

THE GLOBAL
URBAN ECONOMIC
DIALOGUE SERIES

PROPERTY TAX REGIMES IN EUROPE



UN  HABITAT
FOR A BETTER URBAN FUTURE

PROPERTY TAX REGIMES IN EUROPE

United Nations Human Settlements Programme
Nairobi 2013

UN  **HABITAT**

The Global Urban Economic Dialogue Series

Property Tax Regimes in Europe

First published in Nairobi in 2013 by UN-HABITAT.

Copyright © United Nations Human Settlements Programme 2013

HS Number: HS/028/13E

ISBN Number(Volume): 978-92-1-132565-2

ISBN Number(Series): 978-92-1-132027-5

Disclaimer

The designations employed and the presentation of the material in this publication do not imply the expression of any opinion whatsoever on the part of the Secretariat of the United Nations concerning the legal status of any country, territory, city or area or of its authorities, or concerning the delimitation of its frontiers of boundaries.

Views expressed in this publication do not necessarily reflect those of the United Nations Human Settlements Programme, the United Nations, or its Member States.

Excerpts may be reproduced without authorization, on condition that the source is indicated.

Acknowledgements:

Director: Naison Mutizwa-Mangiza

Chief Editor and Manager: Xing Quan Zhang

Principal Author: Richard R Almy

English Editor: Roman Rollnick

Assistants: Joy Munene, Agnes Ogana

Design and Layout: Peter Cheseret

FOREWORD



Urbanization is one of the most powerful, irreversible forces in the world. It is estimated that 93 percent of the future urban population growth will occur in the cities of Asia and Africa, and to a lesser extent, Latin America and the Caribbean.

We live in a new urban era with most of humanity now living in towns and cities.

Global poverty is moving into cities, mostly in developing countries, in a process we call the *urbanisation of poverty*.

The world's slums are growing and growing as are the global urban populations. Indeed, this is one of the greatest challenges we face in the new millennium.

The persistent problems of poverty and slums are in large part due to weak urban economies. Urban economic development is fundamental to UN-HABITAT's mandate. Cities act as engines of national economic development. Strong urban economies are essential for poverty reduction and the

provision of adequate housing, infrastructure, education, health, safety, and basic services.

The *Global Urban Economic Dialogue* series presented here is a platform for all sectors of the society to address urban economic development and particularly its contribution to addressing housing issues. This work carries many new ideas, solutions and innovative best practices from some of the world's leading urban thinkers and practitioners from international organisations, national governments, local authorities, the private sector, and civil society.

This series also gives us an interesting insight and deeper understanding of the wide range of urban economic development and human settlements development issues. It will serve UN member States well in their quest for better policies and strategies to address increasing global challenges in these areas.

A handwritten signature in black ink, appearing to read 'Joan Clos', written in a cursive style.

Joan Clos
Under-Secretary-General
of the United Nations,
Executive Director, UN-HABITAT

CONTENTS

LIST OF TABLES, FIGURES, ACRONYMS AND ABBREVIATIONS	VIII
CHAPTER 1 INTRODUCTION	1
Types of Taxes on Property	1
Why Consider a Property Tax?	1
Scope and Approach	2
CHAPTER 2 THE ORGANIZATION OF REPORT	3
CHAPTER 3 OVERVIEW OF PROPERTY TAX REGIMES IN EUROPE	5
Brief History	5
Current Situation	6
Recurrent taxes on immovable property	6
Taxes on net wealth and property transfers	11
CHAPTER 4 STATISTICS OF UTILIZATION OF TAXES ON PROPERTY	13
CHAPTER 5 FISCAL ARRANGEMENTS	17
Power of Taxation, Revenue Assignments, and Local Discretion	17
CHAPTER 6 RATE SETTING APPROACHES AND RATE STRUCTURES	21
Other Fiscal Issues	22
CHAPTER 7 MAIN DESIGN FEATURES	23
Responsibility for Paying the Property Tax	23
Taxable Property	24
Basis of Assessment	25
Non-value	25
Value	25
CHAPTER 8 STRATEGIES FOR PROVIDING SELECTIVE PROPERTY TAX RELIEF	27
Differentials	27
Personal Exemptions and Similar Relief Measures	29
Deferrals and Abatements	29
Freezes and Limits	33

Institutional Exemptions	33
Incentives and Disincentives	34
Other Forms of Relief	36
Economic, Fiscal, and Administrative Considerations	37
CHAPTER 9 ADMINISTRATIVE ARRANGEMENTS, PRACTICES AND ISSUES	39
Functional Assignments	39
Supervision	42
Assessment and valuation	42
Billing, collection, and enforcement	43
Appeal	43
The role of taxpayers and self-assessment	44
Private sector roles in property tax administration	45
Cadastral Systems	45
Valuation system	51
Valuation assumptions	52
Methods and procedures	53
Codification of valuation methods	53
Special valuation issues	53
Revaluation	54
Assessment and Collection	54
Billing	55
Collection	55
Enforcement	55
Administration of Appeals	56
Resource Requirements, Performance Measures, and Achieving Cost-effectiveness	57
Funding	57
Staffing	58
Technology	58
CHAPTER 10 CONCLUSIONS AND RECOMMENDATIONS FOR IMPROVING PROPERTY TAX REGIMES	61
Reform Strategies	61
Performance Analysis	61
Obstacles to Frequent Revaluations	62
REFERENCES	65
APPENDICES	71

LIST OF TABLES, FIGURES, ACRONYMS AND ABBREVIATIONS

LIST OF TABLES

Table 1:	Property Taxes Imposed and Distribution of Property Tax Revenues	7
Table 2:	Base and Basis of Taxes on Immovable Property	9
Table 3:	Taxes on Property as a Percent of GDP, Total Revenues, & Total Taxes	13
Table 4:	Recurrent Taxes on Immovable Property as a Percent of GDP, Total Local Revenues, and Total Local Taxes	15
Figure 3:	Recurrent Taxes on Immovable Property as a Percent of Total Local Taxes	16
Table 5:	Local Government Discretion Regarding Immovable Property Taxes	18
Table 6:	Differentials and Residential Property Tax Relief Measures	29
Table 7:	Unusual Institutional Exemptions	34
Table 8:	Property Tax Deductibility	36
Table 9:	Administrative Arrangements for Assessment and Collection	39
Table 10:	Information about Cadastral and Valuation Systems	46
Table 11:	Interplay among Values, Tax Rates, Taxes, & Taxes at Stake with a 10% Error	52

LIST OF FIGURES

Figure 1:	Relative Importance of the Types of Taxes on Property	14
Figure 2:	Utilization of Types of Taxes on Property as a Percent of Total Taxes on Property	14

LIST OF TERMS/GLOSSARY1

预览已结束，完整报告链接和二维码如下：

https://www.yunbaogao.cn/report/index/report?reportId=5_18755

