Index

abatement see exemption
accountability 12, 33, 39, 88
administration, of property tax 41–47
centralization of 65, 231
in China 171–72
in Germany 98
in Guinea 208–9
in Hungary 226–30
in India 136–41
in Indonesia 121, 125
in Mexico 293
in Tanzania 192–3
in UK 84, 86–7
administrative costs 14, 64
in Hungary 233 nn. 6, 10
in Indonesia 122
in Mexico 297
aerial survey, in Tanzania 193
agricultural land, taxation of 27, 34–5, 39–41
in Australia 94
in Canada 40
in Chile 288–9
in Germany 99, 101
in Guinea 205
in Hungary 226
in Japan 110, 113
in Kenya 187 n.4
in Mexico 294
in Philippines 39–40, 153
in Poland 255–6
in Russia 238, 239
in Tunisia 213, 215–6
in Ukraine 247, 249
see also farms; rural areas
Alberta, 73
amnesty
in Argentina 285
in Chile 290
annual (rental) value (ARV) see rental value
appeals 44–5, 46
in Argentina 283
in Canada 74, 75
in Chile 290
in Colombia 270
in India 139, 140
in Japan 111
in Mexico 295
in Philippines 155
in Russia 244
in South Africa 202
in Tanzania 191
in Tunisia 216
in Ukraine 248
acquisition tax see transfer tax
Andhra Pradesh 131, 136
appraisal
in Hungary 228
in Indonesia 119, 122
in Tanzania 192
see also assessment; valuation area
compared to market value, 30–31
as tax base 22–3, 26–7
in China 166
in Germany 104
in India 146
in Kenya 178–9
in Poland 254, 258 n.6
in Tunisia 27, 210, 214
in Ukraine 250–51
see also unit value
Argentina 37, 281–5
arrears 8, 47, 48–9
in Argentina 284–5
in Canada 75
in Chile 289
in Germany 104, 106 n.7
in Hungary 229
in India 140–41
in Poland 255
in Russia 244
in Tanzania 197 n.10
in UK 85
Assam 136
assessed value/market value ratio 7
in Argentina 283
304 Land and property taxation

in Chile 289
in Mexico 293–4, 296
in Philippines 156
assessment 42–5
centralization of 42–3, 44–5
in Canada 73–4
in Colombia 269
in Hungary 59
in India 140
frequency of 43, 44–5, 77
inequities in 75
see also valuation
assessment ratios, differentiated
in Indonesia 120, 124, 125
in Philippines 153–4
see also rates, differentiated
Australia 5, 13, 53 n.4, 91–7
autonomy see local autonomy
Bahl, R. 9, 12, 16 nn.4, 8
Bangkok 159, 161, 162
Bavaria, 104
benefit tax, property tax as 10–11, 15,
33, 36, 203 n.3
in Tunisia 213–5
see also betterment tax; service
charges; water rates
betterment tax 50–51, 52, 53
in Argentina 285
in India 149
in Mexico 295–6
in Poland 256
in Tanzania 192
see also development charges; land
value increment tax; special
assessments; valorization
Bihar 136
Bogota 32, 63, 265–6, 278, 279
Bombay see Mumbai
British Columbia 71, 73, 78, 79, 80 n.2
Budapest 219, 223
Buildings, as tax base 19, 22–3
in Hungary 225
in India 134
in Tanzania 190
see urban outlining tax
building and construction licenses, fees
50–51
business taxes, local 20–21
in Argentina 282–83
in China 165, 169, 171
in Colombia 265
in Germany 99
in Guinea 205–8
in Hungary 219, 223
in Kenya 183
in South Africa 200
in Tunisia 210–11, 213, 215
in UK 85–7
see also non-residential property
Cadastre 41–2, 61
in Argentina 282–3, 285 n.2
in Chile 289
in Colombia 269–70, 275
in Guinea 208–9
in Hungary 228–9
in Indonesia 126–7
in Kenya 179, 186
in Latvia 260
in Mexico 296
in Nicaragua 298–9
in Poland 254, 257
in Tanzania 193
in Tunisia 211–12
see also titles
Cali 265, 269, 270, 274, 279 n.10
California 65 n.2
CAMA (computer-assisted mass
appraisal) 74
in South Africa 202
see also appraisal
Cameroon 205
Canada 5, 9, 13, 33, 40, 54 n.14, 69–80
see also Ontario
capacity, technical 60, 61, 64
in Hungary 227
capping, of rates
in Ontario 76
in UK 86, 88
see also rates, limits on
capital gains tax 50–51
in Australia 96
in Germany 105–6
in Japan 112, 113
in Mexico 297 n.8
in South Africa 203
in UK 89
capital value 82
in India 129–30
in India 134–5, 149
in Kenya 177
in Tanzania 196 n.3
Chennai 140–41
Chiapas 292
Chile 13, 65, 286–91
China 165–74

city planning tax, Japan 107, 108
classification of properties 63
see also assessment ratios
clearance certificates, as enforcement mechanism 47
in Kenya 181
collection of property taxes 46–9
see also administration
collection-led reform, Indonesia 125
see also valuation-led reform
Colombia 32, 43, 52, 53, 58, 60, 62, 265–80
comparative sales approach 28
in Hungary 228
in Philippines 154
in South Africa 201
communal tax (Hungary) see poll tax
community charge (UK) 82, 88
Conakry 205, 207–8, 209
Cordoba (Argentina) 285 nn. 7–9
cost approach see depreciated cost
council tax (UK) 28, 62, 81, 82–5, 88–9
credit, property tax 63
see also reliefs
Dar es Salaam 191–6, 197 n.8
De Cesare, C. 14
De Soto, H. 42
Delhi 132, 134, 136
depreciated cost approach 28
in Chile 288
in Indonesia 120
in Philippines 154
in Russia 240–41
in Tanzania 191
development charges 52, 53
in Australia 96
in Canada 79–80
in Mexico 295
see also betterment tax

earmarked revenues
in Chile 289
in Colombia 268
in India 150
in Philippines 157
East Germany 99, 100, 101, 106 n.7
effective rates of property tax 7, 16
in Colombia 265–66
in Indonesia 37, 123
in Japan 113
in Philippines 38, 156
in Tokyo 17 n.11, 113
El Salvador 298
elasticity of property tax 12, 14
in Colombia 266
in Germany 103
in Philippines 156
enforcement of tax 47
in Colombia 275
in Hungary 229–30
in Kenya 181
in Philippines 155–56
in South Africa 203
in Tanzania 194
see also clearance certificates; forced sales; sanctions
enterprise tax see business taxes; non-residential property
exactions see development charges
exemptions 14, 25–26
in Australia 92, 93
in Canada 71
in Chile 289, 291 n.3
compared to grants 26
in Germany 98
in Hungary 225–6, 232
in India 137
in Japan 110
in Latvia 261
in Nicaragua 299–300
in Philippines 153
in Poland 255
in Russia 241
in South Africa 201
in Tanzania 190
in Thailand 159, 161, 163
in Tunisia 214
in Ukraine 248
in UK 83–4, 86
see also reliefs; valuation deduction

fairness see incidence
farms, taxation of 15, 34–5
  in Canada 70–71
  in China 168, 170, 172
see also agricultural land
Fischel, W. 10
forced sales 47
  in Chile 290
see also seizures
forest tax 20
  in Germany 98
  in Philippines 153
  in Poland 256
  in Russia 238
  in Ukraine 251 n.5
freeze, in tax burden 63–4
  in Ontario 63, 76
  in UK 63, 89

GDR see East Germany
George, H. 11, 24
Germany 1, 9, 54 n.14, 98–106
Guatemala 298
Guinea 42, 205–9
Gujarat 131, 136, 137

Haryana 131
Hesse 104
Himachal Pradesh 131
Hoff, K. 40
Hood, C. 52
housing, taxes on 11
  in China 166, 169, 171
  in Japan 110
see also owner-occupied residences;
residential
Hungary 31, 42, 43, 58, 61, 62, 219–35,
261 n.2

idle land tax 37
  in Germany 106 n.6
  in Philippines 157
see also vacant land
improvements, as tax base 19, 22–23, 24

see also buildings
incentives, to business
  in Canada 75
  in Thailand 161
incidence of property tax 11, 24, 30, 65
  in India 142
income approach 28, 32
indexing of valuations 43
  in Argentina 283
  in Colombia 269, 273, 279 n.9
  in Germany 100
  in Kenya 180
  in Mexico 294
  in Nicaragua 299
  in Russia 238, 242
  in UK 85

India 29, 30, 53, 129–51
Indonesia 7, 37, 58, 60, 61, 63, 117–28
information, problems in collecting 46
  in Guinea 205
  in Kenya 181
  in Mexico 292
  in Tanzania 189
  in Thailand 162
  in Ukraine 251 n.2
information system
  in Kenya 60, 183–4
  in Indonesia 121–3, 125–7
inheritance and gift taxes 47, 50–51
  in Germany 101
  in Japan 112
  in Poland 257
  in Russia 241–2
  in South Africa 203
  in UK 89
see also transfers
Ishi, H. 113

Jakarta 122
Japan 17 n. 11, 54 n.14, 107–114
Karnataka 131–2
Kenya 42, 58, 60, 61, 62, 177–88
Kerala 136
Khan, M. 40
Krakow 255
Kyiv 247

Latvia 5, 13, 42, 65, 259–61
land, as tax base 14, 19, 22–3, 24
Index  

market value assessment 22–3, 28, 59  
in Canada 59  
compared to area, 30–31  
in Hungary 230  
in Indonesia 60  
in Thailand 163  
in UK 59  
see also capital value; rental value  

mass appraisal see appraisal; CAMA  

Medellín 265, 267, 269, 273, 275  

metropolitan areas 39  

Mexicali 296–7  

Mexico 9, 292–7  

Mexico City 15, 292  

Mombasa 181  

Moscow 244 n.3  

Mumbai 131, 132–5, 148–9  

Nagpur 149  

Nagoya 111  

Nairobi 180, 181, 187 n.7  

Netherlands 31  

New Brunswick 73  

New South Wales 91, 92, 93, 94, 95  

Nicaragua 9, 298–301  

non-fiscal use see land use  

non-residential property, taxation of 11, 15, 37, 38–9  

in Canada 72, 75, 76  

in India 135  

in Poland 254, 257 n.4  

in Russia 241  

in UK 81  

Northern Territory 91, 92  

notarial fees 47  

see also transfers  

Nova Scotia 78  

Novgorod 237, 244  

Nuevo Leon 292, 293  

Oldman, O. 15  

Ontario 33, 40, 57–8, 59, 61, 62, 63, 69–80  

Orissa 136  

Ott, A. 41  

owner-occupied residences 38  

see also residential  

Patente, in Guinea 207–8  

Patna 131  

In Australia 92–3  
in Indonesia 124  
in Kenya 178–9  
in UK 89  
land charges see land rent  

land rent, as substitute for tax  
in Russia 238  
in Tanzania 190, 197 n.5  
in Ukraine 247  
land use, tax effects on 15–6, 24, 37, 38, 47, 52, 154  
land value increment tax 16, 50–51, 52,  
in Poland 256  
in UK 89  
see also Plusvalia  

land value tax 11, 16, 52  
in Australia 93, 94  
in Germany 104  
in Indonesia 120  
in Japan 113  
in Latvia 260  
in Thailand 161–62  
see also site value tax  
leverage ratio, in Germany 99, 102  
local autonomy 8, 13  
in Hungary 219–20  
in Latvia 259  
in Philippines 152  
in Russia 236  
in setting rate 34–35, 128  
in Thailand 163  
in Ukraine 246  
local improvement charges see special  
assessments  
local tax defined 13  
London 81  
machinery, as tax base 19, 22–3  
in Canada 70  
in Germany 99  
in Philippines 154–5  
in Poland 254  
see also tangible business assets  
Madhya Pradesh 131  
Malawi 197 n.7  
Managua 298–300  
Manila 152, 157 n.2  
Manitoba 73  
Marharashtra 132, 134, 137, 146, n.7, 148–51  
market value assessment 22–3, 28, 59  
in Canada 59  
compared to area, 30–31  
in Hungary 230  
in Indonesia 60  
in Thailand 163  
in UK 59  
see also capital value; rental value  

mass appraisal see appraisal; CAMA  

Medellín 265, 267, 269, 273, 275  

metropolitan areas 39  

Mexicali 296–7  

Mexico 9, 292–7  

Mexico City 15, 292  

Mombasa 181  

Moscow 244 n.3  

Mumbai 131, 132–5, 148–9  

Nagpur 149  

Nagoya 111  

Nairobi 180, 181, 187 n.7  

Netherlands 31  

New Brunswick 73  

New South Wales 91, 92, 93, 94, 95  

Nicaragua 9, 298–301  

non-fiscal use see land use  

non-residential property, taxation of 11, 15, 37, 38–9  

in Canada 72, 75, 76  

in India 135  

in Poland 254, 257 n.4  

in Russia 241  

in UK 81  

Northern Territory 91, 92  

notarial fees 47  
see also transfers  

Nova Scotia 78  

Novgorod 237, 244  

Nuevo Leon 292, 293  

Oldman, O. 15  

Ontario 33, 40, 57–8, 59, 61, 62, 63, 69–80  

Orissa 136  

Ott, A. 41  

owner-occupied residences 38  
see also residential  

Patente, in Guinea 207–8  

Patna 131
Pattaya City 159, 161, 162

payment system
  in Indonesia 122–3
  in Philippines 155

payments in lieu of tax
  in Canada 25
  in India 137
  in Kenya 187 n.5
  in Tanzania 191

penalties, in Tanzania 193–4
  see also sanctions

phase-in see transition

Philippines 7, 32, 36, 38, 41, 42, 43, 152–8

pilot projects
  in Kenya 184
  in Russia 237

Pittsburgh 24

plot tax (Hungary) see vacant land

Plusvalia 52
  in Chile 288
  in Colombia 276–8
  in Mexico 296

Poland 9, 253–8, 261 n.2

political will, for reform 61–2
  in Indonesia 126
  in Kenya 181, 184–6
  in Tanzania 196
  in Thailand 164

poll tax
  in Guinea 206–8
  in Hungary 223

privatization, incentive to 13

privatization of collection, in Kenya 181

progressivity see rates; incidence

Puebla 294

Quebec 73, 78

Queensland 93

Rajasthan 136

rateable value (India) see rental value

rates (UK, Kenya, South Africa, Tanzania) see property taxes passim

rates, of tax 14, 33–8
  in Argentina 283–84
  in China 169–71
  in Colombia 271–74
  differentiated 34–37

in Colombia 270

in Ontario 59, 71–72

in Russia 239

in South Africa 202

see also assessment ratios; valuation bands

graduated or progressive 16, 37

in Argentina 284

in Australia 94

in Colombia 271

in India 148–50

in Indonesia 60, 120

in Mexico 295

in Nicaragua 300

in Thailand 162

see also effective rates

in Hungary 230

in India 132–36

in Indonesia 120

in Japan 110

in Kenya 180

limits on 34–36
  in Canada 72

in Hungary 59

in India 130

in Japan 111

in Russia 240, 245 n.11

in Mexico 294–95

in Poland 254

in Russia 238–39

in Tunisia 214–15

in Ukraine 247–48

in UK 84

reform, of property taxes 57–66

in Chile 290–91

in Colombia 276–79

in Hungary 231–33

impact of 62–64

in Indonesia 123–28

in Kenya 182–86

nature of 59–60

in Ontario 75–77

preconditions for 60–62

rationale for 57–59

in Tanzania 194–96

in Ukraine 250–51

in UK 87–89

registry fees and taxes 47

in Colombia 267

in Japan 112
see also transfers
reliefs, from property tax 38
in Argentina 283
in Australia 95
in Canada 73
in Latvia 260
in Poland 255
in Russia 239
in South Africa 201
in UK 86
see also credit; exemptions
rent control, effects of 138–40
rental value assessment 22–23, 28–30
in India 129–32
in Thailand 161
in Tunisia 210–13
in UK 58, 88
residential land, Japan 110
see also housing
residential property, Indonesia 124
see also housing
Revenue aspects of property tax 5–10,
14, 20–21, 64, 65
in Argentina 281–2
in Australia 91–92
in Canada 69–70
in Chile 286–87
in China 174
in Colombia 266
in Germany 102–03
in Guinea 205–06
in Hungary 220–22, 224
in India 142–45
in Indonesia 117–18, 121, 127
in Japan 107–09
in Kenya 177–78
in Latvia 259–60
in Mexico 292
in Nicaragua 298
in Philippines 156
in Poland 253
in South Africa 199–200
in Tanzania 189–90, 195
in Thailand 159–60
in Tunisia 212
in Ukraine 249–50
in UK 81–82
Revenue sharing
in Indonesia 124
in Philippines 156
in Russia 239–40, 242–44
Ricardo, D. 47
rural areas, taxation of 52
in Argentina 281, 283
in India 146 n.4
in Indonesia 120
in Kenya 179
in South Africa 200–201, 203 n.2
in Tanzania 190
see also agricultural land; farms
Russia 226–45
St. Petersburg 244 n.3
sanctions
in Hungary 229
in Indonesia 124
in Tunisia 216 n.3
self-assessment 13, 31–3
in Colombia 60, 63, 270–71, 274–6
in Hungary 227
in Nicaragua 299–300
in Philippines 154, 157 n.1
in Poland 255
in Thailand 163
in Tunisia 216
in Ukraine 248
seizures
in Indonesia 125
in Philippines 155
service charges, India 132, 134, 137,
148–50
Sfax 210
simplified taxes, in Ukraine 248–9
Site value tax 19, 24, 25
in Australia 93
in India 129
in South Africa 201, 203 n.3
see also land value tax
Skinner, J. 40
South Africa 5, 9, 199–204
South Australia 92, 93, 95
special assessments 52
in Canada 78
in Philippines, 157
see also betterment tax; valorization
speculation, tax on land, in Ontario 78–9
Stamp tax 47, 50–51
in Australia 96
in Poland 256
in Ukraine 251 n.6
<table>
<thead>
<tr>
<th>310</th>
<th>Land and property taxation</th>
</tr>
</thead>
<tbody>
<tr>
<td>in UK 89</td>
<td></td>
</tr>
</tbody>
</table>
see also transfers |
standard tax, in Germany 99 |
standard value, in China 167 |
Strasma, J. 40 |
Surabaya, 122 |
Sydney 94, 95 |
Taiwan 53 n.4 |
Tamil Nadu 140–41 |
tangible business assets, in Japan 108, 112 |
see also machinery |
Tanzania 189–98 |
tax competition 15, 36, 39 |
tax effort 8–10 |
in Philippines 156 |
tax exporting 12, 36, 39 |
tax roll see Cadastre |
taxpayer education, in Kenya 184 |
Thailand 32, 37, 42, 159–64 |
titles, land |
in Australia 95 |
in Canada 74 |
in Indonesia 119 |
in Nicaragua 300 |
see also Cadastre |
Tokyo 111 |
Toronto 71, 75, 76 |
tourism tax, in Hungary 225 |
transfers, of land, taxes on 47, 50–51 |
in Argentina 285 |
in Australia 96 |
in Canada 78 |
in China 168–9, 170–71, 172–3 |
in Germany 105 |
in Hungary 226 |
in India 146 n.4 |
in Indonesia 117, 122 |
in Japan 108, 112 |
in Mexico 297 |
in Philippines 157 |
in Poland 256 |
in South Africa 203 |
in Thailand 159, 163 |
see also speculation |
transition, in property tax reform 59, 61, 77 |
in Canada 75 |
in Japan 111 |
Tunis 210 |
Tunisia 27, 32, 53 n.7, 210–16 |
Tver 237 |
Ukraine 246–52 |
unbuilt land see vacant land |
unit values |
in Hungary 59 |
in Poland 257 |
see also area as tax base |
urban outlining tax (Colombia) 266–7 |
United Kingdom 9, 28, 54 n.14, 58, 62, 63, 81–90 |
United States 5, 7, 38, 43, 80 n.3 |
Uttar Pradesh 131 |
vacant land, taxation of 29 |
in Colombia 276 |
in Hungary 225 |
in Tunisia 211, 215 |
valorization, in Colombia 265, 267–68 |
see also betterment tax |
valuation 13, 24–5 |
in China 167–8 |
in Germany 100 |
in India 137–40 |
in Indonesia 119–20 |
in Kenya 179–80 |
in Tanzania 191–2 |
in Thailand 162 |
see also appraisal; assessment; indexing |
valuation bands, in UK 59, 62, 83 |
valuation cycle 43 |
in Australia 95 |
in Chile 289 |
in Germany 101 |
in Indonesia 119 |
in Japan 111 |
in Latvia 260 |
in Philippines 155 |
in South Africa 202 |
valuation deduction, Indonesia 120–21 |
see also exemptions |
valuation-led reform, in Tanzania 194–6 |
see also collection-led reform |
value-added tax 47, 54 n.14 |
in Mexico 297 n.8 |
in South Africa 203 |
Victoria 92, 93, 95 |
<table>
<thead>
<tr>
<th>Terms/Names</th>
<th>Pages/Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>water rates, India</td>
<td>134, 148–50</td>
</tr>
<tr>
<td>wealth tax, in Germany</td>
<td>101, 105</td>
</tr>
<tr>
<td>West Bengal</td>
<td>136</td>
</tr>
<tr>
<td>Western Australia</td>
<td>93, 96 n.3</td>
</tr>
<tr>
<td>Youngman, J.</td>
<td>63–64</td>
</tr>
<tr>
<td>Zilla Parishad</td>
<td>150–51</td>
</tr>
<tr>
<td>Zodrow, G.</td>
<td>11</td>
</tr>
</tbody>
</table>