



United Nations

— HABITAT III —
URBAN LIBRARY REPORT

Submitted by Lead Organization	
Name of lead organization	Lincoln Institute of Land Policy
City and country where organization is based	Cambridge, MA, USA
Title of Urban Library event	Foundations of Municipal Fiscal Health
Date of Urban Library event	10/20/2016
Name of partner organizations with information on city, and country where organization is based	Peking University–Lincoln Institute Center for Urban Development and Land Policy (PLC), Beijing, China Torcuato di Tella University, Buenos Aires, Argentina
Number of participants	60
Percentage of women participants at the event	50%
Background information on Urban Library event (themes, issues, context).	<p>A well-functioning property tax is the foundation of municipal fiscal health for rapidly growing cities worldwide – a pillar in the implementation of the New Urban Agenda. The property tax is a stable source of own-source revenue for cities that promotes greater self-sufficiency in the delivery of basic services, augmented by intergovernmental transfers. The discussion in this event, based on our work co-authoring, with the World Bank, the Habitat III Policy Paper Framework – Municipal Finance and Local Fiscal Systems, will cover challenges and opportunities in establishing and maintaining property tax systems in the U.S., Latin America, Eastern Europe, Africa, and China, and will align with the launch of these publications: <i>A Good Tax: Legal and Policy Issues for the Property Tax in the United States</i>; <i>Making Land Legible: Cadastres for Urban Planning and Development in Latin America</i>; and <i>Property Tax in Latin America</i>; and <i>Los sistemas de tributación inmobiliaria en América Latina y el Caribe</i>. The objectives of this event include promoting a dialogue about the property tax as foundation of municipal fiscal health; learning about efforts to develop efficient property tax systems in developing world cities, in Latin America, and in China; and sharing e-resources and research on sustainable fiscal practices, practical applications, and capacity building.</p>
Concise summary of the event proceedings, including key points discussed.	The five panelists presented briefly on their experience with municipal fiscal health –specifically, the property tax—in various countries and cities.



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<p>Concise summary of the publication launched or promoted at the event.</p>	<p>1. Youngman, Joan. A Good Tax: Legal and Policy Issues for the Property Tax in the United States. The property tax has great strengths, particularly as an independent source of nearly half of all general revenue for local governments. However, it is undermined by inaccurate valuations, preferences that reduce the tax base and raise tax rates, and exaggerated rhetorical attacks. Addressing this situation requires attention to policy, administration, and communication. In this book, tax expert Joan Youngman considers how to improve the operation of the tax and supply the information missing in public debate. The book analyzes the legal, administrative, and political challenges to the property tax in the United States and offers recommendations for its improvement. 2. Erba, Diego Alfonso and Mario Andrés Piumetto. Making Land Legible: Cadastres for Urban Planning and Development in Latin America. In Latin America, a territorial cadastre is a public registry that manages information relating to parcels of land. The cadastre plays a key role in urban planning and property valuation in the region. This report describes the past, present, and potential future of cadastres as a land policy tool in Latin America. It describes how national, regional, and local jurisdictions across Latin America have used updated orthodox and/or multipurpose cadastres to strengthen urban financing and inform planning decisions. 3. De Cesare, Claudia. Sistemas del impuesto predial en América Latina y el Caribe. This book reviews, compares and contrasts the functioning of the property tax in nine Latin American countries in terms of legal structure, collection practices, and performance. It is based on the Lincoln Institute’s extensive data collection project that has collected information on more than 200 jurisdictions in 16 countries. The book highlights lessons as well as obstacles to be overcome in order to achieve better-functioning property tax systems.</p>
<p>Name, title, and organization of the 1st speaker</p>	<p>Martim Smolka Senior Fellow and Director, Program on Latin American and the Caribbean, Lincoln Institute of Land Policy msmolka@lincolninst.edu</p>
<p>Name, title, and organization of the 2nd speaker</p>	<p>Cynthia Goytia, Argentina Torcuato di Tella University, Buenos Aires, Argentina cgoytia@utdt.edu</p>
<p>Name, title, and organization of the 3rd speaker</p>	<p>Dirk Scholtz, South Africa African Tax Institute, University of Pretoria Dirk.Scholtz@up.ac.za</p>
<p>Name, title, and organization of the 4th speaker</p>	<p>Alejandro Sparacino, Argetnina Provincial Government of Buenos Aires, Argentina, Undersecretariat for Land, Urbanism, and Housing sparacino.infraestructura@gmail.com</p>