

Name

Riël CD Franzsen

Position

Professor

Academic qualifications & NRF rating

BLC LLB (Pretoria) LLD (Stellenbosch) NRF Rating: C1

Academic and professional experience

Subjects

- Subjects taught in the past:
- Current subjects:

Estate Duty, Donations Tax, Transfer Duty, Property Tax, Local Government Revenues

Research interests:

Property Tax, Local Government Finances, Transfer Duty

Research output

Accredited, refereed or peer-reviewed:

- (with WJ McCluskey) "Implementation of the Local Government: Municipal Property Rates Act with Reference to the Hessequa Local Municipality, Western Cape, South Africa", 2007 *De Jure* (Vol. 40, No. 1) 69-89.
- (with WJ McCluskey) "An Evaluation of the Property Tax In Tanzania: An Untapped Fiscal Resource or Administrative Headache" 2005 *Property Management* (Vol. 23 No. 1) 43-69.
- (with WJ McCluskey) "Ad valorem Property Taxation in Sub-Saharan Africa" 2005 *Journal of Property Tax Assessment & Administration* (Vol. 2 No. 2) 5-14.
- (with Olima WHA) "Property Taxation in Southern and East Africa: Lessons from South Africa and Kenya" 2003 *SA Mercantile Law Journal* (Vol. 15 No 3) 309-325
- (with Olima WHA) "Property tax issues in Southern and East Africa: Lessons from South Africa and Kenya" 2003 *Journal of Property Tax Assessment & Administration* (Vol. 8 No. 1) 1-18.
- (with WJ McCluskey) "Land Value Taxation: An Empirical Study of Five Countries" 2001 *Journal of Property Tax Assessment and Administration* (Vol 6 No 2) 3-44.
- (with K van der Linde) "'Practice' Does Not Necessarily Make Perfect: Needing Calculus to Calculate Estate Duty?" 2001 *Journal of South African Law* (No 4) 819-827.
- "Property Taxation in Botswana, Lesotho, Namibia and Swaziland" 2001 *Journal of Property Tax Assessment and Administration* (Vol 6 No 3) 3-17.
- "Local Government and Property Tax Reform in South Africa" 2000 *Assessment Journal* (Volume 7 No 4) 35-38.
- "Property Tax Reforms in South Africa" 2000 *Journal of Property Tax Assessment and Administration* 15-29.
- "The Present Status of Property Tax in South Africa" 1999 *Journal of Property Tax Assessment and Administration* 5-13.
- "Some Questions about the Introduction of a Land Tax in Rural Areas" 1999 *SA Mercantile LJ* 259-267.
- (with WJ McCluskey) "Some Policy Issues Regarding the Local Government: Property Rates Bill" 2000

SA Mercantile LJ 209-223.

- Co-author (with H Fast) "Financing Local Government in Rural Areas: Status, Key Issues and Potential Revenue Sources" 1998 *De Jure* 336-357.
- "Property tax in a post-apartheid South Africa" 1996 *Journal of Property Tax Assessment and Administration* 1-4.
- Co-author (with HD van Schalkwyk) "A rural land tax for South Africa" 1996 *Journal of Property Tax Assessment and Administration* 5-23.
- "CIR v NG and SM Lotz Ongerapporteerde saaknr 99/95 (O)" 1996 *De Jure* 367-271.
- "Property tax: Alive and well and levied in South Africa?" 1996 *SA Mercantile LJ* 348-365.
- Co-author (with BA van der Merwe) "To tax or not to tax: VAT is the question" 1996 *Journal for Contemporary Roman-Dutch Law* 700-706.
- "The Viability of a Rural Land Tax in South Africa" 1995 *Property Management* (Vol 13 No 3) 21-32.
- "Die Bestorwe Boedel, die Opsie en Hereregte" 1995 *De Jure* 434-442.
- "The Introduction of a Land Tax in South Africa" 1994 *De Jure* 351-364.
- "Introductory Comments on Land Taxation: A Historical and Legal Survey" 1994 *Journal of Property Tax Assessment and Administration* 40-51.
- "Hereregte-implikasies van Nominasiekontrakte" 1992 *De Jure* 239-257.
- "Belastingharmonisering en Streeksamewerking binne Suider-Afrika" 1991 *De Jure* 329-340.

Books Chapters in Books:

- (with WJ McCluskey) "Feasibility of Site Value Taxation" in Bahl, Martinez-Vazquez and Youngman (eds) *Making the Property Tax Work: Experiences in Developing and Transition Countries* (2008), Lincoln Institute of Land Policy, 268-306.
- (with WJ McCluskey) "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"), 2007, Indetec: Mexico.
- Consulting Editor for the South African Revenue Service (SARS) *Draft Transfer Duty Handbook* (March 2006) (see <http://www.sars.gov.za>) (pp 73).
- (with WJ McCluskey) *Land Value Taxation: An Applied Approach*, 2005, Ashgate Publishing Company: Aldershot, UK (pp 263)
- "The Taxation of Rural Land" in Bell ME and Bowman JH (eds) *Property Taxes in South Africa: Challenges in the Post-Apartheid Era* (2002) Lincoln Institute of Land Policy: Cambridge, MA 215-231
- Co-author in JM Otto (ed) *Werkboek vir Kommersiële Reg* (Vol I) Fourth edition, 2002.
- Co-author in JM Otto (ed) *Werkboek vir Kommersiële Reg* (Vol II) Fourth edition, 2002.
- Co-author in JM Otto (ed) *Workbook for Commercial Law* (Vol I) Fourth edition, 2002.
- Co-author in JM Otto (ed) *Workbook for Commercial Law* (Vol II) Fourth edition, 2002.
- "Property Taxation in South Africa" in McCluskey WJ (ed) *Property Tax: An International Comparative Review* (1999) 337-357.
- "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* (1998) 33-52.
- "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?* (1998) Lincoln Institute of Land Policy: Cambridge, MA 172-182.
- Editor of *Regional and Local Taxation in a Future South Africa* (243pp) 1994 Centre for Human Rights, University of Pretoria.
- Co-editor (with Heyns CH) of *A Land Tax for the New South Africa?* (161pp) 1993 Centre for Human Rights, University of Pretoria.
- Co-author (Insurance Law) in Nagel CJ (ed) *Basiese Beginsels van die Suid-Afrikaanse Besigheidsreg* 1993 Lex Patria Johannesburg.
- Co-author (Customs and Excise) in Scott TJ (ed) *The Law of South Africa: Vol 22* 1993 Butterworths: Durban.
- Co-author (Insurance Law) in Nagel CJ (ed) *Basic Principles of South African Business Law* 1994 Lex Patria Johannesburg.

- Co-author (Insurance Law) in Nagel CJ (ed) *Basiese Beginsels van die Suid-Afrikaanse Besigheidsreg* Second edition 1993 Lex Patria Johannesburg.

Other:

- "Property Taxation in Anglophone Africa" *April 2007 Land Lines*, Lincoln Institute of Land Policy, 8-13.
 - (with WJ McCluskey) "An Exploratory Overview of Property Taxation in the Commonwealth of Nations", Lincoln Institute of Land Policy, November 2005, (see <http://www.lincolninst.edu/pubs/pub-detail.asp?id=1069>) (pp 249).
 - (with WJ McCluskey) "The Basis of the Property Tax: A Case Study Analysis of New Zealand and South Africa", Lincoln Institute of Land Policy Working Paper WP04WM1 (2004) (pp 49).
 - "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), 2003.
 - (with McCluskey WJ, D Johnstone and T Johnstone) "Property Tax Reform: The Experience of Tanzania", an RICS Foundation Publication (2003) (see <http://www.rics-foundation.org/publish/document.aspx?did=3171>) (pp 51).
 - (with WJ McCluskey) "Land Value Taxation: A Case Study Approach" Lincoln Institute of Land Policy Working Paper (WP01WM1), 2001 (pp 109).
 - "Local Government and Property Tax Reform in South Africa" 2000 May *Land Lines*, Lincoln Institute of Land Policy, 2-4.
 - "Highlight on South Africa: Property Taxation in South Africa" 1999 *International Municipal Assessment and Taxation Observer* (Volume 2) 3-5.
 - "South Africa" [in Kaleidoscope Column] 1999 *International Municipal Assessment and Taxation Observer* (Volume 1) 1-2.
 - "Die Gelykheidsbeginsel en die Belastingreg" 1995 *De Rebus* 87-88.
 - "Chapter 3 and Tax Law: Privacy and Religious Freedom" 1995 *De Rebus* 169-171.
 - "Hereregte en BTW: Gevare van Dubbelbelasting en Moontlikhede vir Belasting-besparing" 1993 *De Rebus* 1071-1074.
 - "Hoofstuk 3 en die Belastingreg: Enkele Opmerkings" 1995 *De Rebus* 232-234.
 - "Hereregte: Enkele opmerkings oor die 1996-wetswysigings" 1996 *De Rebus* 633-634.
 - "Transfer Duty implications of Trusts" 1991 *De Rebus* 459-460.
 - "Transfer Duty and Public Auctions - Mortgagees beware" 1991 *De Rebus* 309-311.
 - "Hereregte-implikasies van die Wet op Deeltitels 95 van 1986" 1991 *De Rebus* 234-235.
 - "Die 'oorvleueling' van Hereregte en Belasting op Toegevoegde Waarde" 1991 *De Rebus* 385-386.
 - "Section 9(12) of the Transfer Duty Act 40 of 1949" 1991 *De Rebus* 621-622.
 - "Hereregte en die Mineraalwet 50 van 1991" 1991 *De Rebus* 694-697.
 - "Insurance and Claims" in *Recreation, Sport and the Law* 1991 South African Association for Recreation and Tourism, Department of National Education.
 - "Nomination Contracts and Transfer Duty: The Appellate Division Speaks Out" 1992 *De Rebus* 612-613.
- Conference contributions

Conference Papers (National):

- "Problems concerning Tax Harmonisation in Southern Africa", *Association of University Teachers in Law*, University of Pretoria, July 1991.
- "Insurance and Claims", Conference on Recreation, Sport and the Law, University of Pretoria, July 1991.
- "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.
- "The Current Status of Tax Law as a Subject at South African Universities", *Association of University Teachers in Law*, University of Stellenbosch, January 1993.

- “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.
- “Insurance Intermediaries and Tax Law”, *Seminar on Insurance Intermediaries and the Law*, UNISA, Midrand, 8 October 1993.
- “Local Government Taxation”, *Regional and Local Taxation in a Future South Africa*, Centre for Human Rights, University of Pretoria, 26 November 1993.
- “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.
- “Property Tax: Alive and Well and Levied in South Africa?”, Inaugural Address, University of South Africa, Pretoria, 23 May 1996.
- “Financing Local Government in Rural Areas: Status, Prospects and Implications”, *Rural Local Government Policy Summit*, National Land Committee, Kempton Park, 11-13 June 1997.
- “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.
- “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.
- “Financing Local Government in Metropolitan and Non-Metropolitan Areas: The White Paper and Beyond”, *Electoral Institute of South Africa (EISA) Local Government Workshop*, Johannesburg, 24 July 1998.
- “Introducing a Rural Land Tax”, *Commercial Law Workshop*, Midrand, 11 March 1999.
- “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.
- “Some Policy Issues regarding the Local Government: Property Rates Bill”, *Current Commercial Law Workshop*, Midrand, 16 March 2000.
- “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.
- “The Local Government: Property Rates Bill”, *Current Commercial Law Workshop*, Midrand, 22 March 2001.
- “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.
- “The Local Government: Property Rates Bill”, Property Law Workshop, University of South Africa, Pretoria, 17 October 2003.
- “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.
- “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.
- “The Local Government: Municipal Property Rates Act on PSI and CAMA”, SATI Workshop on the Valuation and Rating of PSI and Non-residential Property, Pretoria, 2-3 June 2005.
- “Implementing the Municipal Property Rates Act”, Workshop for the Hessequa Local Municipality, Riversdale, Western Cape, 18 March 2006 (with WJ McCluskey).
- “Commentary on the Report on an Agricultural Land Tax for South Africa”, Department of Land Affairs Workshop, Kemptonpark, 18 September 2006.
- “Welcome and Overview of Issues”, ATI conference on the *Municipal Property Rates Act: Critical Issues*, University of Pretoria, 12 September 2007.
- “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.

Conference Papers (International):

- “Property Taxation in a Changing South Africa: Problems and Challenges”, *59th Annual Conference of*

the International Association of Assessing Officers, Washington DC, USA, September 1993 (paper read by Dr Frans le Roux).

- “The Introduction of a Land Tax in South Africa”, *Property Taxation - The Way Forward*, Dublin, Ireland, 12-15 April 1994.
- “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.
- “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.
- “Land Restitution, Land Reform and Land-related Taxes in South Africa”, *3rd European Real Estate Society Conference*, Belfast, Northern Ireland, UK, 26-28 June 1996.
- “A Rural Land Tax for South Africa”, *62nd Annual Conference of the International Association of Assessing Officers*, Houston, USA, 5-8 October 1996 (with HD van Schalkwyk).
- “Local Government in Transition in South Africa”, *4th International Conference of the Institute of Revenues, Rating and Valuation*, Rome, Italy, 2-5 June 1997.
- “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, USA, 11-13 January 1998.
- “The Current Status of Property Tax in South Africa”, *1st International Property Tax Institute Conference*, Orlando, Florida, USA, 11 September 1998.
- “The Implementation of a Land Tax in Rural Areas in South Africa”, *World Valuation Congress VIII*, Melbourne, Australia, 18-22 April 1999.
- “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 (with WJ McCluskey).
- “Introducing Computer-assisted Mass Appraisal (CAMA) and Geographic Information Systems (GIS) in Developing Countries”, *Shifting from ‘Automating’ to ‘Informating’* International Property Tax Institute Workshop, Cambridge, Massachusetts, US, 27 May 1999 (with WJ McCluskey and R Frenzen).
- Moderator of a session “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.
- “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.
- “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.
- “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.
- “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.
- “Property Tax Reform in Urban South Africa”, *World Bank Infrastructure Week*, Washington DC, US, 10 May 2001.
- “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.
- “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.
- “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.
- “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. (Paper introduced for discussion by Tom Johnstone, IPTI.)
- “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.
- “Property Tax Issues in Southern and East Africa”, *4th international conference of the African Real Estate Society*, Nairobi, Kenya, 12-13 March 2003 (with WHA Olima).

- “Financing local government in South Africa”, bi-annual conference of the Angolan Fiscal Association, Luanda, Angola, 15-16 May 2003.
- “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. (An abbreviated version of this paper was published in the IRRV’s bi-monthly journal *The Valuer* (September 2003)).
- “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 (paper read by WJ McCluskey).
- “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 (with WJ McCluskey – paper read by WJ McCluskey).
- “Ad valorem property taxation in Sub-Saharan Africa”, *7th annual conference of the International Property Tax Institute*, Guadalajara, Mexico, 28 September-1 October 2004 (with WJ McCluskey).
- Discussant for Session on Property and Land Taxes, *97th Annual Conference of the National Tax Association*, Minneapolis, Minnesota, US, 11-13 November 2004.
- “Building Fiscal Capacity in Sub-Saharan Africa”, *8th international conference of the Institute of Revenues, Rating and Valuations*, Alicante, Spain, 22-25 February 2005.
- “Property Tax Reforms in South Africa”, *8th annual conference of the International Property Tax Institute*, Prague, Czech Republic, 23-24 August 2005.
- Chair for the session on the Valuation and taxation of public infrastructure at the Mass Appraisal Valuation Symposium: Theory and Applications, Vancouver, British Columbia, Canada, 6-7 February 2006.
- “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 (with WJ McCluskey).
- “Mass Appraisal: Discrete vs. Banding – An Option for Transitional Countries”, *First CAMA Best Practice Conference for Asia*, Bangkok, Thailand, 25-26 August 2006 (with WJ McCluskey, LC Lim and PT Davis).
- “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 (with WJ McCluskey).
- “The Southern African Tax Institute”, Conference on the Investment and Taxation Climate in Africa, FIAS and IFC, Livingstone, Zambia, 26-27 February 2007.
- “Migrating from Site Value Taxation to Market Value Taxation: The South African Experience”, paper presented at the 10th annual conference of the International Property Tax Institute held in Vilnius, Lithuania, 19-20 June 2007.
- “Insights on Property Tax Reforms”, paper presented at the conference ‘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.

Collaborations with other researchers and institutions

- Lincoln Institute of Land Policy, Cambridge, Massachusetts, US
 - Instructor in the “Training the Trainers: Public Finance and Property Taxation” Program, Changsha, People’s Republic of China, 6-10 August 2007.
 - Instructor in the “Training the Trainers: Public Finance and Property Taxation” Program, Beijing, People’s Republic of China, 7-11 August 2006.
 - Development of a web-based Property Taxation in Africa Module: 2006-2007
 - David C Lincoln Research Fellow: 2001-2003
- Harvard Law School, International Tax Program: 2001-2002
- William J McCluskey, University of Ulster, Northern Ireland, UK: 1998-

- Washington Olima, University of Nairobi, Kenya: 2001-2004
- World Bank: 2002-2004

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

Presented guest lectures at the following universities: University of Johannesburg (1996, 1998, 2000, 2002, 2004), University of Ulster, Northern Ireland (1994), University of Wisconsin, Madison, Wisconsin, USA (1994), Lafayette College, Easton, Pennsylvania, USA (1994), University of Stellenbosch (1997, 1998, 1999).

Presented guest lectures at the Lincoln Institute of Land Policy, Cambridge, Massachusetts, US on 29 January 1998, 20 October 1999 and 15 February 2006 and at the World Bank in Washington DC on 9 February 2006.

Awards and prizes

- First prize for the best thesis or dissertation in taxation in South Africa for 1990: South African Fiscal Association.
- Runner-up for the best article in the British journal **Property Management** in 1995.
- Lincoln Institute of Land Policy David C. Lincoln Fellowship in 2001, 2002 and 2003.

Academic memberships and positions

- Member of the Advisory Board of the International Property Tax Institute
- Advocate of the High Court of South Africa

Contact details

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