

property taxes in south africa challenges in the post apartheid era

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Explore the complexities and significant challenges surrounding property taxes in South Africa, specifically analyzing the unique context and issues that have emerged during the post-apartheid era. This includes discussions on equitable distribution, revenue generation for municipalities, and the lasting impact of historical disparities on current property taxation policies and their implementation across the nation.

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Property Taxes in South Africa

This is the first comprehensive overview of property taxation in post-apartheid South Africa. Presented are the perspectives of researchers who have spent years analyzing the fiscal issues facing South Africa, as well as public finance experts and practitioners from that country. The book enhances understanding of land and building taxation in specific settings and presents a case study of the complex reality of an ever-changing South Africa.

Restructuring Local Government Finance in Developing Countries

Examining cutting-edge issues of international relevance in the ongoing redesign of the South African local government fiscal system, the contributors to this volume analyze the major changes that have taken place since the demise of apartheid. The 1996 Constitution and subsequent legislation dramatically redefined the public sector, mandating the development of democratic local governments empowered to provide a wide variety of key public services. However, the definition and implementation of new local functions and the supporting democratic decision-making and managerial capabilities are emerging more slowly than expected.

Making the Property Tax Work

Students of public finance and fiscal decentralization in developing and transitional countries have long argued for more intensive use of the property tax. It would seem the ideal choice for financing local government services. Based on a Lincoln Institute conference held in October 2006, the chapters in this book take this argument one step further in drawing on recent experience with property tax policy and administration. Two main sets of issues are addressed. First, why hasn't the property tax worked

well in most developing and transitional countries? Second, what can be done to make the property tax a more relevant source for local governments in those countries? The numerous advantages of the property tax as a local government revenue source are analyzed and discussed in detail as are the many perceived disadvantages.

The Basis of the Property Tax

'The chapters in this book explore in detail the choices regarding both the structure and administration of the property tax, drawing on the extensive knowledge the authors have acquired in studying property taxes around the world. The chapters provide a wide-ranging treatment of the design choices and administrative tasks, both in terms of the breadth of design options and administrative tasks covered and the depth of the discussion. The authors describe the range of design choices, discuss the associated issues and the advantages and disadvantages for each, and present the criteria to help choose among the options.' From the book's Foreword by David L. Sjoquist, Professor of Economics and Dan E. Sweat Scholar Chair in Educational and Community Policy, Georgia State University Property taxation is a key element in providing a solid foundation and a stable funding source for basic public services. Developing and implementing a property tax system is a complex task. This complexity is compounded by the diversity of legal, cultural and historical contexts of policymakers and tax administrators. The World Development Report (1999-2000), *Entering the 21st Century* puts fiscal decentralization at the top of the development agenda. This makes local taxation - and especially the property tax option - of critical importance to both tax and land policy, as well as the broader development agenda. *A Primer on Property Tax: Administration and Policy* provides the reader with an analysis of issues surrounding property tax, including economics, law, public finance, decentralisation, valuation, GIS and property tax reform. A key strength of the book lies in the vast international experience of the authors and the book will provide for the first time material which is topical, cutting-edge and highly relevant to many of the disciplines involved in property taxation. The authors examine the criteria applied to evaluate the strengths and weaknesses of property tax, discuss the main valuation methods and the economic principles underpinning them and review the legal and administrative aspects of property tax worldwide.

A Primer on Property Tax

This book draws on experiences in developing countries to bridge the gap between the conventional textbook treatment of fiscal decentralization and the actual practice of subnational government finance. The extensive literature about the theory and practice is surveyed and longstanding problems and new questions are addressed. It focuses on the key choices that must be made in decentralizing, on how economic and political factors shape the choices that countries make, and on how, by paying more attention to the need for a more comprehensive approach and the critical connections between different components of decentralization reform, everyone involved might get more for their money.

Fiscal Decentralization and Local Finance in Developing Countries

This publication analyzes the impact of fiscal decentralization and the resultant issues and challenges that countries face in practice. It traces the evolution of fiscal decentralization as a significant and consequential global reform that has made subnational governments' key public sector actors in a majority of countries. This note touches upon its various aspects: incidence and presence in the world; foundation in economics; impact of a list of outcomes, including economic growth, macroeconomic stability, poverty and income distribution, and service delivery and political accountability. It confirms the positive overall impact of decentralized systems, especially when they are well designed and implemented with examples from around the world, including those from Asia and the Pacific.

The Impact of Fiscal Decentralization

This report summarizes what was learned from a workshop held in a tribal area of Limpopo Province, which sought to assist local residents in identifying land attributes that affect the relative desirability of different plots, and to apply those criteria to selected plots as a step toward developing taxable values that are reasonable proxies for market value. Although the focus here is on South Africa, the approach and lessons learned have broader applications in other developing and transitional countries where a modern, mature property tax based on market values is not feasible.

Implementing a Local Property Tax where There is No Real Estate Market

This volume provides comprehensive coverage of fiscal federalism by some of the leading scholars in the field. . . This Handbook is an excellent addition to the present discourse on the role of the state in fiscal matters. This reviewer would recommend this book as a required text for a graduate or senior class on public finance or economic development. Researchers in economic development, public finance, and fiscal policy likewise would find this volume useful. Highly recommended. Upper-division undergraduate through professional collections. J. Raman, Choice This major Handbook addresses fiscal relations between different levels of government under the general rubric of fiscal federalism , providing a review of the latest literature as well as an invaluable guide for practitioners and policy makers seeking informed policy options. The contributors include leading lights in the field, many of whom have themselves made seminal contributions to the literature. Comprehensive and wide in coverage, the issues covered range from federal systems to other forms of intergovernmental relations, such as supra-national constructs namely, the European Union unitary states, regional systems, and more decentralized operations, including community level organizations. The political economy approach emphasizes the importance of institutional arrangements, including the legal, political and administrative aspects, and information flows to ensure that there are appropriate incentives and sanctions to generate good governance. This Handbook also devotes attention to emerging issues, such as environmental protection, the sharing of natural resources among levels of government, corruption and the impact of federalism and decentralization on national unity. It will be a vital reference tool for the area for many years to come.

Handbook of Fiscal Federalism

The design of intergovernmental fiscal transfers has a strong bearing on efficiency and equity of public service provision and accountable local governance. This book provides a comprehensive one-stop window/source of materials to guide practitioners and scholars on design and worldwide practices in intergovernmental fiscal transfers and their implications for efficiency, and equity in public services provision as well as accountable governance.

Intergovernmental Fiscal Transfers

This study of the strategic, policy and operational characteristics of Land Value Taxation is a unique and original contribution to Elston knowledge. McCluskey and Franzsen provide a clear and detailed synthesis of existing Land Value Taxation systems and address the perceived advantages and disadvantages of such systems. The implications of this work, based on a two-tier analysis of selected countries, will be critical in terms of informing policy makers when contemplating reviews of existing Land Value Taxation systems or its possible introduction. The empirical research underpinning this work has attempted to concisely provide the role of land value systems within the selected case study countries. The work has clearly identified a number of challenges being faced by those countries and jurisdictions that currently utilise land value tax systems. Given these challenges this book is timely in that it provides detailed expositions of property tax systems that are undergoing significant change and reform.

Land Value Taxation

"Provides historical, economic, political and legal perspectives for understanding the many issues surrounding land taxation." - cover.

Secure Land Tenure

This book illustrates the decade-long transformation of the Hungarian subnational system with a focus on subnational finance. It builds upon policy analyses prepared by local and international specialists and covers various aspects of municipal life: revenue and expenditure assignments, taxation, intergovernmental transfers, strategic planning, outsourcing, public-private partnership, utility regulation, asset and liability management, municipal enterprises, household arrears, project financing, borrowing, and insolvency resolution. Part one is an overview of developments and policy proposals in the 1990s. Part two provides 28 case studies that address: how to enhance the intergovernmental system, how to build local government expertise in strategic management and finance, and how to design a competitive framework for financing subnational governments. Hungary's transition and its innovative and adaptive local governments have proven the merits of fiscal decentralization.

Land Value Taxation

This open access book investigates the link between income inequality and socio-economic residential segregation in 24 large urban regions in Africa, Asia, Australia, Europe, North America, and South America. It offers a unique global overview of segregation trends based on case studies by local author teams. The book shows important global trends in segregation, and proposes a Global Segregation Thesis. Rising inequalities lead to rising levels of socio-economic segregation almost everywhere in the world. Levels of inequality and segregation are higher in cities in lower income countries, but the growth in inequality and segregation is faster in cities in high-income countries. This is causing convergence of segregation trends. Professionalisation of the workforce is leading to changing residential patterns. High-income workers are moving to city centres or to attractive coastal areas and gated communities, while poverty is increasingly suburbanising. As a result, the urban geography of inequality changes faster and is more pronounced than changes in segregation levels. Rising levels of inequality and segregation pose huge challenges for the future social sustainability of cities, as cities are no longer places of opportunities for all.

Proceedings of the ... Annual Conference on Taxation Held Under the Auspices of the National Tax Association-Tax Institute of America

Offers an insight into the circumstances under which the policies were developed, implemented and reviewed, as well as a study of the outcomes. This book addresses questions such as: How could an organisation with no previous experience of governing accomplish a peaceful transition to democracy? How did they do it and where are they going?

Proceedings ... Annual Conference on Taxation ... and Minutes of the Annual Meeting of the National Tax Association

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Proceedings ... Annual Conference on Taxation ... and Minutes of the Annual Meeting of the National Tax Association

Taking South Africa as an important case study of the challenges of structural transformation, the book offers a new micro-meso level framework and evidence linking country-specific and global dynamics of change, with a focus on the current challenges and opportunities faced by middle-income countries.

Environment and Planning

This book provides a novel in-depth study of the early pandemic response policy at the intersection of political economy and law. It explores: (1) whether the responses to COVID-19 were democratically accountable; (2) the ways in which new surveillance and enforcement techniques were adopted; (3) the new monetary and fiscal policies which were implemented; (4) the ways in which employed and unemployed persons were differently impacted by the new policies; and (5) how companies were economically sustained through the pandemic. A compelling look at what happens to societies when disaster strikes, this book will be of interest to legal scholars, political scientists and economists.

Intergovernmental Finance in Hungary

Planning and Transformation provides a comprehensive view of planning under political transition in South Africa, offering an accessible resource for both students and researchers in an international and a local audience. In the years after the 1994 transition to democracy in South Africa, planners believed they would be able to successfully promote a vision of integrated, equitable and sustainable cities, and counter the spatial distortions created by apartheid. This book covers the experience of the planning community, the extent to which their aims were achieved, and the hindering factors. Although some of the factors affecting planning have been context-specific, the nature of South Africa's transition and its relationship to global dynamics have meant that many of the issues confronting planners in other parts of the world are echoed here. Issues of governance, integration, market competitiveness, sustainability, democracy and values are significant, and the particular nature of the South African experience lends new insights to thinking on these questions, exploring the possibilities of achievement in the planning field.

Subject Guide to Books in Print

The distribution of incomes in South Africa in 2004, ten years after the transition to democracy, was probably more unequal than it had been under apartheid. In this book, Jeremy Seekings and Nicolai Nattrass explain why this is so, offering a detailed and comprehensive analysis of inequality in South Africa from the midtwentieth century to the early twenty-first century. They show that the basis of inequality shifted in the last decades of the twentieth century from race to class. Formal deracialization of public policy did not reduce the actual disadvantages experienced by the poor nor the advantages of the rich. The fundamental continuity in patterns of advantage and disadvantage resulted from underlying continuities in public policy, or what Seekings and Nattrass call the “distributional regime.” The post-apartheid distributional regime continues to divide South Africans into insiders and outsiders. The insiders, now increasingly multiracial, enjoy good access to well-paid, skilled jobs; the outsiders lack skills and employment.

Urban Socio-Economic Segregation and Income Inequality

Examines the need and prospects for a UBI As jobs disappear and wages flat-line, paid work is an increasingly fragile and unattainable basis for dignified life. This predicament, deepened by the COVID-19 pandemic, is sparking urgent debates about alternatives such as a universal basic income (UBI). Highly topical and distinctive in its approach, *In the Balance: The Case for a Universal Basic Income in South Africa and Beyond* is the most rounded and up-to-date examination yet of the need and prospects for a UBI in a global South setting such as South Africa. Hein Marais casts the debate about a UBI in the wider context of the dispossessing pressures of capitalism and the onrushing turmoil of global warming, pandemics and social upheaval. Marais surveys the meaning, history and appeal of a UBI before even-handedly weighing the case for and against such an intervention. The book explores the vexing questions a UBI raises about the relationship of paid work to social rights, about prevailing notions of entitlement and dependency, and the role of the state in contemporary capitalism. Along with cost estimates for different versions of a basic income in South Africa, it discusses financing options and lays out the social, economic and political implications. This incisive new book advances both our theoretical and practical understanding of the prospects for a UBI.

Local Government and Infrastructural Development in Nigeria

How Immigrants Contribute to South Africa's Economy is the result of a project carried out by the OECD Development Centre and the International Labour Organization, with support from the European Union.

Africa Today

This Technical Assistance report reviews South Africa's tax system and also examines the fiscal regime with a view to generating a sustainable revenue contribution from mining and petroleum in future. Mining has historically been the mainstay of the South African economy. Mineral exports remain the principal contributor to foreign exchange earnings on the current account. South Africa is not yet a significant producer of crude oil or natural gas. Oil and gas exploration nevertheless shows promise. Taxation is far from top of the list in current challenges facing the development of extractive industries in South Africa. The national goal of economic and social transformation in favor of Historically Disadvantaged South Africans has major impact on the mining sector.

Season of Hope

Includes bibliographical references and index

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"Elusive Equity" chronicles South Africa's efforts to fashion a racially equitable state education system from the ashes of apartheid. Edward Fiske and Helen Ladd draw on previously unpublished data, interviews with key officials, and visits to dozens of schools to describe the changes made in school finance, teacher assignment policies, governance, curriculum, higher education, and other areas.

Structural Transformation in South Africa

The sustainable development goals signed in 2016 marked a new phase in global development thinking, one which is focused on ecologically and fiscally sustainable human settlements. Few countries offer a better testing ground for their attainment than post-apartheid South Africa. Since the coming to power of the African National Congress, the country has undergone a policy making revolution, driven

by an urgent need to improve access to services for the country's black majority. A quarter century on from the fall of apartheid, *Building a Capable State* asks what lessons can be learned from the South African experience. The book assesses whether the South African government has succeeded in improving service delivery, focusing on the vital sectors of water and sanitation, energy, roads, public transport and housing. Emphasizing the often-overlooked role of local government institutions and finance, the book demonstrates that effective service delivery can have a profound impact on the social structure of emerging economies, and must form an integral part of any future development strategy. A comprehensive examination of urban service delivery in the global South, *Building a Capable State* is essential reading for students and practitioners across the social sciences, public finance and engineering sectors.

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Apartheid as legislated racial separation substantially changed the South African urban scene. Race group areas' remodelled the cities, while the creation of homelands', mini-states and the pass laws' controlling population migration constrained urbanization itself. In the mid-1980s the old system - having proved economically inefficient and politically divisive - was replaced by a new policy of 'orderly urbanization'. This sought to accelerate industrialization and cultural change by relaxing the constraints on urbanization imposed by state planning. The result was further political instability and a quarter of the black (or African) population housed in shanty towns. Negotiations between the Nationalist government and the African National Congress are working towards the end of the old apartheid system. Yet the negation of apartheid is only the beginning of the creation of a new society. The vested interests and entrenched ideologies behind the existing pattern of property ownership survive the abolition of apartheid laws. Beyond race, class and ethnicity will continue to divide urban life. If the cities of South Africa are to serve all the people, the accelerating process of urbanization must be brought under control and harnessed to a new purpose. The contributors to this volume draw on a broad range of experience and disciplines to present a variety of perspectives on urban South Africa.

The First 100 Days of Covid-19

From the most turbulent times in South Africa's history, here are essays and speeches on the relationship between education and the national liberation struggle.

Planning and Transformation

This book provides a new institutional economics perspective on alternative models of local governance, offering a comprehensive view of local government organization and finance in the developing world. The experiences of ten developing/transition economies are reviewed to draw lessons of general interest in strengthening responsive, responsible, and accountable local governance. The book is written in simple user friendly language to facilitate a wider readership by policy makers and practitioners in addition to students and scholars of public finance, economics and politics.

Class, Race, and Inequality in South Africa

American Book Publishing Record