

LAND AND PROPERTY TAX

A POLICY GUIDE



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Land and Property Tax:

A Policy Guide

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Urban cityscape in Tirana, Albania. Photo © UN-HABITAT

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ABBREVIATIONS

EDA – Economic development area

FAO – Food and Agriculture Organization of the United Nations

GST – Goods and services tax

HLCLEP – UN High Level Commission for the Legal Empowerment of the Poor

IGAC – National Geographic Institute in Colombia

LPT – Land and Property Tax

m² – square meters

OECD – Organization for Economic Cooperation and Development

RATES – Annual property tax based on rental value

RDA – Redevelopment area

SII – Servicio del Impuestos Internos, the Chilean Internal Tax Service

TIF – Tax increment financing

UN-HABITAT – United Nations Human Settlements Programme

VAT – Value Added Tax

ZCS – Zona características similares, the Chilean designation for property zones

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