



Call for Papers

**UN-HABITAT Central, Eastern and South-eastern Europe
Regional Conference**

***Financing affordable housing and infrastructure in cities:
towards innovative land and property taxation system***

Organized by UN-HABITAT Warsaw Office

**Sponsored by Global Land Tool Network (GLTN) with funds
from the Governments of Norway and Sweden**

**Warsaw, Poland
16-17 October 2009**



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1. Summary

Financing affordable housing and infrastructure in cities: towards innovative land and property taxation system is the theme of the UN-HABITAT Central, Eastern and South-eastern European Regional Conference to be held in Poland from **16-17 October 2009**. The Conference will focus on innovative tools for land and property taxation and sustainable urban development in countries with economies in transition. The Conference is being organized by UN-HABITAT Warsaw Office with financial support from the Global Land Tool Network (GLTN) and funds from the governments of Norway and Sweden.

The goal of the Conference is to enhance and share knowledge and experiences and to disseminate lessons learnt from the region on policies and instruments for social equity, affordable housing and land and property taxation, and generate further synergies with countries in the region.

The Conference is looking for papers and contributions in three thematic areas: (1) land and property taxation policies, legal and institutional frameworks, (2) land and property taxation as a means to provide affordable housing, serviced land and infrastructure (3) tools for operationalising land and property taxation and implementation lessons. Contributors should consider cross-cutting issues such as information, governance and transparency, capacity development, innovative practices/tools, gender, grassroots/community participation, and sustainability. Papers covering more than one country, providing regional perspectives and countries comparisons are encouraged.

Contributions are sought for innovative tools for land and property taxation to support sustainable urban development in countries with economies in transition, particularly in Central, Eastern and Southern European countries.



2. Background

Land and property taxation is the practice of creating local and/or state revenue from land and properties holders or users. A well managed land and property taxation can benefit the low-income groups via i.e. cross subsidies regarding infrastructure, services, affordable housing, land provision, etc. Without land and property tax there is vast amount of speculation in land and housing market which is pushing the prices sky high and making them unaffordable for the low income earners in cities. This is especially important for Central, Eastern and South-eastern Europe where many countries, with economies in transition, have recently initiated land and property taxation policies and instruments. At the same time, several countries in the region are committed to improve and integrate their housing and urban planning and management.

Land and property taxation has taken a central stage in countries in Eastern Europe, particular countries transiting to market oriented economies with private ownership. In the region, new/innovative and various approaches to land and property taxation policies, reforms and instruments have been experimented for a range of purposes including revenue generation for financing urban infrastructure and development, support to decentralization, ensure affordable housing, maintaining urban infrastructures and investments. These innovations in land property taxation should be documented for knowledge sharing and lessons learning, especially with the view to improve urban land and property management.

In this context, the UN-HABITAT Warsaw Office was established in October 2006 with the support of the Government of Poland. The Warsaw Office is supporting operational activities in Central, Eastern and Southern Europe to effectively address human settlements concerns in the region. The UN-HABITAT Warsaw Office convened two special ministerial-level Advisory Council meetings – an inaugural session in Warsaw in February 2007, followed by a meeting in Bucharest, Romania. These meetings offered Ministers and high-level officials responsible for housing and urban development in the region, a platform for enhanced cooperation and knowledge sharing and a mechanism to keep housing and urban management challenges high on the agenda. The meetings also resulted in the Warsaw Declaration in which participating countries demonstrated their commitment to implement improved housing and integrated urban planning and management strategies. Both Advisory Council meetings demonstrated the need of exchanges at the regional level, including on land administration systems and recommended to the Warsaw Office to organize two regional Conferences that would be dedicated to a deeper presentation of UN-HABITAT concepts and tools and relevant experiences for the region. This Conference is responding to that request.

The Global Land Tool Network (GLTN) will sponsor the Conference. GLTN aims, amongst other, to improve the general dissemination of knowledge on land, improve and develop pro poor land management and land tenure tools, contribute to poverty alleviation and the MDGs¹ through land reform, improved land management and security of tenure. The Network approaches land and related

¹ Millennium Development Goals (MDG) number 7 (on the environment and slums), number 3 (relating to women's land, housing and property rights) and number 1 (on food security)



development objectives through consultations, knowledge exchange and cooperation at the global, regional and national levels, while tool development and documentation are realized on the national and local levels in various participating countries. The project goals of the Global Land Tool Network focus on the development of pro poor, gendered and large scale land tools. When identified and sufficiently supported, these land tools will unblock current development obstacles and enhance the delivery of the MDGs. Land Value Capture is one of the five² core themes in the land sector the Network and its partners have identified. GLTN principles include pro-poor, governance, equity, subsidiarity, affordability, systematic at scale, gender sensitiveness. The Conference will contribute to identify innovative land and property taxation tools and enhance knowledge, documentation and dissemination on land management and land and property tax reform in the region.

3. Land and property taxation and sustainable urban development

Land and property taxation (LPT) is a means to finance urban infrastructure and services, land provision and low-income housing. LPT can support decentralized land administration and local urban governance. Considering the justifications, paying land and property tax can encourage land and property owners to develop or improve land and housing to the full extent that its value warrants, or to make way for others who will. Sites and investments are consequently used more efficiently, dilapidated inner-city areas and buildings are returned to good use, which reduces urban sprawl and decay. LPT may deter speculative land holding, reduce rent-seeking behaviour and enable a society to provide sustainable and wider access to the use of land and property. This allows women and men, low income and affluent citizens, uneducated or well educated, all to gain access to land and property in more affordable manner. It enables secure tenure by owners willing to pay for the land and property advantages they find important. This approach to revenue production stimulates new business and new employment, reducing the need for government assistance and improving buildings safety and security.

Economically LPT makes sense because, it does not distort market mechanisms or otherwise burden the economy the way most other taxes do. It is a cheap and efficient levy to administer because much less effort is required to track land ownership and value than to track income or sales transactions. Tax evasion on land and property is much more difficult than on financial wealth because land and buildings cannot be hidden, removed to a tax haven, or concealed in an electronic data system. Even in low income communities, the tools are readily available to implement this policy. Mechanisms such as Land Value Capture (LVC) can be used to produce revenue for public purposes and for fostering more efficient use of land, including natural resources.

² The five core themes of GLTN are: (1) Land right, records and registration, (2) Land use planning, (3) Land management, administration and information, (3) Land law and enforcement, and (5) Land Value Capture.

There are also compelling moral reasons for LPT. For example, land (unlike goods and services) has no cost of production. If an ample supply of land of equal desirability were available everywhere, there would be nothing to pay for its use. In reality, land and housing acquire a scarcity value owing to the competing needs of community members for living, working and leisure space. Thus land value, for instance, owes nothing to individual effort and everything to the community at large. It belongs justly and uniquely to the community. Conversely, the reward for individual effort of improving land and housing rightfully belongs to the one who earns it. Because of differences in location, fertility or natural resources, housing standards, some places are more advantageous than others. Only demand for access to these advantages gives land and property their value.

Land and property values are created mainly by factors that are not necessary the result of the owner's own effort. For example, the creation of new infrastructure, new public transportation, or re-zoning, can all radically change the value of a piece of land or a house. LPT provides a method of recouping windfall changes to land and property value that occur as a result of investment by the community, placing less of the burden on taxpayers who do not directly benefit. This could then lead to the reductions in existing taxes on labour (wages) and enterprise (sales). The LPT is progressive because the land tax, for example, cannot be passed on to a tenant; competitive markets, and not owner overheads set rental prices. The natural world is rightfully the common property of all persons, and therefore the LPT can be seen not at a real tax, but simply the collection of rent (a user fee) on behalf of the community. For eight thousand years worldwide, different tools of LPT have been used as the primary basis for producing public revenue and is easy for people to understand. This is important for investment in urban and peri-urban infrastructure and services, and provision of affordable housing. LPT is the appropriate instrument for the urgent fight against global inequity and poverty. Land and property taxation is also a means to finance the maintenance of dilapidating communal buildings, public space, parks, and social services.

Functioning LPT tools exist in a context of institutional arrangements that clarify roles and responsibilities; the implementation of transparent procedures for decision-making; the existence of information technology and systems for collecting, processing, archiving and dissemination of land, property and valuation information; procedures, services and information which are accessible, affordable and user-friendly.

4. Key Themes of the Conference

The Conference will address three main themes:

Themes	Questions to be addressed
<p>Land and property tax (LPT): Policy, legal and institutional frameworks</p>	<ul style="list-style-type: none"> - What are the land issues in the region? - What are the process, innovations, progress, issues, challenges, success stories, and lessons learnt? - What are the innovation in the legal and institutional frameworks? What are the lessons learnt and way forward? - What are the experiences for centralized or decentralized tax policy? What are the roles and responsibilities of central and local governments (incl. tax design, operational modalities, required capacities at local level to administer the tax, etc.)? - What are the (potential) impacts of land and property taxation regime on land-use, ownership, renting and land management? What are the legal/policy provisions and redistribution mechanisms to support affordable housing and sustainable urban development? - What are land use policies responses and limits to LPT?
<p>Land and property tax as a means to finance affordable housing, serviced land and infrastructure</p>	<ul style="list-style-type: none"> - What is the situation of shortage/supply of affordable housing? - What are the instances where LPT is used for housing maintenance, taxation and provision of serviced land? - How to reconcile urban planning tools/instruments and municipal financial tools? - How can local governments affect urban form and therefore contribute to a more efficient land use and the production of affordable housing? - What role the private sector (e.g. banking and professional bodies) and academia can play on property and land taxation? - What are the experiences of community (grassroots) participation in LPT? - How taxation is used for supporting urban infrastructure and services finances, affordable housing, and land provision? What are the elements of good practices? - What are the various regional approaches and challenges to LPT? - What are the good practices and impacts affecting local decision-making processes in land management and low-income urban dwellers - What are the regional comparisons (e.g. similarities and differences)?

<p>Land and property tax and valuation: implementation and tools</p>	<ul style="list-style-type: none"> - Where is LPT working or not? What are the recipes for success? What are the elements of good practices, lessons learnt and recommendations? - Describe process, innovations, progress, issues, challenges, success stories, cases study, lessons learnt. - What are the methods for assessing land and property value? - What are the various tools to assess land value? How difficult is it to assess land values? What are the training and capacity development needs and assessment? - What are the tools/instruments to make the land and property value working for all citizens? Is it fair to tax existing owners who have not been taxed in the past? Is it fair to tax the low-income groups? How to implement land and property taxation in a small community with limited resources and what are the barriers? What are the equity issues (e.g. professional code of conduct)? - What are the experiences in collecting and enforcing of tax regimes and laws? - What are different and similar LPT tools/instruments used in the region? - What are the lessons learnt and recommendations for future development of LPT in the region? - How land and property information systems are used or can assist in implementing taxation and valuation (e.g. fiscal cadastre)? What are the good practices, tools, lessons learnt and recommendations?
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Each of the three thematic areas cuts across several issues including information, governance and transparency, capacity development, innovative practices/tools, gender, grassroots/community participation, and sustainability. Contributors should attempt to identify which thematic area their paper best fits and reflect cross-cutting issues where and when applicable. Paper covering regional perspective and providing countries comparisons are encouraged.

5. Outputs and Outcomes:

The Conference will bring together researchers, practitioners, local and central government officials to exchange knowledge and good practices, increase awareness of, propose solutions to land and property taxation challenges in the Central, Eastern and South-eastern European countries.

1. The Conference will summarise the main findings in the **Conference Report** that will be widely disseminated to decision-makers, practitioners, academia, development actors in the region



2. About ten selected papers will be reviewed by the Review Committee and included the **Proceedings** of the Conference. The Proceedings (the book) will also include summary of presentations, lessons and recommendations of the Conference.
3. All papers and presentations at the Conference will be made available at UN-HABITAT Warsaw Office and GLTN websites. The **Executive Summary** will be disseminated throughout the regional bulletin and other outlets.

6. Organisation of the Conference

Organising and Steering Committee will ensure the smooth preparation of the Conference, from calling for papers to selection and organisation of sessions. The Committee will include a representative of each of the partners:

1. UN-HABITAT Warsaw Office (Coordinator)
2. Government of Poland
3. UN-HABITAT HQ (Nairobi)
4. GLTN Secretariat
5. Other donors/partners who may join the initiative including UNECE/ Committee for land and housing management, Ministry of Infrastructure (Poland), Institute of Urban Development (Poland)

Review Committee will select the papers to be presented at the Conference from the proposals (Abstracts) received and to be subsequently published in the Conference's proceedings. The Review Committee consists of Clarissa Augustinus (UN-HABITAT and Chief Editor), Szilard Friczka (UN-HABITAT), Claudio Acioly (UN-HABITAT), Remy Sietchiping (UN-HABITAT), Solomon Haile (UN-HABITAT), Tatiana Roskoshnaya (UN-HABITAT), Gwendoline Mennetrier (UN-HABITAT-Poland), and two other personalities to be appointed in due course.

7. Procedures for Participation

Interested contributors should submit an **Abstract** (250-500 words) of their proposed paper in English by April 15, 2009. The Abstract should indicate the thematic focus (up to two of the thematic areas above) in which the paper is submitted. It should outline the objective of the paper, methodology, integration with and/or connection to other themes or cross cutting topics, data sources (if applicable), regional perspective/comparisons, and state what the author(s) asserts to be the contribution of the paper to the body of literature on the subject. The submission should also be accompanied by a CV of each author/co-author. **Submittal forms** (see below), abstracts, and CVs should be sent by email to: gltn@unhabitat.org and copy to gwendoline.mennetrier@unhabitat.org, clarissa.augustinus@unhabitat.org and remy.sietchiping@unghabitat.org.

- Selections of Abstracts will be made in April 20 2009. The authors of accepted papers will be notified by 1 May 2009 (where proposals list multiple



authors, the first author listed on the submittal form will be notified). A full draft of each paper is due by 30 June 2009. The final version is due 1st August 2009. All accepted papers will undergo individual review.

- Contributors from emerging economies in the region whose papers are selected for presentation will be given priority in the allocation of funding for travel to Warsaw (where proposals list multiple authors, the first author listed on the submittal form will be allocated funding, unless otherwise specified by the authors). Other contributors whose papers have been selected will self fund their participation, but will be given priority in the selection of slots for presentation.
- Simultaneous interpretations will be available in English and Russian (but all papers should be in English).
- Abstract of papers accepted for presentation or publication will be published on UN-HABITAT Warsaw office and GLTN websites.
- Upon acceptance of submitted proposals (Abstracts), researchers will receive instructions on the format suggested for the papers and presentations.

8. Important Information:

Deadline for Abstract: 15 April 2009

Notification of Abstract acceptance: 20 April 2009

Submission of full Paper: 30 June 2009

Submission of revised Paper: 1st August 2009

Registration: 30 April – 30 August 2009

Conference dates: 16-17 October 2009

Venue: Warsaw, Poland

Languages: All contributions (papers) should be written in English.

Simultaneous interpretation (English/Russian) of oral presentations will be provided during the Conference.

Send all inquiries to: gltn@unhabitat.org and copy to gwendoline.mennetrier@unhabitat.org, clarissa.augustinus@unhabitat.org and remy.sietchiping@unghabitat.org.

Registration: There is no registration fee for attending the Conference. However, participants have to register and receive an invitation to attend the Conference.

Funding: A limited number of funds is available to support the participation (airfares and 3 days per diem during the Conference) of contributors (whose papers have been accepted). Priority will be given to cost-sharing options to supplement the expenses of participants from the region. Please fill the submission form accordingly. Successful applicants will be notified in August 2009.



9. Submittal Form

*Financing affordable housing and infrastructure in cities:
towards innovative land and property taxation system*

Warsaw, Poland: 16-17 October 2009

Call for Papers

If you would like to present a paper at the Conference, submit this form along with a 250-500 words abstract March 2009

Select one

I would like to be considered for funding to travel to Warsaw. yes _____ no _____

I would like to be considered for funding my perdiem in Warsaw. yes _____ no _____

I would like to be considered for funding to travel and perdiem. yes _____ no _____

Participant Information (please type or print clearly)

Salutations (Prof. Dr. Mrs. Ms.) _____

First Name(s) _____

Last (Family) Name _____

Position Title _____

Name of Organization _____

Address _____

(Street, apartment or suite,
city, state, zip, country) _____

Telephone Number _____

(with country/regional codes)

Fax Number _____

(with country/regional codes)

Email Address(es) _____

Nationality _____

Date of Birth _____

(DD/MM/YYYY)

Email completed submittal form, abstract, and CV to: gltn@unhabitat.org and copy to gwendoline.mennetrier@unhabitat.org, clarissa.augustinus@unhabitat.org and remy.sietchiping@unghabitat.org. Fax: fax +48 22 661 97 24 Attention Gwendoline Mennetrier



**Paper to be presented at the land and property tax in Warsaw, 16-17
October 2009**

<<Title of paper>>

<<Author(s)>>

<<Date>>

Please indicate the thematic area(s) which your proposal addresses (check up to two):

Thematic areas (up to two)

1. Land and property tax (LPT): Policy, legal and institutional frameworks.

2. Land and Property tax as a means to finance affordable housing and serviced land provision

3. Land and property tax and valuation: implementation and tools

Abstract (250-500 words):