

CURRICULUM VITAE

RIËL CHRISTIAN DANIEL FRANZSEN

A: PERSONAL PARTICULARS

Born in Pretoria, South Africa on April 8, 1959. Married, 2 children.

Work Address:

African Tax Institute
Department of Economics
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Lynnwood Road
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B: LANGUAGE SKILLS

Language	Speak	Read	Write
English	Excellent	Excellent	Excellent
Afrikaans	Excellent	Excellent	Excellent
Dutch		Good	

C: DEGREES AND ACADEMIC QUALIFICATIONS

BLC degree: University of Pretoria: 1981.

LLB degree: University of Pretoria: 1983.

Certificate in Tax Law: University of South Africa: 1985.

LLD degree: University of Stellenbosch: 1990.

Thesis: 'n Regskritiese Ondersoek na Hereregte in Suid-Afrika [A Critical Legal Analysis of Transfer Duty in South Africa].

D: PROFESSIONAL QUALIFICATIONS AND WORK EXPERIENCE

Professional Qualifications

Admitted as an Advocate of the High Court of South Africa.

Posts

Current:

Professor and Director of the African Tax Institute, Department of Economics, University of Pretoria (1 July 2007 – present).

Previously:

Professor, Department of Mercantile Law, University of South Africa (1996 - 30 June 2007);
Senior lecturer (1984-1990), associate professor (1991-1992) and professor (1993-1995), Department of Mercantile and Labour Law, University of Pretoria.

Teaching

Teaching Experience:

Undergraduate Level:

Donations Tax, Estate Duty, Income Tax Law, Transfer Duty, Value-added Tax; Insurance Law and General Principles of the Law of Contract.

Postgraduate Level:

Property and Land Taxes, Law and Taxation (MPhil).
Transfer Duty, Donations Tax, Estate Duty (BCom (Hons), MPhil, LLM).
Basic Principles of Law of Contract (MSc, MBA).

Doctoral Students (Completed):

Dr L Olivier (1994); Dr JP Coetzee (2006); Dr A Oguttu (2008); Dr TD Legwaila (2010).

Doctoral and Masters Students (Current):

- LLD students (Faculty of Law): 6
- PhD students (Department of Taxation): 3
- MPhil students (Department of Economics): 16 (Coursework); 6 (Mini-dissertations)
- MSc student (School of the Built Environment): 1

External Examiner (Doctoral Theses and Masters Dissertations):

- University of Ulster, United Kingdom (1999 (PhD) and 2009 (PhD)).
- University of the Free State (2001 (MSc)).
- University of Pretoria (1997 (LLM), 1999 (LLM)).
- University of South Africa (1991 (LLM), 1992 (LLM), 2010 (LLM)).

External Examiner (Undergraduate and Postgraduate Courses):

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

Research

Research Accreditation: National Research Foundation (NRF):

- 2010-2016: **B3** researcher (i.e. research enjoying considerable international recognition).
- 2004-2009: **C1** researcher.

Research Areas:

Land and Property Taxes, Real Estate Transfer Taxes, Rural Local Government Finances, Urban and Metropolitan Local Government Finances, Local Government Structures.

Prizes, Bursaries and Research Grants:

- South African Fiscal Association: First prize for the best thesis or dissertation in taxation in South Africa for 1990.
- University of Pretoria: A grant for promising post-doctoral researchers: 1991, 1992 and 1993.
- Runner-up for the best article in the British journal *Property Management* in 1995.
- Lincoln Institute of Land Policy research grant in 1998.
- Lincoln Institute of Land Policy research grant in 2000.
- Lincoln Institute David C Lincoln Fellowship Grant: 200, 2002 and 2003.
- Lincoln Institute of Land Policy grant for the development of a web-based property tax module for African students in 2006.
- National Research Foundation Grant for Rated Researchers: 2008 and 2009.

Inaugural Address (University of South Africa):

“Property Tax: Alive and Well and Levied in South Africa?”, Pretoria, 23 May 1996.

International Collaborative Research Projects:

Completed:

- McCluskey WJ and Franzsen RCD: Land Value Taxation in Australia, Jamaica, Kenya, New Zealand and South Africa: A Comparative Analysis, Lincoln Institute of Land Policy, 1998-2000.
- Franzsen RCD: 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.
- Franzsen RCD and Olima WHA: Property Taxation in Southern and East Africa, University of South Africa, 2002-2003.
- McCluskey WJ and Franzsen RCD: The Basis of the Property Tax: A Case Study Analysis of New Zealand and South Africa, Lincoln Institute of Land Policy, 2001-2003.
- Franzsen RCD and McCluskey WJ: An Exploratory Overview of Property Taxation in the Commonwealth of Nations, Lincoln Institute of Land Policy, 2002-2003.

Ongoing:

- Franzsen RCD (Project Manager) with 13 research fellows from 11 African countries: Property Taxation in Africa, Lincoln Institute of Land Policy, 2007-present.

Editorial Work and Peer Review:

Editor:

- Assistant Editor, *De Jure*: 1990-1992.
- Editor, *De Jure*: 1993-1995.
- Co-editor, *Journal of Property Tax Assessment & Administration*: 2001-2003.

Editorial Boards:

- *Development South Africa*: 1993-1997.
- *Journal of Property Tax Assessment & Administration*: 1994-2000, 2004-present.

Referee:

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

National Research Foundation: Research proposals, NRF rating.

Community Service

University of Pretoria:

- Instructor (Law of Contract), Management Development Program (MDP): 1994-2001.
- Coordinator, Southern African Tax Institute (SATI) short courses for tax officials from African countries: 2002-2007.
- Instructor, SATI short courses: 2003-2006.
- Coordinator, African Tax Institute (ATI) short courses for tax officials from African countries: 2007-2010.
- Instructor, ATI short courses: 2007-2010.
- International conference organiser: 1992, 1993, 2005, 2007, 2009.

Lincoln Institute of Land Policy:

- Instructor on property taxation in South Africa for State Administrations of Taxation (SAT) organised by the Peking University and Lincoln Institute Center for Urban Development and Land Policy, Beijing, People's Republic of China, 24-28 November 2008.
- Instructor on property taxation for a Capacity Development Program by the Peking University and Lincoln Institute Center for Urban Development and Land Policy, Yangzhou, People's Republic of China, 27-29 October 2008.
- 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.

Non-Academic Entities:

- Member of the Governing Body of UNICA School for Learners with Autism (2005-2007).
- Director of Lethabo le Khutso (Section 21 Company responsible for managing a facility for adults with autism: 2009-present).

Guest Lectures:

Universities:

- University of the Witwatersrand: 1990.
- University of Pretoria: 1996-2006.
- University of Johannesburg: 1996, 1998, 2000, 2002, 2004.
- University of Stellenbosch: 1997, 1998, 1999, 2008.
- University of Ulster, Northern Ireland, United Kingdom: 1994.
- University of Wisconsin, Madison, Wisconsin, United States: 1994.
- Lafayette College, Easton, Pennsylvania, United States: 1994.

Other Entities:

- Lincoln Institute of Land Policy, Cambridge, Massachusetts, United States: 1998, 1999, 2006.
- World Bank, Washington DC, United States: February 2006.
- Ministry of Finance, Kinshasa, Democratic Republic of Congo: November 2007.
- International Monetary Fund, Washington DC, United States: May 2008.
- University of Toronto Club, Toronto, Canada: March 2005.

Other Academic and Professional Activities

- International Property Tax Institute (IPTI), Member of the Advisory Board: 1998-present.
- Executive Director of the Southern African Tax Institute from its inception in June 2002 to June 2007.
- African Real Estate Society (AfRES), Director: 2002-2006.
- Centre for Human Rights (University of Pretoria), Member of the Executive Board: 1993-1995.

Professional or Government Consultancies

- Consultant to GTZ and the Government of Rwanda on a new draft law on local government sources of revenue for Rwanda, April-May 2010.
- Consultant to Booz & Co and the Government of Egypt on the new property tax legislation in Egypt, December 2009-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-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-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), 1995-1998.
- 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, 1992-1993.

E: CONFERENCE PAPERS AND PUBLICATIONS

Unpublished Research Papers:

- "Design Report: The Enhancement of Local Revenues in Dar es Salaam" (with Dr J Semboja), World Bank, Local Government Support Project (June 2004).
- "Analytical Report: The Enhancement of Local Revenues in Dar es Salaam" (with Dr J Semboja), World Bank, Local Government Support Project (February 2004).
- "Inception Report: Local Revenue Enhancement" (with Mr T Johnstone), 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 WJ McCluskey, D Johnstone and T Johnstone), 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 D de Lange and E Calitz), for the National Treasury, South Africa, January 2000.
- “Comments on the Local Government: Property Rates Bill” (with Dr WJ McCluskey), for the Department of Finance, South Africa, September 1999.
- “Local Government Finances in Greater Johannesburg”, Centre for Development and 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 Dr J Lombard), Committee for Intergovernmental Fiscal Relations in South Africa, Department of Finance, South Africa, April 1993.

Local (South African) Conference and Workshop Papers:

Keynote Addresses and Papers in Plenary Sessions:

- Franzsen RCD “Insurance and Claims”, Recreation, Sport and the Law, University of Pretoria, July 1991.
- Franzsen RCD “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 RCD “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 RCD “Insurance Intermediaries and Tax Law”, *Seminar on Insurance Intermediaries and the Law*, UNISA, Midrand, 8 October 1993.
- Franzsen RCD “Local Government Taxation”, *Regional and Local Taxation in a Future South Africa*, Centre for Human Rights, University of Pretoria, 26 November 1993.
- Franzsen RCD “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 RCD “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 RCD “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 RCD “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 RCD “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.
- Franzsen RCD “Introducing a Rural Land Tax”, *Commercial Law Workshop*, Midrand, 11 March 1999.
- Franzsen RCD “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 RCD “The Local Government: Property Rates Bill”, *Property Law Workshop*, University of South Africa, Pretoria, 17 October 2003.
- Franzsen RCD “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 RCD “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 RCD and Espach B “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.

- Franzsen RCD “Implementing the Municipal Property Rates Act”, Workshop for the Hessequa Local Municipality, Riversdale, Western Cape, 18 March 2006.
- Franzsen RCD “Welcome and Overview of Issues”, ATI conference on the *Municipal Property Rates Act: Critical Issues*, University of Pretoria, 12 September 2007.
- Franzsen RCD “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 RCD “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.

Papers in Concurrent Sessions:

- Franzsen RCD “Problems concerning Tax Harmonisation in Southern Africa”, *Association of University Teachers in Law*, University of Pretoria, July 1991.
- Franzsen RCD “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 RCD “Some Policy Issues regarding the Local Government: Property Rates Bill”, *Current Commercial Law Workshop*, Midrand, 16 March 2000.
- Franzsen RCD “The Local Government: Property Rates Bill”, *Current Commercial Law Workshop*, Midrand, 22 March 2001.

Commentator or Discussant:

- Franzsen RCD “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.
- Franzsen RCD “Commentary on the Report on an Agricultural Land Tax for South Africa”, Department of Land Affairs Workshop, Kemptonpark, 18 September 2006.
- Franzsen RCD “Commentary on Research Paper on Pro-poor Rating Policies”, *Cities Network Workshop*, Johannesburg, 18 September 2009.

International Conference Papers:

Keynote Addresses and Papers in Plenary Sessions:

- Franzsen RCD “The Introduction of a Land Tax in South Africa”, *Property Taxation - The Way Forward*, Dublin, Ireland, 12-15 April 1994.
- Franzsen RCD “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 RCD “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 RCD “The Current Status of Property Tax in South Africa”, *1st International Property Tax Institute Conference*, Orlando, Florida, USA, 11 September 1998.
- McCluskey WJ and Franzsen RCD “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.
- McCluskey WJ, Franzsen RCD 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.
- Franzsen RCD “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.
- Franzsen RCD “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 RCD “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 RCD “Property Tax Reform in Urban South Africa”, *World Bank Infrastructure Week*, Washington DC, US, 10 May 2001.
- Franzsen RCD “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 RCD “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 RCD (paper introduced for discussion by Johnstone T, IPTI) “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 RCD “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 RCD and Olima WHA “Property Tax Issues in Southern and East Africa”, *4th International Conference of the African Real Estate Society*, Nairobi, Kenya, 12-13 March 2003.
- Franzsen RCD “Financing local government in South Africa”, *Bi-annual Conference of the Angolan Fiscal Association*, Luanda, Angola, 15-16 May 2003.
- Franzsen RCD “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)).
- Franzsen RCD (paper read by WJ McCluskey) “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 RCD and McCluskey WJ (paper read by RCD Franzsen) “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 RCD “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.
- “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).
- McCluskey RCD, LC Lim, Davis PT and Franzsen RCD (paper read by 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.
- Franzsen RCD and McCluskey WJ “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.
- Franzsen RCD “The Southern African Tax Institute”, *Conference on the Investment and Taxation Climate in Africa*, FIAS and IFC, Livingstone, Zambia, 26-27 February 2007.
- Franzsen RCD “Migrating from Site Value Taxation to Market Value Taxation: The South African Experience”, *10th Annual Conference of the International Property Tax Institute* held in Vilnius, Lithuania, 19-20 June 2007.
- Franzsen RCD “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 RCD “Issues regarding the Valuation and Rating of Non-residential Properties in South Africa”, *3rd Mass Appraisal Symposium, International Property Tax Institute*, Government Conference Centre, Ottawa, Ontario, Canada, 7-8 May 2008.

- Franzsen RCD and McCluskey WJ “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 RCD “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 RCD (paper read by WJ McCluskey) “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 RCD and WJ McCluskey “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 RCD and De Lange R (paper read by De Lange) “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 RCD “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 RCD “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 RCD “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 RCD “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 RCD “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 RCD “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.

Papers in Concurrent Sessions:

- Franzsen RCD (paper read by F le Roux) “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.
- Franzsen RCD “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 RCD and Van Schalkwyk HD “A Rural Land Tax for South Africa”, *62nd Annual Conference of the International Association of Assessing Officers*, Houston, USA, 5-8 October 1996.
- Franzsen RCD “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.
- Franzsen RCD “The Implementation of a Land Tax in Rural Areas in South Africa”, *World Valuation Congress VIII*, Melbourne, Australia, 18-22 April 1999.
- Franzsen RCD “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 RCD “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 RCD “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.
- McCluskey WJ and Franzsen RCD (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.

- Franzsen RCD “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.

Commentator or Discussant:

- Franzsen RCD “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.
- Franzsen RCD “Commentary on Session on Property and Land Taxes”, *9th Annual Conference of the National Tax Association*, Minneapolis, Minnesota, US, 11-13 November 2004.
- Franzsen RCD “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, Stone Mountain Park, Georgia, US, 27-29 April 2008.

Chairperson or Moderator:

- 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.
- 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: “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: “Property Taxation: An International Perspective”, *12th Annual Conference of the International Property Tax Institute*, Warsaw, Poland, 23-24 June 2009.
- 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.
- 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.

Publications

Accredited or Peer-Reviewed Journal Articles:

South African:

- Franzsen RCD. 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.
- Franzsen RCD. 1985. “Belastingimplikasies van Skenkings tussen Gades” *De Jure* 172-176.
- Lötze DJ and Franzsen RCD. 1988. “Oordrag van Onroerende Goed by wyse van Endossement en by wyse van Transportakte: ’n Kritiese Vergelyking” (Part 1) *De Jure* 201-220.
- Lötze DJ and Franzsen RCD. 1989. “Oordrag van Onroerende Goed by wyse van Endossement en by wyse van Transportakte: ’n Kritiese Vergelyking” (Part 2) *De Jure* 55-70.
- Franzsen RCD. 1990. “Commissioner of Inland Revenue v People’s Stors (Walvis Bay) (Pty) Ltd (ongerapporteerde Appèlhofsaak nr 244/1988 (1990-02-22)” *De Jure* 169-175.
- Franzsen RCD. 1991. “Belastingharmonisering en Streeksamewerking binne Suider-Afrika” *De Jure*, 329-340.
- Franzsen RCD. 1992. “Hereregte-implikasies van Nominasiekontrakte” *De Jure*, 239-257.
- Franzsen RCD. 1994. “The Introduction of a Land Tax in South Africa” *De Jure*, 351-364.
- Franzsen RCD. 1995. “Die Bestorwe Boedel, die Opsie en Hereregte” *De Jure*, 434-442.
- Franzsen RCD. 1996. “Property tax: Alive and well and levied in South Africa?” *SA Mercantile Law Journal*, 348-365.
- Franzsen RCD. 1996. “*CIR v NG and SM Lotz* Ongerapporteerde saaknr 99/95 (O)” *De Jure*, 367-271.

- Franzsen RCD and Van der Merwe BA. 1996. "To tax or not to tax: VAT is the question" *Journal for Contemporary Roman-Dutch Law*, 700-706.
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