An initial design of ISO 19152:2012 LADM based valuation and taxation data model

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Why fiscal / valuation extension

1. Taxation important reason for setting up land administration
2. Taxation important for finances for land administration system
3. Dynamic land administration to deal with changes in tax-system
   1. Taxes on land; taxes on building; taxes on real estate
   2. Area based taxes, value based taxes, fixed amount
   3. Taxes for owners, taxes for users
LADM + Fiscal extension module: core

Fiscal unit related to
- Land parcel (0..∞)
- Building (0..∞)
- Condominium (0..∞)

Taxation related to
- Fiscal unit (1..1)
- Party (1..∞)
LADM + Fiscal extension module: valuation module

Valuation related to
- Fiscal unit (1..1)
- Taxation (0..∞)
- Party (0..∞)

Mass appraisal
Single property valuation
Transaction prices