



UNIVERSITY OF TORONTO  
FACULTY OF LAW

**THE JAMES HAUSMAN TAX LAW AND POLICY WORKSHOP SERIES**  
presents

**Enid Slack**  
**Munk School of Global Affairs**  
**University of Toronto**

***The Political Economy of Property Tax Reform***

**Wednesday, January 28, 2015**  
**12:30 - 2:00**  
**Solarium (room FA2), Falconer Hall**  
**84 Queen's Park**

Property taxes are generally considered by economists to be good taxes, and many countries are being advised to increase and improve their property taxes. In practice, however, property tax reforms have often proved to be difficult to carry out successfully. This paper discusses why property taxes are particularly challenging to reform and suggests several ways in which efforts to reform this tax may become more successful in the future. After a brief introductory section on the 'disconnect' between the economics and the politics of property tax reform, Section 2 summarizes recent experiences in five OECD countries with property tax reform. Against this background, Section 3 sets out the key elements of a good property tax reform and Section 4 discusses several aspects of property tax reform that seem to have derailed or distorted reforms in practice. Unfortunately, some of the solutions countries have adopted to deal with such problems are themselves problematic, either because they do not really solve the problem or because they hamper rather than work towards the establishment of a good property tax. Fortunately, as Section 5 outlines, it is possible to devise strategies for property tax reform that incorporate more acceptable solutions to most problems. As Section 6 concludes, good property tax reform is not easy. But it can definitely be achieved if an appropriately designed reform package is properly introduced and implemented.

**Dr. Enid Slack** is the Director of the Institute on Municipal Finance and Governance (IMFG) at the Munk School of Global Affairs at the University of Toronto. The IMFG focuses on the fiscal health and governance challenges facing large cities and city-regions. The Institute's mandate is to conduct independent research, spark and inform public debate, and to engage the academic and policy communities around important issues of municipal finance and governance. Enid has been working on municipal finance issues in Canada and abroad for 35 years. Prior to establishing the IMFG, she was a consultant specializing in municipal finance. Enid has worked with the World Bank, the IMF, CIDA, UN Habitat, ADB, and IADB in countries such as Brazil, China, Colombia, India, Mexico, Mongolia, the Philippines, and South Africa. She has written several books and articles on property taxes, intergovernmental transfers, development charges, financing municipal infrastructure, municipal governance, municipal boundary restructuring, and education funding. Recent publications include *A Tale of Two Taxes: Property Tax Reform in Ontario* (co-authored with Richard Bird and Almos Tassonyi), *UN Habitat Guide to Municipal Finance, and Governance and Finance of Metropolitan Areas in Federal Systems* (with Rupak Chattopadhyay). Enid is an Adjunct Professor at the Munk School of Global Affairs where she has taught graduate courses on the political economy of global cities. Currently, she is co-teaching a course on Big Data and Global Cities. Enid received her B.A. in Economics from York University (Glendon College), and an M.A. and Ph.D. in Economics from the University of Toronto. In 2012, Enid was awarded the Queen's Diamond Jubilee Medal for her work on cities.

A light lunch will be provided.

For more workshop information, please contact Nadia Gulezko at [n.gulezko@utoronto.ca](mailto:n.gulezko@utoronto.ca)