



Lincoln Institute of Land Policy and African Tax Institute Fellowships

Call for Applications

2014 Property Taxation Research Fellowships

In 2007 the **Lincoln Institute of Land Policy** (Lincoln Institute), based in Cambridge, Massachusetts in the United States and the **African Tax Institute** (ATI), located in the Department of Economics at the University of Pretoria, South Africa embarked on a comprehensive property tax research project on the African continent. The primary objectives of this project are the following:

- To develop a comprehensive template to collect data regarding all forms of property taxation in Africa that could be updated and maintained with relative ease;
- To report and reflect in a concise, uniform and comparable manner on property-related taxes levied and collected in Africa:
- To report on property tax systems as legislated in African countries;
- To reflect on property tax systems as *practised* in African countries;
- To establish the importance and extent of annual property taxes as sources of national and/or municipal revenue in Africa;
- To establish the importance and extent of property transfer taxes as sources of national and/or municipal revenue in Africa;
- To comment on the future role of property taxation in Africa; and
- To discern general trends in the application of property taxation throughout Africa.

To achieve these objectives, the Lincoln Institute and the ATI are interested to collaborate with research fellows from various countries on the African continent. From 2007 to 2013 a total of 13 research fellows have been selected to research property taxation in a total of 48 African countries.

For 2014 applications are invited to research property-related taxes in the remaining 5 countries in Africa, as indicated below. **Applications must be received by April 25, 2014 and the successful candidates will be notified by May 8, 2014**.

Note: An applicant may apply in respect of maximum three countries.

<u>Algeria</u>

A comprehensive review of the property-related taxes in Algeria.

Minimum Requirements:

The ideal applicant will be -

- In possession of at least an undergraduate qualification in public finance, law, urban economics, property management or another appropriate area of study
- Appropriately qualified to undertake research on property taxation
- Fluent in Arabic or French
- Proficient in English
- A national of and/or residing in Algeria

Scope of Work:

The successful applicant will be expected to -

- Submit a comprehensive research proposal with his/her application by April 25, 2014
- Collect relevant data on property taxation
- Attend the Fiscal Decentralization and Sub-National Taxation course offered by the African Tax Institute at the University of Pretoria from July 21-25, 2014.
- Submit a draft report by July 25, 2014
- Submit a final report in Arabic, French or English on or before August 8, 2014 consisting
 of
 - o a detailed country report on the status of property taxation in Algeria
 - o a completed country template on Algeria

Research Award:

An amount of up to **US\$ 3,000** – payable in instalments (depending on satisfactory progress).

Duration of Fellowship:

The fellowship is granted for a 4 month period - strictly dependent on satisfactory progress.

Applications:

Applications must include -

- An acceptable research proposal (maximum 3 pages) on how the study should be undertaken, given the above-stated objectives
- A comprehensive curriculum vitae
- Certified copies of the applicant's undergraduate and, where applicable, postgraduate academic record

Applications must be sent by fax or email to -

Fax: +27 12 420 4508 Email: ati@up.ac.za

Deadline for applications: Friday April 25, 2014

Criteria to be Applied	Weight
Comprehensiveness of Application	10
Appropriateness of Qualifications	10
Research Proposal	40
Proficiency in English	20
Fluency in Arabic or French	10
Nationality/Residence	10
Total	100

Morocco

A comprehensive review of the property-related taxes in **Morocco**.

Minimum Requirements:

The ideal applicant will be -

- In possession of at least an undergraduate qualification in public finance, law, urban economics, property management or another appropriate area of study
- Appropriately qualified to undertake research on property taxation
- Fluent in Arabic or French
- Proficient in English
- A national of and/or residing in Morocco

Scope of Work:

The successful applicant will be expected to -

- Submit a comprehensive research proposal with his/her application by April 25, 2014
- Collect relevant data on property taxation
- Attend the Fiscal Decentralization and Sub-National Taxation course offered by the African Tax Institute at the University of Pretoria from July 21-25, 2014.
- Submit a draft report by July 25, 2014
- Submit a final report in Arabic, French or English on or before August 8, 2014 consisting of –
 - o a detailed country report on the status of property taxation in Morocco
 - o a completed country template on Morocco

Research Award:

An amount of up to **US\$ 3,000** – payable in instalments (depending on satisfactory progress).

Duration of Fellowship:

The fellowship is granted for a 4 month period - strictly dependent on satisfactory progress.

Applications:

Applications must include -

- An acceptable research proposal (maximum 3 pages) on how the study should be undertaken, given the above-stated objectives
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Research Proposal	40
Proficiency in English	20
Fluency in Arabic or French	10
Nationality/Residence	10
Total	100

Tunisia

A comprehensive review of the property-related taxes in **Tunisia**.

Minimum Requirements:

The ideal applicant will be -

- In possession of at least an undergraduate qualification in public finance, law, urban economics, property management or another appropriate area of study
- Appropriately qualified to undertake research on property taxation
- Fluent in Arabic or French
- Proficient in English
- A national of and/or residing in Tunisia

Scope of Work:

The successful applicant will be expected to -

- Submit a comprehensive research proposal with his/her application by April 25, 2014
- Collect relevant data on property taxation
- Attend the Fiscal Decentralization and Sub-National Taxation course offered by the African Tax Institute at the University of Pretoria from July 21-25, 2014.
- Submit a draft report by July 25, 2014
- Submit a final report in Arabic, French or English on or before August 8, 2014 consisting of –
 - o a detailed country report on the status of property taxation in Tunisia
 - o a completed country template on Tunisia

Research Award:

An amount of up to **US\$ 3,000** – payable in instalments (depending on satisfactory progress).

Duration of Fellowship:

The fellowship is granted for a 4 month period - strictly dependent on satisfactory progress.

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Proficiency in English	20
Fluency in Arabic or French	10
Nationality/Residence	10
Total	100

Djibouti

A comprehensive review of the property-related taxes in **Djibouti**.

Minimum Requirements:

The ideal applicant will be -

- In possession of at least an undergraduate qualification in public finance, law, urban economics, property management or another appropriate area of study
- Appropriately qualified to undertake research on property taxation
- Fluent in Arabic or French
- Proficient in English
- A national of and/or residing in Djibouti

Scope of Work:

The successful applicant will be expected to -

- Submit a comprehensive research proposal with his/her application by April 25, 2014
- Collect relevant data on property taxation
- Attend the Fiscal Decentralization and Sub-National Taxation course offered by the African Tax Institute at the University of Pretoria from July 21-25, 2014.
- Submit a draft report by July 25, 2014
- Submit a final report in Arabic, French or English on or before August 8, 2014 consisting
 of
 - o a detailed country report on the status of property taxation in Djibouti
 - o a completed country template on Djibouti

Research Award:

An amount of up to **US\$ 3,000** – payable in instalments (depending on satisfactory progress).

Duration of Fellowship:

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Applications must include -

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Nationality/Residence	10
Total	100

Somalia

A comprehensive review of the property-related taxes in **Somalia**.

Minimum Requirements:

The ideal applicant will be -

- In possession of at least an undergraduate qualification in public finance, law, urban economics, property management or another appropriate area of study
- Appropriately qualified to undertake research on property taxation
- Fluent in Arabic
- Proficient in English
- A national of and/or residing in Somalia

Scope of Work:

The successful applicant will be expected to -

- Submit a comprehensive research proposal with his/her application by April 25, 2014
- Collect relevant data on property taxation
- Attend the Fiscal Decentralization and Sub-National Taxation course offered by the African Tax Institute at the University of Pretoria from July 21-25, 2014.
- Submit a draft report by July 25, 2014
- Submit a final report in Arabic, French or English on or before August 8, 2014 consisting of –
 - o a detailed country report on the status of property taxation in Somalia
 - o a completed country template on Somalia

Research Award:

An amount of up to **US\$ 3,000** – payable in instalments (depending on satisfactory progress).

Duration of Fellowship:

The fellowship is granted for a 4 month period - strictly dependent on satisfactory progress.

Applications:

Applications must include -

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Research Proposal	40
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Fluency in Arabic or French	10
Nationality/Residence	10
Total	100



For further information regarding these Fellowships, or the ATI generally, please contact:

African Tax Institute Tel: Department of Economics Fax: +27 12 420 4508 University of Pretoria Email: ati@up.ac.za Pretoria 0002 South Africa Visit us at www.ati.up.ac.za



For further information regarding the **Lincoln Institute**, please contact:

Lincoln Institute of Land Policy Tel: +01 617 661 3016 113 Brattle Street Fax: +01 617 661 7235 Cambridge, MA 02138-3400 Email: help@lincolninst.edu

United States

Visit us at www.lincolninst.edu

+27 12 420 4553