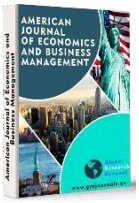

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Article

Modern Concepts of Tax Administration and Their Adaptation to Land Taxation: A Digital-Cadastre Framework for Uzbekistan

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Abstract: This study develops a conceptual and methodological framework for adapting modern tax administration concepts to land taxation in Uzbekistan. The research integrates the OECD Tax Administration 3.0 vision, risk-based compliance management, taxpayer-centred service, advanced analytics, behavioural insights, and inter-agency data governance with the institutional requirements of land tax administration. The empirical component uses official budget data for 2021–2024 and shows that land tax revenue increased from UZS 4,082.8 billion in 2021 to UZS 7,171.0 billion in the 2024 forecast, corresponding to a nominal compound annual growth rate of approximately 20.7 percent. However, revenue growth alone does not demonstrate the completeness, fairness, or efficiency of the tax base. The main scientific contribution is an integrated digital-cadastre model that links parcel identification, rights registration, land-use information, valuation, payment history, risk scoring, and taxpayer communication through a unique parcel identifier. A Land Tax Administration Modernization Index is proposed to assess regional performance across six dimensions: digital cadastre integration, data quality and coverage, valuation automation, risk-based compliance, taxpayer service, and local governance. The results indicate that the modernization of land tax administration should move from periodic manual reconciliation toward continuous data exchange, pre-filled tax liabilities, anomaly detection, transparent appeals, and performance-based local administration. The proposed framework can strengthen local revenue mobilization while improving neutrality, predictability, and taxpayer trust.

Keywords: *tax administration; land tax; digital cadastre; Tax Administration 3.0; risk management; property valuation; local budgets; Uzbekistan.*

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1. Introduction

Land taxation occupies a distinctive position in public finance because the tax base is immovable, spatially identifiable, and closely connected with local public services. In principle, these characteristics make land tax comparatively suitable for stable local revenue mobilization. In practice, however, the performance of land taxation depends less on the statutory rate than on the administrative capacity to identify every taxable parcel, determine the liable person, maintain current land-use information, apply a consistent value or area-based assessment, issue an understandable liability, and collect payment at low administrative and compliance cost. Weaknesses at any point in this chain create coverage gaps, unequal treatment, arrears, disputes, and erosion of public trust.

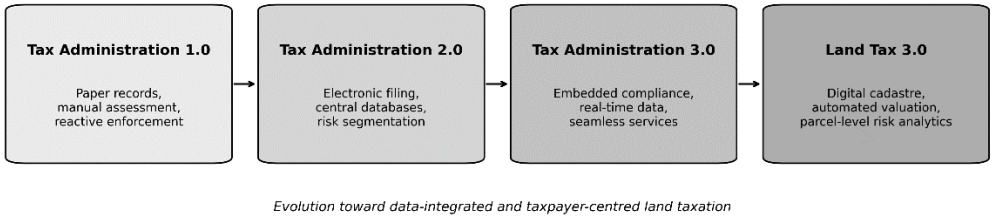
The global discussion on tax administration has shifted from the automation of individual procedures to the redesign of the entire compliance environment. The OECD Tax Administration 3.0 concept envisages taxation that is increasingly embedded in the natural systems used by taxpayers and public institutions, supported by digital identity, reliable data exchange, real-time validation, and services that reduce the need for corrective intervention [1]. The modern administration is therefore not merely an electronic version of a paper bureaucracy. It is a data-governance system in which information is captured once, verified at source, shared under clear legal authority, and reused for assessment, service, risk management, and policy analysis.

These developments are directly relevant to land taxation. Unlike taxes based on self-declared income or transactions, land tax depends on information held by several institutions: cadastral agencies, rights registries, local governments, construction authorities, agricultural and environmental bodies, payment systems, and tax administrations. The absence of a common parcel identifier and automated reconciliation can produce situations in which a parcel exists in one database but not in another, its recorded area differs across systems, its functional use has changed, or the person receiving the tax notice is no longer the legal holder. A modern land tax system must therefore be designed as an integrated information architecture rather than as an isolated tax-calculation module.

Uzbekistan has undertaken important reforms in taxation, public finance, digital government, and cadastral valuation. Presidential Decree No. PF-6121 of 3 December 2020 provided for the phased introduction of a system for calculating property and land taxes on the basis of cadastral values closer to market values [2]. Official budget data also show a substantial nominal increase in land tax receipts: from UZS 4,082.8 billion in 2021 to UZS 5,305.9 billion in 2022, while the anticipated 2023 amount was UZS 6,826.0 billion and the 2024 forecast was UZS 7,171.0 billion [3]. These figures demonstrate the fiscal significance of land taxation but do not, by themselves, reveal whether the growth resulted from improved coverage, rate indexation, valuation changes, better collection, or a combination of factors.

The Figure 1. purpose of this article is to develop a systematic framework for adapting modern tax administration concepts to the administration of land tax in Uzbekistan. The study has four objectives: first, to identify the modern concepts most relevant to land taxation; second, to evaluate the recent revenue trend using official data; third, to design an integrated digital-cadastre administration model; and fourth, to propose measurable indicators and an implementation roadmap for regional tax and cadastral authorities. The paper contributes to the literature by connecting general tax administration modernization with the specific institutional, spatial, and valuation characteristics of land tax.[4]

Figure 1. Evolution of tax administration and its application to land taxation



Source: Author's conceptualization based on OECD Tax Administration 3.0 [5].

2.1. From electronic administration to embedded compliance

The first generation of tax administration was organized around registration, return processing, field inspection, and enforced collection. Information was largely taxpayer-

provided, verified after filing, and stored in separate operational systems. The second generation introduced electronic filing, digital taxpayer accounts, centralized databases, and basic risk segmentation. These reforms reduced processing costs and expanded the reach of tax administrations, but many procedures remained sequential: taxpayers continued to assemble information, submit forms, wait for assessment, and correct inconsistencies after they had occurred.

Tax Administration 3.0 changes the unit of analysis from a tax form to an economic event and from a single agency database to an interconnected ecosystem. Its core principles include digital identity, integration with natural systems, trusted data, process automation, rule-based calculation, advanced analytics, taxpayer-centred services, and governance arrangements that ensure security and accountability [5]. The objective is not to eliminate taxpayer responsibility but to make correct compliance the easiest and most likely outcome. In the context of land tax, the natural system is the life cycle of a land parcel: allocation, registration, subdivision, transfer, change of use, construction, valuation, taxation, payment, and appeal.

Digital transformation also changes compliance management. Traditional audit selection often relies on broad categories or manual judgement. Modern risk management combines multiple data sources to identify specific inconsistencies, prioritizes cases by expected fiscal and behavioural impact, and distinguishes error from deliberate non-compliance. OECD comparative work shows that advanced analytics, automated services, and integrated data are becoming central operating capabilities of contemporary tax administrations. For land tax, risk signals can include an area mismatch between cadastral and tax records, a parcel without a linked taxpayer, commercial activity on land recorded as residential or agricultural, repeated arrears, unexplained reductions in taxable area, or a valuation that differs materially from comparable parcels.

A further component is taxpayer-centred administration. The quality of tax service affects voluntary compliance because taxpayers are more likely to comply when obligations are understandable, information is pre-filled, payment is convenient, and errors can be corrected through a transparent channel. Behavioural insights can improve the wording and timing of notices, emphasize social norms, provide clear deadlines, and offer targeted reminders [6]. In land taxation, service design is especially important because individuals may not be familiar with cadastral terminology, valuation methods, or the relationship between property rights and tax liability.

2.2. Administrative characteristics of land taxation

Land and immovable property taxes are often regarded as suitable local taxes because the base cannot relocate in response to taxation and because the benefits of local services are partly capitalized into land values. Nevertheless, international experience shows that the revenue potential of these taxes is frequently underused. The main constraints are incomplete fiscal cadastres, outdated valuations, institutional fragmentation, weak billing and collection, excessive exemptions, and political resistance to visible tax liabilities. The World Bank Property Tax Diagnostic Manual emphasizes that reform must be assessed through the complete revenue chain: policy design, coverage, valuation, assessment, billing, collection, enforcement, taxpayer service, and institutional management [7].

The cadastre is the informational foundation of land taxation, but a legal cadastre and a fiscal cadastre are not identical. The legal cadastre establishes rights, restrictions, and parcel boundaries; the fiscal cadastre organizes the information required to determine tax liability. A modern system should connect the two while preserving their distinct legal functions. Digital land administration can improve property taxation by creating standardized parcel data, supporting automated valuation, and enabling remote verification through geospatial technologies [8]. However, digitization of inaccurate records can merely reproduce old errors at greater speed. Data quality, update rules, institutional responsibility, and audit trails are therefore as important as software.

Valuation is another central issue. Area-based land taxes are administratively simple but may not reflect differences in location, infrastructure, permitted use, or economic potential. Market-related valuation can improve horizontal equity, but it requires reliable transaction data, valuation models, periodic revaluation, and accessible appeal procedures. International practice increasingly uses computer-assisted mass appraisal, geographic information systems, and statistical models to update values systematically [9]. Where markets are thin or data quality is limited, a transitional approach can combine standardized base values with transparent adjustment coefficients by location, use, access to infrastructure, and land quality.

Finally, Table 1. land tax administration has a multi-level governance dimension. Central authorities may define tax policy, valuation standards, data architecture, and minimum service rules, while local authorities may participate in rate differentiation, verification, collection support, and accountability for revenue performance. This arrangement requires common indicators. Without standardized measures of coverage, valuation accuracy, billing, collection, arrears, disputes, and service quality, higher revenue can be incorrectly interpreted as better administration even when inequities remain.[10]

Table 1. Modern tax administration concepts and their adaptation to land taxation

Modern concept	Core principle	Land-tax adaptation	Operational indicator	Expected effect
Tax Administration 3.0	Compliance embedded in natural systems	Automatic tax-base update when a parcel is registered, transferred, subdivided, or reclassified	Share of taxable events received automatically	Lower reporting burden and fewer stale records
Digital identity and unique identifiers	Reliable matching of persons, businesses, and assets	Unique parcel ID linked to taxpayer ID and rights-holder record	Percentage of parcels with valid one-to-one links	Improved taxpayer identification and notice delivery
Risk-based compliance	Resources targeted to highest-risk cases	Parcel-level anomaly scoring based on area, use, valuation, arrears, and ownership mismatches	Yield and correction rate of risk-selected cases	Higher enforcement productivity
Advanced analytics	Use of linked data for prediction and detection	GIS comparison, remote sensing, mass valuation, duplicate and outlier detection	Number and value of anomalies resolved	Broader coverage and improved equity
Taxpayer-centred service	Simple, pre-filled, accessible compliance	Pre-filled land-tax notice with parcel map, calculation, payment, and appeal link	Digital payment rate; resolution time; satisfaction	Higher voluntary compliance and trust
Behavioural insights	Communication designed around actual taxpayer behaviour	Timely reminders, simplified explanations, social-norm and loss-aversion messages	On-time payment response by message type	Lower arrears at low cost
Cooperative data governance	Clear inter-agency roles and trusted exchange	API-based exchange among cadastre, registry, tax, local government, and payment systems	Data latency; failed matches; audit-log completeness	Sustainable integration and accountability

2. Materials And Methods

The study applies a mixed conceptual-descriptive research design. The conceptual component synthesizes international standards and operational practices in tax administration and property taxation. The principal sources are OECD publications on Tax Administration 3.0, digital identity, natural systems, behavioural insights, analytics, and comparative tax administration World Bank and IMF publications on property tax diagnostics, land administration, valuation, and digital cadastres and established

academic literature on land and property taxation. The national institutional component reviews Uzbekistan's official legal and budget documents, including Presidential Decree No. PF-6121, the Tax Code, and Citizens' Budget publications [11].

The descriptive analysis uses official national land tax revenue data for four years. The 2021 and 2022 values are reported as actual budget execution, while the 2023 value is an anticipated amount and the 2024 value is a forecast in the Citizens' Budget for 2024. Because the status of the observations differs, the series is used to describe fiscal dynamics rather than to estimate a causal effect of administrative reforms. Annual nominal growth is calculated as follows:

$$g_t = [(R_t / R_{t-1}) - 1] \times 100,$$

where R_t is land tax revenue in year t and g_t is the annual nominal growth rate. The compound annual growth rate for 2021–2024 is calculated using the standard three-period formula. No deflation adjustment is applied; therefore, the results must be interpreted as nominal revenue dynamics.

To translate the conceptual analysis into an administrative measurement tool, the study proposes a Land Tax Administration Modernization Index (LTAMI). The index is designed for regional or district-level benchmarking and consists of six dimensions. Each dimension is measured on a 0–100 scale using administrative data, and the weighted score is calculated as:

$$LTAMI_r = 0.25DCI_r + 0.20DQC_r + 0.15VAI_r + 0.15RCM_r + 0.15TSE_r + 0.10LGA_r,$$

where DCI is digital cadastre integration, DQC is data quality and coverage, VAI is valuation automation and indexation, RCM is risk-based compliance management, TSE is taxpayer service and engagement, LGA is local governance and accountability, and r denotes a territorial unit. The weights reflect the foundational role of parcel integration and data quality. They are normative starting values and should be recalibrated through expert consultation, historical audit outcomes, and sensitivity analysis before formal adoption.[12]

3. Results

Official Figure 2. data show that land tax revenue rose from UZS 4,082.8 billion in 2021 to UZS 5,305.9 billion in 2022, an increase of approximately 30.0 percent. The anticipated amount for 2023 was UZS 6,826.0 billion, implying growth of 28.6 percent relative to 2022. The 2024 forecast of UZS 7,171.0 billion represented a smaller increase of 5.1 percent. Across the full period, the nominal compound annual growth rate was approximately 20.7 percent.

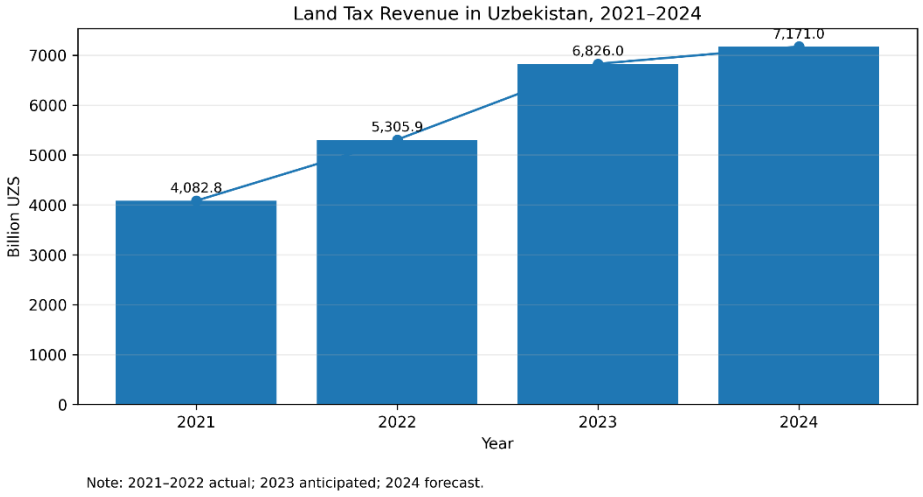
The Table 2. pattern suggests two analytically important points. First, land taxation has become a more significant and visible revenue source, especially for local public finance. Second, the deceleration in the 2024 forecast shows that continuing revenue growth cannot rely indefinitely on rate indexation or one-time base adjustments. Sustainable improvement requires administrative gains: identifying omitted parcels, updating changes in use and area, improving collection of arrears, applying valuation rules consistently, and reducing incorrect assessments. Revenue growth should therefore be decomposed into policy, base, valuation, collection, and compliance effects in future budget reporting.[13]

Table 2. Land tax revenue in Uzbekistan, 2021–2024

Year	Revenue (billion UZS)	Status of data	Annual nominal growth, %
2021	4,082.8	Actual execution	—
2022	5,305.9	Actual execution	30.0
2023	6,826.0	Anticipated	28.6
2024	7,171.0	Forecast	5.1

Source: Ministry of Economy and Finance of the Republic of Uzbekistan, Citizens' Budget publications. Author's calculations.

Figure 2. Dynamics of land tax revenue in Uzbekistan



Source: Compiled by the author from official budget data

4.2. Integrated digital-cadastre model for land tax administration

The central result of the study is a proposed digital-cadastre model that treats the parcel as the primary administrative object. Every parcel should have a persistent unique identifier that remains traceable through subdivision, consolidation, transfer, lease, and change of use. The unique parcel identifier must be linked to the taxpayer identification number of the liable person, the legal rights record, geographic coordinates and boundaries, area and land category, permitted and actual use, valuation attributes, exemptions, tax calculation, payment history, and dispute status.

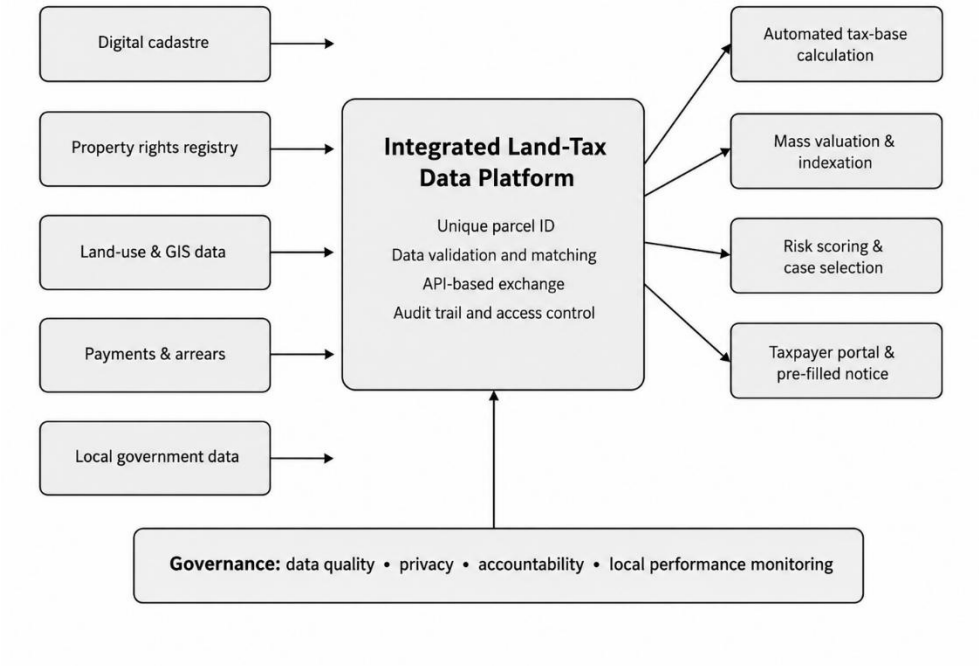
The model has three layers. The first is the source-data layer, consisting of the digital cadastre, property rights registry, land-use and geospatial information, construction and permitting data, local government records, and payment systems. The second is an integration and quality layer that performs identity matching, format standardization, validation, duplicate detection, chronology checks, and maintenance of an audit trail. The third is the tax-administration layer, which calculates the tax base, applies rates and coefficients, generates pre-filled liabilities, performs risk scoring, supports case management, and provides dashboards for local and central management.

The Figure 3. architecture should operate through event-based exchange. When a parcel is transferred, divided, reclassified, or newly registered, the relevant event should automatically update the tax record or create a task for review. A specified service standard should define the maximum latency between the legal event and the tax-system

update. This is more reliable than periodic bulk reconciliation because it reduces the time during which incorrect liabilities remain in force.

Data integration must be accompanied by governance. Access should follow role-based authorization; every change should be logged; source institutions should remain responsible for the legal accuracy of the data they originate; and taxpayers should be able to see the key information used in the assessment. Automated decisions must be explainable. A taxpayer receiving a land-tax notice should be able to identify the parcel on a map, understand the area, category, rate, coefficient, exemption, and calculation, and submit a correction or appeal electronically.[14]

Figure 3. Proposed integrated digital-cadastre architecture for land tax administration



Source: Author's development.

A modern system should not subject all taxpayers to the same verification intensity. Instead, the integrated data platform can generate a parcel-level risk score. A preliminary operational form may combine five standardized indicators: area mismatch between systems, inconsistency between registered and observed land use, valuation deviation from comparable parcels, arrears behaviour, and ownership or taxpayer-link anomalies. An illustrative score is:

$$Risk_i = 0.30M_i + 0.25U_i + 0.20V_i + 0.15A_i + 0.10P_i,$$

where M is the area mismatch indicator, U is the land-use inconsistency indicator, V is valuation deviation, A is arrears risk, P is the taxpayer-link or ownership anomaly, and i denotes a parcel. The proposed weights are illustrative and should not be operationalized without calibration. Historical inspection and correction data should be used to test which variables best predict under-assessment, non-registration, or non-payment. The risk model should also be reviewed for bias so that rural, low-value, or

vulnerable taxpayers are not disproportionately selected merely because their records are less digitized.

Risk segmentation should lead to differentiated interventions. Low-risk parcels can receive automated notices and reminders. Medium-risk cases can be resolved through digital clarification, document requests, or local verification. High-risk cases can be assigned to specialized cadastral-tax teams for field inspection. The system should record the result of each intervention so that the model learns from confirmed discrepancies rather than from unverified suspicion.

The Table 3. LTAMI converts the reform concept into a management instrument. Its purpose is not to rank regions for punitive purposes but to identify bottlenecks and guide targeted investment. A region may have high collection performance but low data quality because it relies on repeated manual campaigns; another may have strong digital integration but weak taxpayer communication. A composite index makes these differences visible while preserving the underlying indicators for diagnosis.[15]

Table 3. Proposed Land Tax Administration Modernization Index (LTAMI)

Dimension	Weight	Illustrative indicators	Data source	Interpretation
Digital cadastre integration (DCI)	0.25	Parcels with unique ID; automatic event exchange; average update latency	Cadastre and tax-system logs	Measures whether taxation is connected to the parcel life cycle
Data quality and coverage (DQC)	0.20	Taxed/cadastral parcel ratio; valid taxpayer links; unresolved area mismatches	Reconciliation reports	Measures completeness and reliability of the fiscal base
Valuation automation and indexation (VAI)	0.15	Share automatically valued; revaluation cycle; appeal-adjustment rate	Valuation system and appeal data	Measures consistency and currency of assessment values
Risk-based compliance management (RCM)	0.15	Risk-selected case yield; correction rate; cost per additional UZS	Case-management system	Measures targeting and enforcement productivity
Taxpayer service and engagement (TSE)	0.15	Pre-filled notices; digital payment; resolution time; satisfaction	Taxpayer portal and service statistics	Measures ease of compliance and trust
Local governance and accountability (LGA)	0.10	Public KPI reporting; arrears plan; staff training; audit-log compliance	Management and audit reports	Measures institutional sustainability

For practical use, each indicator should have a documented definition, numerator, denominator, reporting frequency, responsible institution, and data-quality check. Scores should be published together with confidence or completeness flags. A high composite score based on missing or self-reported data would otherwise create false precision. The index can be calculated quarterly for internal management and annually for public accountability.

The Table 4. reform should be implemented in phases because cadastral integration, valuation modernization, and behavioural service design require different institutional capacities. A pilot approach allows the authorities to test data matching, legal responsibilities, taxpayer communication, and risk models before nationwide deployment. The pilot should include territories with different land-market conditions, urbanization levels, agricultural structures, and data quality.

Table 4. Recommended implementation roadmap

Phase	Main actions	Key output	Performance test	Main risk
1. Diagnostic and legal mapping (0–6 months)	Inventory databases, identifiers, legal powers, update processes, exemptions, and appeal rules	National data dictionary and process map	All critical fields and responsible owners identified	Technology purchased before processes are clarified
2. Data matching pilot (6–12 months)	Create unique parcel links, clean duplicates, reconcile areas and taxpayer identities	Pilot integrated fiscal cadastre	Match rate, error rate, and update latency meet thresholds	Incorrect matching creates wrong liabilities
3. Automated assessment and service (12–24 months)	Pre-filled calculation, digital notice, payment, correction, and appeal	End-to-end digital taxpayer journey	Reduced manual processing and faster correction	Automation without explainability
4. Risk analytics and valuation (18–36 months)	Calibrate anomaly model, introduce mass valuation or transparent coefficients	Targeted compliance and consistent valuation	Higher correction yield with lower case volume	Biased model or weak transaction data
5. Nationwide scaling and performance management (30–48 months)	Deploy standards, training, LTAMI dashboard, and public reporting	National Land Tax 3.0 platform	Coverage, collection, service, and equity improve together	Uneven regional capacity and weak maintenance

4. Discussion

The proposed framework changes the logic of land tax administration in three ways. First, it replaces institution-by-institution record keeping with parcel-centred data governance. The tax administration does not become the owner of all cadastral or legal data; instead, it receives verified events and attributes from responsible source institutions. This reduces duplication and clarifies accountability. Second, the framework moves from uniform control toward risk-differentiated compliance. This allows scarce field-inspection capacity to focus on cases where linked data indicate a material probability of omission or under-assessment. Third, it treats taxpayer service as a compliance instrument rather than an auxiliary function.

The fiscal benefits can arise through several channels. Coverage improves when cadastral parcels without tax accounts are identified. Assessment improves when area, use, and valuation attributes are current. Collection improves when notices reach the correct liable person and digital payment is easy. Enforcement improves when arrears and anomalies are prioritized. Administrative cost can fall when data are reused and routine cases are automated. Importantly, these channels should be reported separately. A single collection ratio cannot reveal whether reform has improved fairness or merely intensified collection from already compliant taxpayers.

The reform also has implications for horizontal and vertical equity. Horizontal equity requires similar parcels in similar conditions to bear similar liabilities. This depends on consistent classification, valuation, and coefficients. Vertical equity requires attention to ability to pay and the distributional effect of revaluation, especially for pensioners, low-income households, and land-rich but cash-poor owners. Relief should be transparent, targeted, and recorded in the system rather than implemented through informal non-enforcement. Deferral mechanisms may be more appropriate than permanent exemption where the policy objective is to protect liquidity while preserving the tax base.

A further issue is the relationship between land taxation and local accountability. Because taxpayers can directly observe the tax liability and local services, land tax can strengthen the fiscal contract when the use of revenue is transparent. Local dashboards should therefore connect administrative indicators with service outcomes, while avoiding a misleading one-to-one promise that a particular payment finances a particular service. Public reporting can include the number of taxable parcels, coverage rate, billed amount,

collected amount, arrears, appeals, correction time, and major categories of tax expenditure.

International evidence also warns that digital transformation can fail when it is treated as a software project. Sustainable reform requires legal interoperability, stable identifiers, data standards, staff capability, maintenance budgets, cybersecurity, and leadership across institutions. The quality of cadastral records must be improved through both digital and field processes. Remote sensing can indicate possible changes in use or construction, but it cannot replace legal verification. Automated valuation can improve consistency, but taxpayers must be able to understand and challenge the attributes used.

The study has limitations. The revenue series contains actual, anticipated, and forecast values, so it cannot support causal inference. Administrative microdata on parcel coverage, valuation, arrears, appeals, and audit outcomes were not available for empirical calibration of the proposed index and risk model. The LTAMI weights are therefore normative. Future research should test the framework using district-level cadastral and tax records, estimate the revenue gap associated with missing or inconsistent parcels, evaluate the predictive performance of risk indicators, and analyze the distributional consequences of alternative valuation models.

Policy Recommendations

Establish a legally recognized unique parcel identifier. The identifier should connect cadastral boundaries, legal rights, taxpayer identity, valuation, assessment, payment, and appeal records. Historical identifiers should remain traceable after parcel changes.

Introduce event-based inter-agency data exchange. Registration, transfer, subdivision, change of use, and construction events should trigger automatic updates or review tasks in the tax system under defined service-level standards.

Create a national land-tax data dictionary and quality framework. Each field should have a definition, source institution, update frequency, validation rule, and accountable owner. Data-quality indicators should be part of management reporting.

Separate revenue growth into administrative drivers. Budget reports should distinguish the effects of rate changes, indexation, new parcels, valuation updates, improved collection, arrears recovery, and exemptions.

Pilot parcel-level risk scoring with safeguards. Models should be calibrated on confirmed outcomes, reviewed for bias, and used to support—not replace—professional judgement and legal procedure.

Provide pre-filled, explainable tax notices. Every notice should show the parcel, taxable area or value, rate, coefficient, exemption, calculation, payment options, and a simple correction and appeal pathway.

Adopt the LTAMI for regional improvement plans. The index should be used with underlying indicators, data-quality flags, and peer-learning reviews rather than as a stand-alone ranking.

Link modernization with local accountability and taxpayer trust. Local authorities should publish core land-tax performance indicators and communicate how stable own-source revenue supports local public services.

5. Conclusion

Modern tax administration is defined not by the number of electronic services but by the degree to which reliable data, automated rules, risk management, and taxpayer service are integrated into a coherent compliance system. Land taxation is particularly suitable for this transformation because the taxable object is spatially fixed and its administrative life cycle can be represented digitally. At the same time, land tax is institutionally demanding

because its accuracy depends on cadastral, legal, valuation, local-government, and payment information maintained by different bodies.

The analysis of Uzbekistan's official budget data shows strong nominal growth in land tax revenue between 2021 and the 2024 forecast. The next stage of reform should focus on the quality and sustainability of this revenue rather than on nominal growth alone. The proposed digital-cadastre architecture, parcel-level risk approach, and Land Tax Administration Modernization Index provide a practical framework for that transition. Their implementation can improve tax-base coverage, valuation consistency, collection productivity, taxpayer convenience, and local fiscal accountability.

The core policy message is that land tax modernization should proceed from a common parcel identifier and trusted data exchange toward automated assessment, targeted compliance, transparent valuation, and measurable service standards. When these components are combined with legal safeguards and public accountability, land taxation can become both a stronger source of local revenue and a more predictable and equitable element of the tax system.

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