrent Taxes on Immovable Property (see text)

	Continental Group					
	Africa	**Asia**	**Australia & Oceania**	**Europe**	**North America & the Caribbean**	**South America**
Only owners	Benin Botswana Burkina Faso Cape Verde Central Africa Republic Comoros Egypt Gambia Ghana Liberia Malawi Namibia Uganda	Afghanistan Egypt Japan Korea (DPR) Malaysia Philippines Thailand Yemen	Brunei Guam Malaysia	Austria Belgium Croatia Denmark Germany Greece Iceland Luxembourg	Antigua & Barbuda Aruba Cuba Dominican Republic Grenada Saint Kitts & Nevis	Ecuador

	Continental Group					
	Africa	**Asia**	**Australia & Oceania**	**Europe**	**North America & the Caribbean**	**South America**
Only occupants	Angola Eritrea Lesotho Mozambique Zambia	Hong Kong Israel Laos	Tuvalu Vanuatu	Gibraltar United Kingdom	Jamaica	
Both owner and occupant	Mauritius		New Caledonia	France Netherlands	Guadeloupe Martinique	French Guiana
The property itself					Canada United States	Chile
Legal persons only	Burkina Faso	Turkmenistan				
Physical persons only		Laos			El Salvador	

Taxable Property

The *objects* (or coverage) of a property tax are the types of property for which the tax must be paid absent an exemption or other form of property tax relief. There are two general categories: (1) *immovable* property and (2) *movable* property, which in its broadest definition is all property that is not immovable. If movable property is taxed, only a few categories are taxable, such as business machinery and equipment, vehicles, aircraft, and watercraft.[14]

A number of complications can be encountered, especially in value-based taxes. When land or buildings is taxed separately, it is difficult to estimate the market value of each component accurately. This difficulty also occurs under unified property taxes when the assessor is required to divide total value into its land and buildings components. This makes it difficult to implement a pure site value tax—a land tax based only on the location value of the property. When a building or a unit in a building is sold, its price will reflect the value of its location (also an element of land value).

Because movable property is defined by exception, precise categorization of property as movable or immovable can be difficult in practice, and gray areas inevitably arise. Industrial plant and machinery, such as are found in a chemical plant or oil refinery, are problematic because of their considerable value and the fact that they can be functionally similar to buildings. Similarly, it can be difficult to define "buildings" and "other constructions" well enough to make it easy to

[14] Tables 3, 6, 8, 11, 14, and 17 identify the twenty-three countries known to tax movable property on a value basis.

classify them. Such distinctions become important when only one type of property is taxable or when there is a steep differential in taxation. One solution is to list types of property that are deemed to be movable (or sometimes immovable) and taxable.

Some countries limit taxable property to properties within municipal boundaries, to properties in areas considered to be "urban" or "rural," or to properties in specified use categories. Egypt is an example of the first situation: under the previous real estate tax law, only properties within specified cities were taxable, with the result that millions of newer properties in Cairo suburbs were not taxed.

Some countries tax only properly registered properties or properly constructed properties. Thus, persons who have customarily used land or buildings or have received property rights under a restitution or privatisation program may be reluctant to take the final steps to register their rights, because they will become liable for taxation. Such policies can also create incentives to construct buildings without authorization and conceal inheritances and other ownership changes.

Some countries tax only land not covered by a building or structure. For example, Hungary allows taxation of only "net unimproved area." The same is true in Czech Republic. Thus the taxable area of a 300 m^2 land plot with a 100 m^2 house on it is 200 m^2.

Some types of property, such as public rights-of-way and routes of transportation (waterways, state-owned railroads, and streets and roads), often are excluded from cadastres and the property tax base on grounds of administrative convenience. This is a common practice, because there is no market evidence of the value of long-established public routes of transportation. Mines and mineral rights can be excluded from the property tax base.

In Ecuador, Guatemala, Nicaragua, and Peru, the base is the sum of the taxpayer's holdings, not each individual property (De Cesare 2010).

Basis of Assessment

The basis of a property tax is the quantity that is measured or estimated to decide each property's relative share of the total property tax burden. The two fundamental bases are value and non-value.[15] See Tables 3, 6, 8, 11, 14, and 17 for the base and basis chosen in each country in each continental group. See Ball and Wallace 2010 and McCluskey, Bell, and Lim 2010 for additional perspectives on the advantages and disadvantages of the various bases for assessment.

Non-value

Land area, building area, or both is the usual basis for a non-value property tax system, although other bases have been used. There are a few examples of other bases, such as flat taxes (a fixed tax per property regardless of value or size), building taxes based on volumes, and (at least historically) taxes based on the number of windows.[16] Under area-based property tax systems, taxes

[15] Of the 187 countries that were surveyed, detailed information on the basis of assessment was not available for about forty countries.

[16] Cameroon, Ireland, West Bank and Gaza, and Zambia have flat per-property taxes.

are determined simply by multiplying a measurement of area by a rate and any applicable modifying coefficients. Fifty-two countries have at least one area-based tax on immovable property. There are four systems with other non-value bases.

Area-based systems have the advantage of being simpler to administer. Basically, only property classifications and area measurements made according to uniformly applied rules are needed. They are easier to implement, because market data do not have to be collected and analyzed. There is no need for revaluations. They also are more objective than value-based systems, in that area measurements are less contestable than value determinations. On the other hand, area-based property tax systems are often perceived to be less fair. Highly desirable properties can pay the same taxes as undesirable properties. Individual assessments bear little relationship to either ability to pay or benefits received, which reduces public acceptance. Although taxpayers might see this as an advantage, area-based property taxes are less buoyant than value-based systems, unless frequent adjustments are made to rates.

The disadvantages of area-based systems can be offset by the introduction of adjustment coefficients. However, doing so reduces simplicity and objectivity (at the margins, classification is a matter of judgment). Many urban area-based systems involve adjustment coefficients for the size of a municipality, the zone within a municipality, the story of a building in which an apartment is located, and the like. Commonly, rates or coefficients reflect differences in soil productivity in rural systems. Arguably, a well-designed area-based system can meet tests of equity as well as a poorly designed or long neglected value-based system. Simple price per unit of area models in effect are a blend of a value basis and an area basis.[17]

Value

Meaningful uniformity in property taxation is achieved when effective property tax rates (property taxes as a percentage of property values) are roughly equal. Uniformity is most easily achieved when current market value is the basis of the property tax.

When a measure of value is the basis for a property tax, there are several options: market value, restricted market value (such as current use value), or some notional (or normative) value. Moreover, *value* can be on a capital-value or an annual-value basis. Each basis will have advantages and disadvantages of a theoretical and practical nature.

Under annual value (AV), only a single year's rental value serves as the basis for a tax. Under capital value (CV), the present value of the rents and other benefits serves as the basis for a tax. When annual value is the basis, it can be expressed on a gross or net basis. Under the former, the owner would be assumed to pay all operating expenses; under the latter, the occupier would be assumed to pay (specified) operating expenses (such as repairs and insurance, as is the case with the British uniform business rates). In the countries surveyed, there are sixty-nine systems based on a measure of annual value; there are 122 based on a measure of capital value.

[17] Yuan, Connolly, and Bell 2009 classified these as area-based taxes; I classified them as value-based taxes.

Annual value and capital value normally are *not* mathematically equivalent ways to apportion property taxes. The bases vary in proportion to the capitalization factors that convert annual rental values to capital values. These factors are influenced market conditions, including the perceived certainty that future rents will be paid. However, some countries define AV as a percentage of CV.[18]

Of course, a country may use more than one basis. For example, agricultural property may be taxed on a current use or soil productivity basis, while urban property is taxed on a market value basis. "Balance value" or depreciated book value, which usually is an accounting concept, can be used as the basis for taxation, particularly in the case of industrial property and movable property.

Because actual values change over time and because the methods used in valuation influence the outcome, most countries characterize property tax values as "cadastral values," "tax values," or some such term. This makes clearer the use to which the value applies. Professional valuation standards recognize that the purpose of a valuation can affect how value is measured. Valuation issues are discussed in the section on "Valuation."

In value-based property tax systems, assessments can be a fraction of the determined value. For example, in Equatorial Guinea, improved land and buildings are taxed at 40 percent of their values; in Nicaragua, property is taxed at 80 percent; and in Sweden, properties are taxed on 75 percent of their estimated market values. Sometimes the fraction varies with the use of the property or another factor: Korea. These are called differential or classified property tax systems (see the section on "Differentials in Rates or Ratios of Assessment").

Table 21 summarizes the countries in each continental group that have a freestanding land tax. The table also indicates the basis of the tax (that is, whether the tax is area, annual value, or capital value based). Table 22 does the same thing for freestanding building taxes, and Table 23 does the same thing for real property (land *and* building) taxes.

Table 21: Freestanding Land Taxes

	Continental Group					
	Africa	**Asia**	**Australia & Oceania**	**Europe**	**North America & the Caribbean**	**South America**
Area based land tax	Comoros Equatorial Guinea Eritrea Gabon Kenya Madagascar	Afghanistan Azerbaijan Bhutan China Kazakhstan Kyrgyzstan Laos		Albania Belarus Georgia Hungary Kazakhstan Moldova Poland	Saint Vincent & the Grenadines Trinidad and Tobago Virgin Islands, British	Uruguay

[18] Including Central African Republic, Chad, Egypt, and Madagascar.

	Continental Group					
	Africa	**Asia**	**Australia & Oceania**	**Europe**	**North America & the Caribbean**	**South America**
	Mauritius Namibia Tanzania Tunisia Zimbabwe	Nepal Tajikistan Turkmenistan Uzbekistan Vietnam		Romania Slovak Republic Slovenia Ukraine		
Annual value based land tax	Burkina Faso Central African Republic Chad Comoros Congo, Republic of (Brazzaville) Cote d'Ivoire Djibouti Egypt Equatorial Guinea Ethiopia Gabon Kenya Madagascar Mauritius Togo	Afghanistan China China, Macao Egypt Thailand West Bank & Gaza	Australia New Caledonia New Zealand Tuvalu	France	Belize Martinique Saint Vincent & the Grenadines Trinidad and Tobago Virgin Islands, British	Ecuador French Guiana
Capital value based land tax	Central African Republic Comoros Congo, Republic of (Brazzaville) Cote d'Ivoire Equatorial Guinea Kenya Madagascar Mauritius Namibia Tanzania Togo Tunisia	Armenia Azerbaijan Cambodia China Kazakhstan Kyrgyzstan Nepal Russia Taiwan Thailand Turkmenistan Uzbekistan	Australia Fiji New Zealand Papua New Guinea Solomon Islands	Albania Armenia Belarus Denmark Estonia Georgia Hungary Kazakhstan Lithuania Moldova Norway Romania Russia Slovak Republic Slovenia	Belize Jamaica Montserrat (U.K.) Saint Vincent & the Grenadines	Brazil Chile Ecuador Uruguay

	Continental Group					
	Africa	**Asia**	**Australia & Oceania**	**Europe**	**North America & the Caribbean**	**South America**
	Zambia Zimbabwe			Ukraine		

Table 22: Freestanding Building Taxes

	Continental Group					
	Africa	**Asia**	**Australia & Oceania**	**Europe**	**North America & the Caribbean**	**South America**
Area-based building tax	Eritrea Gabon Mauritius Sierra Leone Tanzania Tunisia	Azerbaijan Bhutan China Kazakhstan Kyrgyzstan Tajikistan Turkmenistan Uzbekistan		Belarus Croatia Georgia Greece Hungary Kazakhstan Moldova Slovenia Ukraine	Trinidad & Tobago	
Annual value-based building tax	Angola Central African Republic Chad Congo, Republic of (Brazzaville) Ethiopia Gabon Mauritius Sierra Leone Togo	China West Bank & Gaza	New Caledonia	France Ireland United Kingdom	Anguilla (U.K.) Guadeloupe Martinique Trinidad & Tobago	French Guiana
Capital value-based building tax	Central African Republic Congo, Republic of (Brazzaville) Ghana Mauritius Mozambique Tanzania	Armenia Azerbaijan China Kazakhstan Korea, Dem. People's Rep. Kyrgyzstan Russia Taiwan		Armenia Belarus Denmark Georgia Greece Hungary Kazakhstan Lithuania	Montserrat	

	Continental Group					
	Africa	**Asia**	**Australia & Oceania**	**Europe**	**North America & the Caribbean**	**South America**
	Togo Tunisia	Turkmenistan Uzbekistan		Moldova Norway Russia Slovenia Ukraine United Kingdom		

Table 23: Real Property (Land *and* Building) Taxes

	Continental Group					
	Africa	**Asia**	**Australia & Oceania**	**Europe**	**North America & the Caribbean**	**South America**
Area-based real property tax	Burundi Comoros Congo, Democratic Republic Equatorial Guinea Libya Madagascar Mauritius Namibia Nigeria Rwanda Zimbabwe	Afghanistan China Israel Nepal Vietnam	Brunei	Albania Bosnia & Herzegovina Czech Republic Greece Hungary Poland Romania Slovak Republic Slovenia	Mexico Saint Lucia Saint Vincent & the Grenadines Trinidad and Tobago Virgin Islands, British	Argentina Uruguay
Annual value-based real property tax	Algeria Benin Burkina Faso Comoros Cote d'Ivoire Djibouti Egypt Equatorial Guinea Guinea Guinea Bissau	Afghanistan Bangladesh China China, Hong Kong Egypt India Iran Jordan Lebanon Malaysia	Australia Brunei Malaysia New Caledonia New Zealand Tuvalu Vanuatu	Belgium France Gibraltar Ireland Italy Switzerland United Kingdom	Belize Bermuda (U.K.) Guadeloupe Haiti Martinique Saint Lucia Saint Vincent & the Grenadines Trinidad and Tobago	Ecuador Guyana

	Continental Group					
	Africa	**Asia**	**Australia & Oceania**	**Europe**	**North America & the Caribbean**	**South America**
	Madagascar Mauritius Morocco Niger Nigeria Senegal Togo Uganda	Myanmar Pakistan Singapore Sri Lanka Thailand West Bank & Gaza Yemen			Virgin Islands, British	
Capital value-based real property tax	Botswana Cameroon Cape Verde Comoros Cote d'Ivoire Equatorial Guinea Gambia Lesotho Liberia Madagascar Malawi Mauritius Namibia Niger Nigeria Rwanda Sao Tome & Principe South Africa Swaziland Togo Zambia Zimbabwe	Cambodia China India Japan Korea, Republic of Malaysia Mongolia Nepal Philippines Russia Thailand Turkey	Australia Guam Indonesia Malaysia New Zealand	Albania Austria Bosnia & Herzegovina Bulgaria Cyprus Denmark Finland Germany Greece Hungary Iceland Kosovo Latvia Luxembourg Macedonia FYR Montenegro Netherlands Norway Portugal Romania Russia Serbia Slovak Republic Slovenia Spain Sweden Switzerland Turkey United Kingdom	Antigua & Barbuda Aruba (Neth.) Bahamas Barbados Belize Canada Costa Rica Cuba Dominica Dominican Republic El Salvador Grenada Guatemala Honduras Mexico Nicaragua Panama Puerto Rico Saint Kitts & Nevis Saint Lucia Saint Vincent & the Grenadines United States Virgin Islands, U.S.	Argentina Bolivia Brazil Chile Colombia Ecuador Paraguay Peru Uruguay

Providing Selective Property Tax Relief and Shifting Burdens to Others

No country taxes all immovable property uniformly. In addition to the limited coverage of some property taxes and the effects on tax burdens of the previously mentioned valuation options, there are many other ways to vary property tax burdens among different types of property and taxpayers. This section addresses some common options.

Sound reasons for granting exemptions and other forms of property tax relief exist, and all property tax systems provide several types of exemptions and other relief measures. Administrative simplicity is the chief rationale for exempting government property (they eliminate the need to "take money from one pocket and put it in another"). Exemption of certain non-governmental organizations can be rationalized on the ground that they provide socially worthwhile services that government otherwise might have to provide. Exemptions of charitable, educational, and religious properties fall into this category. Exemptions and relief for residential properties are intended to cushion residents from excessive property tax burdens. They are politically popular as well.

Differentials in Tax Rates or Ratios of Assessment

It is common to classify property on the basis of its use and to vary the amount of tax exacted from property in each class. See Table 19. The ostensible purpose of differentials is to shift burdens toward those better able to pay and away from those who are least able or who need an incentive to perform a useful activity. However, the real purpose can be merely to appease voters and other interest groups. Typically, agricultural and residential property is favored, and business property is not.

The main mechanisms for establishing property tax differentials are to employ differing assessment ratios (the ratio of taxable value to market value), differing property tax rates, or both. In area-based systems, different adjustment coefficients can be applied to the area measurements instead of, or in addition to, rate differentials. The differentials can be based on the population of a municipality, location within a municipality, and story within a building. Their rationale is to bring property tax obligations into line with presumed ability to pay or with general value patterns. Differentials based on types of crops or soil classifications have the same purpose. As noted, the basis of valuation also can be varied, such as between market value and current use value.

The main types of property—land, buildings, and movable—can be taxed differentially. Of particular interest to policymakers is a differential between land and buildings. Some have long advocated *not* taxing buildings or taxing them at a lower rate than land. Estonia, Jamaica (generally), and Ukraine are examples of countries that tax only land value. Denmark is an example of a country that, in effect, taxes buildings at a lower rate than land. In Vietnam, only land currently is taxed. The chief rationale for taxing land at a (much) higher rate than buildings is more efficient land use. The argument has two elements. First, as land essentially is fixed in supply, a uniform tax on land value cannot be avoided. If the effective tax rate on land is high, speculation or hoarding land becomes uneconomic. Second, taxing buildings is a disincentive to development. It also is argued that land value taxation is easier to administer than land and building taxation, because cadastral record keeping is simpler. Unfortunately, there are few, if any, examples of where the putative superiority of the preferential taxation of buildings has been demonstrated.[19] There are several reasons for this. The disincentive effects of taxing buildings are trivial when effective tax rates are low. Taxing all land at its full market value can collide with other policy objectives, such as providing affordable housing in cities, preserving the ambiance of old town centers, and preserving farmland and open space. Valuation of land in developed areas, where site values often are greatest, is more difficult, because, by definition, there are few vacant land sales. In such a situation, indirect methods of estimating land values require estimates of building values, undercutting the economy-of-administration argument. The resulting land value estimates would be more subject to challenge on appeal. Although it would be theoretically possible to tax 100 percent of land rents under an annual value tax, under a capital value tax, the greater the percentage of real or imputed rents that are taxed away, the smaller the tax base due to capitalization effects. Hence, there also is a revenue sufficiency problem with exempting buildings.

Although the policy rationale for doing so is unknown, there are cases in which unimproved (vacant) land is not taxed (e.g., Bahamas and Anguilla). In Benin, undeveloped land is taxes at a lower rate than developed land. In Burundi, undeveloped land outside designated municipalities is not taxable. In St. Kitts & Nevis, land generally is taxed at a lower rate than buildings. In Turkmenistan, land may not be taxed. In Comoros, land improved with buildings is not taxed under the property tax.

As indicated in Table 19, another dimension along which differentials may be constructed is the value of each property or the total value of a taxpayer's property holdings. Such differentials can be created by imposing progressive tax rates. The rationale for progressive rates is "ability to pay." [20] However, the strength of the argument for progressive rates is weak when applied to the value of individual properties. The value of individual properties can have little correlation to the income or wealth of the taxpayer, especially when the property is mortgaged. High marginal effective rates (rates that increase as value increases) encourage the subdivision of parcels and other efforts to avoid them.

It is common for a mix of differentials to coexist in the same property tax system. Although they can result in apparent contradictions, it is difficult to evaluate their effects because of differences in bases for property taxes. Estimating *effective property tax rates* (taxes as a percentage of market value) would make it possible to do this when data on property prices can be obtained. However, it is generally reckoned that differentials on the order of 1:3 are sufficient to influence taxpayer behavior.

Infrequent revaluations can have the effect of introducing de facto differentials. For example, in 1976 the level of value of most real property in Germany was nearly 50 percent of market values, but agriculture land values were less than 10 percent of market values and forestland was less than 2 percent.

[19] See Paugham, A. (1999), pp 34-37.

[20] As noted, the Council Tax in the United Kingdom has a regressive structure—that is, higher value properties have lower effective property tax rates.

Defining classes can be difficult, and properties with multiple uses can create problems. In the United Kingdom, for example, special rules are needed for properties that contain residences and other uses (mixed use properties are called "composite hereditaments"). There also can be unintended consequences. For example, under Poland's area-based property tax, "corrections" are applied for low ceiling heights (ceilings less than 1.4 meters are not taxed, and ceilings between 1.4–2.2 meters are taxed at 50 percent). The second category creates an incentive to build new buildings with ceilings below 2.2 meters and possibly to construct false ceilings in existing buildings with ceilings over 2.2 meters.

Residential Relief for Individuals and Families

In addition to differentials, there are several additional ways of providing property tax relief to residential property owners and occupants. See Table 25. These measures can be comprehensive, favoring *all* residential properties, or selective, favoring only the elderly, the disabled, those who provided qualifying military service, or those with lower incomes. Relief usually is restricted to a person's primary residence (in fact, second or holiday houses can be taxed at higher than normal rates). Relief can be given for only a portion of the assessed value (or area of the property), providing a further element of progressivity to a property tax system. Other approaches for providing selective residential property tax relief are based on building area and area per family member. Small or low-value properties (including residences) can be exempted from property taxes on grounds of compassion or "efficiency." See the first row of Table 25. In contrast, several countries impose a minimum tax. These include Algeria, Jamaica, Libya, Madagascar, Saint Vincent and the Grenadines, Sweden, and Uganda.

An application for such relief can be required, and eligibility can be verified ("means testing"). Eligibility can be based on some combination of age, property value, and family income. Another approach is to place limits on the proportion of income that can be taken by property taxes (these measures are called "circuit-breakers" in the United States). Property taxes in excess of the limit may be waived or rebated. In comparison to blanket measures, the aim is to target relief where it is most needed. Local governments may be compensated for the loss of revenue.

Some systems allow needy taxpayers to delay payment of property taxes temporarily without incurring any penalties other than perhaps interest. A number of property tax systems make it possible for elderly people to defer property taxes on their residences indefinitely. Any unpaid tax may remain a lien on the property, which is to be repaid when owner sells the property or is to be recovered from the owner's estate when he or she dies. The lien may be capped at the value of the property.

Another strategy for providing property tax relief is to limit year-to-year increases in taxes while property values are increasing. A longstanding variant of this strategy is to continue to rely on values set in the distant past (sometimes called "base-year" values). In 2002, Denmark: enacted limits (sometimes called a "cap") on how much the property value tax and the land tax can be increased in a single year (the maximums are 5 percent and 7 percent, respectively).

Table 24: Notable Personal and Family Property Tax Relief Measures

	Continental Group					
	Africa	**Asia**	**Australia & Oceania**	**Europe**	**North America & the Caribbean**	**South America**
General tax or value threshold applied to all properties	Algeria Comoros Egypt Equatorial Guinea Ethiopia Guinea Bissau Lesotho Morocco Mozambique Sao Tome & Principe Togo	Afghanistan Bangladesh Cambodia Egypt Iran Japan Korea, Republic of Laos Nepal Pakistan Taiwan Turkey	Indonesia	Cyprus Estonia Greece Hungary Italy Lithuania Montenegro Netherlands Serbia Slovak Republic Turkey Ukraine	Aruba (Neth.) Barbados Dominican Republic Grenada Haiti Nicaragua Panama	Chile Ecuador Suriname Uruguay
Residential property not taxed		Kazakhstan (Land Tax) Turkmenistan			Bahamas (Bahamian property in the Out Islands) Guatemala	
Primary residences not taxed	Central African Republic (if outside city centers) Niger (primary residences) Togo Uganda	Thailand (owner occupied) Yemen				
General partial exemption	Egypt Guinea Bissau Kenya Morocco Sao Tome & Principe	China Egypt Japan Mongolia Taiwan Turkey	Indonesia	Cyprus Italy Lithuania Macedonia FYR Turkey	Aruba (Neth.) Haiti Saint Kitts & Nevis	
Limited, criterion-based partial exemption	Tanzania	Azerbaijan Pakistan Tajikistan	Brunei	Belarus Bulgaria Portugal Sweden	Barbados Puerto Rico	

	Continental Group					
Means-tested relief	Burundi Congo, Democratic Republic Gambia Lesotho			Czech Republic	Belize Dominican Republic Saint Lucia	French Guiana
Deferrals & abatements	Ghana Namibia Rwanda	Singapore	Kiribati		Dominica	
Freezes & limits					Saint Vincent & the Grenadines	
Other	Mozambique				Virgin Islands, British	
Multiple relief measures	Mauritius Nigeria South Africa	China, Hong Kong India Iran Israel Kazakhstan Kyrgyzstan Laos Russia Uzbekistan	Australia Guam New Caledonia New Zealand	Belgium Denmark Estonia France Georgia Hungary Kazakhstan Kosovo Latvia Moldova Poland Romania Russia Slovak Republic Slovenia Ukraine United Kingdom	Bermuda (U.K.) Canada Grenada Jamaica Martinique Mexico Nicaragua United States Virgin Islands, U.S.	Ecuador Paraguay Uruguay
No special relief measures	Libya (only housing real estate is taxed)			Germany Ireland	Montserrat	

Notes:

Information was not available for Afghanistan, Algeria.

Institutional Exemptions and Non-residential Relief

Countries commonly exempt from property taxation some or all of the property owned by governments and certain types of non-profit organizations, provided that the properties are used for qualifying purposes. That is, the exemption is granted to a qualifying legal person, rather than a physical person or family. In addition to government property, common exemptions include property owned by: (1) foreign governments and used as embassies and consulates; (2) institutions that provide charitable, educational, and other quasi-governmental services and used for stipulated purposes (such as non-profit hospitals); and (3) religious institutions and used for religious purposes. Usually institutional exemptions are complete (100 percent) and are of indefinite duration. Initial applications and periodic reapplications can be required.

Table 26 identifies countries with examples of unusual exemption policies, including taxing properties that commonly are exempted and granting exemptions for purposes that normally would be taxed. The examples are not exhaustive. As discussed in the next subsection, agricultural and forest properties can be exempted in whole or in part. [Table 27]

Incentives and Disincentives

Property tax incentives are intended to influence investment decisions and reward (or subsidize) certain economic activities. Incentives usually provide only a partial exemption. Except for agriculture (a common area for favorable property tax treatment), incentives usually are for a limited period, such as five to ten years. When they are of a fixed duration, they often are on a sliding scale basis. That is, the amount (percentage) of property tax relief is reduced in steps each year until the exemption is completely eliminated. Incentives available to individual properties often require an application, and they may be contractually enforced. That is, they are received only as long as contractual conditions are met. Penalties may be applied when property use is changed. Table 27 identifies countries with one or more frequently encountered incentive tax breaks. These include measures designed to encourage the preservation of historic buildings, renovations, and new construction. Vacant properties can receive tax relief (when the occupant is the taxpayer, there no person to tax in a vacant property absent a rule that makes the owner liable).

Property tax relief for renovations and new construction can be offered on an area-wide basis. The goal is to stimulate property improvements and new development in an area that is economically depressed. Typically, all properties in a designated area have their property taxes frozen.[21]

Although not as common, higher (as opposed to lower) taxes also can be used as an incentive. Under this approach, property taxes would revert to a normal level if the desirable activity occurs. It is unlikely that such punitive differentials are effective, especially when demand for the type of building in question is low or nonexistent.

[21] Examples of such incentives include "enterprise zones" in Ireland, United Kingdom, and United States.

Table 25: Unusual Exemption Policies

	Continental Group					
	Africa	**Asia**	**Australia & Oceania**	**Europe**	**North America & the Caribbean**	**South America**
Certain normally exempt properties are taxable	South Africa (only religious properties are exempt) Swaziland	Armenia (some public buildings per IBFD)		Denmark (some government property) Estonia Iceland United Kingdom (some government property)		
Unusual exemptions	Central African Republic Congo, Democratic Republic Congo, Republic of (Brazzaville) Namibia Niger (property of individual real estate agents)	Lebanon Russia Tajikistan (land used for housing by teachers) Uzbekistan		Denmark (some sports facilities) Georgia Macedonia FYR Portugal Romania Russia	Bahamas Dominican Republic Panama (certain property of family holdings regimes)	Ecuador

Table 26: Property Tax Incentive and Disaster Relief Measures

	Continental Group					
	Africa	**Asia**	**Australia & Oceania**	**Europe**	**North America & the Caribbean**	**South America**
Exemption of unimproved land					Bahamas	
Exemption of agricultural, forest, & open space land	Cameroon Mauritius (gardens under 20 acres)	China		Bulgaria Cyprus Finland Ireland	Nicaragua (forests)	Bolivia (50% reduction)

	Continental Group					
	Africa	**Asia**	**Australia & Oceania**	**Europe**	**North America & the Caribbean**	**South America**
				Lithuania (forest)		
Reduced taxes on agricultural, etc. land				Germany (no index)	Jamaica Virgin Islands, U.S.	
Temporary exemptions of newly or re-cultivated agricultural land, forests, etc.		Armenia Laos Tajikistan		Albania Armenia		
Tax breaks on commercial land, industrial land, or both				Gibraltar		
Exemption of farm buildings, etc.	Central African Republic Congo, Democratic Republic	Taiwan Turkmenistan (owned by agricultural enterprises)		Moldova	St. Kitts & Nevis (St. Kitts)	
Temporary exemptions of new buildings or first-time owners	Angola Benin Djibouti Morocco Mozambique Sao Tome & Principe	Japan		Belarus Sweden	Bahamas (hotels) Barbados (hotels) Grenada Saint Kitts & Nevis	
Other		Lebanon		Italy (rural properties are exempt)		
Multiple incentive measures	Algeria (farm properties) Burundi (agricultural land & buildings) Chad (farm buildings; temporary exemption of other new buildings)	Afghanistan India Kazakhstan Kyrgyzstan Russia Taiwan Tajikistan Thailand Turkey	Australia New Caledonia	Czech Republic France Georgia Greece Kazakhstan (construction work in progress) Latvia	Martinique Mexico Montserrat (U.K.) Nicaragua Panama (exemption of low-value agricultural land;	

	Continental Group					
	Africa	Asia	Australia & Oceania	Europe	North America & the Caribbean	South America
	Comoros (including temporary exemption of newly cultivated land) Equatorial Guinea (including tax breaks for certain farmland) Gabon (farm buildings; temporary exemption of other new buildings) Guinea Bissau (including temporary exemption of new buildings) Madagascar (tax breaks for newly cultivated land, commercial land developments, & new buildings) Niger (farm buildings; temporary exemption of other new buildings) Senegal Togo (farm buildings; temporary exemption of other new buildings) Tunisia (exemption of farmland; tax breaks for commercial & industrial development) Uganda	Turkmenistan Uzbekistan Yemen		Macedonia FYR Netherlands (agricultural land is exempt from municipal taxes) Poland Portugal Romania Russia (including exemption of agricultural enterprises) Slovak Republic Slovenia Turkey United Kingdom	temporary exemption of new buildings) Puerto Rico (including industrial property) Saint Lucia (including temporary exemption of new buildings) Saint Vincent & the Grenadines United States	

	Continental Group					
	Africa	**Asia**	**Australia & Oceania**	**Europe**	**North America & the Caribbean**	**South America**
Higher taxes as an incentive (usually to encourage land development or use)	Botswana Djibouti Namibia Senegal	Taiwan Thailand		Belarus Bulgaria Lithuania Macedonia	Guatemala Mexico Belize (large land hold-ings)	Chile Colombia Ecuador Paraguay
Disaster property tax relief	Comoros Lesotho Madagascar	Afghanistan Israel Laos Taiwan		Belarus Montenegro	Belize Trinidad & Tobago United States	Paraguay

Administrative Arrangements and Practices

This section examines patterns in the administration of recurrent taxes on immovable property, and it discusses frequently encountered administrative issues. It addresses (1) supervision and control; (2) fiscal cadastre maintenance, assessment, and sometimes valuation; (3) billing, collection (including enforcement of past-due obligations), and accounting for revenues; and (4) appeal. Although the literature generally recognizes the need for effective and efficient administration, it covers administrative matters in less detail than system features. However, this section attempts to identify system strengths and weaknesses.[22]

By the way of background, the main criteria by which a property tax administration might be judged are:

- Laws are carried out
- Administration is even-handed
- Administration is cost-effective.

From a functional perspective, the following questions might be asked:

- Have all assessable properties been discovered, correctly classified, accurately described, and linked to a taxpayer? What is the “coverage ratio”?

- If the tax is value-based, are values in line with legal requirements and is the valuation system capable of producing accurate, supportable valuations? What is the “valuation ratio”?

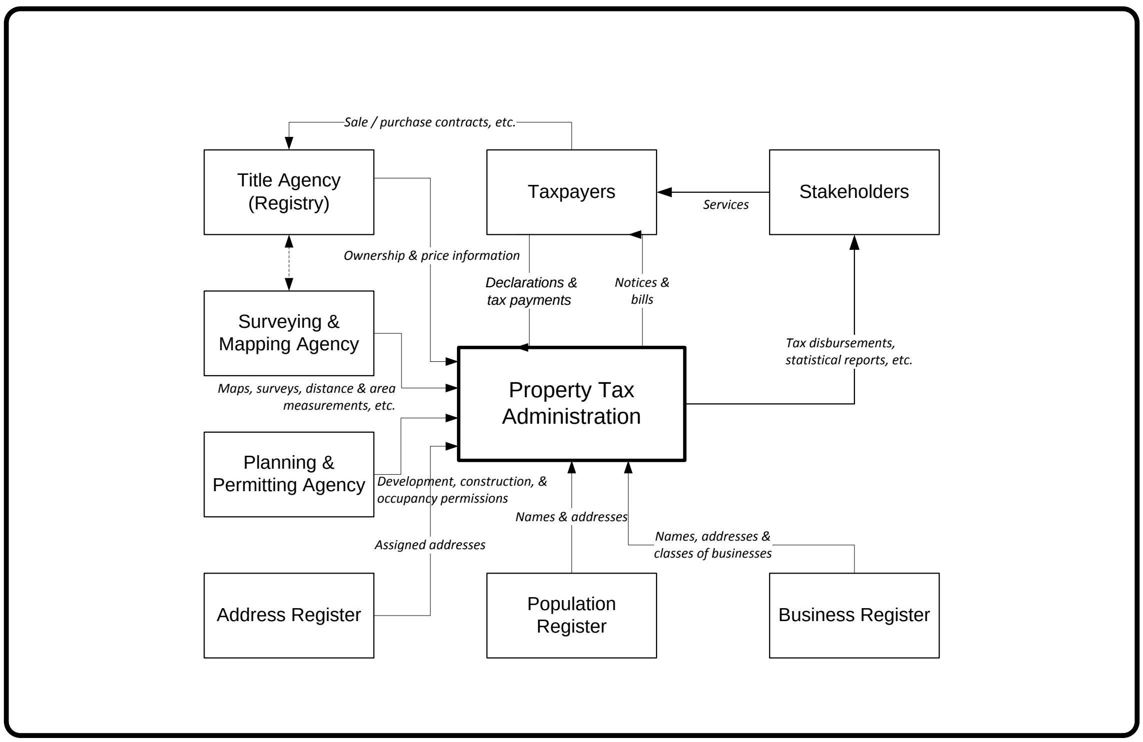
[22] See Almy, Dornfest, and Kenyon 2008, p. 199.

- Have billing and collecting procedures been conscientiously followed for all taxable properties? What is the “collection ratio”?

As the literature recognizes, many factors affect the likelihood of achieving satisfactory coverage, valuation, and collection ratios.[23] Unfortunately, there appear to be few serious studies linking administrative capacity to performance.

Among the areas of interest are organizational designs. Sometimes administrative functions are performed by different tiers of government and organizations. In such situations, ensuring good communications, cooperation, and smooth data flows can be difficult. Especially important are links to related functions, such as the legal cadastre (title or deed registry), surveying and mapping, land use and construction regulation. See Figure 1. Property tax administrations also have to deal with stakeholders such as taxpayers (individually and through interest groups), tax recipients, and policy makers in legislative bodies. This section focuses on different administrative options for carrying out the above responsibilities. It also addresses self-assessment and the role of the private sector.

Figure 1: Typical Property Tax System External Linkages



Functional Assignments

Tables 27 and 28 contain information about functional assignments for billing and collection and for valuation (blanks indicate that information about responsibilities was not readily available). It

[23] See Kelly 2013, p. 143.

should be noted that functional assignments may not be the same under all the recurrent taxes on immovable property in a country. Functional assignments can be divided among tiers of government and among agencies in a tier of government.

Of the eighty countries for which information was readily available, the central government is responsible for valuation in forty-two. Local governments are responsible in eighteen, and regional governments are responsible in three. The responsibility for valuation is shared in seventeen. Responsibility for billing and collection is most commonly a local government function (thirty-three of the sixty-eight countries for which information was available). However, central governments are responsible in twenty-six countries.

Not surprisingly, billing and collection is done by tax agencies (few of which are responsible only for property taxes) in virtually all of the countries (eighty-five) for which information was available. There was more diversity for valuation. Of the eighty countries for which information was available, tax agencies were responsible for valuation in forty-eight; cadastral agencies, in sixteen; and standalone valuation agencies, thirteen. Valuation responsibilities were divided in four.

Table 27: Responsibility for Billing and Collection

	Continental Group					
	Africa	**Asia**	**Australia & Oceania**	**Europe**	**North America & the Caribbean**	**South America**
Central government	Burundi Congo, Democratic Republic Eritrea Gabon Guinea Guinea Bissau Lesotho Liberia Niger Sao Tome & Principe Senegal	Armenia China, Hong Kong Iran Jordan Kyrgyzstan Mongolia Singapore Uzbekistan West Bank & Gaza	Guam Indonesia New Caledonia	Armenia Belgium Cyprus Czech Republic Estonia France Moldova Romania Slovenia Sweden Ukraine	Bahamas Barbados Bermuda (U.K.) Grenada Martinique Saint Kitts & Nevis Saint Vincent & the Grenadines	Chile
Regional government					Puerto Rico	Peru (billing only) Uruguay
Local government	Botswana Cape Verde Gambia Kenya Madagascar Malawi	Bangladesh China India Israel Japan Kazakhstan	Kiribati Malaysia Tuvalu	Albania Austria Bulgaria Croatia Germany Ireland	Canada Costa Rica Honduras Nicaragua Saint Lucia Trinidad and	Bolivia Colombia Ecuador French Guiana Paraguay

	Continental Group					
	Africa	**Asia**	**Australia & Oceania**	**Europe**	**North America & the Caribbean**	**South America**
	Mozambique Namibia Nigeria Rwanda Sierra Leone South Africa Swaziland Tanzania Uganda Zimbabwe	Laos Malaysia Myanmar Nepal Pakistan Philippines Sri Lanka Taiwan Thailand Turkey		Kazakhstan Kosovo Latvia Lithuania Macedonia FYR Montenegro Netherlands Norway Poland Serbia Slovak Republic Turkey United Kingdom	Tobago United States	Peru (collection only) Venezuela
Shared (mixed) responsibility	Mauritius Tunisia	Russia		Bosnia & Herzegovina Denmark Russia Spain Switzerland	Guatemala Mexico	Argentina Brazil
Declaration requirements (a general obligation unless otherwise noted)	Angola Burundi Cameroon Cape Verde Central African Republic Congo, Republic of (Brazzaville) Egypt Gabon Guinea Bissau Madagascar Rwanda Sao Tome & Principe Tunisia	Egypt Kyrgyzstan Mongolia Philippines Russia Taiwan Thailand Turkey Uzbekistan <u>If requested</u> China <u>Mixed requirements</u> Armenia Azerbaijan India	Indonesia	Czech Republic Lithuania Macedonia FYR Romania Russia Slovak Republic Sweden Turkey <u>Mixed requirements</u> Armenia Bulgaria Montenegro	Bahamas Costa Rica Guatemala Honduras Nicaragua Trinidad & Tobago <u>Mixed requirements</u> Mexico United States	Bolivia Colombia Peru <u>Mixed requirements</u> Venezuela

Notes:

Laos: Taxpayers self-assess their properties every ten years to the village chief.

Table 28: Responsibility for Valuation

	Continental Group					
	Africa	**Asia**	**Australia & Oceania**	**Europe**	**North America & the Caribbean**	**South America**
Central government	Congo, Democratic Republic Egypt Gabon Guinea Guinea Bissau Lesotho Liberia Mauritius Niger Sao Tome & Principe Senegal Tanzania	Armenia Cambodia China, Hong Kong Egypt Singapore West Bank & Gaza	Brunei Guam New Caledonia Papua New Guinea Vanuatu	Armenia Belarus Belgium Cyprus Denmark Estonia France Iceland Ireland Latvia Lithuania Moldova Portugal Spain Sweden	Anguilla (U.K.) Bahamas Barbados Bermuda (U.K.) Grenada Haiti Jamaica Martinique Montserrat (U.K.) Saint Kitts & Nevis Saint Vincent & the Grenadines	Chile Guyana
Regional government		Pakistan		Austria Germany	Mexico Puerto Rico	
Local government	Botswana Gambia Malawi Mozambique Namibia Sierra Leone South Africa Tunisia Zimbabwe	India Nepal Sri Lanka Taiwan	Fiji New Zealand Tuvalu	Kosovo Macedonia FYR Netherlands Norway Slovak Republic Switzerland	Dominica Honduras Nicaragua Saint Lucia	Ecuador Paraguay Peru Venezuela
Shared (mixed) responsibility	Ghana Kenya Nigeria Uganda Zambia	Bangladesh Japan Malaysia Philippines Russia Thailand Turkey	Australia Indonesia Malaysia	Bulgaria Montenegro Russia Slovenia Turkey United Kingdom	Belize Canada Costa Rica Trinidad and Tobago United States	Argentina Bolivia Brazil Colombia Uruguay
Self-valuation by taxpayers	Angola Cameroon	Armenia Azerbaijan		Armenia Bulgaria Macedonia	Costa Rica Honduras	Bolivia Colombia

	Continental Group					
	Africa	**Asia**	**Australia & Oceania**	**Europe**	**North America & the Caribbean**	**South America**
	Cape Verde Central African Republic Guinea Bissau Rwanda Sao Tome & Principe	India Mongolia Russia Turkey Uzbekistan		FYR Romania Russia Turkey	Nicaragua	Peru Venezuela
Use of private-sector valuers	Ghana Kenya Liberia Malawi Namibia Nigeria South Africa Swaziland Uganda Zambia	Malaysia Russia	Malaysia New Zealand	Estonia Montenegro Netherlands Russia	Canada Jamaica Mexico United States	

Billing, Collection, and Enforcement

Decisions regarding the assignment of responsibility for billing and collecting property taxes involve consideration of administrative capacity, taxpayer convenience, and fiscal interest. Often, the recipients of property tax revenues (such as municipalities) want some responsibility for property tax administration. Their interest in being responsible for collection has to do with gaining access to revenues sooner. They also have a direct interest in getting taxpayers to pay their taxes on time and, consequently, can be willing to take necessary enforcement actions.

Taxpayer convenience is achieved by having collection points near their homes and by allowing payments to be made by post, via the Internet, with utility bills (Greece), through banks, or other convenient means. Except when the taxpayer lives in another community (or state), local governments can provide convenient collection. Administratively decentralized collection agencies can provide similar convenience.

Available technologies obviously affect billing and collection procedures. When there is no comprehensive address system, reliable postal service, sophisticated banking system, or widespread internet access, more traditional and less reliable methods need to be employed. These include rendering (in Central African Republic, taxpayers in all prefectures must travel to the capital, Bangui, to pay their taxes) and door-to-door billing and collection (such as in Angola). In Afghanistan, the law requires tenants to withhold property taxes from rent and make payments to the central bank.

Enforcement of delinquent tax obligations can be problematic when the people are poor, the amounts due are small, and court procedures are expensive and slow. Tax clearances are common, although of questionable effectiveness in the absence of frequent turnovers in ownership.

Cadastral and Title Systems

The nature of property rights, the land tenure system, and cadastral systems are important to the design of effective systems for taxing immovable property recurrently. Global practices are not documented in detail in this version of this compendium, although some information is recorded in the accompanying database. Policy and practice issues that can have a bearing on effectiveness include:

- Finding a balance between desires to keep ownership and price information private and the benefits of openness to property markets and tax administrators.

- Psychologically separating the benefit of title registration (to individuals and to society) from the obligation to pay taxes (on property transfers) and recurrently (in other words, discouraging tax evasion).

- Coordinating (reconciling) valuations needed for different private and governmental purposes (price determination, mortgage underwriting, transfer taxation, recurrent property taxation).

The focus here is on "fiscal cadastres," a term that loosely refers to the totality of records of assessable properties, taxpayers, assessments, and tax obligations. In practice, different bodies may be responsible for the parts of a fiscal cadastre—cadastral maps, land records, building records, taxpayer records, tax accounting records, and sales files and rental information.[24]

To be effective, records of assessable land plots need to be geographically referenced. Only by organizing land and building records geographically can a property tax administration be confident that all assessable properties have been discovered and correctly described. If a property is valuable and the property tax administration is conscientious, someone eventually will come forward and pay the property taxes due on it if there is a risk that a government can seize it. Old person-based systems, in contrast are crucially dependent on owners declaring their property holdings. Modern computer systems (with relational database management systems) make it possible to present information either way.

Desirably, the fiscal cadastre would be part of a computerized geographic information system (GIS). The GIS holds digital orthophotographic base maps over which property boundaries, building outlines, and other data are overlaid.[25] Increasingly, oblique aerial photographs of buildings are maintained. They can be used in detecting physical changes to buildings and in making measurements precise enough for property tax purposes.

[24] For more information on cadastral systems, see Manthorpe (2005), and for valuation systems, see Federal Land Cadastre Service of Russia (2001).

[25] Orthophotography corrects any distortions caused by any camera tilt or terrain differences so that land plots, building footprints, and the like are displayed on maps at a uniform scale.

Assessment and Valuation

As used here, “assessment” encompasses all the processes needed to produce an assessment list, which is a list of properties (or taxpayers) and the factors (such as property use, area, value, eligibility for exemptions, and so forth) that determine property tax liabilities (the “fiscal cadastre”).

Globally, there are many different organizational designs for assessment and valuation. Responsibility for valuation, an area where informed opinion is divided, may rest with central, regional, or local governments, or responsibilities can be shared, as previously noted. At the central government level, organizational options include a cadastral agency like Lithuania’s State Enterprise Center of Registers or Slovenia’s Surveying and Mapping Agency; a specialized agency; such as the Valuation Office Agency in the United Kingdom, or a part of the tax administration (see OECD, Forum on Tax Administration 2011).

Valuation agencies may have considerable discretion regarding the valuation approach to employ, or they may be constrained to follow a law or regulation, which may or may not be grounded in analysis of property markets. Moreover, responsibility for the two main property tax valuation activities (the development of valuation models or methods and, second, the application of those models to individual properties) may be given to a single agency or the responsibility may be divided. Sometimes taxpayers are responsible for the latter activity (as in Bolivia, Colombia, and Turkey). Spain is among the countries that develop models centrally and apply them locally. There, the Property Register and Tax Assistance Administration Center (CGCCT) monitors markets and develops valuation models that are applied by sixty-five subordinate regional organizations (area managements or *Gerencias Territoriales*).

A number of reasons have been advanced for assigning responsibility for valuation to the central government. Chiefly, there is a belief that central governments can more easily marshal the expertise needed. This is coupled with a belief that central agency valuers would be less subject to political pressures. Another reason is that valuations for the property tax may be used for other purposes, such as forming part of the base of another tax. Valuations made for the property tax can be used in a net wealth tax (Austria). In Italy, cadastral values (presumptive annual values) are used as imputed income from owner-occupied houses and certain agricultural activities under income taxes. In addition, property tax valuations may be used as a test of the reasonableness of declared values under transfer taxes, gift taxes, and inheritance or estate taxes. When the assessed value is higher than the declared value, it may be used as the basis for the tax (Sweden). Property tax values also can be used for insurance purposes (Iceland). In Netherlands, valuations made for municipal property tax assessments are used for water (polder) board taxes on built property and the central government taxes on imputed income from owner-occupied properties.

As with other aspects of property tax administration, there are options in designing and operating valuation systems (see Federal Land Cadastre Service of Russia, 2001). One is the “ambition” of the system: Is the system to produce values that are close to current market values, or are the values to be only distantly related to market values? In any case, since true market values are unobservable (only prices are observable), some divergence between estimated (cadastral) values and actual prices is to be expected. The degree of divergence can be attributed to deliberate policy choices and to practical considerations.

An important factor is the level of taxation. The higher the effective tax rate (defined here as the typical ratio between taxes assessed and the capital values of the properties), the greater the expense that could be justified in operating a valuation system. Table 29 suggests the interplays among property values, effective tax rates, taxes, and taxes at stake with a 10 percent valuation "error." Tax amounts are shown for two representative values (€100,000 and €200,000) and for three tax rates—a very low rate of 0.01 percent, a low rate of 0.1 percent, and a moderate rate of 1 percent. An "error rate" of 10 percent was chosen because discrepancies between estimated values and actual sales prices typically average about 10 percent in high-quality mass valuation systems. Based on the scanty data available, the annual cost per property of operating such a high-quality system could be about €20. Scanning column 3 of Table 29 suggests that a high-quality valuation system would be completely uneconomic in a property tax system with effective tax rates on the order of 0.01 percent and becomes easily justifiable only when effective tax rates reach at least 1 percent—if typical property values are as high as those illustrated. Data such as is shown in column 4 illustrate that typical valuation or tax errors produced by an inferior system need to considerably higher than 10 percent before upgrading the system could be easily cost-justified.

Table 29: Interplay among Hypothetical Values, Tax Rates, Taxes, & Taxes at Stake with a 10% Error

Illustrative value	Effective tax rate (%)	Tax	Tax at stake with a 10% error
(1)	(2)	(3)	(4)
€100,000	0.01	€10	€1
200,000		20	2
100,000	0.1	100	10
200,000		200	20
100,000	1.0	1,000	100
200,000		2000	200

In other words, low-tax systems should less ambitious. Whatever the level of taxation, the costs of valuation need to be kept to a small percentage of the revenues raised from the property tax. Although, the costs and effectiveness of valuation systems seem little studied, there are several strategies for economizing on valuation, as will be discussed.

The frequency with which valuations are updated and the methods used to update them are as important as the appraisal approaches used. In principle, revaluations should be frequent enough to maintain an acceptable degree of uniformity in effective tax rates. That is, valuations should be adjusted upward or downward to keep pace with market developments and changes in price levels (such as inflation). Ideally, valuations would be updated annually if necessary, but this frequency is not common. More commonly, legislation specifies a revaluation schedule, typically between two and five years. When properties are reappraised on a fixed cycle, one option is to revalue all districts at the same time in one large project. Another is to stagger the reappraisals (so-called “rolling revaluations”).

Legal revaluation requirements often are ignored. When the interval between reappraisals is long, indexing outdated values can maintain buoyancy in revenues. France and Germany follow this approach. If separate factors are developed for different property types and areas, overall valuation accuracy can be improved slightly, thereby increasing property tax equity. Indexing also can reduce shocks caused by reappraisals.

When the interval between revaluations is greater than a year, rules also are needed for valuing new properties and for revaluing properties that have undergone changes. There are two approaches to valuing properties after a general revaluation. One is to apply the existing valuation models to new properties, which may not be problematic as long as there have not been fundamental changes in development patterns and the composition of property markets. This approach is taken in the United Kingdom. The other approach is to value the property as of the date of the new appraisal. Both approaches result in differences in the level and uniformity of values when market conditions have changed since the last revaluation.

Appeal

Virtually all property tax systems incorporate a system for hearing appeals by taxpayers. Although this compendium does not document the features of appeals systems, legal provisions are documented in certain of the sources consulted here.[26] The performance of appeal systems is little studied.

There is a need to balance the interests of appellants and the administration in designing a property tax appeal system. Taxpayers need accessible and responsive avenues for challenging assessments. Taxing bodies need a certain degree of finality in the assessment process; taxpayers should not be able to avoid taxes by clogging appeal systems with frivolous appeals.

Administratively, property tax appeal systems typically consist of several hierarchical steps. Initially, appeals are heard locally and informally. It is common to have appeals initially lodged with the assessment agency. It also is common to use committees to hear subsequent appeals. Sometimes the committees are composed of ordinary citizens; sometimes they are composed of people with expertise in valuation matters. For example, a panel of valuers hears appeals in Portugal. As appeals are taken to higher levels, the hearing body has broader geographic jurisdiction. At the highest level, appeals are to the courts. As examples, Austria, Denmark, Netherland, and Sweden have three-stage property tax appeal processes. In Ireland and United Kingdom, appeals initially are lodged with the assessor (the valuation office). Subsequent appeals are taken to specialized tribunals.

Appeals systems establish who may appeal a property tax assessment and the time, place, and manner of filing an appeal. They specify the allowable grounds for an appeal. Over-valuation is a

[26] Most of the multistate resources cited in this compendium outline the legal aspects of appeals. Outside of a few countries (e.g., Lithuania, the U.K., and the U.S., there is little information about use of appeal rights.

common ground in a value-based system. Some systems allow appeals on the basis of non-uniformity as well. Sophisticated legal systems specify standards of appeal (burdens of proof) and standards governing the admission of evidence. In Estonia, assessments may be appealed only on grounds that regulations were not followed or if the error is greater than 20 percent.

In value-based property taxes, the nature (ambition) of the valuation system should be reflected in the appeal system. When generalized valuation models are entrenched in a valuation regulation, and assessments are determined simply by applying the rates and coefficients in the regulation to each taxable property, chaos would ensue if each taxpayer could subsequently challenge the regulation. Estonia addresses this issue by having a period for public comments about the valuation models before they are finalized in a regulation.

Particularly in England and parts of the United States, a specialized industry of agents who represent taxpayers before appeal bodies has sprung up. Nominally to protect the interest of their clients, these agencies tend to lodge preemptive, “protective” appeals before the factual situation regarding the general tenor of assessments is fully understood. This clogs the appeal process and diverts resources from making better original assessments to processing appeals and defending assessments. In essence, the agents have “captured” the tax.

Arguably, an appeal should not delay the date taxes are due (as in Denmark, Netherlands, \Sweden, and Switzerland, but not in France).

Role of Taxpayers and Self-Assessment

The collection and maintenance of information about land and buildings arguably is the most expensive facet of taxing immovable property when that work is done by the tax administration.[27] As indicated in Tables 27 and 28, taxpayers are required to help in much of the world, thereby reducing administrative costs (while increasing compliance burdens). As noted in the table, there can be general reporting requirements, which can be annual or at specified intervals. An event, such as a change in ownership, can trigger reporting obligations. Sometimes, the taxpayer needs only to respond to a request from the tax administration. Return forms can contain a mixture of questions and pre-printed data, which the owner is to verify. If conditions are suitable, returns can be made online, reducing processing costs.

Examples of reporting requirements include:

- Listing and describing property holdings, sometimes declaring a value and other times calculating a value according to instructions[28]

- Providing notice of physical changes

- Disclosing changes in ownership (or occupancy) of property, including the prices paid and the circumstances of sales

[27] As is the case in Canada and the United States.

[28] Sweden has a particularly well designed return.

- Disclosing rents paid or received, including lease provisions, and, perhaps, expenses in maintaining the property

Relying on taxpayers to provide information means that a lot of information can be obtained quickly—sending trained inspectors into the field typically is time-consuming. On the other hand, it is more difficult to ensure the accuracy of information supplied by taxpayers. Even if they want to supply complete and accurate information, they may lack the technical expertise needed to measure and rate properties uniformly.

Laws concerning self-assessment and other forms of mandatory reporting ordinarily provide audit powers and sanctions to enforce compliance. In Georgia and the Russian Federation, taxpayers are required to maintain adequate records. In any event, it is important to consider the reasonableness of taxpayers' compliance burdens (the necessity for the information requested and the costs of providing it). A practice to avoid is charging fees essentially for the privilege of being taxed, such as the fees charged by some inventory agencies for valuations made when property ownership is registered.

Private-Sector Roles in Property Tax Administration

Private-sector firms sometimes provide services that normally would be provided by government employees (or by taxpayers). Information technology (IT) services, mapping, and remote imagery services probably are most common. However, valuation and collection services also are procured. Countries in which valuation services are provided by the private sector are identified in Table 28. In Netherlands, municipalities increasingly contract with companies for valuation services (about half rely on firms and about half rely on governmental departments staffed with civil servants). Private-sector valuers and real estate agents in England and Wales did about 50 percent of the work involved in assigning residential properties to bands under the Council Tax. In Russia, private-sector valuers were heavily relied upon in the recent cadastral valuation projects. Other countries have drawn upon companies on a smaller scale. Both the Czech and Slovak ministries of finance engaged non-governmental institutions and private firms to help develop valuation methods and land value maps. Similarly, the Estonian National Land Board has contracted with private valuers for help during its revaluations. As noted, private-sector valuers are used in appeals in Portugal.

Another trend that is evident is the creation of specialized governmental organizations to furnish the services needed to administer property taxes. Some actually are governmentally owned corporations. All are authorized to provide services for a fee instead of relying exclusively on appropriations from governmental budgets. An example is the Lithuanian State Enterprise Center of Registers, a governmental enterprise that bridges the gap between a pure governmental agency and a private company. Other countries, including Armenia, Georgia, and Montenegro have created “self-funded” land and property record agencies.

By consolidating land title-related functions and valuation functions in a cadastral agency, some of the difficulties in coordinating work and data flows can be avoided. However, it can be desirable to separate property tax-related activities, such as property attribute data collection and valuation, from activities related to title registration. That is, the legal cadastre should be kept distinct from the fiscal cadastre. If buyers believe that one of the “costs” of title registration is property taxation, they will have an incentive to avoid registration or conceal the true nature of the transaction.

The creation of an umbrella agency is not a panacea. Mandating that such an agency provide services related to administering a property tax without adequate compensation risks inadequate performance, unfairly transferring costs to customers paying for other services, or both. The agency can come to regard essentially public information about taxable properties as proprietary. Attention to the governance of the organization can avoid such issues.

Supervision

Arguably, the most neglected aspect of an effective system for taxing immovable property recurrently is adequate high-level oversight. Such oversight is particularly important when overall responsibility for property tax administration is divided among different agencies and tiers of government. Each agency or unit of government needs to be held accountable for carrying out its responsibilities properly and in a timely fashion. A smooth flow of information and data throughout the property tax system needs to be ensured.

When local governments have considerable latitude in setting tax rates, granting exemptions and relief, and the like, safeguards are needed to prevent a few local governments from under-assessing or under-taxing property in hopes of receiving a larger grant from the central government. This issue arises when a factor, such as taxable value per capita, is used in calculating the amount of the grant. There also is a need to guard against local corruption.

Usually, supervision is a general responsibility of the ministry of finance (MF). Too often, supervision consists of little more than compiling tax statistics. What is needed is an ongoing effort to monitor market trends and valuation ratios in value-based property tax systems and coverage ratios and collection ratios in all systems. Strong performance should be recognized; deficient performance should be addressed. Examples of more effective supervision can be found in Canada, Netherlands, New Zealand, and United States.

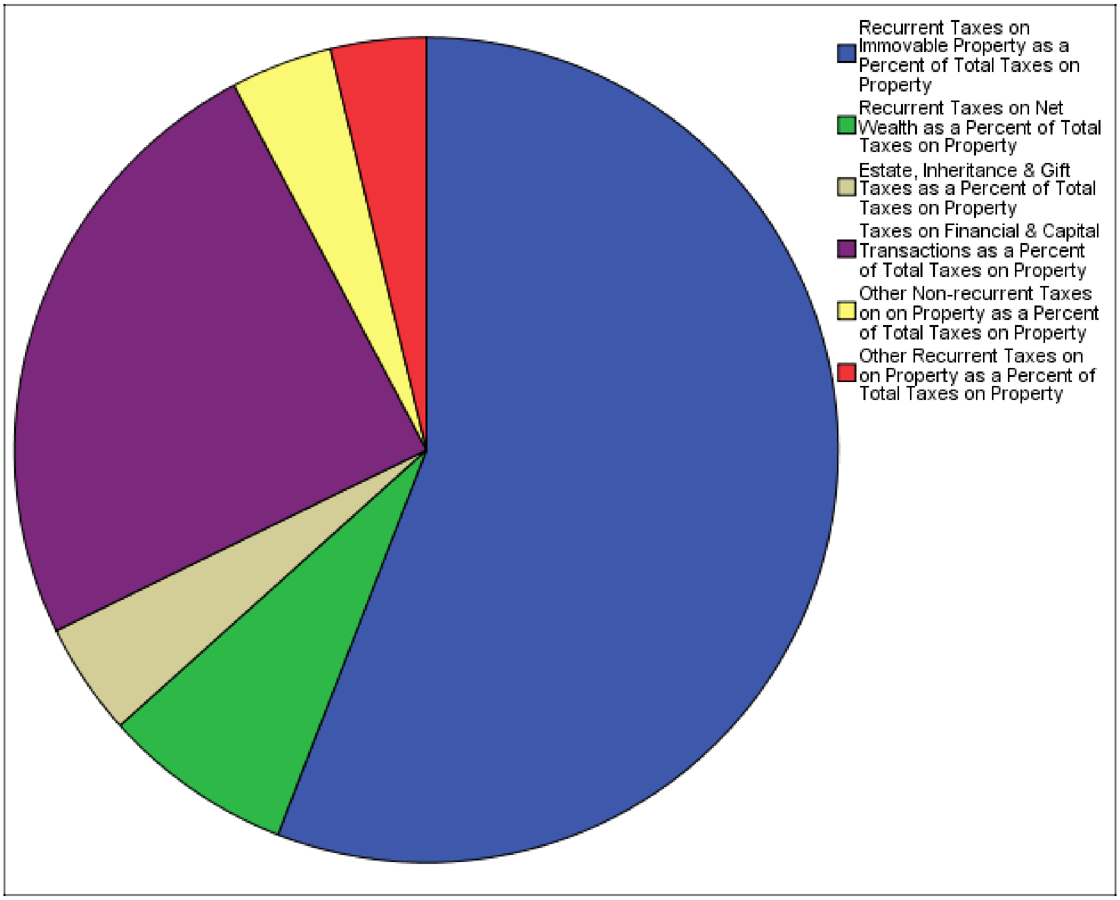
Summary and Conclusions

Situation

This compendium only skims the surface of taxes on property. The diversity in settings and system features, together with limitations in available information, make a comprehensive yet succinct summary of the subject difficult. However, data on system features were merged with fiscal data on taxes on property when possible in order to search for patterns.

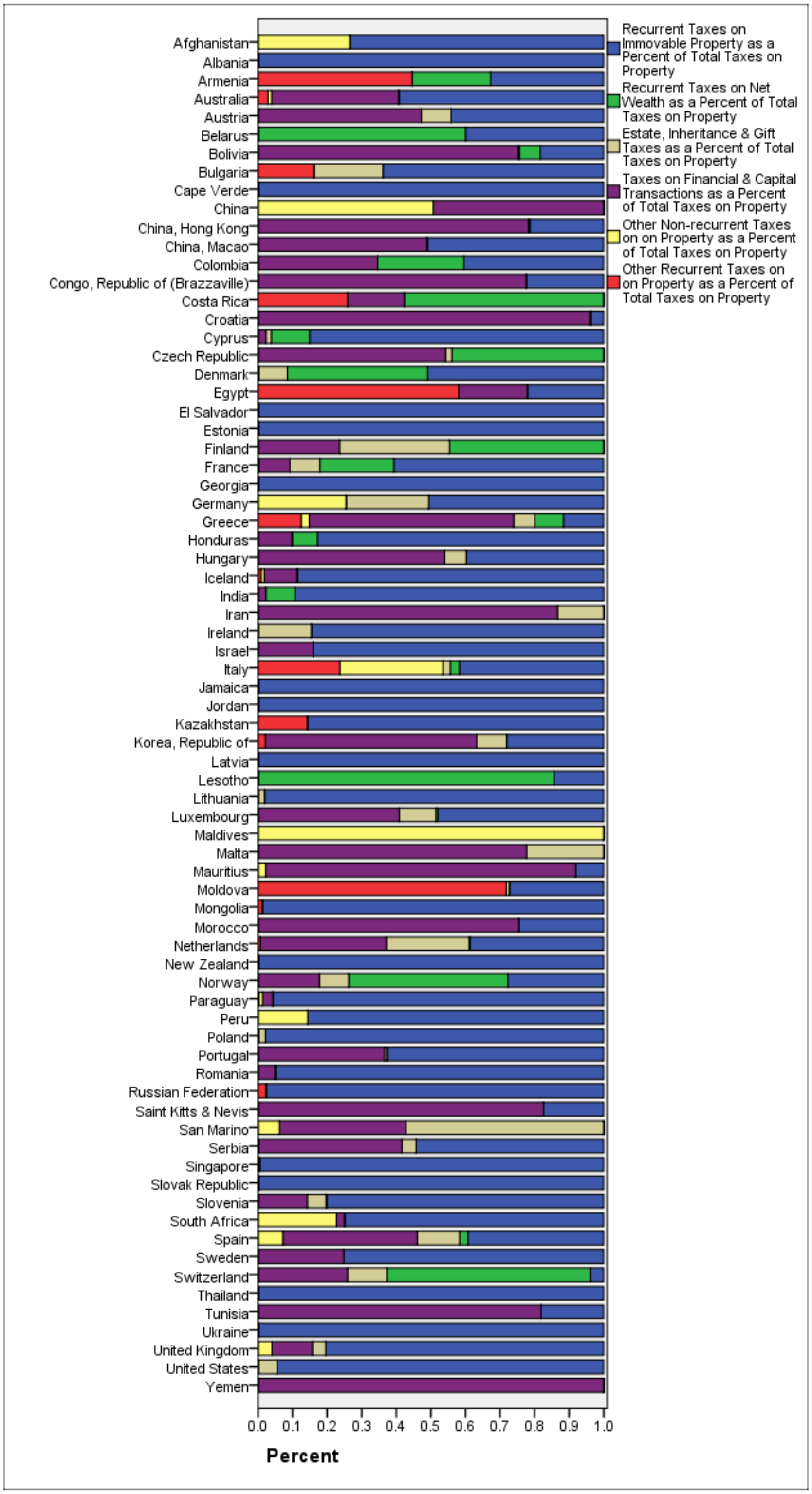
Looking first at all taxes on property, Figure 2 depicts the general government distribution of all taxes on property for the seventy-four countries for which the IMF published the data. As can be seen, recurrent taxes on immovable property are most important. Not all taxes on financial and capital transactions directly involve the transfer of immovable property. Figure 3 displays the breakdown of taxes on property in the seventy-four countries.

Figure 2: Relative Importance of Types of Taxes on Property: Seventy-four Selected Countries in 2009 or Latest Year (2005–2008)



Source: IMF GFS 2011; computations by author

Figure 3: Percentage Breakdown of Taxes on Property: Seventy-four Selected Countries in 2009 or Latest Year (2005–2008)



Source: IMF GFS 2011; computations by author.

Figures 4, 5, and 6 display in rank order how selected countries compare according to three common measures of the importance of recurrent taxes on immovable property. In the charts, the left-most vertical line indicates the 25th percentile, the middle line indicates the 50th percentile (median), and the right-most line indicates the 75th percentile. As before, the selection of countries is based solely on the availability of the necessary IMF data.

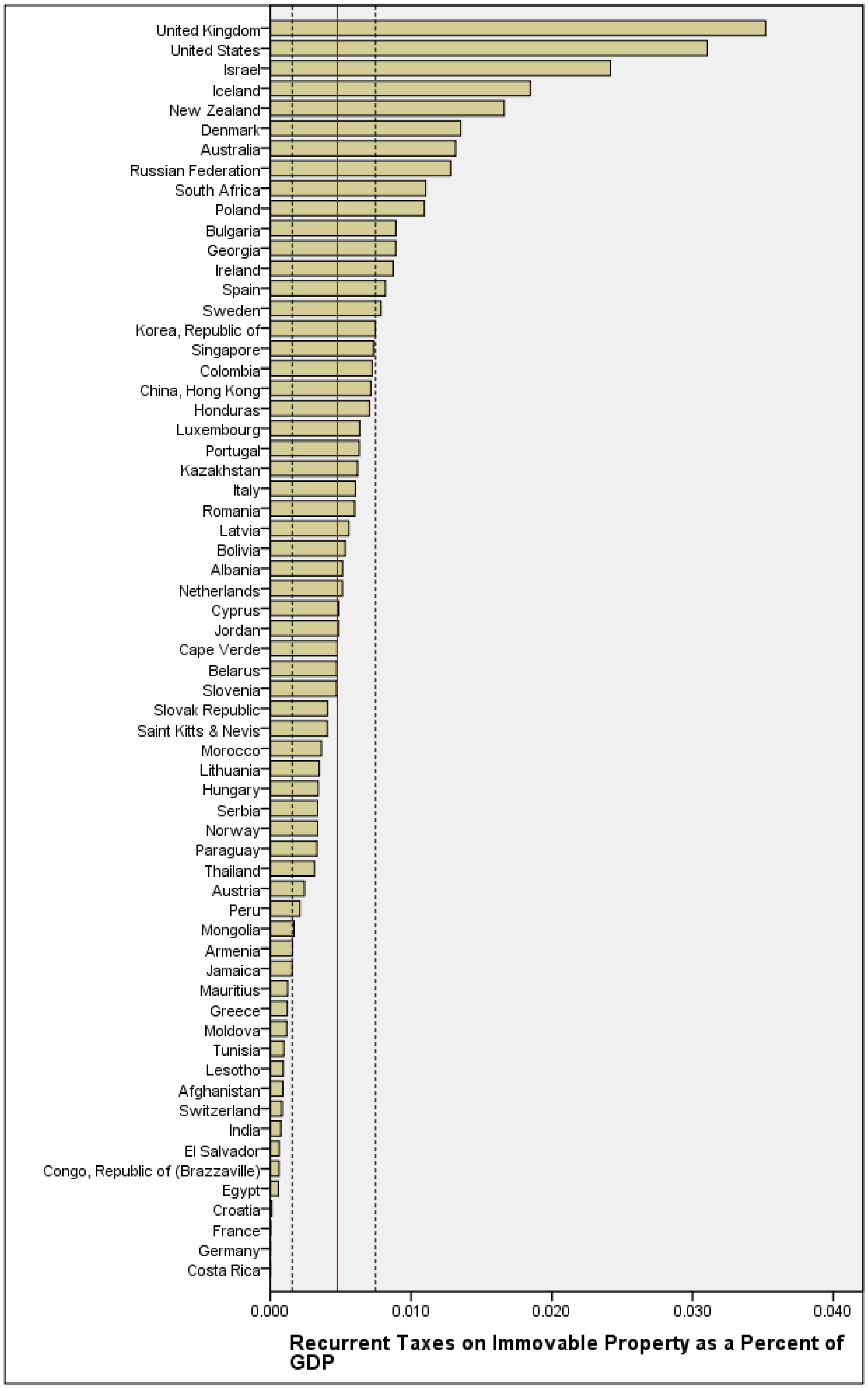
My examination of whether design features and administrative arrangements had expected effects on the reliance placed on recurrent taxes on immovable property proved disappointing. At least when examining how general government statistics on recurrent taxes on immovable property as a percent of GDP, few patterns emerged, in part because samples often were small.[29] Although overall samples were still small, clearer patterns emerged when the examination was confined to local recurrent taxes on immovable property.[30] Beginning with Figure 7 on page 93, a series of box plots illustrates the patterns.

In these figures, the bottoms and tops of the "boxes" represent the 25th and 75th percentiles (the interquartile range) of the continuous variable on the Y axis (here local recurrent taxes on immovable property as a percentage of total local taxes). The dark line in the middle of the box indicates the 50th percentile (median). The T-bars that extend below and above the boxes are called inner fences or whiskers. These extend to 1.5 times the height of the box or, if no case has a value in that range, to the minimum or maximum values. The points beyond the whiskers are outliers (see Figure 8). These are defined as values that do not fall inside the whiskers. Outliers are extreme values that are more than 1.5 times the height of the box. The asterisk or star in Figure 13 is an example of an extreme outlier, which is a case that has a value more than three times the height of the box.

[29] General government data were available for 63 countries.

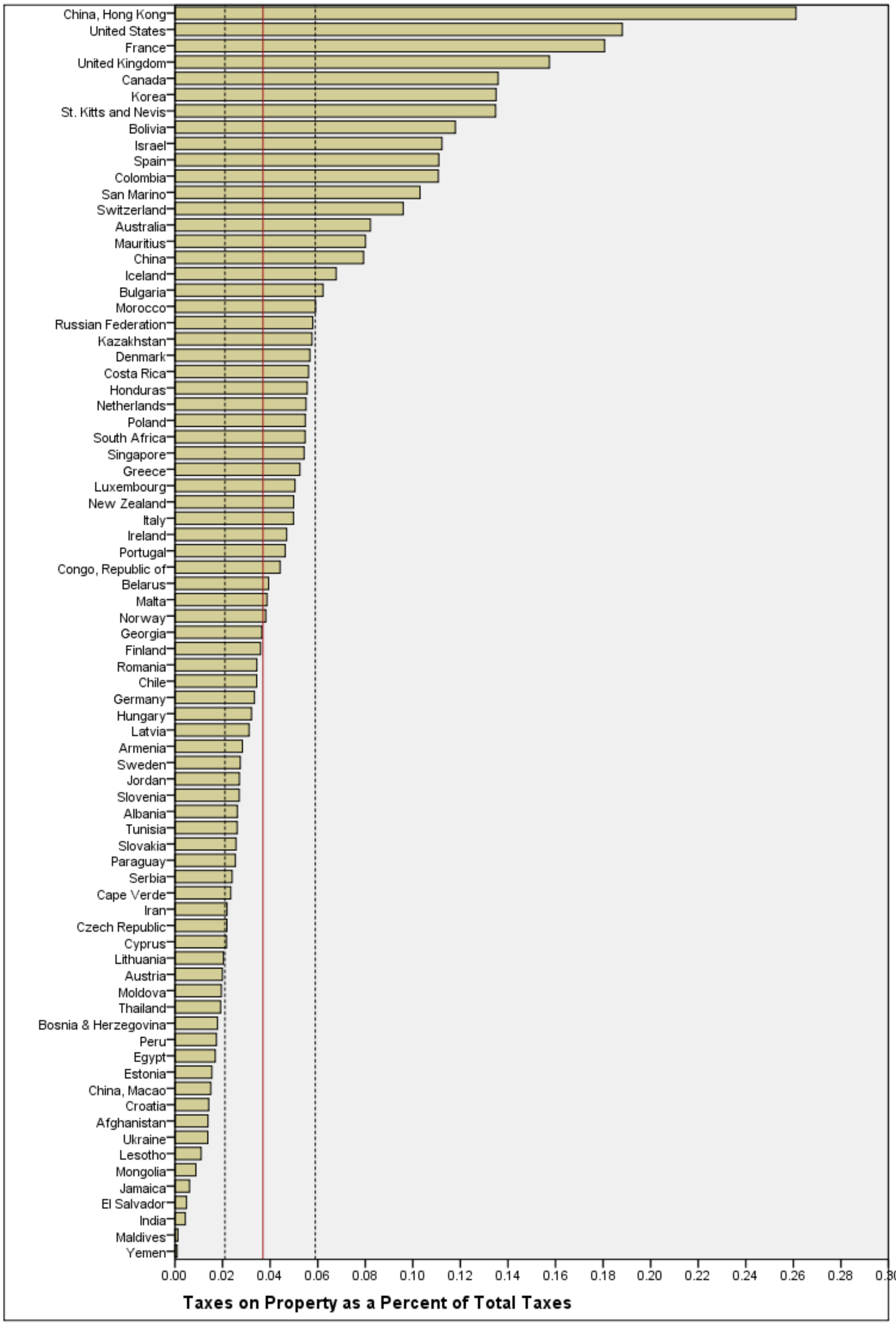
[30] Data were available for 58 countries.

Figure 4: Recurrent Taxes on Immovable Property as a Percent of GDP: Sixty-three Selected Countries in 2009 or Latest Year (2005–2008)



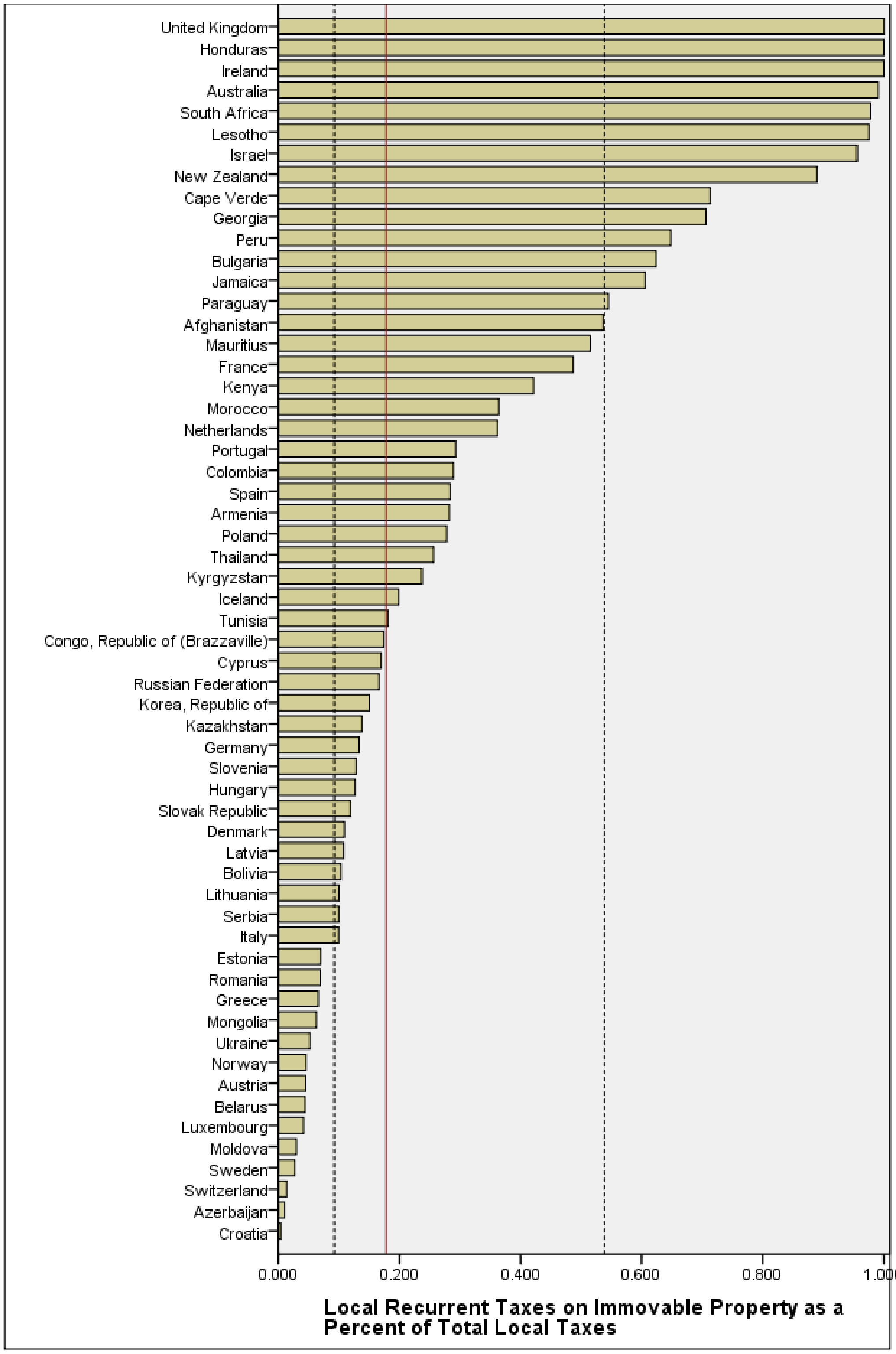
Source: IMF GFS 2011; computations by author

Figure 5: Recurrent Taxes on Immovable Property as a Percent of Total Taxes: Seventy-seven Selected Countries in 2009 or Latest Year (2005–2008)



Source: IMF GFS 2011; computations by author

Figure 6: Local Recurrent Taxes on Immovable Property as a Percent of Total Local Taxes: Fifty-eight Selected Countries in 2009 or Latest Year (2005–2008)



Source: IMF GFS 2011; computations by author.

Figure 7: Box Plot of Local Recurrent Taxes on Immovable Property as a Percent of Total Local Taxes by Form of Government

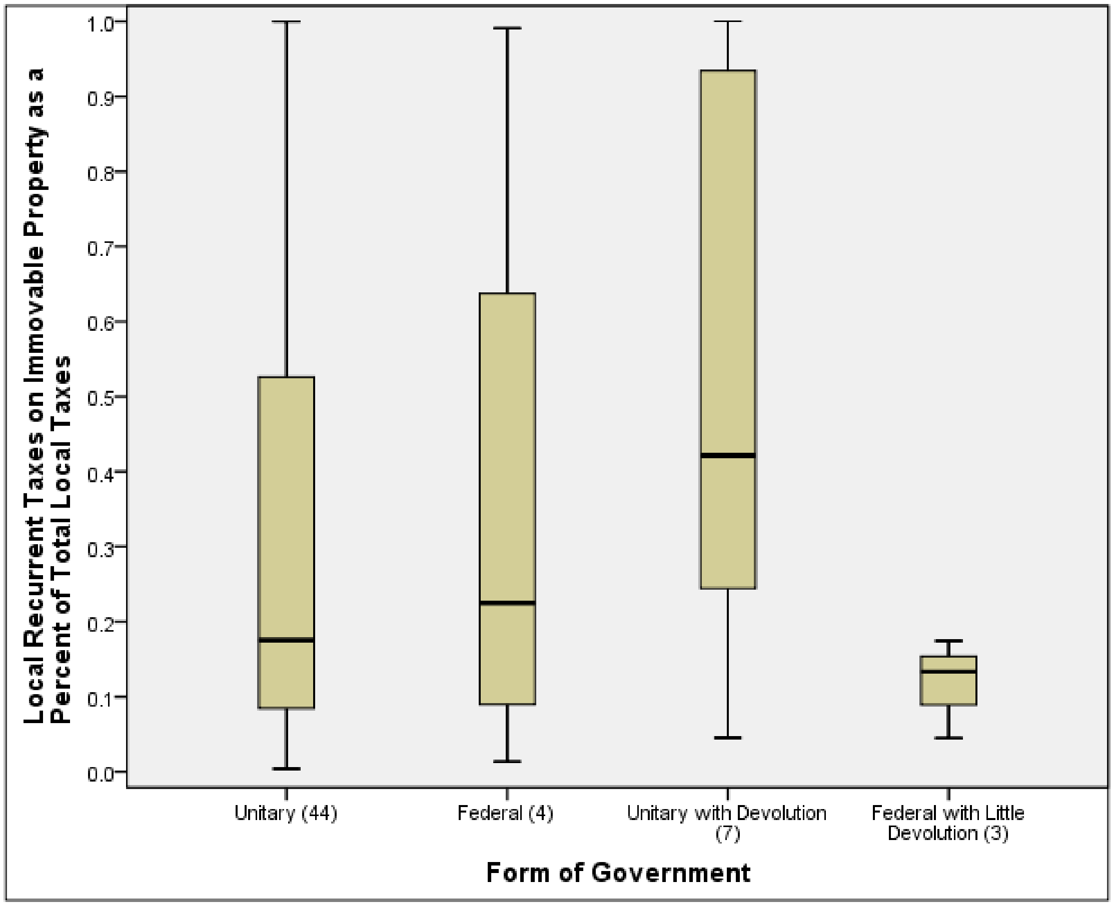


Figure 7, unsurprisingly, suggests that countries in which regional and local governments have some powers in matters of property taxation (the four federal countries and the seven unitary governments that have devolved powers of property taxation) make greater use of recurrent taxes on immovable property than unitary governments or federal governments with little devolution. That is, the median levels of taxation are higher in the former than the latter. Of course, the whiskers show that the range in reliance in great.

Even among unitary governments in which local governments have few powers, they may be authorized to do such things as select rates of taxation. Figure 8 explores the effects of such authority on utilization of recurrent taxes on immovable property. It should be noted that when a government has the authority to impose a certain tax or to both impose a tax and select the base, it usually also has the power to set the rate (or rates) of tax. Unfortunately, the number of cases with certain types of power is too low (as with Figure 7, the number in parentheses following the category label is the number of cases in the category).

Figure 8: Box Plot of Local Recurrent Taxes on Immovable Property as a Percent of Total Local Taxes by Area(s) of Local Government Discretion

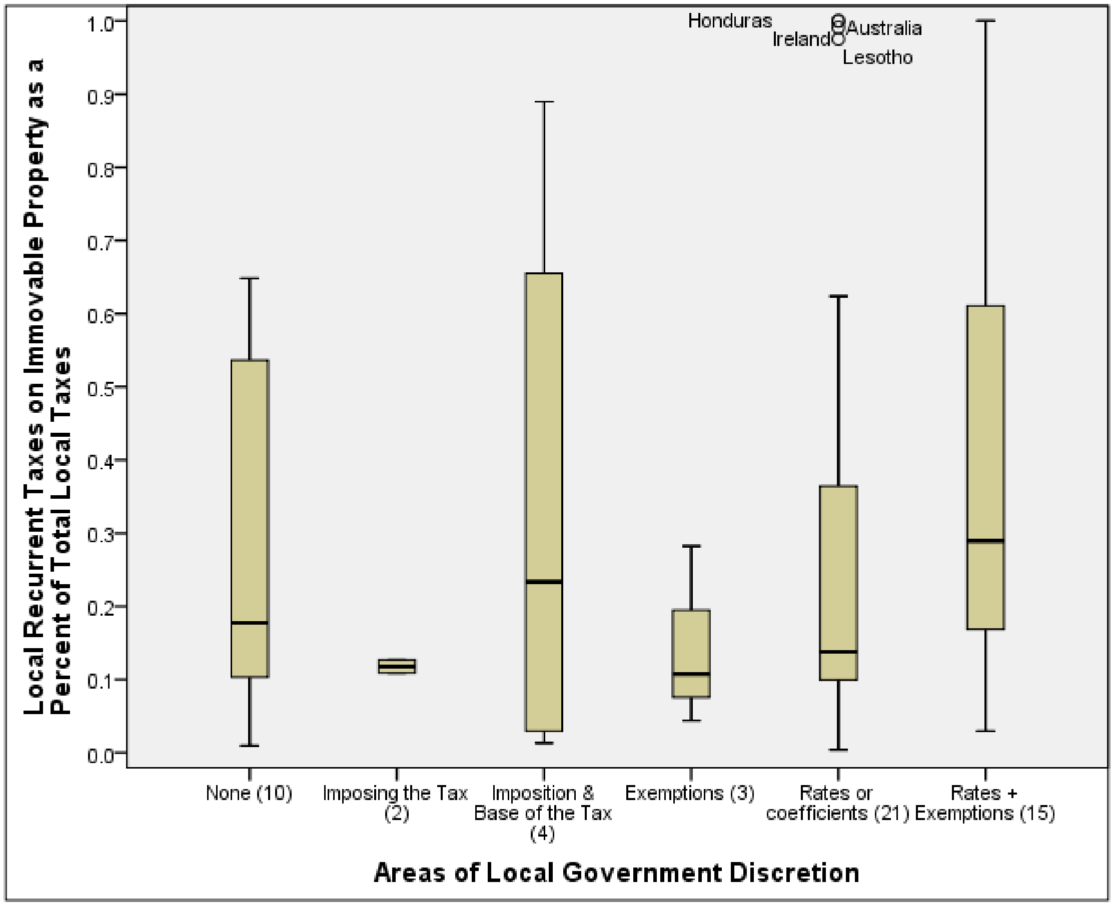


Figure 9 examines whether the tax rate structure influences use of recurrent taxes on immovable property. Apart from a suggestion that countries that have several separate taxes on immovable property each with its own structure may rely more on them, there is too much variation to reach any strong conclusions. However, the position of the box for multiple tax bases in Figure 10 reinforces the above conclusion. More intriguing is the evidence that area-based property taxes may not be less capable of generating revenue than value-based taxes (as I and others have contended). In a similar vein, Figure 11 suggests that land-only taxes can be as capable of generating revenue as land and building taxes. Of course, these depictions do not control for the host of policies and administrative practices that affect revenue performance.

Figure 9: Box Plot of Local Recurrent Taxes on Immovable Property as a Percent of Total Local Taxes by Tax Rate Structure

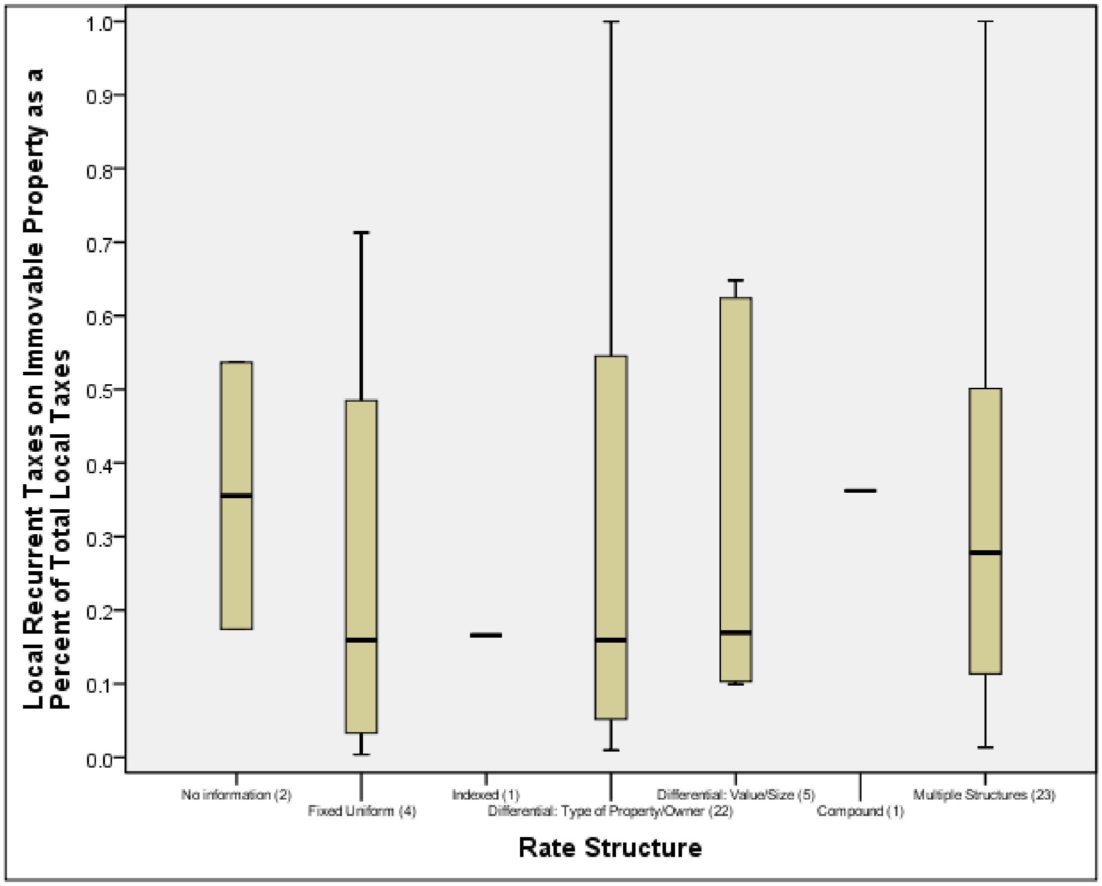


Figure 10: Box Plot of Local Recurrent Taxes on Immovable Property as a Percent of Total Local Taxes by Basis of Assessment

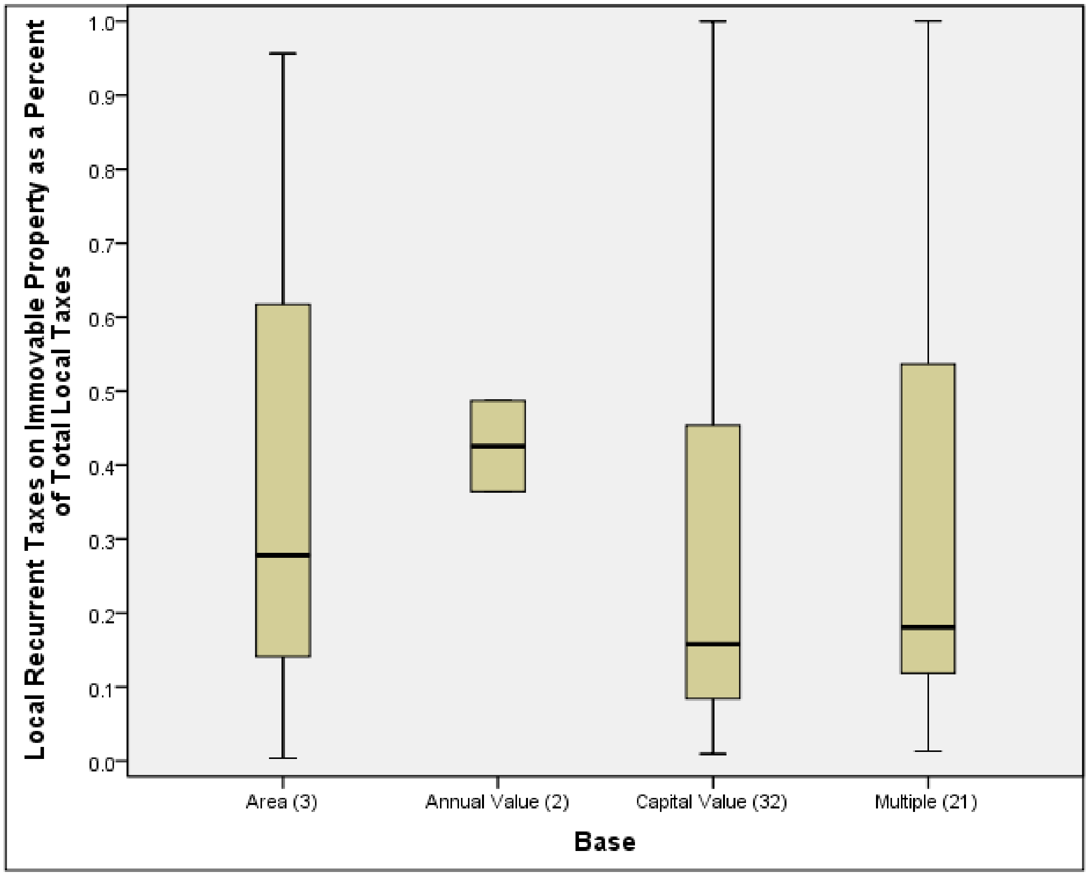
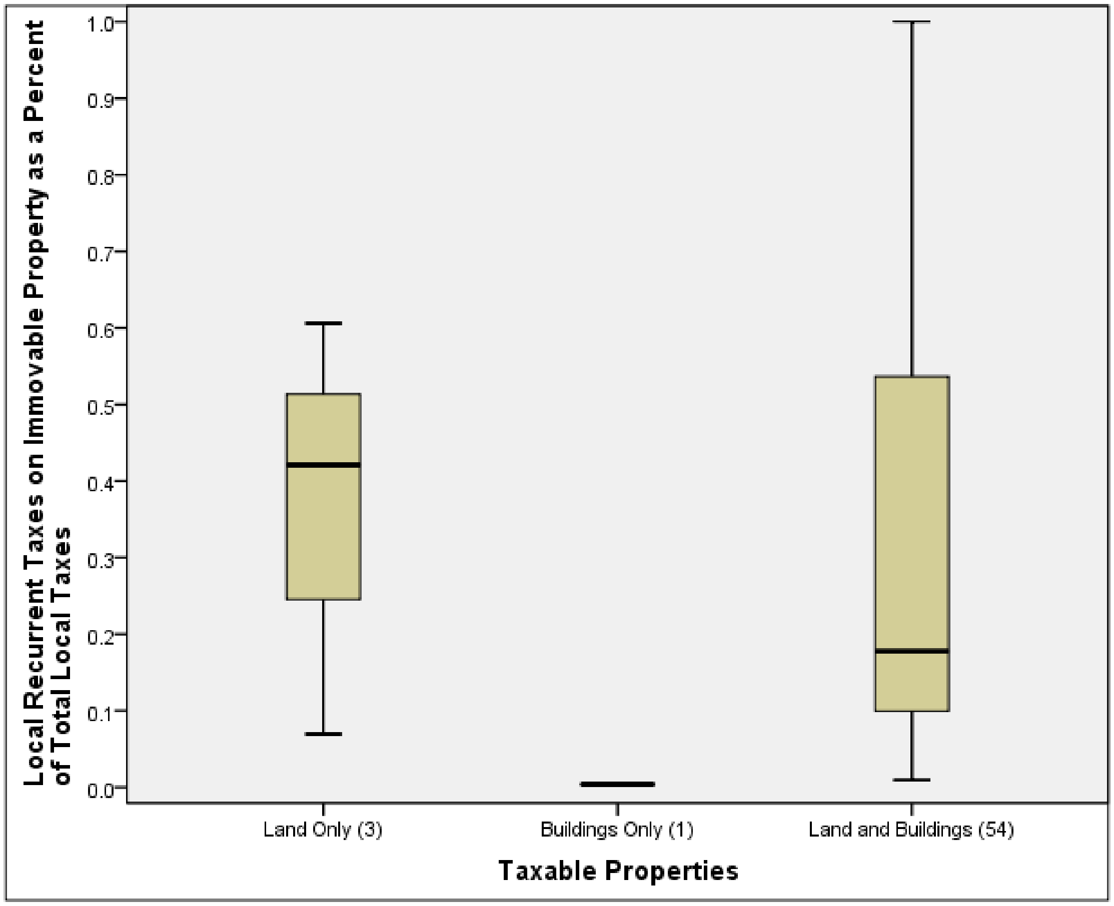


Figure 11: Box Plot of Local Recurrent Taxes on Immovable Property as a Percent of Total Local Taxes by Taxable Property



Turning from system features to administrative arrangements, Figures 12 and 13 suggest—as might be expected—that when local governments have important administrative responsibilities such as valuation and tax collection, relatively greater reliance is placed on recurrent taxes on immovable property.

As previously mentioned, bivariate analyses such as these disclose nothing about how other factors ranging from history, stage of economic development, family wealth, ethics and so forth affect the use of taxes. However, the database so far assembled was insufficient. The general lack of data on the performance of property tax systems is a long recognized issue, as discussed in the next section.

Figure 12: Box Plot of Local Recurrent Taxes on Immovable Property as a Percent of Total Local Taxes by Level of Government Responsibilities for Valuation System

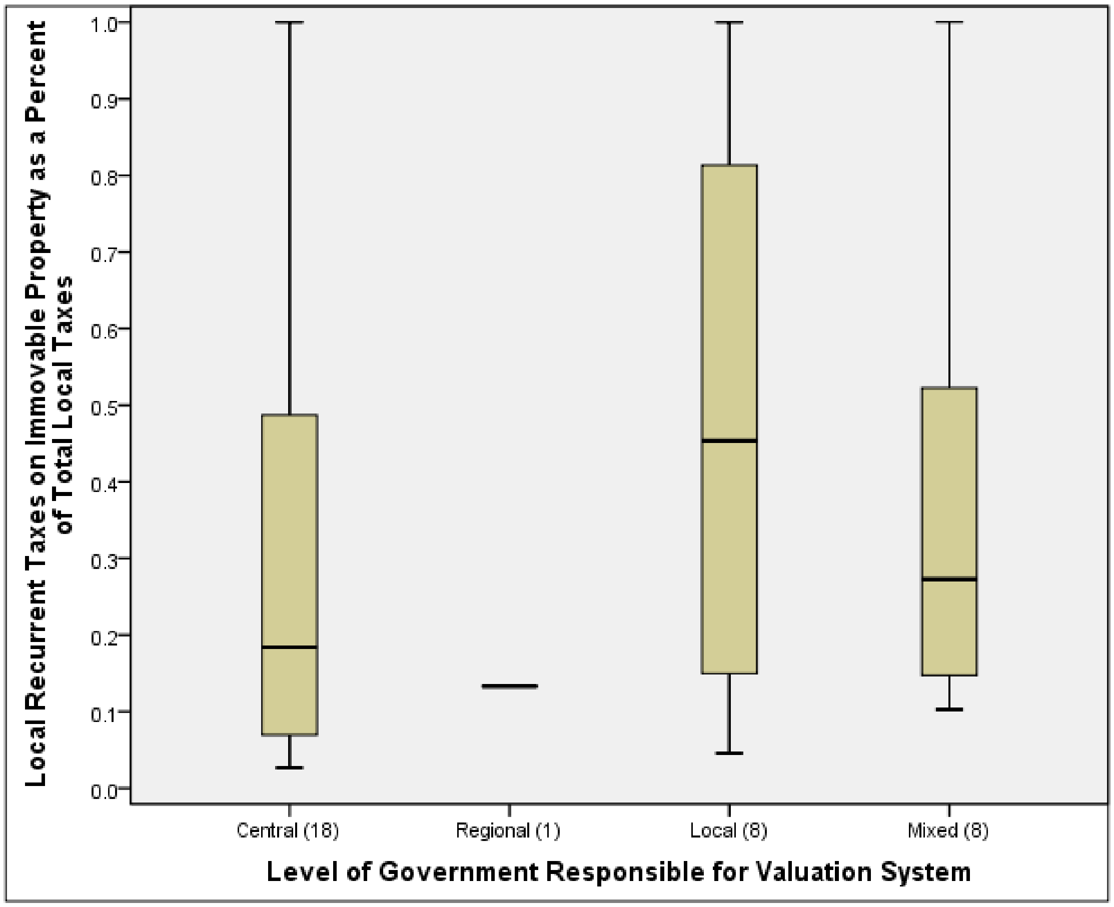
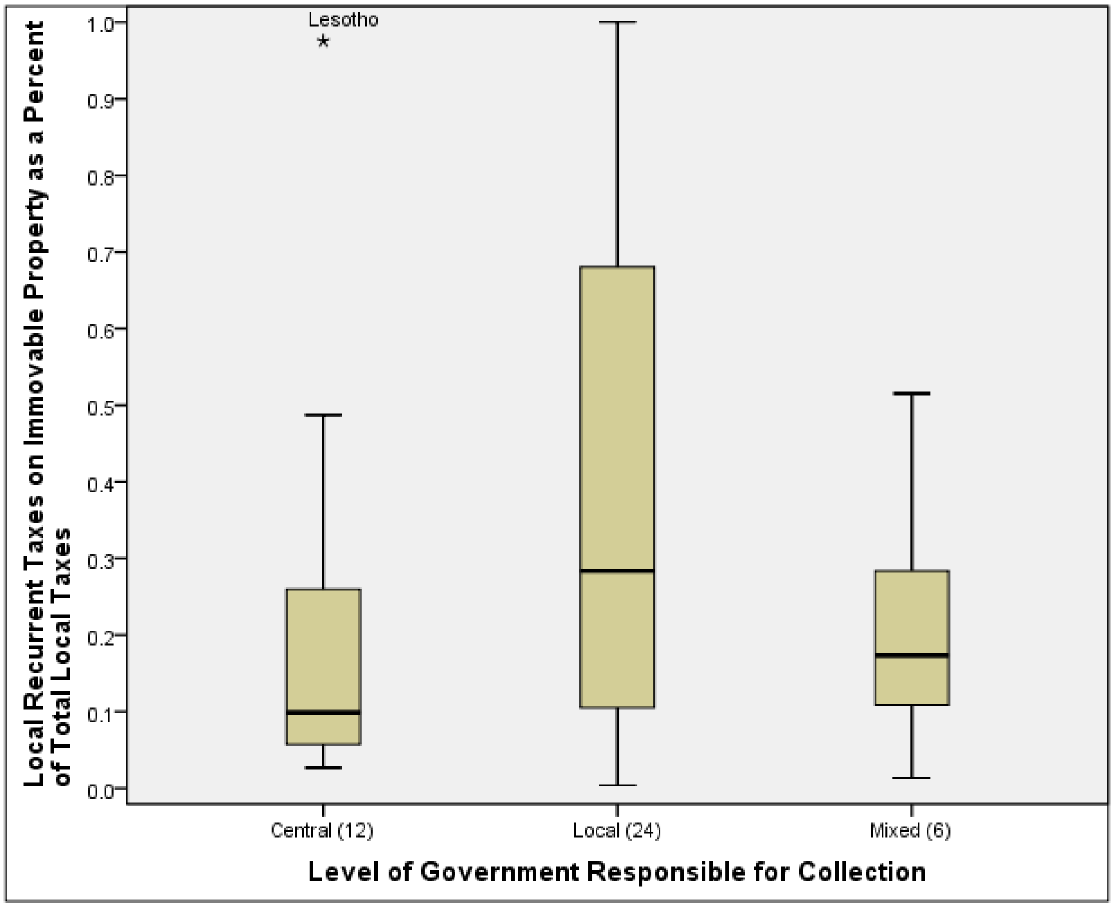


Figure 13: Box Plot of Local Recurrent Taxes on Immovable Property as a Percent of Total Local Taxes by Level of Government Responsible for Collection



Reform Strategies

The literature reviewed for this compendium often mentions past reform efforts (not always distinguishing between successes and failures, if such distinctions exist) and also identifies situations that would seem to cry out for future reforms. Much of the proffered advice is well grounded (Almy, Dornfest, and Kenyon 2008; Bahl 2009; Bahl and Linn 1992; Bahl, Martinez-Vazquez, and Youngman 2010; Bahl, Martinez-Vazquez, and Youngman 2008; Bird and Slack 2004; Dale 2005; Dillinger 1991; Keith 1993; and Norregaard 2013; and Dale 2005). But it probably falls on deaf ears in many places.

Bahl 2009 and Norregaard have the advantage of accessibility and succinctness. In the executive summary (pp. iv–vi), Bahl lays out an eleven point strategy for improving a property tax regime that reflects much accumulated wisdom; Norregaard (p. 35) by omitting some detail, manages to collapse that to five bullet points. Figure 14 paraphrases (and slightly reorders) their recommendations.

Figure 14: Summary of Two Property Tax Reform Strategies

Bahl	Norregaard
1) Do a thorough diagnostic of the existing system of property taxation, examining specifically what is working and what is not.	1) Make an in-depth diagnostic.
2) Adopt a "policy first" stance (administrative reform comes second).	2) Have a specific tax policy design
3) Choose the tax base that is best for the country.	
4) Restrict exemptions	
5) Question how best to provide property tax relief for the poor.	
6) Include identification of properties, valuation, recordkeeping, and collections in any administrative reform program.	3) Plan administrative reforms in detail
7) Bring all properties on to the tax roll.	
8) Concentrate administrative resources on improving the ratio of assessed to market value of property.	
10) Adopt any reasonable measures to raise collection rates.	
9) Remove or reduce the incentive to under declare the value of property transactions which results from the imposition of a property transfer tax.	4) Reduce or phase out property transfer taxes and replace them with a recurrent tax on property or with a capital gains tax
11) Monitor performance.	5) Develop a monitoring device

Some observations about these recommendations follow. One neglected issue is how to motivate decision makers—how to bend political will to a reform agenda. Would-be reformers commonly bemoan a lack of political will. From a systems perspective, however, a lack of political will suggest that the case for a proposed change is weak and that the tax consequences of the change are not clear—or are all too clear, such as when the "losers" (those who will pay more) are politically stronger than the potential "winners." As Bahl 2010 points out, the costs of the proposed change may be deemed too great in relation to the benefits. Jan Brzeski also has mused about this issue. He has made two points: First, he says that he has never met a politician that craves being held accountable. Hence talk about increasing accountability may fall on deaf ears. Second, it is more effective to draw attention to the problems with the current situation than to tout the advantages of proposed reforms (negative ads work). Whatever the situation, appropriate data and agreed-upon evaluative metrics are needed.

If the sources surveyed for this compendium shed any light on availability of national statistical data on recurrent taxes on immovable property, the outlook is bleak. The sources contained no performance information for 103 countries. Good information was available for only thirty-seven (e.g., Hong Kong and Lithuania). Thus, few countries do much more than report basic revenue statistics. As yet, there are no good internationally accepted guidelines on what constitutes adequate data disclosures.[31]

At a policy level, better information about such things as the potential and actual composition of the property tax base and how the composition changes over time could lead to better informed policy. In contrast to the thorough analyses that preceded the recent Northern Ireland reforms (McCluskey and Woods 2010), the data available in a country are too often insufficient to measure tax capacity and effort and to evaluate various policy options. Norregaard 2013 (p. 12) proposes a simple workaround: comparing a country's ratio of tax revenues to the average of its income group. This suggests a substantial untapped revenue potential from the property tax in many countries (which would be offset by reductions in transfer taxes).

In contrast to countries that stress transparency in title and tax records, some countries have policies that treat cadastral data as either confidential or available only to persons with recognized interests in specific properties (Federal Land Cadastre Service of Russia 2001, p. 8). In some countries, land plots and buildings that are considered "illegal" cannot be registered and hence cannot be taxed. Even when the official records are plainly erroneous, the records are relied upon.

At an administrative level, there is a need for information on workloads, productivity rates, and achievements so that resource requirements and performance can be better evaluated. Sometimes summary statistics on types of property are denominated in hectares rather than in numbers of properties or taxpayers. The complexities of administration make evaluating staffing needs difficult, but too often data are not available on the number of people employed in property tax administration, making it impossible to develop simple properties per employee ratios.[32] However, the OECD Forum on Tax Administration reports some useful data for tax systems as a whole.

The resources required—and the administrative results that can be expected—depend on the technology employed. Perhaps out of custom, a lack of awareness of alternatives, or as a stratagem to thwart reform, policymakers and administrators can cling to such unsatisfactory technologies as:

- Person-based fiscal cadastres (lists of taxpayers) instead of map-based cadastres (lists of properties by location or address)—the latter make it possible to verify whether all land and buildings have been registered, whereas the former are crucially dependent on accurate taxpayer declarations of their land and building holdings.

- Hand-delivery (personal service) of a tax bill before the liability for a tax is established instead of the liability accruing from the time the tax roll is published—the former makes

[31] The International Association of Assessing Officers currently is developing a document entitled "Guidance on International Mass Appraisal and Related Tax Policy," which emphasizes transparency, but it contains no specific guidance on data disclosures.

[32] There typically are about 2,800 parcels per full-time staff member in larger assessment agencies in Canada and the U.S.; expenditures as a percentage of property tax revenues is about 0.9.

it too easy to evade taxation (it is impossible to deliver a tax bill to a deceased owner of record).

- Making it inconvenient to pay taxes by requiring taxpayers to pay in cash only at the collector's office instead allowing payments to be made through intermediaries, by check or credit card, and online.

- Requiring all properties to be physically inspected (because taxpayer declarations cannot be trusted) instead of using a combination of discovery and verification techniques such as taxpayer returns and imagery in addition to inspections—the former can be cost-prohibitive and too drawn out.

- Requiring conventionally schooled valuers to have a hand in each valuation (a practical impossibility in some countries) instead of using computer-assisted mass valuation methods in developing valuation applications.

In short, instead of perpetuating barriers to reform, there is a need to find workable solutions. Experience provides many examples, including exemptions of small or low-value properties, focusing on developed property, and creating value groups instead of having a distinct value for each property (such as was done for the Council Tax in the UK).

Fittingly, Bahl and Norregaard emphasize the need for ongoing performance monitoring. Happily, the use of sales ratio studies to measure valuation accuracy is increasing.[33] Such a study examines how closely in-place or proposed valuations approach available evidence of current market values. Thus a "sales ratio" in a ratio study simply is the ratio of the cadastral valuation to the sale price (if, say, a property is valued for tax purposes at €150,000, and it recently sold €200,000 is valued, the ratio is 0.75). In a ratio study, there are two main concerns: the *level of value* and the *uniformity* of values. Level of value is measured by a measure of central tendency. There are several aspects to uniformity. If the question is whether two or more groups of property (such as those classified differently for tax purposes) are valued uniformly, measures of central tendency are compared. If the question is whether all the properties in a group (class) are valued uniformly, a measure of variability is calculated. The *coefficient of dispersion* is the chief measure used.[34] Sometimes, the concern is whether high-value properties and low-value properties are valued uniformly, other tests are used here. (The same concepts can be applied in studies of annual rental value assessments.) Denmark, Iceland, Lithuania, Northern Ireland, and Sweden are among the countries that routinely evaluate valuation performance using ratio studies. The Netherlands and New Zealand provide examples of countries with performance-monitoring bodies.

Although ratio studies focus on valuation, the methods of analysis also provide information on levels and patterns in effective property tax rates. If the tax on the property valued at €150,000 in the above example is nominally taxed at 1 percent, its effective tax rate is 0.75 percent. When there are sufficient sales to do the analysis, ratio studies can be used to evaluate the level and uniformity of effective property tax rates in an area-based property tax or another non-market

[33] See Gloudemans and Almy 2011 for a fuller discussion of ratio studies.

[34] The coefficient of concentration (see Gloudemans and Almy 2011, p. 226) also is used.

value basis. Such an analysis could inform debates about whether to introduce a value-based property tax. Ultimately, the debate should be about the level and uniformity in effective property tax rates.

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Appendices

1. Countries with Sub-National Variations in Systems for Taxing Immovable Properties

Argentina—twenty-three provinces and the Autonomous City of Buenos Aires. Argentina also appears to have overlapping assessment districts (areas in which properties are assessed by two (or more) authorities).

Australia—six and two territories. There are two main taxes: State land taxes and municipal rates. All states and the Australian Capital Territory (ACT) impose land taxes. The Northern Territory does not. According to Slack, there are 143 urban municipalities and 579 regional or rural municipalities. See ALGA for a short description of how rates are set in the various state and ACT.

Belgium—regions, provinces, and municipalities. Municipalities can add a rate surcharge. The basis for the tax is the deemed or imputed income from ownership of real property. The last revaluation was in 1975; values have been indexed since 1991.

Bosnia and Herzegovina—three areas: The Federation of Bosnia and Herzegovina, Republika Srpska, and Brčko.
See IBFD.

Brazil—twenty-three states and one federal district. The rural land tax is a central government tax. There are municipal property taxes.

Canada—ten provinces & three territories, plus overlapping native areas.

China—there are city pilot studies (see Man, etc.) in Chongqing and Shanghai. Hong Kong and Macao have separate regimes.

Ethiopia—nine states plus the capital (Addis Ababa) and one other city (with taxing powers?).

Hungary—local governments can choose to levy a recurrent tax on immovable property and select its base.

India—twenty-eight states and seven union territories. Generally, municipalities levy property taxes (but not all).

Mexico—thirty-one states and the federal district. See IBFD for details.

Nigeria—thirty-six states and the Federal Capital Territory. State taxes can be shared with local authorities (e.g., Lagos, which has a capital value based “land use charge”).

Pakistan—four provinces, one capital territory, & one territory. Punjab Province: Urban Immovable Property Tax

Philippines—eighty provinces & thirty-nine chartered cities.

Saint Kitts and Nevis—each island as a separate property tax system.

South Africa—municipalities are required to establish a rates policy.

Switzerland—cantons and communes.

United Kingdom—England and Wales; Northern Ireland; Scotland (mostly administrative differences) plus smaller islands in the British Iles and overseas territories.

United States—fifty states, the District of Columbia, other territories, and Native American areas. See Appendix 3, International Association of Assessing Officers and Lincoln Institute of Land Policy.

Venezuela

2. IMF and OECD Systems for Classifying Taxes

The International Monetary Fund (IMF) and the Organisation for Economic Co-operation and Development (OECD) have developed largely complementary schemes for classifying taxes, which they use in presenting property tax statistics. Taxes related to land and buildings include:

Tax Category	Classification Code	
	IMF	OECD
Taxes on property	113	4000
Recurrent taxes on immovable property	1131	4100
Recurrent taxes on net wealth	1132	4200
Estate, inheritance, and gift taxes	1133	4300
Taxes on financial and capital transfers (including notary fees, stamp duty, and transfer taxes)	1134	4400
Other non-recurrent taxes on property	1135	
Other recurrent taxes on property	1136	
Capital gains taxes	Included in 111	1120 and 1220
Income tax on imputed rental income of owner-occupied homes		Part of 1110

As noted, this compendium focuses on taxes classified as 1131 in the IMF's government finance statistics.

3. Research Programs and Websites

"Research program" is used here to describe activities of institutions that frequently address the design and administration of recurrent taxes on immovable property. The list below is not exhaustive.

Desirably, the programs with the broadest reach—the World Bank's *Doing Business* project, IBFD's country surveys, and IMF' *Government Finance Statistics*—would reinforce each other. That was often not the case. It seems likely that each source has errors and omissions.

Doing Business

Doing Business (http://www.doingbusiness.org/) is a project of the International Finance Corporation of the World Bank. It provides objective measures of business regulations for local firms in 185 economies and selected cities at the subnational level. Access is free.

For this project, data from 170 economies in the following three areas were examined: Dealing with construction permits, registering property, and paying taxes. Looking at the steps in obtaining a construction permit can provide a picture of the institutional arrangements between permitting, cadastral, and property tax authorities. In a similar vein, looking at the steps in registering a property gives a picture of the land title system and its relationship to the tax system, including the existence of real property transfer taxes and the need to obtain a tax clearance. Looking at the "Paying Taxes" section helps confirm the existence of a tax on immovable property and its base.

European Union (EU)

The EU and its Taxation and Customs Union (http://ec.europa.eu/taxation_customs/taxation/gen_info/info_docs/tax_inventory/index_en.htm) publish statistics and occasional papers on tax systems.

International Association of Assessing Officers (IAAO) (http://www.iaao.org/)

The IAAO is a US-based membership organization that promotes innovation and excellence in property appraisal, assessment administration, and property tax policy through professional development, education, publications, research, and technical assistance. The IAAO helped support this project in several ways. It provided me with access to Library, research services

International Bureau of Fiscal Documentation (IBFD) (http://www.ibfd.org/)

The IBFD is an institution headquartered in the Netherlands that provides information and education on tax matters. Its "Tax Research Platform," a subscription service (http://www.ibfd.org/IBFD-Tax-Portal/My-Account), was used in this project to obtain descriptions of taxes on properties in 194 countries or other areas.

International Monetary Fund (IMF) (http://www.imf.org/external/index.htm)

The IMF works to foster global growth and economic stability. It provides policy advice and financing to members in economic difficulties and also works with developing nations to help them achieve macroeconomic stability and reduce poverty. The IMF publishes the statistics used in this compendium.

International Property Tax Institute (IPTI) (http://www.ipti.org/)

IPTI is an international organization headquartered in Toronto, Canada, that uses its specialist expertise, drawn from both public and private sectors, to provide impartial, objective advice on all aspects of property taxation systems to governments, taxpayers, practitioners and academics. One of its projects is *Iptipedia*, which provides information on about forty property tax systems and which can be subscribed to and which is available free to IPTI members. IPTI regularly holds international conferences.

International Tax Dialog (ITD) (http://www.itdweb.org/Pages/Home.aspx)

ITD is a collaborative arrangement involving the EC, IDB, IMF, OECD, World Bank Group and CIAT to encourage and facilitate discussion of tax matters among national tax officials, international organizations, and a range of other key stakeholders. The ITD Secretariat is currently hosted by the OECD.

Lincoln Institute of Land Policy (LILP) (http://www.lincolninst.edu/)

As is clear from the references cited in this compendium, LILP is a leading resource for key issues concerning the use, regulation, and taxation of land. Providing high-quality education and research, the Institute strives to improve public dialogue and decisions about land policy. As a private operating foundation whose origins date to 1946, the Institute seeks to inform decision making through education, research, policy evaluation, demonstration projects, and the dissemination of information, policy analysis, and data through our publications, Web site, and other media. By bringing together scholars, practitioners, public officials, policy makers, journalists, and involved citizens, the Lincoln Institute integrates theory and practice and provides a nonpartisan forum for multidisciplinary perspectives on public policy concerning land, both in the U.S. and internationally. One of its programs, *Significant Features of the Property Tax* (http://www.lincolninst.edu/subcenters/significant-features-property-tax/) provides detailed information about property tax systems in the United States. It has Africa, China, and Latin America programs, and the Africa Program was an invaluable resource for this compendium.

Organisation for Economic Co-operation and Development (OECD) (http://www.oecd.org/)

OECD promotes policies that will improve the economic and social well-being of people around the world. As noted, it publishes statistics on the finances of its member countries. Its Center for Tax Policy and Administration (http://www.oecd.org/ctp/) study taxation issues, including fiscal federalism.

United Nations (UN) (http://www.un.org/en/)

The UN and its bodies occasionally produce works related to property taxation.

4. Evaluation of Sources

Tables 4a through 4F below characterize how useful the information is in describing a country's system for recurrently taxing immovable property in a particular source. Under "Source," an abbreviated citation is given. If known, the publication date is given. Also indicated is the approximate period covered by the document. If this date is the same as the publication date, the information is assumed to be current.

Under "Coverage," if a source describes the design details of the tax system ("Description"), a rating of "Some," "Adequate," or "Good" is given if the source contains information on design details (that is, a blank cell indicates that the area is not covered). Similarly, the coverage of administrative features ("Administration") and of system performance ("Performance") is indicated. "Good" in a cell indicates that treatment of the area is better than average. "Adequate" in a cell means that coverage is typical; basic information is provided. "Some" in a cell means that less than adequate information is provided. To some extent, ratings are relative to the area. That is, descriptions of system features generally are more complete than descriptions of administrative structures, which in turn generally are more complete than performance statistics (fiscal statistics, numbers of properties, numbers of taxpayers, coverage or collection ratios, administrative costs, and the like). These ratings, of course, do not reflect the overall worth of a publication whose scope is broader than mere property taxation, such as a publication on local government or on government finance.

Africa

Table 4A: Countries with Property Taxes in Africa

Country	**Source**	**Publication date**	**Period covered**	**Coverage**		
				Description	**Administration**	**Performance**
Algeria		2012	2012	Adequate		
Angola	Ferreira	2012	2012	Some		
	Franzsen & McCluskey	2004	2001-2004	Some	Some	Some
	Nhabinde 2009c	2009	2008	Adequate	Adequate	Some
	Nhabinde 2009d	2009	2008	Some	Some	Some
Benin		2012	2012	Some		
Botswana	Franzsen	2003	2003	Some	Some	Some
	Franzsen &	2004	2001-	Some	Some	Some

Country	Source	Publication date	Period covered	Coverage		
				Description	Administration	Performance
	McCluskey		2004			
Burkina Faso		2012	2012	Some		
Burundi	Buma	2012	2012	Adequate		
	Nzewanga 2009d & 2009i	2009	2009	Good	Some	
	Yuan et al.	2009	2009	Good	Adequate	
Cameroon		2012	2012	Some		
	Fambon	2006	2006	Some	Some	
	Franzsen & McCluskey	2004	2001-2004	Some	Some	Some
	Franzsen & McCluskey	2005	2005	Some	Some	
	Tayoh	2009	2009	Good	Some	Some
	Yuan et al.	2009	2009	Adequate		
Cape Verde	Ferreira	2012	2012	Some		
	Nhabinde	2009	2009	Adequate	Some	
Central African Republic	Buma	2012	2012	Some		
	Tayoh	2009	2009	Good	Some	Some
Chad	Allassembaye	2010	2009	Good	Adequate	Adequate
	Buma	2012	2012	Adequate		
Comoros	Buma	2012	2008	Some		
	Nzewanga 2009e	2009	2009	Some		
	Nzewanga 2009l	2009		Adequate		
Congo (Brazzaville)	Lauratet	2012	2012	Some		
	Nzewanga 2009a & 2009j	2009	2009	Some		
Congo, Democratic Republic	Franzsen & McCluskey	2004	2001-2004	Some	Some	Some
	Hasnaoui	2012	2012	Some		
	Nzewanga 2009b & 2009g	2009	2009	Good	Some	
Côte d'Ivoire	Franzsen & Youngman	2009	2009	Some		
	Tayoh	2009	2009	Adequate		
Djibouti		2012	2012	Adequate		

Country	Source	Publication date	Period covered	Coverage		
				Description	Administration	Performance
Egypt		2004	2004			
		2012	2012	Some		
Equatorial Guinea	Ferreira and Klutsch	2012	2012	Some		
Eritrea	Yuan et al.	2009	2009	Some	Adequate	
Ethiopia	Lencho	2012	2012	Some		
	Soressa & Ge-breslus	2009	2000-2009	Some	Some	Some
	Yuan et al.	2009	2009		Some	Some
Gabon		2012	2012	Some		
		2009	2009	Good	Some	Some
		2009	2009	Adequate	Some	Adequate
Gambia	Franzsen & McCluskey	2004	2001-2004	Some	Some	Some
	Franzsen & McCluskey	2005	2005	Some	Some	
	Jibao 2009a	2009	2009	Adequate	Some	
	Jibao 2009d	2009	2009	Some	Some	Some
		2012	2012	Some		
Ghana	Franzsen & McCluskey	2004	2001-2004	Some	Some	Some
	Franzsen & McCluskey	2005	2005	Some	Some	Some
	Jibao	2009a	2009	Some	Some	Some
	Jibao	2009b	2009	Some	Some	Some
	Koney& Akwensivie	1996	1990-1995	Some	Adequate	Some
Guinea		2012	2012	Adequate		
		2004	2003	Some	Some	Some
Guinea Bissau		2012	2012	Adequate	Some	
		2009	2009	Adequate	Some	
		2009	1942-2007	Good	Adequate	Adequate
Kenya	Franzsen & McCluskey	2004	2001-2004	Some	Some	Some
	Franzsen & McCluskey	2005	2005	Some	Some	Some

Country	Source	Publication date	Period covered	Coverage		
				Description	Administration	Performance
	Kelly	2004	2003	Adequate	Good	Adequate
	Konyimbih	1996	1996	Some	Adequate	Some
	Olima	2010	2010	Adequate	Some	Some
	Omondi	2012	2012	Some		
	Yuan et al.	2009	2009	Some	Some	Some
Lesotho	Franzsen	2003	2003	Some		
	Franzsen & McCluskey	2004	2001-2004	Some	Some	Some
	Franzsen & McCluskey	2005	2005	Some	Some	Some
	Jibao 2010a	2010	2010	Some	Some	
	Yuan et al.	2009	2009	Some	Some	
Liberia	Dekonty Joseph	2012	2012	Some		
	Jibao 2009c	2009	2009	Some	Some	
	Jibao 2009e	2009	2009	Adequate	Adequate	Some
	Jibao 2009f	2009	2009	Some	Adequate	Some
Libya		2011	2011	Some		
Madagascar		2012	2012	Adequate		
	Nzewanga 2009f	2009	2009	Some		
		2009	2009	Adequate	Some	
Malawi	Chinhadze & Dziko	1996	1994	Some	Some	Some
	Franzsen & McCluskey	2005	2001-2005	Some	Some	Some
	Kelly et al.	2001	2001	Some	Good	Some
Mauritania		2012	2012	Adequate		
Mauritius	Franzsen & McCluskey	2005	2005	Some	Some	Some
		2012	2012	Some		
		2010	2009	Adequate	Some	Some
Morocco	Benchekroun,	2012	2012	Adequate	Some	
Mozambique		2012	2012	Some		
	Nhabinde 2009b	2009	2009	Some	Some	

Country	Source	Publication date	Period covered	Coverage		
				Description	**Administration**	**Performance**
	Nhabinde 2009e	2009	2009	Some	Adequate	Good
	Franzsen & Youngman	2009	Some	Some	Some	
Namibia	Amos	2012	2012	Some	Some	
	Franzsen	2003	2003	Good	Adequate	Some
	Franzsen & McCluskey	2004	2001-2004	Some	Some	Some
	Franzsen & McCluskey	2005	2005	Some	Some	Some
	Howard	1996	1995	Good	Good	Some
	Yuan et al.	2009	2009	Some	Some	
Niger	Buma	2011	2011	Some		
	Franzsen & Youngman	2009	2009	Some		
	Hassane 2009b	2009	2009	Adequate	Adequate	Some
Nigeria	Franzsen & McCluskey	2004	2001-2004	Some	Some	Some
	Franzsen &McCluskey	2005	To 2005	Some	Some	Some
	Jibao 2009b	2009	2009	Adequate	Adequate	Some
	Jibao 2009c	2009	2009	Some	Some	Some
	Yuan et al.	2009	2009	Adequate	Adequate	Some
Rwanda	Franzsen & McCluskey	2004	2004	Some	Some	
	Franzsen & Youngman	2009	2009	Some	Some	
		2012	2012	Some		
		2009	2009	Adequate	Some	
	Yuan et al.	2009	2009	Adequate		
Sao Tome & Principe		2009	2009	Some		Some
		2012	2012	Some		
		2009	2009	Adequate	Adequate	
		2009	2009	Adequate	Good	Adequate
Senegal	Barry	2009	2009	Some		
	Monkam 2009b	2009	2009	Some	Some	
	Monkam 2009d	2009	2009	Good	Good	Good

Country	Source	Publication date	Period covered	Coverage		
				Description	Administration	Performance
Sierra Leone	Franzsen	2007	2007	Some	Some	
	Franzsen & McCluskey	2004	2001-2004	Some	Some	
	Franzsen & McCluskey	2005	2005	Some	Some	
	Franzsen & Youngman	2009	2009	Some		
	Jibao 2009e	2009	2009	Some	Some	
	Jibao 2009g	2009	2009	Adequate	Adequate	Adequate
South Africa	Franzsen	2003	2003	Some		
	Franzsen & McCluskey	2004	2001-2004	Some	Some	Some
	Franzsen & McCluskey	2005	2005	Some	Some	Some
		2012	2012	Some		
	Jibao	2010	2010	Adequate	Some	
	Slack	2004	2003	Some	Some	Some
Sudan	Osman	2012	2012	Some		
Swaziland		2011	2011	Some		
	Franzsen	2007	2007	Some	Some	
	Franzsen	2003	2003	Some	Adequate	Some
	Franzsen & McCluskey	2005	2005	Some	Some	
Tanzania	Franzsen & McCluskey	2004	2001-2004	Some	Some	Some
	Franzsen & McCluskey	2005	2005	Some	Some	Some
	Kelly	2004	2003	Adequate	Adequate	Adequate
	Masunu & Rwechungura	1996	1996	Adequate	Adequate	Some
	Olima	2010	2010	Good	Good	Some
	Page	2012	2012	Some		
Togo	Atangana	2012	2012	Adequate	Some	
	IMF	1999	1999	Some		
Tunisia		2012	2012	Some	Some	
		2004	2003	Some	Some	Some
	Yuan et al.	2009	2009	Some	Some	Some

Country	Source	Publication date	Period covered	Coverage		
				Description	**Administration**	**Performance**
Uganda	Franzsen & McCluskey	2005	2005	Some	Some	Some
		2012	2012	Some	Some	
		2010	2010	Adequate	Some	
		2010	2010	Adequate	Adequate	Adequate
Zambia	Franzsen	2007	2007	Some	Some	
	Franzsen & McCluskey	2005	2005	Some	Some	Some
	Kankulu	1996	1996	Good	Adequate	
		1996	1996		Adequate	
		2012	2012	Some		
Zimbabwe	Franzsen & McCluskey	2004	2001-2004	Some	Some	Some
	Franzsen & McCluskey	2005	2005			
	Kamocha	1996	1996	Some	Good	
	Yuan et al.	2009	2009	Adequate	Some	

<u>Asia</u>

Table 4B: Countries with Property Taxes in Asia

Country	Source	Publication date	Period covered	Coverage		
				System Description	Administration	Performance
Afghanistan	Foley	2005	2004	Some	Some	
Armenia	Almy	2012	2000-2012	Adequate	Some	
	Brown & Hepworth	2001	2001	Good		
	Khalatyan	2012	2012	Some		
	Yeghoyan	n.d.	1991-2002		Good (cadastre)	Adequate
Azerbaijan	Abdullayeva	2012	2012	Some		
	Yuan et al.	2009	2009	Some		
	Zermeño	2008	2008			Some
Bahrain	Gueydi	2012	2012	Some		

Country	Source	Publication date	Period covered	Coverage		
				System Description	Administration	Performance
Bangladesh	Franzsen & McCluskey	2005	2005	Some	Some	
	Mushtaque Ahmed	2012	2012	Some		
Bhutan		2012	2012	Adequate		
Cambodia	Saw	2012	2012	Some		
China	China DRC	2005	-2005	Some	Some	Good
	Man	2012	2012	Some	Some	Some
	Nitikin et al.	2012	2012		Some	Some
	Shanda & Daoshu	2004	2003	Adequate	Some	Some
	Shi	2012	2012	Some		
China, Hong Kong	China DRC	2005	-2005	Some	Some	Adequate
	Hong Kong RVD	2013	2013	Adequate		
	Joo-Fong	2012	2012	Somce		
	Pang	2005	1845-2005	Adequate	Good	Some
China, Macao	Ying	2012	2012	Some		
Egypt	See Table A1.					
India		2005	2005	Some	Some	Some
		2004	2003	Adequate	Good	Good
		2012	2012	Some		
		2008	2008	Some	Good	Adequate
		2004	2004	Some	Good	Good
	Yuan et al.	2009	2009	Adequate (Delhi)	Good (Delhi)	Adequate (Delhi)
Iran		2012	2012	Adequate	Some	
Israel	Darin	1999	1999	Good	Good	Good
	Fuchs	2012	2012	Some		
	Yuan et al.	2009	2009	Adequate	Some	
Japan	Dodds & Murata	2012	2012	Some	Some	
	Hirai	2003	1980-2003	Some		Adequate
	Ikeda	2005	2005	Some	Adequate	
	IPTI	2012	2012	Adequate		Some
	Kitazato	2004	2003	Adequate	Some	Some

Country	Source	Publication date	Period covered	Coverage		
				System Description	Administration	Performance
	Ministry of Finance	2010	2010	Good	Good	Adequate
Jordan	Naoum	2012	2012	Some		
Kazakhstan		2012	2012	Some		
	Yuan et al.	2009	2009			
Korea, Dem. People's Rep.	Oh 2012a	2012	2011	Some		
Korea, Republic of	Oh 2012b	2012	2012	Some		
	Ro	2001	2001	Some	Adequate	Good (ALT)
Kyrgyzstan		2011	2011	Adequate		
	Yuan et al.	2009	2009	Adequate	Some	
Laos	Keith et al.	2006	2006	Good	Good	Good
	Yuan et al.	2009	2009	Good	Good	
Lebanon		2012	2012	Some		
Malaysia	Franzsen & McCluskey	2005	2005	Some	Some	
	Pawi et al.	2011	2004-2007		Some	Good
	Saw	2012	2012-2013 (budget proposal)	Some		
Mongolia		2011	2011	Some		
Myanmar	Finch et al.	2011	2011	Some		
Nepal		2009	2009		Some	Some
		2008	2008	Adequate	Some	Some
		2011	2011	Some		
Pakistan		2005	2005	Some	Some	
		2009	2009	Some	Good	Adequate
		2012	2012	Some		
		2006	20006	Adequate	Adequate	Some
Philippines		2012	2012	Some		
		2004	2003	Some	Adequate	Some
Russia						
Saudi Arabia						
Singapore		2005	2005	Some	Some	
		2012	2012	Adequate	Some	

Country	Source	Publication date	Period covered	Coverage		
				System Description	Administration	Performance
Sri Lanka	Franzsen & McCluskey	2005	2005	Adequate	Some	
	Perera	2011	2011	Some		
Taiwan	Chiayi County Finance & Local Tax Bureau	2012	2012	Good		
	Lin	2012	2012	Some		
Tajikistan		2011	2011	Adequate		
	Yuan et al.	2009	2009	Good	Some	
Thailand	Saw	2012	2012	Some		
	Varanyuwatana	2004	2003	Adequate	Some	Some
Turkey	Cagdas et al.	2003	2003	Some	Some	Some
	Yalti	2012	2012	Some		
	Revenue Policies Directorate	2012	2012	Some		
Turkmenistan	Agayev	2002	2002	Adequate	Some	Some
	IBFD	2009	2009	Some		
Uzbekistan	Azizov Partners	2012	2012	Some		
		2002	2002	Some	Some	
	Tsoy & Muminov	2011	2011	Some		
	Yuan et al.	2009	2009	Adequate	Some	
Vietnam	Trinh and McCluskey	2010	2010	Good	Some	Good
West Bank & Gaza	World Bank	2010	2010	Some	Some	Some
Yemen	Naoum 2012b	2012	2012	Some	Some	

Australia and Oceania

Table 4C: Countries with Property Taxes in Australia and Oceania

Country	Source	Publication date	Period covered	Coverage		
				Description	Administration	Performance
Australia	ALGA	2012	2012	Adequate	Some	
	Slack	2004	2001	Adequate	Some	Some

Country	Source	Publication date	Period covered	Coverage		
				Description	Administration	Performance
	Toryanik	2012	2012	Some (about land taxes, not municipal rates)		
Brunei	Franzsen & McCluskey	2005	2005	Some	Some	Some
	Kaur	2012	2012	Some		
Fiji	Hassan	2001	2001	Some	Some	Some
Indonesia	Kaur	2012	2012	Some		
	Kelly	2004	2003	Adequate	Good	Good
	Lewis	2002	2002	Some	Adequate	Good
	Mann	2001	2001	Some	Adequate	Some
Kiribati	Franzsen & McCluskey	2005	2005	Some		
	Lee	2012	2012	Some		
Malaysia	Saw	2012	2013 (budget proposal)	Some		
New Caledonia	Robert	2012	2012	Some		
New Zealand	Franzsen & McCluskey	2005	2005	Some	Some	
	McCluskey et al.	2002	2002	Some	Some	Some
	New Zealand Policy Advice Division	2009	2009	Some		Some
Papua New Guinea		2012	2012	Some		
		2012	2006	Some	Some	
		2012	2012	Some		
Solomon Islands	Franzsen & McCluskey	2005	2005	Some		
Tuvalu	Franzsen & McCluskey	2005	2005	Some		
Vanuatu	Franzsen & McCluskey	2005	2005	Some	Some	Some

Europe

Table 4D: Countries with Property Taxes in Europe

Country	Source	Publication date	Period covered	Coverage		
				Description	Administration	Performance
Albania	Hoxa	2001	1991-2001	Some	Some	Some (revenue statistics)
	Uruçi	2012	2012	Some		
	Yuan et al.	2009	2009	Good		
Austria	Almy	2012	2012	Some	Some	
	Brown & Hepworth	2001	2000	Adequate		
	EU	2002a	2002	Adequate		
	Schuchter	2012	2012	Some		
Belarus	Strachuk	2012	2012	Some		
	Yuan et al.	2009	2009	Some		
Belgium	Belgium Finance	2011	2011	Adequate		
	Brown & Hepworth	2001	2000	Adequate		
	EU	2002b	2002	Adequate		
	Høj	2009	2009			Some
	Offermanns and Michel	2012	2012	Some		
Bosnia & Herzegovina	Antic	2012	2012	Some	Some	
	Jokay	2001			Some	Some
	NALAS	2009	2009	Some	Some	Some
	OECD	2004	2004	Some	Some	
	Werner et al.	2006	2005		Some	Some
Bulgaria	AFA OOD, Bulgaria	2012	2012	Some		
	NALAS	2009	2009	Some	Some	Some
	Stoilova	2008	2008	Some		Some
	Yuan et al.	2009	2009	Good	Adequate	
Croatia	Kesner-Škreb	2012	2012	Some		
	Kireta	2012	2012	Some		
	Pavić	2006	2006	Some		
	Yuan et al.	2009	2009	Some		
Cyprus	Brown & Hepworth	2001	1999-2001	Some		

Country	Source	Publication date	Period covered	Coverage		
				Description	Administration	Performance
	Franzsen & McCluskey	2005	2005	Some	Some	
	Inland Revenue Department	2011	2011	Some		
	Pashoulis	2011	2011	Some	Adequate	
	Taliotis	2012	2012	Some		
Czech Republic	Jarass & Obermair	2000	1999	Adequate		
	Joumard	2002	1999			Some
	Kubátová et al.	2002	2002	Some		
	McCluskey & Plimmer	2007	2007	Some	Some	
	Yuan et al.	2009	2009	Good	Some	
Denmark	Brown & Hepworth	2001	1999-2001	Adequate	Some	
	Joumard	2002	1999			Some
	Müller& Hjortenberg	2006	2006	Some	Adequate	Some
		2012	2012	Some		
Estonia		2012	2012	Some	Some	
		2012	2012	Some		
	Jarass & Obermair	2000	1993-2000	Adequate	Some	Good
	Tiits	2008	1993-2008	Good	Good	Some
Finland	Kokkonen	2003?	2000+	Some	Adequate	
		2012	2012	Some		
		2012	2012	Some	Some	
France	Bizet	2004	1994-2000	Some		Some
	France, Tax Policy Directorate	2011	2011	Adequate	Some	Some
	Gaoua	2012	2012	Some		
Georgia		2012	2012	Some		
	Yuan et al.	2009	2009	Adequate (land tax)		

Country	Source	Publication date	Period covered	Coverage		
				Description	Administration	Performance
Germany	Brown & Hepworth	2001	2000	Adequate		
	Hoffmann	2006	2006		Adequate	Some
		2012	2012	Some		
	Spahn	2004	2003	Adequate	Some	Some
Gibraltar		2012	2012	Some		
Greece		2012	2012	Some		
	Lafakis	2011	2011	Some		
		2012	2012	Some		
Hungary	Antal	2012	2012	Some		
	Hőgye	2009	1991-2008	Adequate	Adequate	Adequate
	Jarass & Obermair	2000	1990-2000	Good	Some	Some
	Tassonyi	2004	2003	Some	Adequate	
	Yuan et al.	2009	2009	Adequate	Some	Some
Iceland	Almy	2012	2012	Some	Some	
	Brown & Hepworth	2001	2000	Some		
		2012	2012	Some		
	Sverrisson & Hannesson	2010	2010	Some		
Ireland	Almy	2012	2012	Some	Some	
	Brown & Hepworth	2001	2001	Good		
	Commission on Taxation	2009	2009	Some		Some
		2012	2012	Some		
Italy		2012	2012	Some		
	Lomas	2012	2012	Some		
Kazakhstan		2012	2012	Adequate		
	Yuan et al.	2009	2009	Good	Some	
Kosovo	Almy	2012	2012	Some	Some	
	Kosovo	2010	2010	Good	Good	
	Peci	2012	2012	Some		
Latvia	Bird	2004	2003	Some	Some	Some

Country	Source	Publication date	Period covered	Coverage		
				Description	Administration	Performance
		2012	2012	Some		
		2007	2007	Some	Some	Some
Lithuania	Aleksiene & Bagdonavicius	2008	2000-2007	Adequate	Adequate	Adequate
	Bagdonavicius & Devekis	2006	2006	Some	Good	Adequate
		2012	2012	Adequate		
		2008	2007	Some	Some	
		2007	2007	Some	Some	Some
	Yuan et al.	2009	2009	Adequate	Some	Some
Luxembourg		2001	2001	Some		
		2002	2002	Some		
		2012	2012	Some		
Macedonia FYR		2012	2012	Some		
	Janevska	2006	2004	Adequate	Some	Some
	NALAS	2009	2009	Some	Some	Some
Moldova		2012	2012	Adequate		
	Veaceslav & Carolina	2010	2008-2010	Adequate	Adequate	Good
	Yuan et al.	2009	2009	Some		
Montenegro		2012	2012	Some		
		2009	2009	Some	Some	Some
	Vusurovic	2006	2004	Some	Adequate	Some
Netherlands	Gieskes et al.	2002	2002	Adequate	Adequate	Some
	Kathmann & Kuijper	2006	2006	Some	Good	Adequate
	Offermanns	2012	2012	Some		
Norway	Almy	2012	2012	Some	Some	
	Borge	2004	2004	Some		Some
	Furuseth	2012	2012	Some		
Poland	Bird	2004	2003	Some		Some
	Jarass & Obermair	2000		Adequate		
		2012	2012	Some		
	Yuan et al.	2009	2009	Adequate	Some	

Country	Source	Publication date	Period covered	Coverage		
				Description	Administration	Performance
Portugal		2012	2012	Adequate	Some	
		2001	2000	Adequate	Some	
		2010	2010	Some		Adequate
Romania	Cismaru	2000	2000	Adequate	Good	Adequate
	NALAS	2009	2009	Some	Some	Some
		2012	2012	Some		
	Yuan et al.	2009	2009	Some		
Russia	Almy	2012	2012	Some	Some	Some
	Shamanova	2012	2012	Some		
	Timofeev	2004	2003	Adequate	Adequate	Adequate
Serbia		2006	2004	Some	Adequate	Some
		2012	2012	Some		
		2009	2009	Some	Some	Some
Slovak Republic		2012	2012	Some		
		2001	2001	Adequate	Some	
		2006	2005	Some	Some	Some
		2001	2001	Some	Some	Some
	Yuan et al.	2009	2009	Adequate	Some	
Slovenia	Maher	2012	2012	Some		
	Ministry of Finance	2012	2012	Adequate	Some	Some
	Yuan et al.	2009	2009	Some	Some	
	Žibrik& Mitrović	2006	2004	Adequate	Some	
Spain	Aguado Fernández	2002	2002		Good	
	Almy	2012	2012	Some	Some	
	de la Cueva González-Cotera & Rubio Hípola	2012	2012	Some		
	Miranda Hita	2004	2004	Adequate	Adequate	Good
Sweden	Färnkvist	2004	2004	Good	Good	Some
		2002	2002	Some		
		2012	2012	Some		
	Swedish Tax Agency	2011	2011	Some	Some	Some

Country	Source	Publication date	Period covered	Coverage		
				Description	Administration	Performance
Switzerland	Brown & Hepworth	2001	2001	Some		
	Müller	2008	2008	Some		Some
	van Kommer	2012	2012	Adequate		
Turkey	See Table 4B					
Ukraine	Bird	2004	2003	Adequate	Some	Some
	Kot & Gaidai	2012	2012	Adequate		
		2012	2012	Some		
	Yuan et al.	2009	2009	Some	Some	
United Kingdom		2010	2010	Adequate	Good	Some
		2012	2012	Some		
	Slack	2004	2003	Good	Adequate	Some

North America & the Caribbean

Table 4E: Countries with Property Taxes in North America and the Caribbean

Country	Source	Publication date	Period covered	Coverage		
				Description	Administration	Performance
Anguilla (U.K.)	dos Santos & Bain 2004	2004	1990-2003	Some	Some	Adequate
	Fett	2012	2012	Some	Some	
Antigua & Barbuda	Coates	2012	2012	Some		
	dos Santos & Bain 2004	2004	1990-2003	Some		Some
Aruba (Neth.)	Offermanns	2012	2012	Some		
Bahamas	Bahamas, Legal Unit of the Ministry of Finance	2012	2012	Adequate		
	dos Santos & Bain 2004	2004	1990-2003	Some		Some
Barbados	Franzsen & McCluskey	2005	2005	Adequate	Some	Some
	dos Santos & Bain 2004	2004	1990-2003	Some		

Country	Source	Publication date	Period covered	Coverage		
				Description	Administration	Performance
	Lovell & Gutiérrez	2012	2012	Adequate		
Belize	dos Santos & Bain 2004	2004	1990-2003	Some		
	Fett	2012	2012	Adequate		
	Franzsen & McCluskey	2005	2005	Adequate	Some	
Bermuda (U.K.)	Bermuda Government	2013	2013	Good	Good	
	Choi	2012	2012	Some		
Canada	Dornfest et al.	2010	2010	Adequate	Adequate	Some
	Franzsen & McCluskey	2005	2005	Some	Some	
	Slack	2004	2003	Some	Some	Some
Costa Rica	De Cesare	2012	2012	Some	Some	Some
	De Cesare	2010	2008	Some	Some	
	Rodriguez	2012	2012	Some		
	Uribe and Bejarano	2008	2008	Some	Some	
Cuba	Muñoz	2012	2010	Some		
Dominica	Franzsen & McCluskey	2005	2000-2005	Adequate	Some	Some
	Yuan et al.	2009	2009	Adequate		
Dominican Republic		2012	2012	Some		
	dos Santos & Bain 2004	2004	1990-2003	Some		Some
El Salvador	Gallagher 2001	2001		Some		Some
Grenada	Franzsen & McCluskey	2005	2005	Some	Some	
	Grenada IDC	2012	2012	Some		
	dos Santos & Bain	2004	1990-2003	Some		Some
Guadeloupe	Robert	2012	2010	Some		
Guatemala	De Cesare	2010	2008			
		2012	2012	Some		
	Uribe and Bejarano	2008	2008	Some	Some	

Country	Source	Publication date	Period covered	Coverage		
				Description	Administration	Performance
Haiti	dos Santos & Bain	2004	1990-2003	Some		Some
Honduras	De Cesare	2012	2012	Some	Some	Some
	De Cesare	2010	2008	Some	Some	
		2012	2012	Some		
Jamaica	dos Santos & Bain	2004	1990-2003	Some		Some
	Fett	2012	2012	Some		
	Franzsen & McCluskey 2005	2005	2005	Some	Some	Some
Martinique	Robert	2012	2010	Some		
Mexico		2004	2003	Some	Some	Some
	De Cesare	2012	2012	Some	Some	Some
	De Cesare	2010	2008	Some	Some	Some
		2012	2012	Adequate (has useful state-level detail)	Some	
	Uribe and Bejarano	2008	2008	Some	Some	
Montserrat		2004		Some		
		2005	2005	Some	Some	
Nicaragua		2004	2003	Some	Adequate	Some
		2012	2012	Some	Some	Some
		2012	2012	Some		
	Uribe and Bejarano	2008	2008	Some	Some	
Panama	De Cesare	2012	2012			Some
	Marusic	2012	2012	Adequate		
Puerto Rico	Muñoz	2010	2010	Some		
Saint Kitts & Nevis		2012	2012	Adequate		
	dos Santos & Bain	2004	1990-2003	Some		Some
	Franzsen & McCluskey	2005	2005	Some	Some	
Saint Lucia	Fett	2012	2012	Adequate		

Country	Source	Publication date	Period covered	Coverage		
				Description	Administration	Performance
	Franzsen & McCluskey	2005	2005	Some	Some	Some
	dos Santos & Bain 2004	2004	1990-2003	Some		Some
	Yuan et al.	2009	2009	Adequate	Some	Some
Saint Vincent & the Grenadines	Choi	2012	2012	Some		
	Franzsen & McCluskey	2005	2005	Some	Some	Some
	dos Santos & Bain 2004	2004	1990-2003	Some		Some
	Yuan et al.	2009	2009	Some		
Trinidad & Tobago	dos Santos & Bain 2004	2004	1990-2003	Some		Some
	Franzsen & McCluskey	2005	2005	Some	Some	
	IBFD	2012	2012	Adequate		
	Yuan et al.	2009	2009	Adequate	Some	
United States	Almy	2005	2005	Some	Some	Some
	Dornfest et al.	2011	2011	Adequate	Good	Some
	LILP	2013	2013	Good	Adequate	Some
Virgin Islands, British	dos Santos & Bain	2004	2004	Some		
	Fett & Boccuzzi	2012	2012	Some		
Virgin Islands, U.S.	Roberts, et al.	2012	2012	Some		

<u>South America</u>

Table 4F: Countries with Property Taxes in South America

Country	Source	Publication date	Period covered	Coverage		
				Description	Administration	Performance
Argentina	De Cesare	2004	Up to 2003	Some	Some	Adequate
	De Cesare	2012	2000-2010	Some	Some	Adequate
	De Cesare	2010	2008	Some	Adequate	Adequate

Country	Source	Publication date	Period covered	Coverage		
				Description	Administration	Performance
	Meloni	2012	2012	Some		
	Rezk	2004	1995-2002	Some	Some	Adequate
	Uribe and Bejarano	2008	2008	Some	Adequate	
Bolivia	De Cesare	2004	Up to 2003	Some	Some	Adequate
	De Cesare	2012	2000-2010	Some	Some	Adequate
	De Cesare	2010	2008	Some	Adequate	Some
	Ogazón	2012	2012	Some		
	Uribe and Bejarano	2008	2008	Some	Some	
Brazil	De Cesare	2010	2008	Some	Adequate	Some
	Pinto Domingos	2011	2011	Some	Some	Good
	Tonanni and Gomes	2012	2012	Some		
	Uribe and Bejarano	2008	2008	Some	Some	
Chile	De Cesare	2010	2008	Some	Some	Some
	Gutiérrez	2012	2012	Some		
	Irarrazaval	2004	1990-2000	Some	Some	Some
	Uribe and Bejarano	2008	2008	Some	Some	
	Yuan et al.	2009	2009	Some	Some	
Colombia	Bird	2004	2003	Adequate	Good	Some
	De Cesare	2010	2008	Some	Some	Adequate
	Uribe	2006	1990-2005	Some	Good	Good
	Uribe and Bejarano	2008	2008	Some	Some	
	Vargas	2012	2012	Some		
Ecuador	De Cesare	2010	2008			
	De Cesare	2012	2000-2012	Some	Some	Some
		2012	2012	Adequate		
	Uribe and Bejarano	2008	2008	Some	Some	
French Guiana	Védrine	2010	2010	Some		

Country	Source	Publication date	Period covered	Coverage		
				Description	Administration	Performance
Guyana	dos Santos & Bain	2004	1990-2003	Some		Some
	Franzsen & McCluskey	2005	2005	Some	Some	
Paraguay	Coronel & Fariña	2012	2012	Some		
	De Cesare	2012	2012	Some	Some	Some
	Uribe and Bejarano	2008	2008	Some	Some	
	World Bank	2007	2007	Adequate	Adequate	Good
Peru	De Cesare	2012	2012	Some	Some	Some
	Uribe and Bejarano	2008	2008	Some	Some	
		2012	2012	Some		
Suriname	Offermanns	2012	2012	Some	Some	
	dos Santos & Bain	2004	1990-2003	Some		Some
Uruguay	De Cesare	2012	2012	Some	Some	Some
		2012	2012	Some		
	Uribe and Bejarano	2008	2008	Some	Some	
Venezuela	De Cesare	2010	2008	Some	Some	Some
		2012	2012	Some		
	Uribe and Bejarano	2008	2008	Some	Some	