

Course Outline (online course)

- I. Title: the 146th Regular Session on Land Taxation and Valuation
- II. Organizer: International Center for Land Policy Studies and Training
- III. Duration: 3 months, scheduled for June 4 through August 27, 2021
- IV. Target Audience: 26-28 international and Taiwanese participants of medium and high-level government officials or experts in the fields of land taxation and valuation
- V. Objectives:
 1. Providing the participants with understanding of the most recent lessons learned in achieving goals for effective land taxation and valuation.
 2. Giving the participants a deeper knowledge of property tax, property valuation, decentralization and city roles; urban finance, intergovernmental finance, infrastructure pricing and finance;
 3. Introducing the participants to the techniques of economically analyzing tax policy, conducting property valuation and mastering tax information system and its application;
 4. Arming the participants with skills and perspectives in tax policy, urban finance, infrastructure finance, property tax and property valuation;
 5. To explore with participants models, policy development, policy implementation, and Taiwan experience regarding;
 - (1) Economics, Taxation Policy and Theory
 - (2) Local Public Finance
 - (3) Land Valuation
- VI. Course Components
 1. Lectures on Videos:
 - (1) Month 1: Economics, Taxation Policy and Theory
 - Video 1: Introduction to Economics, Public Finance and Tax Policy
 - Video 2: Economic Analysis in Tax Policy (1)
 - Video 3: Economic Analysis in Tax Policy (2)
 - Video 4: Defining Tax Bases (1) – Wealth, Consumption & Income
 - Video 5: Defining Tax Bases (2) – Wealth, Consumption & Income
 - Video 6: Tax Policy and Economic Development
 - Video 7: Government Finance, Tax Policy and Tax*
 - Video 8: Fiscal Decentralization and Local Government Finance*
 - (2) Month 2: Local Public Finance
 - Video 1: Introduction to Urban Public Finance & Economics of Local Governments
 - Video 2: The Structure of Tax Systems & Property Tax 1
 - Video 3: Property Tax 2
 - Video 4: Tax Increment Finance (TIF) & Debt and Taxes
 - Video 5: Budgets, Borrowing, and Deficit Finance & Pricing of Public Goods and Services
 - Video 6: Intergovernmental Finance
 - Video 7: Property Taxation*
 - Video 8: Reforming the Land Tax System and Local Government Finance*
 - (3) Month 3: Land Valuation
 - Video 1: Principles and Concepts of Property Valuation (1)

Video 2: Principles and Concepts of Property Valuation (2); the Sales Comparison Approach

Video 3: The Cost and Income Capitalization Approaches

Video 4: Methods of Mass Appraisal

Video 5: Evaluation of Valuation Performance

Video 6: Splitting Land and Building Values: Resolution of Valuation Disputes

Video 7: International Valuation Standards and Organizations

Video 8: Valuation for Property Tax*

Topics marked with asterisk (*) are Taiwan Experience topics.

2. Exercise & Test: To ensure every participant really grasps the essence of the lecture content and the effectiveness of learning, lecturers will give some exercises and a test of essay questions following every topic they deliver. The test will be scored by lecturers to qualify the participants for their completion of the course.
3. Online Seminar: from 09:00-12:00 Taipei Time on Thursday near the end of every month. In addition to video lectures, the course sets aside this period of time for online seminar, which encourages interaction not only among participants, but also between participants and lecturers. Participants can learn not only from the lectures, but also through active discussion with fellow participants and lecturers. Similarly, they can take this opportunity to raise questions for lecturers to clarify whatever the participants do not understand on the lecture videos of that particular month. To reach the above-mentioned objectives, the participants are required to refresh the lecture videos of that particular month thoroughly before attending the monthly online seminar, and to make themselves present at the seminar throughout the whole session from beginning to end.
4. NOTE WELL:
 - (1) The course emphasizes experience sharing and direct participation; lectures on videos and online seminars are all conducted in English, while exercises & tests are designed to augment and enrich the learning experience and effectiveness. Participants are required to undertake all components of the course to qualify completion of the course, which will be marked by conferring a certificate at the end of the whole course.
 - (2) To familiarize the participants with this online course, the Center also sets aside an online orientation, which includes importantly, a course overview by the course coordinator. To wrap this online course, the Center will conduct an online commencement ceremony at the end of the course, during which a certificate will be conferred on each participant who has completed all components of the course.