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Introductory Note

This document is an annex to a report prepared by Richard Bird and Enid Slack for the World Bank in March 2002 entitled Land and Property Taxation: A Review. As specified in the terms of reference for that report, brief case studies of five countries in each of five regions were commissioned. The 25 countries chosen for study were initially selected in consultation with the World Bank sponsors of the study to provide coverage both of a number of larger countries as well as, it was thought, different “styles” or practices in taxing land. Although the final set of case studies included here differs slightly from that initially chosen, reflecting both the availability of people and information, both of these conditions seem to be met adequately.

The initial terms of reference given to the authors of all case studies were to provide information on four basic items: (1) How much revenue is collected from taxes on land and property? (2) What is the tax base, and who determines it? (3) What are the tax rates, and who sets them? (4) How is the tax administered? In addition, they were asked to provide some relevant information on other land-based taxes, on the frequency of reassessment, on differentiations in taxes on types of property, on enforcement and tax arrears, and so on. In addition, in each of the five regions one country – the first listed in each region (Canada, Hungary, Indonesia, Colombia, and Kenya) – was selected for a somewhat fuller study of reform experience. In these cases, authors were asked also to provide some discussion of the rationale, nature, and impact of reform efforts.

As indicated in the table of contents, in total 18 authors living in 12 countries were involved in preparing these case studies. The combination of many authors, the relatively short time period (and small budget) available for the work, and the great differences from country to country in both practices and the availability of information means that the results presented here are by no means completely uniform from country to country. Some reports are much more detailed and comprehensive than others. Some are more factual; others more interpretative. Some, especially those from federal countries, focus on experience in only one part of the country. Some are based on direct field work; others depend more on existing studies. Some focus almost entirely on the property tax; others cast their net more widely. Although most of these studies were revised by the original authors, and the editors have added some information to others, some still do not include some fairly important information, often because it is simply not available. Some – although all have been edited for inclusion here -- are written in very different styles. The accompanying final report written by the editors provides a summary comparison of the main aspects of these case studies. Nonetheless, those interested in the details, or in particular countries, will in most cases find much additional value in the materials included here.

In addition to our obvious primary debt to all those who have contributed to these case studies, we are grateful to a number of others for helpful suggestions, materials, and comments with respect to this project, including Joan Youngman, Jane Malme, and Martim Smolka of the Lincoln Institute of Land Policy; Oliver Oldman, Harvard Law School; Riel Frantzen, University of Pretoria; Ihor Sphak, IMF, and Wayne Thirsk,
SERF, both in Kyiv, Ukraine; Jan Brzeski, Jagiellonian Business School, Cracow, Poland; Uri Raich, MIT; Roy Bahl, Jorge Martinez-Vazquez, and Bayar Tumenasan, Georgia State University; Dana Weist, World Bank; Julio Francisco Baez-Cortes, Managua, Nicaragua; and Christine Wong, University of Washington. We alone, however, are fully responsible for these materials as they appear here.

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