

## International Union for Land Value Taxation Sponsored Projects as of July 2024

The United Nations Center for Human Settlements (UNCHS or HABITAT) in all its global agendas has recommended land value taxation. For example, this statement was issued from the founding UNCHS conference in 1976:

Excessive profits resulting from the increase in land value due to development and change in use are one of the principal causes of the concentration of wealth in private hands. Taxation should not be seen only as a source of revenue for the community but also a powerful tool to encourage development of desirable locations, to exercise a controlling effect on the land market and to redistribute to the public at large the benefits of the unearned increase in land values. - *Section D.1.a. [Vancouver Action Plan](#), UNCHS*

Here are brief summaries of four current land value tax implementation projects sponsored by the [International Union for Land Value Taxation](#):

### BALTIMORE THRIVE

The intention and goal of Baltimore Thrive is to implement land value tax in the City of Baltimore, Maryland, USA. Our team comprises several leading policy experts who have been meeting regularly via zoom for nearly two years. We have a half-time paid coordinator, Vanessa Beck, based in Baltimore, who has an M.A. from the University of Chicago, School of Social Work, Social Policy and Social Administration and has completed courses at the Henry George School of Chicago. We have developed a clear strategy that includes passage of enabling legislation and building broad-based community support and policy endorsement by high-profile Baltimore leaders and organizations that would benefit from land value tax-based public finance. A website is under development. **A one-page recent summary report is in the Addendum along with brief bios of key team members.**

### THE PHILIPPINES PROJECT – “Trainers’ Training”

The Trainers’ Training (or Teaching the Teachers) program is an educational program on the essential concepts propounded by Patristic Philosophers from Clement of Alexandria to Augustine of Hippo and, in modern times, inimitably articulated by the American political economist Henry George.

The Philippines is again at this time in a revolutionary mood. Majority sectors are demanding authentic change of a personal and societal nature. The protest side of this process is more dramatic and difficult but is often wasted if the alternative-building side is not embraced with intellectual clarity and genuine commitment by the leaders of the people’s movement for change.

There is no substitute for training as many change agents, influencers, and other leaders. Specifically, the project is training the change influencers of the urban poor organizations of Metro-Manila. It is they who will effectively affirm and popularize the truth that we are all equal as human beings and, by natural law, have an equal birthright to Mother Earth; as human beings, and by natural law we are entitled to liberty and freedom, as by natural law we are obliged not to be warring against but to be in solidarity with each other, like sisters and brothers, for our common total development.

We anticipate that the Trainers' Training project will provide the understanding and inspiration to build a movement for land value tax implementation in the Philippines.

**The Project Coordinator is Charles Avila** who is Chairperson of the Lay Society in the Philippines and author of the classic book Ownership: Early Christian Teachings. He already has at least 45 such cadres in contiguous urban poor participating in this educational program. (See more bio information in the Addendum)

## **Abuja, NIGERIA Land Value Taxation Project**

Abuja, Nigeria's capital city, is growing at about a 13% rate as the city struggles to provide basic infrastructure and services for its inhabitants. A vast number of the population lack access to housing, healthcare, education, electricity, transportation, water, sanitation, etc. As Abuja grows, land prices are rapidly increasing and the poor and informal businesses face eviction and displacement because the cost of living and doing business has become unaffordable for them. Developers and speculators now have huge control over land ownership.

Land Value Taxation is a way to generate public revenue that will tackle inequalities and promote inclusive development. With this form of public finance local government authorities charge fees and taxes to developers and property owners to both curb land speculation and other forms of "rent-seeking" while obtaining significant funding that can then be reinvested into the community and city services.

Important as it is in financing development, Land Value Taxation is yet to get the attention it deserves in Nigeria's development pursuit even as Abuja needs revenues to fund city development. Note that Nigeria's debt stands at N45 trillion, and the country still pushes to borrow more external loans to support development.

The Abuja Land Value Tax project goals are to (1) To educate and get government officials and stakeholders to participate in the LVT Project and (2) produce a baseline document that will serve as a foundation for land value tax implementation in Abuja.

The Project is doing field work across the six Area Councils in Abuja which involves interviews, focus group discussions among government officials, NGO, media, community champions and other stakeholders. The aim is to speak with stakeholders to learn about the challenges that are likely to impede LVT project, best approaches for implementation, identify relevant stakeholders for the project among others. To advocate for land value tax we will launch a one-month radio and social media program to spur a conversation that will lay a foundation for implementing land value tax in Abuja.

**The Project Coordinator is Audu Liberty Oseni**. He directs MAWA, the [Media Advocacy West Africa Foundation](https://mawafd.org/) which announced the project here: <https://mawafd.org/2022/11/14/mawa-foundation-begins-nigeria-land-value-taxation-nilavat-project/>

## Progress and Poverty in Paradise: Land Value Taxation in Indonesia

The urban economy in cities in the Global South is booming. Yet, poverty and inequalities remain endemic, often rising at pandemic levels. Bali, Indonesia's iconic urban village, is widely regarded as a 'paradise', but it could become the new face of Henry George's 'progress and poverty'. Balinese land is increasingly becoming the focus of monopoly and speculation, as suggested in a 2021 Market Outlook Report prepared by Hamid and Associates, one of the biggest valuation firms in Indonesia. Absentee landlords have been intensely speculating on Balinese land in recent years.

Concerns about tourism have been raised by previous studies but is the question more about 'rent theft' than about tourism, cultural change, and neoliberalism? We would emphasise the former, suggesting that, the value of land, collectively produced by Balinese people is privately appropriated by absentee landowners who most often have no connection with Balinese ways of life, religion, or traditions. Nor do these speculators make any substantial contribution to genuine development needs. Yet, they extract as much as possible, triggering a rise in inequality levels. Indonesia has a property tax system but it is not structured properly in order to capture the land rent, the unearned income from land which is created by society as a whole, not by any particular landowners.

The Indonesia Land Value Tax Project aims to (a) develop a detailed assessment of the present Balinese property tax system; (b) propose land value only system of taxation within the context of local Balinese institutions and (c) widely promote the land value tax solution to the present crisis.

**Research Methodology and Methods-** This project will collect data on land prices, land values, urban socio-economic data, and data on revenues/expenses from Balinese institutions using the best sources for this purpose in Indonesia which are Masyarakat Profesi Penilai Indonesia/Indonesia Society of (MAAPI), the Badan Pertanahan Nasional (BPN) or the Indonesian National Land Agency, and the Constitutional Court of Indonesia, notaries, judges, and lawyers.

The Project Coordinator will interview planners at Badan Perencanaan Pembangunan Daerah (BAPPEDA), the provincial urban planning agency in Bali, the "kelian", the leader of the desa (urban village), for knowledge on Balinese customary land, court officers who deal with land in litigation cases, planners involved in spatial development, and estate agents active in serving liaisons between tenants and landlords. Activists will also be interviewed, to learn about their experiences of urban development and injustice, particularly the intersectionality of gender, race, class, religion, and caste.

**The Project Coordinator is Franklin Obeng-Odoom** who is currently the Helsinki Institute of Sustainability Science Associate Professor of Global Development Studies at the University of Helsinki in Finland. (see more bio information in the Addendum)

## ADDENDUM

**Additional bio information for Charles Avila, coordinator for the Philippines LVT Project**, who is Director for Social Justice of the Lay Society of St. Arnold Jansen; staff writer for the monthly magazine of the Catholic Bishops Conference of the Philippines IMPACT magazine for social transformation; National Chairman of the Philippine Association of Small Coconut Farmer' Organizations, Executive Director of the Confederation of National Coconut Farmers' Organizations of the Philippines.

Avila was the Vice Chairman of the Rapu-Rapu Fact-Finding Commission, Undersecretary in the Office of the President for National Food, Administrator of the Philippine Coconut authority and Director of the United Coconut Planters Bank, an elected Mayor of the city of his birth (Tanauan Leyte), a Consultant of the United Nations Food and Agriculture Organization based in Rome and Bangkok, a Secretary-General of the Asian Cultural Forum on Development that served as a coalition of people's organizations from 18 countries of Asia and the Pacific, a Research Fellow at the Centro Intercultural de Documentacion in Cuernavaca, Mexico and at the Institute for Food and Development Policy in San Francisco, California, a staff writer of South magazine in London UK, a lecturer on agrarian reforms at the Land Reform Training Institute in Taoyuan Taiwan ROC, and a lecturer at various times in many colleges and universities in the Philippines and other countries.

Pre-martial law he led the nation-wide Federation of Free Farmers as its Vice-President for more than a decade in many extra-parliamentary activities for social justice and agrarian reforms. He was also the Deputy Secretary General of the Philippine Congress of Agrarian and Industrial Workers.

Avila studied theology and got his Masters Degree in Philosophy at the Divine Word Seminary, Quezon City and Tagaytay City. He is the author of several books on various topics including the now classic Ownership: Early Christian Teachings.

**Additional bio information for Franklin Obeng-Odoom**, coordinator for the Indonesia LVT Project, who is currently the Helsinki Institute of Sustainability Science Associate Professor of Global Development Studies at the University of Helsinki in Finland. He is a Fellow of the Teachers' Academy, the highest recognition bestowed on distinguished teachers at the university. A winner of the globally recognised Deborah Gerner Innovative Teaching Award 'for effective ... pedagogy that engages students with issues of war, peace, identity, sovereignty, security, and sustainability—economic, environmental, or ethical—as they are evolving in the 21st century', Dr Obeng-Odoom previously taught at various universities in Australia, including the University of Technology Sydney, where he was the Director of higher degree research programmes.

Obeng-Odoom's research interests are centred on the political economy of development, urban and regional economics, natural resources and the environment, fields in which he has written six sole-authored books, including Global Migration Beyond Limits (Oxford University Press, 2022), The Commons in an Age of Uncertainty (University of Toronto Press, 2021) and Property, Institutions, and Social Stratification in Africa (Cambridge University Press, 2020), a winner of the European Association for Evolutionary Political Economy Joan Robinson Prize. Obeng-Odoom is the Global South Editor of *Housing Studies*, Associate Editor of the *Forum for Social Economics*, and Series Editor of the *Edinburgh Studies in Urban Political Economy*. A Docent in Urban and Economic Sociology at the University of Turku, Finland, Dr Obeng-Odoom serves on the editorial board of the *American Journal of Economics and Sociology*, published continuously since 1941.

The recipient of a number of reputable research awards, Obeng-Odoom is an Inaugural International Social Science Council World Social Science Fellow. In 2015, Dr Obeng-Odoom was elected to the Fellowship of the Ghana Academy of Arts and Sciences, becoming the youngest Fellow of the oldest learned society in postcolonial Africa.

## Baltimore Thrive Summary Report plus team member bios:

### **Broadcast the Baltimore Thrive mission of land value taxation by crafting and sharing messaging with:**

- community organizations
- politicians
- journalists
- business associations
- nonprofit developers
- religious leaders
- neighborhood associations
- other organizations that would benefit from the tax shift..

### **Database:**

Conducted research to build the list of groups and individuals above, and added existing Baltimore Thrive Member contacts, to develop a proprietary database of approximately 300 email addresses and/or phone numbers of local leaders.

### **Meetings:**

Scheduled and held one-on-one meetings with over 40 individuals from the above categories to discuss Baltimore Thrive, and how their support of the BT mission would generate win-win outcomes for their specific constituents and the city overall.

### **Events:**

Selected and attended professional and community events at which to network, familiarize engaged individuals with Baltimore Thrive, and grow the database, including:

- Upsurge Baltimore's Tech Tuesdays mixers, where we met Baltimore Banner staff
- documentary screenings with panel discussions of local documentary Tax Broke, where we met Jayne Miller, other journalists, community organizers, concerned citizens.
- community organization Jubilee Baltimore's debate on the pros and cons of lowering the property tax to a flat rate as proposed by Renew Baltimore, where we shared our comments
- Community Control of Land Coalition, where we met members of many neighborhood associations, nonprofit developers, and community organizations
- Poppleton community development celebration and picnic where we met Pastor White of Allen AME Church

### **Relationships:**

We cultivated positive relationships with notable decision-makers and influential or high-profile individuals including:

- Maryland Secretary of Housing and Community Development Jake Day
- award-winning investigative journalist Jayne Miller
- Baltimore Banner housing reporters Hallie Miller and Sophie Kassakove, and data reporter Ryan Little
- Baltimore NAACP VP Joshua Harris and Housing Chair Lisa Hodges
- founders of leading anti-blight organizations Fight Blight Bmore/SOS Fund, Nneka Nnamdi and John Kern
- Delegates (Maryland State Legislators) Regina T. Boyce and Julie Palakovich Carr, authors of state enabling legislation

- Klaus Philipsen, Baltimore-based author, blogger and Urban Planner, a frequent guest on WYPR radio
  - former Councilman Carl Stokes and community activist Sandy Coles of Renew Baltimore
  - Peter Sabonis, public banking advocate and Human Rights Development Program Director of Partners for Dignity and Rights
  - Strong Towns Baltimore Chapter members
  - Liz Simon-Higgs, Property Tax Appeals Assessor
- Commentaries

**We wrote and disseminated letters, papers, and flyers, including the ones on this list, for general audiences and specific constituencies; these commentaries and communications include:**

- letter to the Mayor of Baltimore
- Endorsement Form for the enabling legislation to be signed by supporters
- letters to the editor of local newspapers
- press releases
- informative emails bringing the tax shift into the conversation to organizations who have announced their plans around affordable housing, taxation, and blight
- flyers for specific meetings

**Website:**

Worked with and directed a web designer to create the first Baltimore Thrive website, currently in progress with drafts of the homepage and mission page under review.

**Baltimore Thrive Team Members Bios:**

**Ted Gwartney** has been engaged in land valuation, analysis, assessment, consultation and management for several decades. He was the Assessor of Bridgeport and Hartford (Connecticut), Southfield, (Michigan), and the Deputy County Assessor of Sacramento, California. While the Assessment Commissioner and Chief Executive Officer of the British Columbia Assessment Authority he implemented an annual Province-wide revaluation of the 1,500,000 land parcels. He has also held these positions: Professor, Department of Law, Real Estate Appraisal, Baruch College; President, American Journal of Economics and Sociology; Executive Director, Robert Schalkenbach Foundation; Treasurer, Institute for the Study of Long-Term Economic Trends; Professional Designation, Appraisal Institute (Chicago).

**Rick Rybeck** is an attorney with a master's degree in real estate and urban development, Rybeck is the director of Just Economics LLC, a consultancy that helps communities harmonize economic incentives with public policy objectives for job creation, affordable housing, transportation efficiency and sustainable development. ([www.justeconomicsllc.com](http://www.justeconomicsllc.com)) Prior to starting Just Economics, Rybeck worked in the legislative and executive branches of the District of Columbia Government for over 20 years, working on infrastructure and transportation.

**Joshua Vincent** joined the Center for the Study of Economics (CSE) as Associate Director in 1993 and has served as Executive Director since 1997. At CSE, he has worked as a consultant to over 75 municipalities, counties, NGOs, and national governments. Vincent works with tax departments and elected officials in restructuring their jurisdictions' taxation to land-based systems. Vincent sponsored and spoke at many events for New Jersey, Maryland, and Pennsylvania municipal conferences. He has testified as an expert witness on the impact of land taxation, from the municipal level up to state legislatures in Texas, Connecticut, Maryland, Indiana and Ohio. Since 2000, Vincent and CSE have conducted over 50 land tax impact studies for cities all over the US.

**Lorenzo Gaztanaga** was born in Havana, Cuba in 1949, emigrating to the United States with his family in 1961. After graduating from Cardinal Gibbons High School in Baltimore, he attended Loyola and Towson Universities, as well as the University of Baltimore, concentrating on history, political science and psychology. After joining the Maryland Libertarian Party in 1992, he worked with a coalition of alternative parties and independent candidates to reduce the legal barriers to getting on the ballot in Maryland. Over the years, he ran twice for U.S. House of Representatives, twice for Lieutenant Governor of Maryland, three times for Baltimore City Council and once for City Council President. A call to lower the property tax to reflect only the value of the land and stop punishing people for fixing their property has been a central campaign message each time he ran for a local or statewide office.

**Ed Dodson** had a forty-year career in financial services that included twenty years with Fannie Mae, where he held several management level and analyst positions; from 1995 to 2005 he was a senior business manager in the Housing & Community Development group based in Philadelphia. Prior to joining Fannie Mae he managed the residential mortgage lending program for a commercial bank. He has a long association with the Henry George School of Social Science, as an instructor and member of the school's board of trustees (serving as President from 1987 to 1997). In 1997 he established the online education and research project called the School of Cooperative Individualism ([www.cooperative-individualism.org](http://www.cooperative-individualism.org)), which contains an extensive library of articles, papers and books relating to the social sciences and to political economy, particularly. He continues to lecture on behalf of the Henry George School and also serves on the all-volunteer faculty of the Osher Lifelong Learning Institute hosted by Temple University and the Learning Is For Everyone program hosted by Rowan at Burlington County College.

**Alanna Hartzok** is an educator and lecturer on land value tax shift (24 countries); award winning author; two-time candidate for US Congress in Pennsylvania (Democrat and Green Parties); administrator for the International Union for Land Value Taxation; co-founder of Earth Rights Institute, and former International Liaison for the Robert Schalkenbach Foundation. She was instrumental in the passage of enabling legislation for land value tax shift for the 1000 boroughs of Pennsylvania. She recently presented a webinar on the Economics of War and Peace and Baltimore Thrive for the School of Living Community Land Trust. She is the current Administrator for the [International Union for Land Value Taxation](http://International Union for Land Value Taxation). She enjoys her regenerative agriculture homestead and affirms that “The Earth Belongs to Everyone” which is the title of her book, recipient of the [Radical Middle Book Award](http://Radical Middle Book Award).

**Mike O'Mara** is Co-founder and National Committee member of the Democratic Freedom Caucus, which advocates the land value tax shift and other policies which go beyond left and right and promote the public interest rather than special interests. He is a Board Member of the Center for the Study of Economics which consults with cities for implementing the land value tax shift.