

Improving Value-Based Taxation of Real Property in Latvia

Lincoln Institute of Land Policy (Cambridge, MA, USA)
in collaboration with
Riga Technical University and Ministry of Justice of Latvia
July 7 - July 8, 2020

The workshop will start at 14:00 / 2:00 p.m. (GMT + 3) on the Zoom platform
Workshop Language – English

AGENDA

Day 1: July 7, 2020

Topic	Issues to Be Addressed	Speaker(s)
14:00-14:10	Registration of faculty and participants on Zoom platform	
14:10-14:20	Official Welcoming Remarks	Aldis Bukss , Head of the Office of the Minister, Ministry of Justice, Latvia
14:20-14:50		
Presentation of the Lincoln Institute of Land Policy	Introduction to the Lincoln Institute of Land Policy Review workshop goals Program details	Joan Youngman , Senior Fellow, Lincoln Institute of Land Policy Semida Munteanu , Associate Director of Programs, Lincoln Institute of Land Policy
14:50-15:20		
Introduction to Mass Valuation	Brief history International practice Market value as the tax base Goals of mass valuation: equitable, objective, accurate estimates of market value	Joan Youngman Ronald W. Rakow , Fellow, Lincoln Institute of Land Policy; Chair, Property Tax Policy Task Force of the IAAO
15:20-15:50		
Introduction to Principles of Public Finance and Real Property Taxation	Why impose a property tax? Division of taxes and functions among levels of government Economic impacts (including COVID-19 impact)	Enid Slack , Director, Institute on Municipal Finance and Governance, Munk School of Global Affairs and Public Policy, University of Toronto
15:50-16:20		
Valuation Methods and Tax Equity	Mass valuation: its rationale, political context, and application Political issues and need to maintain objectivity, mass valuation standards and their application Budgeting for training, data gathering, verification, and system maintenance	Paul Bidanset , Doctoral Fellow, Lincoln Institute of Land Policy; Project Manager, IAAO; Adjunct Professor, Regent University Ronald W. Rakow

16:20-16:50 Break		
16:50-17:20		
An International Perspective on the Property tax	International comparisons: experiences and challenges Alternative tax systems and tax bases New developments and trends COVID-19 impact on property taxation, possible solutions	Riël C.D. Franzsen , Professor, Director of the African Tax Institute, Faculty of Economic and Management Sciences, University of Pretoria, South Africa
17:20-17:50		
Approaches to Residential Taxation	Rationale for taxing residences International practice and challenges Appropriate tax rates Special treatment of primary residence New developments and perspectives Possible approaches (solutions) for the impact of COVID-19 on residential property tax	Ronald W. Rakow Riël C.D. Franzsen
17:50-18:10 Break		
18:10-18:50		
Baltic Experiences with Mass Valuation and Property Taxation		
Current Situation and Practice in Latvia	Mass valuation implementation Statistics Valuation and Taxation of Residences New developments, trends, and challenges (incl. COVID-19 impact and possible solutions for property taxation) Property tax system: implementation history, problems, tax policy proposals Financing system and financial sources for local governments Approaches to the taxation of primary residences (incl. "crisis solutions," e.g., COVID-19 impact).	Rita Pētersone , Deputy Head of the Cadastre Department, The State Land Service, Latvia Elza Muraseva , Analyst, Real Property Valuation Department, The State Land Service, Latvia Andrejs Birums , Deputy Director of the Direct Tax Department, Ministry of Finance
18:40-19:00		
Introduction of a Non-Taxable Minimum for Primary Housing	Proposals for the protection of sole residence in the context of real estate taxation	Aldis Bukss , Head of the Office of the Minister, Ministry of Justice, Latvia
19:00-19:30		
Current Situation and Practice in Estonia	Mass valuation and the property tax: development and implementation Financing system and financial sources for local governments Approaches to the taxation of residences New developments, trends, and challenges (incl. COVID-19 impact and possible solutions for property taxation).	Tambet Tiits , FRICS, M.Sc. Director General of the Estonian National Land Board
19:30-20:00		
Current Situation and Practice in Lithuania	Mass valuation and the property tax: development and implementation Financing system and financial sources for local governments Approaches to the taxation of residences New developments, trends, and challenges (incl. COVID-19 impact and possible solutions for property taxation).	Albina Aleksienė , MRICS, the State Enterprise Centre of Registers (retired), Mass Valuation Expert, Lithuania

20:00-20:20 Break		
20:20-20:50		
Valuation Result Verification	Approaches to the verification of mass valuation Standards for mass valuation (international standard)	Paul Bidanset
20:50-21:20		
Roundtable and Discussion		All faculty and participants

Day 2: July 8, 2020

Topic	Issues to Be Addressed	Speaker(s)
14:00-14:10	Registration of faculty and participants on Zoom platform	
14:10-14:40		
Applications of Mass Valuation Data	Importance of the valuation system to the national economy Different applications and uses of mass valuation results Means of financing system maintenance	Albina Aleksienė
14:40-15:10		
The Role of the Property Tax in Sustainable Land Management and Planning: the Latvian Experience	Social aspects of property tax in relation to sustainable living The public role in property taxation – Latvian experience	Sarmīte Barvika , Researcher, Riga Technical University, Faculty of Architecture
15:10-15:40		
Enhancing Public Awareness and Participation	Property Taxation, Livability, and Local Development: the NGO experience	Alija Turlaja , CEO of Sarkandaugava Development Association (NGO)
15:40-16:10 Break		
16:10-16:40		
Considerations in Rate-Setting Policies for Dwellings	What should be the basis for determining the tax rate?	Enid Slack
16:40-17:10		
Uniform Policies and Local Options	Should the tax rate be the same nationally, or differ according to local conditions?	Riël C.D. Franzsen
17:10-17:40 Break		
17:40-18:10		
System Financing and Data Mining	Methods for expanding and improving data for mass valuation: international experiences	Paul Bidanset
18:10-18:40		
The Importance of Communication in Tax Policy Setting	Methods for improving communication between valuation agencies and the public	Tambet Tiits
18:40-18:50 Break		
18:50-19:20 Workshop Summary		
Roundtable and Conclusion		All faculty and participants