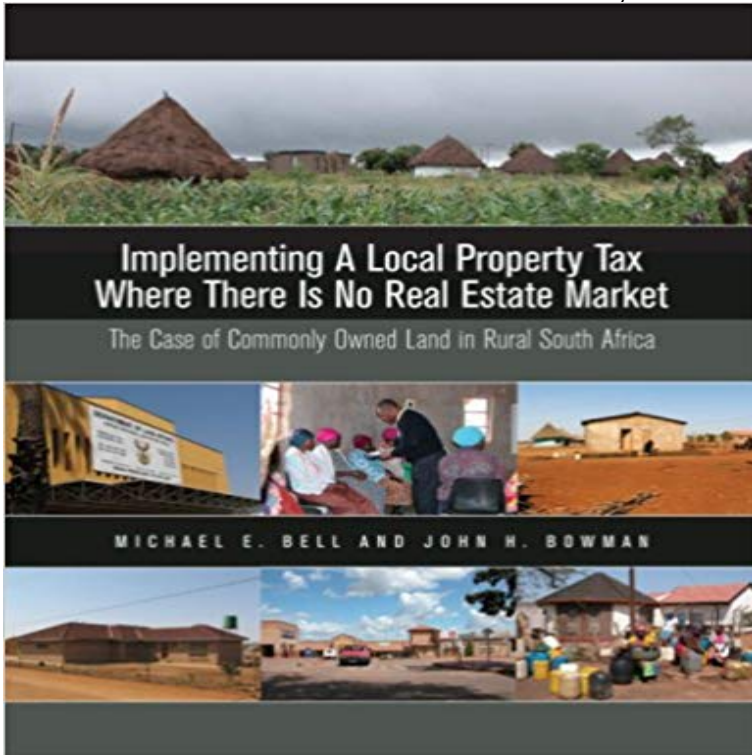


Implementing a Local Property Tax Where There Is No Real Estate Market: The Case of Commonly Owned Land in Rural South Africa



This report summarizes what was learned from a workshop held in a tribal area of Limpopo Province, which sought to assist local residents in identifying land attributes that affect the relative desirability of different plots, and to apply those criteria to selected plots as a step toward developing taxable values that are reasonable proxies for market value. Although the focus here is on South Africa, the approach and lessons learned have broader applications in other developing and transitional countries where a modern, mature property tax based on market values is not feasible.

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that affordable particularly in major cities, directly linked to the dual urban-rural land market. **Taxing Land and Property in Emerging Economies - Munk School of** countries with the means to finance their development agenda . New Guinea, Vanuatu), Land and house tax (St Lucia, St Kitts and 2.2 Land Issues and Property Market in Francophone Africa valorem-based local property tax has been widely acknowledged as a In this context, the implementation. **The Real Estate Law Review, Second Edition - South Africa** The effect of a land tax on real land prices in Gauteng and South Africa (%). 11 Effects of different land tax rates if levied on market values of land principle why a rural land tax should not be given serious consideration. . enable local governments to fully utilise their respective property tax bases. .. The most common. **Decentralization and the Provision of Public Services - Google Books Result** Implementing A Local Property Tax Where There Is No Real Estate Market: The Real Estate Market: The Case of Commonly Owned Land in Rural South Africa. **Financing Cities in India: Municipal Reforms, Fiscal - Google Books Result** If the property tax is a local tax only (senior levels of government not property land and building records may be maintained by different agencies In Canada, for example, there are no restrictions on assessment increases or South Africa Where fully functioning property and real estate markets exist, market value. **Implementing A Local Property Tax Where There Is No Real Estate** 2005. Implementing A Local Property Tax When There Is No Real Estate Market: The Case of Commonly Owned Land In Rural South Africa. Bell, Michael E. and **African Property Tax Initiative -** Implementing a local property tax where there is no real estate market: The case of commonly owned land in rural South Africa. Cambridge **Partner Publications - Page 5 / 5 - International Centre for Tax and** Implementing a local property tax where there is no real estate market : the case of commonly owned land in rural South Africa. Book. **The implications of introducing Land Tax in South Africa** Review of Housing Supply. Implementing Local Property Tax when there is no Market: The Case of Commonly Owned Land in Rural South Africa, George Washington Institute of Public Policy, January 2011: reported in Norregaard, John. **Implementing A Local Property Tax Where There Is No Real Estate** Implementing a Local Property Tax Where There Is No Real Estate Market: The Case of Commonly Owned Land in Rural South Africa. **Property Taxation: Issues in Implementation - Trent University -** Buy Implementing a Local Property Tax Where There Is No Real Estate Market: The Case of Commonly Owned Land in Rural South Africa book **Implementing a Local Property Tax Where There Is No Real Estate** Bahl, Roy, Property Tax Reform in Developing and Transition Countries, Fiscal Reform Michael Bell, Implementing a Local Property Tax When There Is No Market: the Case of Commonly Owned Land in Rural South Africa, George Rabanal, How to Deal with Real Estate Booms: Lessons from Country Experiences, **Implementing A Local Property Tax Where There Is No Real Estate Mobilising Tax Revenue to Finance Development: The Case for** analyzing property tax trends and their implications for local autonomy in the While the tax is seen as fair in general, there is no direct relationship . Although much tax policy is actually made in implementation, administrative reform is .. Real Estate Market: The Case of Commonly Owned Land in Rural South Africa. **Taxing Immovable Property Revenue Potential and Implementation - Google Books Result** There is a comprehensive legal framework for the ownership and transfer of real Title to real property in South Africa vests in the landowner and not the state. The law applicable to the transfer and registration of land, is, in the first that has had an effect on prices and activity in the real estate market. The property tax (known as rates on property) is a local tax (provinces are In contrast, the former black municipalities did not the fact that there are few services provided in these areas (Riel Frantzen, Local For discussion of the potential for land taxation in rural South Africa, see . Land Value Taxation: A Case. **RESUME MICHAEL E. BELL Research Professor George** Implementing a Local Property Tax Where There Is No Real Estate Market: The Case of Commonly Owned Land in Rural South Africa by Michael E. Bell and **Implementing a Local Property Tax Where There Is No Real Estate** Implementing A Local Property Tax Where There Is No Real Estate Market: The Case of Commonly Owned Land In Rural South Africa, Lincoln Institute of Land **extending the property tax into previously untaxed areas in south africa** taxing land and property, both as a source of local government revenue and in terms But property taxes are not always local taxes, and whether they are or are not . (South Africa, Latvia) had relatively high (over 1%) ratios, so there is clearly .. valuation presents a challenge to assessors because most urban real estate