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
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 Indonesia 118

see also market value

capitalization of property tax 10–11, 24
carpet area 131

cess

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
incents, 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 China 166
in Kenya 180
in Mexico 294
in Tanzania 189
in Thailand 162
in Ukraine 251 n.2
information system
in China 166
in Indonesia 121–3, 125–7
inheritance and gift taxes 47, 50–51
in Argentina 283
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
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
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
Medellin 265, 267, 269, 273, 275
metropolitan areas 39
Mexico 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
Land and property taxation

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
310  Land and property taxation

in UK 89
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
water rates, India 134, 148–50
wealth tax, in Germany 101, 105
West Bengal 136
Western Australia 93, 96 n.3

Youngman, J. 63–64
Zilla Parishad 150–51
Zodrow, G. 11