



Foundations of Municipal Fiscal Health

Thursday October 20, 11:00 a.m. - 11:45 a.m.
Casa de la Cultura / Urban Library

Lincoln Institute of Land Policy
Urban Library Event

A well-functioning property tax is the foundation of municipal fiscal health for rapidly growing cities worldwide—a pillar in the implementation of the New Urban Agenda. The property tax is a stable source of own-source revenue that promotes greater self-sufficiency in the delivery of basic services, augmented by intergovernmental transfers.

The discussion at this side event—based on our work as co-authors, with the World Bank, on the Habitat III Policy Paper Framework: Municipal Finance and Local Fiscal Systems—will cover challenges and opportunities in establishing and maintaining property tax systems in the U.S., Latin America, Africa, and China.

**A well-functioning
property tax is the bedrock
of municipal fiscal health**



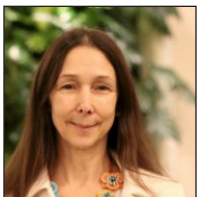


Moderator



Martim Smolka
*Senior Fellow and Director,
Program on Latin American and the
Caribbean, Lincoln Institute of Land
Policy*

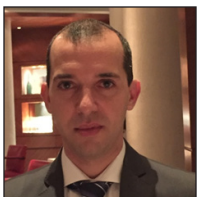
Panelists



Cynthia Goytia
*Torcuato di Tella University, Buenos
Aires, Argentina*



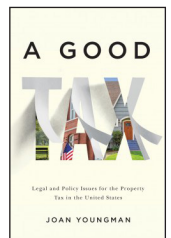
Dirk Scholtz
*African Tax Institute, University of
Pretoria (by video)*



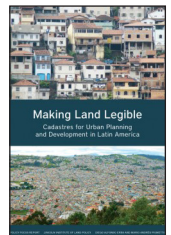
Alejandro Sparacino
*Provincial Government of Buenos
Aires, Argentina, Undersecretariat
for Land, Urbanism, and Housing*

Featured Publications and Data

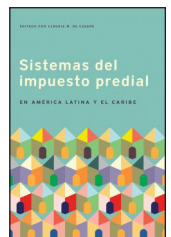
**A Good Tax: Legal and Policy Issues for
the Property Tax in the United States**
Joan Youngman



**Making Land Legible: Cadastres for
Urban Planning and Development
in Latin America**
*Diego Alfonso Erba and Mario Andrés
Piumetto*



**Sistemas del impuesto predial en
América Latina y el Caribe**
Claudia M. De Cesare



**Significant Features
of the Property Tax**
Lincoln Institute Database



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