

> EARTH OBSERVATION FOR SUSTAINABLE DEVELOPMENT

Urban Development

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Building Footprints and Building Heights for the Assessment of Property Tax Valuation

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European Space Agency





- 1) Objective and Introduction
- 2) Generation of Building Footprints and Heights
- 3) Exemplary Results
- 4) Case Study: Kigali, Ruanda
- 5) Feedback and Conclusion

Objective



→ Utility of remote sensing data via the use of 3D building height data and building footprints to support land property valuation and related updating tax registers



Feature Extraction (Building Heights)





EO Data for Elevation Models – Different Approaches



True stereo systems with multiple

cameras:

multiple cameras with fixed mounting angles permit stereo acquisition in 1 pass e.g. Cartosat-1, ZY-3, ALOS Prism

Multi-Stereo capability with one camera:

agile systems manage stereo acquisitions within 1 pass

e.g. GE-1, WV-1/-2/-3, PLE 1a/b



Tri-Stereo DSM Istanbul – Triple Stereo Tasking 27.7.2015





Tri-Stereo DSM Istanbul – Double Triple Stereo Tasking 30.7.2015





Tri-Stereo DSM Istanbul – Region 0.5m Digital Surface Model





Tri-Stereo DSM Istanbul, Turkey \odot 2015, GAF AG, includes DigitalGlobe Material

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Building Block Heights Athens, Greece





Building Footprints and Heights Example: Abidjan, Ivory Coast





Building Footprints and Heights Example: Beijing, China





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World Bank Pilot Study Improved Method for Land Valuation



The Location: Kigali City

DECRG Pilot Study supports the Government of Rwanda to improve methods of land valuation.

The Policy Research Working Paper "Using Satellite Imagery to Revolutionize Creation of Tax Maps and Local Revenue Collection" by Ali et al. (2018) can be downloaded here: <u>http://documents.worldbank.org/curated/en/3</u> 47231526042692012/Using-satellite-imageryto-revolutionize-creation-of-tax-maps-andlocal-revenue-collection



Study Objective



To assess methods for using actual land transaction data from the country with the land cadastral map and basic building height data (from EO data) to simulate different property values and related tax rates.



Building Heights in Kigali





The Model





- potential revenue gains from full collection of current lease fees
- Likely yields from and incidence of a uniformly applied 1 % tax on residential land and property, and
- The implicit cost of exemptions currently being discussed by Rwandan policy makers.

Feedback and Conclusion



→ Data and CAMA model was tested for Kigali and published by the WB in 2018

(Ali et. al. (2018): Using Satellite Imagery to Revolutionize Creation of Tax Maps and Local Revenue Collection, WB Policy Research Working Paper)

- EO-derived Building Height data can be used to support property tax evaluation
- EO data can significantly reduce the cost of establishing and updating tax registers
- → high resolution remotely sensed imagery can be used to reliably check the completeness of valuation rolls and if data on land values are available, also run land valuation models at a fraction of the time and resources required by more traditional technologies.



Thank you for your attention!

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