

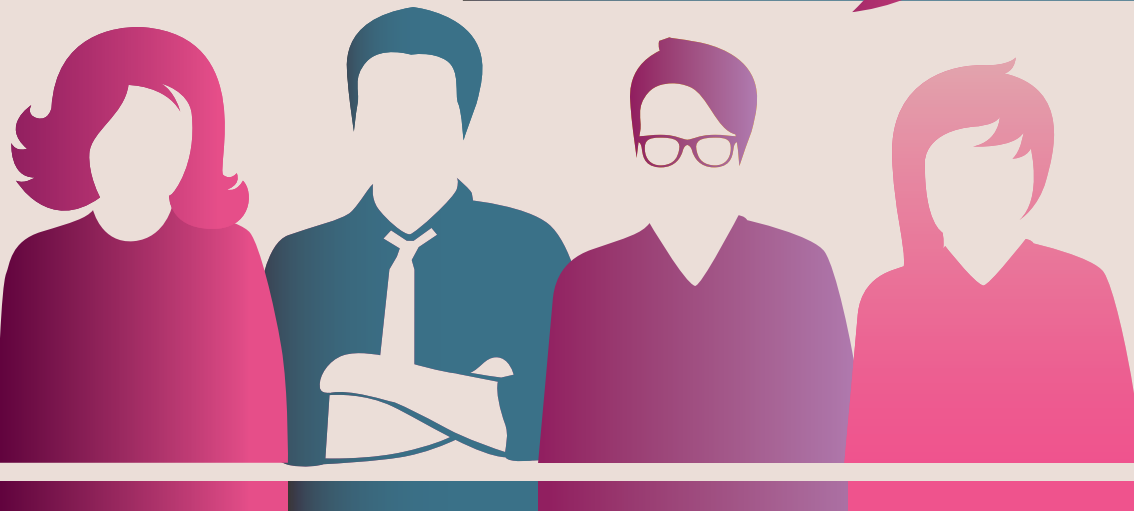


**NALAS SUMMER SCHOOL**  
**ON LOCAL GOVERNANCE**  
**AND INTERGOVERNMENTAL**  
**FISCAL RELATIONS**

24-28  
August 2015

Lake Ohrid,  
Macedonia

# AGENDA



# Welcome to Ohrid again!

Welcome to the NALAS Second Summer School on Urban Governance and Intergovernmental Fiscal Relations!

You will spend a week at the beautiful Ohrid Lake for an intensive learning experience in Property Taxation in South East Europe.

NALAS Summer School programme was again tailor made for the members of the Task Force on Fiscal Decentralisation and municipal finance experts from the associations of local authorities across South East Europe. Hereby you will learn about the Property Taxation in Historical, Comparative, and Political Perspective and participate at the mapping of various practices in property taxation across South East Europe. The peer-review of the current property tax reforms in Bulgaria will be a unique experience of knowledge sharing among the participants and all that will be spiced up with topics that will relate property taxation with other aspects of the municipal management, like borrowing and credit worthiness and performance management.

We hope you will have a memorable stay in Ohrid where we have created an exciting environment for learning and exchange including renowned speakers, small-group and incredible nature and cultural heritage.



## About Ohrid and the Lake

**Ohrid** is one of the oldest human settlements in Europe and the lake itself is over three million years old. The city is first mentioned in Greek documents from 353 B.C.E., when it was known as Lychnidos (the city of light). In 879 C.E., it was renamed Ohrid. The town as we know it today was built mostly between the 7th and 19th centuries. During the Byzantine period, Ohrid became a significant cultural and economic center, serving as an episcopal center of the Orthodox Church and as the site of the first Slavic university run by St. Kliment and St. Naum at the end of the 9th century. In the 11th century, Ohrid was important point of the great Samuil empire, whose fortress still presides over the city today. Lake Ohrid is one of Europe's deepest and oldest lakes, preserving a unique aquatic ecosystem with more than 200 endemic species of worldwide importance. The importance of the lake was further emphasized when it was declared a World Heritage site by UNESCO in 1979. The Summer School will take place in the downtown of Ohrid, right on the lake shore, at the beautiful city promenade. During the Summer School, a visit to Struga, the second city on Ohrid Lake will be organised.

The city of **Struga** is placed 15 km North-West of Ohrid, on the coast of Ohrid Lake and the river Crn Drim (Black Drim). Struga is a town on two springs. It has hugged both the Ohrid Lake and the river Crn Drim or they had hugged the town, you never know... This multicultural town has a picturesque beauty, wonderful sights and many old monuments.



# OVERVIEW:

## Dates:

**24–28 August 2015**

## Location:

Ohrid - UNESCO protected city, cultural and touristic centre of the Republic of Macedonia ([www.ohrid.com.mk/index.asp](http://www.ohrid.com.mk/index.asp))

## Accommodation:

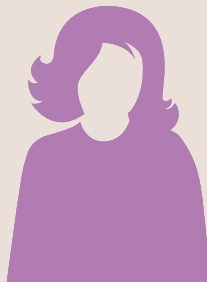
Hotel Milenium Palace, located at the city riviera, at "Kej Marchal Tito BB". ([www.milleniumpalace.com.mk/en/ohrid/accommodation](http://www.milleniumpalace.com.mk/en/ohrid/accommodation))

## Certificates:

All participants will be awarded Certificates of Participation

## Questions or Assistance needed?

Find our Program Officer Natasha Iljeva Acevska - (0038971823729) or NALAS Office Manager Katerina Stojanovic Aleksoska (0038970670284) and they will be able to assist you



## Instructors:

The 2015 Summer School instructor is Mr Riël Franzsen who occupies the South African Research Chair in Tax Policy and Governance in the Faculty of Economic and Management Sciences at the University of Pretoria. He is also the Director of the African Tax Institute at the University of Pretoria. He holds a doctorate in law with a thesis on South Africa's real estate transfer tax (obtained at Stellenbosch University, South Africa) as well as a master's degree in creative writing.

He has acted as policy advisor in Africa, Asia, Europe and the Caribbean on behalf of various entities, including the International Monetary Fund (IMF) and World Bank, on especially property tax issues. In South East Europe he has worked in Slovenia, Romania, Croatia etc. He has been a

co-instructor for property taxation courses offered on behalf of the IMF (in Austria and Singapore) and on behalf of the Lincoln Institute of Land Policy (in China and Slovenia). He is a member of the Board of Advisors of the International Property Tax Institute (IPTI) and has authored or co-authored numerous conference papers, journal articles and book chapters on especially land and property taxes. Recently he has co-authored a chapter, "Property Taxes in Metropolitan Cities", in the 2013 book Metropolitan Government Finance in Developing Countries, edited by Bahl, Linn and Wetzel and published by the Lincoln Institute of Land Policy. He also co-authored two chapters in A Primer on Property Tax: Administration and Policy edited by McCluskey, Cornia and Walters and published by Wiley-Blackwell.

## Headline Speakers

**Ms Dusica Perisic, Executive Director**, Association of the Units of Local Self-Governments of the Republic of Macedonia

**Ms Sia Shehtanova**, Deputy Mayor of the Municipality of Samokov, Bulgaria, representing the National Association of the Municipalities of the Republic of Bulgaria (NAMRB)

**Mr Visar Zekaj**, DEMOS Program, Kosovo



# AGENDA:

**Day 1: 24 August 2014**

**Arrivals and accommodation at hotel Millennium Palace**

Time	Activity
19:30	Welcome cocktail at the hotel restaurant



## Day 2: 25 August 2015

Time	Session	Speakers/Panelists	Discussion Topics
9:00-9:30	<b>Welcome Addresses</b>	<p>Mr Kelmend Zajazi, Executive Director of NALAS</p> <p>Mr Michael Samec, Project Manager of GIZ Project Institutional Strengthening of NALAS</p> <p>Ms Katharina Stocker/ Mr Ibrahim Mehmeti, the Swiss Agency for Development and Cooperation</p>	
9:30-11:00	<b>Property Taxation in Historical, Comparative, and Political Perspective</b>	Mr Riel Franzsen	<ul style="list-style-type: none"> <li>• International overview of property tax systems, the differences between the European and American systems (if any), discernable trends.</li> <li>• The importance of municipal own source revenues and property taxation in relation to the principles of fiscal autonomy of local governments as described in the European Charter for Local Self-Government;</li> <li>• Discussion</li> </ul>



Time	Session	Speakers/Panelists	Discussion Topics
11:00-11:15	Coffee Break		
11:15-12:00	Property Taxation Cycle	Mr Riel Franzsen	<ul style="list-style-type: none"> <li>• Property discovery and registration; assessment and valuation; rate setting; tax relief; billing; collection; enforcement; continued overall system management</li> <li>• Discussion</li> </ul>
12:20-13:00	Municipal Strategies for Improving Property Tax Collection	Mr Riel Franzsen	<ul style="list-style-type: none"> <li>• Cadastral/Valuation-led strategies vs. enforcement-led strategies for property tax reform, other strategies and what these might look like at the national and local level, market-calibration options; comprehensiveness vs. equity</li> <li>• Discussion</li> </ul>
13:30-14:30	Lunch		
14:30-15:30	10 Years of Property Taxation Reforms in Macedonia	Ms Dusica Perisic, Executive Director, ZELS Ms Sofija Stefanovska, Financial Officer, ZELS	<ul style="list-style-type: none"> <li>• Short history of the activities of the associations and municipalities in improving the property tax administration in Macedonia, the current state and any plans</li> <li>• Discussion</li> </ul>
15:30-16:30	Property Transfer Tax	Mr Riel Franzsen	<ul style="list-style-type: none"> <li>• Brief international overview of property transfer taxation</li> <li>• Nature and types of transfer taxes and international trends</li> <li>• Policy options and administrative issues</li> <li>• Discussion</li> </ul>
19:30	Dinner at the "Belvedere" restaurant in the city of Ohrid <a href="http://hotelbelvedere.com.mk/node/25">http://hotelbelvedere.com.mk/node/25</a>		





## Day 3: 26 August 2015

Time	Session	Speakers/Panelists	Discussion Topics
9:00-10:30	<b>Mapping the Object of Taxation in SEE and Who is Responsible for Tax Payment</b>	Group work facilitated by <b>Mr Riel Franzsen</b>	<ul style="list-style-type: none"> <li>• Tax base: Land or buildings vs. land and buildings?; Commercial vs. residential property; urban vs. rural property; government-owned property</li> <li>• Taxpayer: Property vs. owner vs. occupier/user?</li> <li>• Discussion</li> </ul>
10:30-11:00	<b>Coffee Break</b>		
11:00-12:30	<b>Mapping Property Tax “upstream” and “downstream” functions across levels of Government</b>	Group work facilitated by <b>Mr Riel Franzsen</b>	<ul style="list-style-type: none"> <li>• The pros and cons of centrally-maintained fiscal cadastres;</li> <li>• How should valuation be performed and organized (Institutional set-up; CAMA, discrete vs. banded assessment, land-value zones, self-assessment);</li> <li>• Discussion</li> </ul>
12:30-13:30	<b>Lunch</b>		
13:30-15:00	<b>Mapping property tax functions across levels of government: Tax Policy (rate, relief) and downstream administration</b>	Group work facilitated by <b>Mr Riel Franzsen</b>	<ul style="list-style-type: none"> <li>• Minimum and maximum rates; How should billing lists be maintained and who should bill; who should collect; Fines and penalties; Forgiveness and credible commitment; Variety of tax relief and tax mitigation instruments; Varieties of enforcement mechanisms and the problem with denial of service.</li> <li>• Discussion</li> </ul>



Time	Session	Speakers/Panelists	Discussion Topics
15:00 – 15:30	Coffee Break		
15:30 – 16:30	<b>Incentivizing local property tax collection: The Experience of the DEMOS Program in Kosovo</b>	Mr Visar Zekaj, DEMOS Program, Kosovo	<ul style="list-style-type: none"> <li>• Performance measurement in the area of property tax collection; Defining base lines; Designing sanctions and rewards; Lessons from the field</li> <li>• Discussion</li> </ul>
18:00	Sightseeing and dinner at the city of Struga <a href="http://www.exploringmacedonia.com/struga.nsp">http://www.exploringmacedonia.com/struga.nsp</a>		

## Day 4: 27 August 2015

Time	Session	Speakers/Panelists	Discussion Topics
9:00 – 11:00	<b>Peer review: Property taxation reforms in Bulgaria</b>	Ms. Sia Shehtanova, Deputy mayor of Samokov and Ms. Krassimira Hristova, financial officer of Veliko Tarnovo, representing the National Association of the Municipalities of the Republic of Bulgaria	<ul style="list-style-type: none"> <li>• Background; Latest status and any policy issues pending; The role of NAMRB; Interaction with other relevant stakeholders; The situation with property taxation in Samokov, Veliko Tarnovo</li> <li>• Discussion</li> </ul>
11:00-11:30	Coffee Break		



Time	Session	Speakers/Panelists	Discussion Topics
11:30-13:00	<b>Round-table discussion: Citizen Participation and Municipal Transparency as Supporting Factors for Property Taxation</b>	Group work facilitated by <b>Mr Riel Franzsen</b>	<ul style="list-style-type: none"> <li>• Participatory options for citizens</li> <li>• Transparency in valuation, rate setting, billing and tax relief</li> </ul>
13:00-14:00	<b>Lunch</b>		
14:00-15:00	<b>Enforcement Mechanisms and Strategies</b>	<b>Mr Riel Franzsen</b>	<ul style="list-style-type: none"> <li>• Property taxation and denial of services; Billing and collection through utilities; Online tax calculator, self-assessment and online payment; Strategic enforcement and public relations.</li> <li>• Discussion</li> </ul>
15:00-16:00	<b>NALASLand Wrap Up Workshop</b>	Group work facilitated by <b>Mr Riel Franzsen</b>	
16:00 – 16:30	<b>Fiscal Decentralization Indicators for SEE: 2006-2014</b>	Group work facilitated by <b>Natasha Ilijeva Acevska</b> UN Women representatives	<ul style="list-style-type: none"> <li>• Planning the next steps in the 2014 monitoring cycle</li> <li>• Agreeing upon the “gender responsive budgeting indicator”</li> <li>• Deadlines</li> </ul>
16:30 – 17:00	<b>Certificates, Evaluation and Closing of the NALAS Summer School 2015</b>		
20:00	<b>Farewell dinner at “Cuba Libre” restaurant/bar</b> <a href="http://cubalibreohrid.com/en/photoslider.php?l=beachbar&amp;g=bb6i-3">http://cubalibreohrid.com/en/photoslider.php?l=beachbar&amp;g=bb6i-3</a>		

**Day 5: 28 August 2015**

**Networking, Departures**





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Institutional Strengthening of  
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