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## EATLP 2025 Congress

University of Bergen

“Taxing Real Estate (Ownership)”

19 – 21 June 2025

**Congress Venue: Bergen,  
faculty of law**

**Thursday, June 19, 2025 – Faculty of Law, Magnus Lagabøtes Plass  
1, Auditorium 1 (Part 1) / Håkonshallen (Part 2)**

14:00 – 18:30	<b>Congress registration</b>
15:00 – 15.40	<b>Presentations by the representatives of the working groups</b>
15.40 – 16.00	<i>Coffee Break</i>
16:00 - 17:15	<b>General Assembly</b> (for EATLP members only)
17:15 – 17:40	<i>Walk to Håkonshallen</i>
18:00 - 18:30	<b>Welcome Addresses</b> Welcome to the Congress
18:30 - 19:30	Guest Lecture organised by Host Institution
19:30 - 21:00	<b>Drinks in Håkonshallen</b>



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**Friday, June 20, 2025 – University Aula, Muséplassen 3**

8:00 – 12:00      **Congress registration**

8:30 – 18:00      **Doctoral Poster Program**

**Congress subject:**  
**“Taxing Real Estate (Ownership)”**

8:50 - 09:00      **Welcome words by the congress organiser**

**Introduction to the Congress Subject**

Roman Seer, Chairman EATLP Academic Committee  
(Ruhr University Bochum, Germany)

**General Remarks: The General Report as a guide through the Congress**

General Reporter, Michal Radvan (Masaryk University, Czech Republic)

**Session 1 – The role and function of property taxes**

**Chair:** Michal Radvan (Masaryk University, Czech Republic)

9:00 – 09:15      **Definition of property taxes and the influence of private law**  
Michal Radvan (Masaryk University, Czech Republic)

9:15 - 09:30      **Historical consequences/development of property taxation**  
Ana Dujmovic (University of Mostar, Bosnia and Herzegovina)

9:30 - 09:45      **Wealth taxation**  
Marc Desens (Leipzig University, Germany)

9:45 - 10:00      **Property taxes as local taxes**  
Anna Vartašová Románová (Pavol Jozef Šafárik University, Slovakia)

10:00 – 10:15      **Equity and fairness issues in property taxation**  
Edoardo Traversa (Catholic University of Louvain, Belgium)



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10:15 - 10:30

**Discussion**

10:30 - 11:00

*Coffee break*

## **Session 2 – Local recurrent property tax**

**Chair:** Joan Youngman (Lincoln Institute of Land Policy, Cambridge, United States)

11:00 - 11:15

**Property tax as a good tax?**

Joan Youngman (Lincoln Institute of Land Policy, Cambridge, United States)

11:15 - 11:30

**Object of taxation**

Henrik Skar (University of Bergen, Norway)

11:30 - 11:45

**Value of area-based system?**

Nataša Žunić Kovačević (University of Rijeka, Croatia)

11:45 - 12:00

**Possibilities of municipalities to design property taxes**

Semida Munteanu (Lincoln Institute of Land Policy, Cambridge, United States)

12:00 – 12:15

**Constitutional aspects of property taxes (cases)**

Katja Štemberger Brizani (University of Ljubljana, Slovenia)

12:15 - 12:30

**Discussion**

12:30 - 13:30

*Lunch*

## **Session 3 – Property transfer taxation**

**Chair:** Riel Franzsen (University of Pretoria, South Africa)

13:30 - 13:45

**Benefits of property transfer taxes**

Riel Franzsen (University of Pretoria, South Africa)

13:45 - 14:00

**Shall property transfer taxes be abolished?**

Peter Denk (University of Vienna, Austria)

14:00 - 14:15

**Property transfer tax base**

René Matteotti (University of Zurich, Switzerland)

14:15 - 14:30

**Conflicts between VAT and property transfer tax**

Aleksandra Maksimovska (Saints Cyril and Methodius University of Skopje, North Macedonia)



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14:30 – 14.45

**Controversies between capital gains tax and property (transfer) taxes**

Cosmin Flavius Costaş (Babes-Bolyai University, Romania)

14:45 - 15:00

**Discussion**

15:00 - 15:30

*Coffee break*

**Session 4 – Tax Valuation and new approaches in property taxation**

**Chair:** William McCluskey (University of Pretoria, South Africa)

15:30 - 15:45

**Valuation in property taxation**

William McCluskey (University of Pretoria, South Africa)

15:45 - 16:00

**When market prices decrease...**

Taisiia Chepys (Masaryk University, Czech Republic)

16:00 – 16:15

**Role of property cadaster/register and title registration in property taxation**

Marco Greggi (University of Ferrara, Italy)

16:15 - 16:30

**Environmental approaches in property taxation**

Polonca Kovac (University of Ljubljana, Slovenia)

16: 30 – 16: 45

**Social approaches in property taxation**

Werner Haslehner (University of Luxembourg, Luxembourg)

16:45 - 17:00

**Discussion**

17:00 – 17:30

**Closing Remarks**

General Reporter: Michal Radvan (Masaryk University, Czech Republic)

17:30

Congress Group Photo

20:00 – 23:00

Conference dinner



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**Saturday, June 21, 2025 – Faculty of Law, Magnus Lagabøtes Plass 1, Auditorium 1**

09:00 - 09:15	<b>Introduction</b> Chairman of the EATLP Academic Committee
09:15 - 09:30	<b>Conferral of the EATTA Award</b>
09:30 - 10:15	<b>Presentation by the EATTA Awardee</b>
10:15 – 10:30	<b>Presentation 2026 Congress Athens</b>
10:30 - 11:00	<i>Coffee break</i>
11:00 - 12:30	<b>Adolfo Martin Jimenez lecture by Judith Freedman (Em. Prof. Oxford University): 'Is the Role of the Tax Law Professor Changing?'</b>



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### **Additional programme for the members of the EATLP Academic Committee**

**Location: Faculty of Law, Magnus Lagabøtes Plass 1, Faculty Lounge  
(entrance via cafeteria).**

**19 June 2025**

13:30-15:30 Academic Committee opening meeting

**21 June 2024**

13:15-15:00 Academic Committee closing meeting (incl. lunch)

### **Additional programme for the Executive Board**

**Location:**

**19 June 2024**

11:00 – 12:00 Meeting Chairwoman, Treasurer and Secretary General with Organizing Committee 2026

12:00 – 13:30 Executive Board opening meeting (incl. lunch)