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Vickers's paper, co-authored with Mark Thurstain-Goodwin is entitled Visualising Landvaluescape without a Cadastre. It covers part of Vickers's postgraduate research Visualising Landvaluescape, described in the last issue of L&L.

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Belfast could soon adopt a land value tax system

Landmark move edges closer in Northern Ireland

Northern Ireland is moving closer to being able to adopt a land value tax.

The province's register of land titles is set to be completed before 2010 without having to wait for casual land transactions.

This will not only make it the only part of Britain with a register of land values before 2010 but also suitable for use in a landvaluescape model. The development potentially opens the way for implementation of a land tax.

Northern Ireland is able to choose how it

funds local government, and because the same property tax is used for business and residential property, there is the chance of a province-wide reform.

The Department of Valuation and Lands has decided to adopt computer-aided mass assessment (CAMA) for residential revaluation and a company associated with the University of Ulster has launched its own version of landvaluescape modelling.

In November 2001 Tony Vickers, the Henry George Foundation's Chief Executive, gave a

Perspective

To get to grips with the impressive breadth of relevant topics and issues it's important to have a handle on the latest research says **Dr Frances Plimmer**

I was lucky enough to attend the Lincoln Institute for Land Policy symposium on land value tax in Massachusetts in October. It was an ideal opportunity to find out about the wide range of research underway into LVT.

For example, Robert J Gloude-mans generated a debate among valuers and appraisers with his project's conclusion that vacant sites can be appraised based on improved market values. The bulk of his research has been into empirical testing of different valuation models and was highly technical.

Riël Franzsen broke new ground by uncovering land tax systems in five states in southern Africa – Botswana, Lesotho, Namibia, South Africa and Swaziland. In all these places, land tax is an important source of local revenue, ranging from 17 per cent in South Africa to 74 per cent in Swaziland.

Professor Franzsen's account of collecting data demonstrated the need to be inventive when gathering facts from sources unused to providing such information publicly. His presentation also showed that much more information from Africa needs to be made available to the international land tax community.

The task of identifying the least distorting tax system that meets a given revenue target had been shouldered by one academic – Alexander Anas. He was also interested in establishing how taxes affect the rate and spatial pattern of structural conversions and investigating systems of neutral taxation. Anas stated it is not possible to separate the land from the buildings for valuation.

Reducing urban sprawl and retaining "traditional communities... patterns and styles of development which are in

harmony with the landscape" was the focus of Richard W England. His research included an investigation into the state-wide impact of revenue shifts from a property tax to a land value tax.

Tony Vickers, Progressive Forum's convenor, presented the results of his research into the "smart tax" applied in Pennsylvania and its potential adoption in the UK. Vickers also described landvaluescape, a graphic portrayal of land values, using data gathered from Lucas County demonstrating how tax liability would shift with the introduction of land value taxation.

Participants and research topics

Alexander Anas: Application of a dynamic urban simulation model to evaluate land value taxation

Peter Brown, Liverpool John Moores University, and Moira Hepworth, IRRV: A Study of European Land Tax Systems
Richard W England: Property Tax Reform in New Hampshire – Administrative Feasibility, Economic Impacts and Land Use Impacts of a Land Value Tax in the Granite State

Riël Franzsen: Property Taxation within the Southern African Development Community – Current status and future role of Land Value Taxation

Robert J Gloude-mans: Key Issues in Land Valuation

Tony Vickers: Preparing to Pilot Land Value Taxation in Britain

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Frances Plimmer is an independent researcher on valuation and rating, and an author of books on rating

lecture to the GI2001 conference, organised by the University of Ulster's Faculty of the Built Environment and supported by the Northern Ireland Executive. Vickers's talk focused on the origins and direction of his research and sought to explain how landvaluescapes can "reveal the economic reality – intangible but real nonetheless – of each community".

The province's rating system was not reformed when Britain was forced to accept the Community Charge, which was replaced by Council Tax and Uniform Business Rate.