

## Module 4: Geo-PTAX



### Valuating the land parcels remotely from the office

**Edit Attributes**

RegistrationTypeText\_Arabic: نوع التسجيل

RegistrationTypeText\_English: Registration Type

GovernorateNameText\_Arabic: المحافظة

GovernorateNameText\_English: Governorate

اسم الموقع: \_\_\_\_\_

GlobalID: (874157D5-8677-4944-\_\_\_\_\_)

سعر الأرض حسب منطقة الأراضي: 275135

حالة رقم القطعة: رقم نهائي

Parcel Number Status: Final Number

رقم القطعة: بيتونيا-35-0-1

رقم الحوض: بيتونيا-1

قيمة التخمين: \_\_\_\_\_

رقم القطعة القديم: \_\_\_\_\_

Parcel\_Status: Active

OK

رقم القطعة	رقم الحوض	البلدية	قيمة التخمين الميداني (دينار / د.)	قيمة التخمين المكتبي (دينار / د.)
103	3	سردا	8	8
78	3	سردا	4,5	6,5
45	3	سردا	3	6,5
10	3	سردا	5	4
1	3	سردا	4,5	5
175	3	سردا	6	7
163	3	سردا	7	6
74	3	سردا	6	7
99	3	سردا	4,5	6
96	3	سردا	4	5,5

### Checking Valuation values

**GeoPTAX**  
 النظام المكاني للإدارة العامة لضريبة الاملاك  
 The Spatial System of the General Directorate of Property Tax

Search: \_\_\_\_\_ Sign out

Map Layers

- Non-Registered Parcels (مناطق الأراضي غير المسجلة)
- Land Sale Value in JD/m<sup>2</sup> (القيمة السوقية للأرض بالدينار للمتر المربع)

0 (JD/m<sup>2</sup>)

1 - 2 (JD/m<sup>2</sup>)

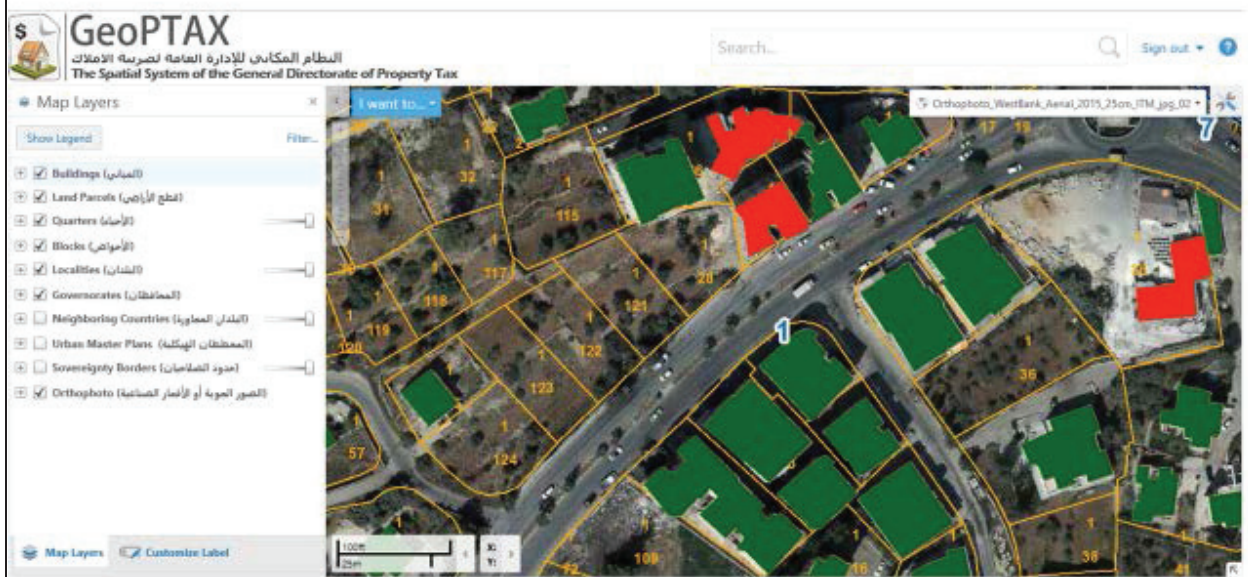
3 - 4 (JD/m<sup>2</sup>)

5 - 12 (JD/m<sup>2</sup>)

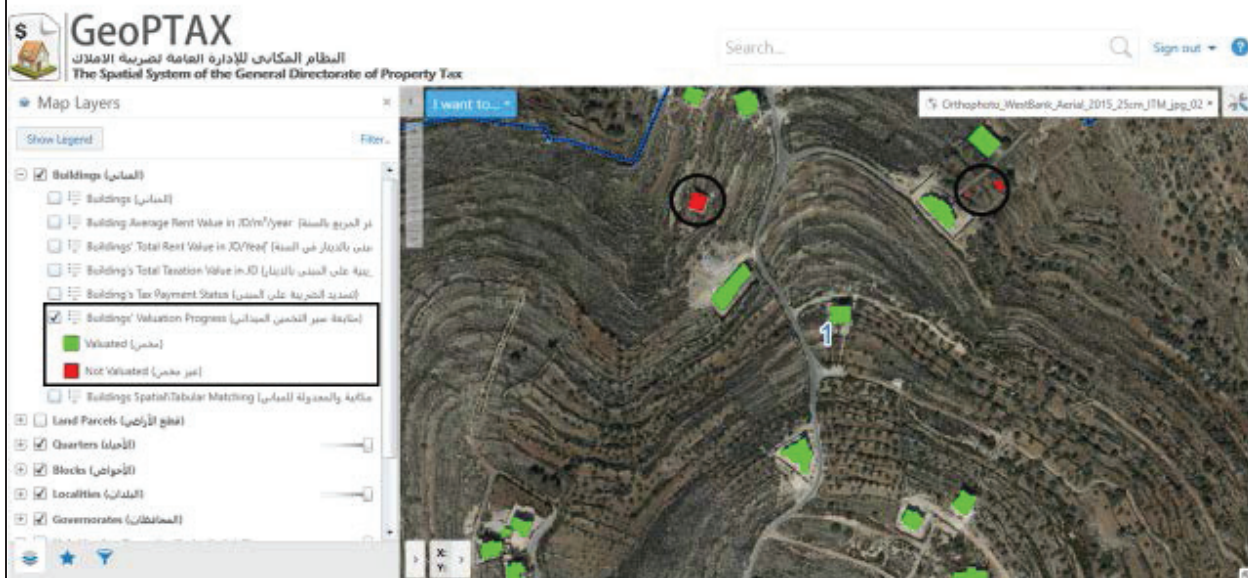
13 - 16 (JD/m<sup>2</sup>)

16+ (JD/m<sup>2</sup>)

## Finding non-valuation buildings and parcels



## Tracking the field edits



So,.....  
The buildings and Parcels data are now visible

Estimating the flats areas by dividing the floor area by the number of flats in the floor  
 Example: Floor Area= 323 m<sup>2</sup>, and there are 4 flats within this floor, so the area for each flat= 323/4= 81 m<sup>2</sup>

# How can we benefit from GeoPTAX?

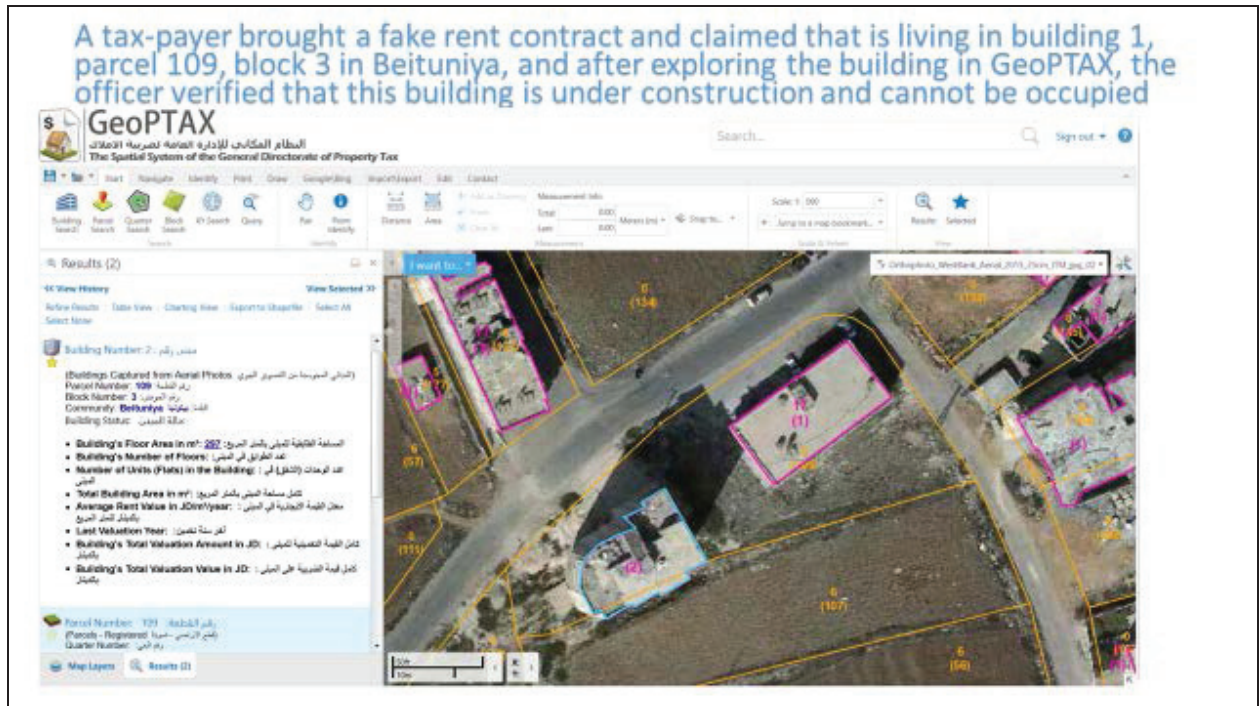
## Detecting Fake Rent contracts (e.g. Building 3, Parcel 103, Block 2, Beituniya)

The screenshot displays the GeoPTAX web application interface. At the top, the logo and title 'GeoPTAX' are visible, along with the subtitle 'النظام المكاني لإدارة العامة لضريبة الاطلاق' and 'The Spatial System of the General Directorate of Property Tax'. A search bar and 'Sign out' button are also present.

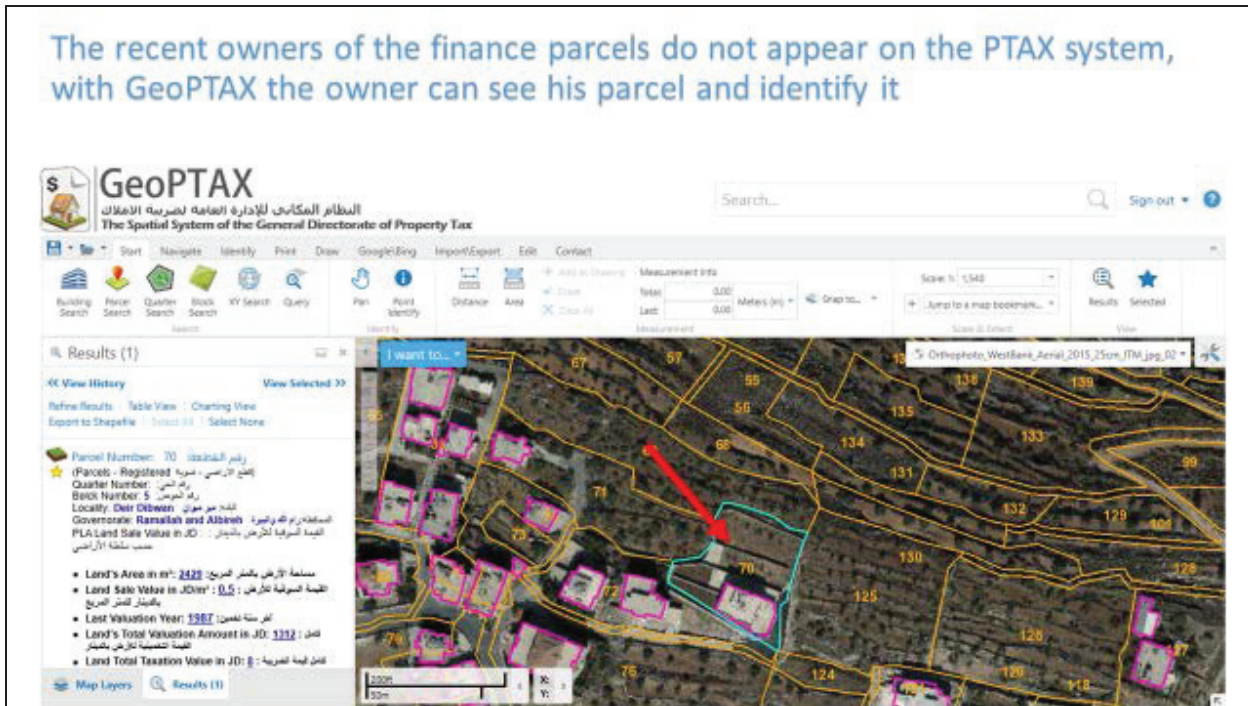
The main interface includes a toolbar with various tools like 'Start', 'Navigate', 'Identify', 'Print', 'Draw', 'Google/ Bing', 'Import/Export', 'Edit', and 'Contact'. Below the toolbar, there are sections for 'Results (2)', 'View Selected', and 'Map Layers'. The central part of the screen shows an aerial photograph with several buildings outlined in pink and yellow, indicating they have been identified or selected.

The sidebar on the left provides detailed information for the selected building:

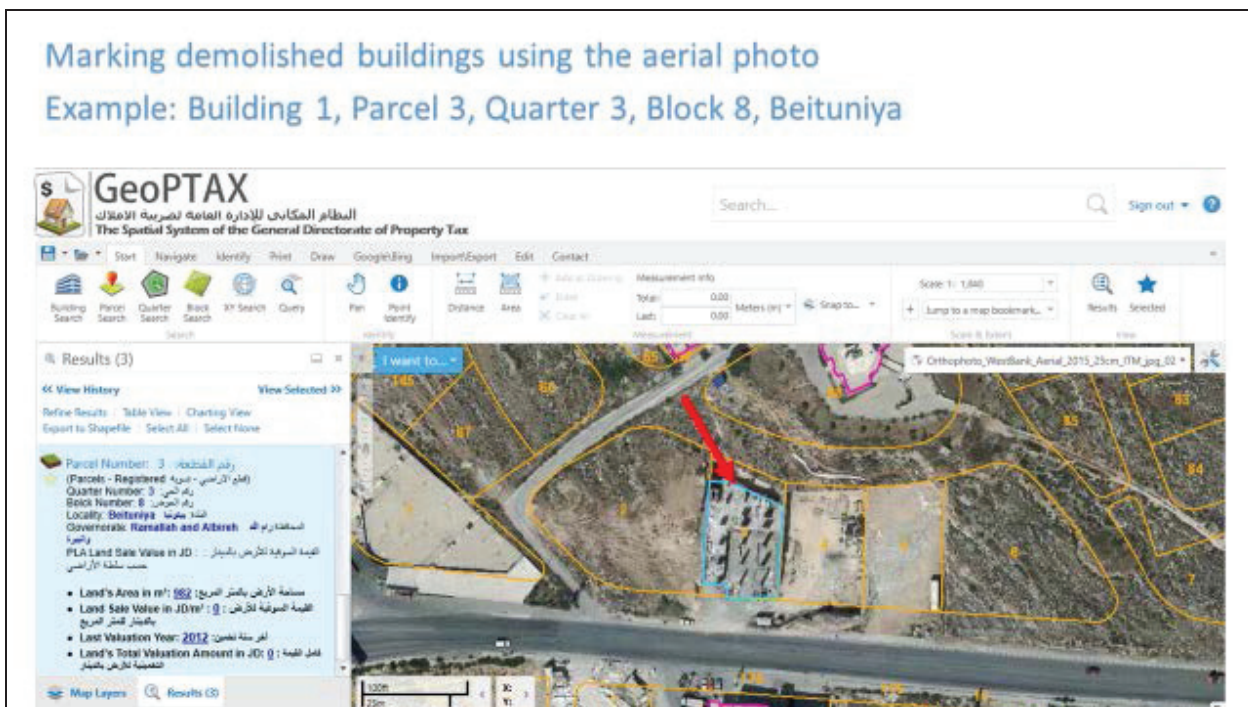
- Building Number: 3 رقم: 3
- (Buildings Captured from Aerial Photos) المباني (التسوية من التصوير الجوي)
- Parcel Number: 103 رقم التمسيد: 103
- Block Number: 2 رقم الكتل: 2
- Community: Beituniya بلدة بيتونيا
- Building Status: حالة المباني
- Building's Floor Area in m<sup>2</sup>: 510 المساحة (المطابق للمقياس)
- Building's Number of Floors: عدد الطوابق في المبنى
- Number of Units (Flats) in the Building: عدد الوحدات (الشقق) في المبنى



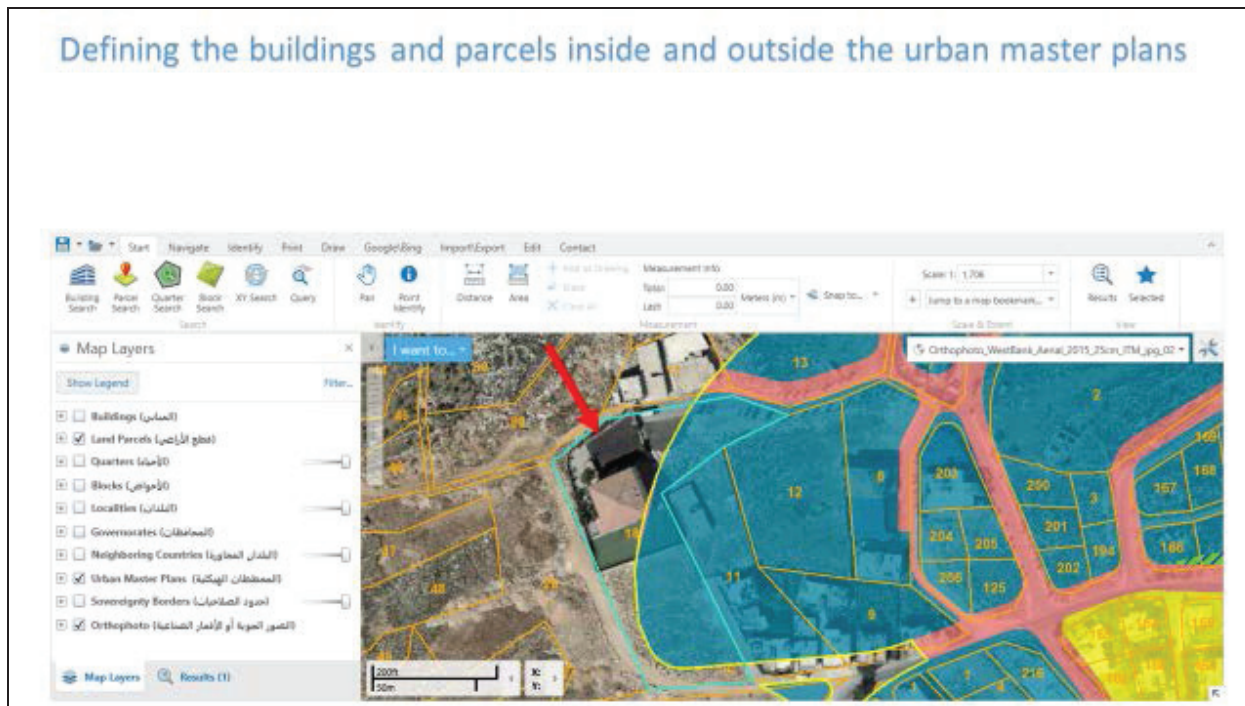
The recent owners of the finance parcels do not appear on the PTAX system, with GeoPTAX the owner can see his parcel and identify it



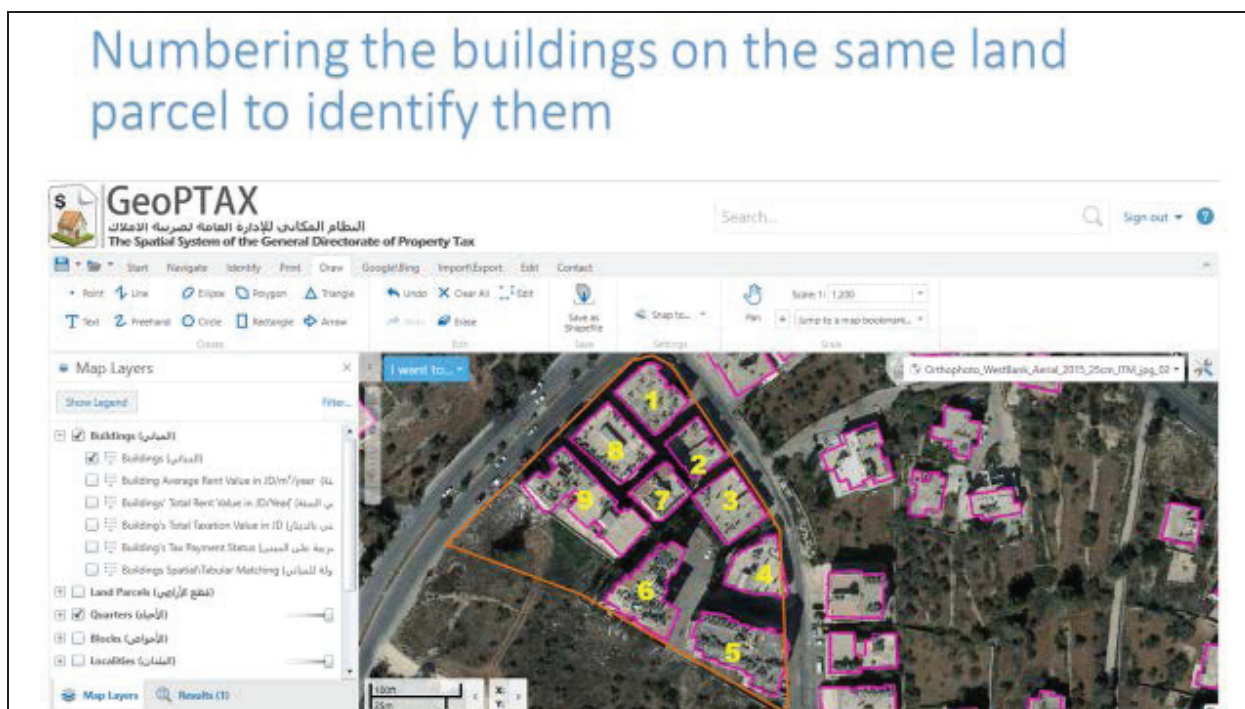
Marking demolished buildings using the aerial photo  
Example: Building 1, Parcel 3, Quarter 3, Block 8, Beituniya



## Defining the buildings and parcels inside and outside the urban master plans

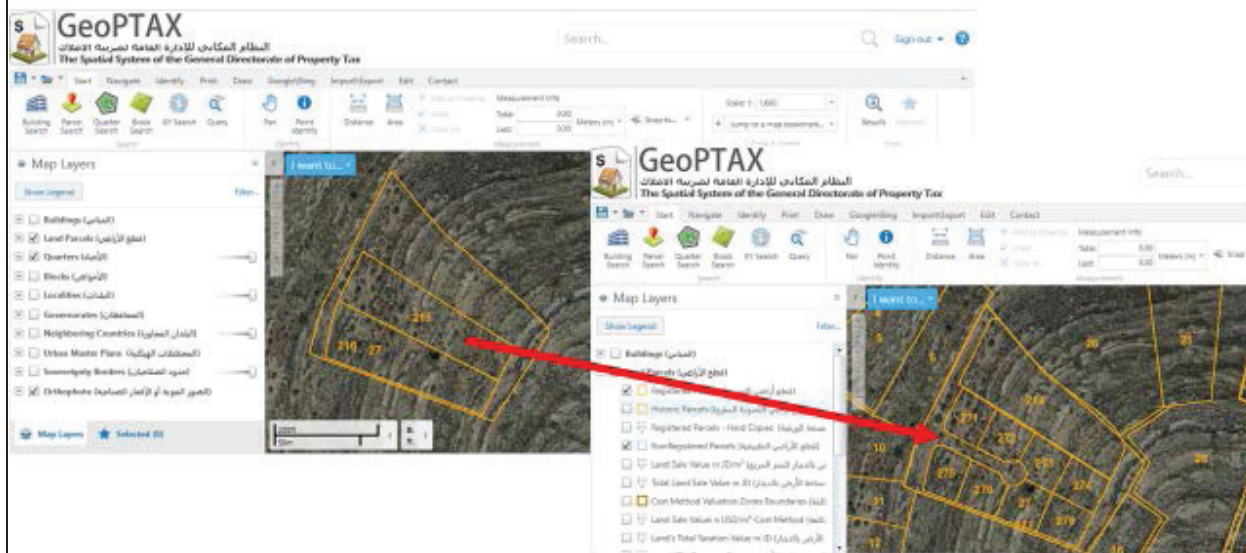


## Numbering the buildings on the same land parcel to identify them

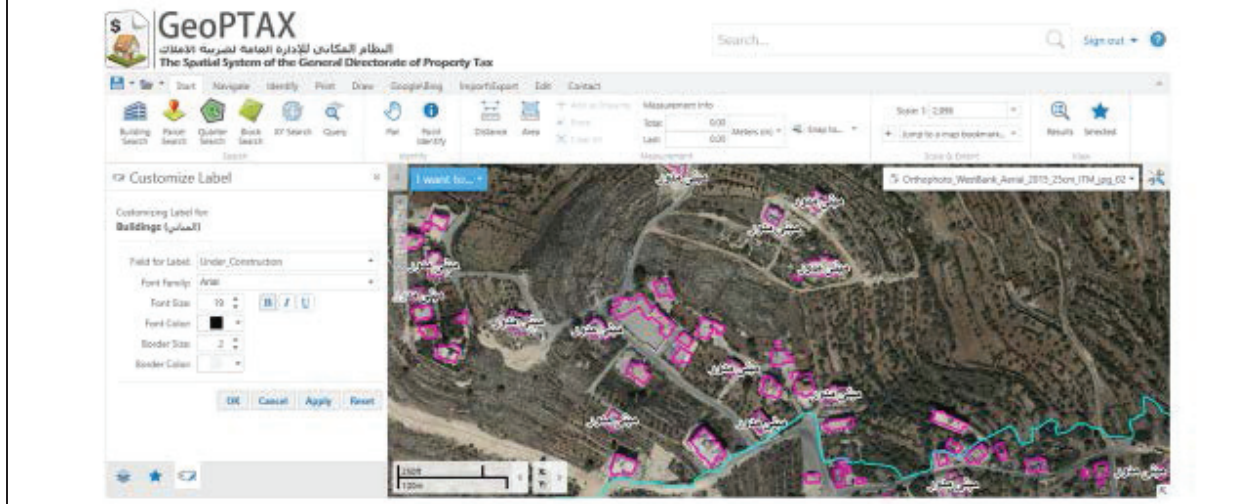




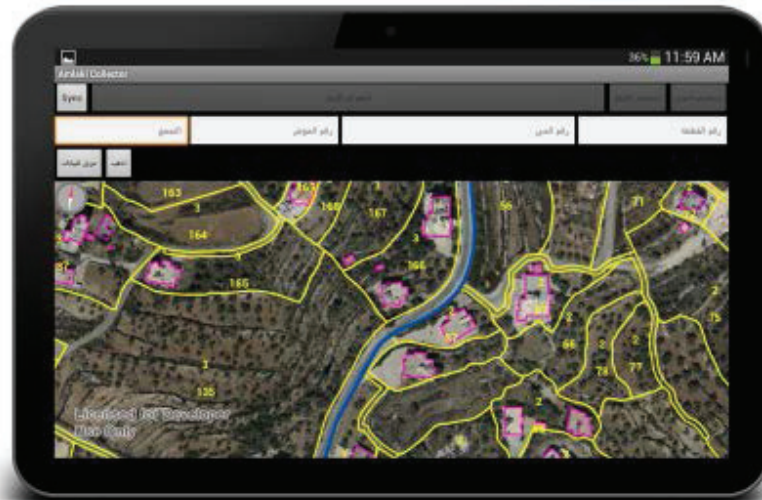
## Updating the parcels data by splitting and merging the parcels



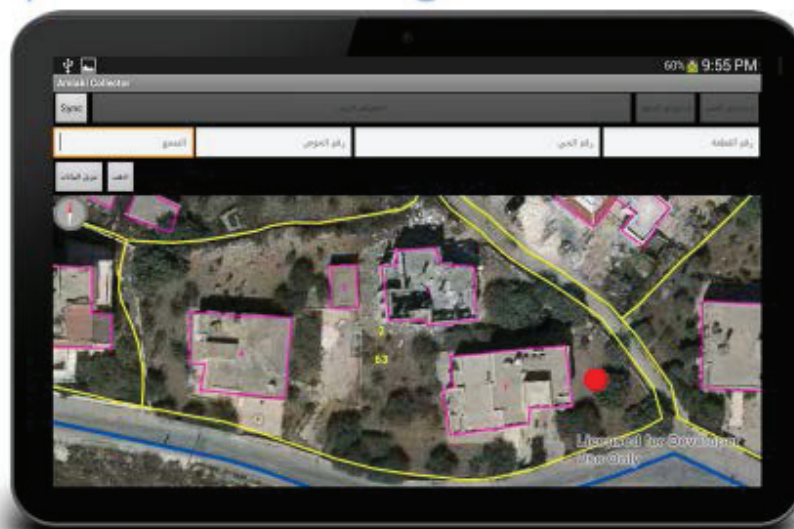
## Marking the under-construction buildings



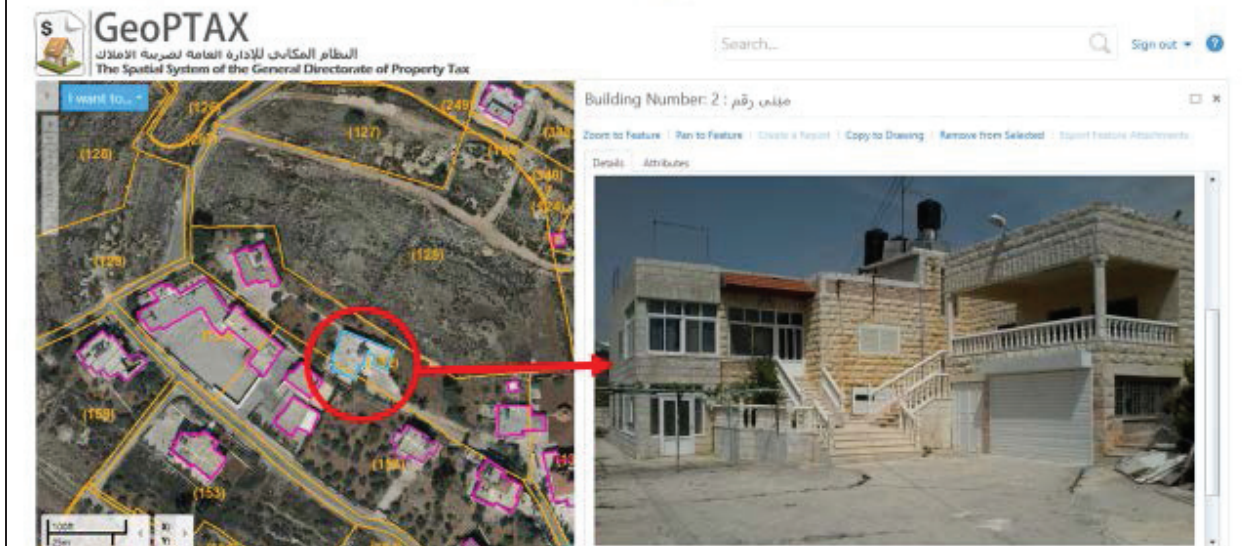
## Supporting the field valuers with digital maps in the field via tablets



## Geolocating and identifying the buildings directly in the field using GPS




## A photo for each building



## Coming soon: printing tax-notification in the field!




## Module 5-1: Desk Trial Application

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**Desk Trial Application**

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**Main Objectives**

- 1 To be familiar with the estimation procedure of standard value
- 2 To explain the method of standard value estimation
- 3 To train/teach others in the method of standard value estimation

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## Workflow of Property Valuation

### 3 Main Steps

**Step 1: Identifying Municipality Category**

**Step 2: Calculating Standard Value for Quarter/Block**  
 1) Standard Land Market Value  
 2) Standard Building Rental Value

**Step 3: Appraising Value of Individual Property**

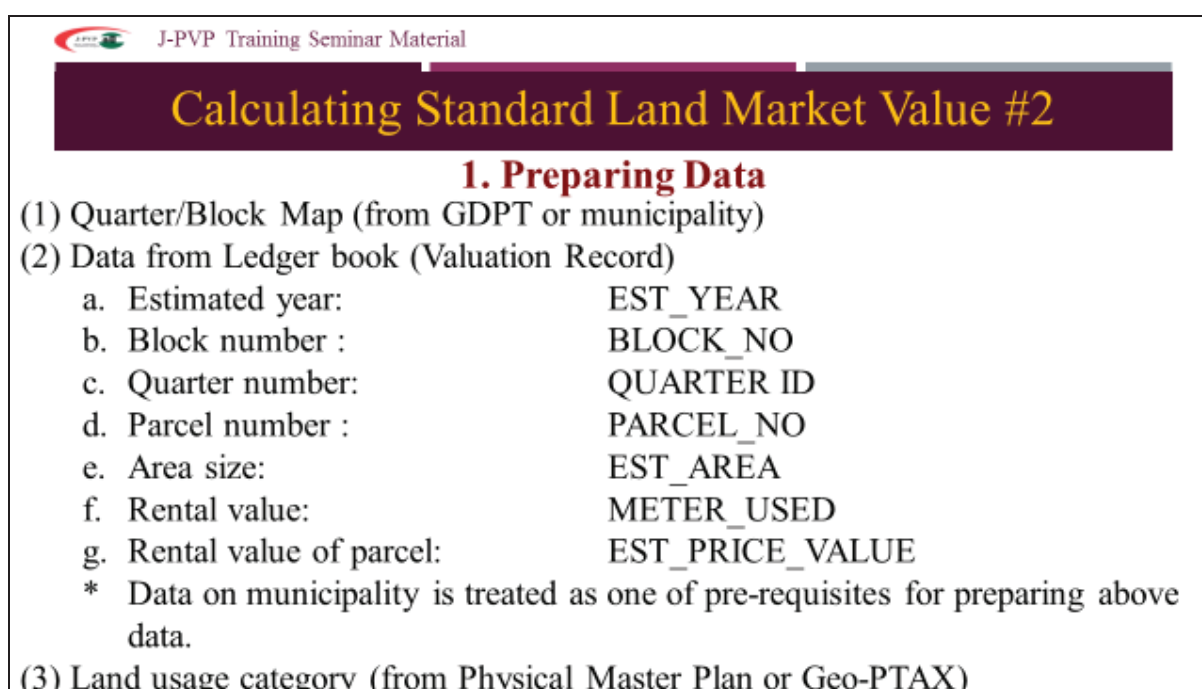
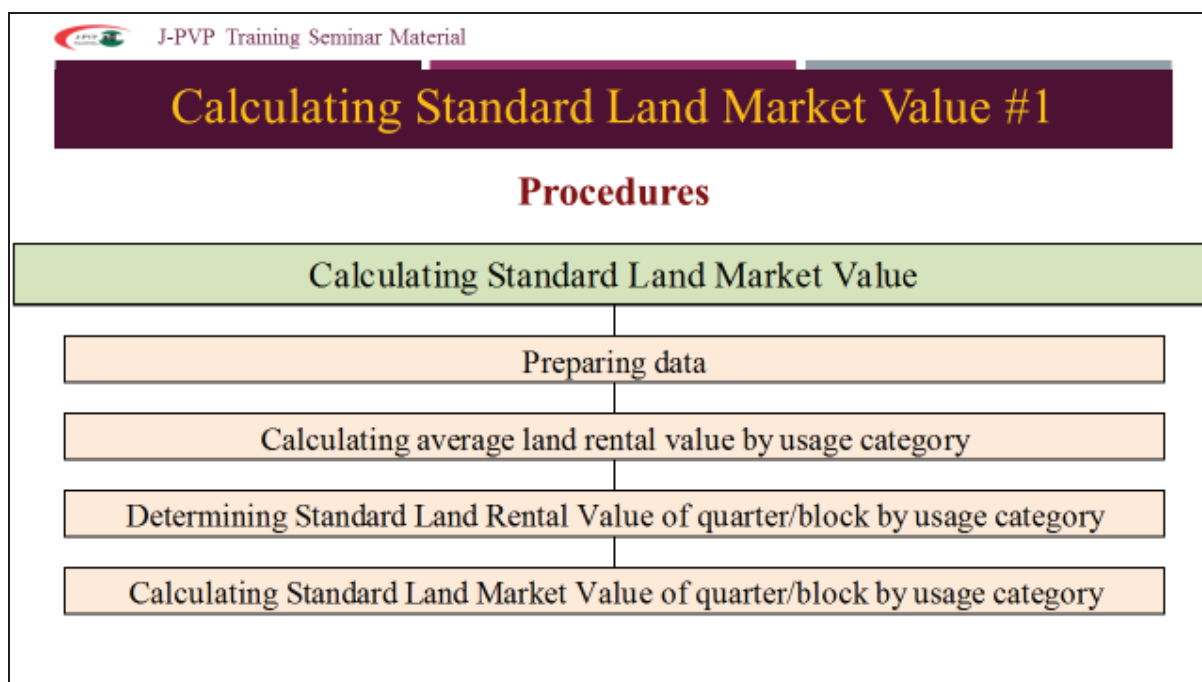
### Workflow

See a handout

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## Calculating Standard Value for Quarter/Block

# Presentation on Standard Land Market Value for Quarter/Block



## Calculating Standard Land Market Value #3

### 2. Calculating average land rental value by usage category

#### (1) Obtain data in the form of Excel Sheet from IT Department

Remarks: #1 Ask IT Dept. to provide only latest data for each parcel

#2 Also ask IT Dept. to exclude invalid price data (blank/zero) from 'METER\_USED'

Sample Spreadsheet

EST_YEAR	BLOCK_N	QUARTER_I	PARCEL_NO	EST_AREA	EST_METER_PRICE	EST_PARCEL_VALUE
1985	28	1	10	1323	1.5	1985
2009	28	1	10	1323	7	9261
2011	28	1	10	1323	7	9261
2012	28	1	10	1323	7	9261
1985	28	1	11	1685	1.5	2528

## Calculating Standard Land Market Value #4

### 2. Calculating average land rental value by usage category

#### (3) Classifying them into either one of the four (4) usage categories

Actions:

#1 Filter spreadsheet by Block #

#2 Create a new column on classification

#3 Enter identified usage category into Excel Sheet

#4 Filter data by usage category and create a new sheet by copy paste

Residential/Commercial/Industry/Tourism

Sample Spreadsheet

EST_YEAR	BLOCK_NO	QUARTER_ID	PARCEL_NO	EST_AREA	EST_METER	EST_PARCEL	Classification
2012	7	0	66	8835	0.8	7068	2
2012	7	0	68	3614	0.8	2891	2
2012	7	0	312	808	2	1616	1

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## Calculating Standard Land Market Value #5

### 2. Calculating average land rental value by usage category

**(4) Calculating standard land market value by usage category for quarter/block**

Action:

#1 Exclude outliers (2%) and obtain average rental value by using TRIMMEAN function for each usage category

Result: Standard Land Rental Value by Usage Category for Quarter/Block

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## Calculating Standard Land Market Value #5

### 2. Calculating average land rental value by usage category

#### Sample Spreadsheet

City	District	Year	Block	Quarter	Parcel Value
Jerusalem	Old City	2010	101	1	4500
Jerusalem	Old City	2010	101	2	3200
Jerusalem	Old City	2010	101	3	3800
Jerusalem	Old City	2010	101	4	4200
Jerusalem	Old City	2010	101	5	3500
Jerusalem	Old City	2010	101	6	4000
Jerusalem	Old City	2010	101	7	3700
Jerusalem	Old City	2010	101	8	4100
Jerusalem	Old City	2010	101	9	3900
Jerusalem	Old City	2010	101	10	4300
Jerusalem	Old City	2010	101	11	3600
Jerusalem	Old City	2010	101	12	4400
Jerusalem	Old City	2010	101	13	3800
Jerusalem	Old City	2010	101	14	4200
Jerusalem	Old City	2010	101	15	3500
Jerusalem	Old City	2010	101	16	4000
Jerusalem	Old City	2010	101	17	3700
Jerusalem	Old City	2010	101	18	4100
Jerusalem	Old City	2010	101	19	3900
Jerusalem	Old City	2010	101	20	4300
Jerusalem	Old City	2010	101	21	3600
Jerusalem	Old City	2010	101	22	4400
Jerusalem	Old City	2010	101	23	3800
Jerusalem	Old City	2010	101	24	4200
Jerusalem	Old City	2010	101	25	3500
Jerusalem	Old City	2010	101	26	4000
Jerusalem	Old City	2010	101	27	3700
Jerusalem	Old City	2010	101	28	4100
Jerusalem	Old City	2010	101	29	3900
Jerusalem	Old City	2010	101	30	4300



## Calculating Standard Land Market Value #5

### 2. Calculating average land rental value by usage category

#### (5) Calculating standard land market value by usage category for quarter/block

Actions:

#1 Multiply the Standard Land Rental Value with the Market Ratio

\* Market Ratio

Municipality Category A: 40

Other Municipality Categories: 20

Result: Standard Land Market Value by usage category for quarter/block

Note: As needed, determination of Standard Land Rental Value shall be made in reference to the Land Reference Standard Value of the municipality.

## Calculating Standard Value for Quarter/Block

# Presentation on Standard Building Rental Value for Quarter/Block

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## Calculating Standard Building Rental Value #1

### Procedures

Calculating Standard Building Rental Value

Preparing data

Calculating the average building rental value by usage category

Determining Standard Building Rental Value by usage category

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## Calculating Standard Building Rental Value #2

### Preparing Data

- (1) Quarter/Block Map (from GDPT or municipality)
- (2) Data from Ledger book (Valuation Record)
  - a. Estimated year EST\_YEAR
  - b. Block number BLOCK\_NO
  - c. Quarter number QUARTER\_ID
  - d. Parcel number PARCEL\_NO.
  - e. Building number BLD\_NO.
  - f. Floor number FLOOR
  - g. Flat number FLAT\_NO
  - h. Rental value per square meter RENT\_VALUE\_USED
  - i. Flat sequence number FLT\_SEQ

## Calculating Standard Building Rental Value #3

### Preparing Data

- (3) Data to be obtained from the field survey/valuation record
    - a) Flat usage classification
  
  - (4) Data to be obtained from building permit or field survey or others
    - a) Floor area size (in case for apartment building)
    - b) Flat/floor area size
    - c) Flat count per floor
- Remarks: Estimated flat (or floor) area size can be calculated and obtained from Geo P-TAX

## Calculating Standard Building Rental Value #4

### 2. Calculating average building rental value by usage category

#### (1) Obtain Excel Sheet from IT Department

Note: Obtain the latest flat sequence data

Sample Spreadsheet

EST_YEAR	BLOCK_N	QUARTER	PARCEL	BLD_NO	FLOOR	FLAT_NO	RENT_VALUE_USED	FLT_SEQ
2014	7	0	60	0	-1	0	2750	216437
2014	7	0	2	0	0	0	500	216441
2014	7	0	20	4	0	0	2750	216420
2010	7	0	26	2	0	0	500	86593
2014	7	0	28	0	0	0	250	216423
2014	7	0	31	2	0	0	9000	216425
2010	7	0	40	3	0	0	525	86601

## Calculating Standard Building Rental Value #5

### 2. Calculating average rental value by usage category

#### (2) Classifying them into either one of the four (4) usage categories

Actions:

- #1 Create a new column on classification
- #2 Enter identified usage category into Excel Sheet
- #3 Filter data by usage category and create a new sheet by copy paste  
Residential/Commercial/Industry/Tourism

Reference: List of Category (Handbook Page 8 to 9)

## Calculating Standard Building Rental Value #5

### 2. Calculating average rental value by usage category

#### Sample Spreadsheet

EST YEAR	BLOCK NO	QUARTER ID	PARCEL NO	EST AREA	EST METER	EST PARCEL	Classification
2012	7	0	66	8835	0.8	7068	2
2012	7	0	68	3614	0.8	2891	2
2012	7	0	312	808	2	1616	1
2012	7	0	319	800	2	1600	2
2012	7	0	320	801	2	1602	3
2012	7	0	321	800	2	1600	2

## Calculating Standard Building Rental Value #6

### 2. Calculating average rental value by usage category

#### (3) Calculating and entering data of flat area size (case of manual handling)

Actions:

- #1 Create a new column on outer shape area size
- #2 Obtain and enter data on estimated flat/floor area size from Geo PTAX

Remarks:

- The use of Geo P-TAX is based on the manual handling as follows:
- a. Obtain and enter data on floor area size (i.e. outer shape area size) from building permit documents, GIS or any other device.
  - b. Calculate and enter data on flat area size by dividing floor area size by number of flat.
- to be continued into the next slide.

## Calculating Standard Building Rental Value #6

### 2. Calculating average rental value by usage category

- b. Calculate and enter data on flat area size by dividing floor area size by number of flat.

--- to be continued into the next slide.

- \* Regarding the number of flat, count them in each floor (how many flats are registered in each floor) within each building built on the same parcel.

**Technical note:**

Since the current ways to enter flat no are not currently consistent, 'FLAT\_SEQ\_NO' in P-TAX can be used as identical data for each flat.

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## Calculating Standard Building Rental Value #6

### 2. Calculating average rental value by usage category

Sample Spreadsheet

EST YEAR	BLOCK N	QUARTER	PARCEL	BLD NO	FLOOR	FLAT NO	RENT VALUE USED	FLT SEQ	usage classificatio	floor area size	flat area size	FLAT COUNT
2014	7	0	80	0	-1	0	2750	216437	1	470	470	1
2014	7	0	2	0	0	0	500	216441	1	320	320	1
2014	7	0	20	4	0	0	2750	216420	1	420	420	1
2010	7	0	26	2	0	0	500	86593	1	270	270	1
2014	7	0	28	0	0	0	250	216423	1	160	160	1
2014	7	0	31	2	0	0	9000	216425	1	110	110	1
2010	7	0	40	3	0	0	525	86601	1	240	240	1

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## Calculating Standard Building Rental Value #7

### 2. Calculating average rental value by usage category

**(4) Confirming data of rental value to be used**

Actions:

- #1 Confirm the presence of data 'RENT\_VALUE\_USED' from P-TAX is available in the spreadsheet provided by IT Department of GDPT.

## Calculating Standard Building Rental Value #8

### 2. Calculating average rental value by usage category

#### (5) Calculate unit rental value of a flat

- 1) Case 1: Dyadic (one-to-one) relation (a single rental value for one flat)
  - #1 Create a new column on 'rental value to be used'
  - #2 Calculate and enter data on unit rental value of a flat by dividing data on 'Rental Value to be Used' by 'Flat Area Size'.
- 2) Case 2: Compound relation (a single rental value for several flats)
  - #1 Create a new column on 'rental value to be used'
  - #2 Calculate and enter data on unit rental value of a flat by dividing data on 'Rental Value to be Used' by the sum of compound 'flat area size' under a single name of a lessee who is identified in the column on 'FLAT\_USE\_DESC'.

## Calculating Standard Building Rental Value #8

### 2. Calculating average rental value by usage category

Sample Spreadsheet

EST YEAR	BLOCK N	QUARTER	PARCEL	BLD NO	FLOOR	FLAT NO	RENT VALUE USED	FLT SEQ	usage classification	floor area size	flat area size	FLAT COUNT	VALUE/M2
2014	7	0	60	0	-1	0	2750	216437	1	470	470	1	5.9
2014	7	0	2	0	0	0	500	216441	1	320	320	1	1.6
2014	7	0	20	4	0	0	2750	216420	1	420	420	1	6.5
2010	7	0	26	2	0	0	500	86593	1	270	270	1	1.9
2014	7	0	28	0	0	0	250	216423	1	160	160	1	1.6
2014	7	0	31	2	0	0	9000	216425	1	110	110	1	81.8
2010	7	0	40	3	0	0	525	86601	1	240	240	1	2.2

## Calculating Standard Building Rental Value #9

### 3. Calculating average rental value by usage category

#### (6) Calculate average building rental value by usage category

- #1 Exclude invalid price (blank/zero) from each usage category sheet, and create a new sheet on each category by copy paste
- #2 Exclude outliers (2%) and obtain average rental value by using TRIMMEAN function for each usage category

Result: Standard Building Rental Value by usage category for quarter/block

Note: As needed, determination of standard building rental value shall be made in reference to relevant statistical data.

## Calculating Standard Building Rental Value #9

### 3. Calculating average rental value by usage category

#### Sample Spreadsheet

PROPERTY_ID	YEAR	QUARTER	BLOCK	RENTAL_VALUE	STANDARD_VALUE
1	2009	1	1	400	400
2	2009	1	2	450	450
3	2009	1	3	500	500
4	2009	1	4	550	550
5	2009	1	5	600	600
6	2009	1	6	650	650
7	2009	1	7	700	700
8	2009	1	8	750	750
9	2009	1	9	800	800
10	2009	1	10	850	850
11	2009	1	11	900	900
12	2009	1	12	950	950
13	2009	1	13	1000	1000
14	2009	1	14	1050	1050
15	2009	1	15	1100	1100
16	2009	1	16	1150	1150
17	2009	1	17	1200	1200
18	2009	1	18	1250	1250
19	2009	1	19	1300	1300
20	2009	1	20	1350	1350
21	2009	1	21	1400	1400
22	2009	1	22	1450	1450
23	2009	1	23	1500	1500
24	2009	1	24	1550	1550
25	2009	1	25	1600	1600
26	2009	1	26	1650	1650
27	2009	1	27	1700	1700
28	2009	1	28	1750	1750
29	2009	1	29	1800	1800
30	2009	1	30	1850	1850
31	2009	1	31	1900	1900
32	2009	1	32	1950	1950
33	2009	1	33	2000	2000
34	2009	1	34	2050	2050
35	2009	1	35	2100	2100
36	2009	1	36	2150	2150
37	2009	1	37	2200	2200
38	2009	1	38	2250	2250
39	2009	1	39	2300	2300
40	2009	1	40	2350	2350
41	2009	1	41	2400	2400
42	2009	1	42	2450	2450
43	2009	1	43	2500	2500
44	2009	1	44	2550	2550
45	2009	1	45	2600	2600
46	2009	1	46	2650	2650
47	2009	1	47	2700	2700
48	2009	1	48	2750	2750
49	2009	1	49	2800	2800
50	2009	1	50	2850	2850
51	2009	1	51	2900	2900
52	2009	1	52	2950	2950
53	2009	1	53	3000	3000
54	2009	1	54	3050	3050
55	2009	1	55	3100	3100
56	2009	1	56	3150	3150
57	2009	1	57	3200	3200
58	2009	1	58	3250	3250
59	2009	1	59	3300	3300
60	2009	1	60	3350	3350
61	2009	1	61	3400	3400
62	2009	1	62	3450	3450
63	2009	1	63	3500	3500
64	2009	1	64	3550	3550
65	2009	1	65	3600	3600
66	2009	1	66	3650	3650
67	2009	1	67	3700	3700
68	2009	1	68	3750	3750
69	2009	1	69	3800	3800
70	2009	1	70	3850	3850
71	2009	1	71	3900	3900
72	2009	1	72	3950	3950
73	2009	1	73	4000	4000
74	2009	1	74	4050	4050
75	2009	1	75	4100	4100
76	2009	1	76	4150	4150
77	2009	1	77	4200	4200
78	2009	1	78	4250	4250
79	2009	1	79	4300	4300
80	2009	1	80	4350	4350
81	2009	1	81	4400	4400
82	2009	1	82	4450	4450
83	2009	1	83	4500	4500
84	2009	1	84	4550	4550
85	2009	1	85	4600	4600
86	2009	1	86	4650	4650
87	2009	1	87	4700	4700
88	2009	1	88	4750	4750
89	2009	1	89	4800	4800
90	2009	1	90	4850	4850
91	2009	1	91	4900	4900
92	2009	1	92	4950	4950
93	2009	1	93	5000	5000
94	2009	1	94	5050	5050
95	2009	1	95	5100	5100
96	2009	1	96	5150	5150
97	2009	1	97	5200	5200
98	2009	1	98	5250	5250
99	2009	1	99	5300	5300
100	2009	1	100	5350	5350



## Calculating Standard Value for Quarter/Block

### Exercises for Standard Land Market Value for Quarter/Block

## Calculating Standard Value for Quarter/Block

### #1 Selecting only necessary data (1)

CITY	EST_YEAR	BLOCK_NO	QUARTER_ID	PARCEL_NO	EST_AREA	METER_USED	VALUE_USED
60003	2006	2	0	13/1	1027	3	3081
60003	2006	2	0	13/3	397	3	1191
60003	2013	9	0	13/2	754	5	3770
60003	2013	9	0	13/4	702	5	3510
60003	2013	9	0	13/1/3	1000	5	5000
60003	2013	12	0	64	376	2	752



CITY	EST_YEAR	BLOCK_NO	QUARTER_ID	PARCEL_NO	EST_AREA	METER_USED	VALUE_USED
60003	2006	2	0	13/1	1027	3	3081
60003	2006	2	0	13/3	397	3	1191
60003	2013	9	0	13/2	754	5	3770
60003	2013	9	0	13/4	702	5	3510
60003	2013	9	0	13/1/3	1000	5	5000
60003	2013	12	0	64	376	2	752

Material: Exercise Base Sheet

## Calculating Standard Value for Quarter/Block

### #1 Selecting only necessary data (2)

- Hide unnecessary data column from the base spreadsheet obtained from IT Department (unnecessary data such as DEPT\_DESC, CITY\_DESC, LOCAL, LOCAL\_DESC, EST\_METER\_PRICE, EST\_PARCEL\_VALUE, EST\_AREA1, EST\_METER\_PRICE1, EST\_PARCEL\_VALUE1, EST\_AREA2, EST\_METER\_PRICE2, and EST\_PARCEL\_VALUE2)

Material: Base Sheet

## Calculating Standard Value for Quarter/Block

- #2 Filter the spreadsheet by Block No.1
- #3 Create a new spreadsheet by Block No.1 by using Copy and Paste function

Material: Base Sheet

## Calculating Standard Value for Quarter/Block

### #4 Create a new column on Classification(Usage Category)

Material: Exercise Sheet # 1.

## Calculating Standard Value for Quarter/Block

CITY	EST_YEAR	BLOCK_NO	QUARTER_ID	PARCEL_NO	EST_AREA	METER_USED	VALUE_USED
60003	2006	2	0	13/1	1027	3	3081
60003	2006	2	0	13/3	397	3	1191
60003	2013	9	0	13/2	754	5	3770
60003	2013	9	0	13/4	702	5	3510
60003	2013	9	0	13/1/3	1000	5	5000
60003	2013	12	0	64	376	2	752



CITY	EST_YEAR	BLOCK_NO	QUARTER_ID	PARCEL_NO	EST_AREA	METER_USED	VALUE_USED	USAGE CATEGORY
60003	2006	2	0	13/1	1027	3	3081	
60003	2006	2	0	13/3	397	3	1191	
60003	2013	9	0	13/2	754	5	3770	
60003	2013	9	0	13/4	702	5	3510	
60003	2013	9	0	13/1/3	1000	5	5000	
60003	2013	12	0	64	376	2	752	

Material: Exercise Sheet # 2.



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## Calculating Standard Value for Quarter/Block

- #5 Identify usage category of a parcel in reference to Physical Master Plan
- #6 Enter usage category data into the designated column (using 'drop-down function')
- #7 Filter and create a new spreadsheet for each usage category

Material: Exercise Sheet # 2.



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## Calculating Standard Value for Quarter/Block

- #8 Exclude outliers (2%) and obtain average rental value by using TRIMMEAN function for each usage category

Use Exercise Sheet #3 for Commercial Use and # 4 for Residential Use



J-PVP Training Seminar Material

## Calculating Standard Value for Quarter/Block

# Exercises for Standard Building Rental Value for Quarter/Block



J-PVP Training Seminar Material

## Calculating Standard Value for Quarter/Block

# #1 Selecting only necessary data

Material: Exercise Sheet #5

## Calculating Standard Value for Quarter/Block

- #2 Identify usage category of a flat in reference to Valuation Records
- #3 Enter usage category data into the designated column (using 'drop-down function)
- #4 Filter and create a new spreadsheet for each usage category

Material: Exercise Sheet # 2.

## Calculating Standard Value for Quarter/Block

- #4 Create four additional columns
  - Classification(Usage Category)
  - Floor Area Size
  - Flat Area Size
  - Number of flats on a floor

Material: Exercise Sheet # 5.



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## Calculating Standard Value for Quarter/Block

**#5 Divide rental value by flat area size for calculating average rental value of flat**

Remark:

Based on the manual handling, Geo-PTAX may provide you with rental value of each flat.

Material: Exercise Sheet # .



J-PVP Training Seminar Material

## Calculating Standard Value for Quarter/Block

**#6 Calculate Standard Building Rental Value**

Material: Exercise Sheet # .

 J-PVP Training Seminar Material

## Calculating Standard Value for Quarter/Block

**#5 Divide rental value by flat area size for calculating average rental value of flat**

**Remark:**

Based on the manual handling, Geo-PTAX may provide you with rental value of each flat.

Material: Exercise Sheet # .

 J-PVP Training Seminar Material

## Calculating Standard Value for Quarter/Block

**#5 Exclude outliers (2%) and obtain standard building rental value of Block #1**

**Remark:**

Based on the manual handling, Geo-PTAX may provide you with rental value of each flat.

Material: Exercise Sheet # .




## Module 5-2: Field Trial Application

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---

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**Field Trial Application**

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---

**Field Trial**  
**Preparing Material**


- (1)Block map
- (2)Valuation record
- (3)devise

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## Block map

### 1. Block map

**Obtain Latest map (from GDPT or municipality)**



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## Valuation Record

### 2. Valuation Record

**obtain from IT department**

Valuation Record													
office No.	6		city	69001		year of valuation	2017		date	2006/4/26		general valuation	
area	60001		block	19		square	1		reason of valuation			parcel	
old parcel	parcel	area size	new valuation area size	standard year value	usage classification	land owner	name						
0	1	1302			<input type="checkbox"/> R <input type="checkbox"/> O <input type="checkbox"/> I <input type="checkbox"/> T								
valuation factor		addition											
rent	<input type="checkbox"/> increase <input type="checkbox"/> constant <input type="checkbox"/> decrease												
location	<input type="checkbox"/> increase <input type="checkbox"/> constant <input type="checkbox"/> decrease												
neighborhood	<input type="checkbox"/> increase <input type="checkbox"/> constant <input type="checkbox"/> decrease												
stage	<input type="checkbox"/> increase <input type="checkbox"/> constant												
structure	<input type="checkbox"/> increase <input type="checkbox"/> constant <input type="checkbox"/> decrease												
value year	building data			area size	usage classification	standard year value	year	usage	usage	tax payer	amount	rent	remark
	#	building No.	floor No.	Plot No.				year	purpose	owner			
						<input type="checkbox"/> R <input type="checkbox"/> O <input type="checkbox"/> I <input type="checkbox"/> T		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
quality	<input type="checkbox"/> increase <input type="checkbox"/> constant <input type="checkbox"/> decrease			method	<input type="checkbox"/> increase <input type="checkbox"/> constant <input type="checkbox"/> decrease								
floor level	<input type="checkbox"/> increase <input type="checkbox"/> constant <input type="checkbox"/> decrease			age of building	<input type="checkbox"/> increase <input type="checkbox"/> constant <input type="checkbox"/> decrease								

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## Valuation Record

### 2. Valuation Record

**Review**

Property Estimated Value = Standard Value × Area Size × **Net Adjustment**

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## Devise

### 3. Devise

**Obtain measuring instrument and camera**



## Valuation Factor

### 4. Various Factor Check

Collecting required data referring to the value influence factors

#### Land

1. Road Width
2. Frontage
3. Location
4. Shape of Parcel
5. Topography

## Valuation Factor

### 4. Various Factor Check

#### Land

##### Road Width

**Standard:** More than 6 meter width and less than 8 meter width

**Wide:** More than 8 meter width

**Narrow:** Less than 6 meter width

J-PVP Training Seminar Material

## Valuation Factor

### 4. Various Factor Check

**Land**  
**Road Width**

The diagram illustrates two scenarios for measuring road width. In the first, a road is shown with a central 'Road way' containing a car, flanked by 'Sidewalk' areas with a stick figure on the right. A horizontal double-headed arrow below the road indicates the 'Measuring range' which includes the sidewalk, road way, and sidewalk. In the second diagram, a 'Road way' is shown on a slope, with a horizontal double-headed arrow below it indicating the 'Measuring range'.

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## Valuation Factor

### 4. Various Factor Check

**Land**  
**Frontage**

**Standard: Two frontage including corner lot**  
**Superior: More than three frontage**  
**Inferior: One frontage of no frontage**

J-PVP Training Seminar Material

## Valuation Factor

### 4. Various Factor Check

**Land Frontage**

The diagram shows a street grid with two vertical roads and two horizontal roads. A central lot is highlighted in light blue. This lot is a 'Corner Lot' because it is bounded by two roads. The top side of the lot is labeled 'One Frontage'. The bottom side of the lot is labeled 'Three Frontage' because it is bounded by two horizontal roads and one vertical road. The left and right sides of the lot are also bounded by vertical roads.

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## Valuation Factor

### 4. Various Factor Check

**Land Location**

**Standard:** Easy access/Availability of electric and water supplies/far from nuisances including the one causing noises

**Superior:** Easy access/Proximity to the center of a municipality/Availability of electric power supply, water supply and sewerage service/far from nuisances including the one causing noises


**Inferior:** Hard access/Far from the center of a municipality/Close to nuisances including the one causing noises

J-PVP Training Seminar Material

## Valuation Factor

### 4. Various Factor Check

**Land Location**



Check point

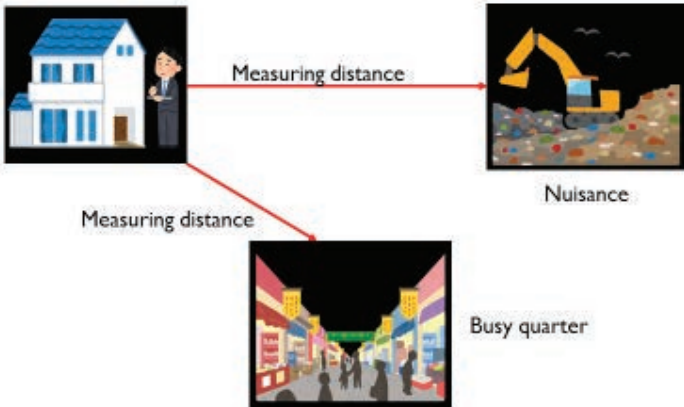
Check point

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## Valuation Factor

### 4. Various Factor Check

**Land Location**



Measuring distance

Measuring distance

Nuisance

Busy quarter

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## Valuation Factor

### 4. Various Factor Check

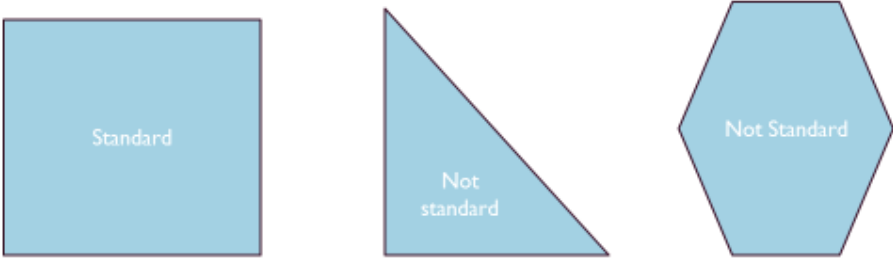
**Land**  
**Shape of Parcel**  
**Standard: Four sided**  
**Not Standard: Three or more than five sides**

J-PVP Training Seminar Material

## Valuation Factor

### 4. Various Factor Check

**Land**  
**Shape of Parcel**



The diagram shows three light blue shapes representing different parcel shapes. From left to right: a square labeled 'Standard', a right-angled triangle labeled 'Not standard', and a regular hexagon labeled 'Not Standard'.



J-PVP Training Seminar Material

## Valuation Factor

### 4. Various Factor Check

**Land**  
**Topography**  
**Standard: Flat**  
**Not Standard: Sloped**

J-PVP Training Seminar Material

## Valuation Factor

### 4. Various Factor Check

**Land**  
**Topography**

The diagram illustrates two scenarios for land topography relative to a road and a target property:

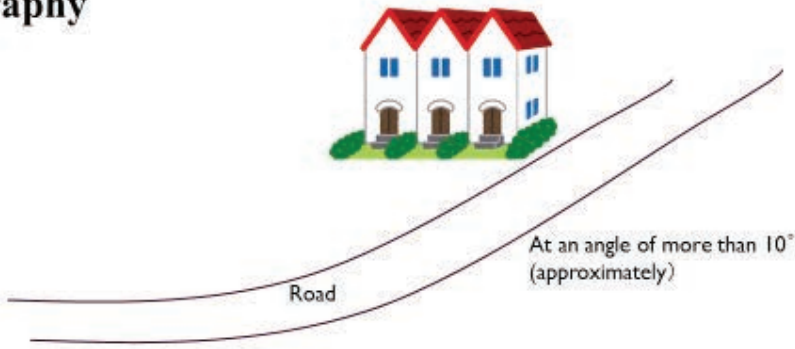
- Scenario 1:** A road is located "More than 2m" from a "Target property(Land)". The slope between them is labeled "At an angle of 30° (approximately)".
- Scenario 2:** A road is located "More than 2m" from a "Target property(Land)" with a flatter slope.

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## Valuation Factor

### 4. Various Factor Check

#### Land Topography



Road

At an angle of more than 10° (approximately)

J-PVP Training Seminar Material

## Valuation Factor

### 4. Various Factor Check

#### Collecting required data referring to the value influence factors

#### Building

1. Building age
2. Quality & Conditions
3. Floor Location
4. Services
5. Elevator



J-PVP Training Seminar Material

## Valuation Factor

### 4. Various Factor Check

Collecting required data referring to the value influence factors

#### Building age

Standard : 0 to 25 years after the completion of construction

Old : 26 to 50 years after the completion of construction

Extremely Old : Older than 51 years the completion of construction



J-PVP Training Seminar Material

## Valuation Factor

### 4. Various Factor Check

Collecting required data referring to the value influence factors

#### Building age



Check a name plate  
or existing documents



J-PVP Training Seminar Material

## Valuation Factor

### 4. Various Factor Check

Collecting required data referring to the value influence factors

#### Quality & Conditions

**Standard** : subject to addition by GDPT in the future

**Superior** : subject to addition by GDPT in the future

**Inferior** : subject to addition by GDPT in the future



J-PVP Training Seminar Material

## Valuation Factor

### 4. Various Factor Check

Collecting required data referring to the value influence factors

#### Floor Location

**0 and roof** : Ground-floor and Penthouse

**-1 or below** : Basement

**1 and above** : 1<sup>st</sup> floor and the above



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## Valuation Factor

### 4. Various Factor Check

Collecting required data referring to the value influence factors

#### Floor Location



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## Valuation Factor

### 4. Various Factor Check

Collecting required data referring to the value influence factors

#### Services

**Standard** : subject to addition by GDPT in the future

**Superior** : subject to addition by GDPT in the future

**Inferior** : subject to addition by GDPT in the future

## Valuation Factor

### 4. Various Factor Check

Collecting required data referring to the value influence factors

#### Elevator

**Available : Building equipped with Elevator**

**Not Available : Building without Elevator**

## Valuation Factor

### 4. Various Factor Check

Collecting required data referring to the value influence factors

#### Elevator



If possible, inspect in the building

J-PVP Training Seminar Material

## Valuation Factor

### 5. Various Factor Check

Check in accordance with Field and the Table

valuation factor		indicator												
road	<input type="checkbox"/> narrow	<input checked="" type="checkbox"/> standard	<input type="checkbox"/> wide											
location	<input type="checkbox"/> inferior	<input type="checkbox"/> standard	<input checked="" type="checkbox"/> superior											
topography	<input type="checkbox"/> inferior	<input checked="" type="checkbox"/> standard												
shape	<input type="checkbox"/> inferior	<input checked="" type="checkbox"/> standard												
frontage	<input type="checkbox"/> inferior	<input checked="" type="checkbox"/> standard	<input type="checkbox"/> superior											

value year	building data				area size	usage classification	standard point value	usage			usage	tax payer	annual rent
	#	building No.	Floor No.	Flat No.				rent	prepared	owner			
						<input type="checkbox"/> R <input type="checkbox"/> C <input type="checkbox"/> I <input type="checkbox"/> T		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			

quality	<input type="checkbox"/> inferior	<input type="checkbox"/> standard	<input type="checkbox"/> superior	service	<input type="checkbox"/> inferior	<input type="checkbox"/> standard	<input type="checkbox"/> superior
floor level	<input type="checkbox"/> inferior	<input type="checkbox"/> standard	<input type="checkbox"/> superior	age of building	<input type="checkbox"/> inferior	<input type="checkbox"/> standard	<input type="checkbox"/> superior

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## Calculating Entire Value

### 6. Basically the Value is calculated automatically

Submit The record IT Department

```

    graph LR
      A[the record] --> B[Server/IT Department]
      B --> C[valuation 1,000JD]
    
```

## TRAINER'S GUIDE CONTRIBUTORS

Overall Guidance and Supervision:	Mr. Mahmoud Nofal Director General, GDPT cum Project Director of J-PVP
Identification of Trainees:	Mr. Mohammad Yousef Director, Valuation Department, GDPT Mr. Ayman Al-Hawamdeh Director, IT Department, GDPT
Overall Technical Advice:	Mr. Masanobu Ninomiya Deputy Team Leader, JICA Project Team (JPT)
Development and Drafting: (Editor-in-Chief)	Ms. Fadia Al-Khatib Assistant Expert for Training Material Development, Training Arrangement and Work Planning, JPT
Technical Support:	Mr. Harunobu Kobiki, JPT Expert Ms. Kazuko Sugeta, JPT Expert
Preparation of Presentation Materials: (Names are listed in alphabetical order)	Mr. Ahmad Abu Awad, JPT Assistant Expert Ms. Fadia Al-Khatib, JPT Assistant Expert Mr. Hani Draidi, GIS Engineer, JPT Mr. Jamal Numan, Lead GIS Engineer Mr. Jiro Nagasawa, JPT Expert Mr. Naoyuki Sato, JPT Expert Mr. Masanobu Ninomiya, Deputy Team Leader JPT Ms. Shatha Omriyeh, GDPT Expert in Valuation Experts Turnkey Solutions
Translation of the Presentation Materials:	Ms. Fadia Al-Khatib, JPT Assistant Expert Ms. May El-Khatib, Senior Project Administrator Ms. Shatha Kharraz, Assistant Expert, JPT





# **TRAINING IN PROPERTY VALUATION STANDARDS**

## **COMPLETION REPORT**

**AUGUST 2016**

**Project for Improvement of Local Finance System in Palestine  
JICA Palestine Valuation Project**

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## LIST OF ACRONYMS

GDPT	General Directorate of Property Tax
Geo-PTAX	Geographic Information System linked to the Digitalized Property Tax Ledger
GIS	Geographic Information System
IT	Information Technology
JICA	Japan International Cooperation Agency
JPVP	JICA Palestine Valuation Project
MOFP	Ministry of Finance and Planning
MOLG	Ministry of Local Government
NVS	New Valuation Standards
PPFI	Palestine Public Finance Institute
PTAX	Property tax (Digitalized Property Tax Ledger)
TDMMU	Training, Development, Media and Management Unit
VIF	Value Influence Factors

## ACKNOWLEDGEMENTS

JICA Palestine Valuation Project (JPVP), would like to thank all those who participated in the implementation of the trainings on property valuation standards. Special thanks go to the General Directorate of Property Tax for their continuous cooperation and collaboration.

Enormous gratitude is extended to Mr. Mahmoud Nofal, Director General of Property Tax-Ministry of Finance and Planning for his invaluable support.

The training sessions would not have been possible without the vision, devotion to detail, and personal commitment of the General Directorate of Property Tax Department Directors, Mr. Mohammad Yousef, Director of Valuation Department, and Mr. Ayman Hawamdeh, Director of information technology (IT) Department. Both contributed to participants' selection, revision of the presentation material, and training implementation supervision.

Special thanks go to all Branch Office Directors and relevant Staff for their contribution to the implementation of the trainings.

Particular gratitude goes to all valuers for their commitment, cooperation, participation, and interaction during the implementation of the trainings.

Gratitude also goes to all Japanese Experts for their technical support in the realization of the training program. Their contributions towards a conceptual design for a training program, elaboration of individual modules and preparation of relevant training materials were well noted herewith.

Our sincere appreciation is extended to the Project National Staff for their overall organization and coordination of the trainings, and for their active and substantial involvement in the development and presentation of training modules. Many thanks go to IT and GIS personnel for their continuous support and collaboration in providing relevant necessary data and indispensable information.

Many thanks go to Experts Turnkey Solutions for incorporating the new valuation standards into the new PTAX system.

Finally, the Project would like to express its gratitude to Beitunia Municipality for their cooperation and support in the implementation of the field trainings as a pilot area.

## 1. INTRODUCTION

### 1.1 Overview

The General Directorate of Property Tax (GDPT) has implemented a project entitled 'The Project for Improvement of Local Finance System in Palestine (J-PVP)' for three and a half years with the technical assistance of Japan International Cooperation Agency (JICA). The primary purpose of the J-PVP was, under a notion of capacity development, to strengthen the operation capacity of GDPT towards a clear developmental overall goal to improve revenues for local governments in Palestine.

The crux of the J-PVP was to develop property valuation standards in Palestine to meet one of the urgent national needs. The absence of internationally accepted valuation standards has been identified and described as a technical bottleneck that has been hampering the process of developing own source revenues for local governments. In other words, J-PVP has taken its initiative to introduce a relatively new concept and methodology, some of which is foreign-oriented, into the context of Palestine.

Needless to say, capacity development is chiefly concerned with development and enhancement of capacity of human resources. Since the establishment of GDPT, GDPT staff, particularly valuers, have been engaged in property valuation. In this regards, they have, by and large, individually accumulated empirical knowledge in property valuation over decades. In such context, a new concept of valuation standards was introduced to Palestine. Although empirical accumulated knowledge of individual valuers is valuable and commonly acknowledged, a major transformation was necessary to handle the new concepts and methodology of property valuation based on the new valuation standards. Thus, a package of training programs in the new valuation standards was essentially needed not only to inculcate professional touch to the concept of valuation, but also to expose valuers to basic valuation procedures stipulated in the new valuation standards.

In this context, a comprehensive training package in the new valuation standards was developed and conducted as an integral part of the J-PVP.

The above mentioned training needs were met through the arrangement of a training program which consisted of five distinct but interrelated modules. The lessons tackled both theoretical and practical issues associated with data handling required for calculating standard values of quarters/blocks and appraising property values. Besides, due to the fact that the use of digitalized data in P-TAX was incorporated into the new valuation standards, a digital form of a new 'valuation record' was for the first time introduced in Palestine, which is believed to ensure simplicity in valuation.

Through the completion of the comprehensive training program, it is expected that each valuer will embrace and ensure the significance of three principles of valuation; namely, fairness, simplicity and neutrality.

The subsequent descriptions were prepared to highlight essences of outcomes from conducting the training program in the new valuation standards.

## 1.2 Training Purpose

The overall purpose of the trainings was to equip relevant GDPT staff with basic knowledge and skills required for the operationalization of the new valuation standards and enhance their capacity for a better management of the taxation system.

The purpose was achieved through lectures, practical demonstrations, exercises, plenary discussions, and field trials. In addition, the project provided the participants with material in form of handouts.

## 1.3 Training participation

Trainings included participants from the GDPT Head Office and the various branch offices, a total of 70 participants were invited to attend the trainings. The complete list of participants is given in annex 1. Moreover, annex 2 shows a comprehensive table for the target and actual participants versus the modules.

## 1.4 Training Program

The program for the trainings is given in annex 3, it consisted of both theoretical and practical parts which were delivered to the participants in accordance with their respective fields. The major topics addressed within the five sessions of the program included:

### 1.4.1 Module 1: Principles of Property Valuation

This session dealt with property appraisal; real estate appraisal career; qualifications of valuers; and conditions necessary to change.

### 1.4.2 Module 2: Property Tax Valuation Standards (Purpose, Principles, and Methodology)

Main components of this session included: purposes of formulating the new valuation, valuation principles and methodologies, municipality classification, property value estimation including standard values, area size and value influence factors.

### 1.4.3 Module 3: Use of P-TAX system for Valuation

This session was about the structure of PTAX for valuation and valuation records.

### 1.4.4 Module 4: Geo-PTAX

This session dealt with the structure of Geo-PTAX and how to use it for valuation.

### 1.4.5 Module 5-1: Desk Trial Application

This practical training session tackled the calculation of standard values for the various usage categories in identified target areas (Beitunia Municipality, Block no.1).

### 1.4.6 Module 5-2: Field Trial Application

This session included estimation of property values located in identified target areas, after examining individual targets by using digitalized valuation records.

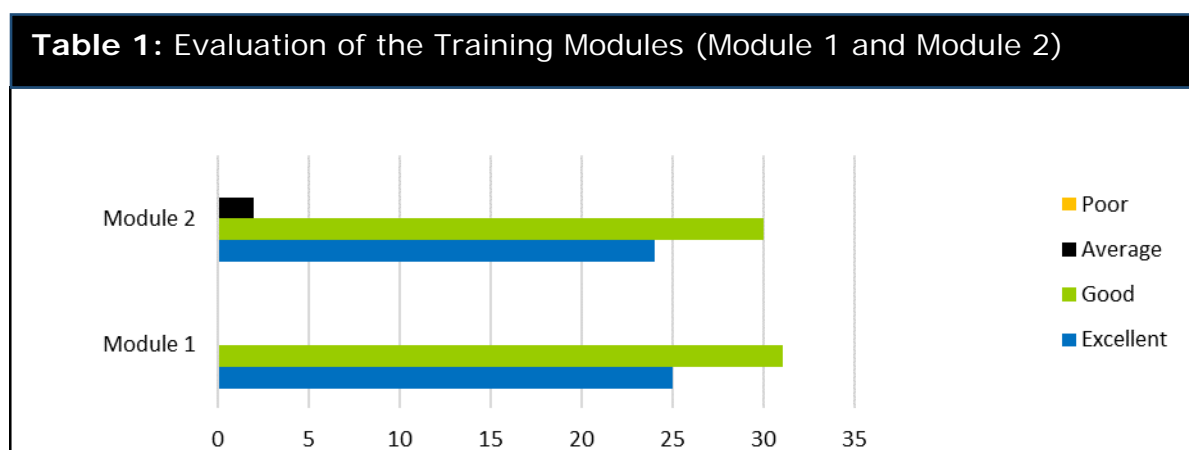


## 2. EVALUATION OF THE TRAININGS

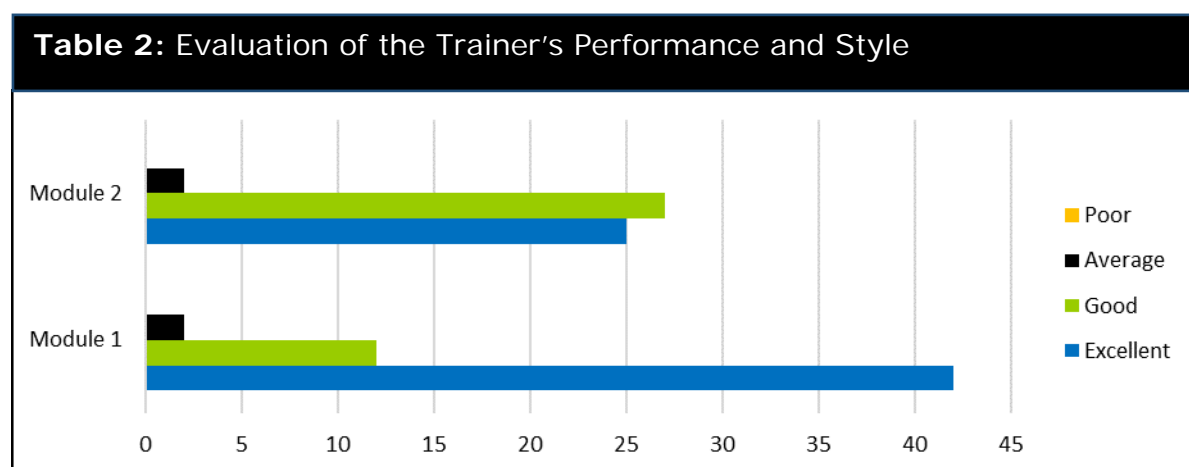
### 2.1 Reaction Evaluation

#### 2.1.1 Reaction Evaluation for Module 1 (Principles of Property Valuation) and Module 2 (New Property Valuation Standards)

As illustrated in Table 1, 45% (25 out of 56) of the participants perceived Module 1 as excellent and 55% (31 out of 56) as good. Similar results were found for Module 2, where 43% (24 out of 56) of the participants perceived the module as excellent, 54% as good (30 out of 56) and only 4% (2 out of 56) as average.



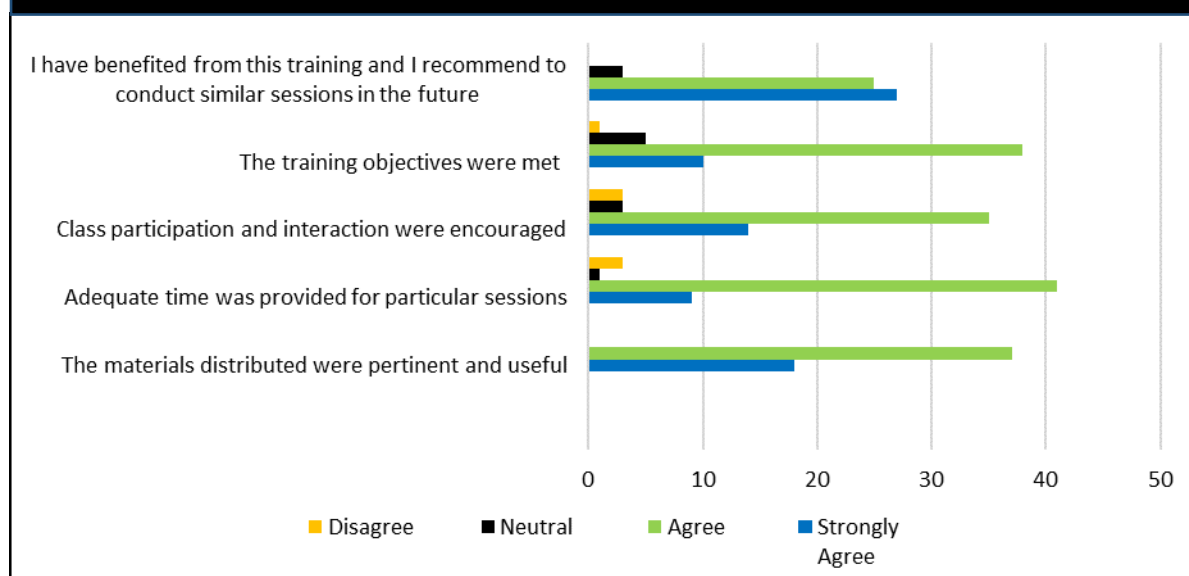
Among the participants 75% (42 out of 56) reported that the trainer’s performance and style of Module 1 (Mr. Nofal) was excellent, 21% (12 out of 56) reported the performance as good, and only 4% (2 out of 56) of the participants expressed their opinion as average. As for the trainer’s performance on Module 2 (Ms. Shatha Kharraz), 46% (25 out of 54) and 50% (27 out of 54) of the participants assessed the trainer’s performance as excellent and good respectively, only 4% (2 out of 54) of the participants assessed her performance as average (see Table 2).



Results in Table 3 show that 67% (37 out of 55) of the participants agreed that the materials distributed during the training were useful and pertinent to the training module with an additional 33% (18 out of 55) who strongly agreed on

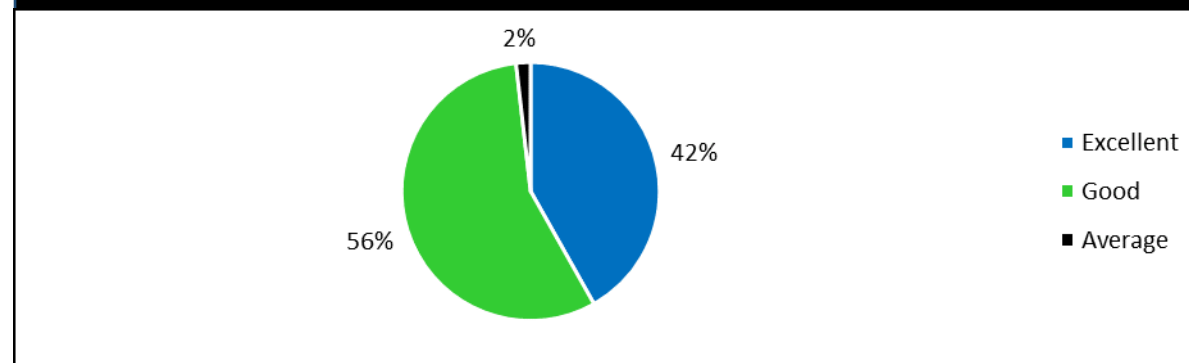
this matter. Moreover, 76% (41 out of 54) agreed that the time provided for the particular sessions was adequate, 17% (9 out of 54) strongly agreed on this point and the minority 2% (1 out of 54) and 6% (3 out of 54) had neutral stance or disagreed respectively. Additionally, 64% (35 out of 55) agreed that class participation and interaction were encouraged during the sessions and 25% (14 out of 55) strongly agreed on this point, whereas only a total of 11% (6 out of 55) had either neutral stance or disagreed (5% each) on this particular issue. Furthermore, the majority of the participants (70%, 38 out of 54) agreed with the fact that the training objectives were met, with an additional 19% (10 out of 54) who strongly stressed on this matter, 9% (5 out of 54) had neutral stance and only 2% (1 out of 54) disagreed with the majority. Most of the responses (94%, 52 out of 55) show that the participants either agreed (45%, 25 out of 55) or strongly agreed (49%, 27 out of 55) that they have benefited from the training and recommended for similar sessions to be conducted in the future.

**Table 3: Evaluation of General Items (Module 1 and Module 2)**



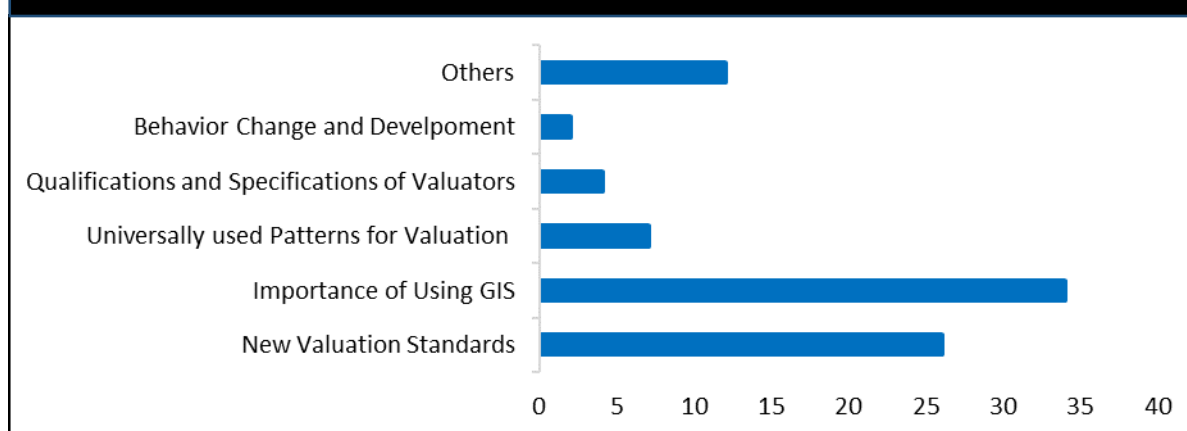
As an overall rating, 98% of respondents evaluated the orientation sessions as either good (56%) or excellent (42%) (see Table 4).

**Table 4: Overall Evaluation of the Sessions (Module 1 and Module 2)**



Results revealed that the main points learned and skills gained during the sessions were as follows: 31% (26 out of 85) of the responses focused on the new valuation standards in terms of valuation formula, standard value, and basic principles in valuation. On the other hand, the importance of using GIS was reported by 40% (34 out of 85) of the responses. Eight percent (8%, 7 out of 85) of the reactions tackled the issue of obtaining information regarding universally used patterns for valuation. Moreover, participants stated becoming knowledgeable in matters regarding qualifications and specifications of valuers in only 5% (4 out of 85) of their responses. Finally only 2% (2 out of 85) of the participants' responses tackled the issue of behavior change and development, whereas 14% (12 out of 85) of the responses were classified under "others" which included accountability, determining property usage, etc..) (see Table 5).

**Table 5: Main Points Learned and Skills Gained (Module 1 and Module 2)**



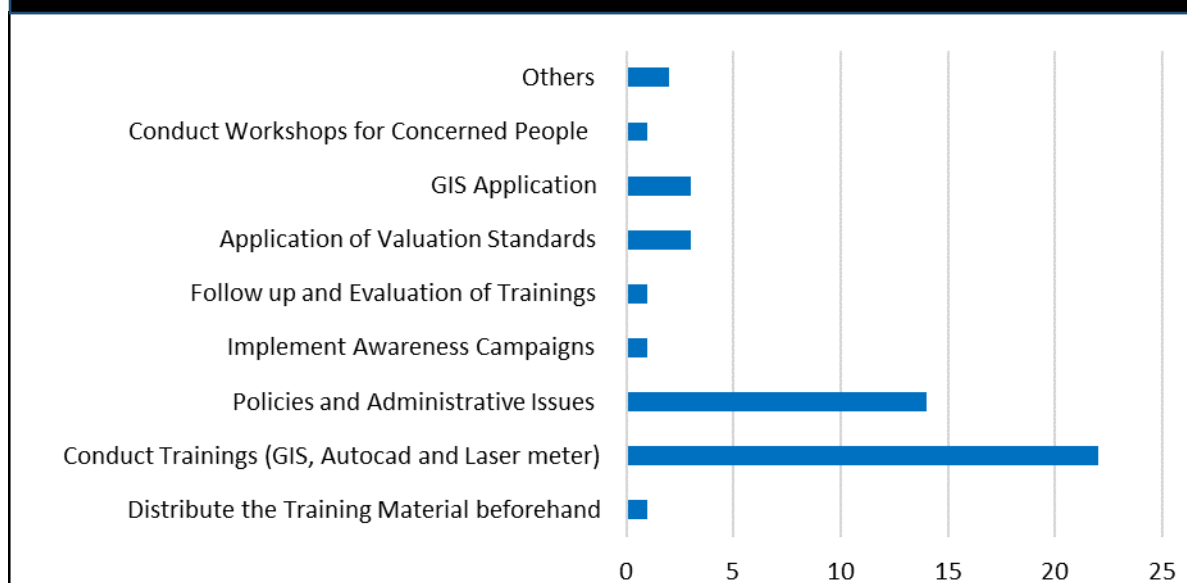
Results also showed that 6% (3 out of 48) of the participants' responses requested application of the new valuation standards, a similar percentage (6%) also requested the application of GIS. On the other hand, recommendations to conduct trainings on GIS, Autocad and Laser meter were reported by a relatively high percentage 46% (22 out of 48) of the responses. Other responses (2% each) included distribution of the training material prior to the trainings, implementation of awareness campaigns, follow up and evaluation of trainings, and execution of workshops for concerned people. The remaining 29% (14 out of 48) of the responses were concerned with internal policies and administrative issues related to GDPT like staffing, salaries, networking with relevant organizations like PLA and municipalities and others (see Table 6).

### 2.1.2 Reaction Evaluation for Module 3 (Use of P-TAX system for Valuation)

As shown in Table 7, 35% (11 out of 31) of the participants reported that Module 3 was excellent, 52% (16 out of 31) considered it as good, and 13% (4 out of 31) found the module to be average.

Among the respondents, 35% (11 out of 31) reported that the trainer's performance and style of Module 3 (Mr. Ibrahim Abu Raida from Experts Turnkey Solutions) was excellent, 55% (17 out of 31) reported the performance as good, and 10% (3 out of 31) as average.

**Table 6: Comments and Recommendations (Module 1 and Module 2)**



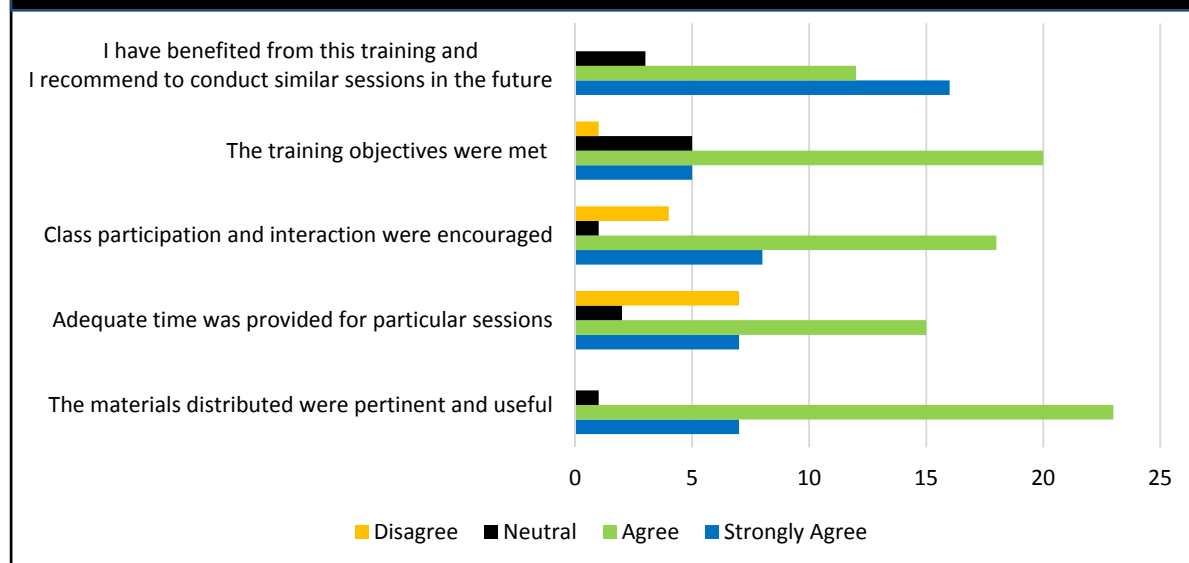
**Table 7: Evaluation of the Training Module (PTAX) and the Trainer**



Results in Table 8 show that almost all of the respondents (97%, 30 out of 31) either agreed (74%) or strongly agreed (23%) that the materials distributed during the training were useful and pertinent to the training module, unlike only 3% (1 out of 31) who had a neutral stance. Moreover, 48% (15 out of 31) agreed that the time provided for the particular sessions was adequate, 23% (7 out of 31) strongly agreed on this point and a similar percentage (23%, 7 out of 31) stated the opposite (disagreed). The minority 6% (2 out of 31) of respondents had neutral stance. Additionally, 58% (18 out of 31) agreed that class participation and interaction were encouraged during the sessions and 26% (8 out of 31) strongly agreed on this point. A similar total percentage (26%) either disagreed on the matter (13%, 4 out of 31) or had a neutral stance (3%, 1 out

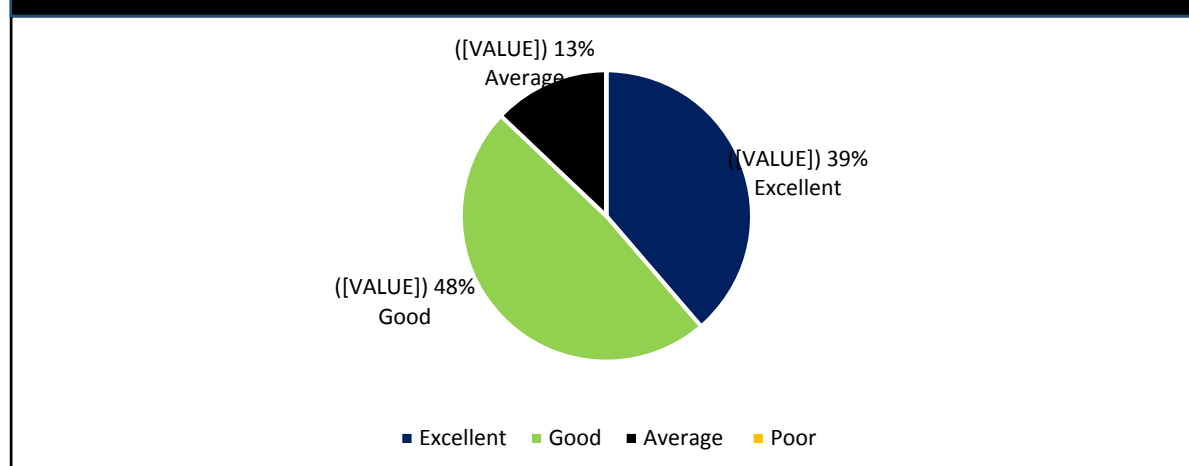
of 31). Furthermore, the majority of the participants (81%, 25 out of 31) either agreed or strongly agreed with the fact that the training objectives were met, only 3% (1 out of 31) disagreed with the majority and 16% (5 out of 31) had neutral stance. Most of the responses (90%, 28 out of 31) showed that the participants either strongly agreed (52%, 16 out of 31) or agreed (39%, 12 out of 31) that they have benefited from the training and recommended for similar sessions to be conducted in the future. Besides, 10% of the respondents had neutral stance.

**Table 8: Evaluation of General Items (PTAX)**



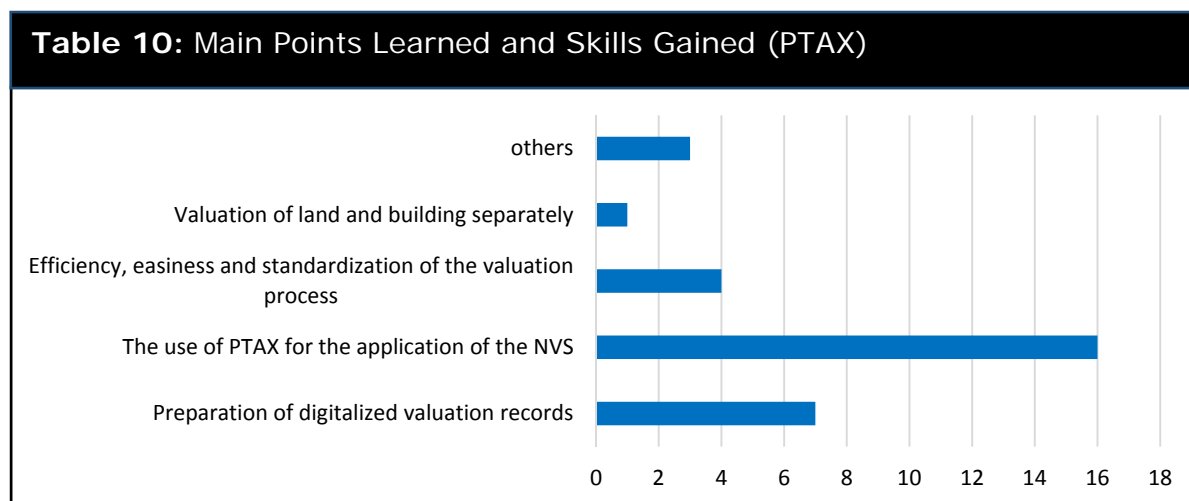
As an overall rating, 87% of respondents assessed the PTAX training session as either good (48%) or excellent (39%), with a minority of 13% who perceived the session as average (see Table 9).

**Table 9: Overall Evaluation of the Training Sessions (PTAX)**

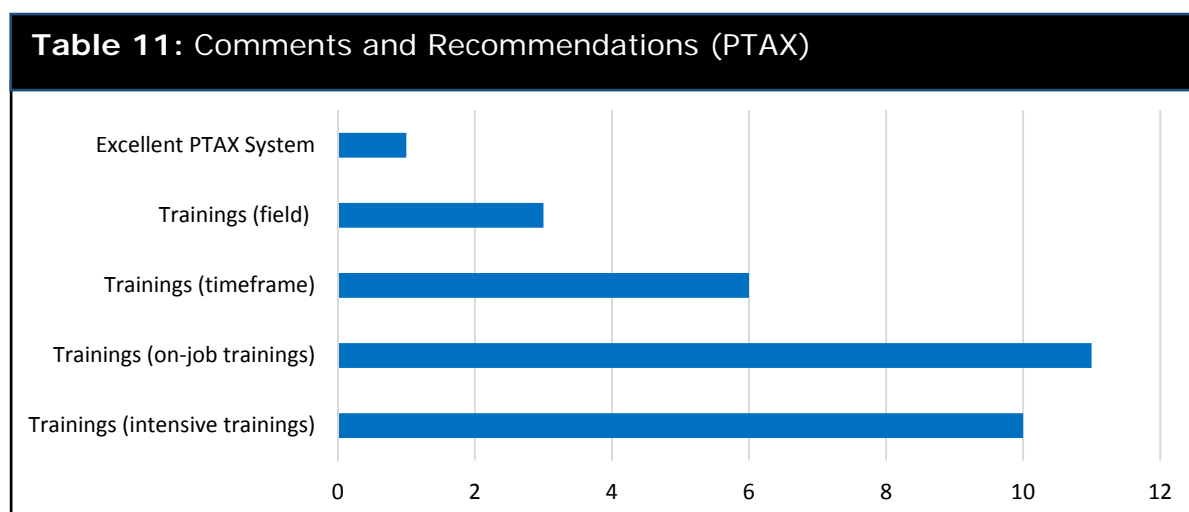


Results revealed that the main points learned and skills gained during the sessions were as follows: 52% (16 out of 31) of the responses focused on the benefits of using the digitalized PTAX system for the application of the new valuation standards. On the other hand, 23% (7 out of 31) learned how to

prepare digitalized valuation records and how to use them for inserting necessary information and data. Efficiency, easiness and standardization of the valuation process was reported by 13% (4 out of 31) of the responses and only one respondent (3%) tackled the issue of valuing land and building separately. Ten percent (10%) of the responses (3 out of 31) were classified under “others” (see Table 10).



Results also showed that 97% (30 out of 31) of the responses were within the scope of trainings: 32% (10 out of 31) requested intensive trainings on PTAX, an additional 35% (11 out of 31) requested on-job trainings, and 10% (3 out of 31) demanded field application of what they have learned. On the other hand, 19% (6 out of 31) of the respondents requested longer time frame for the trainings, and interestingly one of the respondents (3%) found the PTAX system to be excellent (see Table 11).

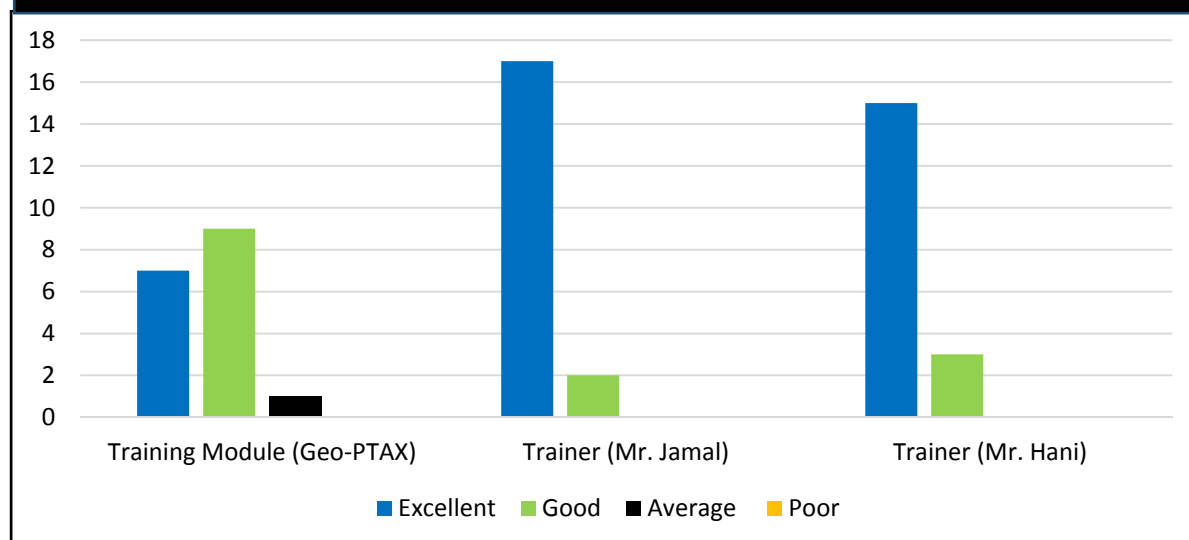


### 2.1.3 Reaction Evaluation for Module 4 (Geo-PTAX)

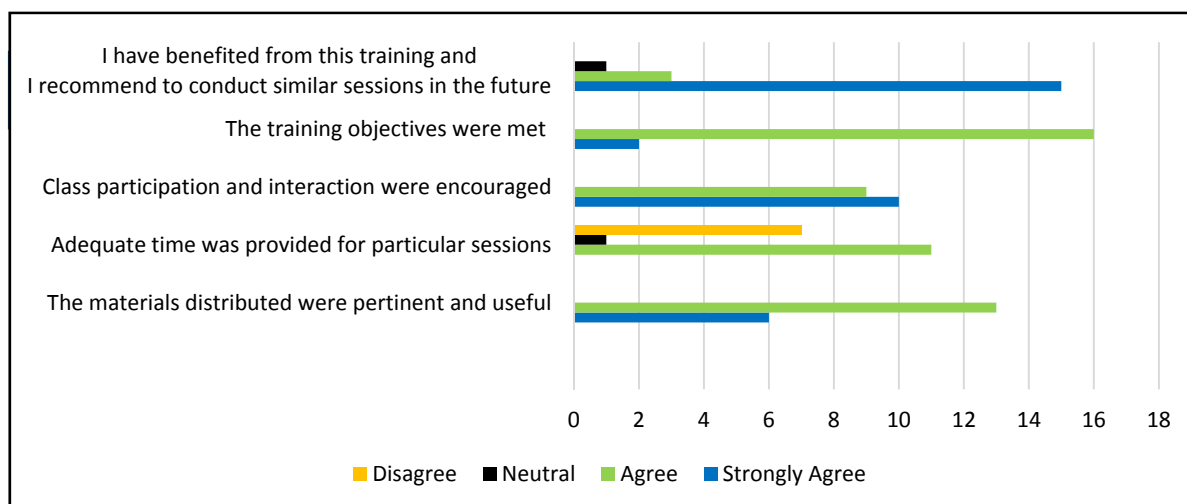
As shown in Table 12, 41% (7 out of 17) of the respondents reported that Module 4 was excellent, 53% (9 out of 17) considered it as good, and only one out of 17 respondents found the module to be average.

Among the respondents, 89% (17 out of 19) reported that the performance and style of Mr. Jamal (trainer) was excellent while 11% (2 out of 19) rated his performance as good. Additionally, 83% (15 out of 18) of the respondents assessed Mr. Hani’s (trainer) performance as excellent and 17% (3 out of 18) as good.

**Table 12: Evaluation of the Training Module (Geo-PTAX) and the Trainer**



Results in Table 13 show that all of the respondents (100%, 19 out of 19) either agreed (68%) or strongly agreed (32%) that the materials distributed during the training were useful and pertinent to the training module. Moreover, 58% (11 out of 19) agreed that the time provided for the particular sessions was adequate, while 37% (7 out of 19) stated the opposite (disagreed), and only one respondent (5%, 1 out of 19) had neutral stance. Additionally, all of respondents (100%, 19 out of 19) either agreed (47%) or strongly agreed (53%) with the fact that class participation and interaction were encouraged during the sessions. Furthermore, all of the respondents either agreed (89%) or strongly agreed (11%) that the training objectives were met. Finally, most of respondents (95%, 18 out of 19) reported that they have benefited from the training and recommended for similar sessions to be conducted in the future, while only one



respondent (1 out of 19) had neutral stance.

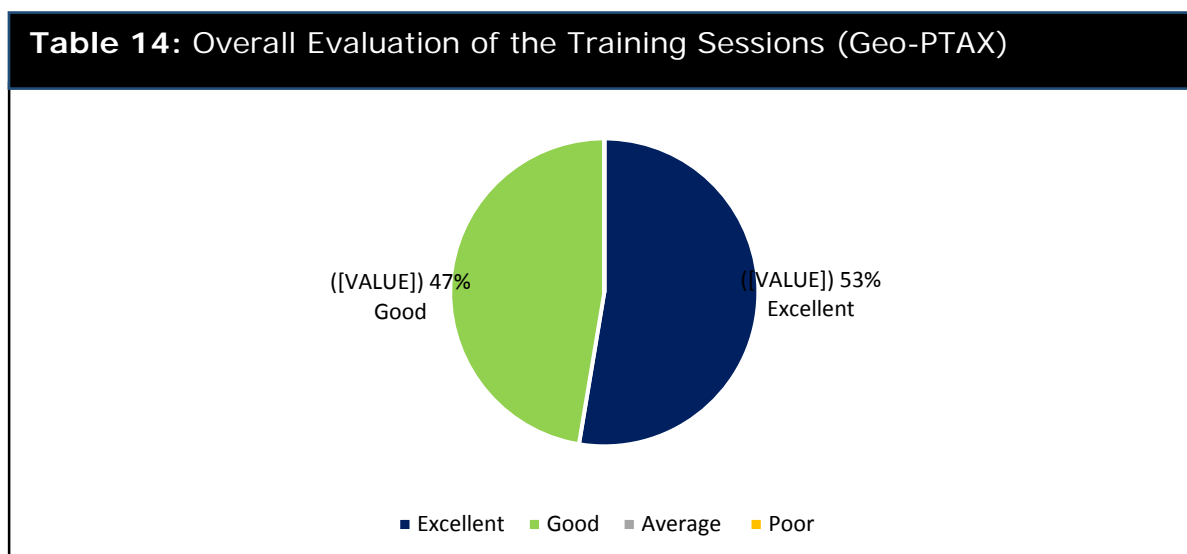


Table 14 shows that all respondents assessed the Geo-PTAX training session as either excellent (53%) or good (47%).

Finally, the main points learned and skills gained during the training were: usage of GIS for valuation (11 out of 15), identification of necessary information efficiently and effectively (3 out of 15), ability to access and use aerial maps (1 out of 15), and ability to add or modify information and data related to valuation (1 out of 15). Moreover, the main comments and recommendations reported by respondents were confined to conducting extensive trainings, follow up and sustain the trainings, and pay visits to the north branch offices for certain pending issues.

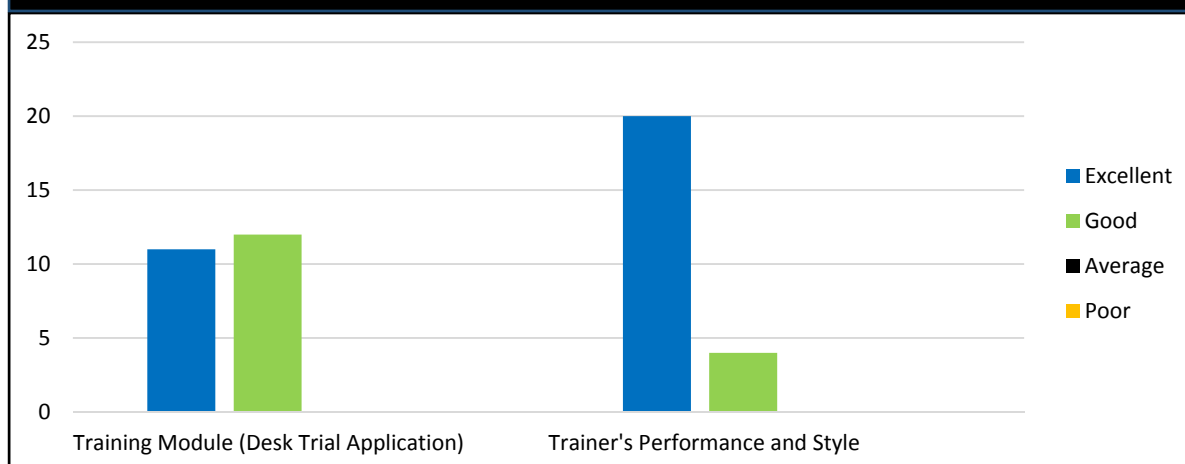
#### 2.1.4 Reaction Evaluation for Module 5-1 (Desk Trial Application)

As illustrated in Table 15, 48% (11 out of 23) of the participants rated the desk trial application as excellent and 52% (12 out of 23) as good.

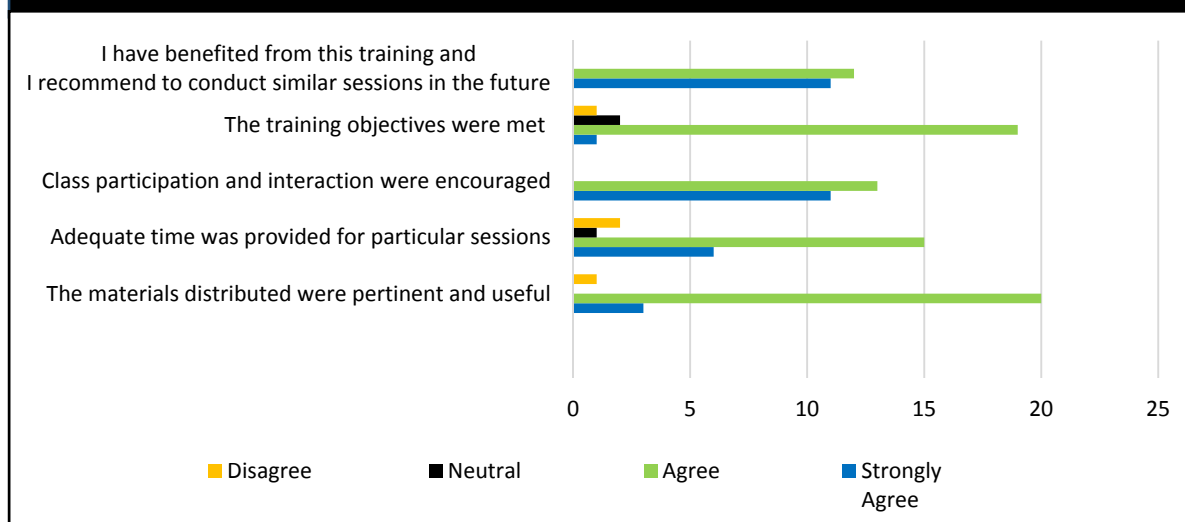
Among the respondents, 83% (20 out of 24) reported that Ms. Shatha Kharraz's (trainer) performance and style was excellent, and 17% (4 out of 24) assessed her performance as good.



**Table 15: Evaluation of the Module (Desk Trial Application) and the Trainer**

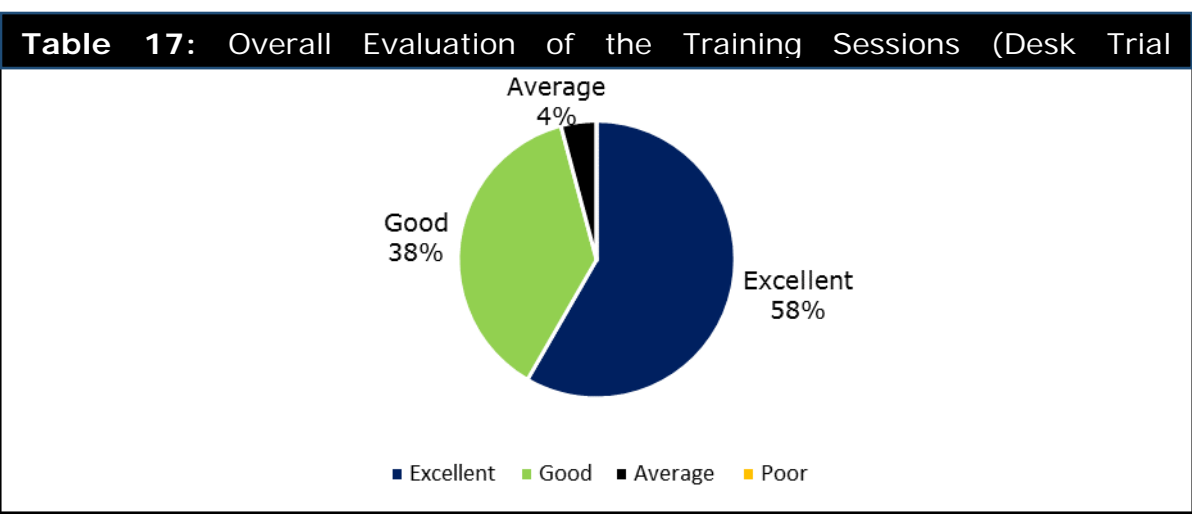


**Table 16: Evaluation of General Items (Desk Trial Application)**

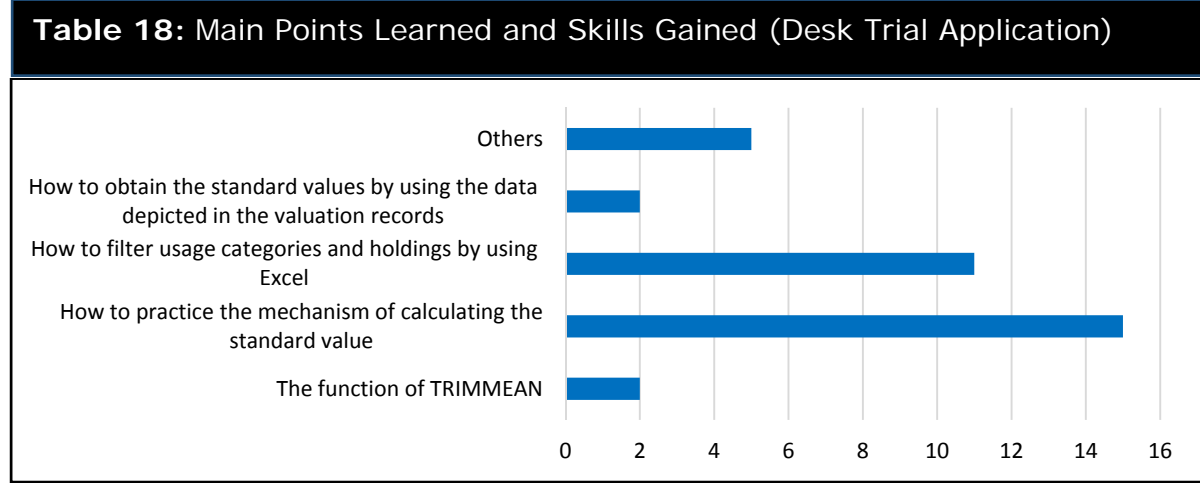


Results in Table 16 show that most of the respondents (96%, 23 out of 24) either agreed (83%) or strongly agreed (13%) that the materials distributed during the training were useful and pertinent to the training module, unlike only one respondent (4%, 1 out of 24) who stated the opposite (disagreed). Moreover, 63% (15 out of 24) agreed that the time provided for the particular sessions was adequate, 25% (6 out of 24) strongly agreed on this point, two respondents (8%, 2 out of 24) disagreed on the adequacy of time and only one had a neutral stance. Additionally, all respondents either agreed (54%, 13 out of 24) or strongly agreed (46%, 11 out of 24) with the fact that class participation and interaction were encouraged during the sessions. Furthermore, 78% (18 out of 23) of the respondents reported that the training objectives were met, the opposite was stated by only one respondent (4%, 1 out of 23) and two (9%, 2 out of 23) had a neutral stance. Likewise, all respondents (52% agreed and 48% strongly agreed) stated that they have benefited from the training and recommended for similar sessions to be conducted in the future.

As an overall rating, 96% of respondents assessed the desk trial application session as either good (38%) or excellent (58%), with a minority of 4% who perceived the session as average (see Table 17).

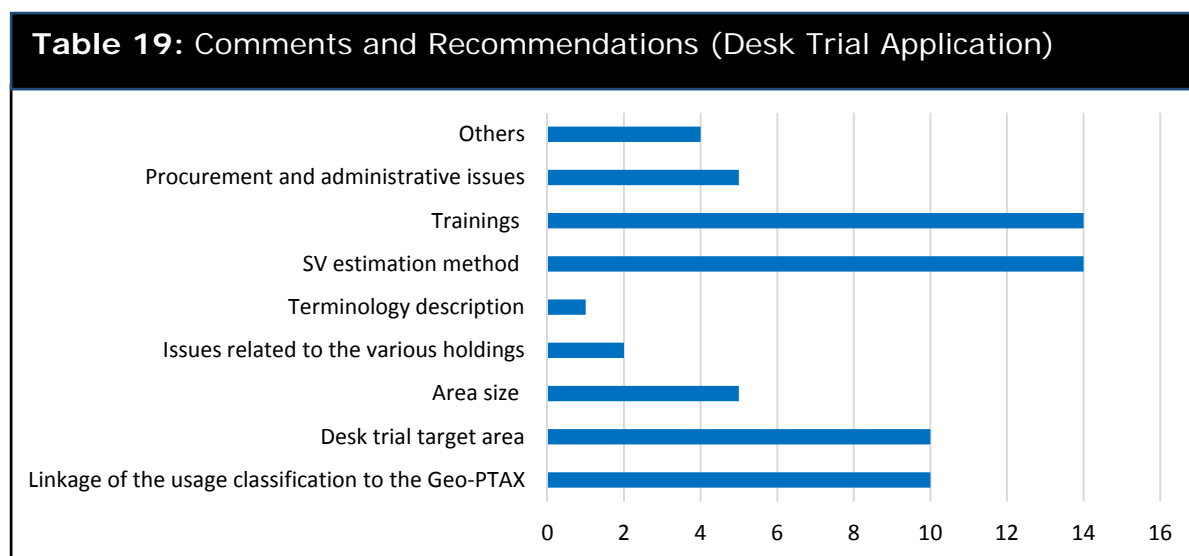


Results showed that the main points learned and skills gained during the desk trial application were as follows: 43% (15 out of 35) of the responses focused on the practical part of the mechanism for calculating the standard values. Additionally, 31% (11 out of 35) of respondents learned how to use the filter function for the different usage categories and the various holdings. Furthermore, 11% (4 out of 35) of the main points learned were in the field of 'TRIMMEAN function' and the 'usage of valuation records data' for the estimation of the standard values. Finally, 14% (5 out of 35) of the responses were classified under 'others' (see Table 18).



Results also showed that 22% (14 out of 65) of the participants' responses stated that the estimation method of the standard values is time-consuming and requires a big number of staff, therefore it is recommended to generate a simple approach. A similar percentage (22%) of responses requested to have intensive trainings on the desk trial in addition to be provided with a training manual prior

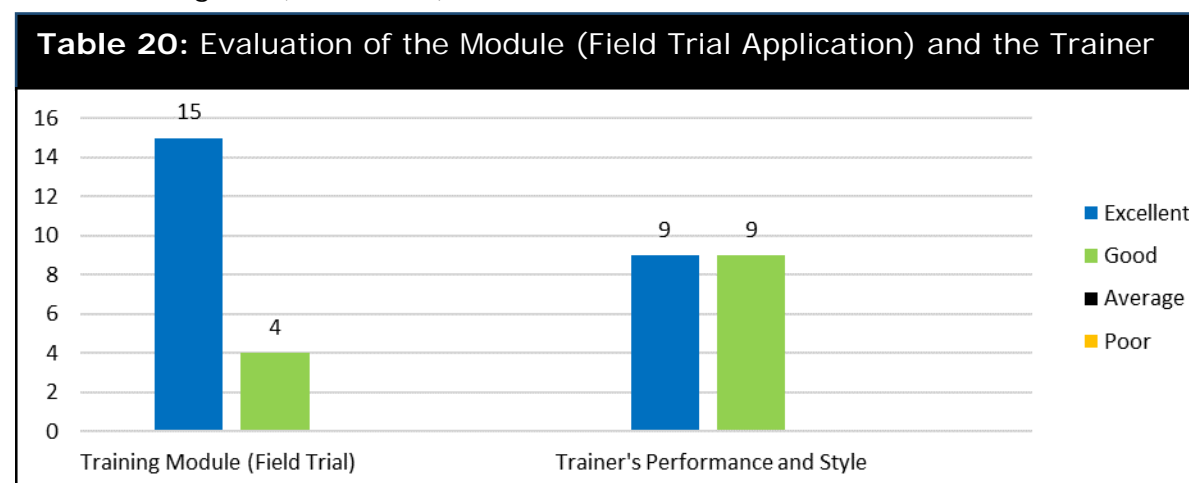
to the sessions. Moreover, 15% (10 out of 65) of the responses requested the application of desk trial to a variety of municipalities for a wider comparison. A similar percentage (15%) of responses requested to link the usage classification to the Geo-PTAX. Furthermore, 8% (5 out of 65) of the responses tackled the issue of 'building area size' definition, sources and method of measurement. Three percent (2 out of 65) of the comments were concerned with the various types of holdings (used by the owner, rented, and ready to be rented) in terms of rental values and deductions. Additionally, one of the responses touched upon a very important issue related to terminology definition including rent value, sale value, etc... Other responses (14%, 9 out of 65) included procurement, administrative issues and others. (see Table 19).



**2.1.5 Reaction Evaluation for Module 5-2 (Field Trial Application)**

As illustrated in Table 20, 79% (15 out of 19) of the respondents reported that the field trial application was excellent, with an additional 21% (4 out of 19) who considered it as good.

The performance of Mr. Nagasawa in the eyes of participants was rated either excellent or good (50% each).



Results in Table 21 show that all respondents (100%, 20 out of 20) either agreed (75%) or strongly agreed (25%) with the fact that the materials distributed during the training were useful and pertinent to the training module. Moreover, 85% (17 out of 20) of the respondents either agreed (50%) or strongly agreed (35%) that the time provided for the particular sessions was adequate, while 15% (3 out of 20) stated the opposite (disagreed). Additionally, all respondents agreed or strongly agreed (50% each) that class participation and interaction were encouraged during the sessions. Furthermore, the majority of respondents either agreed (60%, 12 out of 20) or strongly agreed (30%, 6 out of 20) with the fact that the training objectives were met, while 10% (2 out of 20) had neutral stance. Finally, most of the respondents (95%, 19 out of 20) reported that they have benefited from the training and recommended for similar sessions to be conducted in the future, while only one respondent (1 out of 20) had neutral stance.

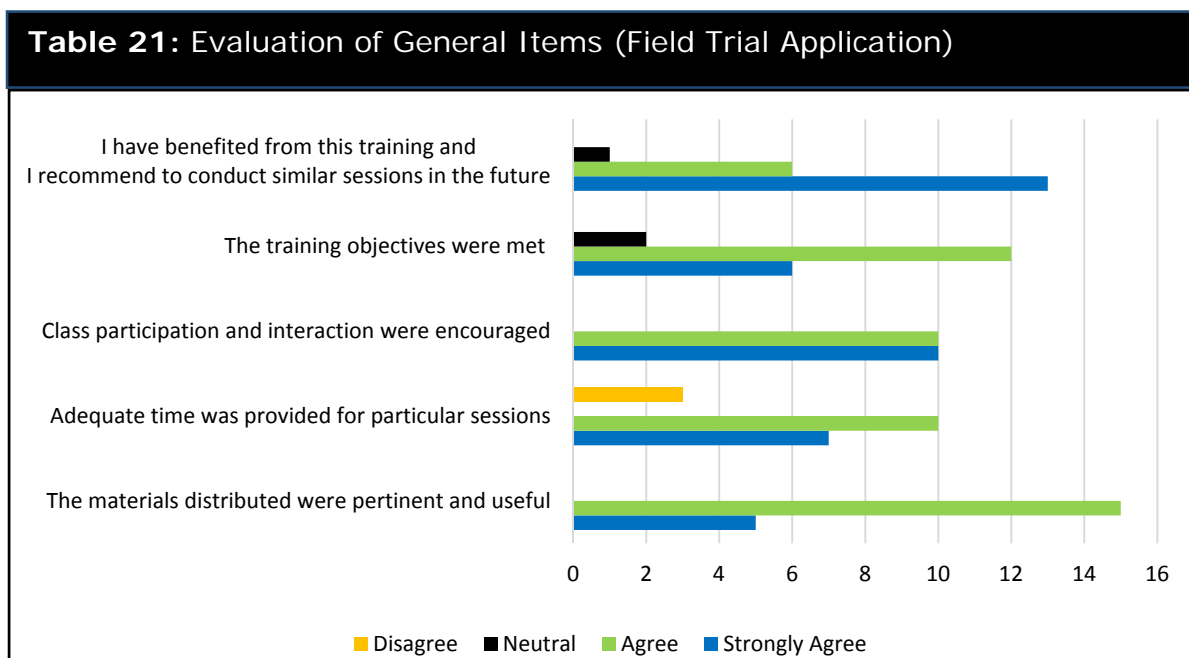


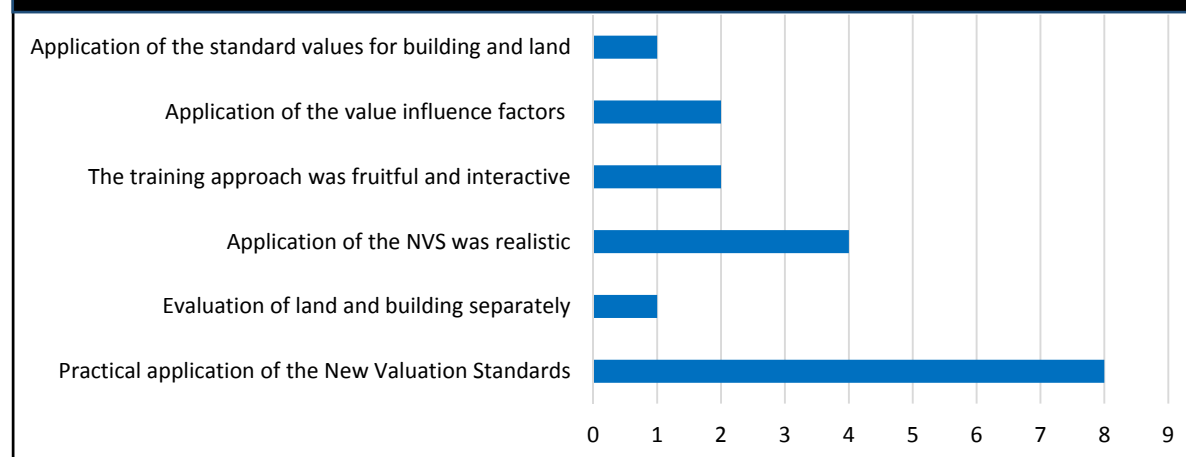
Table 22 shows that all respondents assessed the field trial application as either excellent (70%) or good (30%).

**Table 22: Overall Evaluation of the Training Sessions (Field Trial Application)**



Results revealed that the main points learned and skills gained during the field trial application were as follows: 44% (8 out of 18) of the responses emphasized on the usefulness of the practical learning session in applying the new valuation standards, an additional 22% (4 out of 18) of the responses stated that the application of the NVS was convenient, fair and close to reality, 11% (2 out of 18) stated that the training approach was fruitful and interactive, a similar percentage (11%) recognized the application of the value influence factors. Evaluation of land and building separately, and application of the standard values for land and building were reported by two of the respondents (see Table 23).

**Table 23: Main Points Learned and Skills Gained (Field Trial Application)**



Finally, 'Application of the New Valuation Standards in the field is very effective' this statement was reported by one of the respondents during the field trial application. Main comments and recommendations reported by other respondents included: learn how to identify properties in the field with respect to the corresponding serial number in the valuation record, apply field trials in all

branch offices affiliated to GDPT, expand the training scope in terms of target properties and timeframe, develop post-training follow up plans, and provide valuers with tablets.

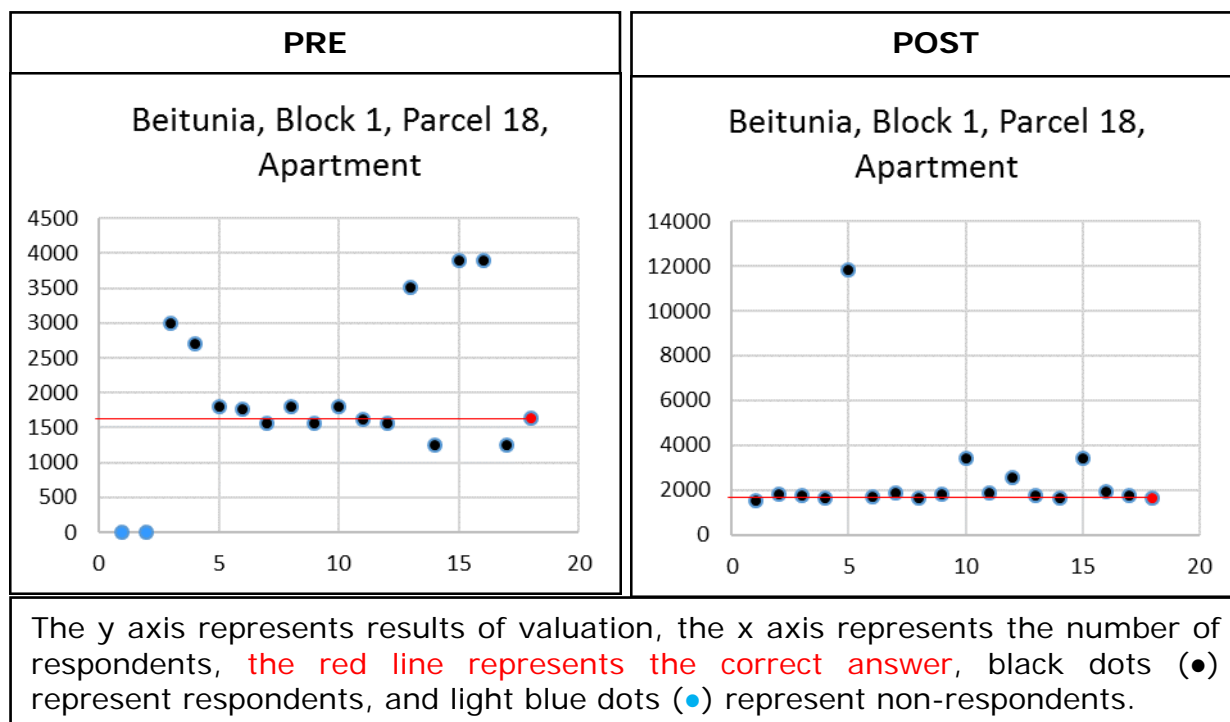
## 2.2 Learning Evaluation

This level of evaluation is achieved by using a "Pretest Posttest" which is filled out by trainees. This is an application of 'before and after' assessment method to measure what the trainees have learned in the training course. Participants were provided with 5 exercises, two for building valuation and three for land valuation. The charts depicted below display the data results of the pre-test which was conducted on the first day of the training (May 11<sup>th</sup> 2016), compared to the results of the posttest which was conducted on the last days of the trainings (2<sup>nd</sup> to 4<sup>th</sup> of August 2016) in order to assess the knowledge that was gained with respect to property evaluation methodology.

Results were analyzed only for those participants who took both the pretest and posttest exercises. (i.e. some participants conducted pretest but not post test and vice versa).

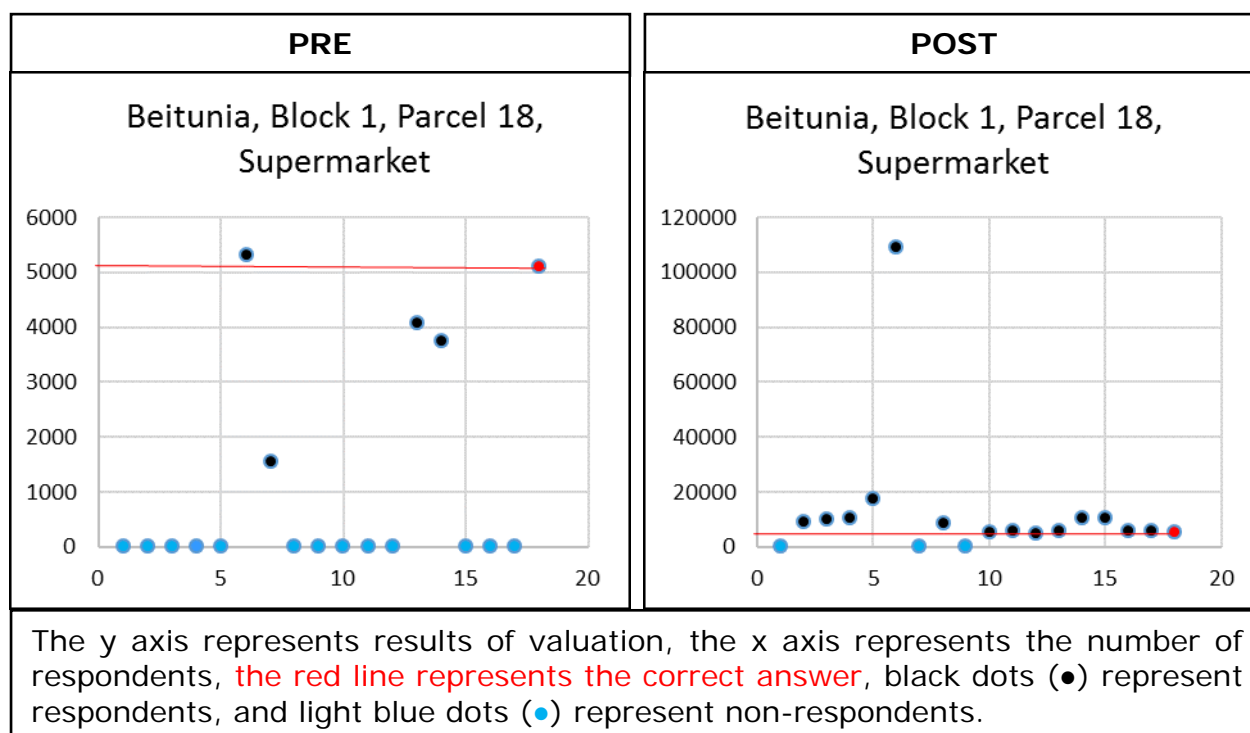
Pretest (exercise 1-1 apartment): Respondents consisted of 15 out of 17 participants (88%), of which 8 (53%) had either correct or close results to the correct answer (1622). On the other hand, 7 responses (47%) deviated from the expected value.

Posttest (exercise 1-1 apartment): All participants responded to the exercise, of which 13 (76%) had either correct or close results to the correct answer (1622). On the other hand, 4 responses (24%) deviated from the expected value.



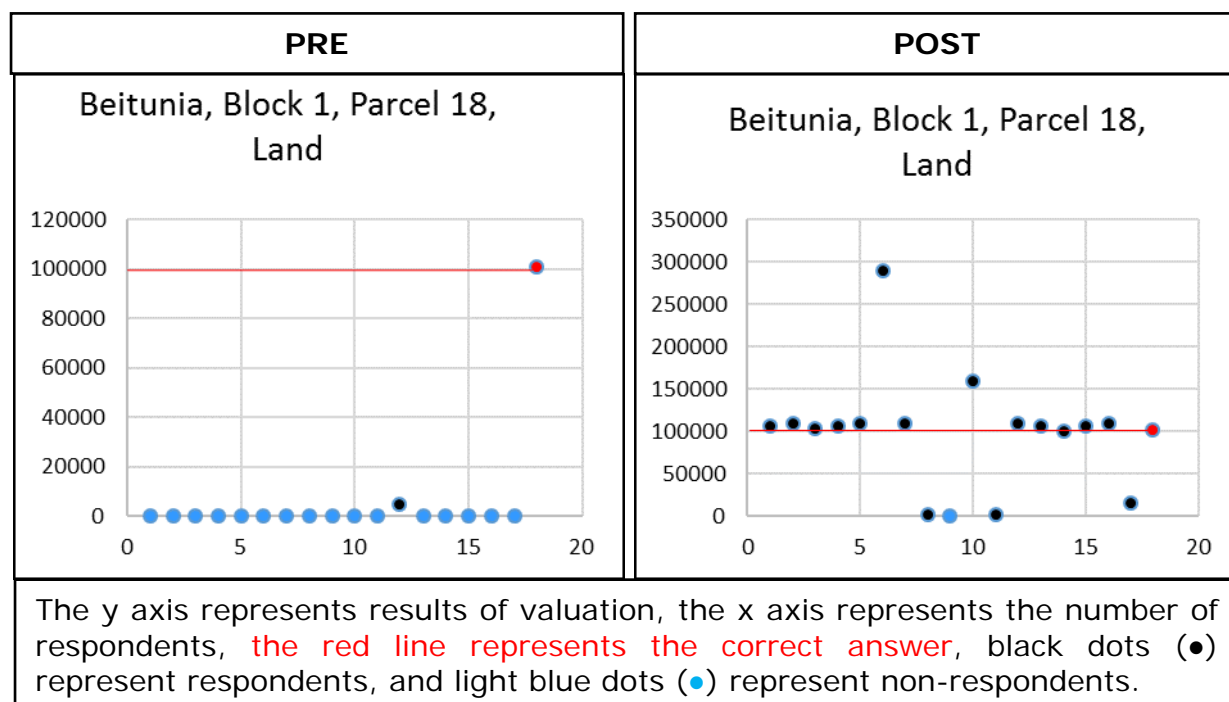
Pretest (exercise 1-2 supermarket): Respondents consisted of 4 out of 17 participants (24%), of which only 1 (25%) had a close result to the correct answer (5110). On the other hand, 3 responses (75%) deviated from the expected value.

Posttest (exercise 1-2 supermarket): Respondents consisted of 14 out of 17 participants (82%), of which 6 (43%) had close results to the correct answer (5110). On the other hand, 8 responses (57%) deviated from the expected value.



Pretest (exercise 1-3 land): As for the land valuation, only 1 (6%) participant valued the land on which the building is standing (the result highly deviated from the expected value). The reason behind this could be attributed to the fact that under the current practices of GDPT, valuers do not value lands of less than 1.7 dunomns on which a buiding is standing (in this exercise the area size of the land is 716 square meters)

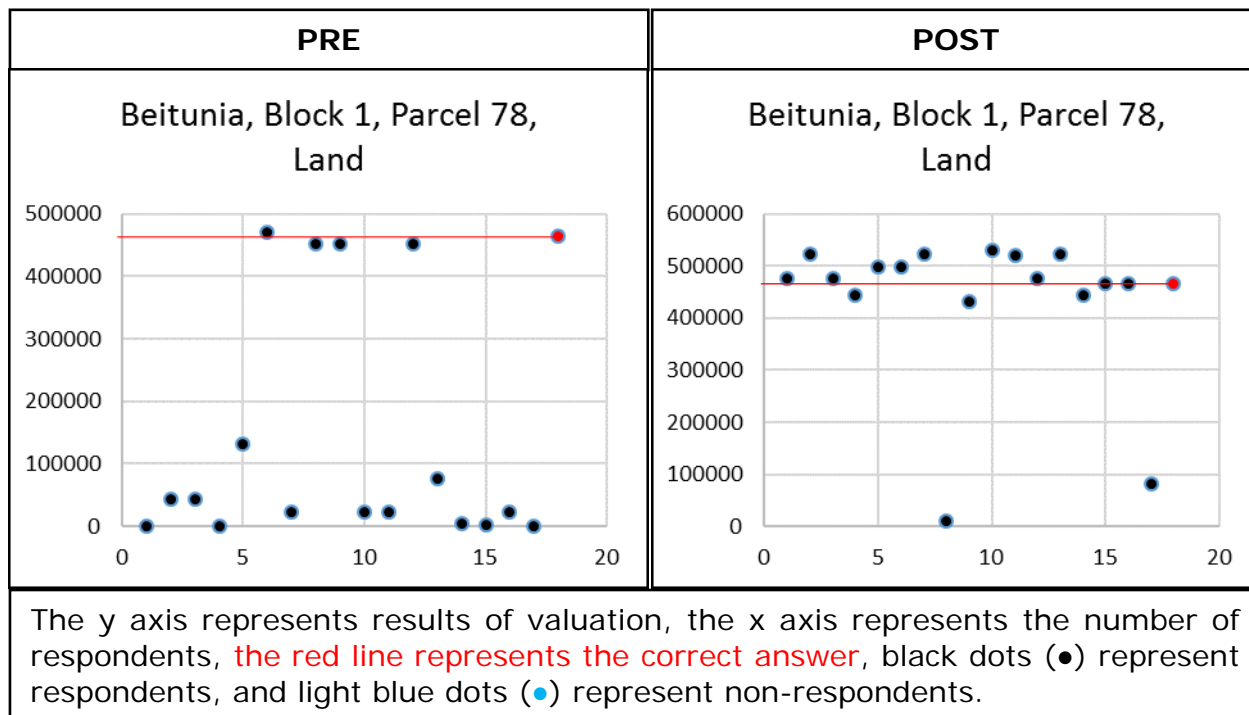
Posttest (exercise 1-3 land): Respondents consisted of 16 out of 17 participants (94%), of which 11 (69%) had close results to the correct answer (100601). On the other hand, 5 responses (31%) deviated from the expected value.



Pretest (exercise 2 land): All participants responded to this exercise, of which 4 out of 17 (24%) had close results to the correct answer (464331). On the other hand, 13 responses (76%) deviated from the expected value.

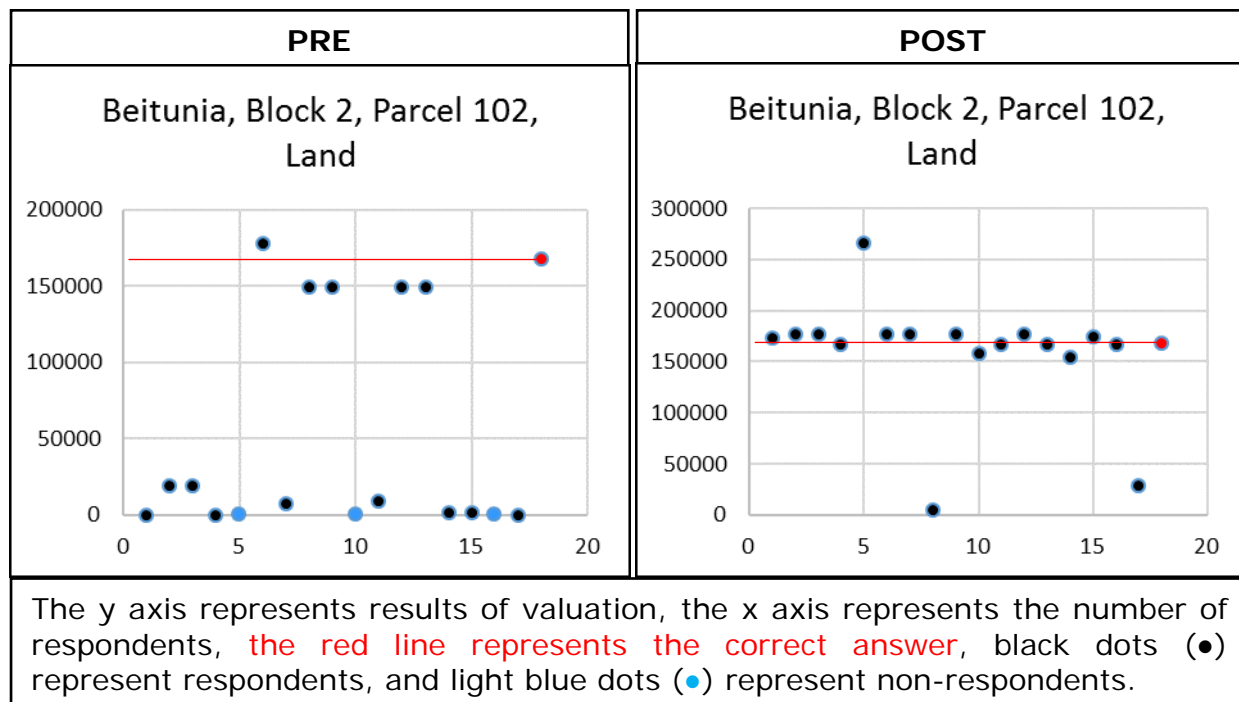
Posttest (exercise 2 land): All participants responded to this exercise, of which 15 out of 17 (88%) had close results to the correct answer (464331). On the other hand, 2 responses (12%) deviated from the expected value.





Pretest (exercise 3 land): Respondents consisted of 14 out of 17 participants (82%), of which 5 (36%) had close results to the correct answer (167481). On the other hand, 9 responses (64%) deviated from the expected value.

Posttest (exercise 3 land): All Respondents responded to this exercise, of which 14 out of 17 (82%) had close results to the correct answer (167481). On the other hand, 3 responses (18%) deviated from the expected value.



### 3. FINDINGS AND RECOMMENDATIONS BASED ON THE TRAININGS

Reviewing the results obtained from course evaluations help us summarize main findings on the training programs which provide the basis for making recommendations towards GDPT's continuous improvement in organizing training programs in property valuation in the future.

#### 3.1 Main Findings

Main findings are broadly categorized into three aspects: namely, trainees; resource persons; and cross-cutting elements for designing training programs as follows: 3.1.3

##### 3.1.1 Trainees

Training is chiefly concerned with competency enhancement. Such competency is said to be composed of three main components: knowledge, skills and attitude to support the performance of any task within any particular group and level. In line with this, main findings including self-assessments and feedbacks made by the participants can be summarized as follows:

**Change in Knowledge:** One of the most important findings of the training was the fruitful interaction and collaboration among valuers from the various branch offices, indicating that exercises emphasizing the actual steps for property valuation, as a prerequisite to conduct valuation, have been absorbed by the frontline staff. This can be observed in the significant improvement from pre to post test.

**Skills Enhancement:** Our pre-posttests also showed a noticeable improvement in the performance of valuers with respect to the application of the new valuation standards 'the formula' particularly the element of value influence factors (VIF). Moreover, it is believed that the practical part of the PTAX training had a positive influence on the performance of valuers, thus enabling them to exercise data entry in the digitalized valuation records as a prerequisite step for the new valuation process.

**Change in Attitude:** Besides the above mentioned improvements, a noticeable change in attitude was observed in the reactions of respondents towards the new valuation standards during the implementation of the trainings. In the beginning, participants expressions were discouraging particularly throughout the theoretical part (Module 1 and 2), where the majority of trainees perceived the valuation standards as difficult to implement and unrealistic. On the other hand, things started to change upon the implementation of the practical part of the trainings (Module 3, 4, and particularly 5), where a number of participants started to demonstrate significant positive attitudes. The field trial application exercises offered the opportunity to receive further explanation of points that valuers did not fully understand during the theoretical sessions. Accordingly, it is concluded that the beginning of attitude transformation is within the grasp of valuers.

The above mentioned positive changes were reflected in the results of the posttest when compared to the pretest, which revealed a tremendous

improvement in the performance of valuers as follows: 53% to 76% (23% improvement) for apartment evaluation (exercise 1-1), 25% to 43% (18% improvement) for supermarket evaluation (exercise 1-2), 0% to 69% (69% improvement) for land evaluation (exercise 1-3), 24% to 88% (64% improvement) for land evaluation (exercise 2), and finally, 36% to 82% (46% improvement) for land evaluation (exercise 3).

### **3.1.2 Resource Persons**

The commitment of resource persons towards the enhancement of trainees' competencies is of vital importance for obtaining successful outcomes of the training program. In this line, main findings with respect to resource persons were observed as follows:

#### **Commitment of GDPT managerial staff:**

As mentioned earlier, it is a given nature of the J-PVP that the introduction of new concepts and methodology is landing in the right hands. In this context, the substantial commitment of GDPT policy makers is of vital importance, where national developmental policy guidance was clearly transmitted by GDPT managerial staff through articulated lectures and presentations that were directly made by the Director General of GDPT which in turn paved the road towards the realization of the national goal through training programs. Besides, the substantial guidance of the Director of Valuation Department and the Director of IT Department, added value to the integration of the new valuation standards in terms of credibility and reassurance.

#### **Close coaching by resource persons:**

Feedbacks from most of the valuers as well as training participants expressed their appreciations towards GDPT managerial staff as resource persons, due to the fact that they were not only involved in lectures but also in exercises and discussions. It was found out that those training participants, especially valuers, expressed their needs to exchange their views, ideas and experiences with managerial staff. In this regards, it is believed that the practical part of the trainings provided the participants with a platform to fulfill at least part of their potential needs.

#### **Investing in human resources as a precondition for successful development:**

At least three GDPT staff, i.e. one from IT department; one from valuation department; and one valuer, were found out to perform as associate resource persons. These three staff were initially trainees upon the beginning of the training sessions, whereas upon the successful completion of training modules, on the next day, their preparedness, readiness and commitment was quite impressive. This in turn enabled them to serve as associate resource persons, which resulted in positive outcomes from the respective training modules.

### **3.1.3 Cross-Cutting Elements for Designing a Training Program:**

Apart from findings on trainees and resource persons, few findings are noted herewith as cross-cutting elements for designing a training package as follows:

**Organizing training sessions in sequential arrangement:** Tasks should be effectively performed from upstream to downstream in order to attain outputs and goals. This basic belief on work flow has been applied to the design of this comprehensive training program in alignment with the workplace procedures starting with a set of familiarization activities to help concerned staff embrace concepts and methodology, calculation of standard values, data handling and valuation on the ground. Results of which were treated in an automated platform called P-TAX (digitalized property tax ledger). Within this structure of work flow, dialogue and discussions among training participants can be systematically organized through a process called 'socialization of acquired knowledge'.

**Providing interactive sessions:** Dialogue is a valuable means to support communication, sharing, and learning of new information. Accordingly, the provision of a discussion forum where participants with the same or similar background or duties can exchange views and experiences played a key role in maximizing the effects of trainings on the concerned staff for unifying ideas, forming common understandings and creating goal-oriented minds.

**Ensuring participants' attendance in accordance with the plan:** In order to realize the above social interaction in a systematic order, maintaining continuous attendance is one of the prerequisites. In this respect, 84% of participants attended the tailored trainings respectively in accordance with GDPT plan.

## **1.2 Main Recommendations**

Structured approach in training with scrupulous sequential order is essential for accepting, grasping, inculcating, transferring learning to the workplace and sustaining the new valuation standards.

The main findings mentioned above will boost GDPT to make a crucial review on how to sustain a comprehensive package of training in property valuations. In view of this, a few words are given as recommendations.

### **Recommendation-1: Establishment of an organizational arrangement**

Organizations should look at the positive effects of trainings on employee performance. Accordingly, it is recommended that GDPT needs to continue conducting similar type of training programs in the future under the notion of continuous process improvement in property valuation. In this context, it is also recommended that GDPT should make appropriate institutional arrangements for the continuous implementation and improvement of training programs. Therefore, it is believed that the Palestine Public Finance Institute (PPFI), established within the Ministry of Finance and Planning (MOFP), has a great advantage on GDPT in terms of being considered as an indispensable component of the training program. Accordingly, it is advised that GDPT and PPFI should jointly set up an organizational arrangement to come up with a mechanism to periodically review, improve and implement training programs in the future.

### **Recommendation-2: Maintaining sequential order of training modules**

As mentioned in the findings, sequential order of training modules in alignment with the actual workplace procedures for property valuation, helped trainees to acquire, understand and use the contents of trainings. It is believed that the same modality can be applied to improve employee engagement and performance through incorporating the new knowledge and skills of valuation into the workplace. Thus, it is highly recommended to arrange and deliver the training modules in accordance to the structure and sequential order of actual work procedures for property valuation in the future.

### **Recommendation-3: Continuation of on-the-job trainings**

Practices may be easily forgotten without actual execution on a daily basis. One of the feedbacks made by some trainees is concerned with a need for continuous process improvement in work performance at their workplaces. Accordingly, it is recommended to conduct and sustain on-the-job trainings in valuation standards on property.

### **Recommendation-4: Conducting performance monitoring and evaluation**

Periodic updates to the valuation standards are required to reflect socio-economic changes so as to maintain the three basic principles of valuation, namely, fairness; simplicity; and neutrality. In this context, the comprehensive training package also needs to be revised accordingly in order to address the latest needs of training for the optimization of appraised values towards realization of social justice. For doing so, it is strongly recommended that performance monitoring and evaluation of individual trainees should be continuously conducted in order to assess improvement as well as suggest training needs in the future.

### **Recommendation-5: Substantial relevant matters**

GDPT took the initiative to consolidate the new valuation standards into the buildings and land tax law in order to take root in Palestine. In line with this, steps have also been taken by GDPT to proceed with the law amendment Act (buildings and land tax) so as to legislate the new valuation standards. It is believed that through these initiatives and steps, definitions of relevant terminologies related to property valuation shall be emphasized and articulated. This articulation of terminologies is believed to further assist GDPT staff in effectively applying the new valuation standards. In line with this, and upon the approval of the amended law along with the valuation standards, it is recommended to introduce a new training module on the amended law as well as upgraded list of terminologies into the upcoming comprehensive training package.

## 4. PHOTO GALLERY



Principles and Methodology of NVS, May 11 2016  
Caesar Hotel Ramallah



Principles and Methodology of NVS, May 11 2016  
Caesar Hotel Ramallah



Principles and Methodology of NVS, May 11 2016  
Caesar Hotel Ramallah



Principles and Methodology of NVS, May 11 2016  
Caesar Hotel Ramallah



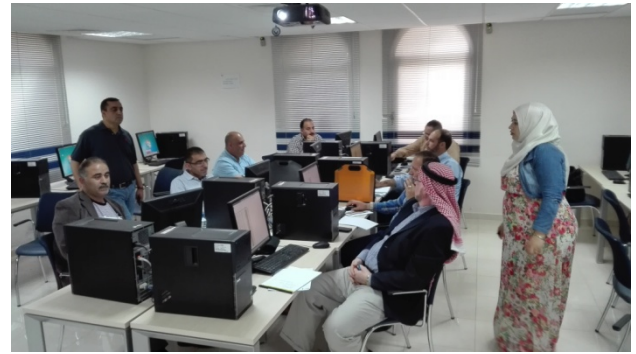
Principles and Methodology of NVS, May 11 2016  
Caesar Hotel Ramallah



Desk Trial Application, 16 May 2016 at MTIT



Desk Trial Application, 16 May 2016 at MTIT



Desk Trial Application, 19 May 2016 at MTIT



Geo-PTAX Training 11-14 July 2016 at MTIT



Geo-PTAX Training 11-14 July 2016 at MTIT



Geo-PTAX Training 11-14 July 2016 at MTIT



PTAX Training 31 July - 1 August 2016 at PPF



PTAX Training 31 July - 1 August 2016 at PFI



PTAX Training 31 July - 1 August 2016 at PFI



PTAX Training 31 July - 1 August 2016 at PFI



PTAX Training 31 July - 1 August 2016 at PFI



Field Trial Application 2-4 August 2016, Post-Test Beitunia Block 1



Field Trial Application 2-4 August 2016, Road Width Measure, Beitunia Block 1





Field Trial Application 2-4 August 2016, Using Laser Measure, Beitunia Block 1



Field Trial Application 2-4 August 2016, Post-Test Beitunia Block 1



Field Trial Application 2-4 August 2016 Beitunia Block 1



Field Trial Application 2-4 August 2016 Beitunia Block 1



Field Trial Application 2-4 August 2016 Beitunia Block 1



Field Trial Application 2-4 August 2016 Beitunia Block 1

## 5. ANNEXES

Annex 1: List of participants with title and place of work

Annex 2: List of target trainees versus modules

Annex 3: Program agenda

## Annex 1

### Participants List

#### Module 1 and Module 2

Wednesday 11 May, 2016. At Caesar Hotel

No.	Name	Title and Place of work
<b>GDPT</b>		
1	Burhan Kamel Mashaqi	Director of Jenin Branch Office
2	Adel Ali Milhem	Valuation, Jenin
3	Eid Mohammad Abdel Razeq	Valuation, Jenin
4	Rajeh Adel Nazzal	Valuation, Jenin
5	Jamal Hussein Dharaghmeh	Director of Toubas Branch Office
6*	May Jameel Ismael	Director of Tulkarem Branch Office
7	Ibrahim Mahmoud Abu-Hussein	Valuation, Tulkarem
8	Hilmi Salem Hilal	Accounting, Tulkarem
9	Samah Zuheir Jibat	Accounting, Tulkarem
10	Issam Taha Hamed	IT, Tulkarem
11	Samer Subhi Manna'	Director of Qalqilya Branch Office
12	Ahmad Ali Khadraj	Valuation, Qalqilya
13	Abdel-Haleem Kamel Saleh	Deputy Director Qalqilya
14	Rima' Afeef Shreim	IT, Qalqilya
15	Allan "Mohammad Ameen" Allan	Director of Salfeet Branch Office
16	Husein Mahmoud Shtayyeh	Deputy Director Salfeet
17	Moayyad Ibrahim Duweikat	Director of Nablus Branch Office
18	Abdel-Fattah Mahmoud Nofal	Valuation, Nablus
19	Wael Hasan Judeh	Valuation, Nablus
20	Suleiman Abdullah Duweikat	Valuation, Nablus
21	Mazen Abdel Rahman Hindiyyeh	Valuation, Nablus
22	Firas Husni Halaweh	Valuation, Nablus
23	Rami Sukkar	Valuation, Nablus
24	Jawad Mohammad Nasser	Director of Jericho Branch Office
25	Nabil Khalil Al-Muqeiti	Deputy Director Jericho, Accounting
26	Razan Barahmeh	Data Entry, Jericho
27	Mohammad Yousef	Director of Valuation Dept.
28	Ayman Al-Hawamdeh	Director Head of IT Dept.
29	Fatima Abu-Qbeita	Director of Accounts Dept.

30	Sameer Jum'a Al-Toukhi	Director of Office Affairs Follow-Up Dept.
31	Radi Ghassan Qadri	Head of Business License Division
32	Nasser Al-Khatib	Director of Inspection and Verification Dept.
33	Hassem Ali Yousef Abu Salem	Head of Collection Division
34	Kawthar Farid Salim	Head of Staff Affairs Division
35	Ali Mohammad Al-Badaha	Director of Ramallah Branch Office
36	Ghassan Mohammad Sajdiyeh	Valuation, Ramallah
37	Nael Sami Al-Shareef	Valuation, Ramallah
38	Mohammad Jihad Al-Goul	Valuation, Ramallah
39	Shatha Sameer Omriyeh	Valuation, Ramallah
40	Samer Abdel-Mine'm Ahmad	Accounting, Ramallah
41	Ayed Abdel-Lateef Zaben	IT, Ramallah
42	Hazem Daoud Shalan	Valuation, Ramallah
43	Yousef Hasan Othman	Valuation, Ramallah
44	Bassam Mahmoud Amara	Accounting, Ramallah
45	Hisham Al-Basha	Collection, Ramallah
46	Hisham Abdel-Rahman Turk	Director of Al-Ram Branch Office
47	Bassam Mohammad Abu-Dayyah	Director of Abu Dis Branch Office, IT
48	Anan Ziyad Matar	Valuation, Abu Dees
49	Amer Ahmad Al-Khatib	Director of Bethlehem Branch Office, IT
50	Baha' Khader Al-Atawneh	IT, Bethlehem
51	George Elias Shahwan	Deputy Director Bethlehem, Accounting
52	Khaled Ahmad Hmeidat	Director of Hebron Branch Office
53	Jamal Salem Farshat	Valuation, Hebron
54*	Khaled Yousef Farajallah	Valuation, Hebron
55	Iyad Ahmad Al-Shamleh	Valuation, Hebron
56	Murad Sa'di Ed'ees	Valuation, Hebron
57	Na'eem Numan Dahdoulan	Director of Dura Branch Office
58	Yousef Mohammad Al-Hawamdeh	Director of Yatta Branch Office
59*	Ismael Suleiman Al-Za'arir	Valuation, Yatta
60	Younes Abed Shawamrah	Accounting, Yatta
<b>JICA Project</b>		
61	Yuko Santo	JICA
62	Masanobu Ninomiya	JPVP
63	Takashi Sugiyama	JPVP
64	Fadia ALKhatib	JPVP
65	Shatha Kharraz	JPVP
66	Hani Draidi	JPVP
67	Nermin Safi	JPVP
68	May ELKhatib	JPVP
69	Fatina Thabet	JPVP
70	Jamal Numan	MOLG

\* Participants who were invited but could not attend the sessions.

## Participants List

### Module 3 (PTAX)

Sunday 31 July 2016, Monday 1 August 2016. At PPFI Center

No.	Name	Title and Place of work
<b>GDPT (Group 1)</b>		
1	Nael Sami Al-Shareef	Valuation, Ramallah
2	Shatha Sameer Omriyeh	Valuation, Ramallah
3	Mohammad Jihad Al-Goul	Valuation, Ramallah
4	Sally Abu Shareef	Valuation, Ramallah
5	Yousef Hasan Othman	Valuation, Ramallah
6*	Asma' Ibrahim Hijaz	Data Entry, Ramallah
7	Ahmad Ali Khadraj	Valuation, Qalqilya
8	Rima' Afeef Shreim	IT, Qalqilya
9	Bassem Amer Abu Samra	Accounting, Jenin
10	Rajeh Adel Nazzal	Valuation, Jenin
11	Osama Mohammad Khalil	IT, Nablus
12	Abdel-Fattah Mahmoud Nofal	Valuation, Nablus
13	Firas Husni Halaweh	Valuation, Nablus
14	Rami Sukkar	Valuation, Nablus
15	Suleiman Abdullah Duweikat	Valuation, Nablus
16	Mazen Abdel Rahman Hindiyyeh	Valuation, Nablus
17	Mohammad Saeed Hejaziyyeh	Accounting/IT, Toubas
18	Ibrahim Mahmoud Abu-Hussein	Valuation, Tulkarem
19	Anan Ziyad Matar	Valuation, Abu Dees
20	Hisham Al-Basha	Collection, Ramallah
<b>GDPT (Group 2)</b>		
21	Hazem Daoud Shalan	Valuation, Ramallah
22	Ghassan Mohammad Sajdiyeh	Valuation, Ramallah
23	Hassem Salameh	Head of Collection Division
24	Issam Taha Hamed	IT, Tulkarem
25	Husein Mahmoud Shtayyeh	Deputy Director Salfeet
26	Nabil Khalil Al-Muqeiti	Deputy Director Jericho, Accounting
27	Hikmat Al-Najjar	IT, Jericho
28	Baha' Khader Al-Atawneh	IT, Bethlehem
29	Husam George Al-Qassis	Valuation, Bethlehem
30	Murad Sa'di Ed'ees	Valuation, Hebron
31	Khaled Yousef Farajallah	Valuation, Hebron
32	Jamal Salem Farshat	Valuation, Hebron
33	Iyad Ahmad Al-Shamleh	Valuation, Hebron
34*	Ismael Suleiman Al-Za'arir	Valuation, Yatta
35*	Younes Abed Shawamrah	Accounting, Yatta

36	Yaser Bajes Ziadeh	Valuation, Ramallah
37*	Tawfiq Odeh	Data Entry, Ramallah
38	Bassam Na'eem Al-Za'areer	Deputy Director/IT, Hebron
<b>Supervision From GDPT Side</b>		
39	Ayman Al Hawamdeh	Director of IT Department, Ramallah
40	Ayed Abdel-Lateef Zaben	IT, Ramallah
41	Mohammad Yousef	Director of Valuation Department, Ramallah
42	Shatha Sameer Omriyeh	Valuation, Ramallah
<b>JICA Project</b>		
43	Masanobu Ninomiya	JPVP
44	Naoyuki Sato	JPVP
45	Jiro Nagasawa	JPVP
46	Ahmad Abu Awad	JPVP
47	Fadia ALKhatib	JPVP
48	Nermin Safi	JPVP
<b>EXPERTS TURNKEY SOLUTIONS</b>		
49	Abraham Abu Raidah	Trainer/Manager
50	Isra' Shalabi	
* Participants who were invited but could not attend the sessions.		

## Participants List

### Module 4 (Geo-PTAX)

Monday 11 to Thursday 14 July, 2016. At MTIT Center

No.	Name	Title and Place of work
<b>GDPT (Group 1)</b>		
1	Adel Ali Milhem	Valuation, Jenin
2	Eid Mohammad Abdel Razeq	Valuation, Jenin
3	Rajeh Adel Nazzal	Valuation, Jenin
4	Ahmad Ali Khadraj	Valuation, Qalqilya
5	Ghassan Mohammad Sajdiyeh	Valuation, Ramallah
6	Hazem Daoud Shalan	Valuation, Ramallah
7	Nael Sami Al-Shareef	Valuation, Ramallah
8	Yaser Bajes Ziadeh	Valuation and Accounting, Ramallah
<b>GDPT (Group 2)</b>		
9	Jamal Salem Farshat	Valuation, Hebron
10	Wael Hasan Judeh	Valuation, Nablus
11	Abdel-Fattah Mahmoud Nofal	Valuation, Nablus
12	Shatha Sameer Omriyeh	Valuation, Ramallah
13	Rami Sukkar	Valuation, Nablus
14	Hisham Al-Basha	Collection, Ramallah
15	Suleiman Abdullah Duweikat	Valuation, Nablus
16	Mohammad Jihad Al-Goul	Valuation, Ramallah
17	Firas Husni Halaweh	Valuation, Nablus
18	Iyad Ahmad Al-Shamleh	Valuation, Hebron
19	Khaled Yousef Farajallah	Valuation, Hebron
20	Murad Sa'di Ed'ees	Valuation, Hebron
21	Mazen Abdel Rahman Hindiyyeh	Valuation, Nablus
22	Ismael Suleiman Al-Za'arir	Valuation, Yatta
23	Anan Ziyad Matar	Valuation, Abu Dees
24	Husam George Al-Qassis	Valuation, Bethlehem
25*	Ibrahim Mahmoud Abu-Hussein	Valuation, Tulkarem
26*	Yousef Hasan Othman	Valuation, Ramallah

<b>JICA Project</b>		
27	Masanobu Ninomiya	JPVP
28	Naoyuki Sato	JPVP
29	Hani Draid	JPVP
30	Jamal Numan	MOLG
31	Fadia ALKhatib	JPVP
32	May ELKhatib	JPVP
33	Shatha Kharraz	JPVP
34	Amro Abu Shamma	JPVP

\* Participants who were invited but could not attend the sessions.



## Participants List

### Module 5-1 (Desk Trial Application)

**Monday 16, Wednesday 18, Thursday 19 May, 2016. At MTIT and PPFI Centers**

No.	Name	Title and Place of work
<b>GDPT (Group 1)</b>		
1	Shatha Sameer Omriyeh	Valuation, Ramallah
2	Hazem Daoud Shalan	Valuation, Ramallah
3	Ayed Abdel-Lateef Zaben	IT, Ramallah
4	Hisham Abdel-Rahman Turk	Director of Al-Ram Branch Office
5	Ibrahim Mahmoud Abu-Hussein	Valuation, Tulkarem
<b>GDPT (Group 2)</b>		
6	Bassem Amer Abu Samra	Accounting, Jenin
7	Osama Mohammad Khalil	IT, Nablus
8	Abdel-Fattah Mahmoud Nofal	Valuation, Nablus
9	Mohammad Saeed Hejaziyyeh	Accounting, IT Toubas
10	Issam Taha Hamed	IT, Tulkarem
11	Ahmad Ali Khadraj	Valuation, Qalqilya
12	Rima' Afeef Shreim	IT Qalqilya
13	Husein Mahmoud Shtayyeh	Deputy Director Salfeet
14	Khaled Yousef Farajallah	Valuation, Hebron
<b>GDPT (Group 3)</b>		
15	Nabil Khalil Al-Muqeiti	Deputy Director Jericho, Accounting
16	Bassam Mohammad Abu-Dayyah	Director of Abu Dis Branch Office, IT
17	Amer Ahmad Al-Khatib	Director of Bethlehem Branch Office, IT
18	Husam George Al-Qassis	Valuation, Bethlehem
19	Baha' Khader Al-Atawneh	IT, Bethlehem
20	Murad Sa'di Ed'ees	Valuation, Hebron
21	Ismael Suleiman Al-Za'arir	Valuation Yatta
22	Younes Abed Shawamrah	Accounting, Yatta
23	Nael Sami Al-Shareef	Valuation, Ramallah
<b>Supervision From GDPT Side</b>		
24	Mohammad Yousef	Director of Valuation Department, Ramallah
25	Ayed Abdel-Lateef Zaben	IT, Ramallah
<b>JICA Project</b>		
26	Masanobu Ninomiya	JPVP
27	Shatha Kharraz	JPVP
28	Fadia ALKhatib	JPVP
29	Ahmad Abu Awad	JPVP
30	May ELKhatib	JPVP
31	Nermin Safi	JPVP

## Participants List

### Module 5-2 (Field Trial Application)

Tuesday 2, Wednesday 3, Thursday 4 August, 2016. In Beitunia Block 1.

No.	Name	Title and Place of work
<b>GDPT (Group 1)</b>		
1	Wael Hasan Judeh	Valuation, Nablus
2	Suleiman Abdullah Duweikat	Valuation, Nablus
3	Mazen Abdel Rahman Hindiyyeh	Valuation, Nablus
4	Nael Sami Al-Shareef	Valuation, Ramallah
5	Shatha Sameer Omriyeh	Valuation, Ramallah
6	Hazem Daoud Shalan	Valuation, Ramallah
7	Khaled Yousef Farajallah	Valuation, Hebron
8	Ibrahim Mahmoud Abu-Hussein	Valuation, Tulkarem
<b>GDPT (Group 2)</b>		
9	Ahmad Ali Khadraj	Valuation, Qalqilya
10	Abdel-Fattah Mahmoud Nofal	Valuation, Nablus
11	Rami Sukkar	Valuation, Nablus
12	Hisham Al-Basha	Collection, Ramallah
13	Anan Ziyad Matar	Valuation, Abu Dees
14*	Jamal Salem Farshat	Valuation, Hebron
15	Mohammad Jihad Al-Goul	Valuation, Ramallah
16*	Iyad Ahmad Al-Shamleh	Valuation, Hebron
<b>GDPT (Group 3)</b>		
17	Adel Ali Milhem	Valuation, Jenin
18	Eid Mohammad Abdel Razeq	Valuation, Jenin
19	Rajeh Adel Nazzal	Valuation, Jenin
20	Firas Husni Halaweh	Valuation, Nablus
21	Ghassan Mohammad Sajdiyeh	Valuation, Ramallah
22*	Murad Sa'di Ed'ees	Valuation, Hebron
23*	Ismael Suleiman Al-Za'arir	Valuation, Yatta
24	Husam George Al-Qassis	Valuation, Bethlehem
<b>Supervision From GDPT Side</b>		
25	Mohammad Yousef	Director of Valuation Department, Ramallah
26	Shatha Sameer Omriyeh	Valuation, Ramallah
27	Hazem Daoud Shalan	Valuation, Ramallah

<b>JICA Project</b>		
28	Masanobu Ninomiya	JPVP
29	Jiro Nagasawa	JPVP
30	Naoyuki Sato	JPVP
31	Kazuko Sugeta	JPVP
32	Fadia ALKhatib	JPVP
33	Ahmad Abu Awad	JPVP
34	Shatha Kharraz	JPVP
35	Nermin Safi	JPVP

\* Participants who were invited but could not attend the sessions.

## Annex 2

### List of Target Trainees vs. Training Modules

#	Trainees		Module 1	Module 2	Module 3	Module 4	Module 5		
	Trainee's Name	Trainee's Position	Principles of Property Valuation	Property Tax Valuation Standards: Purpose, Principles and Methodology	Use of P-TAX system for Valuation	Geo-PTAX	Trial Application	Desk	Field
1	Mohammad Yousef	Director of Valuation Dept	•	•					
2	Ayman Al-Hawamdeh	Director Head of IT Dept	•	•					
3	Fatima Abu-Qbeita	Director of Accounts Dept	•	•					
4	Sameer Jum'a Al-Toukhi	Director of Office Affairs Follow-Up Dept	•	•					
5	Radi Ghassan Qadri	Head of Business License Division	•	•					
6	Nasser Al-Khatib	Director of Inspection and Verification Dept	•	•					
7	Hassem Ali Yousef Abu Salem	Head of Collection Division	•	•	•				
8	Burhan Kamel Mashagi	Director of Jenin Branch Office	•	•					
9	Jamal Hussein Dharaghme	Director of Toubas Branch Office	•	•					
10	May Jameel Ismael	Director of Tulkarem Branch Office	NA	NA					
11	Samer Subhi Manna'	Director of Qalqilya Branch Office	•	•					
12	Moayyad Ibrahim Duweikat	Director of Nablus Branch Office	•	•					
13	Allan "Mohammad Ameen" Allan	Director of Salfeet Branch Office	•	•					
14	Hisham Abdel-Rahman Turk	Director of Al-Ram Branch Office	•	•			•		
15	Ali Mohammad Al-Badaha	Director of Ramallah Branch Office	•	•					
16	Jawad Mohammad Nasser	Director of Jericho Branch Office	•	•					
17	Bassam Mohammad Abu-Dayyah	Director of Abu Dis Branch Office, IT	•	•			•		
18	Amer Ahmad Al-Khatib	Director of Bethlehem Branch Office, IT	•	•			•		
19	Khaled Ahmad Hmeidat	Director of Hebron Branch Office	•	•					
20	Na'eem Numan Dahdoulan	Director of Dura Branch Office	•	•					
21	Yousef Mohammad Al-Hawamdeh	Director of Yatta Branch Office	•	•					
22	Abdel-Haleem Kamel Saleh	Deputy Director Qalqilya	•	•					

#	Trainees		Module 1	Module 2	Module 3	Module 4	Module 5	
	Trainee's Name	Trainee's Position	Principles of Property Valuation	Property Tax Valuation Standards: Purpose, Principles and Methodology	Use of P-TAX system for Valuation	Geo-PTAX	Desk	Field
23	Husein Mahmoud Shtayyeh	Deputy Director Salfeet	•	•	•		•	
24	Nabil Khalil Al-Muqeiti	Deputy Director Jericho, Accounting	•	•	•		•	
25	George Elias Shahwan	Deputy Director Bethlehem, Accounting	•	•				
26	Bassam Na'eem Al-Za'areer	Deputy Director Hebron, IT			•			
27	Adel Ali Milhem	Valuation Jenin	•	•		•		•
28	Eid Mohammad Abdel Razeq	Valuation Jenin	•	•		•		•
29	Rajeh Adel Nazzal	Valuation Jenin	•	•	•	•		•
30	Ibrahim Mahmoud Abu-Hussein	Valuation Tulkarem	•	•	•	NA	•	•
31	Ahmad Ali Khadraj	Valuation Qalqilya	•	•	•	•	•	•
32	Abdel-Fattah Mahmoud Nofal	Valuation Nablus	•	•	•	•	•	•
33	Wael Hasan Judeh	Valuation Nablus	•	•		•		•
34	Suleiman Abdullah Duweikat	Valuation Nablus	•	•	•	•		•
35	Mazen Abdel Rahman Hindiyyeh	Valuation Nablus	•	•	•	•		•
36	Firas Husni Halaweh	Valuation Nablus	•	•	•	•		•
37	Rami Sukkar	Valuation Nablus	•	•	•	•		•
38	Ghassan Mohammad Sajdiyeh	Valuation Ramallah	•	•	•	•		•
39	Nael Sami Al-Shareef	Valuation Ramallah	•	•	•	•	•	•
40	Mohammad Jihad Al-Goul	Valuation Ramallah	•	•	•	•		•
41	Hazem Daoud Shalan	Valuation Ramallah	•	•	•	•	•	•
42	Sally Abu Shareef	Valuation Ramallah			•			
43	Yousef Hasan Othman	Valuation Ramallah	•	•	•	NA		
44	Shatha Sameer Omriyeh	Valuation Ramallah	•	•	•	•	•	•
45	Yaser Bajes Ziadeh	Valuation Ramallah			•	•		
46	Anan Ziyad Matar	Valuation Abu Dees	•	•	•	•		•
47	Husam George Al-Qassis	Valuation Bethlehem			•	•	•	•
48	Murad Sa'di Ed'ees	Valuation Hebron	•	•	•	•	•	NA

#	Trainees		Module 1	Module 2	Module 3	Module 4	Module 5	
	Trainee's Name	Trainee's Position	Principles of Property Valuation	Property Tax Valuation Standards: Purpose, Principles and Methodology	Use of P-TAX system for Valuation	Geo-PTAX	Trial Application	
							Desk	Field
49	Jamal Salem Farshat	Valuation Hebron	•	•	•	•		NA
50	Khaled Yousef Farajallah	Valuation Hebron	NA	NA	•	•	•	•
51	Iyad Ahmad Al-Shamleh	Valuation Hebron	•	•	•	•		NA
52	Ismael Suleiman Al-Za'arir	Valuation Yatta	NA	NA	NA	•	•	NA
53	Bassem Amer Abu Samra	Accounting Jenin			•		•	
54	Samah Zuheir Jibat	Accounting Tulkarem	•	•				
55	Hilmi Salem Hilal	Accounting Tulkarem	•	•				
56	Samer Abdel-Mine'm Ahmad	Accounting Ramallah	•	•				
57	Bassam Mahmoud Amara	Accounting Ramallah	•	•				
58	Younes Abed Shawamrah	Accounting Yatta	•	•	NA		•	
59	Mohammad Saeed Hejaziyyeh	Accounting, IT Toubas			•		•	
60	Issam Taha Hamed	IT Tulkarem	•	•	•		•	
61	Rima' Afeef Shreim	IT Qalqilya	•	•	•		•	
62	Osama Mohammad Khalil	IT Nablus			•		•	
63	Ayed Abdel-Lateef Zaben	IT Ramallah	•	•			•	
64	Baha' Khader Al-Atawneh	IT Bethlehem	•	•	•		•	
65	Hikmat Al-Najjar	IT Jericho			•			
66	Asma' Ibrahim Hijaz	Data Entry Ramallah			NA			
67	Tawfiq Odeh	Data Entry Ramallah			NA			
68	Hisham Al-Basha	Collection Ramallah	•	•	•	•		•
69	Razan Barahmeh	Data Entry Jericho	•	•				
70	Kawthar Farid Salim	Head of Staff Affairs Division	•	•				
Total Target	70		60	60	38	26	23	24
Actual Attendees	67		57	57	34	24	23	20

The dot (•) represents attendance

NA: represents participants who were invited but could not attend the sessions

### Annex 3

#### Program Agenda

<b>Wednesday 11 May 2016</b>		
<b>Caesar Hotel</b>		
<b>Module 1: Principles of Property Valuation</b>		
<b>Module 2: Property Tax Valuation Standards: Purpose, Principles, and Methodology</b>		
MC: Mr. Mohammad Yousef, Director of Valuation Department		
<b>Time</b>	<b>Contents</b>	<b>Responsible</b>
9:00-09:30 (30 min)	Registration	
9:30-10:00 (30 min)	- Opening Remarks  - Speeches  - Introduction to the training courses and objective setting	Mr. Mahmoud Nofal/GDPT DG  Ms. Yuko Santo/JICA  Mr. Masanobu Ninomiya /JPVP  Mr. Mohammad Yousef
10:00-11:00 (60 min)	Module 1: Principles of Property Valuation	Mr. Mahmoud Nofal
11:00-11:30 (30 min)	<b>Pre-Test (for valuers only)</b>  Break	
11:30-12:30 (60 min)	Module 2: Property Tax Valuation Standards: Purpose, Principles, and Methodology	Mr. Mahmoud Nofal  Ms. Shatha Kharraz  Assistant Expert for VS JPVP
12:30-13:30 (60 min)	Geo-PTAX Efficiency Presentation	Mr. Ghassan Sajdieh  Mr. Hisham AL Basha  Mr. Hazem Shalan
13:30-14:30 (60 min)	Open Floor for Discussion  Reaction Evaluation Sheet	
14:30	Lunch	

**Monday 16 May 2016, Wednesday 18 May 2016**

**Telecommunication Training Center (MTIT)**

**Thursday 19 May 2016**

**Palestine Public Finance Institute (PPFI)**

**Module 5-1: Desk Trial Application**

MC: Mr. Masanobu Ninomiya

<b>Time</b>	<b>Contents</b>	<b>Responsible</b>
9:00-09:30 (30 min)	Registration	
9:30-11:30 (120 min)	Introduction Session 1 - Presentation on how to calculate Standard Value - Exercise for Land	Mr. Masanobu Ninomiya Ms. Shatha Kharraz
11:30-12:00 (30 min)	<b>Break</b>	
12:00-14:00 (120 min)	Session 2 - Exercise for Building	Ms. Shatha Kharraz
14:00-14:30 (30 min)	- Wrap up / Floor Discussion - Feedback	Mr. Masanobu Ninomiya Ms. Shatha Kharraz
14:30	Lunch	



**Monday 11 – Thursday 14, July 2016**  
**Telecommunication Training Center (MTIT)**  
**Module 4: Geo-PTAX**

<b>Time</b>	<b>Contents</b>	<b>Responsible</b>
8:30-09:00 (30 min)	Registration	
9:00-11:00 (120 min)	Session 1 The structure of Geo-PTAX and	Mr. Jamal Numan Mr. Hani Draid
11:00-11:30 (30 min)	<b>Break</b>	
11:30-13:30 (120 min)	Session 2 How to use it for valuation	Mr. Jamal Numan Mr. Hani Draid
13:30	Lunch	

**Sunday 31 July 2016, Monday 1 August 2016**  
**Palestine Public Finance Institute (PPFI)**  
**Module 3: Use of PTAX system for the new valuation standards**

MC: Mr. Mr. Ayman Hawamdeh, Director of the IT Department and Mr. Ahmad Abu Awad, JPV Project

<b>Time</b>	<b>Contents</b>	<b>Responsible</b>
8:30-09:00 (30 min)	Registration	
9:00-10:00 (60 min)	Introduction on the New Valuation Standards	Mr. Mohammad Yousef, Director of Valuation Department
10:00-12:00 (120 min)	PTAX System for the use of the New Valuation Standards	Mr. Ibrahim Abu Raida, Experts Turnkey Solutions
12:00-12:30 (30 min)	<b>Break</b>	
12:30-14:30 (120 min)	Practical exercise on the application of the PTAX System by the participants	Mr. Ibrahim Abu Raida, Experts Turnkey Solutions
	Distribution of the reaction evaluation sheet	Ms. Fadia ALKHATIB, JPV Project
14:30	Lunch	

**Tuesday 2, Wednesday 3, Thursday 4 August 2016**

**Beitunia Municipality, Block no. 1**

**Module 5-2: Field Trial Application**

<b>Time</b>	<b>Contents</b>	<b>Responsible</b>
8:30-09:00 (30 min)	Registration	
9:00-09:10 (10 min)	Introduction Session	Mr. Mohammed Yousef Mr. Masanobu Ninomiya
09:10-09:45 (35 min)	Session 1: Presentation  Presentation on how to make field trial application, use of VIF for appraisal  A part of exercise to be conducted in the room	Mr. Mohammed Yousuf assisted by Ms. Shatha Omriyeh
09:45-10:00 (15 min)	Move from GDPT to target properties in Beitunia Municipality, Block #1	
10:00-12:15 (135 min)	Session 2: Field exercise  Exercise for Buildings and Lands	Mr. Nagasawa assisted by Mr. Hazem  (Translation: Ms. Sugeta and Ms. Fadia)
12:15-12:30	Move from Beitunia to GDPT	
12:30-13:30 (60 min)	Session 3: Exercise in Data Entry	Mr. Ayed assisted by Mr. Ahmad and Ms. Shatha Kharraz
13:30-14:00 (30 min)	Session 4: Presentation and Discussion on results of Appraised Value	Mr. Mohammed Yousuf assisted by Ms. Shatha Omriyeh
14:00-14:30 (30 min)	Session 5: Post-test and Reaction Evaluation Session	Ms. Fadia ALKHATIB
14:30	Lunch	

## **‘JICA PROJECT’ TRAINING PROGRAM PARTICIPANTS**

Under the supervision and direction of Mr. Masanobu Ninomiya, project deputy team leader, a team of project professionals participated in the implementation of the trainings, data analysis and drafting the report:

**Fadia ALKHATIB:** Head of the team. Took major role in the design and implementation of the training program as well as evaluation, data analysis, interpretation and drafting the report. Ms. Fadia is the Project Assistant Expert for Training and Work Planning.

**Jiro NAGASAWA:** licensed Real Estate Appraiser. Contributed to the implementation of the field trial application sessions.

**Shatha KHARRAZ:** Assistant Expert for Property Tax Valuation Standards. Contributed to the implementation of the theoretical sessions, desk and field trial applications.

**Sato NAOYUKI:** Data Management Contributed to the implementation of the PTAX training sessions.

**Ahmad ABU AWAD:** Assistant Expert for Data Collection and Management. Contributed to the implementation of the PTAX training sessions. Mr. Ahmad is

**Harunobu KOBIKI:** Information Collection/GIS. Provided technical guidance and supervision to the development of Geo-PTAX and its user manual.

**Jamal NUMAN:** Lead GIS Engineer. Took major role in the design and implementation of the Geo-PTAX trainings and user manual.

**Hani DRAIDI:** GIS Engineer. Contributed to the implementation of the Geo-PTAX training sessions and user manual.

**Kazuko SUGETA:** Training Programs/Coordinator. Coordinated arrangements.

**May ELKHATIB:** Senior Project Administrator. Coordinated logistical arrangements, conducted data entry and designed the report cover.

**Nermin SAFI:** TDMMU Coordinator. Contributed as a note taker.

General Directorate of Property Tax  
(GDPT)  
Ministry of Finance and Planning

Japan International Cooperation Agency  
(JICA)

# Advisory Note for GDPT towards Revaluation Strategy Planning based on The New Property Valuation Standards in Palestine

Project for Improvement of Local Finance System in Palestine (J-PVP)  
Supported by Japan International Cooperation Agency (JICA)

August 2016, Ramallah, Palestine

Advisory Note for GDPT towards Revaluation Strategic Planning in  
The New Property Valuation Standards in Palestine

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## INTRODUCTORY NOTE

Revaluation of properties is oftentimes conducted in parallel with the revision of valuation standards in many countries in order to make values of properties fairly optimized and balanced through reflecting changes of socio-economic conditions into valuation.

In light of this, this paper is prepared to attempt to help General Directorate of Property Tax (GDPT) of Palestine Ministry of Finance and Planning (MoFP) to formulate a strategy towards revaluation of properties as well as revision of valuation standards.

At the time when this paper is prepared in August 2016, however, GDPT is in the process of legislation of a new Valuations Standards (NVS), which was the joint products of GDPT and JICA Project Team through the implementation of a project entitled 'The Project for Improvement of Local Finance System in Palestine (J-PVP)'. The legislation process involves the amendment of the 1954 Jordanian Property Tax Law in which essences of NVS should be incorporated. Without the legislation, NVS cannot be applied into the actual ground of Palestine. Through the legislation process, NVS are also subject to modification and amendment in order to reflect expected comments from authorities concerned as well as a third-country expert from Jordan.

Under such uncertainty, it was considered to be premature to formulate a strategic plan for revaluation of properties to be accompanied with the revision of the valuation standards, and the scope of this paper is limited to list up main expected tasks for revaluation as well as revision by using available information. Thus, the paper is entitled 'advisory note for GDPT towards revaluation strategy planning', which briefly deals with three main issues: (i) organizational arrangement: (ii) basic approach to revaluation: and (iii) main tasks to be required for revaluation. Yet it should be noted that the contents of this paper are subject to partial or whole revision depending upon the results from legislation process at hand.

Keeping the above in mind, it would be very much appreciated if the readers of this paper could treat it as one of reference materials for actual planning process in near future.

## CHAPTER 1: ORGANIZATIONAL ARRANGEMENT

Central among pre-requisites for any innovative program to be continually operated and managed is the presence of a social unit capable of sustaining such development program. Such social unit is oftentimes set up in systematic arrangement with other relevant units in order to ensure continual process of development and management. Without appropriate organizational arrangements, no strategy, program or policy could be formulated, and even if any strategy would be prepared, meaningful and fruitful implementation could not be realised and eventually outcomes from development intervention end in vain.

The property valuation standards requires revision in order to reflect socio-economic changes which may significantly affect values of the respective properties. In other words, it is believed that periodical revision of the valuation standards provides the basis and guarantee for continually ensuring the three basic principles of valuation, namely, fairness; simplicity; and neutrality. From operational points of view, such periodical revision oftentimes takes place in parallel with revaluation of properties.

Thus, when anyone begins to think of planning revaluation strategy, even at the very initial stage of the application of NVS, the first issue to be tackled with is to discuss organization arrangements to be set and built within GDPT in order to ensure periodical revision of NVS. In this regard, the subsequent descriptions deal briefly with organizational arrangements that GDPT requires and also touch very briefly upon the latest status of relevant internal organs as follows: first, the Base and Standards Committee; second, Valuation Committee, and third, other relevant and supportive committees that were discussed to be formed during the GDPT Seminar held in July 2016.

### **(1) Base and Standards Committee (tentatively titled as of August 2016)**

As discussed above, continual operation and management of NVS shall become one of the basic duties of GDPT under which GDPT should be mandated to periodically perform tasks to review, update and revise the standards. These three main tasks are considered as the most fundamental ones of the social unit, as discussed above, which sustains the utilization and management of the standards.

In light of this, based on Jordanian country-experience in its property taxation system, an idea of 'Base Committee' was introduced by the third-country expert when J-PVP invited the expert to a technical workshop on a new valuation standards in July 2015. During the workshop, the expert advised GDPT to form a committee within GDPT which is responsible for substantially follow up the process to formulate NVS. Upon the acknowledgment of the advice, GDPT made its decision to form a committee tentatively entitled 'the Base Committee'. The first and immediate task of the Base Committee was to review draft valuation standards and its manual, especially a topic on how to set up standard values of a quarter/block, which is one of key variables of valuation formula proposed by the draft new valuation standards. Since then, the Base Committee took its own initiative to determine

standard values by each usage category of lands and buildings for each quarter/block in the West Bank.

Reviewing nearly one-year work performance of the Base Committee, during the GDPT Seminar held in July 2016 at Jericho, GDPT further made its organizational decision to not only maintain but also institutionalize the Base Committee. This decision was made as an integral part of the legislation process of NVS.

In August 2016, at the time when this paper was prepared, GDPT has been accelerating the pace to amend the 1954 Jordanian Property Tax Law (1954 Law)<sup>1</sup> in order to legislate NVS. Though an amended article concerning the powers and duties of the Base and Valuation Standards Committee was not finalized, the basic idea proposed by GDPT top management can be summarised as follows:

It was intended that the previous Article No. 6 of the 1954<sup>2</sup> Law might be changed into ‘Powers of the Base and Valuation Standards Committee (tentative). Under the intended Article, GDPT proposed three basic duties and tasks to be performed by the Base and Valuation Standards Committee that were: (i) to classify local authorities into categories for the purpose of property valuation: (ii) to classify blocks and parcels into categories: and (iii) to determine standard point values based on market value for lands as well as rental value for buildings in accordance with usage category, location, quality, commercial construction activity and other relevant value influence factors. Accordingly, the intended Base and Valuation Committee would be mandated to revise at least three components of the valuation standards: classification of municipality as well as blocks/parcels; standard values of quarter/blocks; and value influence factors (including location, quality, etc.).

In line with the proposed ideas above, GDPT was expected to further elaborate a certain modality to perform tasks through the Base and Valuation Standards Committee in order to institutionalize duties and tasks on the regular basis like quarterly, bi-yearly and/or annually.

When NVS would be applied into Palestine, it was anticipated that valuers might perform challenging tasks to operationalize the standards. Valuers certainly need to have a mechanism to consult with the Base and Valuation Standards Committee any matter relating to the operation of NVS. This consultation requires further internal mechanism on the regular basis to seek solutions for the application of the standards while accumulated operational solutions are expected to provide the basis for the improvement of the new standards, eventually resulted in the revision of NVS in alignment with effective implementation of governmental policies concerned. In line with main duties and tasks of the Base and Valuation Standards Committee as discussed above, the following points are presented for further considerations by GDPT in the near future:

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<sup>1</sup> Law No. (11) of 1954, The Law Concerning the Tax of Buildings and Land within the Areas of Municipalities and Amendments

<sup>2</sup> Previous title of the Article No. 6 is ‘Power of the Valuation Committee and Valuation Inspector to Enter Properties’.



- a) Refining and re-classifying Municipalities for property valuation
  - Classification of municipalities for the purpose of property valuations shall be made by the Base and Valuation Standards Committee in possible collaboration with Palestine Central Bureau of Statistics (PCBS).
  - Population density, average household income, commercial sales shall be considered to be candidate criteria or parameters to be used for classifying municipalities.
- b) Refining and Updating Standard Values of quarter/block:
  - Base and Valuation Standards Committee will be responsible for refining and updating standard values of quarter/block in possible collaboration with specialists or licensed experts in other institutes or private sector.
  - Continuous collection and analysis of relevant data such as sale-and-buy transaction for lands and rental contract for buildings within a quarter/block (in case where such data would not be available, a unit of valuation area may be expanded into a municipality) for determining standard values of quarter/block by usage category.
- c) Refining, re-defining and upgrading Adjustment Weight Matrix
  - Substantial involvement of valuers in refining, re-defining and upgrading Value Influence Factors (VIFs) is of significant importance.
  - The Base and Valuation Standards Committee is expected to hold periodical meetings with valuers for (i) collecting relevant feedbacks from valuers to the current VIFs: (ii) examining each feedbacks in terms of objectively verifiable indicators: (iii) examining the availability of the existing definitions and their validities in consultation with relevant institutions: (iv) determining new and proposed definitions: (v) drafting a proposal: (vi) making an official appraisal and obtaining approval of proposed new definitions by the Minister of Finance and Planning: and (vii) making public announcement on the revised definitions.
  - These discussions provide the basis for revising Adjustment Weight Matrix.

## (2) Valuation Committee

Through the application of NVS, a new base of valuation, i.e. market value for lands and rental value for buildings, were expected to be introduced to Palestine. Rental value for buildings were determined to replace 'rental allowance' stipulated in the 1954 property tax law. Accordingly, valuation committee, which shall be formed in each local authority, shall be mandated to draw up a list of valuation. In this line, it was proposed by the Base and Valuation Standards Committee that the list of valuation for buildings shall be based upon the annual rental value, while the list of valuation for lands upon market

value.

Accordingly it was suggested by Director General of GDPT that valuation committees, which are to be reformed in each region, i.e., Northern, Central and Southern, shall be re-organized to have two separate sub-committees under them; one for land valuation and the other for building valuation.

These intended sub-committees are more likely to be mandated to collect, update and manage relevant data such as sale-and-buy transaction data for land, and rental contract data for buildings, for the Base and Valuation Standards Committee.

### **(3) Supervising and Supporting Committees**

During the GDPT Seminar held in July 2016, under the initiatives of Director General, it was reached to a consensus that the following six (6) committees were likely to be formed. This organizational consensus was considered as GDPT's initiative on self-organizing towards the administration of NVS. Six proposed committees are presented as follows:

1. Supreme Reference Committee
2. Formulation Committee
3. Action Plan Committee
4. Media and Awareness Campaign Committee
5. Logistics and Technical Committee
6. Evaluation (Auditing) and Follow up Committee

The subsequent section deals with the description of each committee in terms of the composition of members as well as main tasks to be performed by each committee.

#### **1) Supreme Reference Committee**

##### 1-1 Members

CH <sup>3</sup>	Director,	Valuation Department, GDPT Head Office
1	Director,	Ramallah Branch Office
2	Acting Director,	Hebron Branch Office
3	Director,	Nablus Branch Office
4	Director,	IT Department, GDPT Head Office

##### 1-2 Main Tasks

- Prepare an Action Plan.
- Review and document all JPVP Project outputs (VS Formula, Manuals ,Annexes).
- Supervise field works and support valuers in data acquisition and logistics.
- Supervise all Committees.
- Follow up the outputs of the Base and Valuation Standards Committee.

<sup>3</sup> CH stands for Committee Head.

- Monitor the implementation of the JPVP Project (which is almost finishing).
- Any other tasks assigned by Director General.

## 2) Formulation Committee

(both for the finalization of NVS and for necessary legal documents)

### 1-1 Members

CH	Director,	Qalqilia Branch Office
1	Director,	Valuation Department, GDPT Head Office
2	Director,	Tubas Branch Office
3	Director,	Bethlehem Branch Office
4	Director,	Abu Dees Branch Office

### 1-2 Main Tasks

- Prepare an Action Plan.
- Prepare the finalized version of VS.
- Prepare all needed amendments on Law.
- Prepare the needed correspondences for any related parties.
- Follow up the confirmation from related official bodies.
- Any other tasks assigned by Director General.

## 3) Action Plan Committee

### 1-1 Members

CH	Deputy Director,	Accounting Department, GDPT Head Office
1	Director,	IT Department, GDPT Head Office
2	Director,	Inspection and Investigation Department, GDPT Head Office
3	Director,	Valuation Department, GDPT Head Office

### 1-2 Main Tasks

- Prepare an Action Plan to implement the NVS.
- Coordinate with Supreme Reference Committee and Evaluation (Auditing) and Follow up Committee to revise the plan if needed.
- Any other tasks assigned by Director General.

## 4) Media and Awareness Campaign Committee

### 1-1 Members

During the GDPT seminar, members for this committee were not nominated. On 31<sup>st</sup> July 2016, Director General of GDPT issued an official notice to indicate the nomination of members. According to the notice, the committee is composed of four members, among whom only one member is GDPT staff. The rest of three might be nominated from contract-staff who might work for GDPT.

### 1-2 Main Tasks

- Prepare action plan for VS Awareness and Media Campaigns.
- Prepare a special awareness campaign for the NVS.
- Arrange awareness sessions for employees, stakeholders, related bodies.
- Follow up the implementation of the prepared action plan.
- Any other tasks assigned by Director General.

## 5) Logistics and Technical Committee

### 1-1 Members

CH	Director,	Inspection and Investigation Department, GDPT Head Office
1	Director,	Valuation Department, GDPT Head Office
2	Director,	Office Affair Department, GDPT Head Office
3	Director,	IT Department, GDPT Head Office

### 1-2 Main Tasks

- Prepare an Action Plan.
- Determine the needed staff, and equipment and needs.
- Study the GDPT Structure and restructure.
- Collect needed information from Municipalities (schemes, classification, unification, updated data...etc.).
- Prepare the needed budget for those needs.
- Any other tasks assigned by Director General.

## 6) Evaluation (Auditing) and Follow up Committee

### 1-1 Members

CH	Director,	Inspection and Investigation Department, GDPT Head Office
1	Head,	Valuation Department, Yatta Branch Office
2	Acting Director,	Business License Department , GDPT Head Office
3	Head,	IT Office, Ramallah Branch Office.

### 1-2 Main Tasks

- Prepare an Action Plan.
- Review and evaluate the performance of all committees.
- Follow up the obstacles facing the committees.
- Follow up with partners all the needs of the committees.
- Follow up the VS Implementation Action Plan.
- Any other tasks assigned by Director General.

## CHAPTER 2: BASIC APPROACH TO REVALUATION

It is oftentimes recognized that revaluation is conducted in parallel with revision of valuation standards in order to make values of properties fairly optimized and balanced through reflecting socio-economic changes into valuation.

Revaluation is to be conducted every five years in Palestine<sup>4</sup>. This Valuation Standards is formulated to best accommodate particular conditions prevailing in Palestine at the time of preparation, but for its future sustainable operation, it is strongly recommended to collect and manage relevant data required for valuation such as data relating to sales-and-buy transactions of properties and rental market transactions. Assuming that those data will be continually collected being accompanied with continued improvement of data management in the coming years, this NVS itself is needed to be revised in the future.

In line with this, this section describes a basic approach to the revaluations to be undertaken in five years and ten years respectively after this NVS becomes effective. Also, it should be noted herewith the basic approach presented here is more of the result of focusing on feasibility than idealism.

The first revaluation is to be undertaken five years after this NVS shall come into effect. Considering five-year time span, it is assumed that by then people may have just become familiar with this NVS through its application and practice. It is also assumed that the aforementioned data collection with improved management may be still in process. Under such assumption, it would not be realistic to revise this NVS. Rather, revaluation would be more realistic and feasible if it shall be undertaken based on this NVS without revision but with minor adjustment.

More specifically, a method of market condition's adjustment is suggested to be conducted. The market condition's adjustment is an action to multiply the previously (i.e., five years ago) appraised value with a certain rate of change in transaction prices (including rental contract prices) that may incur over the five years. Such rate of change can be computed in accordance with each municipality category, though this shall be desirably reckoned per usage category and per municipality category if conditions would be allowed to do so. In this way, newly appraised value to be obtained from the first revaluation shall be the one assessed through market condition's adjustment on value previously (i.e., five years ago) appraised by this NVS. In case where any difficulty may exist for analyzing the rate of change, other appropriate index like construction cost index or consumer price index can be substituted.

By the time when the second revaluation shall be conducted, ten years should have passed since the adoption of this NVS, and people are expected to be accustomed to put into practice and administer it in a comfortable manner. Similarly, data collection and management is also expected to be sufficiently

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<sup>4</sup> The 1954 Jordanian Property Law stipulated as every 5th year or within any period to be designated by the Council of Ministers.

put in place. In such situation, it is considered that the method of market condition's adjustment would be rather too simple and inappropriate approach to be applied into revaluation.

In this assumption on the stage of the second revaluation, this NVS may be necessarily revised and applied for revaluation. Specifically, the method to calculate standard value of a quarter/block should be revised. Under the current NVS, a standard value is basically the average of properties' values (recorded in P-TAX) in the same usage category within the same quarter/block. This method may be replaced by the other one through which a standard value shall be computed based on the average of actual transaction prices (for land) and rental contract prices (for flat) whose data might have been collected from each quarter/block over the years.

In case when taxpayers would strongly urge GDPT to disclose the standard values, another option for revising NVS is to select an actual property which can represent the standard value of the quarter/block by usage category. Yet it should be noted that much time, energy and analytical thoughts shall be definitely required for such selection of the actual property. Also, this NVS is needed to be revised for this purpose.

## CHAPTER 3: MAIN TASKS TO BE REQUIRED FOR REVALUATION

As discussed in the previous chapter, revaluation is, in this paper, intended to be conducted in two difference phases: first revaluation five years after the application of NVS; and second revaluation ten years after the application.

Within this intended scope of revaluation, this chapter attempts to describe main tasks to be performed for planning the intended revaluation in Palestine.

### (1) Two phases for Revaluation planning

For planning the intended revaluations, two phases can be formed.

- 1) Main Tasks for first revaluation to be undertaken in five years
- 2) Main Tasks for the second revaluation to be undertaken in ten years

Taking into considerations foreseen difficulties prevailing in Palestine in terms of data acquisition and management as well as human resource availability, main focus should be given to the second phase of revaluation to be undertaken in ten years after the application of NVS. In view of this, a majority of main tasks, that are presented herewith, may be performed for the second revaluation process while the first revaluation may be simplified based on NVS. According to such work arrangement, valuers and other people concerned are allowed to look ahead more towards the second revaluation rather than the first revaluation.

### (2) Main tasks to be performed for the first intended revaluation

As mentioned above, the methodology of the first revaluation is simplified as much as possible. Basically, the new value is calculated by multiplying the previous value (appraised 5 years ago) with a certain rate of change in transaction price (including rental contract prices) that may occur over the five years.

The implementation of the first revaluation may be composed of the three pillars as follows:

#### 1) Revaluation of existing properties

The rate of change, herewith, refers to an index that indicates the change in property value from the baseline 1.00 (meaning at the time of the application of NVS). For example, when transaction value of properties shall be increased by 10% over the coming five years, the index shall be given at the rate of 1.10. On the other hand when the value decreased by 10%, the rate is 0.90.

The Base and Valuation Standards Committee shall be responsible for setting and assigning the index for each municipality classification and usage category. The data to be referred as parameters for establishing the index includes trend of transaction price and other fundamental indicators such as CPI (Consumer Price Index).

## **2) Valuation of new properties**

When new properties emerge after the first valuation is conducted based on NVS, the value of new properties should be appraised by using the same methodology as the first valuation. Relevant GDPT staffs are responsible for this action.

## **3) Valuation of properties in new target municipality**

It is expected that there will be municipalities wherein properties are newly valued after NVS is adopted. Methodologies to be taken in such case are presented in the Technical Manual of Property Valuation Standards, i.e. using the data from similar municipality.

## **4) Supplementary explanation on planning work for the second phase of revaluation**

In addition to the above tasks, during the first five years after the first application of NVS, necessary preparatory works for the second phase of revaluation should be commenced. In order to organize necessary preparatory works, perform tasks and carry out activities, an explanation of a referential timeframe of work is presented as follows:

Assuming that the application of NVS would be commenced on the date of January 1<sup>st</sup> 2017, in this case, it implies that the base date of valuation in this case shall be January 1<sup>st</sup> 2017.

Actual application, however, heavily depends upon the readiness and availability of necessary data of each property in municipalities. In this paper, it is suggested that NVS should be firstly applied into those municipalities where relevant data of properties have been already officially recorded and registered in the GDPT ledger book, i.e. valuation records and P-TAX. Such municipalities shall be tentatively graded as Municipality (A).

For those municipalities where necessary data are not recorded and registered in the GDPT ledger book, work schedule is expected to delay. As the first phase of revaluation is tentatively scheduled to be conducted for five years, a whole municipality in the West Bank is simply divided into five groups including Municipality (A). Accordingly, those municipalities without officially recorded and registered data can be hypothetically divided into four groups: Municipality (B) to Municipality (E).

In the above hypothetical assumption, a broad sense of work schedule is presented in the next page. It should be noted herewith that the base data of valuation remains the same on January 1<sup>st</sup>, 2017 for all the groupings of municipalities.



		valuation date (2017 year)			valuation date (2022 year)			valuation date (2027 year)			
Phase		The work of first revaluation					The work of second revaluation				
Stage		Initial stage			Interim stage		Final stage				
Year		1	2	3	4	5	6	7	8	9	10
Valuation Area	A Municipality or A Area	■	■	■							
	B Municipality or B Area		■	■	■						
	C Municipality or C Area			■	■	■					
	D Municipality or D Area				■	■	■				
	E Municipality or E Area					■	■	■			

At the time of the first revaluation (base date for the second revaluation: January 1st 2022), the rate of price change shall be applied, and the latest property value as of January 1st 2017 in all municipalities shall be multiplied by the rate of price change.

As mentioned above, the tasks to prepare for the second revaluation (to be commenced on January 1st 2027) needs more efforts and technical inputs. For this, all the tasks are required to be completed by the end of 2026. Detailed explanations for the tasks are described in sub-section (3) below.

### (3) Main tasks to be performed for the second intended revaluation

Tasks as described below, which are to be performed over the 10 years after the first application of the NVS, are divided tentatively into three terms: initial stage (1<sup>st</sup> to 3<sup>rd</sup> year), middle stage (4<sup>th</sup> to 6<sup>th</sup> year), and final stage (7<sup>th</sup> to 10<sup>th</sup> year). The duration of each stage is tentatively made based on empirical knowledge on J-PVP project performance.

#### 1) Data management on property area-size

Work period: About 5 years during initial to middle stage

Main Actor: Base and Valuation Standards Committee

Supportive Committee: Logistic and Technical Committee

Development Partner: Staff from each municipality concerned

Description: Area-size of land and building composes essential base of property valuation. The Lack of well-managed area-size data will hinder valuation workflows in the long run, especially after middle stage, hence this task is a top priority during initial to middle stages.

Main Work Procedures: The workflows of managing area-size data for lands and buildings are shown below.

1-1 Land : In case if existing ledger data does not contain area-size

1. Identify municipality without area-size data
2. Establish data acquisition and management methodology

3. Finalize data acquisition and management plan
4. Data collection in the field (by staff from each municipality concerned)
5. Organize and manage the collected data

1-2) Building : Collect all flat area-size data for all buildings defined by criteria stated in NVS Technical Manual

1. Establish data acquisition and management methodology
2. Formulate plan of actions for data acquisition and management steps
3. Collect data in the field (by municipality staff)
4. Organize and manage the collected data

## 2) Review Municipality Classification

Work period:	About 6 months during the initial stage
Main Actor:	Base and Valuation Standards Committee
Supportive Committee	Logistics and Technical Committee
Development Partner	PCBS
Description:	Review the municipality classification made at the time of NVS application, and then revise it as necessary. Revision can be done through collecting data such as population, population density, income level and commercial sales level of each municipality, and analyse them for making rank of municipalities. Based on the result, finalize the revised municipality classification.

### Main Work Procedures

1. Collect the aforementioned data
2. Analyze the data
3. Compare and verify the existing classification
4. Determine a new revised classification of municipalities

## 3) Disclose information on taxation and valuation

Work period:	1year during the initial stage
Main Actor:	Base and Valuation Standards Committee
Supportive Committee	Formulation Committee
Development Partner	Nil
Description:	It is desirable to disclose information on taxation and valuation in a unified manner throughout Palestine. Hence Base and Valuation Standards Committee should establish a certain rule on the disclosure of information and disseminate it to municipalities.

**4) Examine the feasibility to select standard property in each quarter/block**

Work period:	About 2 years during the initial stage
Main Actor:	Base and Valuation Standards Committee
Supportive Committee	Logistic and Technical Committee
Development Partner	Field staff from municipality (when field verification work is necessary)
Description:	Since NVS sets virtual standard properties that have standard values, it has disadvantage of opacity to the public. To improve the clarity, GDPT has an option of selecting actual properties in each quarter/block (any other appropriate units of valuation) and set their values as standard values. However, this work will require enormous amount of time and efforts.

When an official decision to select actual properties for standard values would be made after thorough discussions, the Base and Valuation Standards Committee shall take overall responsibility for the selection and determination of actual properties by usage category in each valuation unit, while field staff from each municipality are expected to support the Base and Valuation Standards Committee to select standard properties in the field.

**Main Work Procedures**

1. Establish criteria of selecting standard property
2. Select standard property (with staff of each municipality)
3. Collect and organize data of standard properties for subsequent processes No.5) and 6)

**5) Collect and manage property transaction data**

Work period:	Every year,
Main Actor:	Base and Valuation Standards Committee
Supportive Committee	Logistic and Technical Committee
Development Partner	Possible specialists in private sector or licensed experts of PCMA
Description:	Data on property transaction and rental are essential for overall valuation process, hence sufficient amount of these data need to be collected and managed in an orderly manner.

**Main Work Procedures**

1. Establish cooperative relations with relevant ministries and private sector which keep property transaction/rental data.
2. Collect transaction/rental data
3. Construct a structure to utilize the collected data

## 6) Appraise Standard Value

Work period:	2 years during middle to final stages
Main Actor:	Base and Valuation Standards Committee
Supportive Committee	Logistic and Technical Committee
Development Partner	Field staff from municipality
Description:	Appraisal of standard value can be done only after the selection of standard properties would be completed accompanied with accumulated transaction / rental data, if GDPT would decide to set up actual properties to indicate standard point values in each quarter/block (or any other alternatives of a unit for valuation). Based on accumulated data sufficiently enough for public accountability, Base and Valuation Standards Committee will take overall responsibility for conducting and monitoring works to appraise standard values according to procedures with support of municipality's staff.

### Main Work Procedures

1. Establish appraisal methodology of standard value
2. Provide transaction/rental data to municipalities
3. Field research and appraisal of standard values (Municipality' staff)
4. Collect and manage the standard value data

## 7) Revise Adjustment Weight Matrix

Work period:	About 1 year during the final stage
Main Actor:	Base and Valuation Standards Committee
Supportive Committee	Logistics and Technical Committee
Development Partner	Nil
Description:	At this stage, sufficient values of transaction/rental data and established standard value data enable the revision of value influence factors from quantitative points of view, and hence it is a timing to revise the Value Adjustment Matrix. Points to be examined in the revision includes adding a new value influence factor, deleting one from existing list of factors as well as revising the adjustment weight of each factor.

### Main Work Procedures

1. Prepare a set of data on property transaction/rental and standard values
2. Conduct statistical analysis
3. Review and examine existing Value Adjustment Matrix
4. Revise Value Adjustment Matrix

**8) Conduct training programs for valuers**

Work period:	Every year,
Main Actor:	Base and Valuation Standards Committee
Supportive Committee	Logistics and Technical Committee
Development Partner	Palestine Public Finance Institute (PFI)
Description:	There are high needs to conduct holistic and organizational trainings to help improve human resources of GDPT. Below are the possible topics of trainings.

**Main Training Programs:**

1. New Valuation Standards (Theoretical)
2. Use of P-TAX for Valuation (Practical)
3. Use of GIS for Valuation (Practical)
4. Calculation of Standard Values (Practical)
5. Valuation in the field (Practical)

Note: Once Property Tax Law were amended, contents of amended property tax law should be the first topic of training.

**9) Examine the possibility of valuing agricultural land**

Work period:	3 years during middle to final stages
Main Actor:	Base and Valuation Standards Committee
Supportive Committee	Logistics and Technical Committee
Development Partner	Nil
Description:	In general, agricultural lands are to be valued with criteria different from ones for residential lands. At the timing when GDPT reach to a stage where GDPT staff feel confident on valuation of residential lands, the Base and Valuation Standards Committee could start identifying issues and tasks regarding the agricultural land valuation, and establish revised approach.

**Main Work Procedures**

1. Study and identify issues related to the valuation of agricultural lands
2. Collect and analyze transaction data of agricultural lands
3. Establish a revised methodology for agricultural land valuation

**10) Examine valuation methods for specific properties**

Work period:	About 2 years during the final stage
Main Actor:	Base and Valuation Standards Committee
Supportive Committee	Logistics and Technical Committee
Development Partner	Nil

**Description:** Specific properties herewith refer to buildings such as theatres and hotels. For such properties, a certain adjustment weight could be designed. Then the latest standard value of quarter/block for residential use shall be multiplied by the special adjustment weight in order to calculate the value. For doing so, the accumulation of data related to these specific properties should be done as pre-requisite to ensure public accountability.

#### Main Work Procedures

1. Study and identify issues regarding the current valuation of specific properties
2. Collect and analyze transaction data
3. Establish valuation methodology for specific properties

### 11) Revise NVS

**Work period:** About 1 year during the final stages

**Main Actor:** Base and Valuation Standards Committee

**Supportive Committee:** Logistics and Technical Committee

**Development Partner:** Nil

**Description:** Concluding all the results to be obtained from the performance of above tasks, revise NVS in order to reflect changes and revisions made (e.g. Selection of standard properties and its appraisal).

## CONCLUSIVE NOTE

As described above, this Advisory Note has attempted to outline main tasks for planning revaluation strategy accompanied with the revision of NVS. For concluding this note, key points significantly important for smooth and effective plan formulation and implementation can be summarised as follows:

### ◇ Data Management

The lack of basic data in the existing conditions makes the precise property valuation difficult. To improve the current conditions, a priority should be given to the collection of flat area-size data and transaction data of property. In this line, it should be noted that identification and collection of usage category of each flat is also one of immediate tasks.

### ◇ Human resource development

Property valuation certainly requires a certain level of knowledge and field experiences. In order to effectively and efficiently enhance competency of GDPT staff, especially valuers, a systematic approach to training in which classroom learning session combined with practical learning session is advised to be conducted. In this regard, GDPT's experiences in formulating and conducting comprehensive and systematic training programs through J-PVP expectedly provides the basis for designing better training programs in the future.

### ◇ Coordination with other organization

Property valuation, in nature, requires efficiency through mass appraisal of vast amount of properties within a limited amount of time. Yet the process of property valuation involves various authorities concerned and thus requires a certain amount of time for coordination among organizations. Thus, trade-off relationship exists. In order to tackle this, establishment and maintenance of a systematic institutional and organizational linkage among GDPT (especially Base and Valuation Standards Committee), relevant ministries and municipalities are essential ensuring effective and smooth communication, clear role demarcation, and mutual cooperation.

### ◇ Utilization of expertise from private sector

From time to time property valuation requires highly technical inputs in professional fields such as architecture, civil engineering, agriculture and GIS. Hence it is important to develop a framework where those expertises from private sector can be mobilized and utilized.

Upon the Cabinet's approval on NVS and amended property law, it is expected that this advisory note may serve as a reference material for GDPT to formulate actual and more effective strategy and plan for revaluation of properties in accordance with NVS.







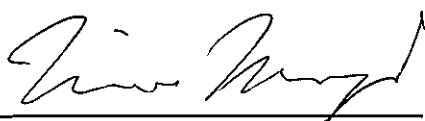
**MINUTES OF MEETING  
BETWEEN  
JAPAN INTERNATIONAL COOPERATION AGENCY  
AND  
THE MINISTRY OF FINANCE AND PLANNING OF  
PALESTINIAN AUTHORITY  
ON  
THE JAPANESE TECHNICAL COOPERATION  
FOR  
THE PROJECT FOR IMPROVEMENT OF LOCAL FINANCE SYSTEM IN  
PALESTINE**

The Terminal Evaluation Team (hereinafter referred to as "the Team") headed by Mr. Noriharu MASUGI, Director of Public Governance and Financial Management Team, organized by the Japan International Cooperation Agency (hereinafter referred to as "JICA"), visited the Palestinian Authority from 2<sup>nd</sup> to 10<sup>th</sup> May 2016, for the purpose of conducting a terminal evaluation for "The Project for Improvement of Local Finance System in Palestine" (hereinafter referred to as "the Project").

The Team conducted interviews and analysis pertaining to the activities and outputs of the Project and compiled the Terminal Evaluation Report (hereinafter referred to as "the Report"). After a series of discussions, the Team and the General Directorate of the Property Tax (hereinafter referred to as "GDPT") agreed with the Report as attached hereto.

The both parties also discussed about current challenges and the way forward. The main points discussed are also attached hereto.

Ramallah, 10th May 2016



Mr. Noriharu MASUGI  
Leader of the Terminal Evaluation Team  
Director, Public Governance and Financial  
Management Team  
Japan International Cooperation Agency



Mr. Mahmoud NOFAL  
Director General of the Property Tax,  
General Directorate of the Property Tax  
Ministry of Finance and Planning  
Palestinian Authority

Attachments:

1. Main Points Discussed
2. Project Timeline
3. Terminal Evaluation Report

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## **MAIN POINTS DISCUSSED**

### **1. Endorsement of the Terminal Evaluation Report**

The both parties agreed with the contents in the attached Report and that the Project will end on 30<sup>th</sup> September 2016. The last JICA expert(s) are scheduled to leave Palestine on 1<sup>st</sup> September 2016.

### **2. Finalization of the New Valuation Standards (VS) and its training**

The both parties agreed to accelerate the finalization process of the New Valuation Standards (VS) based on the agreed draft in March 2016. In order for GDPT's staff to acquire knowledge and skills of the New VS and associated procedures, the Project plans to conduct intensive training programs during the rest of the Project period. The both parties agreed with the schedule of the training program as well as prerequisite actions to be taken for implementation of certain programs, as attached in ANNEX 1. The both parties confirmed that the delay of certain actions will result in termination of subsequent program(s).

The Project Team will provide relevant materials of the New VS by 29<sup>th</sup> May 2016 in order to obtain GDPT's comments by 16<sup>th</sup> June 2016. The Project team will respond to those comments intermittently as long as the comments fall into the methodology of the New VS that the Project team has developed together with GDPT. It should be noted that it may take certain amount of time to provide answers from the Project team due to necessity of translation to/from Arabic/English.

GDPT questioned about the ability of a lecturer from the Project in Module 5 and Module 6 and requested an alternative lecturer who has long experience in property valuation. However, the Team responded that JICA has no option other than the proposed lecturer and that since he has been well involved in the development of the New VS, he is the one and only capable resource person suited for the lecture. The both parties agreed to go on with the proposed training schedule and see how it turns out.

### **3. Additional dispatch of a Japanese expert on valuation standards**


In order to finalize the New VS, JICA will dispatch a Japanese expert on valuation standards. The total period of dispatch is scheduled for total of 30 days from mid-July 2016.

### **4. Demarcation between the Project and VNG's support**

The Team is of the view that the support provided by VNG has significantly hindered a timely implementation of the activities under Output 2 since the New VS and the one proposed by VNG contains conflicting elements in the method of valuation and thus, has been creating confusion among Valuation Standards Working Group members on which valuation standards to follow.

However, the Director General made it clear that there are no confusion among GDPT valuers and that VNG's activities and proposals does not and will not affect the progress of finalizing the New VS. The



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Director General also assured the Team and the Project team that if any confusion arises, he is responsible in settling the situation promptly and in providing directions to GDPT staff to acquire knowledge and skills on the New VS.

#### 5. GDPT Seminar

The Project plans to organize a three-day GDPT Seminar in July under GDPT's initiative to penetrate the New VS within GDPT staff and its branch offices. GDPT strongly requested to invite Dr. Ibrahim Ayoub at the expense of the Project for five days to attend the seminar as a facilitator and to provide advice on the New VS. GDPT clarified that the purpose of inviting Dr. Ayoub is to obtain his knowledge on Arabic terminology on property taxation so that GDPT can prepare the New VS in line with the Arabic legislative terminology and submit it to (Minister of Finance, then to Cabinet) by September, 2016, with an aim to promulgate the New VS from January 1<sup>st</sup> 2017.

The Team reminded GDPT that support to legislative process is out of the scope of the Project. Nevertheless, JICA approved GDPT's request since advice from Dr. Ayoub is expected to contribute to the sustainability, impact and eventually attain the Overall Goal of the Project. Therefore, JICA agreed to bear cost for inviting Dr. Ayoub for the seminar, including his transportation, accommodation and honorarium.

The precise terms of reference of Dr. Ayoub will be discussed and set between GDPT and the Project team in due course to clearly articulate the demarcation between expected outputs from Dr. Ayoub's visit and the scope of the Project. Therefore, if comments arise as a result of the seminar, including those from Dr. Ayoub, GDPT will respond to them on their own. The JICA experts may provide advice to the best of their knowledge and as long as those comments fall into the methodology of the New VS that the Project team has developed together with GDPT.

#### 6. Stakeholders Workshop

Once the New VS is finalized, GDPT plans to announce the New VS to stakeholders. The both parties agreed that the Workshop will be organized 3 times total in August, lectured and handled by the initiative and expense of GDPT. JICA experts may provide technical advice on the methodology of New VS, while they are still available in Palestine. JICA will bear cost for venue and meals for lunch.

END

ANNEX I Timeline of the Project

	Timeline		Prerequisite actions etc.
(1)	May, 11 <sup>th</sup>	Seminar on principle of valuation standard (M1, M2) Seminar on Geo-PTAX module (M4)	Trainer:Mr. Nofal and Sthada, GDPT Evaluators
(2)	May, 16 <sup>th</sup> ~ 18 <sup>th</sup>	Training course on Desk Trial (M5)	Trainer: Ms. Sthada, Mr. Ninomiya, assisted by GIS team, Ms. Fadia Before conducting this training, the following actions are required; (1) GDPT provide Bethonia Block #1 and Ramallah Block #10 information to Project team (2) Project team conduct data preparation (3) Project team conduct value exam in order to verify the method of calculating standards value. (4) GDPT decides the method on which value by 3 types of the holding to be used.
(34)	May, 29 <sup>th</sup>	All relevant the following translated materials in Arabic submit GDPT - new VS - VS manual with ANNEX - VS handbook	Project teams submit relevant translated materials in Arabic to GDPT
(4)	June, 16 <sup>th</sup>	Provision of Comment in written form	GDPT provide their comments on new VS for Project team
(5)	June, 16 <sup>th</sup> onwards	Feedback from Project team	Project team response GDPT's comment accordingly.
(6)	July 11 <sup>th</sup> ~ 18 <sup>th</sup>	Training course on Geo-P-TAX (M4)	Trainer: Mr Jamal and Mr. Hani assisted by Ms. Fadia and others Before conducting this training, the following actions are required; (1) Project team conduct exam in order to verify the method of Equal Division per floor. (2) GDPT decide the method

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(7)	July 19 <sup>th</sup> ~ 21st	GDPT Seminar	The details of seminar to be discussed.
(8)	July 25 <sup>th</sup> ~ 31st	Training on P-TAX (M3)	Trainer: Mr. Ayman and Mr. Ahmad and Mr. Sato
(9)	Aug 3 <sup>rd</sup> ~11 <sup>th</sup>	Field trial application (M5)	Trainer: Sthada and Mr, Nagasawa
(10)	During August	Stakeholder workshop	

*Wm.*

END



TERMINAL EVALUATION REPORT  
ON  
THE PROJECT FOR IMPROVEMENT OF  
LOCAL FINANCE SYSTEM IN PALESTINE

Ramallah  
May, 2016

Ministry of Finance and Planning  
of Palestinian Authority  
and  
Japan International Cooperation Agency





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### ANNEXES:

ANNEX 1: List of Interviewees

ANNEX 2: Schedule of the Terminal Evaluation Mission

ANNEX 3: Project Design Matrix (as of Feb. 2015)

ANNEX 4: Plan of Operation (as of Feb. 2015)

ANNEX 5: List of Inputs

ANNEX 6: Result of Evaluation Grid (Achievement and Project Implementation Process)

ANNEX 7: Result of Evaluation Grid (Five-Criteria Evaluation)

Exchange rate (JICA rate, April 2016): USD 1 = JPY 113.393

ILS 1 = JPY 29.6751

### Abbreviations

C/P	Counterpart
GDPT	General Directorate of Property Tax
GIS	Geographical Information System
IT	Information Technology
JCC	Joint Coordination Committee
JICA	Japan International Cooperation Agency
JPT	JICA Project Team
J-PVP	JICA-Palestine Valuation Project
MoFP	Ministry of Finance and Planning
PDM	Project Design Matrix
PLA	Palestine Land Authority
PNA	Palestinian National Authority
PO	Plan of Operation
R/D	Record of Discussions
TDMU	Training, Development and Media Unit
TDMMU	Training, Development, Media and Management Unit
TOR	Terms of Reference
USAID	United States Agency for International Development
UNDP	United Nation Development Program
VNG	Vereniging van Nederlandse Gemeenten (Association of Netherlands Municipalities)
VS	Valuation Standards
WG	Working Group



## 1. Introduction

### 1.1 Objectives of the Terminal Evaluation

Objectives of the Terminal Evaluation are as follows:

- (1) To verify the achievement and implementation process of the Project for “Improvement of Local Finance System in Palestine” (hereafter referred to as “the Project”) in terms of five evaluation criteria (Relevance, Effectiveness, Efficiency, Impact and Sustainability) based on the Project Design Matrix (hereafter referred to as “PDM”);
- (2) To identify the contributing and preventing factors that have affected the implementation process; and
- (3) To discuss and identify necessary measures for overcoming challenges on the project operation and, report and recommend the results of discussions to the relevant government agencies in Palestine and Japan.

### 1.2 Participants of the Terminal Evaluation

Mission members are as follows (Table 1-1). List of Interviewees of the Terminal Evaluation are attached in ANNEX 1.

(Palestine Side)

Name	Title and Affiliation
Mr. Mahmoud Shaban Moustafa Nofal	Director General of GDPT
Mr. Mohammed Yousef	Director of Valuation Department, GDPT

(Japan Side)

Name	Role	Title and Affiliation
Mr. Noriharu MASUGI	Team Leader	Director, Public Governance and Financial Management Division, Governance Group, Industrial Development and Public Policy Department, JICA
Mr. Ryosuke WATANABE	Cooperation Planning	Public Governance and Financial Management Division, Governance Group, Industrial Development and Public Policy Department, JICA
Mr. Kuniaki KATO	Evaluation and Analysis	Consultant, International Development Solutions Inc.
Mr. Yoshitsugu ISHIKAWA	Interpreter	Translation Center Pioneer Inc.

### 1.3 Schedule of the Terminal Evaluation

The Terminal Evaluation is conducted from April 30, 2016 to May 11, 2016. The schedule of the Terminal Evaluation is attached as ANNEX 2.

## 1.4 Methodology of the Terminal Evaluation

### (1) Procedure

Means of the Terminal Evaluation included analysis of documents and interview with stakeholders such as counterpart personnel and JICA experts. At the same time, Evaluation Grid which includes “Actual Project Achievement and Implementation Process” and “Five Evaluation Criteria” was prepared for the Evaluation. (PDM of the Project is attached as ANNEX 3 and Result of Evaluation Grid is attached as ANNEX 6 and 7)

### (2) Items of Analysis

Items of Analysis are a) Project Achievement, b) Implementation Process and c) Five Evaluation Criteria.

#### a) Project Achievement

Project achievement was measured in terms of Input, Output and Project Purpose in comparison with Objectively Verifiable Indicators of PDM as well as Plan of Operations (hereafter referred to as “PO”. PO of the Project is attached as ANNEX 4).

#### b) Implementation Process

Implementation process of the Project was reviewed to see whether activities had been implemented according to the schedule delineated in PO, to see whether the Project had been managed properly and to identify obstacles and/or facilitating factors that had affected the implementation process.

#### c) Five Evaluation Criteria

Definition of Five Evaluation Criteria is described below.

Table 1-3: Definition of Five Evaluation Criteria

Items	Definition
Relevance	Relevance refers to the validity of the Project Purpose and the Overall Goal in connection with development policy of Palestine as well as the needs of beneficiaries, and policy of Japanese Official Development Assistance.
Effectiveness	Effectiveness refers to the extent to which the expected benefit of the Project has been achieved as planned. It also examines whether these benefits have been brought about as a result of the Project.
Efficiency	Efficiency refers to the productivity of the implementation process, examining if the inputs of the Project have been efficiently converted into the outputs.
Impact	Impact refers to direct and indirect, positive and negative impacts caused by the implementation of the Project, including the extent to which the Overall Goal has been attained.

Sustainability	Sustainability refers to the extent to which an implementing agency can further develop the Project, and the benefits generated by the Project can be sustained under the recipient country's policies, technology, systems and financial state.
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Source: New JICA Guidelines for Project Evaluation First Edition (2010)

## 2. Outline of the Project

### 2.1 Background of the Project

Since the establishment of Palestine, the local governments of Palestine have been given clear roles on public service deliveries. However, in reality, their functions have remained fairly limited due to several factors. One of the main issues that the municipalities of Palestine have been facing is the scarcity of source revenue. This has been causing most of the municipalities' administrative services to fall short of the expected levels.

Under the current legal and institutional circumstances, property tax is considered the most reliable revenue source for municipalities. However, not all municipalities in the West Bank are presently subject to property taxation. In order to maintain fairness and equity, the General Directorate of Property Tax (hereinafter referred to as "GDPT"), Ministry of Finance (hereinafter referred to as "MoF", but the Ministry was later changed to the Ministry of Finance and Planning "MoFP") is exerting its utmost efforts to achieve a full coverage of taxation in all the municipalities in West Bank. (Current, GDPT of MoFP does not operate property taxation in the Gaza strip.)

Based on the above, MoFP has requested JICA for technical cooperation to strengthen the operational capacity of GDPT with a clear developmental objective of improving revenue for local governments in Palestine.

### 2.2 Objective of the Project

According to PDM as of February 2015, summary of the Project is as follows:

#### Project Title

- Improvement of Local Finance System in Palestine

#### Responsible Organization and Implementing Organizations

- General Directorate of Property Tax (GDPT) of Ministry of Finance and Planning (MoFP)

#### Project Duration

- From October 2012 to September 2016

#### Target Group

- GDPT of MoFP

#### Overall Goal

- The revenue from property tax is improved in Palestine.

Project Purpose

- Operations on property valuation and property tax collection have been improved, particularly at the GDPT branch office where pilot activities have been implemented under the Project ('pilot GDPT branch office').

Outputs

1. The Training, Development Media and Management Unit (TDMMU) at GDPT, develops its capacity to formulate operation plans (i.e. Master Plan and Annual Plan, including a Capacity Development Plan) based on the results of problem analysis and other relevant data.
2. The Valuation Standards Working Group strengthens its capacity to develop and operationalize the property valuation standards.
3. The operational issues on property valuation and property tax collection at pilot GDPT branch office are identified and improved.

### 3. Progress of the Project and Implementation Process

Inputs made by both Japanese and Palestine sides during the Project period since the inception of the Project are summarized as follows. (List of Inputs from Japanese and Palestine sides is shown in ANNEX 5.)

#### 3.1 Inputs

##### (1) Inputs from Japanese side

##### a) Assignment of Experts

Since the commencement of the Project, 10 experts have been assigned and dispatched, in addition to the Project Coordinator. Those experts are in the fields of 1) Leader, 2) Deputy Leader, 3) Licensed Real Estate Appraisers (three experts), 4) Information Collection, 5) Data Management, 6) Operation Improvement, and 7) Coordinator/Assistant for Training Programs.

In addition to the above, 10 national staff to support the project operation have been employed by Japan side. Their positions are 1) Training Material Development, Training Arrangement and Work Planning, 2) Property Tax Valuation Standards, 3) TDMMU Coordinator, 4) Data collection and Management, 5) Project Facilitator, 6) Office Management, and 7) Driver, in addition to the Assistant Coordinator who is working under the Project Coordinator.

In Japan, an advisory committee was set up for the Project to provide advice to JICA and Japanese experts on technical aspects of the Project activities. It is composed of experts of “Tax law”, “Real estate appraiser” and “Tax administration”. The Project dispatched a mission team comprised of these experts twice (March 2013 and March 2014) to understand the Palestine situation and to give advice for the Project.

##### b) Local Expenditure in Palestine

Expenditure in Palestine borne by Japan side is as follows.

Local expenditure:	JPY 167.5 million
Equipment and facilities:	JPY 17.1 million
Total	JPY 184.6 million (USD 1,628 thousand, USD 1=JPY 113.393)

##### c) Trainings and meetings

##### - Study tour to third countries

Study Tour to the United Kingdom and the Netherlands (two people from GDPT) 2014

Study Tour to Annual Rating Conference in the United Kingdom (one person from GDPT) 2015-

##### - Training in Japan

Ten counterparts are planned to participate in the training in Japan. (May 2016)

##### - Working Groups and Workshops

In the process of formulation of new valuation standards and associated manual, 34 working



groups, 10 workshops and 15 technical training meetings were conducted.

**-Training in Palestine**

For preparation of application of value standards, training in Palestine will be held from May to August, 2016 (for 22 days, targeted for total of 88 staffs)

**(2) Inputs from Palestine side**

**a) Assignment of Counterpart Personnel**

Totally, 19 staffs have been assigned as C/Ps of the Project from GDPT.

**b) Necessary Budget for the Operation of the Project**

GDPT has spent necessary cost for the operation of the Project. The cost has included salary of C/Ps and utility costs of the Project office in the headquarters.

**c) Facilities**

GDPT has offered five rooms for the Project offices in the headquarters of GDPT.

**3.2 Activities Implemented**

PO as detailed work plan was revised in September 2013, May 2014 and February 2015. Along the revised PO, activities for Outputs 1, 2 and 3 have been carried out.

**3.3 Achievement of the Outputs**

**(1) Output 1**

The Training, Development Media and Management Unit (TDMMU) at GDPT, develops its capacity to formulate operation plans (i.e. Master Plan and Annual Plan, including a Capacity Development Plan) based on the results of problem analysis and other relevant data.

Although there remain some concerns, Output 1 can be evaluated to have been achieved.

The JICA expert team (hereafter called "Project team"), through the workshops intended for the GDPT staff and consultation with C/P, considered the issues on the business of GDPT, and based on that result, developed GDPT Master Plan (Matrix) 2014-2016. The Master Plan (Matrix) was officially admitted by MoFP in December 2013, and is treated as a three-year strategic plan after the approval of the MoFP.

Two national staffs employed by the Project team played major roles in the operation of TDMMU. There remain concerns whether TDMMU can maintain the current level of operation (in terms of business contents and volume) on their own even after the Project ends. Considering the important roles that TDMMU has played, it is desirable that TDMMU be authorized as the official department of GDPT.

Table 3-1 Present achievement of each indicator of Output 1

Indicator	Status of achievement
1-1: Master Plan (Matrix) has been formulated.	Master Plan (Matrix) (2014-2016) of GDPT was formulated through discussions and workshops in 2013. Master Plan (Matrix) was admitted officially by MoFP in January 2014.
1-2: Monitoring of Maser Plan (Matrix) is conducted by GDPT/TDMMU regularly.	GDPT/TDMMU determined the publishing of annual report of GDPT as regular activities. The first annual report, "Annual Report 2014", was issued on July 20, 2015. Based on this experience, Annual Report 2015 is under preparation by GDPT. It should be noted that national staffs employed by the Project team play main roles in the operation of TDMMU. Therefore, there remain concerns whether TDMMU can maintain the current level of operation in terms of business contents and volume.

(2) Output 2

The Valuation Standards Working Group strengthens its capacity to develop and operationalize the property valuation standards.

Output 2 can be evaluated to be on the way to achievement through strengthening capacity on development and operation of property valuation standards.

The Project team's final draft of new valuation standards (hereafter "New VS") and the accompanying manual (Technical manual) were formulated, handed in and explained to GDPT in March 2016 after the careful study at working group and through discussions with GDPT.

The training courses to disseminate the New VS have been undertaken.

Through the above activities, the basic concept of "standard value × area size × net adjustment = property estimated value" is well understood by management level in GDPT, however, understanding of valuers in general cannot be evaluated to be well considering the result of the interviews. Their understanding on the basic concept will be deepened through intensive training courses that will be conducted during the rest of the Project in Palestine.

Table 3-2 Present achievement of each indicator of Output 2

Indicator	Status of achievement
2-1: The formulation of the new valuation standards and the accompanying manual for property taxation purposes will be completed.	The Project team's final draft New VS and Technical manual were formulated, handed in and explained to GDPT in March 2016, based on the discussion with GDPT relevant members. GDPT has been preparing toward the enforcement of New VS from January 1, 2017. The Project team plans to make technical support such as trainings until the end of the Project.
2-2: Trial application of the new valuation standards is conducted at a pilot GDPT branch office.	For the preparation of the application of New VS on January 1, 2017, field trainings in limited region is planned to be conducted.
2-3: Training courses to disseminate the valuation standards to GDPT branch offices are conducted.	Desk trial of land valuation was conducted in the fourth year of the Project. The intensive training will be conducted from May to August 2016, aiming at strengthening capacity of GDPT staff in understanding of the New VS.
2-4: Valuers working in	OJT trainings through the working group meeting, workshops and

<p>GDPT branch offices will have better understanding of the new valuation standards.</p>	<p>technical training meeting, 59 in total, were conducted by Japanese experts to representatives of valuers. The management level in GDPT seems to understand the basic concepts of New VS. However, considering the result of interviews, since valuers in general do not seem to understand well the New VS, intensive training courses both on theory and practice are planned to be conducted, with a view to prepare for the enforcement of New VS from January 1, 2017, which is targeted by GDPT.</p>
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(3) Output 3

The operational issues on property valuation and property tax collection at pilot GDPT branch office are identified and improved.

Output 3 can be evaluated to have been almost achieved.

In pilot GDPT branch offices<sup>1</sup>, the review of existing documents and questionnaire survey to office members were conducted to clarify challenges and issues and set activities to tackle them. The activities have been implemented one by one.

In addition, for the purpose of tax awareness by citizens, public awareness campaign (PAC) was implemented 4 times from December 2013 to March 2016. This became a clue to enhancing MoFP awareness of citizens on property tax, which is one of the largest challenges relating to property tax collection.

Table 3-3 Present achievement of each indicator of Output 3

Indicator	Status of achievement
<p>3-1: Operational problems of GDPT Ramallah Office, will be identified in order to conduct both valuation and collection effectively and efficiently.</p>	<p>In order to extract the problems in the general operations of pilot GDPT offices<sup>2</sup>, review of existing business manual, organization chart and job description document has been implemented. In addition, questionnaire survey to staff at Ramallah Office and Abu Dees Office was conducted, which clarified the problems on the issues relating to personnel, equipment and management. As a result, Project team suggested the introduction of the daily report system etc. in performance monitoring structure. Also, the feasible activities in the indicator 3-2 below are selected and implemented.</p>
<p>3-2: Feasible activities to tackle issues identified in indicator 3-1 are selected for improvement of operations, which related to application and operation of valuation standards.</p>	<p>The following activities were selected and included in PDM.                      Activity 3-2: Introduce comprehensive training framework to GDPT.                      Activity 3-3: Revise P-TAX system partially for the operationalization of valuation standards.                      Activity 3-4: Conduct Public Awareness Campaign (PAC).                      Activity 3-5: Conduct study on GIS utilization for GDPT.                      Activity 3-6: Pilot development of GIS system for future adoption (depending upon the study results).</p>
<p>3-3: Improvements of operations through dealing with the issues which become</p>	<p>Related to activity 3-2, introduction of comprehensive training framework, daily report of performance monitoring structure was suggested. Comprehensive training framework has not been</p>

<sup>1</sup> Number of staff at Ramallah branch office (May 2014): valuation:7, document office:2, accounting:7, collection:7, other:7

<sup>2</sup> At the beginning of the Project, there were three pilot GDPT ranch offices, which centralized to Ramallah afterwards.

<p>the target of the activities mentioned in indicator 3-2 are realized.</p>	<p>implemented yet. In performance monitoring structure, daily report started but did not last after half year. Partial revision of P-TAX system (Activity 3-3) was carried out along the plan. On GIS, the Project team's feasibility study concluded that technical feasibility was low, because the reliability of geometrical data was low and the New VS had not been finalized. However, with the very strong request by C/P, the Project decided to implement a pilot development of GIS in the limited region where data was available.</p>
<p>3-4: the citizens who participate in the public awareness and tax payer assistance program understand the importance of the property tax.</p>	<p>Public awareness campaign (PAC) was implemented a total of 4 times (among which one time was implemented without the Project's budget,) through newspaper, radio and web site from January 2013 to March 2016. The purposes of this campaign were, 1) dissemination of tax obligations to the Palestinian citizens, 2) establishment of "tax culture", and 3) dissemination of tax's contribution to the construction of the Palestinian state, aiming at a result of tax revenue increase and stable state revenues. In this campaign, MoFP called for early tax payment during the period from December to March. For the next year, MoFP plans to carry out through radio broadcast and newspaper advertisement, the focus of which is the dissemination of advantage of early tax payment (5% to 20% of the discount rate). In 2014 and 2015, questionnaire survey to taxpayers at 14 property tax branch offices in order to search the effect and the needs of the next campaign has been carried out. Results of the investigation shows that the majority of the taxpayers answered that they knew the benefits of early tax payment, more than half of whom knew the discount from the previous campaign. Furthermore, it was found that radio broadcast was more effective than newspaper.</p>

**3.4 Achievement of the Project Purpose**

Operations on property valuation and property tax collection have been improved, particularly at the GDPT branch office where pilot activities have been implemented under the Project ('pilot GDPT branch office').

Improvement of the business situation in the pilot GDPT branch office (Ramallah office) ultimately requires the valuation of property on a rational and objective standards and the complete collection of the amount, which is levied based on the valuation. Both in terms of property valuation and collection, the Project can be evaluated that it is on the right way.

For property valuation, through the Output 2, members of the valuation standards working group, including the valuation members of GDPT headquarters and pilot GDPT branch office, began to understand the basic formula of "standard value × area size × net adjustment = property estimated value", and to learn the skills to apply it. The manner of calculation of the valuation and the standard value has been summarized based on the Project team's expertise in consultation with GDPT. In addition, 34 working group meetings, 10 workshops and 15 technical training meetings for the formulation of New VS were held, which improved skills of representative valuers. The 22 day training, planned to start from May 2016, shall enhance the improvement of skills to valuers in general.

It should be noted that, if the New VS is enforced from January 1, 2017 as according to GDPT's plan,

the New VS will be able to come into force throughout Palestine.

Table 3-4 Present achievement of indicator of Project Purpose

Indicator	Status of achievement
1: The pilot GDPT branch office is ready to apply the new valuation standards with the manual compiled for it	On the basic idea of the New VS draft and Technical manual, understanding by valuers of Ramallah branch office was improved. Towards the implementation of the New VS in January 2017, preparatory work such as the preparation of legislation by GDPT and training of valuers by the Project team are in progress.
2: The experience of trial application of the new valuation standards at a pilot GDPT branch office will be fully understood by all valuers in all GDPT branch offices through trainings and workshops.	As part of the preparatory work of the enforcement of the New VS (January 1, 2017), the experience of field training in limited region is expected to be shared with other branch offices.

### 3.5 Achievement of Overall Goal

The revenue from property tax is improved in Palestine.

Property tax on a certain property is determined by the formula of "property estimated value × tax rate." Property tax revenue of the entire Palestine will depend on the number of valuated properties and the rate of collected tax.

If the New VS is enforced on January 1, 2017 as targeted by GDPT, the revaluation of properties that are already valuated by an old standards and valuation of new properties will start from 2017. Values of the lands and buildings in the valuation register of the status quo, which are often significantly below the market level, will be changed into the value closer to the current market level through the revaluation. Increase in properties tax revenue due to the change is assumed to start from early tax payment period which is December 2017.

In addition, if there is no change in the tax rate, the introduction of New VS will raise the amount of levied tax. Unless the understanding of taxpayers is obtained, there will be a concern of social problem and rate of collected tax may become lower. To prevent a decrease in the rate, along with the activities conducted to disseminate the New VS to taxpayers, GDPT staffs need to understand fully the New VS, and there is a need to improve the ability to explain to taxpayers.

As long as the tax rate does not change and the understanding of taxpayers can be obtained, property tax revenue is considered to be on the way to improvement.

Table 3-5 Present achievement of each indicator of Overall Goal

Indicator	Status of achievement
1: A pilot GDPT branch office (Ramallah) begins applying the new valuation standards to valuate properties in its jurisdiction.	Valuers at Ramallah office has somewhat improved their willingness about property tax valuation, by understanding the "New VS draft" based on the basic formula of "standard value × area size × net adjustment = property estimated value". If the New VS is enforced in January 2017, valuers at Ramallah

	office will start the application of the new standards, utilizing the results of discussion and training and the output of the upcoming trainings.
2: A pilot GDPT branch office (Ramallah) begins collecting property tax that is valuated based on the new valuation standards.	If a valuation of properties based on the New VS is implemented on schedule, the collection of property tax based on New VS will be implemented from December 2017.

### 3.6 Implementation Process

#### (1) Management of the Project

##### a) Joint Coordination Committee

The Joint Coordinating Committee (JCC) was organized five times since the commencement of the Project as the following;

- 1<sup>st</sup> JCC : March 2013
- 2<sup>nd</sup> JCC: September 2013
- 3<sup>rd</sup> JCC: March 2014
- 4<sup>th</sup> JCC: February 2015
- 5<sup>th</sup> JCC: September 2015

In the JCC, Japanese and Palestine sides supervised and reviewed overall progress of the Project, and discussed the relevant issues.

##### b) TDMMU and Working Group

In order to carry out the activity of the Project, TDMU was formed in GDPT as a coordination body between the Project team and Counterparts in GDPT. The name of TDMU was changed to TDMMU after the formulation of Master Plan (Matrix). Working Group (hereafter called as “WG”) has been organized to implement the Project activities under TDMMU. There are Valuation WG, Collection WG, Staff Capacity Development WG, Tax Awareness WG and Linking P-Tax with VS WG. Each WG consists of related members among the Project team and Counterparts in GDPT.

#### (2) Relationship between C/Ps from GDPT and the Project Team in the Project

Through holding JCC and activities of TDMMU and WGs, the Project team and Counterparts have discussed various topics and issues for the Project. They have made efforts to establish good relationships. However, in some cases, understanding of the modality and the scope of the Project did not coincide between JICA experts and GDPT.

## **4. Review based on the Five Criteria**

### **4.1 Relevance**

The relevance of the Project is evaluated as high.

The aim of the Project is consistent with the policies of Palestine as well as Japanese Official Development Assistance Policy. In the Palestine National Development Plan (2014-2016), modernizing of all functions of the property tax department is required and comprehensive valuation of all properties in line with internationally recognized standards is needed. GDPT intends to improve the operation on property valuation and expand the work for increasing the revenue from property tax based on improved valuation standards. On the other hand, Japanese-Palestinian High-Level Governmental Consultative Meeting was organized in June 2010, Japan announced further contribution to the implementation of the 13<sup>th</sup> Government's Program and the Palestinian National Plan 2011-2013. The seven priority areas were selected for Japan's cooperation, in which supporting local governance as well as strengthening finance was included.

Regarding the project design, the both sides recognized that the scope of the Project will not include the whole process of property tax that are managed in the pilot GDPT branch office that are valuation, imposition and collection, but the Project will concentrate on carrying out the pilot activities on the adoption of new VS at Ramallah branch office.

### **4.2 Effectiveness**

Effectiveness of the Project is relatively high.

For Output 1, the development of the Master Plan (Matrix), which is a three year strategic plan of GDPT, was completed. Therefore, Output 1 has been achieved.

For Output 2, New VS draft of properties was discussed and agreed upon in the Project team and GDPT, and also training associated with the New VS will be conducted for 22 days. GDPT plans to move forward the enforcement of the New VS from January 2017, such as finalization of the draft, the approval by the Cabinet and the promulgation of the presidential decree.

Output 3 has been almost achieved through extraction of the challenges and activities such as public awareness campaign.

The pilot development of GIS was done in response to GDPT's very strong demand and the system is used in the development of New VS.

### **4.3 Efficiency**

Efficiency of the Project is fair.

[Japan side] Dispatch of the Japanese and third country (Jordan) experts, employment of national staff, equipment provision, spending of local business costs, study tour to third countries, and the introduction of the GIS that was added after the mid-term review are believed to have been fully

utilized.

[Palestine side] C/Ps have worked diligently for the project activities through participation in the working group. In addition, it is believed that capacity building of working group members has been achieved through this initiative. However, the number of staff of GDPT is extremely insufficient, while GDPT is requesting for support from multiple donors, it seems neither Project activities nor day-to-day operations manpower is sufficient.

With regard to the dispatch of Japanese experts, from C/P side, it was pointed out that the dispatch of the real estate valuation and appraisal professionals is too limited. In fact, the dispatch of the expert who is in the core of the development of New VS (associate professor of real estate department) had difficulty because of workplace circumstances. The long distance of communication between the expert and GDPT has created problems. The finding and development of real estate appraisers who can participate in international cooperation is the task of the Japanese side.

Japan side and the Palestine side, in order to carry out a smooth implementation and management of the Project, in the JCC, TDMMU and each working group, have communicated on a regular and necessary basis. As described above, the expert responsible for the theoretical aspects of valuation standards tried to understand the Palestine situation in Japan, and to answer theoretical questions from the Palestine side in Japan. In addition, another real estate valuation expert who had been active in the field until the third year of the Project had to leave the Project team from the fourth year due to unavoidable circumstances, which eventually made the communication rather difficult.

#### **4.4 Impact**

Impact of the Project is fair.

If New VS is approved by cabinet, the business situation of GDPT is to be improved toward the achievement of overall goal.

However, in order to exert the results of the pilot GDPT branch office (Ramallah office) to other branch offices, it is necessary that GDPT secure sufficient personnel and conduct training after the end of the Project.

In addition, in order to improve the revenue obtained from the property tax, the important issue is to improve quality of data such as area size and accumulation of cases of transactions.

#### **4.5 Sustainability**

Sustainability of the Project is fair.

(Policy)

The current national development plans and GDPT's strategic plan will end in 2016, and the next three year plans are necessary to have the same direction as the current plans. The discussion of the next plans is planned to start from August 2016.



**(Organizational and financial)**

The number of GDPT staffs (regular staff 134 people, temporary workers 74 people (May 2014)) is not sufficient compared with the business jurisdiction range. The tasks associated with the Project are conducted by GDPT staffs (27 people) and staffs employed by the Project (10 people) in an integrated manner.

After the end of the Project, whether it is possible to fill the missing hole of staffs of the Project (10 people) is difficult to predict at present. While GDPT is earning fiscal resource from not only from government budget but also from various donor supports, the challenge is how much budget can be secured for the sustainability of the output of the Project and for day-to-day operations.

On the capacity building of GDPT staffs, since difference of the understanding of New VS between the management level and valuers in general is large, this difference should become narrower through the trainings toward the enforcement of New VS.

At the terminal evaluation, GDPT autonomously established the date of enforcement of the New VS to January 1, 2017, and solidified the decision to tilt the utmost towards this. GDPT is aware that its own lack of area size data has become an obstacle to the on-site application of the New VS. Such enthusiasm and spontaneity is believed to contribute to the improvement of organizational sustainability of the Project.

**(Technical)**

The draft of the New VS, since it is simple and on international level, can be applicable if the condition is sufficient such as determination of the concept of valuation standards, improvement of quality of data, the laws and regulation including Cabinet approval and training of personnel.

The New VS is expected to be reviewed every five years. By reviewing it repeatedly, the valuation standards will be improved and be able to match with the local conditions.

For GIS, whether a continuous allocation of budget for the payment of license fee, etc. (\$ 14,000 / year) is available or not is a challenge, while the deployment of GIS to other branch offices also needs deliberate consideration.

**5. Factors that contributed or prevented achievement of outputs****(1) Contributing Factors**

- Increase of revenues from property tax is a pressing issue for Palestine.
- GDPT is an organization with a strong leadership.
- Regularly held the JCC and WG, which established an official communication route.
- GDPT is communicating with the JICA Palestine Office.
- With the progress of the Project, the ownership of GDPT improved to determine itself the target date of enforcement of the New VS.

## (2) Preventing Factors

- In JICA, there has been little experience and know-how on technical cooperation related to property tax.
- Experts on property tax who can take advantage of the international cooperation are very scarce in Japan.
- GDPT is a top-down organization with weak management capacity as a government institution to receive JICA technical cooperation project.
- GDPT's basic data (market value, buildings' area size and classification of usage) are missing. The existing data are old, inaccurate and fundamentally lacking the quality to suffice the prerequisite of the valuation standards that can be regarded as internationally valid.
- There are no educational institutions to teach real estate evaluation in Palestine
- The number of valuers in GDPT (currently 27) is not enough. (At least additional 10 people are required.)

## 6. Conclusion

Output 1, Output 2 and Output 3 are all achieved.

The remaining issue is the smooth implementation of valuation standards for the enforcement from January 2017, which was set autonomously.

As this Project was the first project for JICA to implement a technical cooperation on property tax, the Project has been carrying out trial and error procedures for the development of the valuation standards. The Project Purpose is considered to have been achieved while JICA experts have exerted every effort to meet the needs of GDPT. GDPT is expected to legislate the New VS by utilizing the knowledge and expertise acquired through the Project. The training for GDPT valuers to understand the New VS is scheduled to be conducted intensively during the remaining period of the Project. Accordingly, it is appropriate that this Project is finished at the end of the project period.

It should be noted that, in the remaining period up to September this year, the Project team should steadily carry out training of valuers which will contribute to the enforcement of the New VS.

## 7. Recommendations

(Matters to be implemented until the end of the Project)

### 1. Support for the legislation of the New VS draft

To enact new valuation draft as planned, GDPT needs to finalize the draft and to promote the procedure for the enactment. The Project team will support to back up the GDPT's effort from the technical aspect of the New VS within the possible scope of the Project.

### 2. Implementation of the field training of the valuation standards in the pilot GDPT branch office

The Project team plans to carry out intensive training for valuers that will contribute to the enforcement of New VS. GDPT shall put all its efforts to foster understanding of the New VS

and enhance practical skills of the valuers.

(Matters to be considered to make achievements sustainable by GDPT even after the end of the Project)

1. Increase of the number of valuers in GDPT

Recognizing the importance of enhancing local autonomy and ensuring self-reliant revenue, it is necessary to strengthen manpower of GDPT by preferential allocation of budget. GDPT shall increase the number of valuers.

GDPT plans to appoint 5 additional valuers that were approved by the government. Additional 5 valuers may be increased by September 2016.

2. Continuation of efforts towards the implementation of the New VS

After the end of the Project, GDPT's continuous efforts towards the enforcement of New VS is necessary, such as legal procedure and the continuous capacity building of valuers.

3. Continuous human resource development and budget measures for the sustainable use of the P-TAX and GIS

For the continuous use of P-TAX and GIS, it is necessary to continuously train personnel who can utilize and improve the system. Budget disbursement is necessary for securing and developing human resource as well as payment for GIS license.

4. Promote beneficial public relations to taxpayers for the enlightenment and for increase of revenue

Certain results are achieved through the PAC implemented during the project period. Also, to persuade taxpayers whose burden increases, public relation activities will become further important, with the initiative of GDPT's efforts.

5. Continuous collection and maintenance of real estate data (market value, area size, etc.)

The simple formula of New VS made clear that area size of land and buildings are important factors in real estate valuation. Also, to verify the adequacy of valuated value and to improve the New VS continuously, the collection of market value is essential. Since use of P-TAX will makes it easier to store and sort data, GDPT is advised to place priority on maintaining and continue improving basic data, including actual measurement of real estates.

## List of Interviewees

### 1. Directorate General of Property Tax (GDPT), Ministry of Finance and Planning

#### a) Headquarters

Mr. Mahmoud Nofal	Director General
Mr. Mohammed Yousef	Director of Evaluation Department
Mr. Ayman Al-Hawamdeh	Director of IT Department
Mr. Ayed Ziben	Expert, IT Department
Ms. Fatima Abdel-Rahman Abu-Qbeita	Account Department

#### b) Branch offices

Mr. Ali Mahammad Ali Al-Badaha	Director, Ramallah Branch Office
Mr. Samer Subhi Manna'	Director, Qalqilya Branch Office
Mr. Hisham Abdel-Rahman Turk	Director, Al-Ram Branch Office
Mr. Amer Ahmad Al-Khatib	Director, Bethlehem Branch Office
Mr. Nael Sami Al-Shareef	Valuation, Ramallah Branch Office
Mr. Hazem Daoud Shalan	Valuation, Ramallah Branch Office
Ms. Shatha Sameer Omriyeh	Valuation, Ramallah Branch Office
Mr. Khaled Yousef Farajallah	Valuation, Hebron Branch Office

### 2. MoLG

Eng. Jamal Numan	GIS
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### 3. Japanese Expert Team

Mr. Takashi Sugiyama	Leader
Mr. Masanobu Ninomiya	Deputy Leader
Ms. Shatha Kharraz	Assistant for Property Valuation Expert, National Staff



**Schedule of Terminal Evaluation Team**

Date	Time	Program / Agendas and Responsibility	Participants	Participants (JICA Side)	Meeting Place
30th April (SAT)	22:50	Mr. Kato & Mr. Ishikawa Departure from Tokyo 22:50 HANEDA →	---	---	---
1st May	16:20	→16:20 MR. Kato & Ishikawa Arrival at TEL AVIV	---	---	---
2nd May (MON)		Meeting with JICA Palestine Office		Terminal Evaluation Team JICA Palestine	JICA Office
	10:30 - 12:00	Meeting with GDPT	Mr. Mahamoud Shaban Moustafa Nofal Director General of GDPT	Terminal Evaluation Team JICA Palestine	GDPT
3rd May (TUE)	9:00 - 11:00	Meeting with GDPT	Mr. Mohammed Yousef Director of Valuation Department	Terminal Evaluation Team JICA Palestine	GDPT
	12:00 - 2:00	Meeting with GDPT	(1) Working Group Members (2) Base Committee Members	Terminal Evaluation Team JICA Palestine	GDPT
4th May (WED)	9:00 - 11:00	Meeting with GDPT	Mr. Ayman Al-Hawamdch Director of IT Department with Mr. Ayed Ziben (Expert, IT Dept) and Mr. Ahmad Abu Awad (J-PVP National Staff)	Terminal Evaluation Team JICA Palestine	GDPT
	12:00 - 2:00	Meeting with GDPT	Eng. Jamal Numan (MoLG/GIS) ***Mr. Mohammed Yousef (for Training in Palestine / Master Plan) Mr. Ali Mohammad Ali Al-Badaha (Ramallah Branch Head) Mrs. Fatima Abdel-Rahman Abu-Qbeita (for Account Dept)	Terminal Evaluation Team JICA Palestine	GDPT
5th May (THU)		Preparation for Report	---	---	---
6th May (FRI)		Preparation for Report	---	---	---
7th May (SAT)		Mr. Masugi & Mr. Watanabe Departure from Tokyo 09:25 Narita → 21:00 TEL AVIV	---	---	---
8th May (SUN)	13:30-17:00	Discussion on MM	Mr. Mahamoud Shaban Moustafa Nofal and other members selected by Mr. Nofal	Terminal Evaluation Team JICA Palestine	GDPT
9th May (MON)	15:00-19:00	Discussion on MM	Mr. Mahamoud Shaban Moustafa Nofal and other members selected by Mr. Nofal	Terminal Evaluation Team JICA Palestine	GDPT
10th May (TUE)	13:30-16:30	Discussion on MM	Mr. Mahamoud Shaban Moustafa Nofal and other members selected by Mr. Nofal	Terminal Evaluation Team JICA Palestine	GDPT
		Mission Team Departure from TEL AVIV 23:00 TEL AVIV →	---	---	---
11th May (WED)		→20:00 Arrival at Narita	---	---	---

\*1 Working Group Members (since September 2015 onwards): Hazem Daoud Mohamad Sha'llan (Mr.); Nael Al-Shareef (Mr.); Shatha Omriyeh (Mrs.)

\*2 Base Committee Members: Hisham Abed Al Rajman Hussein Turk (Mr.) from Al Ram; Khaled Yousef Ahaman Faraj Allah (Mr.) from Hebron; Amer Al-Khatib (Mr.) from Bethlehem; Samer Mans (Mr.) from Qalqilia; Adel Ali Mohamad Milhim (Mr.) from Jenin



Project Design Matrix (PDM) of the Project for Improvement of Local Finance System in Palestine

Target Group: General Directorate of Property Tax (GDPT), MoF,

Period of the Project: October 2012-September 2016

(As of February 2015)

Narrative Summary	Objectively Verifiable Indicators	Means of Verification	Important Assumptions
<p><b><u>Overall Goal</u></b></p> <p>The revenue from property tax is improved in Palestine.</p>	<ol style="list-style-type: none"> <li>1. A pilot GDPT branch office (Ramallah) begins to applying the new valuation standards to valuate properties in its jurisdiction.</li> <li>2. A pilot GDPT branch office (Ramallah) begins collecting property tax that is valuated based on the new valuation standards</li> </ol>	<ol style="list-style-type: none"> <li>1. Official documents of GDPT</li> <li>2. Official documents of GDPT</li> </ol>	
<p><b><u>Project Purpose</u></b></p> <p>Operations on property valuation and property tax collection have been improved, particularly at the GDPT branch office where pilot activities have been implemented under the Project (pilot GDPT branch office).</p>	<ol style="list-style-type: none"> <li>1. The pilot GDPT branch office is ready to apply the new valuation standards with the manual compiled for it.</li> <li>2. The experience of trial application of the new valuation standards at a pilot GDPT branch office will be fully understood by all valuers in all GDPT branch offices through trainings and workshops.</li> </ol>	<ol style="list-style-type: none"> <li>1. Official documents of GDPT, Project Documents</li> <li>2. Official documents of GDPT, Project Documents</li> </ol>	<ol style="list-style-type: none"> <li>1. Cabinet Approval of the new Valuation Standards / Amendment of Property Tax Law</li> <li>2. Political and social conditions in Palestine do not rapidly deteriorate.</li> <li>3. GDPT secures sufficient budget to conduct valuation of properties with the new valuation standards at all GDPT branch offices in Palestine.</li> </ol>
<p><b><u>Outputs</u></b></p> <p>1. The Training, Development Media and Management Unit (TDMMU) at GDPT, develops its capacity to formulate operation plans (i.e. Master Plan<sup>1</sup> and Annual Plan, including a Capacity Development Plan) based on the results of problem analysis and other relevant data.</p>	<ol style="list-style-type: none"> <li>1.1 Master Plan (Matrix) has been formulated.</li> <li>1.2 Monitoring of Master Plan (Matrix) is conducted by GDPT/TDMMU regularly.</li> </ol>	<ol style="list-style-type: none"> <li>1.1. Master Plan (Matrix) and related documents</li> <li>1.2. Project Documents</li> </ol>	

<sup>1</sup> The Three Year Master Plan



<p>2. The Valuation Standards Working Group strengthens its capacity to develop and operationalize the property valuation standards.</p> <p>3. The operational issues on property valuation and property tax collection at pilot GDPT branch offices are identified and improved</p>	<p>2.1 The formulation of the new valuation standards and the accompanying manual for property taxation purposes will be completed.</p> <p>2.2. Trial application of the new valuation standards is conducted at a pilot GDPT branch office.</p> <p>2.3. Training courses to disseminate the valuation standards to GDPT branch offices are conducted.</p> <p>2.4 Valuators working in GDPT branch offices will have better understanding of the operationalization of the new valuation standards.</p> <p>3.1 Operational problems of GDPT Ramallah Office, will be identified in order to conduct both valuation and collection effectively and efficiently</p> <p>3.2 Feasible activities to tackle issues identified in indicator 3-1 are selected for improvement of operations, which related to application and operation of valuation standards.</p> <p>3.3. Improvements of operations through dealing with the issues which become the target of the activities mentioned in indicator 3-2 are realized</p> <p>3.4. The citizen who participate in the public awareness and tax payer assistance program understand the importance of the property tax</p>	<p>2.1 Valuation standards and accompanying manual.</p> <p>2.2 Official documents of GDPT, Project Documents</p> <p>2.3 Project Documents</p> <p>2.4 Official documents of GDPT, Project Documents</p> <p>3.1 Official documents of GDPT, Project Documents</p> <p>3.2 Project Documents, Revised P-TAX system</p> <p>3.3 Official documents of GDPT, Project Documents, and Basic study report on the use of GIS for the property tax valuation.</p> <p>3.4 Interviews and questionnaire survey among the citizen who participated the public awareness and tax payer assistance program</p>	<p>P-TAX should be operational at a certain time appropriate for revising P-TAX program.</p>
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<p><u>Activities</u></p> <p>1-1 TDMMU conducts review of the existing Master Plan, Annual Plan and GDPT performance in these Plans.</p> <p>1-2 TDMMU drafts the Master Plan for three years (GDPT Master Plan Matrix).</p> <p>1-3 TDMMU monitors GDPT Master Plan Matrix 2014-2016.</p> <p>2.1 Formulate Valuation Standards (VS) through trials.</p> <p>2.2 Prepare VS manual</p> <p>2.3 Organize stakeholders' workshops for the promotion of VS</p> <p>2.4 Conduct VS training programs for valuers working in the GDPT Ramallah Office and other selected GDPT branch offices trainings of VS for of the pilot branch and from other selected branches.</p> <p>2.5 Conduct trial applications of the VS in municipalities under the jurisdiction of the GDPT Ramallah office.</p> <p>2.6 Revise VS Manual.</p> <p>2.7 Conduct the valuation for collection in the selected area under the pilot branch (provided that the new valuation standards have been approved and the property tax law has been amended by the cabinet).</p> <p>2.8 Formulate methods to adjust and fine tune the VS for revaluation.</p>	<p>Inputs by the Japanese side:</p> <p>(1) Experts</p> <p>(2) Equipment</p> <p>(3) Training (Training of C/P personnel in Palestine and/or other countries)</p> <p>Inputs by the Palestine side:</p> <p>(1) Counterpart personnel</p> <p>(2) Land and facilities, including office space, internet access and telephone lines</p> <p>(3) Operations and administrative costs, including travel and daily allowances</p>	<p>付属資料 7</p> <p>1. Political and social conditions in Palestine do not rapidly deteriorate.</p> <p>2. The major stakeholders of property taxation in Palestine provide cooperation to GDPT.</p>
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Pre-conditions:

Counterpart personnel and their working space are assigned to TDMMU and pilot GDPT branch offices.

- 3.1 Identify operational issues of pilot GDPT branch offices through review of the existing organizational set-up and flow of tasks based on the existing operational manual.
- 3.2 Introduce comprehensive training framework to GDPT.
- 3.3 Revise P-TAX system partially for the operationalization of VS.
- 3.4 Conduct Public Awareness Campaign (PAC).
- 3.5 Conduct study on GIS utilization for GDPT.
- 3.6 Pilot development of GIS system for future adoption (depending upon the study results).

J-PVP Plan of Operation (February 16, 2015)

Duration	2014			2015			2016						
	9	10	11	12	1	2	3	4	5	6	7	8	9
<p>Thing to do (categorized in accordance with the achievements)</p> <p><b>Work Cutting Across All the Achievements</b></p> <p>JCC, Periodical Reporting, Training in Japan, Termination Survey</p>	<p>Phase 3 (9.5 months)</p> <p>Phase 4 (14 months)</p>												
<p><b>[1] The Training, Development Media and Management Unit (TDMMU) at GDPT, develops its</b></p>	<p>Completed</p> <p>GDPT: 3 year-term strategy</p>												
<p>1-1 TDMMU conducts review of the existing Strategic Plan, Annual Plan and GDPT performance in these Plans.</p>	Completed												
<p>1-2 TDMMU drafts the Strategic Plan for three years (GDPT Master Plan Matrix).</p>	Completed												
<p>1-3 TDMMU monitors GDPT Master Plan Matrix 2014-2016.</p>	TBD												
<p><b>[2] The Valuation Standards Working Group for Property Taxation strengthens its capacity to</b></p>	<p>In progress</p> <p>In progress</p> <p>To be done in Phase A</p> <p>To be done in Phase A</p> <p>To be done in Phase A</p> <p>To be done in Phase A</p> <p>Depending upon the Cabinet Approval</p> <p>To be done in Phase A</p> <p>Cabinet approval of VS</p> <p>Valuation standards</p> <p>Operation manual</p> <p>Cabinet Approval of Valuation Standards / Amendment of Property Tax Law</p>												
<p>2-1 Formulate Valuation Standards (VS) through trials.</p>	In progress												
<p>2-2 Prepare VS Manual</p>	In progress												
<p>2-3 Organize stakeholders' workshops for the promotion of VS</p>	To be done in Phase A												
<p>2-4 Conduct VS training programs for valuers working in the GDPT Ramallah office and other selected GDPT branch offices</p>	To be done in Phase A												
<p>2-5 Conduct trial applications of the VS in municipalities under the jurisdiction of the GDPT Ramallah office.</p>	To be done in Phase A												
<p>2-6 Revise VS Manual</p>	To be done in Phase A												
<p>2-7 Conduct the valuation for collection in the selected area under the pilot branch (provided that the new valuation standards</p>	Depending upon the Cabinet Approval												
<p>2-8 Formulate methods to adjust and fine tune the VS for revaluation.</p>	To be done in Phase A												
<p><b>[3] The operational issues on property valuation and property tax collection at pilot GDPT branch offices are identified and improved</b></p>	<p>Completed</p> <p>Completed</p> <p>In progress</p> <p>In progress</p> <p>In progress</p> <p>TBD</p> <p>Progress report</p> <p>Completion report</p> <p>Operation plan</p> <p>Progress report</p> <p>Project completion report (PCR)</p>												
<p>3-1 Identify operational issues of pilot GDPT branch offices through review of the existing organizational set-up and flow of tasks based on the existing operational manual.</p>	Completed												
<p>3-2 Introduce of comprehensive training framework to GDPT</p>	Completed												
<p>3-3 Revise P-TAX system partially for the operationalization of VS.</p>	In progress												
<p>3-4 Conduct Public Awareness Campaign (PAC).</p>	In progress												
<p>3-5 Conduct the Study on GIS utilization for GDPT.</p>	In progress												
<p>3-6 Pilot development of GIS system for future adoption (depending upon the study results)</p>	TBD												
<p>Reports</p> <p>Joint Coordination Committee</p>	<p>Progress report</p> <p>Completion report</p> <p>Operation plan</p> <p>Progress report</p> <p>Project completion report (PCR)</p>												



ANNEX 5

List of Inputs

1. Inputs of Japanese side

(1) Assignment of Experts (plan as of May 2016)

Consultant Team

	Title	Name	In Palatine (M/M)	In Japan (M/M)	Total (M/M)
1)	Leader	Takashi SUGIYAMA	8.80	2.53	11.33
2)	Deputy Leader	Masanobu NINOMIYA	16.09	2.05	18.14
3)	Licensed Real Estate Appraiser 1	Takashi YAMAMOTO	0.00	6.50	6.50
4)	Licensed Real Estate Appraiser 2	Yoji KAWAKAMI	17.36	2.65	20.01
5)	Licensed Real Estate Appraiser 3	Jiro NAGASAWA	12.70	2.70	15.40
6)	Information Collection (GIS*)	Harunobu KOBIKI	18.04	1.20	19.24
7)	Data Management	Naoyuki SATO	12.04	1.35	13.39
8)	GIS	Ron NAGAI	2.00	0.15	2.15
9)	Operation Improvement	Yosuke SEKIGUCHI	4.70	0.30	5.00
10)	Training Programs / Coordinator	Rena MIZUNO	7.33	0.00	7.33
11)	Training Programs / Coordinator	Kazuko SUGETA	9.07	0.50	9.57
Total			108.13	19.93	128.06

\* GIS task is added only for 4<sup>th</sup> phase.

JICA Long Term Expert

1)	Project Coordinator	Jin KOKI	17.36M/M	—	17.36M/M
Total			17.36M/M	—	17.36M/M

ANNEX 5

(2) Study Trip in the third Country

1)

Name of Trip	Name of participant	Positon
Study Tour Programme to the U.K. and the Netherlands	Mr. Mahmoud NOFAL	Director General, GDTP/MoFP
	Mr. Arafat SHAREEF	Head of Valuation Dept., GDTP/MoFP

2)

Name of Trip	Name of participant	Positon
Annual Rating Conference in the United Kingdom	Mr. Mahmoud NOFAL	Director General, GDTP/MoFP

(3) Provision of Equipment

	Name of equipment	Number
1	Desk	13
2	Chair	49
3	Locker	2
4	Cabinet	18
5	Air conditioner	4
6	Phone system set	1
7	Desktop computer	16
8	Laptop computer	9
9	Workstation	3
10	Printer	8
11	UPS System	2
12	Copy machine	1
13	Projector	1
14	GIS Software	4
15	Wagon Type Car	1
16	Sedan Type Car	2

ANNEX 5

2. Inputs of Palestine side

(1) Allocation of Counterpart in GDPT as of May 2016

No.	Name	Position
1	Mr. Mahmoud Nofal	Director General of GDPT (Project Director)
2	Mr. Ayman Al-Hawamdeh	Director of IT Dept.
3	Mr. Mohamad Yousef	Director of Inspection & Verification Dept.(previous) Director of Valuation Dept.
4	Ms. Fatima Abo Qbaita	Director of Accounting Dept.
5	Mr. Arafat Shareef	Director of Valuation Dept. (previous)
6	Mr. Sameer Al-Toukhi	Director of Office Affairs Dept.
7	Mr. Ghassan Sajdiyeh	Head of Valuation Division, Ramallah Branch Office
8	Mr. Nael Al-Shareef	Valuator, Valuation Division, Ramallah Branch Office
9	Mr. Hazem Shalan	Valuator, Valuation Division, Ramallah Branch Office
10	Mr. Shadi Al-Jamal	Valuator, Valuation Division, Ramallah Branch Office
11	Mr. Rami Sukkar	Valuator, Valuation Division, Ramallah Branch Office
12	Ms. Shatha Omriyeh	Assistant, Valuation Department, GDPT
13	Mr. Ayed Zaben	MoFP staff assigned for IT Department, GDPT
14	Mr. Radi Qadri	Head, Business License Division, GDPT
15	Mr. Kamal Harb	Head of Finance and Supplies Division, Office Affairs Follow-up Department, GDPT
16	Mr. Hassem Abu Salem	Director, Collection Department, GDPT

(2) Local Cost Expenditure

GDPT has spent necessary cost for the operation of the Project. The cost has included salary of C/Ps, utility costs of the project office, and other related cost for the project activities.

(3) Provision of facilities and equipment

GDPT has offered office spaces for JPT in GDPT head quarter in Ramallah.





Result of Evaluation Grid of the Project for Improvement of Local Finance System in Palestine

A. Actual Project Achievement and Project Implementation Process

Evaluation Criteria	Evaluation Questions		Information/Indicators	Results
	Questions (as presented)	Sub-questions		
1. Project Achievement	1-1 Achievement of Overall Goal	1-1-1 Will Overall Goal be achieved? "The revenue from property tax is improved in Palestine."	Indicators for Overall Goal are as follows: 1. A pilot GDPT branch office (Ramallah) begins to applying the "new valuation standard draft" to valuate properties in its jurisdiction. 2. A pilot GDPT branch office (Ramallah) begins collecting property tax that is valuated based on the new valuation standard.	1. Valuators of pilot office has somewhat improved their thoughts about property tax valuation, by understanding the "new valuation standard draft" based on the basic formula of "standard value = area size * net adjustment = property estimated value". 2. If the new valuation standard is enforced in January 2017, valuers of pilot branch office (Ramallah office) will start the application of the new standard, utilizing the results of discussion and training and the output of the coming trainings.
		1-2 Achievement of Project Purpose	1-2-1 Is Project Purpose going to be achieved? "Operations on property valuation and property tax collection have been improved, particularly at the GDPT branch office where pilot activities have been implemented under the Project (pilot GDPT branch office)."	Indicators for Project Purpose are as follows: 1. The experience of trial application of the new valuation standards at a pilot GDPT branch office will be fully understood by all valuers in all GDPT branch offices through training and workshops.
	1-3 Production of Outputs	1-3-1 Has Output 1 been produced? "The Training, Development Media and Management Unit (TDMMU) at GDPT, develops its capacity to formulate operation plans (i.e. Master Plan and Annual Plan, including a Capacity Development Plan) based on the results of problem analysis and other relevant data."	Indicators for Output 1 are as follows: 1.1 Master Plan (Matrix) has been formulated 1.2 Monitoring of Master Plan (Matrix) is conducted by GDPT/TDMMU regularly.	1.1 Master Plan Matrix (2014-2016) of GDPT was formulated through discussions and workshops in 2013. MP Matrix was admitted officially by MoFP in January 2014. 1.2 GDPT/TDMMU determined the publishing of annual report of GDPT as regular activities. The first annual report, "Annual Report 2014", was issued on July 20, 2015. Based on the experience, Annual Report 2015 is under preparation by GDPT. It should be noted that national staffs employed by Project team play main roles in the operation of TDMMU. Therefore, there remain concerns whether TDMMU can maintain the current level of operation in terms of business contents and volume.
		1-3-2 Has Output 2 been produced? "The Valuation Standards Working Group strengthens its capacity to develop and operationalize the property valuation standards."	Indicator for Output 2 is as follows: 2.1 The formulation of the new valuation standards and its accompanying manual for property taxation purposes will be completed. 2.2 The application of the new valuation standards is conducted at a pilot GDPT branch offices. 2.3 Training courses to disseminate the valuation standards to GDPT branch offices are conducted. 2.4 Valuers working in GDPT branch offices will have better understanding of the operationalization of the new valuation standards.	2.1 Project team's final draft new valuation standard and Technical manual were formulated, handed in and explained to GDPT in March 2016, based on the discussion with GDPT relevant members. GDPT has been preparing toward the enforcement of new valuation standard from January 1, 2017. Project team plans to make technical support such as trainings until the end of the Project. 2.2 For the preparation of the application of new valuation standard on January 1, 2017, field trainings in limited areas is planned to be conducted. 2.3 Desk trial of land valuation was conducted in the fourth year of the Project. The intensive training will be conducted from May to August, 2016, aiming at strengthening the capability of GDPT staff in understanding of new valuation standard. 2.4 OJT trainings through the working group meeting, workshop and technical training meeting, 59 in total, were conducted by Japanese experts to representatives of valuers. The management level in GDPT seems to understand the basic concepts of new valuation standard. However, considering the result of interview, since valuers in general do not seem to understand well new valuation standard, intensive training courses both on theory and practice are planned to be conducted, as the preparation of the enforcement of new valuation standard from January 1 2017, which is targeted by GDPT.
1-3-3 Has Output 3 been produced? "The operational issues on property valuation and property tax collection at pilot GDPT branch offices are identified and improved."	Indicator for Output 3 is as follows: 3.1 Operational problems of GDPT Ramallah Office, will be identified in order to conduct both valuation and collection effectively and efficiently. 3.2 Feasible activities to tackle issues identified in indicator 3.1 are selected for improvement of operations, which related to application and operation of valuation standards. 3.3 Improvements of operations through dealing with the issues which become the target of the activities mentioned in indicator 3.2 are realized. 3.4 The citizen who participate in the public awareness and taxpayer assistance program understand the importance of the property tax.	3.1 In order to extract the problems in the general operations of pilot GDPT offices, review of existing business manual, organization chart and job description document has been implemented. In addition, questionnaire survey to staff at Ramallah and Abu Dees was conducted, which clarified the problems on the issues relating to personnel, equipment and management. As a result, Project team suggested the introduction of the daily report system etc. in performance monitoring structure. Also, the feasible activities in the indicator 3-2 below are selected and implemented. 3.2 In order to extract the problems in the general operations of pilot GDPT offices, review of existing business manual, organization chart and job description document has been implemented. In addition, questionnaire survey to staff at Ramallah and Abu Dees was conducted, which clarified the problems on the issues relating to personnel, equipment and management. As a result, Project team suggested the introduction of the daily report system etc. in performance monitoring structure. Also, the feasible activities in the indicator 3-2 below are selected and implemented. 3.3 Related to activity 3-2, introduction of comprehensive training framework, daily report of performance monitoring structure was suggested. Comprehensive training framework has not been implemented yet. In performance monitoring structure, daily report started but did not last after half year. Partial revision of P-TAX system (Activity 3-3) was carried out along the plan. On GIS, the Project team's feasibility study concluded that technical feasibility was low, because the reliability of geometrical data was low and the new valuation standard had not been finalized. However, with the very strong request by C/P, the pilot development was implemented in the limited region where data was present after re-discussion. 3.4 Public awareness campaign (PAC) was implemented a total of 4 times (among which one time was done without the Project's budget.) through newspaper, radio and web site from January 2013 to March 2016. The purposes of this campaign were, 1) dissemination of tax obligations to the Palestinian citizens, 2) establishment of "tax culture", and 3) dissemination of tax contribution to the construction of the Palestinian state, aiming at a result of tax revenue increase and stable state revenues. This campaign called for early tax payment during the period from December to March, next year is carried out through radio broadcast and newspaper advertisement, the focus of which is the dissemination of advantage of early tax payment (5% to 20% of the discount rate). In 2014 and 2015, questionnaire survey to taxpayers at 14 property tax branch offices in order to search the effect and the needs of the next campaign has been carried out. Results of the investigation shows that the majority of the taxpayers answered that they knew the benefits of early tax payment, more than half of whom knew the discount by the previous campaign. Furthermore, radio broadcast was more effective than newspaper.		
1-4 Actual Inputs	1-4-1 Japanese Inputs	(1) Experts (2) Local staffs (3) Local expenditure Organizing seminar/training course and etc. in activities a) Equipment and facilities b) Training course in Japan, Third country training	10 experts have been assigned. 10 national staffs have been employed. Expenditure in Palestine borne by Japan side is as follows. Local expenditure: JPY167.5 million. Equipment and facilities: JPY17.1 million. Total: JPY184.6 million (USD 1,628 thousand) Equipment provided for the project activity was office desk and chair, phone system, computers, printer, copy machine, GIS Software, etc. Business trip: UK and Netherlands 2014 (Two people) Business trip: UK 2015 (One person)	
	1-4-2 Palestine Inputs	(1) Allocation of Counterparts and staffs (2) Local expenditure (3) Facilities	19 C/Ps GDPT has spent necessary cost for the operation of the Project. The cost has included salary of C/Ps and utility costs of the project office in the head quarter. GDPT has offered five rooms for the project offices in the head quarter. Outputs 1, 2 and 3 are all achieved.	
2. Project Implementation Process	2-1 Appropriateness of the implementation	2-1-1 Activities which were implemented along with the plan	Points and remarks concerned from planning to actual implementation	Results of the trials have been shared with C/Ps of GDPT through the workshops which were held four times. However, JPT has prepared materials and documents in English, not Arabic. Therefore, C/Ps have not felt that they obtain enough information and knowledge. 34 WG meetings, 10 Workshops and 15 Technical Training Meetings were held.
		2-1-2 Appropriateness of technical transfer from Experts/Project staff to Counterparts/Concerned personnel	Progress of capacity and accumulation of knowledge of Palestinian C/Ps	In order to carry out the activity of the Project, TDMMU was formed in GDPT as a coordination body between JPT and C/Ps. WG has been organized to implement the project activities under TDMMU. There are Valuation WG, Collection WG, Staff Capacity Development WG, Tax Awareness WG and Linking P-Tax with VS WG. Each WG consists of related members among JPT and Counterparts in GDPT.
		2-1-3 Degree of Involvement of Counterparts into the Project activities	Degree of Involvement and collaboration of Counterparts and related institution into the Project	Original three pilot GDPT branch offices were centralized to one (Ramallah).
		2-1-4 Appropriateness of preparations of inputs for the Project activities by Counterparts	Allocation of necessary staff, installing necessary equipment, expending sufficient budget for the Project activity in the pilot	The Joint Coordinating Committee (JCC) was organized 5 times since the commencement of the Project. In the JCC, Japanese and Palestine aides supervised and reviewed overall progress of the Project, and discussed relevant issues. Through holding JCC and activities of TDMMU and WGs, JPT and C/Ps have discussed any topic and issues for the Project. And they have spent effort to establish good relationship. However, sometimes, understanding of the modality and the scope of the Project did not coincided between two sides.
2-2 Project Management	2-2-1 Function of Monitoring system of the Project	Monitoring plan and results (to show that monitoring and evaluation system was established and functioned well)	The Joint Coordinating Committee (JCC) was organized 5 times since the commencement of the Project. In the JCC, Japanese and Palestine aides supervised and reviewed overall progress of the Project, and discussed relevant issues.	
	2-2-2 Communication between Expert/Project staff and Counterparts regarding project activities	Frequency of communication between Japanese experts and Palestinian counterparts	Implementation of PAC, the Project had collaboration with UNDP, VNG of Netherlands	
	2-2-3 Decision making and its process regarding project management	Number of organized committee to manage the Project between Palestine and Japan aides	Cabinet approval of new VS will be in October.	
	2-2-4 Cooperation with other organization	Coordination and cooperation with other organizations such as local governments, PLA, UNDP, GIZ in the Project activities		
2-3 Others	2-3-1 Important assumption and/or problems which affect project activities	Important assumption such as Government policies and/or any unexpected factor which affect the Project activities		



## Result of Evaluation Grid of the Project for Improvement of Local Finance System in Palestine

Evaluation Criteria	Evaluation Questions		Information/Indicators	Results
	Questions (as subject)	Sub-questions		
3. Relevance	3-1 Coincidence and appropriateness of Overall Goal and Project Purpose to national development policy and regional needs in Palestine	3-1-1 Are Overall Goal and Project Purpose coincided with development policy as well as related government policy in Palestine?	Coincidence with National development policy and related government policy in Palestine	In the Palestine National Development Plan (2014 – 2016), "Good Governance and Institution Building" is one of important sector of the Plan. In this sector, "more effective, efficient and transparent management and allocation of public finances" becomes one of the objectives. Increasing revenues as well as efficient expenditure management are required to reach the objective. In the plan, modernizing of all functions of the Property Tax Department is required, and also comprehensive valuation of all properties in line with internationally recognized standards is needed.
		3-1-2 Are Overall goal and Project purpose coincided with needs in the target areas?	Coincidence with needs in targeted area	GDPPT intend to improve the operation on property valuation and property tax collection in head quarter and local branch office. Staffs of GDPPT need to develop the capacity to expand the work for increasing the revenue from property tax with improved valuation standard.
	3-2 Appropriateness as Japanese ODA	3-3-1 Is the Project appropriate as Japanese ODA and JICA technical assistance?	Coincidence with Japanese ODA policy and JICA country assistant plan	Japan supports a two-state solution whereby Israel and a future independent Palestinian state coexist and prosper together. On this basis, "assistance for Palestinians' state-building efforts" has been one of prioritized target. Japanese-Palestinian High-Level Governmental Consultative Meeting was organized in June 2010. Japan announced further contribute to the implementation of the 13th Government's Program and the Palestinian National Plan 2011-2013, utilizing such cooperation schemes as Japan's technical cooperation and grant aid. The seven priority areas were selected for Japan's cooperation, in which supporting local governance as well as strengthen finance were included. The Project has been implemented to strengthen local finance through collection of Property Tax.
	3-3 Appropriateness of project	3-3-2 Does the Project represent technical advantage of Japan in this field? 3-4-1 Appropriateness of composition between Overall goal, Project purpose, Outputs and 3-4-2 Appropriateness of selection of target area and groups (pilot branch)	Comparison with other donor projects/programs Comparison between plan and present achievement Comparison between planned target group and pilot branches and present situation	DANIDA/UNDP, DAI (USAID) and GIZ have supported GDPPT, respectively. Their programs have not duplicated to the Project. VNG's support started in summer 2015. They are logically formulated. The pilot office was united to one, which was a wise idea to concentrate the resources.
4. Effectiveness (expected)  (See the Project Achievement table for the italics)	4-1 Degree of achievement of Project Purpose	4-1-1 <i>Is achievement of project purpose expected as originally planned?</i>		Improvement of the business situation in the pilot GDPPT branch office (Ramallah office) ultimately requires the valuation of property on a regional and objective standard and the complete collection of the amount, which is levied based on the valuation. Both in terms of property valuation and collection, the Project can be evaluated that it is on the right way. For property valuation and collection, the Project can be evaluated that it is on the right way. GDPPT headquarters and pilot office, began to understand the basic formula of "standard value x area size x net adjustment = property estimated value", and to earn the skills to apply it. The manner of calculation of the valuation and the standard value, based on the Project team's technology, has been briefly summarized in the form of new valuation standard draft in consultation with GDPPT. In addition, 34 working group meetings, 10 workshops and 15 technical training meetings for the formulation of new valuation standard were held, which improved skills of representative valuers. The 22 day training, planned to start May 2016, will expand the improvement of skills to valuers in general. It should be noted that, if the new valuation standard is enforced from January 1, 2017 as GDPPT's plan, the new valuation standard will be able to come into force throughout Palestine. Output and Project purpose are logically matched
		4-2 Was the project design appropriate to achieve the project purpose?	See Project Achievement Change of external condition for the project, etc.	Precondition 1: No problem. Precondition 2: No problem. Precondition 3: The manpower of GDPPT is not sufficient. However, 10 valuers will be added in the near future.
		4-3 What are factors to affect to achieve Project Purpose?	Result of Activity, Project implementation process, Project management and other factors including important assumption.	- That the increase in revenues from property tax is a pressing issue of Palestine - GDPPT is an organization of a clear leadership - Regularly held the JCC and WG, which established an official communication route - GDPPT takes communication with the JICA Palestine Office - With the progress of the project the ownership of GDPPT improved to determine itself the target date of enforcement of the new valuation standard
5. Efficiency  (See the Project Achievement)	5-1 Degree of achievement of Outputs	4-3-2 Are there any negative factors to affect the project activity and plan?	Result of Activity, Project implementation process, Project management and other factors including important assumption.	- Experience and know-how of technical cooperation related to property tax is not stored in the JICA -development consultants. - Property tax experts who can take advantage of the international cooperation are scarce in Japan - GDPPT is a top-down organization with weak management structure as a government institution to accept JICA technical cooperation project autonomously. - The basic data (market value, buildings area size and classification of usage) are missing, old or inaccurate. - No educational institution to teach real estate evaluation in Palestine - The number of valuers in GDPPT that (current 20-strong) is not enough. (At least 10 people are required.) Outputs 1,2 and 3 are achieved as the pDM.
		5-2 Efficiency of Activities	5-1-1 Are achievement of Outputs as originally planned? 5-1-2 Are there any inhibiting factors to achieve Outputs? 5-2-1 Were Activities appropriate to produce Outputs?	See Project Achievement See Project Achievement See Project Achievement

Criteria

<p>5-3 Appropriateness of inputs in relation to the produced Outputs (Have the timing, quality, and quantity of inputs been necessary and sufficient to achieve outputs?)</p>	<p>5-3-1 Are Japanese inputs appropriate?</p>	<p>① Assignment of Experts ② Provision of equipment ③ Acceptance of trainees in Japan ④ Expenses for local cost such as conducting training, seminar, workshop, and etc. ⑤ Utilization of National staffs for project activities.</p>	<p>Inputs from Japanese side such as experts, national staffs, local costs, equipment and third country training have been utilized in the Project activities to produce Outputs. Inputs such as experts and national staffs have been effective to produce Output 1 as formulation of MP Matrix and Output 2 as formulation of new VS. Also, equipment provided have helped to fulfill the function of three pilot branch offices. However, it should be pointed out that the Japanese experts' assignments in Palestine were not relatively sufficient in terms of amount and duration. Training in Japan will be accepted in May-June 2016.</p>
<p>5-3-2 Are Palestinian inputs appropriate?</p>	<p>① Allocation of CrPs (number, timing, field) ② Operational cost for the Project ③ Quality and quantity of equipment and facilities provided</p>	<p>Inputs from Palestinian side such as assignment of CrPs and offering of the Project office and necessary facilities have been utilized in the Project activities. CrPs in GDPT have worked seriously in the project activities, and they have understood the aim of the Project. However, most of them seemed to be busy due to their daily works as well as the activities of other donors. And, two pilot branch offices out of three have not fulfilled the enough condition for the pilot activities for Output 3.</p>	<p>Inputs from Japanese side and Palestine side are effectively utilized in the project activities to produce each Output. However, it should be pointed out that the Japanese experts' assignments in Palestine were not relatively sufficient. And, some of the inputs from Japanese side could have been used more effectively in the project activities.</p>
<p>5-3-3 How are the degree of utilization of inputs?</p>	<p>1) Personnel</p>	<p>(1) Management of the Project a) Joint Coordination Committee The Joint Coordinating Committee (JCC) was organized four times since the commencement of the Project as the following: □ 1st JCC: March 2013 □ 2nd JCC: September 2013 □ 3rd JCC: March 2013 □ 4th JCC: February 2015 □ 5th JCC: September 2015 In the JCC, Japanese and Palestine sides supervised and reviewed overall progress of the Project, and discussed the relevant issues. In the JCC, Japanese and Working Group b) TDMMU and Working Group In order to carry out the activity of the Project, TDMMU was formed in GDPT as a coordination body between Project team and CrPs. Name of TDMMU was changed to TDMMU after the formulation of MP Matrix. Working Group (hereafter called as "WG") has been organized to implement the Project activities under TDMMU. There are Valuation WG, Collection WG, Staff Capacity Development WG, Tax Awareness WG and Linking P-Tax with VS WG. Each WG consists of related members among Project team and counterparts in GDPT.</p>	<p>Through holding JCC and activities of TDMMU and WGs, Project team and CrPs have discussed various topics and issues for the Project. And they have made efforts to establish good relationship. However, sometimes, understanding of the modality and the scope of the Project on a certain property is determined by the formula of "property estimated value × tax rate." Property tax revenue of the entire Palestine will depend on the number of valuated properties and the rate of collected tax. If, on January 1, 2017, as targeted by GDPT, the new valuation standard is enforced, the revaluation of properties that are already valuated on old standard and valuation of new properties will start from 2017. Values of the lands and buildings in the valuation register of the status quo, which are often significantly below the market level, will be changed into the value closer to the current market level through the revaluation. Increase in properties tax revenue due to the change is assumed to start from early tax payment period from December 2017.</p>
<p>5-3-4 Is the project management appropriate?</p>	<p>2) Equipment and facilities</p>	<p>See Project Achievement</p>	<p>Through holding JCC and activities of TDMMU and WGs, Project team and CrPs have discussed various topics and issues for the Project. And they have made efforts to establish good relationship. However, sometimes, understanding of the modality and the scope of the Project on a certain property is determined by the formula of "property estimated value × tax rate." Property tax revenue of the entire Palestine will depend on the number of valuated properties and the rate of collected tax. If, on January 1, 2017, as targeted by GDPT, the new valuation standard is enforced, the revaluation of properties that are already valuated on old standard and valuation of new properties will start from 2017. Values of the lands and buildings in the valuation register of the status quo, which are often significantly below the market level, will be changed into the value closer to the current market level through the revaluation. Increase in properties tax revenue due to the change is assumed to start from early tax payment period from December 2017.</p>
<p>6. Impact</p>	<p>6-1 Impacts of the Project for the long term and other fields</p>	<p>6-1-1 Will Overall Goal be estimated to be achieved? Any inhibited factor arise?</p>	<p>Property tax on a certain property is determined by the formula of "property estimated value × tax rate." Property tax revenue of the entire Palestine will depend on the number of valuated properties and the rate of collected tax. If, on January 1, 2017, as targeted by GDPT, the new valuation standard is enforced, the revaluation of properties that are already valuated on old standard and valuation of new properties will start from 2017. Values of the lands and buildings in the valuation register of the status quo, which are often significantly below the market level, will be changed into the value closer to the current market level through the revaluation. Increase in properties tax revenue due to the change is assumed to start from early tax payment period from December 2017.</p> <p>In addition, if there is no change in the tax rate, the introduction of new valuation standard will raise the amount of levied tax. Unless the understanding of taxpayers is obtained, there will be a concern of social problem and rate of collection tax will be somewhat lower. To prevent a decrease in the rate, along with the activities conducted to disseminate the new valuation standard to taxpayers, GDPT staffs need to understand fully the new valuation standard, and there is a need to improve the ability to explain to taxpayers. Taken together, as long as the tax rate does not change and the understanding of taxpayers can be obtained, property tax revenue is considered to be on the way to improvement.</p>
<p>7. Sustainability</p>	<p>7-1 Sustainability of the Project effects</p>	<p>7-1-1 Are there any positive situation produced by the Project? 7-1-2 Are there any negative situation produced by the Project? 7-1-3 Are there any possibility that policies and institution will be fulfilled for sustaining of the Project outcome at National and/or Local levels? 7-1-4 Are there any possibility that MoFP will deal with necessary arrangement on budgets as well as allocation of necessary staff to utilize project outcome? 7-1-5 Are there any possibility that counterpart technologies and/or approaches from the Project?</p>	<p>Nothing special. Nothing special. Nothing special. Nothing special. According to the analysis of the Project, personnel of GDPT is consisted of several staffs, such as permanent staffs, temporary staffs supported by donor funds, supporting staffs from MoFP and municipalities, and NS of the Project. It would be difficult to predict how the structure of the personnel which mentioned above is changed after the termination of the Project at present. Therefore, GDPT needs to consider allocation of staffs appropriately to maintain the project outcome after the termination of the Project. Regarding sustainability of the Project in financial aspect, sufficient information has not yet been obtained. CrPs in GDPT have actively participated in the Project through discussion in TDMMU and activities in WGs. In valuation WG, CrPs have accumulated practical knowledge through the trials and technical transfer from JPT. The workshops have also contributed to share the experience of the Project. The Project has examined training needs of GDPT staff and has submitted a draft of comprehensive training framework. Within the framework and MP Matrix, the Project will conduct trainings for operation of GDPT, especially regarding new VS. Most of CrPs seemed to be busy due to their daily works as well as the activities of other donors. Therefore, the Project needs to put focus on the staffs who concern valuation work property. Consequently, CrPs would be able to maintain their knowledge and skills to sustain the outcome after the Project end.</p>