



LINCOLN INSTITUTE
OF LAND POLICY

Workshop

“Improving Value Based Taxation of Real Property in Latvia”

Lincoln Institute of Land Policies (Cambridge, MA, USA)

in collaboration with

Riga Technical University and Ministry of Justice of Latvia

July 7, 2020 - July 8, 2020

Lincoln Institute Faculty Biographies



Joan Youngman is senior fellow at the Lincoln Institute of Land Policy, in Cambridge, Massachusetts. She is an attorney and author of numerous articles and books concerning land and building taxation and valuation. She has undertaken international research and educational work for the World Bank, the OECD, the International Monetary Fund, and the Harvard Law School International Tax Program. She is the author of *A Good Tax* (2016), and *Legal Issues in Property Valuation and Taxation: Cases and Materials* (2006), a co-author of *State and Local Taxation: Cases and Materials* (10th edition 2014), and co-editor of the books *Erosion of the Property Tax Base* (2009), *Making the Property Tax Work: Experiences in Developing and Transitional Countries* (2008), and *The Development of Property Taxation in Economies in Transition: Case Studies from Central and Eastern Europe* (2001).



Semida Munteanu is currently associate director of programs at the Lincoln Institute of Land Policy and lead for the Institute’s work on functional land markets and reduced informality. Prior to that she managed educational and research activities on land-related taxes, also at the Lincoln Institute. She received her BA from Wellesley College, where she studied economics and public finance.



Paul Bidanset is a doctoral research fellow at the Lincoln Institute of Land Policy. He concurrently serves as the valuation research project manager for the International Association of Assessing Officers (IAAO) and as an adjunct professor of economics at Regent University. Paul’s research is focused on spatial modeling, automated valuation models, and assessment inequity. He co-authored the book *GIS for Property Tax and Assessment Professionals*, published in 2018 by the IAAO.



Ronald W. Rakow is a fellow at the Lincoln Institute of Land Policy in Cambridge, MA. He is also a principal at Muddy River Advisors, LLC, a property tax and municipal finance consulting practice. Prior to these roles, Ron was the commissioner of the City of Boston assessing department, where he served for over 25 years. In Boston, he was responsible for determining the fair market value of over 160,000 parcels, raising over \$2 billion annually. Ron has recently served as the chair of the research committee and Property Tax Policy Task Force of the International Association of Assessing Officers (IAAO). Mr. Rakow holds a degree in economics from Boston University as well as a certificate in administration and management from Harvard University.



Dr. Enid Slack is director of the Institute on Municipal Finance and Governance (IMFG) and an adjunct professor at the Munk School of Global Affairs and Public Policy at the University of Toronto. IMFG focuses exclusively on the fiscal health and governance challenges faced by large cities and city-regions. Enid has written extensively on property taxes, municipal fiscal health, intergovernmental transfers, development charges, financing municipal infrastructure, and metropolitan governance. She co-authored a book on property taxes for the Lincoln Institute called *A Tale of Two Taxes: Property Tax Reform in Ontario*. She consults on municipal finance and governance issues with governments and international agencies such as the World Bank, IMF, OECD, UN Habitat, Asian Development Bank, Inter-American Development Bank, and the International Growth Centre. Enid is a member of the Board of Advisors of the International Property Tax Institute (IPTI). In 2012, she was awarded the Queen's Diamond Jubilee Medal for her work on cities.



Riël Franzsen is a professor and director of the African Tax Institute at the University of Pretoria, South Africa, where he has also occupied the South African Research Chair in Tax Policy and Governance since March 2013. He specializes in land and property taxation and more specifically property tax policy. In this capacity, he has acted as a policy advisor for the International Monetary Fund, FAO-United Nations, World Bank, and various other entities in countries in Africa, Asia, the Caribbean, and Europe. He has been a co-instructor for property taxation and decentralization courses on behalf of the IMF and the Lincoln Institute of Land Policy and presented a summer school course on property taxation for the Network of Associations of Local Authorities in South-East Europe. He is co-editor and co-author of *Property Tax in Africa: Status, Challenges, and Prospects*, published by the Lincoln Institute. This book provides the first comprehensive overview of property tax systems in African countries, focusing on property tax policy issues and administrative challenges.



Albina Aleksienė is executive manager of the Lithuanian Association of Property and Business Valuation Enterprises. From 1994 to 1997, working as the executive secretary for the Lithuanian Association of Property Valuers, she was involved in the development of the property valuation profession in Lithuania. For the following 20 years, she was head of the division of valuation for public needs at the State Enterprise Centre of Registers of Lithuania and participated in the development of the real property mass valuation system, coordinated the conducting of mass valuation of real estate (land and buildings) throughout Lithuania for taxation, land rents, sales of state land, and other public needs. She has published articles on real property valuation, has been an invited speaker at a number of international conferences (FAO, TEGoVA, IAAO, IPTI, etc.), and participated in training programs and international projects in other countries, including Georgia, Russia, Azerbaijan, China, Russia, Belarus, Ukraine, and Egypt.



Tambet Tiits, FRICS, M.Sc., is director general of the Estonian National Land Board. He has been a leader in land taxation and valuation in Estonia since the beginning of the 1990s. He was manager of the State Land Survey at the time of Estonia's independence and was the department director in the new National Land Board responsible for land tax valuation. Following implementation of the land tax in 1993, he formed his own real estate advisory and consulting service. He served as director of the DTZ Baltic from 1994 to 2015. He served as chair of the Estonian Association of Appraisers from 1995 to 2014 and as a board member of the European Group of Valuers Association (TEGoVa) from 2003 to 2006. He has made presentations on the Estonian land tax at a number of international conferences and co-authored a chapter on land tax in Estonia in *The Development of Property Taxation in Economies in Transition: Case Studies from Central and Eastern Europe* by Jane Malme and Joan Youngman (2001). Tiits was an international consultant on the first urban land valuation project in Latvia from 1998 to 1999.