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## **“Property Tax in Palestine” Study funded by United Nations Development Program**

The management and collection of property tax is a complex process and requires great efforts from many parties for its success. There should be close cooperation between the management and collection of property tax related departments such as the Ministry of Finance, the Ministry of Local Government and Land Authority and the municipalities, the judiciary and the executive agencies and the local community through their representatives. The weakness or lack of this cooperation would necessarily be reflected negatively on the administration and collection of property tax.

The task that was carried out is complementary to the above analysis and it focuses on the current situation which is in the jurisdiction of MoF offices, who are responsible for collecting the property tax in the West Bank, and in Gaza there is a headquarter for the MoF Property Tax. The task also focuses on the capabilities of the municipalities and abilities to bear the burdens laid on them and collect taxes in the best manner.

New Vision for Management Consulting and Training firm carried out a diagnosis study that complements the property tax in Palestine, in order to assess the legal aspects of the law and tax procedures governing in the implementation of the law, and the mechanisms followed, according to the acts issued as well as an appraisal of the possibilities and the needs of the property tax offices in various cities. Also the municipal abilities targeted in this study to access the best ways, and proposed scenarios, to activate and increase the property tax collection and conduct a summary on some global models in this field, so as to propose a study visit to some of these models and look at the experiences of others to develop and modernize the mechanisms of appraisal and tax collection in regard to all property tax in Palestine. The study conducted also studied the property tax systems in 5 countries; Chile, Poland, Lebanon, Jordan and Egypt

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