

UNIVERSITY OF PRETORIA

1. BIOGRAPHICAL SKETCH

1.1 GENERAL INFORMATION								
Surname	Franzsen							
First names	Riël Christian Daniel		ID Number					
Citizenship	South African		Title	Prof	Female		Male	X
Department	Economics (African Tax Institute)		Position		Professor			
Direct Telephone	012 420 5538		Direct Telefax		012 420 4508			
E-mail	riel.franzsen@up.ac.za							
Date of appointment	1 July 2007		Permanent full-time		X	Temporary full-time		

1.2 ACADEMIC QUALIFICATIONS OBTAINED				
Degree/Diploma	Field of study	Higher education institution	Year	Distinctions
BLC	Law	University of Pretoria	1981	
LLB	Law	University of Pretoria	1983	
Certificate	Tax Law	University of South Africa	1985	
LLD	Tax Law	Stellenbosch University	1990	
MA	Creative Writing	University of Pretoria	2013	Cum Laude

1.3 WORK EXPERIENCE TO DATE		
Name of employer	Capacity and/or type of work	Period From (mm//yy to mm//yy)
University of Pretoria	Assistant; junior lecturer	02/1980 to 12/1983
University of South Africa	Research Assistant	01/1984 to 01/1984
University of Pretoria	Senior lecturer (1984); Associate professor (1991); Professor (1993)	02/1984 to 12/1995
University of South Africa	Professor	01/1996 to 06/2007
University of Pretoria	Director of the Southern African Tax Institute	07/2002 to 06/2007
University of Pretoria	Professor and Director of African Tax Institute (ATI) SARChI Chair in Tax Policy and Governance	07/2007 to present 03/2013 to present

2. TEACHING ACTIVITIES

2.1 Courses presented		
Course	Level (e.g. second year, Masters)	Self developed (Yes or No)
EKN 838 – Sub-National Taxation	Master's (ATI's MPhil: Taxation)	Yes
EKN 839 – Current Issues in Taxation	Master's (ATI)	Partly
EKN 840 – Introduction to the Tax Environment	Master's (ATI)	Partly
BEL 760 – Taxation	Honours (Department of Taxation)	Partly
MESDLW-G (Unisa)	Master's (LLM)	Partly
Indirect Tax Law module	LLM (UP)	Yes
Indirect Tax Law	LLB (UP)	Yes

2.2 Other education and pedagogic courses presented		
Course	Year	Institution
Training the Trainers: Public Finance and Property Taxation	2006, 2007, 2008	Lincoln Institute, Peking University, China
Property taxation in Africa (on-line course)	2006	Lincoln Institute of Land Policy, Cambridge MA, United States
Value-based property taxation	Annually: 2011-2017	Centre for Excellence in Finance, Ministry of Finance, Slovenia
Value-based property taxation	2011, 2013, 2016	International Monetary Fund (Vienna 2011; Singapore 2013; St Lucia 2016)
Property-related Taxes: Issues and Trends	2015, 2017, 2018, 2019	Masaryk University, Brno, Czech Republic
Tax Systems in Africa	2017	Vienna University of Economics & Business, Vienna, Austria

TEACHING OUTPUTS

3.1 Educational publications and products (chapters in textbooks and work books)
<ul style="list-style-type: none"> • Franzsen, R.C.D. 2002. "Law of Agency" in Otto, J.M. (ed.) <i>Workbook for Commercial Law</i> (Vol I) 4th ed, LexisNexis: Durban (also 3rd (1995), 2nd (1990) and 1st (1985) editions). • Franzsen, R.C.D. 2002. "The Law of Partnership" and "Law of Insurance" in Otto, J.M. (ed.) <i>Workbook for Commercial Law</i> (Vol II) 4th ed, LexisNexis: Durban (also 3rd, 2nd and 1st editions). • Franzsen, R.C.D. 2002. "Verteenwoordigingsreg" in Otto, J.M. (ed.) <i>Werkboek vir Kommersiële Reg</i> (Vol I) 4th ed, LexisNexis: Durban (also 3rd (1995), 2nd (1990) and 1st (1985) editions). • Franzsen, R.C.D. 2002. "Vennootskapsreg" and "Versekeringsreg" in Otto, J.M. (ed.) <i>Werkboek vir Kommersiële Reg</i> (Vol II) 4th ed, LexisNexis: Durban (also 3rd, 2nd and 1st editions). • Franzsen, R.C.D. 1994. "Insurance Law" in Nagel, C.J. (ed.) <i>Basic Principles of South African Business Law</i>, Lex Patria: Johannesburg. • Franzsen, R.C.D. 1994. "Versekeringsreg" in Nagel, C.J. (ed.) <i>Basiese Beginsels van die Suid-Afrikaanse Besigheidsreg</i> 2nd ed, Lex Patria: Johannesburg (also 1st (1993) edition). • Coetzee, J.N., Franzsen, R.C.D. and Vivier, P.J. 1988. "Versekeringsreg" in Van Jaarsveld, S.R. and Oosthuizen, M.J. (eds.) <i>Suid-Afrikaanse Handelsreg Vol I</i> (3rd ed) Lex Patria: Johannesburg. • Piek, J.N. and Franzsen, R.C.D. 1988. "Belastingreg" in Van Jaarsveld, S.R. and Oosthuizen, M.J. (eds.) <i>Suid-Afrikaanse Handelsreg Vol II</i> (3rd ed) Lex Patria: Johannesburg.

4. OTHER TEACHING CONTRIBUTIONS

4.1 Membership of national and international bodies

- Law Teachers Society of South Africa: 1984 – 2007.

4.2 Visits to local and overseas universities as guest professor or lecturer in regard to teaching

- University of Ulster, Jordanstown, Northern Ireland, United Kingdom (1994).
- Lafayette College, Easton PA, United States (1994).
- University of Wisconsin, Madison WI, United States (1994).
- Masaryk University, Brno, Czech Republic (2015, 2017).
- Vienna University of Economics & Business, Austria (2017, 2019).
- University of the Witwatersrand (1990).
- Stellenbosch University (1997, 1998, 1999, 2008, 2014).
- University of Johannesburg (1996, 1998, 2000, 2002, 2004).
- University of Pretoria (1996-2006, 2014).

4.3 Participation in national and international teaching associations, bodies, committees

None.

5. POSTGRADUATE SUPERVISION

5.1 Supervision or co-supervision of students who have completed degrees

Name of student	Degree ¹ /Title of dissertation/ thesis and date completed	Supervisor	Co-supervisor(s)	Duration of studies (years)
L Theron	LLD (Rand Afrikaans University) A Legal Theoretical Investigation into an Agricultural Land Tax for South Africa (1994)	D vd Merwe	RCD Franzsen	3 years
J Coetzee	LLD (Unisa) 'n Kritiese	RCD Franzsen		4 years

¹ Indicate whether Honours, Masters research, Masters coursework with dissertation or Doctorate

	Ondersoek na die Aard en Inhoud van Trustbegunstigdes se Regte ingevolge die Suid-Afrikaanse Reg (2006)			
AW Oguttu	LLD (Unisa) Curbing Offshore Tax Avoidance: The Case of South African Companies and Trusts (2008)	RCD Franzsen	HCAW Schultz	4 years
TD Legwaila	LLD (UP) The Suitability of the South African Corporate Tax Regime for the Use of South African Resident Intermediary Holding Companies (2010)	RCD Franzsen	L Olivier (UJ)	3 years
E Muller	LLD (UP) A Framework for Wealth Transfer Taxation in South Africa (2010)	RCD Franzsen		2 years
T Steyn	PhD (UP) A Conceptual Framework for Evaluating the Tax Burden of Individual Taxpayers in South Africa (2012)	RCD Franzsen	MM Stiglingh	3 years
S Smulders	PhD (UP) An Evaluation of Tax Compliance Costs and Concessions for Small Businesses in South Africa – Establishing a Baseline (2012)	MM Stiglingh	RCD Franzsen	3 years
G Nienaber	PhD (UP) The Expectation Gap between Taxpayers and Tax Practitioners in a South African Context (2013)	MM Stiglingh	RCD Franzsen A Strasheim	4 years
BT Kujinga	LLD (UP) A Comparative Analysis of the Efficacy of the General Anti-avoidance Rule as a Measure against Impermissible Income Tax Avoidance in South Africa (2014)	RCD Franzsen		4 years
T Colesky	LLD (UP) A Comparative Study on	RCD Franzsen		4 years

	Customs Tariff Classification (2015)			
ML van Oordt	PhD (UP) A Quantitative Measurement of Policy Options to Inform Value-Added Tax Reform in South Africa (2016)	RCD Franzsen	NJ Schoeman	3 years
PBH de Carvalho Jr	PhD (UP) Property Tax Performance and Potential in Brazil (2017)	RCD Franzsen	WJ McCluskey	5 years
C Fritz	LLD (UP) An Appraisal of Selected Tax Enforcement Powers of the South African Revenue Service in the South African Constitutional Context (2017)	T Legwaila (UJ)	RCD Franzsen	3 years
E Jansen van Rensburg	LLD (UP) A South African Perspective on the Meaning of “Beneficial Ownership” in Article 10 of the OECD Model Tax Convention on Income and Capital in the Context of Conduit Company Treaty Shopping	RCD Franzsen		2 years
B Schlenther	PhD (2014) An Evaluation of Tax Policy Measures required to Stem Illicit Financial Flows in the Diamond Value Chain	RCD Franzsen		4 years
R Ramfol	PhD (2019) Taxation of the extractive industry in the context of contemporary international fiscal regimes: lessons for South Africa	RCD Franzsen		6 years
A Ali-Nakyea	PhD (2019) An examination of oil and gas taxation and revenue management in Ghana	RCD Franzsen	A Fosu	8 years
M Ngobeni	PhD (2019) Assessing technical efficiency of	M Breitenbach	G Aye RCD Franzsen	7 years

	provincial health and education sectors in South Africa			
S Blackmore	PhD (2020) Reversing Poverty: The Role of Institutions, State Capacity and Human Empowerment	S Wallace	R van Eyden RCD Franzsen	6 years
F Oppong	PhD (2020) Fiscal Decentralization and Autonomy of Subnational Entities in Ghana	A Fosu	RCD Franzsen	6 years
A du Preez	MSc (UP) The Valuation and Rating of Public Service Infrastructure (2010)	RCD Franzsen	CE Cloete	3 years
N Pule	MPhil (coursework) Property Taxation in Lesotho (2011)	RCD Franzsen		2 years
J Viljoen	MPhil (coursework) Drafting a new Income Tax Act (2011)	RCD Franzsen		2 years
L Wang	MPhil (coursework) Taxpayer Compliance in South Africa (2011)	RCD Franzsen		2 years
D Bunting	MPhil (coursework) An Analysis of the Tax Penalty and Enforcement Regime relating to the VAT and Income Tax in Zambia (2013)	RCD Franzsen		3 years
A Beukes	MPhil (coursework) The Effect of Fringe Benefits on Tax Administration and the Economy of Namibia (2012)	RCD Franzsen		2 years
J Chakasikwa	MPhil (coursework) Property Taxation in Zimbabwe (2012)	RCD Franzsen		2 years
S Elisa	MPhil (coursework) The Impact of Change of Company Policies on Fringe Benefits Tax: A Case for Malawi (2012)	RCD Franzsen		2 years
R Raath	MPhil (coursework) A Short Journey with Customs Duties – A South African	RCD Franzsen		2 years

	Perspective (2012)			
B Schlenther	MPhil (coursework) Money Laundering and the Tax Collection Effort: A South African Perspective (2012)	RCD Franzsen	NJ Schoeman	2 years
E Shamo	MPhil (coursework) Double Tax Treaties between Developed and Developing Countries: A Ghana Case Study (2012)	RCD Franzsen		2 years
R de Lange	MPhil (coursework) The Core Principles of Customs Duty: A South African Perspective (2014)	RCD Franzsen		2 years
B Johannes	MPhil (coursework) A Tax on Capital Gains on the Transfer or Disposal of an Interest in a Non-Renewable Resource Extractive Industries Asset in Sub- Sahara African Countries (2014)	RCD Franzsen		2 years
T Mogosoana	MPhil (coursework) Analysis of the Tax Investigation Powers of the South African Revenue Service: A Comparative Perspective (2015)	RCD Franzsen		3 years
FJ Scholtz	MPhil (coursework) Efficacy of VAT Zero- rating to Address the Plight of the Poor (2015)	RCD Franzsen		3 years
T Dlamini	MPhil (coursework) A Critical Review of the Proposed Carbon Tax in South Africa (2016)	M Breitenbach	RCD Franzsen	2 years
L Ngwenya	MPhil (coursework) A Study of the Role of Tax Policy in Decreasing the Size of the Informal Sector of South Africa (2016)	RCD Franzsen		2 years
H Baloyi	MPhil (coursework) Investigating the Appropriateness of User Charges for Water	M Breitenbach	RCD Franzsen	3 years

	Services in Rural Areas of Greater Giyani Local Municipality (2017)			
J Kilani	MPhil (coursework) A Critical Analysis of South Africa's Post-1994 Tax Treaty Policy (2017)	L Ngwenya	RCD Franzsen	2 years
M Amasa	MPhil (coursework) Building a Tax Culture in Nigeria Lessons from the Lagos State Experience (2015)	RCD Franzsen		4 years
C Chiveta	MPhil (coursework) Explaining the Mining Tax Changes in Zambia from 1995-2011: A Policy, Legislative and Economic Review (2015)	RCD Franzsen		4 years
R Olu-Ajayi	MPhil (coursework) Revenue Generation in Lagos State, Nigeria: A Review of The Lagos State Revenue Service (2013)	RCD Franzsen		2 years
S Rantocha	MPhil (coursework) The Effectiveness of Lesotho's Fringe Benefit Tax Regime: An Analysis and Comparative Review (2014)	RCD Franzsen		3 years
C Abdoll	MPhil (coursework) The Local Business Tax: A South African Perspective (2013)	RCD Franzsen		3 years
F Babela	MPhil (coursework) Secondary Tax on Companies (STC) and Dividends Tax: A Comparative Review (2013)	RCD Franzsen	K Stark	2 years
S Persaud	MPhil (coursework) The Office of Tax Ombud: A South African Perspective (2014)	RCD Franzsen		3 years
A Oluwa-Badmus	MPhil (coursework) A Critical Review of the 2011 Amendments to the Income Tax	RCD Franzsen		3 years

	Legislation in Nigeria (2014)			
J Buzugbe	MPhil (coursework) A Review of VAT Compliance in Nigeria (2013)	RCD Franzsen	N Monkam	2 years
I Chikuni	MPhil (coursework) A Comparative Analysis of the Exemptions and Zero-Rated Regimes in VAT/GST Laws in Zimbabwe, New Zealand and South Africa (2013)	RCD Franzsen	N Monkam	2 years
C Kasese	MPhil (coursework) Property Taxation in Zambia (2013)	RCD Franzsen		2 years
F Amankwa-Poku	MPhil (coursework) Assessing the Value-Added Tax in Ghana (2016)	RCD Franzsen	M Breitenbach	3 years
E Appiah	MPhil (coursework) The Effect of Transfer Pricing on Tax Revenue: A Ghana Case Study (2016)	RCD Franzsen		3 years
M Gobuamang	MPhil (coursework) Property Rating in Gaborone, Botswana: Status and Prospects (2017)	RCD Franzsen		3 years
T Jawa	MPhil (coursework) VAT Exemptions in Zimbabwe: A Critical Review of Policy and Administration (2014)	N Monkam	RCD Franzsen	2 years
V Manqele	MPhil (coursework) Tax Compliance in the Taxi Industry (2015)	RCD Franzsen	M Breitenbach	3 years
A Mboweni	MPhil (coursework) Critical Issues Relating to Under-Valuation of Customs Values (2014)	RCD Franzsen		2 years
N Mogiba	MPhil (coursework) The In Duplum Rule and Tax Debts (2015)	RCD Franzsen		3 years
J Mafongwe	MPhil (coursework) Should Namibia Introduce a Capital Gains Tax? (2014)	RCD Franzsen	M Breitenbach	2 years
D Nuer	MPhil (coursework) A	RCD Franzsen	S Jibao	3 years

	Review of the Design and Implementation of Tax Policy in Ghana (2016)			
A Aniyie	MPhil (coursework) Taxpayers' Rights in Nigeria (2015)	C Fritz	RCD Franzsen	2 years
M Madongerere	MPhil (coursework) Property Tax Reform in the Harare City Council: The Gap between the Present and the Future (2015)	RCD Franzsen		2 years
T Masina	MPhil (coursework) Extending Property Tax in Swaziland to Rural Areas (2017)	RCD Franzsen		3 years
S Mwale	MPhil (coursework) Malawi's Experience with Tax Amnesty (2016)	S Jibao	RCD Franzsen	2 years
M Raufu	MPhil (coursework) Enhancing Tax Revenues through Property Taxation in Nigeria (2017)	RCD Franzsen	WJ McCluskey	3 years
O Matengu	MPhil (coursework) The Efficacy of Property Rates in Katima Mulilo, Namibia (2017)	RCD Franzsen	D Solomon	2 years
R Mafurutu	MPhil (coursework) Property tax in Bulawayo, Zimbabwe (2017)	RCD Franzsen		2 years
S Zimba-Banda	MPhil (coursework) Property tax in Zambia (2017)	RCD Franzsen		2 years
X Bwendo	MPhil (coursework) Property tax in Windhoek, Namibia (2017)	RCD Franzsen		3 years
G Jacobs	MPhil (coursework) Property Tax in rural South Africa (2017)	RCD Franzsen		3 years
A Manamela	MPhil (coursework) TIFS in South Africa (2017)	RCD Franzsen	D Solomon	3 years
L Maluleke	MPhil (coursework) SARS' voluntary disclosure programmes (2018)	C Fritz	RCD Franzsen	3 years
N Bafana	MCom: Tax	H du Preez	RCD Franzsen	1 year

	(coursework) (2018)			
J Els	MCom: Tax (coursework) (2018)	H du Preez	RCD Franzsen	1 year
R Munyai	MPhil (coursework) A review of measures introduced by customs to address illicit financial flows in South Africa (2019)	B Schlenther	RCD Franzsen	3 years
GJ Gutu	MPhil (coursework) Property tax reform in Masvingo City Council, Zimbabwe (2018)	RCD Franzsen		3 years
M Whittaker	MPhil (coursework) An analysis of the proposed standard rating of brown bread variants in South Africa (2019)	ML van Oordt	RCD Franzsen	2 years
T Chitura	MPhil (coursework) A critical review of the current property tax policies and practices in Zimbabwe (2019)	RCD Franzsen		2 years
M Kamara	MPhil (coursework) A critical assessment of property tax valuation and administration in Sierra Leone (2019)	RCD Franzsen		2 years
A Tiago	MPhil (coursework) Property taxation in the Walvis Bay Municipality, Namibia (2019)	RCD Franzsen		3 years
I Mokwena	MCom: Tax (coursework) (2019)	H du Preez	RCD Franzsen	2 years
T van Niekerk	MCom: Tax (coursework) (2019)	H du Preez	RCD Franzsen	1 year
M Labuschagne	LLM: Tax The taxation of crypto currency (2019)	C Fritz	RCD Franzsen	1 year
M Kambobe	MPhil (coursework) (2019) A critical review of property transfer tax in Zambia	RCD Franzsen	WJ McCluskey	4 years
A Nangonya	MPhil (coursework) A review of property tax as levied and collected by Oshakati Town Council, Namibia (2019)	RCD Franzsen		3 years
KE Collett	MCom: Tax	A Oguttu	RCD Franzsen	1 year

	(coursework) Ensuring Favourable Taxing Rights for Business Profits in South Africa: An Appraisal of the Permanent Establishment Concept in the UN and OECD Model Tax Conventions (2020)			
M Tshetlo	MCom: Tax (coursework) The impact of corruption on tax compliance in developing countries (2020)	M Monageng	RCD Franzsen	2 years
L Hlongwane	MCom: Tax (coursework) History of tax in Africa (2020)	H du Preez	RCD Franzsen	2 years
F Labuschagne	LLM: Tax Securities transfer tax liability in relation to earn-out provisions (2020)	C Fritz	RCD Franzsen	1 year
M Bangura	MPhil (coursework) -	RCD Franzsen		4 years

5.2 Current post-graduate students					
Name of student	Degree²enrolled for and date of first registration	Project title	Supervisor	Co-supervisor(s)	Year of registration
R Raath	PhD (2014)	Policy Issues regarding Carbon Taxation in South Africa	RCD Franzsen	M van Oordt	6 th
O Lundstol	PhD (2014)	Management of Extractive Revenue Potential in Poor Countries - Effective Benefit Sharing through Tax Policy and Administration	O-H Fjeldstad	RCD Franzsen	6 th
A Tommy	PhD (2014)	Property Tax in Sierra Leone	RCD Franzsen	S Jibao	6 th
P Ngwenya	PhD (2016)		S Blackmore	RCD Franzsen	5 th

² Indicate whether Honours, Masters research, Masters coursework with dissertation or Doctorate

FJ Scholtz	PhD (2016)	Metropolitan Finances in South Africa	S Wallace	RCD Franzsen	5 th
T Dlamini	PhD (2016)	BEPS in the Extractive Industries – a SADC Comparative Review	RCD Franzsen		5 th
A Ramgobin	LLD (2018)	Human rights and tax havens	RCD Franzsen	F Viljoen	3 rd
J Nanziri	PhD (2018)	TADAT as an instrument in local tax administration	WJ McCluskey	RCD Franzsen	3 rd
J Kilani	PhD (2018)	Property tax in urban South Africa	RCD Franzsen		3 rd
C Pretorius	PhD (2018)	Property tax in rural South Africa	RCD Franzsen		3 rd
J Channing	PhD (2019)	Property registers in property taxation			
F Bapela	PhD (2019)		S Blackmore	RCD Franzsen	
N Mabaso	PhD (2019)		S Blackmore	RCD Franzsen	
S Khan	MPhil (UP - coursework)	Property tax in Kampala, Uganda	RCD Franzsen		3 rd
N Mabena	MPhil (UP - coursework)	Property tax in South Africa	RCD Franzsen		2 nd
E Ashabahebwa	MPhil (UP - coursework)	Property tax in Uganda	RCD Franzsen		2 nd
T Mzila	MCom: Taxation	Tax avoidance – New Zealand and SA	T Pidduck	RCD Franzsen	1 st
T Jaffer	MCom: Taxation		S Swanepoel	RCD Franzsen	1 st
A Greaves	LLM: Tax	Carbon Taxation	SP van Zyl	RCD Franzsen	1 st
A Lourens	MCom: Econ		S Blackmore	RCD Franzsen	1 st

6. RESEARCH FUNDING

6.1 Obtaining research funds – since 2007			
Origin of research funds <i>(e.g. contract research, THRIP, international funding organisations, other(s))</i>	Title of research project or programme	Duration	Money allocated (R) <i>(Optional - exact amounts not required)</i>
Lincoln Institute of Land Policy	Property tax in Africa	2020	R1,470,000
Lincoln Institute of Land Policy	Property tax in Africa	2007 – 2019	Approx. R22,000,000
African Property Tax Initiative (University of Sussex)	The use of IT in property tax administration in African cities	2017-2018	R120,000
Coca-Cola (SA)	Proposed sugar tax in South Africa	2016	R180,000
NRF	SARChI Chair in Tax Policy and Governance	2013 – 2017	R15,000,000
NRF	SARChI Chair in Tax Policy and Governance	2017 – 2021	R17,500,000

7. RESEARCH OUTPUTS

7.1 Publications in peer-reviewed or refereed journals

International:

- McCluskey, W.J. and Franzsen, R.C.D. 2018. "Issues around the Value-Based Property Tax in Africa" *Journal of Property Tax Assessment & Administration* (Vol. 15, No. 2) 19-32.
- Smulders, S., Stiglingh, M., Franzsen, R. and Fletcher, L. 2016. "Determinants for internal tax compliance costs: Evidence from South Africa" *Journal of Economic & Financial Sciences* (Vol. 9, No. 3) 714-729.
- Daud, D.Z., Kamarudin, N., Franzsen, R.C.D. and McCluskey, W.J. 2013. "Property Tax in Malaysia and South Africa: A Question of Assessment Capacity and Quality Assurance" *Journal of Property Tax Assessment & Administration* (Vol. 10, No. 4) 5-18.
- Steyn, T., Franzsen, R.C.D. and Stiglingh, M. 2013. "Conceptual Framework for Classifying Government Imposts relating to the Tax Burden of Individual Taxpayers in South Africa", *International Business & Economics Research Journal* (Vol 12 No 2), 239-252.
- Smulders, S., Stiglingh, M., Franzsen, R. and Fletcher, L. 2012. "Tax compliance costs for the small business sector in South Africa – establishing a baseline" *eJournal of Tax Research* (Australia).

- Buzu, O., McCluskey, W.J. and Franzsen, R.C.D. 2012. "Real Property Assessment and Taxation in the Republic of Moldova", *Journal of Property Tax Assessment & Administration* (Vol. 9, No. 4) 5-23.
- Franzsen, R.C.D. and McCluskey, W.J. 2005. "Ad valorem Property Taxation in Sub-Saharan Africa" *Journal of Property Tax Assessment & Administration* (Vol. 2 No. 2), 5-14.
- McCluskey, W.J. and Franzsen, R.C.D. 2005. "An Evaluation of the Property Tax in Tanzania: An Untapped Fiscal Resource or Administrative Headache" *Property Management* (Vol. 23 No. 1), 43-69.
- Franzsen, R.C.D. and Olima, W.H.A. 2003. "Property tax issues in Southern and East Africa: Lessons from South Africa and Kenya" *Journal of Property Tax Assessment & Administration* (Vol. 8 No. 1), 1-18.
- Franzsen, R.C.D. 2001. "Property Taxation in Botswana, Lesotho, Namibia and Swaziland" *Journal of Property Tax Assessment & Administration* (Vol 6 No 3), 3-17.
- McCluskey, W.J. and Franzsen, R.C.D. 2001. "Land Value Taxation: An Empirical Study of Five Countries" *Journal of Property Tax Assessment & Administration* (Vol 6 No 2) 3-44.
- Franzsen, R.C.D. 2000. "Property Tax Reforms in South Africa" *Journal of Property Tax Assessment & Administration*, 15-29.
- Franzsen, R.C.D. 2000. "Local Government and Property Tax Reform in South Africa" *Assessment Journal* (Volume 7 No 4), 35-38.
- Franzsen, R.C.D. 1999. "The Present Status of Property Tax in South Africa" *Journal of Property Tax Assessment & Administration*, 5-13.
- Franzsen, R.C.D. and Van Schalkwyk, H.D. 1996. "A rural land tax for South Africa" *Journal of Property Tax Assessment & Administration*, 5-23.
- Franzsen, R.C.D. 1996. "Property tax in a post-apartheid South Africa" *Journal of Property Tax Assessment & Administration*, 1-4.
- Franzsen, R.C.D. 1995. "The Viability of a Rural Land Tax in South Africa" *Property Management* (Vol 13, No 3), 21-32.
- Franzsen, R.C.D. 1994. "Introductory Comments on Land Taxation: A Historical and Legal Survey" *Journal of Property Tax Assessment & Administration*, 40-51.

South African:

- Smulders, S., Stiglingh, M., Franzsen, R.C.D. and Fletcher, L. 2017. "Determinants of external tax compliance costs: Evidence from South Africa." *South African Journal of Accounting Research* (31:2) 134-150, DOI: 10.1080/10291954.2016.1160175.
- Colesky, T. and Franzsen R.C.D. 2015. "The adjudication of customs' tariff classification disputes in South Africa: Lessons from Australia and Canada" *Comparative and International Law Journal of Southern Africa*, 254-280.
- Franzsen, R.C.D. 2013. "Die funksionaliteit van voëlverwysings in twee verse-in-wording uit D.J. Opperman se onvoltooide bundel *Sonklong oor Afrika*", *Stilet* (XXV:2), 67-82.
- Franzsen, R.C.D. and McCluskey W.J. 2007. "Implementation of the Local Government: Municipal Property Rates Act with Reference to the Hessequa Local Municipality, Western Cape, South Africa", *De Jure* (Vol. 40, No. 1), 69-89.
- Franzsen, R.C.D. and Olima, W.H.A. 2003. "Property Taxation in Southern and East Africa: Lessons from South Africa and Kenya" *SA Mercantile Law Journal* (Vol. 15 No 3), 309-325.
- Van der Linde, K. and Franzsen, R.C.D. 2001. "'Practice' Does Not Necessarily Make Perfect: Needing Calculus to Calculate Estate Duty?" *Journal of South African Law* (No 4), 819-827.
- Franzsen, R.C.D. and McCluskey, W.J. 2000. "Some Policy Issues Regarding the Local Government: Property Rates Bill" *SA Mercantile Law Journal*, 209-223.
- Franzsen, R.C.D. 1999. "Some Questions about the Introduction of a Land Tax in Rural Areas" *SA Mercantile Law Journal*, 259-267.

- Franzsen, R.C.D. and Fast, H. 1998. "Financing Local Government in Rural Areas: Status, Key Issues and Potential Revenue Sources" *De Jure*, 336-357.
- Franzsen, R.C.D. and Van der Merwe, B.A. 1996. "To tax or not to tax: VAT is the question" *Journal for Contemporary Roman-Dutch Law*, 700-706.
- Franzsen, R.C.D. 1996. "CIR v NG and SM Lotz Ongerapporteerde saaknr 99/95 (O)" *De Jure*, 367-271.
- Franzsen, R.C.D. 1996. "Property tax: Alive and well and levied in South Africa?" *SA Mercantile Law Journal*, 348-365.
- Franzsen, R.C.D. 1995. "Die Bestorwe Boedel, die Opsie en Hereregte" *De Jure*, 434-442.
- Franzsen, R.C.D. 1994. "The Introduction of a Land Tax in South Africa" *De Jure*, 351-364.
- Franzsen, R.C.D. 1992. "Hereregte-implikasies van Nominasiekontrakte" *De Jure*, 239-257.
- Franzsen, R.C.D. 1991. "Belastingharmonisering en Streeksamewerking binne Suider-Afrika" *De Jure*, 329-340.
- Franzsen, R.C.D. 1990. "Commissioner of Inland Revenue v People's Stores (Walvis Bay) (Pty) Ltd (ongerapporteerde Appèlhofsaak nr 244/1988 (1990-02-22))" *De Jure* 169-175.
- Löt, D.J. and Franzsen, R.C.D. 1989. "Oordrag van Onroerende Goed by wyse van Endossement en by wyse van Transportakte: 'n Kritiese Vergelyking" (Part 2) *De Jure* 55-70.
- Löt, D.J. and Franzsen, R.C.D. 1988. "Oordrag van Onroerende Goed by wyse van Endossement en by wyse van Transportakte: 'n Kritiese Vergelyking" (Part 1) *De Jure* 201-220.
- Franzsen, R.C.D. 1985. "Belastingimplikasies van Skenkings tussen Gades" *De Jure* 172-176.
- Franzsen, R.C.D. 1984. "S v Dlamini 1984 3 SA 360(N); S v Khoza 1982 3 SA 1019(A); S v Williams 1980 1 SA 60(A)" *De Jure* 393-398.

7.2 Books and/or chapters in scholarly books

Scholarly books:

- Evans, C.C., Franzsen, R.C.D. and Stack, E., (eds.) 2019. *Tax Simplification – An African Perspective*. Pretoria University Law Press: Pretoria [co-editor].
- Franzsen, R.C.D. and McCluskey, W.J. (eds.) 2017. *Property Tax in Africa – Status, Challenges and Prospects*. Lincoln Institute of Land Policy: Cambridge, Massachusetts, xxii and 616 pages. [co-editor]
- Owens, J., McDonell, R., Franzsen, R. and Amos, J. (eds.) 2017. *Inter-agency Cooperation and Good Tax Governance in Africa*. Pretoria: Pretoria University Law Press, x and 219 pages [co-editor].
- McCluskey, W.J. and Franzsen, R.C.D. (eds). 2005. *Land Value Taxation: An Applied Approach*, Ashgate Publishing Company: Aldershot (pp 263). [co-editor]

Chapters in scholarly books:

Local:

- Franzsen, R.C.D. 2011. "The valuation and rating of sectional title property in terms of the Municipal Property Rates Act" in Mostert, H. and De Waal, M.J. (eds.) *Essays in Honour of CG van der Merwe* LexisNexis: Durban, 331-354. [chapter author]
- Franzsen, R.C.D. 1998. "Financing Local Government in Metropolitan and Non-Metropolitan Areas: Present Status and Future Prospects" in Atkinson and Reitzes (eds.) *From a Tier to a Sphere - Local Government in the New South African Constitutional Order*, Heinemann: Sandton, 33-52. [chapter author]
- Gillooly, T. and Franzsen, R.C.D. 1993. "Customs and Excise" (par 532 – par 652) in Scott, T.J. (ed.) *The Law of South Africa: Vol 22*, Butterworths: Durban. [chapter co-author]

International:

- Franzsen, R.C.D. 2020. "A Review of Property Transfer Taxes in Africa", in Land reform in Africa New Ideas Opportunities and Challenges, African Development Bank: Abidjan, 112-131.
- Stack, E., Evans, C.C. and Franzsen, R.C.D. 2019. "Introduction", in Evans, C.C., Franzsen, R.C.D. and Stack, E., (eds.) Tax Simplification – An African Perspective. Pretoria University Law Press: Pretoria, 1-7.
- Franzsen, R.C.D., Ali-Nakyea, A. and Tommy, A. 2019. "Simplifying recurrent property taxes in Africa" in Evans, C.C., Franzsen, R.C.D. and Stack, E., (eds.) Tax Simplification – An African Perspective. Pretoria University Law Press: Pretoria 178-203.
- Author or co-author of **26 chapters** in Franzsen, R.C.D. and McCluskey, W.J. (eds.) 2017. *Property Tax in Africa – Status, Challenges and Prospects*. Lincoln Institute of Land Policy: Cambridge, Massachusetts – as indicated:
 - Franzsen, R.C.D. and McCluskey, W.J. "Introduction", 3-28;
 - McCluskey, W.J., Franzsen, R.C.D. and Bahl, R.W. "Policy and Practice", 29-104;
 - McCluskey, W.J., Franzsen, R.C.D. and Kabinga, M. "Botswana", 121-130;
 - Franzsen, R.C.D., McCluskey, W.J. and Nhabinde, V. "Cabo Verde", 131-137;
 - Tayoh, B. and Franzsen, R.C.D. "Central African Republic", 146-151;
 - Nzewanga, J. and Franzsen, R.C.D. "Democratic Republic of the Congo", 160-169;
 - Amin, K., McCluskey, W.J. and Franzsen, R.C.D. "Egypt", 170-183;
 - Tayoh, B. and Franzsen, R.C.D. "Equatorial Guinea", 184-192;
 - McCluskey, W.J., Franzsen, R.C.D. and Olima, W.H. "Kenya", 228-241;
 - Franzsen, R.C.D. and Jibao, S. "Liberia", 242-255;
 - Nzewanga, J., Franzsen, R.C.D. and McCluskey, W.J. "Madagascar", 256-266;
 - Franzsen, R.C.D. and McCluskey, W.J. "Mauritius", 267-282;
 - Franzsen, R.C.D. and Elkhdari, M. "Morocco", 283-301;
 - Franzsen, R.C.D. and McCluskey, W.J. "Namibia", 313-328;
 - Hassane, B., Franzsen, R.C.D. and McCluskey, W.J. "Niger", 329-335;
 - Franzsen, R.C.D. "South Africa", 376-396;
 - Hassan, S. and Franzsen, R.C.D. "Sudan", 397-407;
 - McCluskey, W.J. and Franzsen, R.C.D. "Tanzania", 408-427;
 - Franzsen, R.C.D. and McCluskey, W.J. "Uganda", 428-444;
 - Franzsen, R.C.D., Kabinga, M. and Kasese, C. "Zambia", 445-464;
 - Chakasikwa, J., Franzsen, R.C.D. and McCluskey, W.J. "Zimbabwe", 465-480;
 - Franzsen, R.C.D. and McCluskey, W.J. "Anglophone Africa", 483-498;
 - Franzsen, R.C.D. and McCluskey, W.J. "Francophone Africa", 499-522;
 - McCluskey, W.J., Franzsen, R.C.D. and Nhabinde, V. "Lusophone Africa", 523-530;
 - Franzsen, R.C.D. and McCluskey, W.J. "North and Northeast Africa", 531-547;
 - McCluskey, W.J., Franzsen, R.C.D. and Bahl, R.W. "Challenges, Prospects and Recommendations", 551-592.
- Roeleveld, J., West, C. and Franzsen, R.C.D. 2016. "Trends and Players in Tax Policy: South Africa." *Trends and Players in Tax Policy* Published for the Institute for Austrian and International Tax Law, Austria by the International Bureau for Fiscal Documentation: Amsterdam. [chapter co-author]
- McCluskey, W.J. and Franzsen, R.C.D. 2013. "Property Taxes in Metropolitan Cities", for Bahl, R., Linn, J. and Wetzel, D. (eds.), *Metropolitan Government Finance in Developing Countries*, Lincoln Institute of Land Policy, 159-181. [chapter co-author]
- Franzsen, R.C.D. and McCluskey, W.J. 2013. "Value-based Approaches to Property Taxation", for McCluskey, W.J., Cornia G.C. and Walters. L.C. (eds.), *A Primer on Property Tax: Administration and Policy*, Wiley-Blackwell, 41-68. [chapter co-author]
- McCluskey, W.J. and Franzsen, R.C.D. 2013. "Non-market Value and Hybrid Approaches to

Property Taxation”, for McCluskey W.J., Cornia, G.C. and Walters, L.C. (eds.), *A Primer on Property Tax: Administration and Policy*, Wiley-Blackwell, 287-305. [chapter co-author]

- Franzsen, R.C.D. 2010. “Commentary” [on Dornfest’s chapter “In Search of an Optimal Revaluation Policy: Benefits and Pitfalls”], Bahl, W., Martinez-Vazquez, J. and Youngman, J. (eds.) *Challenging the Conventional Wisdom on the Property Tax?* Georgia State University and Lincoln Institute of Land Policy: Cambridge, Massachusetts, 108-117. [Chapter author]
- Franzsen, R.C.D. 2009. “International Experience” in Dye, R. and England, R. (eds.) *Land Value Taxation*, Lincoln Institute of Land Policy: Cambridge, Massachusetts, 27-47. [chapter author]
- Franzsen, R.C.D. and McCluskey, W.J. 2008. “Feasibility of Site Value Taxation” in Bahl, R., Martinez-Vazquez, J. and Youngman, J. (eds.) *Making the Property Tax Work: Experiences in Developing and Transition Countries*, Lincoln Institute of Land Policy: Cambridge, Massachusetts, 268-306. [chapter co-author]
- Franzsen, R.C.D. and McCluskey, W.J. 2005. “Concluding Remarks” in McCluskey, W.J. and Franzsen, R.C.D. (eds.) *Land Value Taxation: An Applied Approach*, Ashgate Publishing Company: Aldershot, 253-258. [chapter co-author]
- Franzsen, R.C.D. 2005. “Land Value Taxation in Western Australia” in McCluskey, W.J. and Franzsen, R.C.D. (eds.) *Land Value Taxation: An Applied Approach*, Ashgate Publishing Company: Aldershot, 191-226. [chapter author]
- Franzsen, R.C.D. 2005. “Property Taxation in South Africa” in McCluskey, W.J. and Franzsen, R.C.D. (eds.) *Land Value Taxation: An Applied Approach*, Ashgate Publishing Company: Aldershot, 147-189. [chapter author]
- Franzsen, R.C.D. 2002. “The Taxation of Rural Land” in Bell, M.E. and Bowman, J.H. (eds.) *Property Taxes in South Africa: Challenges in the Post-Apartheid Era* Lincoln Institute of Land Policy: Cambridge, Massachusetts, 215-231. [chapter author]
- Franzsen, R.C.D. 1999. “Property Taxation in South Africa” in McCluskey, W.J. (ed.) *Property Tax: An International Comparative Review*, Ashgate Publishing Company: Aldershot, 337-357. [chapter author]
- Franzsen, R.C.D. 1998. “Commentary” [on the chapter ‘Land Taxes versus Property Taxes in Developing and Transition countries’ by Roy Bahl] in Netzer, D. (ed.) *Land Value Taxation: Can It and Will It Work Today?* Lincoln Institute of Land Policy: Cambridge, Massachusetts, 172-182. [chapter author]

7.3 Published full-length conference papers/keynote addresses

- Du Preez, J.A., Franzsen, R.C.D. and Cloete, C.E. 2012. “Should Public Service Infrastructure be Valued for Property Tax Purposes?”, in Kashiwagi, D. and Sullivan, K. (eds.) RICS COBRA Conference Proceedings of the Construction, Building and Real Estate Conference 11-13 September 2012 Las Vegas, Nevada, US.
- Franzsen, R.C.D. and McCluskey, W.J. 2006. “Ad valorem property taxation in Sub-Saharan Africa” in *Nuevas Tendencias y Experiencias en Tributación Inmobiliaria y Catastro* (“New Trends and Experiences on Real Property Taxation and Cadastral”), Indetec: Mexico, 441-456.

7.4 Non-refereed publications or popular articles

Non-accredited/non-peer-reviewed journal articles

International:

- Franzsen, R.C.D. and Youngman, J.M. 2009. “Mapping Property Taxes in Africa” *Land Lines* (July), Lincoln Institute of Land Policy, 8-13.

- Li, M., Fan, Y. and Franzsen, R.C.D. 2009. "Property Tax Reform in South Africa and its Implications for China" *International Taxation in China*.
- Franzsen, R.C.D. 2007. "Property Taxation in Anglophone Africa" *Land Lines* (April), Lincoln Institute of Land Policy, 8-13.
- Franzsen, R.C.D. 2000. "Local Government and Property Tax Reform in South Africa" *Land Lines* (May), Lincoln Institute of Land Policy, 2-4.
- Franzsen, R.C.D. 1999. "South Africa" *International Municipal Assessment & Taxation Observer* (Volume 1), 1-2.
- Franzsen, R.C.D. 1999. "Highlight on South Africa: Property Taxation in South Africa" *International Municipal Assessment and Taxation Observer* (Volume 2), 3-5.

South African:

- Franzsen, R.C.D. 2009. "Municipal Property Rates Act: Some Valuation Issues", *Local Government Bulletin*, Community Law Centre, University of the Western Cape, 25-28.
- Franzsen, R.C.D. 1996. "Hereregte: Enkele opmerkings oor die 1996-wetswysigings" *De Rebus*, 633-634.
- Franzsen, R.C.D. 1995. "Hoofstuk 3 en die Belastingreg: Enkele Opmerkings" *De Rebus*, 232-234.
- Franzsen, R.C.D. 1995. "Chapter 3 and Tax Law: Privacy and Religious Freedom" *De Rebus*, 169-171.
- Franzsen, R.C.D. 1995. "Die Gelykheidsbeginsel en die Belastingreg" *De Rebus*, 87-88.
- Franzsen, R.C.D. 1993. "Hereregte en BTW: Gevare van Dubbelbelasting en Moontlikhede vir Belasting-besparing" *De Rebus*, 1071-1074.
- Franzsen, R.C.D. 1992. "Nomination Contracts and Transfer Duty: The Appellate Division Speaks Out" *De Rebus*, 612-613.
- Franzsen, R.C.D. 1991. "Hereregte en die Mineraalwet 50 van 1991" *De Rebus*, 694-697.
- Franzsen, R.C.D. 1991. "Section 9(12) of the Transfer Duty Act 40 of 1949" *De Rebus*, 621-622.
- Franzsen, R.C.D. 1991. "Transfer Duty implications of Trusts" 1991 *De Rebus*, 459-460.
- Franzsen, R.C.D. 1991. "Die 'oorvleueling' van Hereregte en Belasting op Toegevoegde Waarde" *De Rebus* 385-386.
- Franzsen, R.C.D. 1991. "Transfer Duty and Public Auctions - Mortgagees beware" *De Rebus*, 309-311.
- Franzsen R.C.D. 1991. "Hereregte-implikasies van die Wet op Deeltitels 95 van 1986" *De Rebus*, 234-235.

Monographs and working papers

International:

- Brzeski, J., Románová, A. and Franzsen, R.C.D. 2019. "The evolution of property taxes in post-Socialist countries in Central and Eastern Europe", ATI Working Paper WP-19-01 (48 pages).
- McCluskey, W, Huang, C-Y., Doherty, P., Franzsen, R. and Fish, P. 2018. "Using information and communication technology to enhance local government revenue collection in Tanzania", ATI Working Paper WP-18-08 (24 pages).
- McCluskey, W.J., Franzsen, R.C.D., Kabinga, M. and Kasese, C. 2018. "The role of Information Communication Technology to Enhance Property Tax Revenue in Africa: A Tale of Four Cities in Three Countries", ITCD Working Paper 88 (29 pages).
- Kopanyi, M. and Franzsen, R.C.D. 2018. "Property Taxation in Kampala, Uganda: An Analytical Case Study on a Successful Reform", ATI Working Paper WP-18-03 (50 pages).
- Franzsen, R.C.D. and McCluskey, W.J. 2017. "Alternative Approaches to Value-based Property Tax

in Africa: An Exploratory View of Self-Assessment.” ATRN Working Paper.

- Franzsen, R.C.D. and McCluskey W.J. 2005. “An Exploratory Overview of Property Taxation in the Commonwealth of Nations”, Lincoln Institute of Land Policy, (see <http://www.lincolninst.edu/pubs/pub-detail.asp?id=1069>), (249 pages).
- McCluskey, W.J. and Franzsen, R.C.D. 2004. “The Basis of the Property Tax: A Case Study Analysis of New Zealand and South Africa”, Lincoln Institute of Land Policy Working Paper WP04WM1, (49 pages).
- McCluskey, W.J., Franzsen, R.C.D., Johnstone, D. and Johnstone, T. 2003. “Property Tax Reform: The Experience of Tanzania”, *Our Common Estate Series*, RICS Foundation: London, (pp 51).
- Franzsen. R.C.D. 2003. “Property Taxation within the Southern African Development Community (SADC): Current Status and Future Prospects of Land Value Taxation in Botswana, Lesotho, Namibia, South Africa and Swaziland” Lincoln Institute of Land Policy Working Paper (WP03RF1), (64 pages).
- McCluskey, W.J. and Franzsen, R.C.D. 2001. “Land Value Taxation: A Case Study Approach” Lincoln Institute of Land Policy Working Paper (WP01WM1), (109 pages).

South African:

- Franzsen, R.C.D. (ed.) 1994. *Regional and Local Taxation in a Future South Africa*, Centre for Human Rights, University of Pretoria (243 pages).
- Franzsen, R.C.D. and Heyns, C.H. (eds.) 1993. *A Land Tax for the New South Africa?* Centre for Human Rights, University of Pretoria (161 pages).
- Franzsen, R.C.D. 1991. “Insurance and Claims” in *Recreation, Sport and the Law*, South African Association for Recreation and Tourism, Department of National Education.

Electronic Publication:

- Franzsen, R.C.D. 2007. Consulting Editor for the South African Revenue Service (SARS) 2007 *Transfer Duty Handbook* (see <http://www.sars.gov.za>) (pp 73).

7.5 Patents

None.

7.6 Technical reports

- “*Submission on Proposed Amendments to the Municipal Property Rates Act (MPRA)*, unpublished report for the South African Local Government Association, June 2011 (with Welgemoed, W.).
- “Design Report: The Enhancement of Local Revenues in Dar es Salaam” (with Semboja, J.), World Bank, Local Government Support Project (June 2004).
- “Analytical Report: The Enhancement of Local Revenues in Dar es Salaam” (with Semboja, J.), World Bank, Local Government Support Project (February 2004).
- “Inception Report: Local Revenue Enhancement” (with Johnstone, T.), World Bank, Local Government Development Project Phase II, Uganda (August 2003).
- “Report on the Evaluation of the Rating Valuation Consultancy Services in Dar es Salaam and Eight Project Towns” (with McCluskey, W.J., Johnstone, D. and Johnstone, T.), for the Government of Tanzania, the World Bank, RICS Foundation and Public Works and Government Services: Canada,

June 2002.

- “The Current Status of RSC/JSB Levies levied by District, Regional, Services and Metropolitan Councils in South Africa” (with De Lange, D. and Calitz, E.), for the National Treasury, South Africa, January 2000.
- “Comments on the Local Government: Property Rates Bill” (with McCluskey, W.J.), for the Department of Finance, South Africa, September 1999.
- “Local Government Finances in Greater Johannesburg”, Centre for Development & Enterprise, November 1998.
- “The Capacity of Rural Municipalities to Charge, Assess and Collect a Rural Land Tax in South Africa”, for the Land Tax Sub-Committee of the Katz Commission, April 1998.
- “n Grondbelasting vir Suid-Afrika” [‘A Land Tax for South Africa’] (with Lombard, J.), Committee for Intergovernmental Fiscal Relations in South Africa, Department of Finance, South Africa, April 1993.

8. OTHER SCHOLARLY RESEARCH-BASED CONTRIBUTIONS

8.1 Participation in conferences, workshops and short courses - specify type of contribution

8.1.1 National

Keynote Addresses and Papers in Plenary Sessions:

- Franzsen, R.C.D. “Property-related Taxation: Experiences from Africa, Central and Eastern Europe and the Caribbean”, South African Institute of Valuers symposium, Midrand, Johannesburg, 6 November 2015.
- Franzsen, R.C.D. “Property Tax in South Africa versus the Rest of Africa”, South African Institute of Valuers symposium, Fourways, Johannesburg, 15 May 2015.
- Franzsen, R.C.D. “Main drivers for tax reform: Policy issues”, University of Cape Town International Tax Seminar, Belmont Square, Cape Town, 24 April 2013.
- Franzsen, R.C.D. “MPRA: A critical analysis with a valuation focus”, Northern Branch of the South African Institute of Valuers Conference, 2 November 2012.
- Franzsen, R.C.D. “The valuation and rating of sectional title property in terms of the Municipal Property Rates Act”, Faculty of Law, University of Stellenbosch, 19 April 2012.
- Franzsen, R.C.D. “Property Taxation: A South African and African Overview”, Development Action Group, Value Capture Course, Cape Town Lodge, Cape Town, 15 October 2010.
- Franzsen, R.C.D. “Valuation Issues regarding the Municipal Property Rates Act”, *Property Tax: International Perspectives and Local Concerns Workshop*, Community Law Centre, University of the Western Cape, Spier Estate, Stellenbosch, 26 January 2009.
- Franzsen, R.C.D. “The MPRA and the valuation and rating of PSI: The issues” ATI Conference on the *Municipal Property Rates Act: Critical Issues*, University of Pretoria, 12 September 2007.
- Franzsen, R.C.D. “Welcome and Overview of Issues”, ATI conference on the *Municipal Property Rates Act: Critical Issues*, University of Pretoria, 12 September 2007.
- Franzsen, R.C.D. “Implementing the Municipal Property Rates Act”, Workshop for the Hessequa Local Municipality, Riversdale, Western Cape, 18 March 2006.
- Franzsen, R.C.D. and Espach, B. “The Local Government: Municipal Property Rates Act on PSI and CAMA”, *ATI Workshop on the Valuation and Rating of PSI and Non-residential Property*, Pretoria, 2-3 June 2005.
- Franzsen, R.C.D. “Property taxation: An international perspective”, *SA Institute of Valuers’ Workshop on the Local Government: Municipal Property Rates Act 6 of 2004*, Midrand, 5 August

2004.

- Franzsen, R.C.D. "African Perspective on Property Taxation", Reforming Property Taxes: Priorities, Problems and Pitfalls ("Making Cities Work" Seminar), School of Development & Public Management, University of the Witwatersrand, Johannesburg, 24 June 2004.
- Franzsen, R.C.D. "The Local Government: Property Rates Bill", *Property Law Workshop*, University of South Africa, Pretoria, 17 October 2003.
- Franzsen, R.C.D. "Policy Issues regarding the Local Government: Property Rates Bill", *Workshop on Local Government Finance*, hosted by the Portfolio Committee on Provincial and Local Government and the Select Committee on Local Government and Administration, Constantia, 12 November 1999.
- Franzsen, R.C.D. "Introducing a Rural Land Tax", *Commercial Law Workshop*, Midrand, 11 March 1999.
- Franzsen, R.C.D. "Financing Local Government in Metropolitan and Non-Metropolitan Areas: The White Paper and Beyond", *Electoral Institute of South Africa Local Government Workshop*, Johannesburg, 24 July 1998.
- Franzsen, R.C.D. "Financing Local Government in Metropolitan and Non-Metropolitan Areas: Present Status and Future Prospects", *Electoral Institute of South Africa (EISA) Local Government Conference*, Sandton, 25-26 November 1997.
- Franzsen, R.C.D. "The Current Status of Property Taxation in South Africa: Legislation and Practice", *Conference on Designing Local Government for South Africa: Structures, Functions and Fiscal Options*, University of South Africa and the Financial and Fiscal Commission, University of South Africa, Pretoria, 23-25 July 1997.
- Franzsen, R.C.D. "Financing Local Government in Rural Areas: Status, Prospects and Implications", *Rural Local Government Policy Summit*, National Land Committee, Kempton Park, 11-13 June 1997.
- Franzsen, R.C.D. "Intergovernmental Fiscal Relations and Local Government: The Interim Constitution", *Seminar on Key Issues for a New System of Local Government* (School for Public Management and Administration, University of Pretoria and the Konrad Adenauer Foundation), Pretoria, 29-30 May 1995.
- Franzsen, R.C.D. "Local Government Taxation", *Regional and Local Taxation in a Future South Africa*, Centre for Human Rights, University of Pretoria, 26 November 1993.
- Franzsen, R.C.D. "Insurance Intermediaries and Tax Law", *Seminar on Insurance Intermediaries and the Law*, UNISA, Midrand, 8 October 1993.
- Franzsen, R.C.D. "The Taxation of Land and Buildings in a Changing South Africa", *11th Conference of the South African Property Owners Association*, Cape Town, 11 June 1993.
- Franzsen, R.C.D. "Introductory Comments on Land Taxation: A Historical and Legal Survey", *A Land Tax for the New South Africa?* Centre for Human Rights, University of Pretoria, 20 March 1992.
- Franzsen, R.C.D. "Insurance and Claims", *Recreation, Sport and the Law*, University of Pretoria, July 1991.

Papers in Concurrent Sessions:

- Franzsen, R.C.D. "The Local Government: Property Rates Bill", *Current Commercial Law Workshop*, Midrand, 22 March 2001.
- Franzsen, R.C.D. "Some Policy Issues regarding the Local Government: Property Rates Bill", *Current Commercial Law Workshop*, Midrand, 16 March 2000.
- Franzsen, R.C.D. "The Current Status of Tax Law as a Subject at South African Universities", *Association of University Teachers in Law, University of Stellenbosch*, January 1993.
- Franzsen, R.C.D. "Problems concerning Tax Harmonisation in Southern Africa", *Association of University Teachers in Law, University of Pretoria*, July 1991.

Commentator or Discussant:

- Franzsen, R.C.D. "Commentary on Research Paper on Pro-Poor Rating Policies", *Cities Network Workshop*, Johannesburg, 18 September 2009.
- Franzsen, R.C.D. "Commentary on the Report on an Agricultural Land Tax for South Africa", Department of Land Affairs Workshop, Kemptonpark, 18 September 2006.
- Franzsen, R.C.D. "Comments on the Local Government: Property Rates Bill", Workshop on the Rates Bill, (organised by the Portfolio Committee on Local Government, Parliament), Benoni, 7-8 April 2003.

8.1.2 International

Keynote Addresses and Papers in Plenary Sessions:

- Franzsen, R.C.D. 2019. "What next for property tax research in Africa?" 7th ICTD annual conference, Kigali, Rwanda, 5-8 February 2019.
- Fjeldstad, O-H., Franzsen, R.C.D. and Oguttu, A. 2018. "Why taxation Matters for the achievement of the SDGs in Africa." Norwegian Ministry of Education and Research and National Research Foundation, Pretoria, 31 October 2018.
- Franzsen, R.C.D., McCluskey, W.J., Kabinga, M. and Kasese, C. 2018. "The role of ICT in enhancing property tax in Africa: A tale of four cities." 1st Annual African Property Tax Initiative Conference, Dakar, Senegal, 11-12 June 2018.
- Franzsen, R.C.D. 2018. "Challenges and prospects of property taxes in Africa." 1st Annual African Property Tax Initiative Conference, Dakar, Senegal, 11-12 June 2018.
- Franzsen, R.C.D. 2018. "A Review of Issues and Prospects of Recurrent Property Taxes in Africa." 13th Mass Appraisal Valuation Symposium, International Property Tax Institute, Halifax, Canada, 5-6 June 2018.
- Franzsen, R.C.D. 2016. "Property Taxation in Africa: Revenue Potential and Challenges." 2nd Annual African Tax Research Network Conference, Seychelles, 5-7 September 2016.
- Boshoff, D. and Franzsen, R.C.D. "Modernizing the property tax system in South Africa: How hard can it be?" 10th Mass Appraisal Valuation Symposium, International Property Tax Institute, Amsterdam, Netherlands, 16-17 June 2015.
- Franzsen, R.C.D. "Is Property Tax the Answer for All Municipalities in South Africa?", IPTI conference on *Opportunities and Challenges for Local Government Funding: The Way Forward*, Sydney, Australia, 13-14 November 2014.
- Cowden, G., Franzsen, R.C.D. and Boshoff, D. "The KwaZulu-Natal Experience in South Africa", 9th Mass Appraisal Valuation Symposium, International Property Tax Institute, Calgary, Canada, 18-19 June 2014.
- Franzsen, R.C.D. (paper read by Williamson, R.) "Property Taxation in Africa: Issues and Trends", 16th Annual Conference of the International Property Tax Institute, Crieff, Scotland, UK, 4-6 September 2013.
- McCluskey, W.J. and Franzsen, R.C.D. "Developments and trends in valuation practices in developing countries over the last 20 years" 8th Mass Appraisal Valuation Symposium, International Property Tax Institute, Durban, South Africa, 13-14 June 2013.
- Franzsen, R.C.D. "Encouraging Tax Compliance for Improved Revenue Mobilization", Chartered Institute of Taxation Ghana annual conference on *Taxation and National Development: Challenges and Perspectives*, Accra, Ghana, 29-30 August 2012.
- Franzsen, R.C.D. "Comparative Property Tax Law", *Potential for the Property Tax for Local Revenue Mobilization*, International Property Tax Institute Workshop, São Paulo, Brazil, 24 August 2012.

- Franzsen, R.C.D. "A Comparative Review of Property Taxation in Metropolitan Cities in Developing Countries", *15th Annual Conference of the International Property Tax Institute*, São Paulo, Brazil, 22-23 August 2012.
- Franzsen, R.C.D. "Trends regarding Property Taxation (Bases, Valuation and Rates) in Developing Countries", International Property Tax Institute conference on *Valuation, Administration and Management of Commercial Property: Perspectives from the Public and Private Sector*, Montego Bay, Jamaica, 3-4 May 2012.
- Franzsen, R.C.D. "Public Communication: South African Experience ('A Tale of Two Cities')", *6th Mass Appraisal Valuation Symposium, International Property Tax Institute*, University of British Columbia, Vancouver, Canada, 7-8 October 2011.
- Franzsen, R.C.D. and McCluskey, W.J. "Property and Land Taxes", *Metropolitan Government Finance in Developing Countries*, Lincoln Institute of Land Policy, Brookings Institution, Washington DC, United States, 11-12 July 2011.
- Franzsen, R.C.D. "Property Taxation of Sectional Title Condominium) Property and Limited Real Rights in South Africa", *14th Annual Conference of the International Property Tax Institute*, Dublin, Ireland, 11-12 May 2011.
- Franzsen, R.C.D. "Fiscal Decentralization in Africa and South East Asia: The Role for the Property Tax", GTZ 2nd Conference on Local Government Financing, San Fernando, La Union, Philippines, 8-10 November 2010.
- Franzsen, R.C.D. and Monkam, N. (paper read by Monkam, N.) "Property Taxation in Africa: A Status Report", 10th African Real Estate Society (AfRES) conference on *Harnessing Real Estate Investment Opportunities in Africa*, Naivasha, Kenya, 26-29 October 2010.
- Franzsen, R.C.D. "Property Taxation in Africa: Issues and Trends", *5th Mass Appraisal Valuation Symposium, International Property Tax Institute*, Hong Kong Polytechnic University, Hong Kong, 17-18 June 2010.
- Franzsen, R.C.D. "Prerequisites for Tax Coordination and Harmonisation in Africa", 12th Annual Conference of the Chartered Institute of Taxation in Nigeria on *Tax Harmonisation for Regional Integration*, Abuja, Nigeria, 5-8 May 2010.
- Franzsen, R.C.D. "Property Taxation in Africa: A Review of Issues and Trends", *13th Annual Conference of the International Property Tax Institute*, Adelaide, Australia, 27-28 April 2010.
- Franzsen, R.C.D. "Property-related Taxation: A Brief International Overview", International Property Tax Institute (co-hosted by the First Nations Tax Commission) conference on *Land: The Economic and Social Platform for First Nations*, Victoria, British Columbia, Canada, 17-18 March 2010.
- Franzsen, R.C.D. "Review of Property Taxation in Francophone and Lusophone Africa", *4th Mass Appraisal Valuation Symposium, International Property Tax Institute*, University of Pretoria, 25-26 March 2009.
- Franzsen, R.C.D. and De Lange, R. (paper read by De Lange, R.) "African Tax Institute: Developing Capacity in Africa" for the *Ethiopia Law and Economic Development Conference*, hosted by the Addis Ababa University Faculty of Law, Addis Ababa, Ethiopia, 13 November 2008.
- Franzsen, R.C.D. "Property Tax Reform in South Africa", *Workshop on Property Tax Administration and Implementation: International Experiences*, hosted by the Peking University-Lincoln Institute & State Administration of Taxation, Beijing, China, 24-28 November 2008.
- Franzsen, R.C.D. and McCluskey, W.J. "Property Taxation: An International Overview", *Workshop on Property Tax Administration and Implementation: International Experiences*, hosted by the Peking University-Lincoln Institute & State Administration of Taxation, Yangzhou, China, 27-29 October 2008.
- Franzsen, R.C.D. (paper read by McCluskey, W.J.) "Implementing Property Tax Reform in South Africa", *11th Annual Conference of the International Property Tax Institute*, Beijing, People's Republic of China, 21-22 October 2008.

- Franzsen, R.C.D. "African Tax Institute: Building Capacity in Africa", SARS/OECD Conference on *Taxation, State Building and Capacity Development in Africa*, Pretoria, 28-29 August 2008.
- Franzsen, R.C.D. and McCluskey, W.J. "Property Tax Bases: An International Review", CASLE conference on Urban Development, Regeneration and Finance, University of Ulster, Belfast, Northern Ireland, 27-29 August 2008.
- Franzsen, R.C.D. "Issues regarding the Valuation and Rating of Non-residential Properties in South Africa", *3rd Mass Appraisal Symposium, International Property Tax Institute*, Ottawa, Ontario, Canada, 7-8 May 2008.
- Franzsen, R.C.D. "Insights on Property Tax Reforms", 'Iniciativas para o Fortalecimento da Ação Fiscal dos Municípios Tributação Imobiliária' (Property Tax Reforms: Political Matters and Implementation Issues) organised by the Lincoln Institute of Land Policy (Cambridge, Massachusetts), the International Property Tax Institute (Toronto, Canada) and the Escola de Administração Fazendária (Brasília, Brazil), in Salvador-Bahia, Brazil, 21-22 November 2007.
- Franzsen, R.C.D. "Migrating from Site Value Taxation to Market Value Taxation: The South African Experience", *10th Annual Conference of the International Property Tax Institute*, Vilnius, Lithuania, 19-20 June 2007.
- Franzsen, R.C.D. "The Southern African Tax Institute", Conference on the Investment and Taxation Climate in Africa, FIAS and IFC, Livingstone, Zambia, 26-27 February 2007.
- Franzsen, R.C.D. and McCluskey, W.J. "Feasibility of Site Value Taxation", *Making Property Tax Work in Developing and Transition Countries*, Georgia State University and Lincoln Institute of Land Policy conference, Stone Mountain Park, Georgia, US, 15-17 October 2006.
- McCluskey, W.J., Lim, L.C., Davis, P.T. and Franzsen, R.C.D. (paper read by McCluskey, W.J.) "Mass Appraisal: Discrete vs. Banding – An Option for Transitional Countries", *First CAMA Best Practice Conference for Asia*, Bangkok, Thailand, 25-26 August 2006.
- Franzsen R.C.D. and McCluskey W.J. "Property Taxation in the African and Caribbean Member States of the Commonwealth of Nations" *9th Annual Conference of the International Property Tax Institute*, Kuala Lumpur, Malaysia, 22-23 August 2006.
- Franzsen, R.C.D. "Property Tax Reforms in South Africa", *8th Annual Conference of the International Property Tax Institute*, Prague, Czech Republic, 23-24 August 2005.
- Franzsen, R.C.D. "Property Tax Reforms in South Africa", *Lincoln Institute of Land Policy and City of Porto Alegre Conference on Property Taxation*, Porto Alegre, Brazil, 27 April to 30 April 2001.
- Franzsen, R.C.D. "Building Fiscal Capacity in Sub-Saharan Africa", *8th International Conference of the Institute of Revenues, Rating and Valuations*, Alicante, Spain, 22-25 February 2005.
- Franzsen, R.C.D. and McCluskey, W.J. (paper read by Franzsen, R.C.D.) "Ad valorem property taxation in Sub-Saharan Africa", *7th annual conference of the International Property Tax Institute*, Guadalajara, Mexico, 28 September-1 October 2004.
- Franzsen, R.C.D. (paper read by McCluskey, W.J.) "Property taxation in Southern, Central and East Africa: Critical issues", *6th Annual Conference of the International Property Tax Institute*, Vancouver, British Columbia, Canada, 26-28 August 2003.
- Franzsen, R.C.D. "Property Tax Reform in South Africa: Lessons for/from Southern and East Africa", *7th International Conference of the Institute of Revenues, Rating and Valuations*, Tallinn, Estonia. June 2003.
- Franzsen, R.C.D. "Financing local government in South Africa", *Bi-annual Conference of the Angolan Fiscal Association*, Luanda, Angola, 15-16 May 2003.
- Franzsen, R.C.D. and Olima, W.H.A. "Property Tax Issues in Southern and East Africa", *4th International Conference of the African Real Estate Society*, Nairobi, Kenya, 12-13 March 2003.
- Franzsen, R.C.D. "Property Taxation in Southern and East Africa: Facing up to the Challenges", *5th Annual Conference of the International Property Tax Institute*, Hong Kong, 26-28 August 2002.
- Franzsen, R.C.D. (paper introduced for discussion by Johnstone, T.) "An Overview of Property Taxation in Southern Africa: Critical Issues", Czech Republic Ministry of Finance Seminar on Property Taxation in Transition Countries, Prague, Czech Republic, 4-5 February 2002.

- Franzsen, R.C.D. "Future Prospects for Local Property Taxation in Southern Africa", African Real Estate Society's *African Conference on Real Estate*, Arusha, Tanzania, 23-25 October 2001.
- Franzsen, R.C.D. "Local Government and Property Taxation in Southern Africa", 6th *International Conference of the Institute of Revenues, Rating and Valuation co-hosted by the International Property Tax Institute*, Cambridge, UK, 23-25 May 2001.
- Franzsen, R.C.D. "Property Tax Reform in Urban South Africa", *World Bank Infrastructure Week*, Washington DC, US, 10 May 2001.
- Franzsen, R.C.D. "The Taxation of Rural Land in South Africa", Lincoln Institute of Land Policy *Workshop on Property Tax Reforms in South Africa*, Cambridge, Massachusetts, US, 14-15 September 2000.
- Franzsen, R.C.D. "Property Tax Reform in South Africa", *African Property Tax Renaissance: Lessons from and for Africa*, 3rd *Annual Conference of the International Property Tax Institute*, Cape Town, 21-23 June 2000.
- McCluskey, W.J., Franzsen, R.C.D. and Frenzen, R. "Introducing Computer-assisted Mass Appraisal (CAMA) and Geographic Information Systems (GIS) in Developing Countries", *Shifting from 'Automating' to 'Informing'* International Property Tax Institute Workshop, Cambridge, Massachusetts, US, 27 May 1999.
- McCluskey, W.J. and Franzsen, R.C.D. "Land-value Taxation in Australia, Jamaica, Kenya, New Zealand and South Africa", 5th *International Conference of the Institute of Revenues, Rating and Valuation*, Cambridge, Massachusetts, US, 23-26 May 1999.
- Franzsen, R.C.D. "The Current Status of Property Tax in South Africa", 1st *International Property Tax Institute Conference*, Orlando, Florida, United States, 11 September 1998.
- Franzsen, R.C.D. "Local Government Structures and Taxes in a Post-Apartheid South Africa", 3rd *International Conference of the Institute of Revenues, Rating and Valuation*, Copenhagen, Denmark, 22-25 May 1995.
- Franzsen, R.C.D. "Local Government in Transition in South Africa", 4th *International Conference of the Institute of Revenues, Rating and Valuation*, Rome, Italy, 2-5 June 1997.
- Franzsen, R.C.D. "The Introduction of a Land Tax in South Africa", *Property Taxation - The Way Forward*, Dublin, Ireland, 12-15 April 1994.

Papers in Concurrent Sessions:

- Davis, P., McCluskey, W.J. and Franzsen, R.C.D. 2019. "Self-declaration of value: an option for the urban property tax", 20th Annual World Bank Conference on Land and Poverty, Washington DC, United States, 25-28 March 2019.
- Franzsen, R.C.D., Grote, M., McCluskey, W.J., Walters, L. and Youngman, J.M. "Challenges and Prospects of Property Taxation in Africa", 19th *Annual World Bank Conference on Land and Poverty*, Washington DC, United States, 19-23 March 2018.
- Franzsen, R.C.D. 2018. "Improving land taxation in Africa: Practical Ways for Moving Forward", 19th *Annual World Bank Conference on Land and Poverty*, Washington DC, United States, 19-23 March 2018.
- McCluskey, W.J., Huang, C-Y., Doherty, P. and Franzsen, R. 2017. "The role of ICT in delivering revenue collection in developing countries: The Tanzanian experience", 18th World Bank Conference on Land and Poverty. Washington DC, 20-24 March 2017 (paper read by McCluskey, W.J.).
- Franzsen, R.C.D. and Scholtz, D. 2016. "Recurrent Property Taxes in Africa – Challenges and Prospects", Lincoln Institute of Land Policy seminar at Habitat III, Quito, Ecuador, 20 October 2016.
- Franzsen, R.C.D. and McCluskey, W.J. 2016. "Alternative Approaches to Value-based Property Tax in Africa: An Exploratory View of Options." 2nd Annual African Tax Research Network Conference, Seychelles, 5-7 September 2016.

- McCluskey, W.J. and Franzsen, R.C.D. "Property Tax Reform in Africa: Challenges and Potential", *17th Annual World Bank Conference on Land and Poverty*, Washington DC, United States, 14-17 March 2016.
- Franzsen, R.C.D. "Property Tax Systems: An International and African Overview", *Africa Tax Dialogue*, Arusha, Tanzania, 15-17 July 2014.
- Franzsen, R.C.D. "Property Taxation in Developing Countries", *8th Mass Appraisal Valuation Symposium, International Property Tax Institute*, Durban, South Africa, 13-14 June 2013.
- Du Preez, J.A., Franzsen, R.C.D. and Cloete, C.E. "Should Public Service Infrastructure be Valued for Property Tax Purposes?", *RICS COBRA 2012 Building and Real Estate Conference Las Vegas*, Nevada, US, 11-13 September 2012.
- Franzsen, R.C.D. "Valuation Training in Africa: Status and Challenges", *7th Mass Appraisal Valuation Symposium, International Property Tax Institute*, University of Technology Malaysia, Kuala Lumpur, Malaysia, 11-12 July 2012.
- Franzsen, R.C.D. "Education of Valuers in South Africa", *6th Mass Appraisal Valuation Symposium, International Property Tax Institute*, University of British Columbia, Vancouver, Canada, 7-8 October 2011.
- Franzsen, R.C.D. "Valuation for Rating Purposes: Issues and Challenges in South Africa", *5th Mass Appraisal Valuation Symposium, International Property Tax Institute*, Hong Kong, 17-18 June 2010.
- McCluskey, W.J. and Franzsen, R.C.D. (paper read by McCluskey, W.J.) "The property tax in Tanzania: Opportunities and constraints", *70th Annual Conference of the International Association of Assessing Officers*, Boston, Massachusetts, US, 29 August-2 September 2004.
- Franzsen, R.C.D. "Property Assessment for Rating Purposes in Southern and East Africa: Present Status and Future Prospects", *8th Pacific Rim Real Estate Society Conference*, Christchurch, New Zealand, 21-23 January 2002.
- Franzsen, R.C.D. "Introducing a Property Tax in Rural South Africa", *66th Annual Conference of the International Association of Assessing Officers*, Edmonton, Alberta, Canada, 10-13 September 2000.
- Franzsen, R.C.D. "Property Taxation in the New South Africa: Policy and Politics", *92nd Annual Conference of the National Tax Association*, Atlanta, Georgia, US, 24-26 October 1999.
- Franzsen, R.C.D. "The Implementation of a Land Tax in Rural Areas in South Africa", *World Valuation Congress VIII*, Melbourne, Australia, 18-22 April 1999.
- Franzsen, R.C.D. "Land Restitution, Land Reform and Land-related Taxes in South Africa", *3rd European Real Estate Society Conference*, Belfast, Northern Ireland, United Kingdom, 26-28 June 1996.
- Franzsen, R.C.D. and Van Schalkwyk, H.D. "A Rural Land Tax for South Africa", *62nd Annual Conference of the International Association of Assessing Officers*, Houston, United States, 5-8 October 1996.
- Franzsen, R.C.D. "Property Taxation in South Africa after 27 April 1994: The Interim Constitution and Transitional Local Government Legislation", *60th Annual Conference of the International Association of Assessing Officers*, Seattle, USA, 17-19 October 1994.
- Franzsen, R.C.D. (paper read by Le Roux, F.) "Property Taxation in a Changing South Africa: Problems and Challenges", *59th Annual Conference of the International Association of Assessing Officers*, Washington DC, United States, September 1993.

Commentator or Discussant:

- Franzsen, R.C.D. "Commentary: Making the Property Tax Work", commentary on a paper by Roy Kelly at the conference *Taxation and Development: The Weakest Link (Essays in Honor of Roy Bahl)*, Andrew Young School of Policy Studies, Georgia State University, Georgia, US, 13-15 September 2012.

- Franzsen, R.C.D. "Commentary: In Search of an Optimal Revaluation Policy: Benefits and Pitfalls", commentary on a paper by Alan Dornfest at the conference 'What role for the property tax?', Georgia State University and Lincoln Institute of Land Policy conference, Georgia, US, 27-29 April 2008.
- Franzsen, R.C.D. "Commentary on the Session on Property and Land Taxes", 97th Annual Conference of the National Tax Association, Minneapolis, Minnesota, US, 11-13 November 2004.
- Franzsen, R.C.D. "Land versus Property Taxes in Developing and Transition Countries: Comments on Roy Bahl's Paper", *Land Value Taxation in Contemporary Societies: Can and Will it Work?* Lincoln Institute of Land Policy Workshop, Phoenix, Arizona, US, 11-13 January 1998.

Chairperson or Moderator:

- Chair: "Session D: Property Taxation in Eastern Europe", 14th Mass Appraisal Valuation Symposium, International Property Tax Institute, Bled, Slovenia, 11-12 June 2019.
- Chair: "Session: Implementing urban land value capture", 20th Annual World Bank Conference on Land and Poverty, Washington DC, United States, 25-28 March 2019.
- Moderator: "Legal Challenges in a Mass Appraisal Environment", 6th Mass Appraisal Valuation Symposium, International Property Tax Institute, University of British Columbia, Vancouver, Canada, 7-8 October 2011.
- Moderator: "Valuation for Rating Purposes: Issues and Challenges in South Africa", 5th Mass Appraisal Valuation Symposium, International Property Tax Institute, Hong Kong Polytechnic University, Hong Kong, 17-18 June 2010.
- Chair: "Session 3: Land as an Economic Tool", IPTI conference on *Land: The Economic and Social Platform for First Nations*, Victoria, British Columbia, Canada, 17-18 March 2010.
- Chair: "Property Taxation: An International Perspective", 12th Annual Conference of the International Property Tax Institute, Warsaw, Poland, 23-24 June 2009.
- Chair: "South Africa's Property Tax Reform: Issues, Problems and Solutions", 4th Mass Appraisal Valuation Symposium, International Property Tax Institute, University of Pretoria, 25-26 March 2009.
- Chair: "Session on the Valuation and taxation of public infrastructure", 1st Mass Appraisal Valuation Symposium: *Theory and Applications*, Vancouver, British Columbia, Canada, 6-7 February 2006.
- Chair: "Practical Issues of Property Tax Reform in Transitional Countries", 2nd Annual Conference of the International Property Tax Institute, Cracow, Poland, 30 June-2 July 1999.

8.2 Teamwork and collaboration with others:

- Franzsen, R.C.D., McCluskey, W.J., Kabinga, M. and Kasese, C.: *The Role of Information Communication Technology to Enhance Property Tax Revenue in Africa: A Tale of Four Cities in Three Countries*, International Development Centre, Institute for Development Studies, 2017-2018.
- Franzsen R.C.D. (Project Manager) with 14 research fellows from 12 African countries: *Property Taxation in Africa*, ATI and Lincoln Institute of Land Policy, 2007 – 2017.
- Franzsen R.C.D. and McCluskey W.J.: *An Exploratory Overview of Property Taxation in the Commonwealth of Nations*, Lincoln Institute of Land Policy, 2002 – 2005.
- McCluskey W.J. and Franzsen R.C.D.: *The Basis of the Property Tax: A Case Study Analysis of New Zealand and South Africa*, Lincoln Institute of Land Policy, 2001 – 2003.
- Franzsen R.C.D. and Olima W.H.A.: *Property Taxation in Southern and East Africa*, University of South Africa, 2002 – 2003.
- Franzsen R.C.D.: *Property Taxation within the Southern African Development Community (SADC): Current Status and Future Prospects of Land Value Taxation in Botswana, Lesotho, Namibia, South Africa and Swaziland*, Lincoln Institute of Land Policy, 2001.

- McCluskey W.J. and Franzsen R.C.D.: Land Value Taxation in Australia, Jamaica, Kenya, New Zealand and South Africa: A Comparative Analysis, Lincoln Institute of Land Policy, 1998 – 2000.

8.3 Membership in national and international bodies

- International Property Tax Institute (1998 – present): Board of Advisors
- Advocate of the High Court of South Africa

8.4 Visits to local and overseas universities or research institutes as guest professor or researcher

- Lincoln Institute of Land Policy, Cambridge MA, United States: Regular visits since 1999.

9. ARTISTIC OUTPUTS (*if applicable*)

- “Narokkong” 2015. Protea Boekhuis – a volume of Afrikaans poetry.

10. MANAGEMENT AND ADMINISTRATIVE DUTIES

University of Pretoria:

- Director: African Tax Institute: 1 July 2007 – present.
- Senior Appointments Committee (Academic): 1 July 2016 – 30 June 2018.
- Member of Senate: 2019 – present.
- Staff Exchange and Postgraduate Bursary Committee: 2012 – 2015.
- Library Committee: 2013 – 2015.
- Deputy Chair: Research Committee, Faculty of Economic & Management Sciences: 2010 – present.
- Management Committee: Albert Luthuli Centre for Responsible Leadership: 2013 – present.
- Centre for Human Rights: Member of the Executive Board: 1993 – 1995.

11. COMMUNITY SERVICE OR PROFESSIONAL SKILLS

11.1 Outreach projects

Academy of Public Finance (APF), Vienna University of Economics & Business:

- Governing Board: From 2014 – 2015.

International Property Tax Institute (IPTI):

- Board of Advisors: 1998 – present.

International Trade and Investment Center (ITIC):

- Special Advisor: 2010 – 2016.

African Real Estate Society (AfRES):

- Director: 2002 – 2006.

Non-Academic Entities:

- Lethabo le Khutso NPC (a non-profit company for adults with autism), Advisor: 2013 – 2014.
- Lethabo le Khutso NPC, Director: 2009 – 2013.
- Member: Governing body of UNICA School for Learners with Autism: 2005 – 2007.

11.2 Professional service performed

Universities – lectures or courses:

- Masaryk University, Brno, Czech Republic: September 2015, March 2017, November 2018, November 2019.
- Vienna University of Economics & Business, Austria: January 2017, January 2019.
- University of Stellenbosch, South Africa: 1997, 1998, 1999, 2008, 2014.
- University of Pretoria: 1996-2006, 2014.
- University of Johannesburg: 1996, 1998, 2000, 2002, 2004.
- University of Ulster, Northern Ireland, United Kingdom: 1994.
- University of Wisconsin, Madison, Wisconsin, United States: 1994.
- Lafayette College, Easton, Pennsylvania, United States: 1994.
- University of the Witwatersrand: 1990.

Other Entities – presentations:

- World Bank zoom webinar, Nigeria: 2020.
- World Bank zoom presentation, Palestine: 2020
- International Property Tax Institute, Toronto, Canada: 2005, 2010.
- International Monetary Fund, Washington DC, United States: 2008.
- Ministry of Finance, Kinshasa, Democratic Republic of Congo: 2007.
- Lincoln Institute of Land Policy, Cambridge, Massachusetts, United States: 1998, 1999, 2006, 2017.
- World Bank, Washington DC, United States: 2006.

Consultancies:

- Consultant to the World Bank on property taxation in Palestine, March 2020 to June 2021.
- Consultant to the World Bank on property taxation in Ghana, March 2020 to June 2021.
- Consultant to the World Bank for on property taxation in Zambia, March to June 2020.
- Consultant to the IMF and the Government of Malawi on property taxation, 20 to 25 February 2020.
- Consultant to the World Bank for a property tax workshop, Chandigarh, India, 17 and 18 February 2020.

- Consultant to the IMF and the Government of Ethiopia on property taxation, 14 to 27 February 2019.
- Consultant to the IMF and the Government of Armenia on property taxation, 2 to 16 July 2018.
- Consultant to the IMF and the Government of Albania on property taxation, 19 September to 2 October 2017.
- Consultant to the IMF and the Government of Serbia on property taxation, 22 March to 3 April 2017.
- Consultant to the IMF and the Government of Kenya on local own source revenues for county governments, 13 to 28 October 2016.
- Co-instructor for an IMF (more specifically the Caribbean Technical Assistance Centre) seminar on property taxation, Saint Lucia, 14 to 18 February 2016.
- Consultant to the United Nation's Food & Agriculture Organization (FAO) and Government of Namibia on Namibia's land tax legislation and regulations, November 2015 to April 2016.
- Co-instructor for a course on Fiscal Decentralization for The Hague Institute of Governance, Netherlands in Maseru, Lesotho, 16 to 20 November 2015.
- Instructor for a Summer School on property taxation for NALAS and GIZ, Ohrid, Macedonia, 24 to 27 August 2015.
- Consultant to the World Bank on local government own source revenue in Tanzania, 17 May to 20 June 2015.
- Consultant to the IMF and the Governments of Thailand on property taxation, 22 April to 6 May 2015.
- Consultant to the IMF and the Governments of Georgia on property taxation, 9 to 17 March 2015.
- Consultant to the IMF and the Government of Romania on the special construction tax, 8 to 13 September 2014.
- Consultant to the IMF and the Government of Antigua on property taxation, 29 April to 6 May 2014.
- Consultant to the World Bank on Property Taxation in Nairobi City County, 25 to 28 February 2014.
- Consultant to the IMF and the Government of Grenada and Government of Saint Vincent & The Grenadines on property taxation, 3 to 18 February 2014.
- Instructor for an IMF property tax course offered in Singapore, 2 to 6 December 2013.
- Consultant to the IMF and the Government of Romania on property taxation, 11 to 23 September 2013.
- Consultant to the World Bank on Tax Policy for new County Governments in Kenya, August 2013.
- Consultant to the IMF and the governments of Dominica, Saint Lucia and Saint Kitts & Nevis on property taxation, 29 April to 17 May 2013.
- Consultant to the IMF and the Government of Liberia on property taxation in Liberia, 30 November to 7 December 2012.
- Consultant to the IMF and the Government of Croatia on a new property tax dispensation for Croatia, 3 to 16 June 2012.
- Presenter and co-facilitator for a two-day learning event on behalf of GIZ and Tanzanian municipalities regarding the enhancement and administration of local taxes, 14 to 15 February 2012.
- Instructor for an IMF property tax course offered in Vienna, Austria, 18 to 22 July 2011.
- Presenter and facilitator for a one-day learning event on behalf of GIZ and Tanzanian municipalities regarding the administration of property rates, 30 June 2011.
- Consultant to GIZ and the South African Local Government Association (SALGA) on the proposed 2010 amendments to the Municipal Property Rates Act, January to June 2011.
- Consultant to GIZ and the Government of Indonesia in respect of decentralization and property taxation at a one-day workshop in Jakarta, 15 March 2011.
- Consultant to GTZ and the Government of the Philippines in respect of decentralization and property taxation at a two-day local government conference in San Fernando, Philippines, 8 to 9

November 2010.

- Consultant to GTZ and the Government of Rwanda on a new draft law on local government sources of revenue for Rwanda, April to May 2010.
- Consultant to Booz & Co on the new property tax legislation in Egypt, December 2009 to January 2010.
- Consultant to the Department of Provincial and Local Government on the implementation of ratios and limits in terms of the Local Government: Municipal Property Rates Act, October 2006 to July 2007.
- Consultant to the National Treasury (on a World Bank-funded project) on a Fiscal Framework for Local Government in South Africa, August 2004 to January 2007.
- Consultant to the World Bank on Local Revenue Enhancement for the City of Dar es Salaam as part of the Local Government Support Project for the Government of Tanzania, July 2003 to June 2004.
- Consultant to the World Bank on the Local Government Development Project Phase II (Local Revenue Enhancement) for the Republic of Uganda as well as property tax reforms, November 2002, February 2003.
- Consultant to the World Bank and the Government of Uganda on Local Government Revenue Enhancement (as part of the preparations for the Local Government Development Project, Phase II), July/August 2002.
- Consultant to the World Bank and Government of Tanzania on Property Assessment and Taxation Issues in Dar es Salaam and Eight Regional Towns, February/March 2002.
- Consultant to National Treasury, South Africa, on the Current Status of Regional Services Council Levies (levied and collected by metropolitan and district councils in South Africa), October 1999 - January 2000. Consultant to the Department of Finance, South Africa, on the 6th and 7th drafts of the Local Government: Property Rates Bill, September-November 1999.
- Consultant to the Department of Provincial Affairs and Constitutional Development, South Africa, on the finance chapter of the Local Government: Municipal Systems Bill, July-November 1998.
- Member of the Subcommittee on Land Tax of the *Commission of Inquiry into certain aspects of the Tax Structure of South Africa* (the Katz Commission), 1995 to 1998.
- Consultant on rural finance to the Local Government White Paper Working Committee, South Africa, 1997.
- Consultant on land tax to the Committee for Intergovernmental Fiscal Relations in South Africa, Department of Finance, 1992 to 1993.

11.3 Clinical service

Not applicable.

11.4 Involvement with other universities/scientific institutions

External examiner (doctoral theses and master's dissertations):

- University of Cape Town: 2019 (PhD)
- Makerere University, Kampala, Uganda: 2015 (PhD).
- University of Johannesburg: 2014 (PhD).
- Stellenbosch University: 2014 (LLD).
- University of New South Wales, Sydney, Australia: 2012 (PhD).
- University of South Africa: 1991, 1992, 2010, 2011, 2014, 2020 (LLM) and 2013 (LLD).

- University of Ulster, Jordanstown, United Kingdom: 1999 (PhD) and 2009 (PhD).
- University of the Free State: 2001 (MSc).
- University of Pretoria: 1997 (LLM), 1999 (LLM).

External examiner (undergraduate and postgraduate courses):

- University of South Africa (1991 – 1992, 1995, 2008 – 2010).
- University of Stellenbosch (2007)
- University of Johannesburg (1994 – 2004).
- University of Fort Hare (1994 – 2000).
- University of Pretoria (1996 – 2000).
- University of the North (1989 – 1991).

Editor and editorial boards:

- Editorial board member: *Development South Africa*: 1993-1997; *Journal of Property Tax Assessment & Administration*: 1994 – 2000, 2004 – present.
- Co-editor, *Journal of Property Tax Assessment & Administration*: 2001 – 2003.
- Editor, *De Jure*: 1993 – 1995; Assistant Editor, *De Jure*: 1990 – 1992.

11.5 Referee duties

Journals:

- *Journal of Property Tax Assessment & Administration*; *De Jure*; *SA Business Review*; *SA Journal of Economic & Management Sciences*; *SA Mercantile Law Journal*.

National Research Foundation (NRF):

- Research funding proposals; rating applications.

International Centre for Tax and Development (ICTD):

- Research funding proposals.

12. AWARDS AND SCIENTIFIC/SCHOLARLY RECOGNITION

12.1 Evaluation status as scientist/scholar

(e.g. NRF; first evaluation and date, subsequent evaluations and dates)

- C1 NRF rating: 2005 – 2009
- B3 NRF rating: 2010 – 2015
- B1 NRF rating: 2016 – 2021

12.2 Research awards and prizes

- 2018 Vice-Chancellor and Principal's book award for Humanities, University of Pretoria (with WJ McCluskey) for *Property Tax in Africa – Status, Challenges, and Prospects* (2017).
- South African Research Chair in Tax Policy and Governance: March 2013 and August 2017
- Lincoln Institute of Land Policy/ATI Joint Venture on African Property Tax: 2007 – 2017.
- National Research Foundation Incentive Grant for Rated Researchers: 2012 - 2018.
- Exceptional Achiever Award, University of Pretoria: 2011 – 2013.
- National Research Foundation Grant for Rated Researchers: 2008 and 2009.
- Lincoln Institute of Land Policy grant for the development of a web-based module: 2006.
- Lincoln Institute David C Lincoln Fellowship Grant: 2001, 2002 and 2003.
- Lincoln Institute of Land Policy research grant in 1998 and again in 2000.
- Runner-up for the best article in the journal *Property Management* (United Kingdom) in 1995.
- University of Pretoria: A grant for promising post-doctoral researchers: 1991, 1992 and 1993.
- South African Fiscal Association: First prize for the best thesis in taxation in South Africa for 1990.
- University of Pretoria: Research grant for doctoral studies: 1989.

12.3 Teaching awards and prizes

None.

12.4 Artistic awards and prizes

- NB Publishers Prize for best volume of poems at Master's Level, Department of Afrikaans, University of Pretoria: April 2013