Sustainability and Property Taxation

Frances PLIMMER and William J McCLUSKEY, United Kingdom.

Key words: Sustainability; Property Taxation

SUMMARY

This paper discusses sustainability in the context of property taxation. It opines that sustainability in property taxation should be considered from three perspectives – the sustainability of the tax object (land and buildings); the sustainability of the tax system itself; and the sustainability of the uses to which the yield from property taxation are put.

We argue that achieving concepts of sustainability within each of these aspects of property taxation is important to developing a virtuous circle within the property tax itself, where the property tax yield enhances the value of the taxed object and thus the assessment, which in turn ensures increased revenue to be spent on improving public services. In this way, a sustainable property tax has the potential to make a significant and positive contribution towards achieving sustainable communities.

The paper demonstrates examples of both unsustainable and sustainable practices from various jurisdictions, and makes recommendations to improve sustainable outcomes where appropriate. The paper also reviews the positive characteristics of property taxation and reflects on these within a sustainable context.

The paper concludes with the view that, given the ubiquitous and fundamental nature of property taxation to the 'wealth', well-being and life-style of the vast majority of people and to the provision of 'front line' services to local communities, these three aspects of sustainability for property taxation should be goals to be discussed by policy makers and all relevant stakeholders, and recognised as desirable outcomes to be achieved, because of their vital importance to the creation and development of sustainable communities and real estate resources world-wide.

Sustainability and Property Taxation

Frances PLIMMER and William J McCLUSKEY, United Kingdom.

1. INTRODUCTION

For surveyors, sustainability is an increasingly important concept. For those of us who are responsible for the unique and finite resources of land, water and other natural assets, we have a huge responsibility to ensure that such unique resources are managed in a sustainable fashion for the future of humanity.

For those surveyors responsible for our built environment, the responsibility is no less. Given the costs (environmental, financial, and social) of creating buildings and other structures, ensuring that they are built, managed, used and reused in a sustainable fashion, is also a vital responsibility of surveyors. We need to ensure that those accountable for such assets - owners and occupiers - are aware of the huge importance of energy efficiency, waste management, and the health and safety of users of the buildings; and to ensure that they have the best tools and advice available to do their part in achieving an increasingly sustainable environment for us and for future generations.

Surveyors are, therefore, no strangers to sustainability. We have recognised, enhanced and promoted the principles of sustainable development for decades (refer for example, FIG 1991); we have moved on to sustainable investment (e.g. Plimmer 2009); indeed, given our responsibility for the natural and built resources of the world, it could be argued that there is no aspect of our work which does not impact on their future sustainability.

Sustainability implies both current and future economic, environmental and social aspects and property taxes have all of these, which are underpinned by a political dimension. Property taxes usually fund services which are provided at a local level and which directly affect the quality of the physical and economic environment and thus the social life of communities. We therefore believe that it should be possible to define and to develop property taxes which achieve sustainable outcomes for each jurisdiction.

This paper, therefore, discusses potential characteristics of sustainability in property taxation – not perhaps a topic which many people would associate with sustainability. However, as with real estate development and investment, sustainability has great relevance to property taxation, in a number of ways, a significant one of which, we opine, relates to its potential to support a sustainable society.

The United Nations defines a sustainable society as being one which: '*meets the needs of the present without sacrificing the ability of future generations to meet their own needs.'* (FIG, 2001: 19).

Property taxation therefore has a clear role to ensure that it is established and operated in such a way that it maintains, if not enhances, the physical, social and economic environment for the benefit of current as well as future generations.

This paper reflects on how property taxation can contribute to a sustainable society and in that way, achieve the status of a sustainable property tax. We discuss sustainability in the context of property taxation in three ways: by looking at how property taxation can affect the sustainability of the objects (land and / or buildings) which are taxed; the sustainability of the tax itself (i.e. its appropriateness or otherwise for effective and efficient usage); and the contribution which the yield from property taxation can achieve towards the sustainability of communities and their built environment.

The paper is structured thus: Section 2 reflects on the sustainability of taxable objects largely by providing evidence from selected jurisdictions as to how property taxation can enhance and undermine the sustainability of property, the physical property itself or the use(s) to which it is put. Section 3 looks at the nature of the property tax itself and how aspects of sustainability can be incorporated and developed into what is already recognised as a 'near perfect' tax. Section 3 considers how the spend from property taxes can achieve sustainable outcomes within the community from which the tax is levied, by reflecting on the nature of services which add value both to individual (taxable) properties as well as to the wider life of the community, and thus its sustainability. Finally, Section 5 offers some conclusions.

2. THE SUSTAINABILITY OF TAXABLE OBJECTS

2.1 Introduction

Taxation is a well known government strategy for influencing behaviour (as well as raising revenue) and the use of property taxes to such an end is a common strategy. Thus, the way a property tax is structured and implemented, can have deliberate as well as unforeseen consequences for how people use their land and / or their buildings. In any event, property taxes should be considered in the light of how they affect the sustainability of how the taxed (and the untaxed) land and buildings are used and valued by the taxpayers, as a result, as well as their wider impact on society.

This section provides a range of examples of how different characteristics of property taxes affect the sustainability of real estate – the taxable object – as well as their wider market and community impacts. There is discussion on how sustainable such outcomes are within what is increasingly recognised as the desirable attributes of sustainable communities.

2.1.1 Land Value Taxation

Land value taxation (LVT) seeks to encourage the optimum use of land by taxing the land assuming that it is a cleared site available for use at its highest and best use, in accordance with the prevailing planning policies. One of the stated aims of LVT is '*fashioning or promoting land policy'* (Lichfield and Connellan (2000: 33). It is recognised (*ibid.*) that '*LVT*

on the basis of 'highest and best' use will encourage development at the right time in the right place by, for instance, penalizing owners of vacant sites that were being withheld from the market for speculative reasons.'

Therefore, LVT can be regarded as 'sustainable' because it encourages, through the tax system, the most advantageous use of land; (although perhaps it is truer to say that LVT discourages a less than optimal use of land).

Thus, it is within its focus on encouraging the optimal use of already developed land (which is generally what is covered by local planning authority development plans) that LVT really earns its sustainability credentials. For example, it promotes the reuse of previously developed but underused land (in particular derelict and vacant sites), discourages inappropriate structures and uses in locations which should be attracting more valuable and more suitable uses etc.; and encourages the intensification of the use of existing infrastructure rather than putting pressure on developing additional transport etc. resources. (see for example Connellan 2004; Almy *et al.*, 2008: 186; McClean, 2006; McCluskey and Franzsen, 2005)

In these and in other papers on LVT, there is rarely any recognition of the inherently unsustainable nature of the constant pressure which LVT is designed to exert on the redevelopment of land. Yes, it is true that it must be better to redevelop underused or vacant inner city sites, and therefore both relieve the pressure on the development of greenfield sites, as well as to optimize the use of existing infrastructure which urban redevelopment implies.

However, the process of demolition and construction is well known for generating high levels of waste (see, for example, BRE 2006) and carbon emissions and for the further depletion of our finite natural resources. Thus, to use the tax system to put pressure on owners to keep ensuring that their existing use matches that required by their local planning authority through an LVT system could be said to be environmentally unsustainable, while it may be good for employment in the construction industry.

Of course, given that it is planning policy which drives highest and best use and therefore the pressure to redevelop, a different approach to planning, one which reflects the need to have greater use out of existing buildings, and which encouraging reuse and refurbishment rather than demolition and rebuild, as well as encourages more flexibility to be designed into new buildings, may be seen as an acceptable way to get a higher level of long term use and therefore sustainability from buildings, within an LVT.

2.1.2 Changing the tax base

'Fairness' and equity are generally recognised as essential elements in a property tax. However, 'fairness' is a highly subjective concept and is likely to vary given the divergent view points of different stakeholders. For example, it is usually accepted that properties with similar attributes in similar locations should have the same taxable values (horizontal equity); so that their taxpayers are paying similar sums to enjoy substantially the same amenities. This

is normally interpreted as ensuring that properties with similar market values have similar tax assessments and therefore similar tax liabilities.

In California in 1978 a 'taxpayer revolt' secured a shift from market value to acquisition value as the tax base for dwellings. The assessed value is, therefore, fixed at the purchase price of the property (plus 2% per annum for inflation). Thus, one taxpayer who purchased a dwelling in, say, 1980, could be paying tax based on its purchase price (value) at that time, while a neighbour who purchased an identical property last year, would be paying tax based on last year's purchase price – and thus significantly more.

The taxpayer revolt was triggered by a scandal involving tax assessors. At a time when confidence in assessors was low, an acquisition cost base was preferred because it removes any subjectivity from the assessed value and can, therefore, be seen as a more accurate and objective taxable figure. '… *no assessor, not even one given unlimited resources, could produce an assessment roll in which the appraisal of property was strictly current and precisely accurate in all respects.'* (California Taxpayers' Association, 1993, citing The State Board of Equalization, prior to the introduction of Proposition 13)

This acquisition value basis, the so-called Proposition 13, has been adjudged '*fairer'* by the State judiciary because such a tax base encourages owner occupiers not to sell their property (and thereby lose the attractive level of tax payable) and this contributes to neighbourhood preservation, continuity and stability which, it is argued, are highly desirable and sustainable outcomes (for example, Beaumont, 1994; Picker, 2005). Such a tax base also provides a high degree of predictability over next year's tax bill. Research (Beaumont, 1994: 8) shows that acquisition value is perceived as more progressive than an *ad valorem* base and that the elderly and low income groups have benefited most from the change – also a useful and, it can be argued, sustainable outcome.

Beaumont (1994: 4) provides a further justification by citing from the case of *Amador Valley Joint Union High School v. State Board of Equalization* (1978: 251) thus:

'[Proposition 13] does not unduly discriminate against persons who acquired their property after 1975, for those persons are assessed and taxed in precisely the same matter as those who purchased in 1975, namely, on an acquisition value basis predicted on the owner's free and voluntary acts of purchase.'

It is argued (in California Taxpayers Association, 1993) that '*California homebuyers probably pay no real tax penalty under Proposition 13 because the differential assessments are capitalized into the purchase price.'* However on the sale of a dwelling, any 'reserve value' has to be built up again on the purchase and subsequent occupation of a new dwelling. This has had a negative impact on the property market.

However, the inevitable outcome of Proposition 13 was a severe loss of revenue the spending authorities, as well as a loss of horizontal and vertical equity (Beaumont, 1994). There is also evidence (Beaumont, 1994: 10) of owners investing in their homes when compared to other

kinds of capital investment opportunities. There is also fewer (and insufficient) new dwellings being constructed and the encouragement in the tax system for owners not to sell, means that the costs of purchasing residential property are particularly high and that market is inefficient in redistributing the supply in relation to the changing demands for dwellings, with younger homeowners and newer businesses disadvantaged.

There has also been a significant reduction in yield from the property tax, which has forced municipalities to rely more heavily on other forms of income (e.g. the local sales tax) and also to be innovative and imaginative with other opportunities to raise revenue using fees and charges for services (specifically non-tax sources). According to Beaumont (1994: 13) such charges and fees '*…have positive characteristics in their revenue potential and efficiency in resource allocation.'*

However, it has resulted in municipalities competing against each other to encourage commercial taxpayers within their jurisdiction (Proposition 13 only applies to residential property). As Beaumont (1994: 10) says: '*California is over-malled.*'

Proposition 13 has also '*seriously damaged local democracy by depriving local elected officials of basic budget responsibilities and accountability.'* (Lochhead, 2003), as well as damaging the services which normally receive significant funding from local property tax revenues.

2.1.3 Exemptions and reliefs

Exemptions and reliefs allowed by legislation also affect the way people use their property and any such concessions made, should ensure sustainable outcomes.

In order to achieve an adequate revenue base, (which is an important factor both for equity and for yield – refer, for example Lyons, 2007: 6.31), and to achieve the maximum participation of potential taxpayers in the jurisdiction, exemptions and reliefs should be kept to a minimum.

It is also argued that any exemption or relief from the tax burden should be made within so-called sunset reliefs i.e. reliefs which are granted for a limited period of time e.g. five years, and which are reviewed at the end of the term to establish if circumstances continue to justify the concession (refer IAAO, 2010: 18 – 19). This prevents those who benefit from such a tax relief as viewing it 'as of right', thus making it politically and socially harder to remove the relief when it can no longer be justified.

However, this is not always the case. For example, in Britain, where the Council Tax is imposed on domestic property, a relief of 25% of taxes payable can be secured if the dwelling is occupied by only one (taxable) person.

Such a concession is a very tangible reward (often significant in monetary terms) which encourages single occupiers of large dwellings to remain in place. By doing so, the

concession reduces the pressure to 'down size' residential accommodation, thus denying families who need such accommodation the opportunity to buy and making full use of such property. This adversely affects the efficiency of the market to redistribute supply, as well as also putting pressure on the housing industry to provide more large homes to meet demand, with all the unsustainable consequences of further development indicated above.

Sustainability principles would, we suggest, seek to ensure that dwellings (indeed all property) are fully used, and thus, instead of encouraging a single occupation, Council Tax reliefs should be reversed to specifically discourage anything other than optimum use (and therefore the sustainability) of property

2.1.4 Taxing owners of empty properties

From 2008, owners of empty non-domestic property in the England and Wales, are required to pay the same level of business rates as an occupier[1], despite the fact that the property market is increasingly depressed as a result of the current economic climate. The original driver for this legislation was the concern that a number of owners were deliberately keeping their premises vacant for speculative reasons, at a time of rising prices and great market demand. The government's aims for this legislation also include reducing rental levels, improving the efficiency and attractiveness of the British property market and to encourage the reuse and redevelopment of premises (CLG, 2007: 5).

However, research (Plimmer, 2010) demonstrates that instead the policy has resulted in increased 'constructive vandalism' (demolitions and the stripping of services from the building, which effectively removes the building from the tax liability), short-lets at nominal rents (which reduce the value of the investment), and a halt on development and regeneration, unless a tenant occupier can be secured in advance.

According to Shaw (2010: 49 in Plimmer, 2010: 9):

'*Through raising the opportunity costs of holding vacant property, supply increased as landlords made vacant property available to rent and buy, however further vacancies flooded the market due to the change in the economic crisis, as firms down sized and others went into liquidation, increasing supply further.'*

By taxing owners of empty non-domestic premises, the British government is acknowledging that owners of such premises benefit from the services provided by the local authorities e.g. street lighting, police and fire protection. However, it is the requirement to pay full rates at a time of severe economic recession which is having devastating effects on the commercial business sectors, with a lack of tenant demand and increased voids, thus putting additional pressure to demolish property which earns no income but costs a great deal to hold.

As Keeves (2009:4 in Plimmer, 2010: 6) says: '*[t]he timing of this legislation has proved very controversial because of the additional financial pressure the government is exerting on the*

[1] In the UK, such taxes are traditionally levied on the occupier not the owner.

commercial property market during a time of recession.' While it may not be possible to entangle the damaging effects of the recession from those of the new empty property rate legislation, the change in the tax regime has been described as the '*killer blow'* (Plimmer, 2010: 18).

2.2 Sustainability of the tax object

The oft quoted (at least in property taxation circles) words of Jean-Baptiste Colbert, who was the Finance Minister to Louise XIV: '*The art of taxation consists in so plucking the goose as to obtain the largest possible amount of feathers with the smallest possible amount of hissing.'*

As McCluskey and Plimmer (2010: 26) point out:

'Continuing the metaphor, it is important that the 'goose' stays healthy and ideally improves in health so that the quantity of the 'feathers' increases year by year. Thus, it can be argued that an active, transparent and healthy property market, where local services contribute to the value of taxable properties, and thereby maintain or improve the value of the taxable real estate, is vital. It is certainly important to ensure that the process does not damage the 'goose'. ... It is also important that the process is not so painful to the 'goose' that it bites the person plucking the feathers.'

We therefore argue that, in order to be sustainable, a property tax should contribute positively to the taxable value of the land and buildings and encourage the optimum use, maintenance and improvements of land and buildings.

3. THE SUSTAINABILITY OF A PROPERTY TAX

3.1 Characteristics of a 'good' tax

Property tax is well recognised as having a number of basic and positive characteristics. Thus, because a property tax is clearly related to the value on land and buildings, it has a strong locational dimension and therefore an inherent link between that which is taxed, those who pay, those who spend and, assuming that the money is paid to provide services for local community, what the services the revenue provides.

There is a clear and demonstrable link between what is paid and what is received by the way of services, because the revenue raised within a local community is spent in that community. It therefore reflects and enhances the stake which residents have in their community, its prosperity and lifestyle, which impact on the desirability (value) (or otherwise) of property in that area (Lyons, 2007: s.138)

Property (land and buildings) is a very definite sign of 'wealth', easy to value and therefore a legitimate target for taxation. As a source of investment, it represents one of a number of targets for funds and therefore its taxation is necessary for a balanced tax system (Muellbauer, 2005; IAAO, 2010: 7)

A property tax is hard to evade because land and buildings are visible, does not move jurisdictions and is difficult to hide. Given that the level of the property tax is generally set at the level of local government, there is a strong link between those who pay and those who vote for local representatives, allowing for public accountability of the tax setting and spending process.

There are copious sources which discuss what is a 'good' property tax (for example, Almy *et al.*, 2008; Bird and Slack, 2004; Youngman and Malme, 1994), although few if any, recognise explicitly the potential for its sustainability. Thus a property tax has the potential to provide the following positive characteristics:

- assessments are normally available for public scrutiny and therefore the amount paid is transparent and open which encourages high levels of collection;
- challenge against the assessment is normally available at reasonably cheap, swift and informal manner, thus enabling taxpayers to be satisfied that they are being equitably treated within the law;
- the assessment is less susceptible to fluctuations from short-term economic trends and thus provides a stable, reliable and predictable revenue source;
- the local level of administration of the tax is effective and efficient in both financial terms, timing, as well as the use of (human and technical) resources, particularly when assisted by modern technologies;
- it is almost always exclusive to local government and therefore administered locally, which allows for local variations to meet the needs of the local citizens;
- it promotes local autonomy and local democratic accountability;
- the data required to administer the tax (including that needed for assessments) can be cheap and easy to collect, store and maintain, including ensuring appropriate levels of taxpayer privacy;
- the legislative provisions can be comprehensive, clear, requiring minimal judicial interpretation and expensive legal argument to secure clarification. It should be possible to make changes to such legislation promptly and efficiently to reflect any necessary alterations in response to changing circumstances, and in order to improve the sustainability of the tax;
- it spreads the costs of government by reaching sectors of the community which might not otherwise contribute;
- it involves minimal intrusion into the privacy of the taxpayer and taxpayer affairs;
- when subject to regular and frequent revaluations, assessments can keep pace with rising incomes, costs, inflation and new developments, this achieving buoyancy or income elasticity; and
- it is easy to collect, allowing a range of payment methods and enforcement measures.

Land and buildings represent a large capital investment and, for many people, it is the single largest financial investment they ever make, and in many jurisdictions, land and buildings represent pension rights – either held personally or corporately. However, it is clear that tax is paid out of income not capital and therefore the 'fairness' of a tax on capital has been

raised. Recognising this, the IAAO (2010: 7) states:

‘ *… one has only to note the availability of loans that use property or equity in property as collateral to recognise the link to wealth and ultimately to income still exists. … exemptions, circuit breakers, tax abatements, classification, tax and value limitation measures, frequent and regular reappraisal, and public relations have been used to alleviate the real and perceived public concern with the property tax.’*

Thus, while ability to pay is often presented as a major disadvantage to a property tax, there are opportunities within the tax system to build in safeguards to protect the most vulnerable and alleviate hardship.

After all, as a species, we need land and buildings for our survival - to live, work, play and for all of the other activities in which we are involved or which we require for our shelter, comfort and well-being. We have no alternative commodity – property taxes are, therefore, levied on a necessity of life - indeed, it is this very fact which makes it all the more important to achieve the benefits of ‘value’ and sustainability within the property tax.

3.2 Sustainable characteristics of a property tax

Just because characteristics of the property tax can be identified in theory, does not mean that all property taxes exhibit any or all of these characteristics. Indeed, many do not. Nor should it be assumed that such characteristics are inherently ‘sustainable’. Each should be investigated to establish how it contributes to the perceptions of sustainability recognised and valued by the community.

Thus the sustainability of the specific variant of the property tax implemented in each jurisdiction should be investigated to ensure that, as far as is possible, its characteristics achieve the highest degree of sustainability for the community.

4. THE SUSTAINABILITY OF THE USES TO WHICH THE YIELD FROM PROPERTY TAX ARE PUT

4.1 Introduction

The output of the property tax should also have a sustainability aspect and this means that the property tax should yield sufficient revenue to provide funds for all of the necessary services at an adequate level, for which the taxing authority (assumed here to be municipalities) is responsible – the adequacy of the level of services to be determined by the citizens who are also taxpayers. This means, of course, that one aspect of the sustainability of the property tax relates to the number, nature and quality of the services it is expected to fund and the needs of the community.

In addition, it is also important for its sustainability credentials that the yield should be spent on achieving sustainable outcomes for the community. It is usual for the property tax to fund

municipal services and it is in this context that we discuss the provision funded by the property tax.

Given that the source of the funding is the value (or some surrogate) of real estate and (in the spirit of '*geese'* and '*hissing'* mentioned in 2.2 above), it must be anticipated that a significant achievement of the tax yield should be the maintenance and potentially the improvement of the value or attraction of the land and buildings. By adding value to land and buildings (the taxable objects) through service provision, the basis on which the tax is levied is enhanced, buoyancy of yield results, and as does the desirability of attributes of the location. In this way the property tax takes a cyclical form, a virtuous circle, of benefits to both individual and community assets and lifestyles.

Thus, property taxation should fund services which help to achieve and maintain the value and thus the sustainability of land and buildings and also of their communities. Services which enhance the characteristics of the local community and therefore the individual and collective value of the built environment should be prioritized.

These might include the effective and efficient recycling and composting (whether at doorsteps or at convenient central points) and which minimise waste collection and disposal as well as pressure on land fill sites, social services to support the vulnerable (such as the elderly) as well as community education, personal improvement and advice services to citizens regarding, for example, how individuals can become involved in improving aspects of the community. Financial resources might also be extended to the funding of improvements to buildings e.g. to improve energy efficiency.

5. CONCLUSIONS

If longevity is a characteristic of sustainability, then taxing property is a very sustainable way of raising tax revenue. Property taxes have been around for over 7,000 years (Carlson, 2005). However, we do not believe that mere survival, while an important characteristic, is enough on its own to qualify the property tax as 'sustainable'.

There is no such thing as a generic property tax. Taxation of property (land and buildings) may exist in every country in the world, but there is a huge variety of such tax systems, including different tax bases, different exemptions and reliefs, and different administrative and assessment systems. One size does not fit all nor should it. Given its inherent local nature, each tax system should serve the needs of the community and be developed, reformed and implemented accordingly. Yet it is important that property taxes are in themselves sustainable and contribute as much as possible to the wider sustainability of communities.

Because each jurisdiction develops, reforms and implements their own version of the tax, sustainable outcomes therefore are likely to vary across jurisdictions in the way the tax has developed and how it interacts with both the taxable objects and the services which it funds. Indeed, different communities may prioritise different sustainable outcomes according to their needs, aspirations, resources, traditions and culture.

Thus, to achieve the optimum benefits from sustainable property taxes, each jurisdiction should investigate its own sustainable objectives and, in that light, achieve an appropriate variant of the property tax to ensure that it contributes and is seen to contribute to the overall sustainability of communities.

Given the range of variation of property taxes, it must be also be important for policy makers to investigate and reflect on systems which operate elsewhere to see if there are lessons to be learned from international experience, reflecting on the how property taxes can be enhances in their contribution to the three areas of sustainability which we have identified here:

- sustainability of taxable objects;
- sustainability of the property tax itself; and
- sustainability of the uses to which the yield from the tax is put.

It is not our intention in this paper to provide a definitive definition of 'sustainability' in the context of property tax. Clearly, a property tax must be suitable for the economic, political and social environment in which it is to operate. It may be that a sustainable property tax is one which is established and operated in such a way that it maintains, if not enhances, the local physical, social and economic environment for the benefit of current as well as future generations, and thereby contributes to a sustainable community.

We recognise that different jurisdictions will have different views of and needs from a sustainable property tax, so it is vital that they each discuss and agree their requirements in the light of their individual circumstances, existing and future ambitions, as well as their perceptions of sustainable communities.

This paper contributes to the discussion about the future of property taxation by identifying three significant aspects of how its sustainability might be assessed. We look forward to contributing further to a developing debate on this subject in the future.

REFERENCES

Almy, Richard, Dornfest, Alan, Kenyon, Daphne (2008) *Fundamentals of Tax Policy*. Kansas City: International Association of Assessing Officers.
Beaumont, Marion S. (1994) *The Property Tax in California: Acquisition Value Taxation and Parcel Tax.* Paper presented to Property Taxation Committee of the National Tax Associate, Charleston, South Carolina. November.
Bird, Richard M., Slack, Enid (2004) *International Handbook of Land and Property Taxation.* Cheltenham: Edward Elgar.
Communities and Local Government (2007) *Rating (Empty Properties) Bill. Regulatory impact assessment.* Available at: http://www.communities.gov.uk/publications/localgovernment/ratingempty
Building Research Establishment (2006) *Developing a strategic approach to construction waste.* BRE.

http://www.bre.co.uk/filelibrary/pdf/rpts/waste/ConstructionWasteReport240906.pdf
California Taxpayers' Association (1993) *Proposition 13: Love it or hate it, its roots go deep.* www.caltax.org/research/prop13/prop13.htm
Carlson, Richard Henry (2005) A brief history of property tax. *Fair and Equitable.* February. pp. 3-9.
https://secure.sauder.ubc.ca/re_creditprogram/course_resources/courses/content/443/carlson.pdf
FIG (1991) Bathurst Declaration on Land Administrtion for Sustainable Development. FIG Publication No. 21. www.fig.net/pub/figpub/pub21/figpub21.htm
International Federation of Geometers (1999) *The Nairobi Statement on Spatial Information for sustainable development*. FIG Publication No. 30 www.fig.net
Keeves, Robert (2009) *An analysis of the impact of empty rates on the commercial property market.* Unpublished BSc Project. Reading: The College of Estate Management.
Lichfield, Nathaniel and Connellan, Owen (2000) *Land Value and the Community Betterment Taxation in Britain: Proposals for Legislation and Practice.* WP00NL1 Cambridge. MA. Lincoln Institute of Land Policy.
Lochhead, Carolyn (2003) *Prop. 13 remains controversial after a quarter of a century.* www.sfgate.com
Lyons, Sir Michael (2007) *Lyons Inquiry into Local Government: Place shaping a shared ambition for the future of local government. Final Report*. London: The Stationery Office. Management.
McCluskey, William J and Plimmer, Frances (2010) *A sustainable property tax. Myth or Reality?* The College of Estate Management. Reading. forthcoming.
McCluskey, William J., Franzsen, Riël C D (2005) *Land Value Taxation. An applied analysis.* Aldershot: Ashgate.
McLean, Ian (undated) The case for land value taxation. Compass Thinkpiece Number 2. http://www.compassonline.org.uk/uploads/documents/CTP2TheCaseForLandValueTaxationIainMcLean.doc
Muellbauer, J. (2005) Property taxation and the economy after Barker Review. *The Economic Journal.* Vol. 115, March, pp. 99-117.
Picker, Les (2005) *The lock-in effect of California' Proposition 13.* www.nber.org.digest/apr05/w11108.html
Plimmer, Frances (2009) Responsible Property Investment Making a difference. Refereed Paper presented at 7th FIG Regional Conference, Hanoi. http://www.fig.net/pub/vietnam/papers/ts02f/ts02f_plimmer_3610.pdf
Plimmer, Frances (2010) *Empty Property Rates. Is it all about Treasury funding or simply a case of bad timing?* The College of Estate Management. Reading. forthcoming.
Shaw Christopher (2010) *The effects of the Rating (Empty Properties) Act of 2007. Has the change in the economic climate affected the effects of the Act?* Unpublished MSc dissertation. Reading: The College of Estate Management.
Youngman, Jane, Malme, Joan (1994) *An international Survey of Taxes on Land and Buildings.* Boston: Lincoln Institute of Land Policy, Organisation for Economic Development; International Association of Assessing Officers.

BIOGRAPHICAL NOTES

Frances Plimmer qualified as a Chartered Valuation Surveyor with the Valuation Office in Cardiff after which she joined the University of Glamorgan as a lecturer in 1978, acquiring the degrees of Master of Philosophy in 1991, and a PhD in 1999, and was appointed Reader in 1996. She was appointed Research Professor at Kingston University in 2006 and now works at the College of Estate Management as both a researcher and a tutor in valuation.

She is a Fellow of RICS, a member of RICS' Research Advisory Board, a member of the Institute of Revenues and Rating Valuation and the Institute of Continuing Professional Development in the UK and the International Association of Assessing Officers in the USA. She is on the editorial advisory board of the *Journal of Property Tax Assessment & Administration* and *International Journal of Housing Markets and Analysis* and was the editor of *Property Management* from 1994 to 2010. Formerly the UK delegate the International Federation of Geometers' (FIG's) Commission 2 (Professional Education, she is now the UK delegate and chair of FIG's Commission 9 (Valuation). She has written and presented widely on the subjects of property taxation, a range of aspects of valuation and also on professional education and qualifications.

Dr William McCluskey is presently Reader in Real Estate and Valuation at the University of Ulster. He has held various international positions including Visiting Professor of Real Estate at the University of Lodz, Poland and Professor of Property Studies at Lincoln University, Christchurch, New Zealand, and he is an Associate Tutor with the College of Estate Management. His main professional and academic interests are in the fields of real estate valuation and more specifically ad valorem property tax systems, local government finance, computer assisted mass appraisal modeling and the application of geographic information systems. Within this context he has been involved in a number of international projects advising on ad valorem property tax issues around the world, including Jamaica, Northern Ireland, Bermuda, Poland, Kosovo, Tanzania and South Africa.

CONTACTS

Professor Dr Frances Plimmer, Dip Est Man, MPhil, PhD, FRICS, IRRV, FInstCPD,
The College of Estate Management,
Whiteknights,
Reading,
RG6 6AW
UNITED KINGDOM
Tel: +44(0)1189 214 667
Fax: +44(0)1189 214 620
Email: f.a.s.plimmer@cem.ac.uk
Web site: www.cem.ac.uk

Dr William McCluskey
University of Ulster
Jordanstown
Co. Antrim
N. Ireland,
BT37 0QB
UNITED KINGDOM
Tel: +44 (0)2890 366 567
Email: Wj.mccluskey@ulster.ac.uk
Web site: www.ulster.ac.uk