



Property Tax Fundamentals for Local Governments

Lincoln Institute of Land Policy (Cambridge, MA, USA)
in collaboration with
Riga Technical University and Riga City Council
February 25, 2022

The seminar will begin at 16:45 / 9:45 a.m. (GMT +2 Helsinki, Riga) on the Zoom platform
<https://rtucloud1.zoom.us/j/95017768336?pwd=cUF6V09xb0JrdThBaEIESFIIV2dqdz09>
Seminar language – English

The Lincoln Institute of Land Policy (<https://www.lincolninst.edu/>) is an organization dedicated to research and education on effective use, taxation, and stewardship of land, including property tax and land valuation. Through education, training, publications, and events, the Institute integrates theory and practice to inform public policy decisions worldwide.

The Lincoln Institute of Land Policy will be represented by experts from the United States and Canada.

Participants: members of the Riga City Council.

AGENDA

Topic	Issues to be Addressed	Moderator / Speaker(s)
16:45 - 17:00	Registration of faculty and participants on Zoom platform	Sarmite Barvika , Riga Technical University
17:00 - 17:10		
Presentation of the Lincoln Institute of Land Policy	Introduction to the Lincoln Institute of Land Policy Review seminar goals Program details	Joan Youngman , Lincoln Institute of Land Policy; Sarmite Barvika
17:10 - 17:25		
Introduction of Riga City Council	Review successes and problems	Representative of Riga City Council (will be confirmed)
17:25 - 19:00		
Property Tax Fundamentals for Local Governments in Latvia	Introduction to the Property Tax: <ul style="list-style-type: none">• Property tax in context of local government revenues• International comparisons of reliance on the property tax• How to evaluate the property tax	Enid Slack , Director of the Institute on Municipal Finance and Governance, the Munk School of Global Affairs and Public Policy at the University of Toronto

	<ul style="list-style-type: none"> • Why the property tax is a good tax (based on above criteria) • Impact of property tax on economic behavior <p>Future Trends in Property Taxation:</p> <ul style="list-style-type: none"> • Changing employment landscape • Potential changes in residential location as a result of COVID-19 <p>How the Property Tax Works:</p> <ul style="list-style-type: none"> • What is included in the tax base? • How are properties assessed and how often? • How many tax rates and how are they set? • How is the impact of tax increases cushioned? • How are collection and enforcement handled? <p>Reforming the Property Tax:</p> <ul style="list-style-type: none"> • The promise of property tax reform • The perils of property tax reform • Obstacles to property tax reform • Strategies for reform to address the obstacles • How to reform the property tax 	
19:00 - 20:00		
Roundtable and conclusion	Question & Answer Session Discussion of future needs and collaboration	All faculty and participants

For more information, please contact:

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