

Commission 9 Work Plan

Dr Frances Plimmer
Chair Commission 9

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WG 9.1 - Property Taxation

- Study Group 9.1.1 – Tax Bases
- Study Group 9.1.2 – Mass Appraisal Systems; and
- Study Group 9.1.3 – Successful and Efficient Taxation Systems for Emerging Economies.

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Study Group 9.1.1 Tax Bases

- ❑ Ease of administration and assessment;
- ❑ Justifiable;
- ❑ Sustainable and sufficient revenues;
- ❑ Taxpayer acceptability;
- ❑ Annual or periodic levy;
- ❑ Same base applied to different taxes;
- ❑ Use of mass appraisal (and liaison with 9.1.2)

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Study Group 9.1.1 Tax Bases

- ❑ Tool for land use policy;
- ❑ Tool for settlement policy;
- ❑ Support for land use and ecological aims;
- ❑ Trade offs?
- ❑ Market distortions?
- ❑ Different stages of institutional development and governance?

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SG 9.1.2 Mass Appraisal Systems

- Degree of technical skill removes such systems from understanding of taxpayers;
- Trade off between efficiency and 'justice'?
- Increased responsibility on valuation profession.

SG 9.1.2 Mass Appraisal Systems

- Guidelines:
 - Develop of suitable MA systems to support tax assessments;
 - Appropriateness of original data sources;
 - Indices to monitor property market.

SG 9.1.3 Successful and Efficient Taxation Systems for Emerging Economies

- Investigation of property tax systems in emerging economies;
- Examples of best practice;
- Regional study, potentially:
 - South America;
 - Africa; or
 - Central and Eastern Europe.

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WG 9.2 Large Scale Land Acquisition for Agriculture

- Needs of foreign corporates for productive farm land;
- Needs of indigenous land holders;
- Needs of national governments;
- Issue of exploitation;
- Process in the light of best practice.

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WG 9.3 Management of Public Property Assets in Developing Countries

- Data structure for fixed public assets;
- Administrative needs:
 - Organisation;
 - Client interfaces;
- Operation of public properties:
 - Life cycle costings.

WG 9.3 Management of Public Property Assets in Developing Countries

- Optimisation of use/occupancy;
- Reduction of operational costs;
- Development/redevelopment;
- Increased economic revenues;
- Capacity building;
- Cost transparency; and
- Consistent documentation system.

Commission 9 welcomes:

- Further debate;
- Members to get involved;
- Members to contribute where and when they can; and

More fun in 2011 – 2014!

Thank you.