



Land Tenure Governance & Land Taxation

Second National Land Conference

Namibia – October 2018

**Presented by: Mackay Rigava, Land Tenure Officer
Food and Agriculture Organization.**

Outline of Presentation

- Definition of Land Tenure Governance.
- Why is Responsible Land Governance Important?
- Problems of tenure and weak governance.
- Land Governance Challenges in Africa.
- Land Governance Challenges in Southern Africa.
- Principles of Responsible Land Governance.
- Whose baby in Land Governance?
- Administration of Tenure in Land.
- FAO- GRN Partnership in Land Administration.
- Take-always – Food for Thought.



What is Land Tenure Governance?

- **Tenure systems** define and regulate how people, communities and others gain access to natural resources, whether through formal law or informal arrangements. The **rules of tenure** define who can use which resources, for how long and under what circumstances. They may be based on written policies and laws as well as unwritten customs and policies.
- **Land Governance** is the process by which decisions are made regarding the access to and control over land, the manner in which those decisions are implemented and the manner in which competing priorities and interests of different groups are reconciled.



Why is Responsible Land Governance important?

- Food security
- Poverty eradication
- Sustainable livelihoods
- Housing security
- Rural development
- Environmental protection
- Peace and Security
- Sustainable social and economic development.



Problems of tenure and weak governance

Increasing Competition for Land and other natural resources

- Population growth
- Urbanization
- Changing diets
- Demand for Energy
- Climate Change

➤ Land tenure rights not recognized

- Discrimination
- Inequitable access to land
- Forced Evictions
- State Capture
- Corruption
- Limited Institutional Capacity
- Expensive and difficult Procedures
- Lack of accountability and transparency
- Contradictory laws

Governing Institutions have not adapted to growing intensity of competition for land



Land governance Challenges in Africa

- Colonial legacy and multiple legal systems
- State Monopoly on land ownership
- Tenure insecurity
- Unequal distribution of land
- Land and natural resources degradation
- Weak land tenure and administration systems
- Lack of comprehensive and responsive land policies
- Inequality with regard to access to land for women and other vulnerable groups
- Conflicts over access to land and other natural resources
- Increase in large scale land based investments
- Forced evictions
- Lack of recognition of customary tenure systems



Land Governance Key Challenges in Southern Africa region

- Unequal distribution of land - need for redistributive land reforms
- Tenure (in)security
- The colonial legacy – redress discriminatory laws
- Management of natural resources
- Gender inequality in access to and control over land
- Land pressure in peri-urban areas



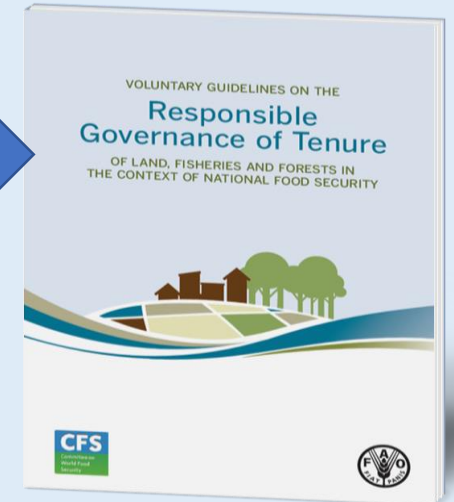
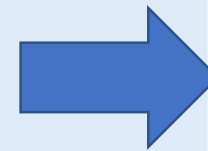
Principles of Responsible Land Governance

- ✓ **Checklist against which existing strategies, policies, laws or systems can be assessed and then improved**

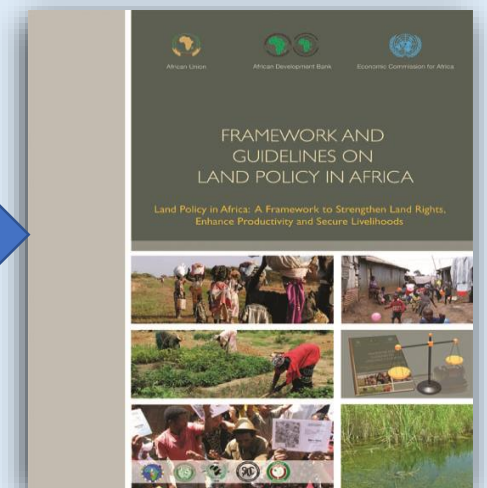
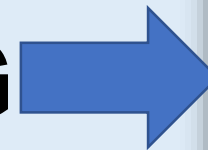
General principles

- **RECOGNIZE AND RESPECT** legitimate holders of tenure rights, and their rights.
- **SAFEGUARD** legitimate tenure rights against threats.
- **PROMOTE AND FACILITATE** the enjoyment of legitimate tenure rights.
- **PROVIDE** access to justice to deal with infringements.
- **PREVENT** tenure disputes, conflicts, and opportunities for corruption.

VGGT
Global



F&G
Continental



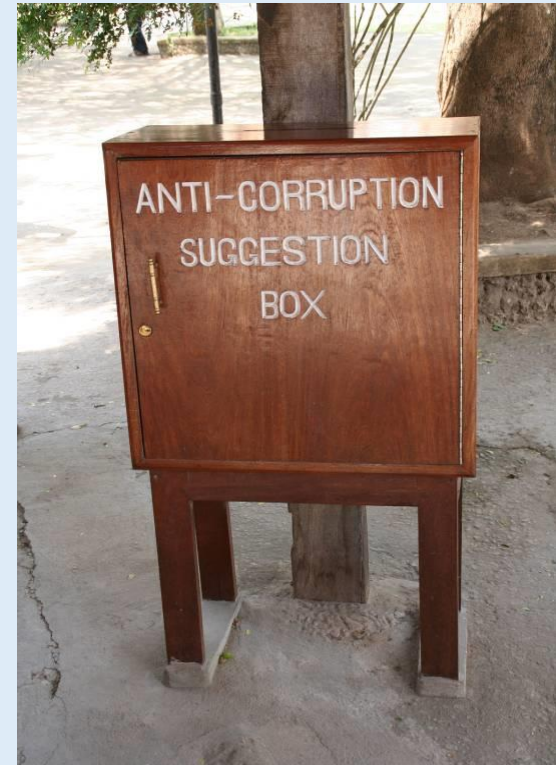


Principles of Responsible Governance of Tenure

- ✓ **Checklist against which existing strategies, policies, laws or systems can be assessed and then improved**

Principles of implementation

- Human dignity
- Non-discrimination
- Equity and justice
- Gender equality
- Holistic and sustainable approach
- Consultation and participation
- Rule of law
- Transparency
- Accountability
- Continuous improvement





Whose baby is Responsible Land Governance?

The **whole of society** needs to be involved because responsible governance of tenure of land affects everyone





Administration of Tenure in Land

Land administration is the way in which the rules of land tenure are applied and made operational. Land administration, comprises an extensive range of **systems** and **processes to administer**:

- **land rights recording/registration:**
 - The allocation of rights in land;
 - The delimitation of boundaries of parcels;
 - Transfer of rights through sale, lease, loan, gift or inheritance;
 - The adjudication of doubts and disputes regarding rights and parcel boundaries.



- **land-use regulation:**

- Land-use planning and enforcement;
- The adjudication of land use conflicts.

- **land valuation and taxation:**

- Valuation of property for various purposes including expropriation
- Valuation for taxation
- Collection of revenues through forms of land valuation and taxation,
- Adjudication of land valuation and taxation disputes.



When is Land Administration Good?

- Land Administration systems are efficient, effective, and competent.
- Land information is freely, available subject to the protection of privacy.
- Land policies that embody value judgements should be endorsed by elected politicians after consultation with interested and affected parties.
- Land laws and regulations should be freely available, well drafted in a participatory transparent manner, responsive and consistent, and able to be enforced by the government and citizens.
- Land administration agencies should be independently audited and should publish their accounts and performance indicators.
- Land administration services should be provided for all without discrimination, e.g. on the basis of gender, ethnicity, religion, age or political affiliation.
- Sustainable land development should be encouraged.
- Land services should be provided close to the user.
- Land registration and legal systems should provide security of tenure for those with a legitimate interest in a land parcel.
- Land administration officials should behave with integrity and give independent advice based upon their best professional judgement.



Voluntary Guidelines on the Responsible Governance of Tenure: Administration of Tenure

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Administration of tenure

1. Records of land tenure rights.
- 2. Valuation.**
- 3. Taxation.**
4. Regulated spatial planning.
5. Resolution of disputes.
6. Transboundary matters.



Records of Land Tenure Rights

- Registration, cadaster and licensing systems to record individual and collective tenure rights and support local land markets
- Tenure Rights recording systems should be appropriate and responsive to local circumstances.
- Provide access to recording systems for everyone without discrimination
- Provide simplified procedures and locally suitable technology to reduce the costs and time required for delivering services
- Develop land information and registrations systems to facilitate the use of records of tenure rights.



Regulated Spatial Planning

- Conduct regulated spatial planning, and monitor and enforce compliance with land use plans.
- Develop through consultation and participation, and publicize, gender-sensitive policies and laws on regulated spatial planning.
- Regulated spatial planning to recognize the interconnected relationships between land, fisheries, forests and other natural resources.
- Ensure that there is wide public participation in the development of planning proposals and the review of draft spatial plans
- Take into account need to promote diversified sustainable management of land,



Resolution of Tenure Related Disputes

- Provide access to timely, affordable and effective tenure dispute resolution mechanism.
- Establish and capacitate specialized tribunals or bodies that deal solely with disputes over tenure rights.
- Fair, reliable, accessible and non-discriminatory customary and other ways of promptly resolving disputes over tenure rights.
- Use implementing agencies to resolve disputes within their technical expertise.
- Prevent corruption in dispute resolution processes.
- Provide legal assistance to women, youths, vulnerable and marginalized persons to ensure safe access for all to justice without discrimination.



Transboundary Land Tenure Issues

- **Cooperate**, in the framework of appropriate mechanisms and with the participation of affected parties, in addressing tenure issues related to land, which traverse national boundaries.
- **Contribute** to the understanding of transboundary land tenure issues affecting communities, such as with rangelands or seasonal migration routes of pastoralists.
- **Harmonize** legal standards of tenure governance; coordinate with relevant regional bodies and with affected parties and develop or strengthen existing international measures to administer tenure rights that cross international boundaries.



Valuation of Tenure Rights

- Develop and use appropriate systems for the **fair and timely** valuation of tenure rights for specific purposes including statutory.
- Policies, laws and organizational frameworks related to valuation should strive to ensure that valuation systems **take into account non-market values** where applicable
- Develop policies and laws that encourage and **require transparency** in valuing tenure rights.
- Develop and publicize **national standards for valuation, consistent with international valuation standards.**
- Publicize **valuation information and analyses** in accordance with national standards.
- Prevent corruption in valuation through **transparency of information and methodologies.**



Taxation of Land Tenure Rights

- Power to raise revenue through taxation related to tenure rights so as to contribute to the achievement broader social, economic and environmental objectives.
- Develop policies, laws and organizational frameworks for regulating all aspects pertaining to taxation of tenure rights.
- Administration of taxes should be efficiently and transparently:
 - Competent staff
 - Taxes based on accurate values supported by a strong data backbone
 - Assessments of Valuation and taxable amounts should be publicized
 - Taxpayers to be provided a right to appeal against valuations
 - Prevent corruption in taxation administration through increased transparency



Taxation of Land Tenure Rights

- Avoid **conflict of interest** between assessing the values and setting the rate of tax
- Improve **staff competencies** in using methods and techniques recommended by international standards of valuation
- Develop **affordable** CAMA systems for **standardization** of valuation approaches and minimizing opportunities for **corruption**.
- Dissemination of clear and accurate information on the taxes, and how the revenues will be used, in order to win public support and prevent abuse.
- Provide an appeals process for dealing with disputes over valuations of property.
- Develop efficient and effective tax **collection** and **enforcement** procedures



Tenets of a Good Land Tax

- **Neutrality:** Taxes should not distort economic behaviour, including decisions about where to live and work and what improvements to make to one's property.
- **Fairness:** The tax system should be fair in its relative treatment of different individuals (vertical and horizontal equity, and application of the benefits principle.
- **Stability:** Taxes should not fluctuate dramatically from year to year.
- **Flexibility:** Taxes should respond to changes in economic circumstances.
- **Accountability:** The goal of accountability means that governments should be accountable to taxpayers both for the amount of taxes paid and the use of government revenues.
- **Simplicity and Transparency:** A tax system is simple if the cost of running the tax system uses a small percentage of the revenue raised.



FAO – GRN Partnership in Land Administration

1. Drafting of the Agricultural (Commercial) Land reform Act
2. Drafting of the Land Valuation and Taxation Regulations
3. Preparation of the roadmap for implementation of land tax
4. Support to preparation of the 1st Valuation Roll
5. Agricultural Land Prices Study
6. Review of land tax legislation
7. Support to development of Namibia Valuation Standards
8. Review of land tax valuation model
9. Development of Agricultural Land Price Index



Take-Aways- Food for Thought

- How do we measure against the principles of good land governance?
- How compliant is our land administration system to the principles of responsible governance of tenure?
- How can the principles of responsible governance of tenure be used to guide discussions on the way-forward?
- Which tools and partnerships should be employed in order to deal with land governance challenges in Namibia?
- With the prevailing high political will, does Namibia have the required administrative environment to fast-track implementation of resolutions of this Land Conference?



Web Links

Voluntary Guidelines on the Responsible Governance of Tenure

<http://www.fao.org/tenure/voluntary-guidelines/en/>

Framework and Guidelines on Land Policy in Africa

http://africalandpolicy.org/eu-programme/sites/default/files/F%26G%20on%20Land%20Policy_ENG.pdf

Land Tenure Study 7: Decentralization and Rural Property Taxation

<http://www.fao.org/docrep/007/y5444e/y5444e00.htm>

Land Tenure Study 10: Compulsory Acquisition of Land and Compensation

<http://www.fao.org/docrep/011/i0506e/i0506e00.htm>