



國際土地政策研究訓練中心

INTERNATIONAL CENTER FOR LAND POLICY STUDIES AND TRAINING

574 Chungshan Road, Taoyuan District, Taoyuan City, Taiwan Tel.: (Int.+886)-3-3324622 e-mail : iclpst@iclpst.gov.tw

Ref. 1060200498

December 5, 2017

Concerned Authorities related to Land Taxation and Valuation
c/o
Taipei Economic and Cultural Representative Office in Japan

Dear Sir/Madam:

Subject: Invitation to Nominate Country Participants to Attend ICLPST 138th Regular Session on Land Taxation and Valuation

On behalf of the International Center for Land Policy Studies and Training (ICLPST), I cordially invite your country to nominate candidates for participation in the Center's 138th Regular Session on Land Taxation and Valuation.

The training will begin on April 27 and conclude on May 25, 2018. Your organization is invited to nominate two candidates for our consideration. The Screening Committee of the Center will make the final selection of participants to this training, and the Center will accept only one nominee.

To facilitate your nomination and the Center's selection, please kindly observe the following regulations and guidelines:

- (a) Candidates must be proficient in both spoken and written English in order to be able to follow lectures and instructions conducted in English.
- (b) Candidates must be persons who are presently working in the areas of land taxation and valuation or any other areas related to the subject matter.
- (c) There is no age limit for the candidates, but they must be medically fit for travel abroad. Those who are in medication for chronic diseases have to prepare sufficient medicine for the duration of stay in Taiwan.
- (d) If the candidate is admitted to the training, the Center will buy him/her insurance to cover accidental death, accidental disability, accidental injury and hospitalization. However, other medical expenses not covered by the insurance have to be borne by the participant, therefore he/she is also advised to buy medical insurance in his/her home country to cover the period in Taiwan.



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(e) To make sure all the content on the application be recognized correctly, candidates must type out all the information; handwritten application form will not be accepted.

Please note that the Center will provide for each participant a round-trip economy-class air ticket for travel between his/her country's capital city and Taipei by the most direct route, and will take care of the board and lodging expenses during the training. The Center, however, will not pay for any other incidental expenses in connection with the participant's travel such as visa fees, airport taxes, en-route hotel accommodations etc. In case participants fail to participate in the training, he/she should be responsible for the expenses related to booking/cancellation of air tickets for his/her travel to Taiwan.

All participants should have valid passports and visas (they shall apply for a visa valid at least for the duration of their stay in Taiwan) for entry into the Republic of China (Taiwan). In addition, to better facilitate discussions among the participants as well as lecturers, we require that every participant prepare beforehand a country paper to be presented in class. The topic should bear relevance to the theme of the course (see the course outline). Presentation is limited to within 30 minutes for each presenter (adjusted to the number of participants). Computer/projector will be provided by the Center during the presentation. However, participants who need to use computers outside the presentation are advised to bring their own laptop (Wi-Fi is provided at the Center).

During the course, a series of celebratory activities for the Center's 50th anniversary will be held, of which all the participants will be invited to participate in the "Land Policy Conference" and the banquet on May 25, wherein the participants are requested to bring along the memorabilia/objects representing the country's culture/tradition for the occasion.

All candidates must fill in the enclosed application form and send it to Taipei Economic and Cultural Representative Office in Japan before March 16, 2018 for onward transmission to the Center. Successful candidates will be duly notified of the Center's decision (candidates not selected will not be notified). The Center reserves the right of final selection of participants. Thank you very much for your kind cooperation.

Sincerely yours,

Kuei-son Sheu
Director

Enclosures: 1. Application Form
2. Course Outline

12. Education Background

Degree	University or College	Subjects	Graduation Date
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

13. Employment and Work Experience

Name of Office: _____

Current Position: _____

Description of Work and Responsibility: _____

Address: _____

Tel.: Country Code: _____ No.: _____

Fax: Country Code: _____ No.: _____

E-mail: _____

14. Previous Work Experience: _____

15. Reasons for Participation: _____

16. Signature: _____ Date:(mm/dd/yy) _____

Section B (To be completed by Head of Institution or Department)

1. Assessment of Applicant:

Level of spoken English: Poor Fair Good Very Good Excellent

Level of written English: Poor Fair Good Very Good Excellent

Any additional languages spoken other than native language: _____

2. I recommend / do not recommend the candidate

Recommending Authority: _____

Name: _____ Title: _____

Signature: _____ Date: _____

Section C (To be completed by ROC Embassy or Representative Office)

I recommend / do not recommend the candidate

Officer-in charge: _____ Title: _____

Signature/Official Stamp: _____ Date: _____

Comments: _____

Course Outline

- I. Title: the 138th Regular Session on Land Taxation and Valuation
- II. Organizer: International Center for Land Policy Studies and Training
- III. Duration: 29 days, scheduled for April 27 through May 25, 2018 (excluding arrival and departure)
- 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 and policy implementation regarding;
 - (1) Land taxation and valuation in Taiwan
 - (2) Economics, Taxation Policy and Theory
 - (3) Local Public Finance
 - (4) Land valuation
- VI. Course Components
 1. General Structure:
 - (1) Local Taxation and Valuation in Taiwan (Week 1): Government Finance, Tax Policy and Tax System in Taiwan; Property Taxation in Taiwan; Field trips to related government agencies and organizations.
 - (2) Economics, Taxation Policy and Theory (Week 2): Economic Analysis in Tax Policy; Defining Tax Bases; Tax Policy and Economic Development.
 - (3) Local Public Finance (Week 3): Urban Public Finance; Property Tax; Tax Increment Finance; Capital Budgeting; Debt and Taxes; Pricing of Public Goods and Services.
 - (4) Land Valuation (Week 4): Principles and Concepts of Property Valuation; Cost and Income Capitalization Approaches; Methods of Mass Appraisal; Evaluation of Valuation Performance; Splitting Land and Building Values; International Valuation Standards and Organizations.
 - (5) The last day (May 25) is the 50th Anniversary celebration of the Center, all participants are invited to a one-day Land Policy Conference and the celebratory banquet in the evening.
 2. Instructors (tentative): Instructors include one course coordinator, three international lecturers and 2 local lecturers.

3. Presentation

- (1) In addition to class lecturing and field trips, the program at the International Center of Land Policy Studies and Training (ICLPST) encourages interaction among participants. Individuals are expected to not only learn the theory from the lectures by the instructors, but also learn through debate about real problems from case presentation and active discussion with fellow participants and other professionals. Therefore, each participant will be required to make a 30-minute presentation (adjusted in accordance with the actual number of participants) to the group about the major problems facing land taxation and valuation in their countries.
- (2) The presentation shall include the following components:
 - A. Country Background: The first part of your presentation should include general information about your country's land taxation policies, tax system, property tax as well as some major taxation and valuation development issues. You should consider the following points:
 - a. Geographic Background: It is helpful to prepare a map of your country.
 - b. Tax Administration System: Information of the political system would facilitate understanding of land taxation policy making in your country.
 - c. Your Job or Position: Try to identify the functional role of your working institution in terms of tax administration.
 - d. Issues and Solutions: To your best knowledge, identify the major issues of land taxation, land valuation, urban finance, infrastructure finance, property tax in your country. Examples of efficient solutions and difficult experiences are welcome to share with all participants.
 - e. Future Challenges: It would be useful to identify the foreseen major land taxation and valuation issues of primary concern in your country.
 - B. Problems and Solutions: In addition to background information, the presentation should cover at least one major contemporary land taxation and/or land valuation problem in their countries. To take advantages of participants' working experience, they are free to choose a topic at their convenience and should be prepared to explain the nature of the above said problem.
- (3) Preparation: Participants are required to have materials prepared for their presentations prior to their arrival at ICLPST. Besides, multi-media such as video player, computer and projector will be available for the presentation. During the training course, the participants will be divided into three panels in accordance with the three themes covered in the second, the third and the fourth weeks. Each panel shall be composed of nine to ten participants, in accordance with the participants' expertise and choice of time. The three themes are as follows:
 - A. Finance and Tax Policy in Participating Countries
 - B. Local Public Finance in Participating Countries
 - C. Land Valuation in Participating Countries

4. Field Trips: The field trips and cultural visits are arranged in line with the specific topics dealt with in the course; they typically take the participants to tax administration agencies in the central and local governments, land offices, etc.; within the trips and visits, the participants are given a chance to take in the beautiful views in some internationally renowned scenic spots and cultural sites, which are hoped to help the participants see and feel for themselves Taiwan's developments in its society and economy as well as its friendly people and good tradition.

5. NOTE WELL:

- (1) The course emphasizes experience sharing and direct participation; lectures and

participants' presentation are all conducted in English, while field trips and cultural visits are guided by the Center's staff members, who act as interpreters whenever necessary to enable the participants to better communicate and understand the hosts during the visits.

- (2) In each of the five objectives identified above, instructors would be expected to provide (a) appropriate theory that informs the subject, (b) a discussion of cases illustrating the implementation success/failures of the subject, and (c) prescription for appropriate policy action in developing and transition economy countries. Participants are encouraged to take part in class discussions so that the participating countries' experiences can be shared. The course makes extensive use of technical seminars to enhance the sharing and common understanding of imparted knowledge.