

Working paper

Mapping the literature on housing taxation in the UK and other OECD countries

Dr Adriana Mihaela Soaita, University of Glasgow

March 2018

Key messages:

- Tax-advantaging housing leads to the under-accumulation of productive capital, impacts on housing markets and public finance, and poses questions of resource misallocation, progressivity and inequality. What lessons, relevant to the UK context, could be learn from international experiences?
- This paper maps two strands of literature related to housing taxation: comparative analyses of the UK and other OECD countries (the 'international sample') and analyses of a range of taxes in the UK (the 'UK sample').
- Searches were performed in six academic databases, Google Scholar and six relevant institutional websites.
- About 400 references published since 1980 were examined by title, keywords and abstract and reduced to the two most relevant reference sets of 63 references in the international sample and 71 references in the UK sample.
- This paper noted a spread of references across 54 journals, with a high majority of references being published after 2000.
- The literature focuses on a wide range of taxes applying to different housing tenures, with the conspicuous absence of privately rented housing.
- The majority of references address issues of tax reform and distribution within the UK and US being over-represented compared to other OECD countries.

Introduction

The rise of housing as an asset class, including for owner occupiers, raises many social and policy relevant questions, including those related to housing taxation. If tax-advantaging housing leads to the under-accumulation of productive capital, then this may have an important impact on UK productivity performance but also on the efficiency of housing markets and the state of public finance. Moreover, over-accumulation of housing by some groups could have implications for under-occupation by others raising questions of resource misallocation, progressivity and inequality, the distribution of the existing housing stock and tenure choices.

The CaCHE theme “Housing and the Economy” focuses on some of the above key issues. Within this theme, an evidence review will systematically re-examine and synthesise existing research in relation to the economic impacts and incidence of housing taxation, including the ways in which the UK may learn from the international experience. As a preliminary step to this evidence review, this paper maps the most relevant references published since 1980 in relation to:

- Comparative international analyses related to various forms of housing taxation in the OECD countries, with a particular focus on broader issues of capitalisation, distribution, evaluation, incidence and reform. This strand will be further referred to as “strategy 1” in terms of searching criteria while the pool of references will be referred to as the “international sample”.
- Analyses of a wide but selective range of taxes that apply to housing in the UK, across different tenures, as appropriate, with a particular focus on: Council tax (and related historical/regional forms), mortgage tax relief, Stamp duty, inheritance tax, capital gains tax and imputed rent tax (Schedule A). This strand will be further referred to as “strategy 2” in terms of searching criteria while the pool of references will be referred to as the “UK sample”.

This working paper will also reflect and further develop CaCHE’s methodological approach to “literature mapping” (Serin 2018a, Serin 2018b, Soaita 2018). This is important given the growing size of academic literature, which can no longer be known by consulting a limited number of preferred journals. Our meaning of “literature-mapping” differs, however, from the common understanding of a ‘scoping review’ (Arksey & O’Malley 2005, Hagen-Zanker & Mallett 2013) or ‘mapping review’ (Cooke et al 2012, Erasmus et al 2014, Preece 2018), with the last two being more focused, e.g. through narrower research questions, types of policy

intervention, participants' characteristics and research methods (Gough et al 2013). In our approach, literature mapping is:

- A time-limited systematic search for the most relevant literature related to a well-defined but still broad academic theme, whose limits are openly set from the start, and
- The analysis of key thematic, temporal and geographical features of this literature.

Sourcing the literature

Database selection

For the selection of the databases in which searches will be performed, this paper draws on other CaCHE work (Serin 2018, Soaita 2018). Pilot searches were conducted on key databases specialising in social sciences in order to get a feeling for the literature on housing taxation as well as to explore the construction of Boolean strings.¹ Six academic databases were finally selected for this literature mapping:

- ASSIA (Applied Social Sciences Index and Abstracts)
- IBSS (The International Bibliography of the Social Sciences)
- SCOPUS
- ScienceDirect
- SocINDEX
- Web of Science (previously known as Web of Knowledge)

Databases should be seen as both enabling our search for relevant publications as well as limiting boundaries within which searches are performed. In addition to these academic databases, the first 200 Google Scholar entries were checked and previously uncaptured references retrieved (Harkins 2016). Given both the international comparative dimension of 'strategy 1' and the particular UK focus of 'strategy 2', six relevant institutional websites were explored: The *Australian Housing and Urban Research Institute (AHURI)*, GOV.UK, International Monetary Fund (IMF), Lincoln Land Policy Institute (LLPL), the Organisation for Economic Co-operation and Development (OECD) and World Bank (WB).

¹ Boolean strings are ways to organise a search using a combination of keywords and Boolean operators (e.g. AND, OR and NOT), to produce more accurate and more relevant results.

Keywords and Boolean strings

In consultation with Professor Kenneth Gibb² and Dr Jeffrey Matsu³, thematic keywords were agreed as per the aims stated in the introduction. These are presented in Table 1 together with the associated Boolean strings.

Following pilot searches, it became clear that the Boolean strings had to be amended and differently combined to suit each database:

- Strategy 1 (international): the strings were searched in title, keywords and abstract in SCOPUS, SocINDEX and ScienceDirect; in ‘topic’ for Web of Science; and all but full text in ASSIA and IBSS.
- Strategy 2 (UK): given character restrictions in many databases, the set of specific taxes had to be broken down into two separate strings (noted 3 and 4 in Table 1, right panel) and further amendments were necessary to enable searches in ScienceDirect. The fields in which searches were performed were broadly similar to strategy 1.

Google Scholar required a different approach: the exact phrase “housing taxation” was used together with at least one word from “reform evaluation distribution impact evaluation capitalisation capitalization incidence comparative comparison international cross-country multi-country” for strategy 1 and at least one word from “UK Kingdom Britain Scotland Wales” for strategy 2. Please contact the author if you require a more detailed reporting on the exact combination of Boolean strings. For institutional websites, searches were performed by browsing publications in full text since the websites’ search engines generally allowed just one keyword, having no facilities for Boolean searches.

² University of Glasgow, Department of Urban Studies.

³ The Royal Institution of Chartered Surveyors

Table 1 Thematic keywords and Boolean strings

Strategy 1 (international sample)	Strategy 2 (UK sample)
Thematic keywords	Thematic keywords
<ul style="list-style-type: none"> • Housing tax capitalisation • Housing tax distribution (impact) • Housing tax evaluation • Housing tax incidence • Housing tax reform 	<ul style="list-style-type: none"> • Capital Gains tax • Council Tax (Community charge, Domestic rates but also Poll tax) • Imputed rent (Schedule A) • Inheritance tax (capital transfer tax) • Mortgage tax relief (MIRAS) • Stamp Duty (stamp land duty, Scottish Land Buildings Transactions Tax)
Boolean strings	Boolean strings
<ol style="list-style-type: none"> 1. ("housing tax" OR "housing taxation") AND 2. (reform OR evaluation OR distribution OR impact OR evaluation OR capitalisation OR capitalization OR incidence) AND 3. (comparative OR comparison OR international OR cross-country OR multi-country OR review) 	<ol style="list-style-type: none"> 1. (UK OR "United Kingdom" OR "Great Britain" or Britain OR Scotland OR England OR "Northern Ireland" OR Wales) AND 2. Housing AND 3. ("imputed rent" OR "Schedule A" OR "imputed net rent" OR "Council tax" OR "Community charge" OR "domestic rates" OR "Poll tax") OR 4. ("stamp duty" OR "stamp land duty" OR LBTT OR "inheritance tax" OR "capital transfer tax" OR "transfer tax" OR "capital gains tax" OR "mortgage tax relief" OR MIRAS)

Sample composition

For the international sample (strategy 1), a total number of 250 references were sourced in an EndNote database, of which 78 full text pdf were imported automatically (EndNote's command "find full text"), representing 31 percent. For the UK sample (strategy 2), 146 references were sourced in a separate EndNote database, of which 49 full text pdf were imported automatically, representing 33 percent. Annex 1 shows the search steps and results in more detail. The different contribution of databases to the retrieval of references can be summarised as follow:

- Strategy 1: IBSS (70%), Google Scholar (10%) and the other five⁴ between 1 and 8 percent each. Given that IBSS is specialised in international research, its major contribution was unsurprising.
- Strategy 2: SCOPUS (30%), IBSS (26%), Google Scholar (10%) and the other five between 3 and 8 percent each.

The relative contribution of databases – hence database relevance for the thematic focus – differ from those in other exercises of literature mapping (Serin 2018, Soaita 2018) with SCOPUS being much less prominent and IBSS being particularly conspicuous in the construction of the international sample.

These samples were slightly adjusted. On the one hand, two references were eliminated for being earlier than 1980.⁵ On the other hand, we manually included two out of four key references recommended by our expert team,⁶ the other two having been found through the systematic search.⁷ The possibility of missing key references should remind the reader that literature mapping does not aim to be exhaustive but only systematic within the limits of selected databases and search strings. For evidence reviews which will be informed by literature mapping, scholars should also consider examining the references of most relevant papers as well as further consulting experts in the field (Preece 2018, Woodhall-Melnik & Dunn 2016).

The two databases were then combined in order to check for duplicates between “strategy 1” and “strategy 2” with the reference source being maintained by means of EndNote groups. Only nine duplicates were found, which validates the fact that the two searching strategies

⁴ All references retrieved from institutional websites are here – and in the paragraph below – reported as one source.

⁵ Goldberg, D & Fraser, RD. 1972. Partnership and estate duty II. *British Tax Review*, 236-251; and COLE, N. 1979. The heritage boom. *Tourism in England*, 3-6. 9.

⁶ Gibb, K., & MacLennan, D. (2006). *Changing Social Housing: Economic System Issues*; Wightman, A. (2009). *A land Value Tax for Scotland. Fair, Efficient, Sustainable*.

⁷ O'Sullivan, A. J. (1984) *Misconceptions in the Current Housing Subsidy Debate (UK)*; O'Sullivan & Gibb_(2011) *Housing Taxation and the Economic Benefits of Homeownership*.

have brought two different bodies of literature.⁸ Hence, it is recommended to map these literatures separately.⁹

Coding methodology

According to the aims of this literature-mapping, a 6-field and a 5-field coding system was developed for the international and the UK sample, respectively. Coding was performed directly in the joined EndNote database by using specific EndNote fields. Details are shown in Table 2.

The codes for the fields ‘type of tax’, ‘thematic focus’ and ‘property type’ were conceived primarily in a top-down approach, with categories created before starting the coding process. However, adjustments had to be made during coding by introducing new categories as required:

- Types of tax initially considered were the thematic keywords listed in Table 1, right panel (e.g. Capital gain tax and Council tax) but during the coding process additional categories had to be included, such as ‘mansion tax’, ‘window tax’.
- Thematic foci initially considered were the thematic keywords listed in Table 1, left panel (e.g. capitalisation and distribution) but again, during the coding process, additional categories had to be included, such as ‘methodology’, ‘perceptions’ and ‘health’.
- Property types initially considered were owner-occupied housing, social rented housing and private rented housing, with further categories being added during the coding process, such as ‘affordable housing’, ‘housing’ (including more than one tenure), ‘property’ (residential and commercial) and ‘land’.

⁸ Methodologically, we should not expect the international and the UK samples to be mutually exclusive since we did not use Booleans of exclusivity, e.g. (“incidence”) in one sample and (NOT “incidence”) in the other sample. However, we did search by a completely different set of keywords and only in restricted fields (i.e. title, abstract, keywords), hence this exclusivity effect is still a methodological outcome.

⁹ While methodologically the two samples were almost mutually exclusive, from a theoretical point of view we do expect thematic overlap, e.g. UK taxes may be discussed in the international sample and international keywords, which are of a more conceptual nature, may be present also in the UK sample. This insight will inform our further thematic coding.

- Additionally, the categories ‘various’ and ‘unclear’ were introduced when the reference referred to more than two type of taxes, property types or themes or when any of these were unclear.

Multiple coding was used sparingly except for the field ‘countries’ in the international sample where it was used as required. A system of rating the thematic relevance of references (Soaita 2017) in accordance to the stated aims of this mapping exercise has been also developed. This is detailed in Table 2.

Table 2 Coding framework

	Strategy 1 (international sample)	Strategy 2 (UK sample)
What	Where (EndNote field)	Where (EndNote field)
Type of tax	Notes	Notes
Thematic focus	Research notes	Research notes
Property type	URL	URL
Countries	Label	Label
Number of countries	Accession number	<u>n.a.</u>
Rating for thematic relevance	Star rating: ¹⁰ <ul style="list-style-type: none"> • 1-star when the case-study is just one OECD country • 3-star when other countries are compared to the OECD countries • 4-star when the focus is on OECD countries but taxation is a small part of the argument (not the main focus) • 5-star when several OECD countries are compared and taxation is a significant or the main thematic focus 	Star rating: <ul style="list-style-type: none"> • 3-star when housing taxation is used as a proxy/measure to inform a non-taxation focus/research question • 5-star when the reference has an explicit focus or research question on taxation

All references were coded and checked for relevance by examining titles, keywords and abstracts but not by scanning the full text. Key information was on occasion missing, including the abstract, and in those cases manual searches for full text were performed (31 papers were sourced manually). During this process, it was observed that full texts were often unavailable through the university library subscription.

When the thematic fit was not clear, a reference was coded as ‘unclear’ (9 in the international sample and 10 in the UK sample). When there was clear thematic misfit, a reference was coded as ‘irrelevant’ and rejected, which obviously has no connection with the actual quality of the respective reference. As it was observed during the coding process that retention rates were relatively low, a non-systematic recording for thematic misfit within the international sample revealed that references were rejected because of:

- Expected misfit from inaccurate librarian indexing (a few references): the country in focus was not OECD, the article was not in English and the focus was on general historic housing policies.
- Expected thematic misfit (most rejected references), such as the link to either housing or taxation being weak (e.g. reference’s main focus was on anti-discrimination, amalgamation, bedroom position, budgeting, gentrification, health, church/charity tax, corporate responsibility, density bonus, disaster management, economy, elderly, energy market, entrepreneurship, financial services, household size, income tax, philanthropy, planning, poverty, savings/consumption behaviour, segregation, VAT).
- Total thematic misfit (some references), such as articles focusing exclusively on politics, arson, forest, transport, computer industry, corporate responsibility, asylum seekers and social impact investment). This type of misfit was particularly puzzling within the international sample given that the search was conducted on the exact words “housing tax” and “housing taxation”.

Compared to the author’s previous experience (Soaita 2017), the searches carried out on housing taxation seemed to have been less accurate. The author speculates that long Boolean strings may be less accurate, although this has not been reported in review studies. However, databases clearly differ in their accuracy. A case in point may be IBSS database which the author used for the first time in this literature mapping and which was the main source of references within the international sample. An analysis of retention rates will be performed later, including by databases.

Sample reduction

After all references were coded, some reorganisation was undertaken:

- Two papers focusing on UK only from the international sample (coded 1-star for relevance since they focus on one country and not country-comparison) were moved into the UK sample (where they qualify for 5-star relevance).¹⁰
- One paper found in both samples (surviving the automatic removal of duplicates) was deleted from the international sample and maintained in the UK sample, which was a straightforward decision based on content.¹¹
- 4 country-comparative papers found in the UK sample were moved to the international sample.¹²
- 42 papers in the international sample were just one-OECD country case-studies (of coded 1-star thematic relevance). However, given that we purposefully looked for cross-country comparisons through strategy 1 (international sample), these references should be excluded for methodological accuracy: should we have not added the Boolean string on cross-country comparison, altogether different references may have been returned. These 42 references were nonetheless preserved in the EndNote database in the group of 'irrelevant' entries, easy to retrieve for future consultation; some of these were classic work in the field, such as reports of housing taxation reform in Australia by Australian Housing and Urban Research Institute (AHURI). This decision significantly decreased the retention rate in the international sample from 42 percent to 25 percent (from 105 to 63 papers). These papers focused on the US (n=25), Australia (n=3), Italy (n=3) and one reference for each of the following countries: Canada, the Czech Republic, France, Germany, the Netherlands, Spain, Switzerland and Sweden.

¹⁰ O'Sullivan, A., & Gibb, K. (2012). Housing Taxation and the Economic Benefits of Homeownership. *Housing Studies*, 27(2), 267-279. Robinson, R. (1981). Housing tax-expenditures, subsidies and the distribution of income. *Manchester School of economic and social Studies*, 49(2), 91-110.

¹¹ Oates, W. E., & Schwab, R. M. (2014). The Window Tax: A Transparent Case of Excess Burden. *Land Lines*.

¹² Figari, F., & Paulus, A. (2015). The Distributional Effects of Taxes and Transfers Under Alternative Income Concepts: The Importance of Three "I"s. *Public Finance Review*, 43(3), 347-372; Frick, J. R., & Grabka, M. M. (2003). Imputed rent and income inequality decomposition analysis for Great Britain, West Germany and the US. *Review of Income and Wealth* (4), 513-537; James, S., & Maples, A. (2016). The relationship between principles and policy in tax administration: Lessons from the United Kingdom capital gains tax regime with particular reference to a proposal for a capital gains tax for New Zealand. *eJournal of Tax Research*, 14(2), 455-485; Smeeding, T. M., Saunders, P., Coder, J., Jenkins, S., Fritzell, J., Hagenaars, A. J. M., et al. (1993). Poverty, inequality and family living standards impacts across seven nations: the effect of noncash subsidies for health, education and housing. *Review of Income & Wealth*, 39(3), 229-256.

Table 3 show the initial samples as retrieved; the samples after coding and reorganization; the reduced samples (i.e. references maintained for thematic fit); and the corresponding retention rates calculated as percentage of the maintained references from the reorganised samples. The following mapping analysis will be performed for the international subsample of 63 references and for the UK subsample of 71.

Table 3. Sample reductions and retention rates.

	International sample	UK sample
Initial samples as retrieved	250	146
Samples after coding and reorganization	249	135
Reduced samples (references maintained)	63	71
Retention rate	25%	53%

Some features of the literature

Sample composition by type of reference

In this and the prior literature mapping (Soaita 2017) no restrictions were set relating to the form of reference type within literature searches. If in the prior exercise a significant number of books and book chapters were returned (29% of the initial sample), these constituted only 5% and 11% in the initial international and UK taxation samples, respectively (and 19% and 8% in the reduced samples, respectively, see also Figure 1). Reports seemed a valuable source of information for this topic, all reports in both samples being maintained (100% retention rate). While articles predominate in both the initial and the reduced samples, they also showed a comparatively low retention rate of only 16 percent in the international sample (but 48 percent in the UK sample).

Sample composition by publishing timeline

Figure 2 shows that the majority of references were published after 2000, particularly so in the international sample (84 percent of total). This may be explained first and foremost by the exponential growth of published research outputs in academic fields generally. In relation to the international sample, we can also speculate that global

research networking and greater data transparency and accessibility may contribute to explaining the much higher weight of post-2000 research as compare to the lower, but still significant 66 percent share in the UK sample. Third, it may also reflect the substantive growth in interest in the topic for academic and political and socio-economic reasons.

Figure 1. Samples' composition by type of reference

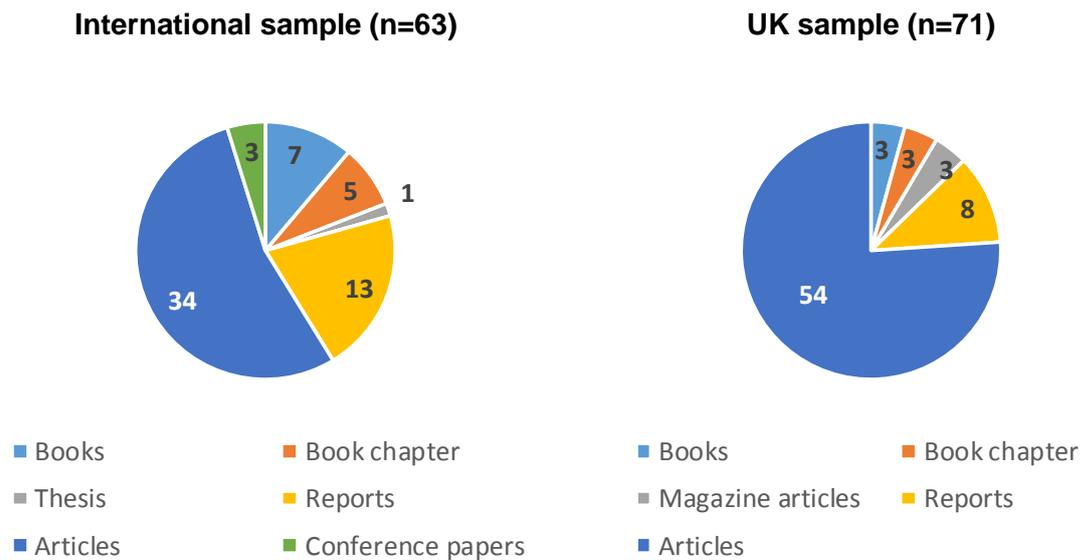
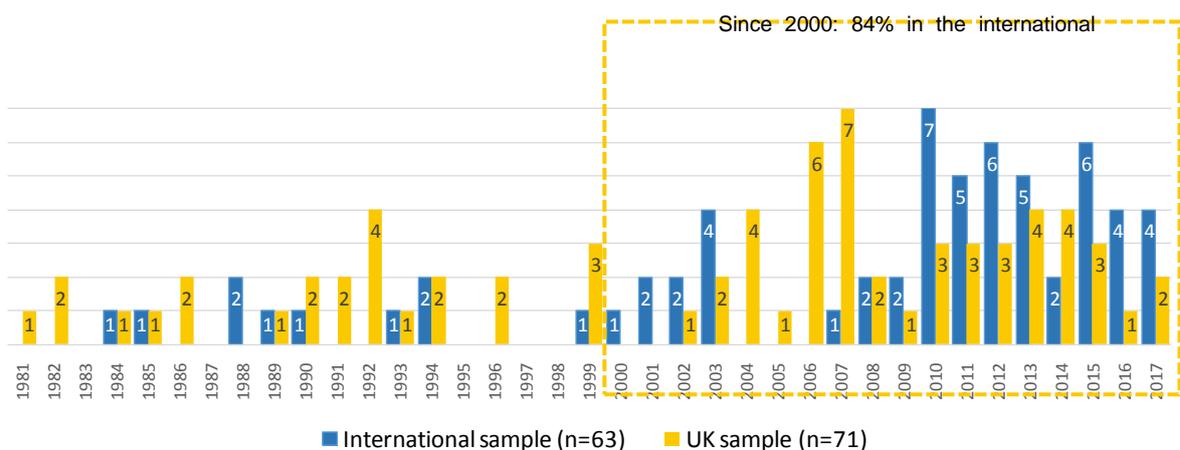


Figure 2. Number of references by year of publication

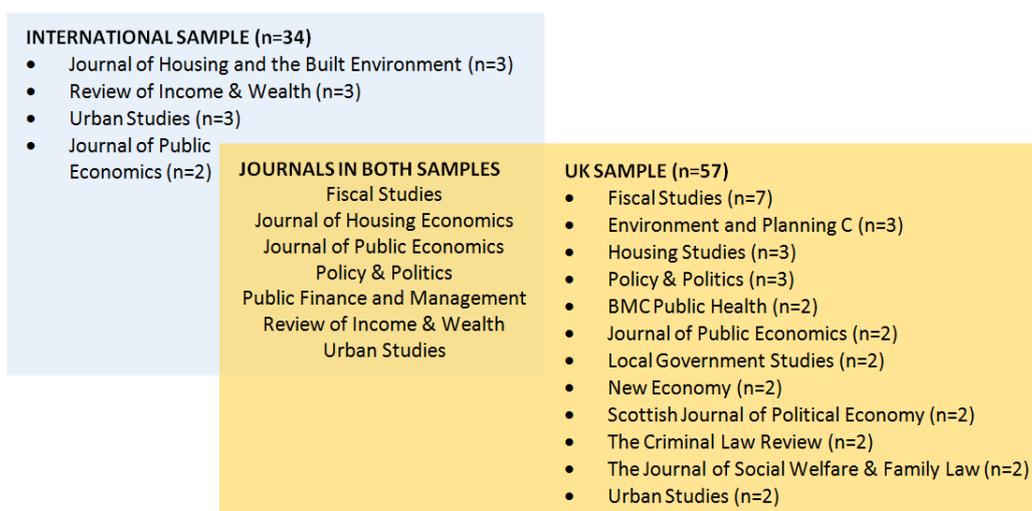


Sample composition by academic journals

The international sample was spread across 27 journals. Of these, four journals were represented with two or more articles, totalling one-third of the sample (11 out of 34 article), with a further 23 journals being represented by one article only.¹³ The UK sample was spread across 34 journals. Of these, 12 journals were represented by two or more articles, totalling 59 percent of all articles (32 out of 54 articles), with a further 22 journals being represented by one article only.¹⁴

Interestingly, from the total number of journals across the two samples (n=54), only seven featured articles in both samples (see Figure 3). This high degree of dispersion across journals makes it difficult for any expert to stay informed by casual examination of specific journals and demonstrates the necessity for systematic literature searching to become a standard academic practice.

Figure 3 Journals with two or more articles in each sample



¹³ Baltic Journal of Economics, eJournal of Tax Research, European Environment, International Journal of Social Economics, International Real Estate Markets, Journal of European Real Estate Research, Journal of Housing Economics, Journal of Housing Research, Journal of Property Research, Journal of Real Estate Literature, Journal of the Japanese and International Economies, National Tax Journal, OECD Journal of Economic Studies, Policy & Politics, Property Management & Built Environment, PSL Quarterly Review, Public Finance and Management, Public Finance Quarterly, Public Finance Review, Research Memorandum, Social Indicators Research, Studies in Economics and Finance.

¹⁴ Area, Critical Social Policy, Environment and Planning A, International Journal of Geographical Information Systems, International Journal of Housing Policy, Journal of Economic & Social Measurement, Journal of Economic Studies, Journal of Law and Society, Journal of Public Policy, Journal of Social Policy, Journal of Urban Economics, Manchester School of economic and social Studies, National Institute Economic Review, PLoS ONE, Proceedings of the Institution of Civil Engineers: Urban Design and Planning, Property Management, Public Finance and Management, Public Money and Management, Review of Income & Wealth, Social and Legal Studies, Social Policy and Society, Transactions of the Institute of British Geographers.

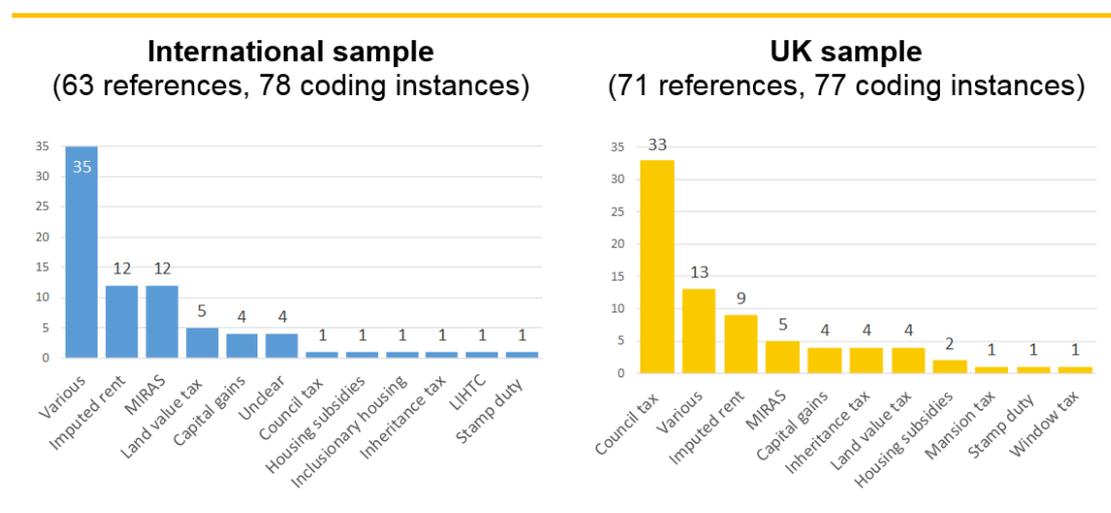
Thematic mapping of the literature

As reported in Table 2, this literature mapping focused on coding type of taxes, type of properties, and the main thematic focus of each reference. This has been complemented by a further rating system for thematic relevance. For the international sample, we also recorded the number of countries included in the cross-country comparisons. Furthermore each OECD country included in cross-country comparisons was coded for easy reference retrieval. I will report below on each of these in turn.

Type of tax and type of property

Figures 4 and 5 show the type of tax and the type of property on which a reference has focused. Since multiple coding was allowed but sparingly used, there is a difference between the number of references in the sample and the number of ‘coding instances’. The higher the difference, the more multiple-coding was used. Regarding the type of taxes (Figure 4) this difference is relatively small, primarily because of introduction of the category ‘various’ (e.g. rather than having a reference coded to four type of taxes, it was coded just once). This difference between numbers of references and coding instances is higher in Figure 5, because the code ‘various’ was not introduced simply because types of property were fewer than types of taxes, hence methodologically manageable. For instance, in the rare case when a reference focused on residential and commercial property and land, was coded three times. For methodological accuracy, I indicated both the number of references and the number of ‘coding instances’ but the reader should not be too concerned about the difference between the two.

Figure 4. Types of taxes



Note: MIRAS stands for various forms of mortgage interest tax relief, differently named by countries. LIHTS stands for Low Income Housing Tax Credit (a USA tax).

Figure 5. Type of property

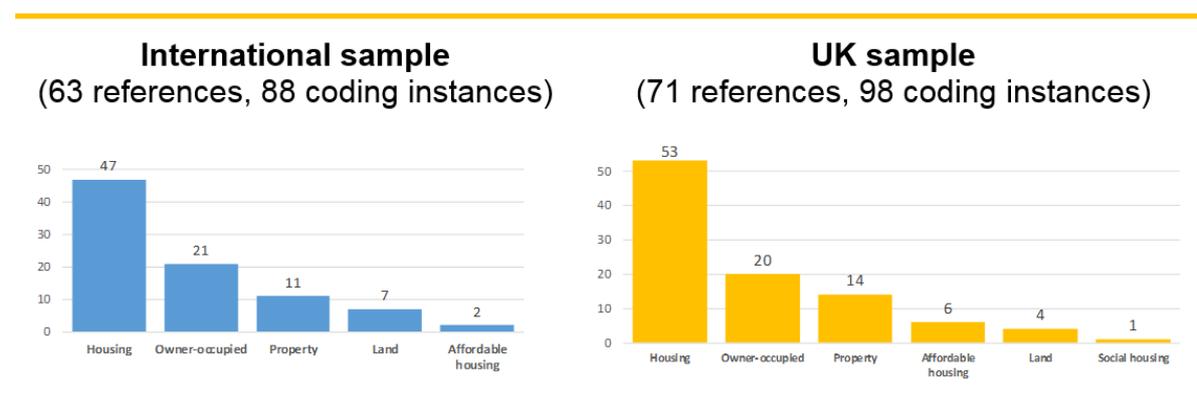


Figure 4 shows that more than half of references in the international sample compare ‘various’ types of taxes – perhaps unsurprisingly since this is a valuable theoretical approach. Imputed rent and mortgage interest tax relief (by their different country nominations) came on the second and third position of interest. In the UK sample, almost half of all references were concerned with what I have reported here under the heading of ‘Council tax’. This heading contains however several successive or regional taxes (e.g. Domestic rates, Community Charge, Council tax), which were coded separately in the EndNote database and can be retrieved separately if needed. The code ‘various’ was generally used when more than two taxes were discussed.

Figure 5 shows the type of property on focus. Conspicuous by its absence in our samples is a thematic focus on the private rental sector, which was included in our top-down coding framework. In the international sample there were three papers only focusing on private rental housing but they were rejected for their one-country focus (1-star relevance). Again these references can be easily retrieved from the EndNote database. About two thirds of references in both samples were coded ‘housing’, i.e. they looked across tenures. The second most frequent thematic focus was owner-occupied housing, generally perceived by authors as unfairly privileged by various taxation regimes.

Thematic focus and rating for thematic relevance

It must be acknowledged from the outset that coding for a reference’s main thematic focus has raised a number of challenges. First, the short timeframe of this exercise has not allowed searching full-text references for conceptual keywords, such as tax capitalisation, distribution, efficiency, evaluation, incidence and reform as conducted by the author in a previous mapping exercise (Soaita 2017). Second, abstracts, keywords and titles were often non-informative, the focus of the reference being unclear. In fact, some references were imported without

abstracts, in which cases every effort was made to find the missing information. Consequently, the reporting in Figure 6 should be interpreted as indicative. The literature tends to focus on issues of distribution and tax reform. The code ‘distribution’ should be seen as an umbrella, which covers issues of social, ethnic and generational fairness; progressivity, stratification and social policy; wealth distribution and the taxation of iconic building. Comparatively, the themes of incidence and capitalisation of tax appear under-researched.

Figure 6. Thematic focus

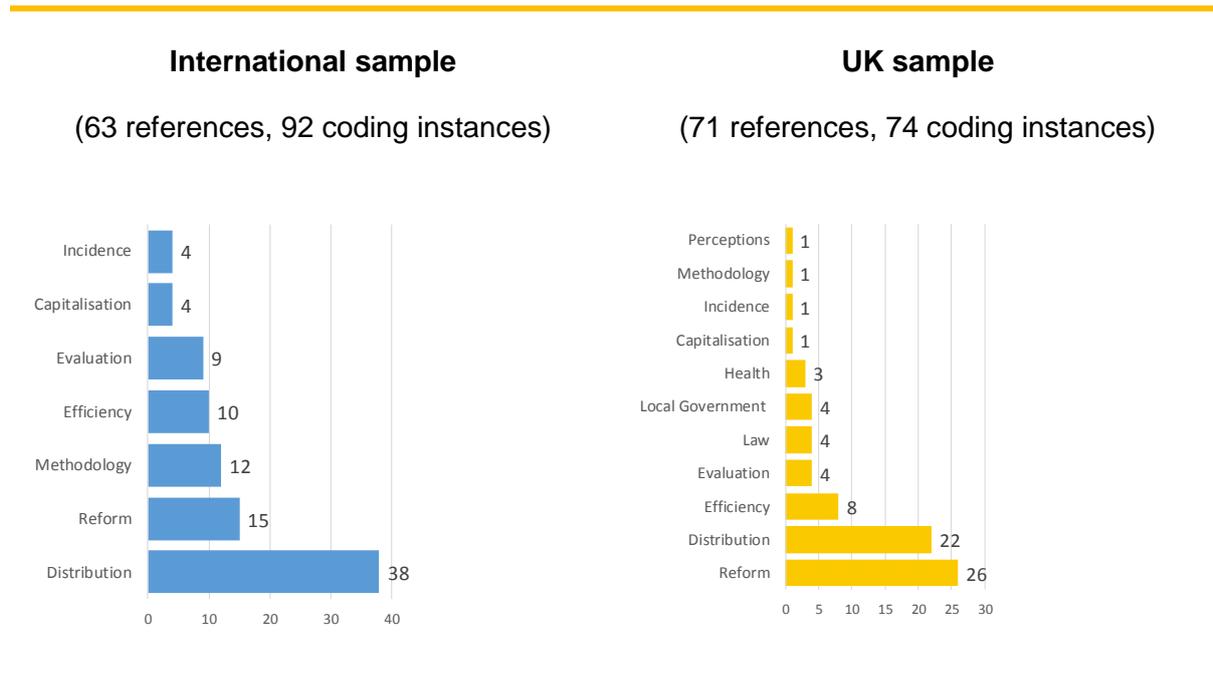
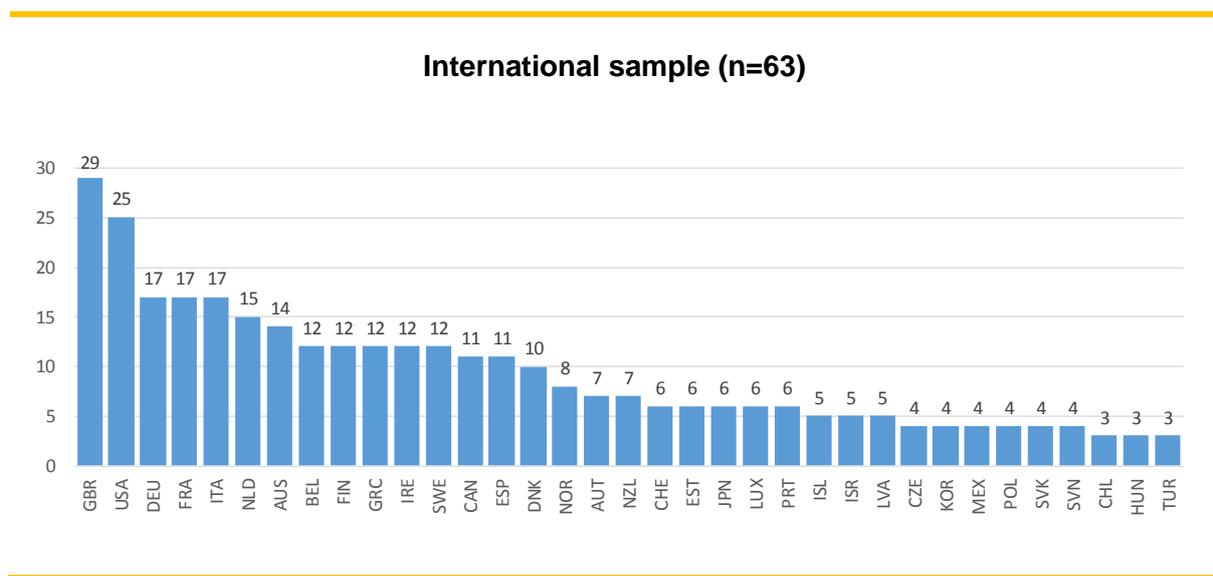


Figure 7. Representation of OECD countries the international sample



The key thematic foci in the international sample fitted better our top-down coding frame, with only 'methodology' (including theoretical issues) being introduced in a more grounded approach. Conversely, the key foci in the UK sample were more diverse covering 25 initial codes. As common in practices of qualitative coding, initial codes were later merged into broader categories. For instance, the following initial codes were merged into 'efficiency': house prices (n=2), economy (n=2), empty homes (n=1) and residential mobility (n=1).

Analysing country distributions within cross-country comparisons was obviously only relevant to the international sample. In terms of number of countries compared:

- One report advanced a meta-analysis of 187 countries.¹⁵
- Four references compared between 31 and 42 countries.¹⁶
- Twenty-two references covered between 10 and 25 countries.

Therefore, it can be said that 40 percent of the whole international sample covered an impressive number of countries. The country coverage of seven references was unclear. The remaining 29 references covered from one country (n=3, exceptionally maintained because of their methodological/theoretical focus) to nine countries.

Figure 7 reports on the 35 OECD countries represented across the 63 references. Given necessary multiple coding, the difference between the number of references and all 'coding instances' is massive: 63 versus 326, respectively. The most densely represented countries are the UK/(GBR) and US/(USA), a bias observed in some other literature mappings (Serin 2018a, Serin 2018b, Soaita 2018) which is also related to the imputation of English keywords.

Finally, combining the thematic focus and country geography, references were coded for thematic relevance (see Table 2). The international sample (n=63) consists of:

- 47 references coded 5-star for thematic relevance (75 percent of the final sample). These references advance multi-country comparisons with taxation being the key

¹⁵ Almy, R. (2014). *A Global Compendium and Meta-Analysis of Property Tax Systems*: Lincoln Institute of Land Policy.

¹⁶ With 42 countries: Brown, P. K., & Hepworth, M. A. (2002). *A Study of European Land Tax Systems*: Lincoln Institute of Land Policy. With 31 countries each of the following: Blöchliger, H. (2015). *Reforming the Tax on Immovable Property: Taking Care of the Unloved*: OECD. Andrews, D., Sánchez, A. C., & Johansson, Å. (2010). *Housing Markets and Structural Policies in OECD Countries*: OECD Publishing. Andrews, D., & Sánchez, A. C. (2011). The Evolution of Homeownership Rates in Selected OECD Countries: Demographic and Public Policy Influences. *OECD Journal. Economic Studies*, 2011(1), 207-243.

focus or an important part of the argument. Hence, they are a valuable resource for the further stage of an evidence review aiming to understand what and how the UK can learn from international experiences.

- 14 references coded 4-star for thematic relevance (22 percent of the final sample). Within these, 11 references compared several OECD countries but taxation may be a small part of the argument; and three references focused on one OECD country but made an interesting methodological or theoretical contribution to the topic of taxation.
- 2 references coded 3-star for thematic relevance, which compare other countries to some OECD countries.

The references in international sample are listed in Annex 2 while those for the UK sample are listed in Annex 3. The UK sample (n=71) consists of:

- 50 references coded 5-star for thematic relevance (70 percent of the final sample). These focused directly on questions of taxation and are a valuable resource for the next stage of an evidence review interested in housing taxation in the UK.
- 21 references coded 3-star for thematic relevance (30 percent of the final sample). These references generally make use of different taxes as proxies to inform non-taxation research questions.

Returning to the issue of small retention rates, particularly in the international sample after the elimination of 1-star references (those 42 references focusing on just one country and not on cross-country comparisons), it was interesting to reflect on retention rates by databases. Table 4 shows that it was IBSS database which had particularly low retention rates in the international sample. Conversely SCOPUS had particularly high retention rates in the UK sample. However, this quantitative analysis of retention rates has the obvious drawback of samples being highly different in size. This means that comparing retention rates across a sample of four references (as ASSIA) with a sample of 174 (as IBSS) is problematic as it is calculating retention rates on a sample of two references (Web of Science).

Table 4. Retention rates by databases

	International sample			UK sample		
	Initial sample	References retained	Retention rate	Initial sample	References retained	Retention rate
ASSIA	4	1	25%	12	2	17%
IBSS	174	11	6%	36	9	25%
ScienceDirect	21	7	33%	9	1	11%
SCOPUS	7	3	43%	43	36	84%
SocINDEX				8	3	38%
Web of Science	2	0	0%	10	4	40%

Note: references sourced by manual explorations (Google Scholar and institutional websites are obviously not included in the above reporting).

Conclusions

This paper has mapped two strands of literature related to housing taxation. One strand focused on comparative analyses across the UK and other OECD countries, and resulted in a pool of references referred to as the ‘international sample’. The other strand focused on analyses of a range of taxes within the UK, and resulted in a pool of references referred to as the ‘UK sample’.

Searches were performed in six academic databases, Google Scholar and six relevant institutional websites. In total 396 references were perused by title, keywords and abstract in order to record thematic focus and relevance as well as other information of interest, such as type of taxes, type of properties, countries and the number of countries compared. The final or ‘reduced’ international sample consists of 63 references while the final or ‘reduced’ UK sample consists of 71 references.

While we conducted systematic searches of the literature, results were obviously structured by the selected databases, keywords and Boolean strings (Croucher et al 2003). Therefore, these final or ‘reduced’ samples should not be seen as exhaustive but rather as the most relevant entries in the limits set by the aims of this paper.

Overall, this analysis has noted a high dispersion of references across journals, with the high majority of references being published after 2000. It is remarkable that only seven out of the total of 54 journals had entries in both samples. This may be an outcome of journal specialism in cross-country or single-country analyses.

The literature focuses on a vast range of taxes applying to different tenured housing, with the conspicuous absence of privately rented housing. This is a clear academic niche which requires more research. The majority of references addressed issues of tax reform and distribution, suggesting that social and policy scholars were more preoccupied by issues of fairness across tenures and the need to address the unfairness the current tax systems create between tenures, across the socioeconomic spectrum but also across geography, generations and ethnicity. Comparatively, economic ideas of efficiency seem less prominent within the set terms of our searches. As geographical distribution in the international sample, the UK and US were over-represented compared to other OECD countries.

The literature focusing on housing taxation in the UK seems small even though we looked at six very large academic databases as well as Google Scholar and several relevant institutions. Caution is required, however, in that this may be a librarian indexing outcome and unstructured or missing abstracts. In other words studies may have been missed if authors have not signposted the type of taxes or broader conceptual issues they engaged with.

While we faced several methodological challenges, particularly regarding the structural effect induced by selected databases, keywords and Boolean strings as well as the challenge of mapping themes based on simple abstract examining, this exercise has at least two important merits. First, the pool of most important references constitutes a comprehensive base for future evidence reviews. Second, it demonstrates that the skyrocketing, dispersed literature on housing taxation as in many other academic fields, cannot be reviewed without systematic searches.

References

- Arksey H, O'Malley L. 2005. Scoping studies: towards a methodological framework. *International Journal of Social Research Methodology* 8: 19-32
- Cooke A, Smith D, Booth A. 2012. Beyond PICO: the SPIDER tool for qualitative evidence synthesis. *Qual Health Res* 22: 1435-43
- Croucher K, Quilgars D, Wallace A, Baldwin S, Mather L. 2003. Paying the Mortgage? A Systematic Literature Review of Safety Nets for Home-Owners, Department of Social Policy and Social Work, York
- Erasmus E, Orgill M, Schneider H, Gilson L. 2014. Mapping the existing body of health policy implementation research in lower income settings: What is covered and what are the gaps? *Health Policy and Planning*

- Gough D, Oliver D, Thomas J. 2013. Learning from research: systematic reviews for informing policy decisions. A quick guide, University of London, EPPI, London
- Hagen-Zanker J, Mallett R. 2013. How to do a rigorous, evidence-focused literature review in international development A Guidance Note
- Harkins C. 2016. Public health implications of payday lending, GCPH, Glasgow
- Preece J. forthcoming 2018. Understanding Housing Aspirations and Choices in Changing Contexts: a Mapping Review, UK Collaborative Centre for Housing Evidence
- Serin B. forthcoming 2018a. Cross-Disciplinary Review of Placemaking Literature: A Literature Mapping, UK Collaborative Centre for Housing Evidence
- Serin B. forthcoming 2018b. Mapping the Housing Supply Literature, UK Collaborative Centre for Housing Evidence
- Soaita AM. forthcoming 2018. Mapping the Literature of 'Policy Transfer' in Relation to Housing, UK Collaborative Centre for Housing Evidence
- Woodhall-Melnik JR, Dunn JR. 2016. A systematic review of outcomes associated with participation in Housing First programs. *Housing Studies* 31: 287-304

Annex 1. Reference retrieval

The construction of the international database

Consecutive steps	Database	Results	Duplicates	Exclusive	All
1	SCOPUS	7	-	7	7
2	WoS	5	3	2	9
3	ASSIA	6	2	4	13
4	SocINDEX	2	2	0	13
5	IBSS	181	7	174	187
6	ScienceDirect	22	1	21	208
7	Google Scholar	200	n.a.	24	232
8	LILP	n.a.	n.a.	10	242
9	AHURI	n.a.	n.a.	0	242
10	WB	n.a.	n.a.	1	243
11	OECD	n.a.	n.a.	4	247
12	IMF	n.a.	n.a.	2	249
13	Hand reference	n.a.	n.a.	1	250

The construction of the UK database

Consecutive steps	Database	Separate searches	Results by each search	After internal duplicates	Duplicates	Exclusive	All
-------------------	----------	-------------------	------------------------	---------------------------	------------	-----------	-----

1	SCOPUS	1+2+3	33	44	-	44	44
2		1+2+4	12				
3	IBSS	1+2+3	43	41	3	38	82
5		1+2+4	31				
6	ASSIA	1+2+3	4	15	3	12	94
7		1+2+4	11				
8	SocINDEX	1+2+3+4	15	n.a.	3	12	106
9	WoS	1+2+3+4	23	n.a.	12	11	117
10		1adapted	7				
11	ScienceDirect	2adapted	2	11	1	10	127
12		3adapted	6				
13	Google Scholar	200	n.a.	n.a.	n.a.	15	142
14	LILP	n.a.	n.a.	n.a.	n.a.	4	146
15	AHURI	n.a.	n.a.	n.a.	n.a.	0	146
16	WB	n.a.	n.a.	n.a.	n.a.	0	146
17	OECD	n.a.	n.a.	n.a.	n.a.	0	146
18	IMF	n.a.	n.a.	n.a.	n.a.	0	146
19	GOV.UK	n.a.	n.a.	n.a.	n.a.	0	146

Annex 3. The international sample

Please note that all references were exported directly from the EndNote database in the form in which they were automatically retrieved, without additional editing by the author.

5-star references (n=47)

- Alexander, P. (2012). *Owner-occupied housing taxation: an equity evaluation of the UK and US tax system*. Bournemouth University, Business School.
- Almy, R. (2014). *A Global Compendium and Meta-Analysis of Property Tax Systems*: Lincoln Institute of Land Policy.
- André, C. (2010). *A bird's eye view of OECD housing markets* OECD ECONOMICS DEPARTMENT
- Andrews, D., & Sánchez, A. C. (2011). The Evolution of Homeownership Rates in Selected OECD Countries: Demographic and Public Policy Influences. *OECD Journal. Economic Studies*, 2011(1), 207-243.
- Andrews, D., Sánchez, A. C., & Johansson, Å. (2010). *Housing Markets and Structural Policies in OECD Countries*: OECD Publishing.
- Bahl, R., Martinez-Vazquez, J., & Youngman, J. (Eds.). (2008). *Making the Property Tax Work: Experiences in Developing and Transitional Countries*: Lincoln Institute of Land Policy.
- Bahl, R., Martinez-Vazquez, J., & Youngman, J. (Eds.). (2010). *Challenging the Conventional Wisdom on the Property Tax*: Lincoln Institute of Land Policy.
- Balcázar, C. F., Ceriani, L., Olivieri, S., & Ranzani, M. (2017). Rent-Imputation for Welfare Measurement: A Review of Methodologies and Empirical Findings. *Review of Income and Wealth*, 63(4), 881-898.
- Ball, M. (2000). Driving in neutral: Is it the way forward for housing policy? *Journal of Housing and the Built Environment*, 15(2), 131-137.
- Barrios, S., Fatica, S., & Pycroft, J. (2015). Property Tax Reform and the User Cost of Owner-occupied Housing in the EU In B. d'Italia (Ed.), *Beyond the Austerity Dispute: New Priorities for Fiscal Policy* (pp. 187-213).
- Bird, R. M., & Slack, E. (2002). *Land and Property Taxation: A Review*: World Bank.
- Blöchliger, H. (2015). *Reforming the Tax on Immovable Property: Taking Care of the Unloved*: OECD.
- Bourassa, S. C., Haurin, D. R., Hendershott, P. H., & Hoesli, M. (2013). Mortgage interest deductions and homeownership: An international survey. [Review]. *Journal of Real Estate Literature*, 21(2), 179-203.
- Bourassa, S. C., Haurin, D. R., Hendershott, P. H., & Hoesli, M. (2015). Determinants of the Homeownership Rate: An International Perspective. *Journal of Housing Research*, 24(2), 193-210.
- Broadbent, B., & Kremer, M. (2001). Does favorable tax-treatment of housing reduce non-housing investment? *Journal of Public Economics*, 81(3), 369-391.
- Brown, P. K., & Hepworth, M. A. (2002). *A Study of European Land Tax Systems*: Lincoln Institute of Land Policy.
- Dye, R. F., & England, R. W. (Eds.). (2009). *Land Value Taxation. Theory, Evidence, and Practice*: Lincoln Institute of Land Policy.

- Evans, A. W. (2012). Optimal tax theory and the taxation of housing in the US and the UK. *Journal of Property Research*, 29(4), 368-378.
- Fatica, S., & Prammer, D. (2017). *Housing and the tax system: how large are the distortions in the euro area?* : European Central Bank.
- Figari, F., & Paulus, A. (2015). The Distributional Effects of Taxes and Transfers Under Alternative Income Concepts: The Importance of Three "I"s. [Article]. *Public Finance Review*, 43(3), 347-372.
- Figari, F., Paulus, A., Sutherland, H., Tsakloglou, P., Verbist, G., & Zantomio, F. (2017). Removing Homeownership Bias in Taxation: The Distributional Effects of Including Net Imputed Rent in Taxable Income. [Article]. *Fiscal Studies*, 38(4), 525-557.
- Frick, J. R., & Grabka, M. M. (2003). Imputed Rent and Income Inequality: A Decomposition Analysis for Great Britain, West Germany and the U.S. *Review of Income and Wealth*, 49(4), 513-537.
- Frick, J. R., Grabka, M. M., Smeeding, T. M., & Tsakloglou, P. (2010). Distributional effects of imputed rents in five European countries. *Journal of Housing Economics*, 19(3), 167-179.
- Gaffney, M. (2009). The hidden taxable capacity of land: enough and to spare. *International Journal of Social Economics*, 36(4), 328-411.
- Gahvari, F. (1984). Incidence and efficiency aspects of differential taxation of residential and industrial capital in a growing economy. *Journal of Public Economics*, 25(1-2), 211-233.
- Gahvari, F. (1985). Taxation of Housing, Capital Accumulation, and Welfare: a Study in Dynamic Tax Reform. *Public Finance Quarterly*, 13(2), 132-160.
- Grover, R., Törhönen, M.-P., Munro-Faure, P., & Anand, A. (2017). Achieving successful implementation of value-based property tax reforms in emerging European economies. *Property Management & Built Environment* 10(1), 91-106.
- Hayashi, F., Ito, T., & Slemrod, J. (1988). Housing finance imperfections, taxation, and private saving: A comparative simulation analysis of the United States and Japan. *Journal of the Japanese and International Economies*, 2(3), 215-238.
- Hoek, M. P. v. d. (2007). TAXING OWNER-OCCUPIED HOUSING: COMPARING THE NETHERLANDS TO OTHER EUROPEAN UNION COUNTRIES *Public Finance and Management*, 7(4), 393-421
- James, S., & Maples, A. (2016). The relationship between principles and policy in tax administration: Lessons from the United Kingdom capital gains tax regime with particular reference to a proposal for a capital gains tax for New Zealand. [Article]. *eJournal of Tax Research*, 14(2), 455-485.
- Maestri, V. (2015). A Measure of Income Poverty Including Housing: Benefits and Limitations for Policy Making. *Social Indicators Research*, 121(3), 675-696.
- Matsaganis, M. (2010). *Estimating the distributional effects of mortgage interest tax relief in Europe*. Paper presented at the Comparative housing research: Approaches and policy challenges in a new international era.
- McDonald, J. F. (1994). Tax Treatment of Residences: An International Comparison. *International Real Estate Markets*.

- Meen, G. (2011). The economic consequences of mortgage debt. *Journal of Housing and the Built Environment*, 26(3), 263-276.
- Norregaard, J. (2013). *Taxing Immovable Property Revenue Potential and Implementation Challenges*: IMF.
- Oxley, M., & Haffner, M. (2010). *Housing taxation and subsidies: international comparisons and the options for reform*: JRF programme paper: Housing Market Taskforce.
- Peter, E. (2003). Taxing Residential Housing Capital. *Urban Studies*, 40(5-6), 937-952.
- Slintáková, B., & Klazar, S. (2015). *Effect of the Housing Taxation on Household Indebtedness*. Paper presented at the Proceedings of the 20th International Conference Theoretical and Practical Aspects of Public Finance 2015.
- Smeeding, T. M., Saunders, P., Coder, J., Jenkins, S., Fritzell, J., Hagenaars, A. J. M., et al. (1993). Poverty, inequality and family living standards impacts across seven nations: the effect of noncash subsidies for health, education and housing. [Article]. *Review of Income & Wealth*, 39(3), 229-256.
- Swank, J., Kakes, J., & Tieman, A. F. (2003). The housing ladder, taxation, and borrowing constraints. *Research Memorandum*.
- Verbist, G., Figari, F., & Zantomio, F. (2016). *Homeownership Taxation After the Great Recession Onset in Europe: Do Property Taxes Compensate for Income Tax Exemptions?* Retrieved from Owner-occupied housing
- Wieser, R., & Mundt, A. (2008). Housing subsidies and taxation in six EU countries: Trends, structures and recent measures in the light of the global financial crisis. *Journal of European Real Estate Research*, 7(3), 248-269.
- Wood, G. A. (1988). Housing Tax Expenditures in OECD Countries: economic impacts and prospects for reform. *Policy & Politics*, 16(4), 235-250.
- Wood, G. A. (1990). The Tax Treatment of Housing: Economic Issues and Reform Measures. *Urban Studies*, 6, 809-830.
- Yates, J. (1989). Housing Policy Reform: A Constructive Critique. *Urban Studies*, 26(4), 419-433.
- Youngman, J. M., & Malme, J. H. (1994). *An International Survey of Taxes on Land and Buildings*.
- Zodrow, G. R. (2001). The property tax as a capital tax: A room with three views. *National Tax Journal*, 54(1), 139-156.

4-star references (n=14)

- Booth, P. A. (2012). *The Unearned Increment: Property and the Capture of Betterment Value in Britain and France*: Lincoln Institute of Land Policy.
- Calavita, N., & Mallach, A. (Eds.). (2010). *Inclusionary Housing in International Perspective. Affordable Housing, Social Inclusion, and Land Value Recapture*: Lincoln Institute of Land Policy.
- Ceriani, V., Manestra, S., Ricotti, G., Sanelli, A., & Zangari, E. (2011). The tax system and the financial crisis. *PSL Quarterly Review*, 64(256).

- Gregory, K., Ingram, & Hong, Y.-H. (Eds.). (2012). *Value Capture and Land Policies*: Lincoln Institute of Land Policy.
- Hilbers, P., Hoffmaister, A. W., Banerji, A., & Shi, H. (2011). *House Price Developments in Europe: A Comparison*: IMF.
- IMF. (2016). *TAX POLICY, LEVERAGE AND MACROECONOMIC STABILITY*: IMF.
- Jorgenson, D. W., & Yun, K.-Y. (2013). Chapter 10 - Taxation, Efficiency and Economic Growth. In B. D. Peter & W. J. Dale (Eds.), *Handbook of Computable General Equilibrium Modeling* (Vol. Volume 1, pp. 659-741): Elsevier.
- Maestri, V. (2013). Imputed rent and distributional effects of housing-related policies in Estonia, Italy and the United Kingdom. *Baltic Journal of Economics*, 13(2), 37-60.
- OECD. (2016). *Tax relief for access to home ownership*.
- Schwartz, A. (2011). The credit crunch and subsidized low-income housing: the UK and US experience compared. *Journal of Housing and the Built Environment*, 26(3), 353-374.
- Stewart, M. (2012). Taxation Policy and Housing A2 - Smith, Susan J *International Encyclopedia of Housing and Home* (pp. 152-166). San Diego: Elsevier.
- Sunikka, M. (2003). Fiscal instruments in sustainable housing policies in the EU and the accession countries. *European Environment*, 13(4), 227-239.
- Whitehead, C. M. E. (1999). Chapter 40 Urban housing markets: Theory and policy *Handbook of Regional and Urban Economics* (Vol. Volume 3, pp. 1559-1594): Elsevier.
- Worthington, A., & Higgs, H. (2013). Macro drivers of Australian housing affordability, 1985-2010. *Studies in Economics and Finance*, 30(4), 347-369.

3-star references (n=2)

- Ahmad, E., Brosio, G., & Pöschl, C. (2014). *Local Property Taxation and Benefits in Developing Countries - Overcoming political resistance?*: LSE.
- Dupuis, A. (2012). Home as Inheritance A2 - Smith, Susan J *International Encyclopedia of Housing and Home* (pp. 399-403). San Diego: Elsevier.

Annex 4. The UK sample

5-star references (n=50)

- Alvanides, S. (2004). A decade of council tax inequities? Geographical perspectives and a research agenda. [Article]. *Area*, 36(1), 41-49.
- Aspinall, P., & Mitton, L. (2007). Are English local authorities' practices on housing and council tax benefit administration meeting race equality requirements? [Article]. *Critical Social Policy*, 27(3), 381-414.
- Barrow, M., & Robinson, R. (1986). Housing and Tax Capitalisation. *Urban Studies*, 23(1), 61-66.

- Besley, T., Meads, N., & Surico, P. (2014). The incidence of transaction taxes: Evidence from a stamp duty holiday. [Article]. *Journal of Public Economics*, 119, 61-70.
- Bramley, G. (1990). Explaining the Puzzles in Policy Change: Local Finance Reform in Britain. [Article]. *Journal of Public Policy*, 10(1), 45-65.
- Callan, T. (1992). Taxing Imputed Income from Owner-Occupation: Distributional. *Fiscal Studies*, 13(4), 58.
- Connellan, O., Lichfield, N., Plimmer, F., & Vickers, T. (2004). *Land Value Taxation in Britain. Experience and Opportunities*: Lincoln Institute of Land Policy.
- Davies, R., Orton, M., & Bosworth, D. (2007). Local taxation and the relationship between incomes and property values. [Article]. *Environment and Planning C: Government and Policy*, 25(5), 756-772.
- Deloitte. (2015). *United Kingdom Taxation and Investment 2015*.
- Dresner, S., & Ekins, P. (2006). Economic instruments to improve UK home energy efficiency without negative social impacts. [Article]. *Fiscal Studies*, 27(1), 47-74.
- Fender, J. (2004). Taxing Property. *New Economy*, 11(2), 78-83.
- Fender, J. (2004). Taxing property...through income tax. [Article]. *New Economy*, 11(2), 78-83.
- Fone, D. L., Dunstan, F., Christie, S., Jones, A., West, J., Webber, M., et al. (2006). Council tax valuation bands, socio-economic status and health outcome: A cross-sectional analysis from the Caerphilly Health and Social Needs Study. [Article]. *BMC Public Health*, 6.
- Gibb, K. (1992). The council tax: The distributional implications of returning to a tax on property. *Scottish Journal of Political Economy*, 39(3), 302.
- Hancock, K., & Munro, M. (1992). Housing Subsidies, Inequality and Affordability: Evidence from Glasgow. *Fiscal Studies*, 13(4), 71.
- Hilber, C. A. L., & Lyytikäinen, T. (2017). Transfer taxes and household mobility: Distortion on the housing or labor market? *Journal of Urban Economics*, 101, 57-73.
- Hills, J. (1991). Distributional effects of housing subsidies in the United Kingdom. [Article]. *Journal of Public Economics*, 44(3), 321-352.
- Hull, A. (2013). *Think Piece. In Land Revenue: The case for a Land Value Tax in the UK* The Centre for Labour and Social Studies (Class).
- Jones, C., Leishman, C., & Orr, A. M. (2006a). The potential impact of reforms to the essential parameters of the council tax. [Article]. *Fiscal Studies*, 27(2), 205-229.
- Jones, C., Leishman, C., & Orr, A. M. (2006b). The revaluation of council tax bands: More than rearranging the deck chairs. [Article]. *Policy & Politics*, 34(2), 219-239.
- Lawton, K., & Reed, H. (2013). *Property and wealth taxes in the UK*: Institute for Public Policy Research.
- Longley, P., Higgs, G., & Martin, D. (1994). Research paper the predictive use of gis to model property valuations. [Article]. *International Journal of Geographical Information Systems*, 8(2), 217-235.

- Longley, P., Higgs, G., & Martin, D. (1996). The rates revisited? A geographical reassignment of property valuations and local tax burdens under the council tax. [Article]. *Environment and Planning C: Government and Policy*, 14(1), 101-120.
- Longley, P., Martin, D., & Higgs, G. (1993). THE GEOGRAPHICAL IMPLICATIONS OF CHANGING LOCAL TAXATION REGIMES. *Transactions of the Institute of British Geographers*, 18(1), 86-101.
- Longley, P. A., Clarke, M., & Williams, H. C. W. L. (1991). Housing Careers, Asset Accumulation and Subsidies to Owner Occupiers a Microsimulation. [Article]. *Housing Studies*, 6(1), 57-69.
- McCluskey, W. J. (1999). An empirical investigation into the effects of a change in the basis of the ad valorem residential property tax in Northern Ireland. [Article]. *Property Management*, 17(1), 8-23.
- McCluskey, W. J., Lim, L. C., & Davis, P. T. (2007). Domestic rate reform in Northern Ireland: A critical review of policy options. [Review]. *Environment and Planning C: Government and Policy*, 25(1), 131-149.
- Meen, G. P. (1989). The Ending of Mortgage Rationing and its Effects on the Housing Market: A Simulation Study. [Article]. *Urban Studies*, 26(2), 240-252.
- Merrett, S. (1986). The taxation of housing consumption. [Article]. *Housing Studies*, 1(4), 220-227.
- Mullan, K., Sutherland, H., & Zantomio, F. (2011). Accounting for Housing in Poverty Analysis. *Social Policy and Society*, 10(4), 471-482.
- Mumford, A. (2007). Inheritance in socio-political context: The case for reviving the sociological discourse of inheritance tax law. [Article]. *Journal of Law and Society*, 34(4), 567-593.
- Murphy, P., Greenhalgh, K., & Jones, M. (2011). Comprehensive Performance Assessment and Public Services Improvement in England? A Case Study of the Benefits Administration Service in Local Government. [Article]. *Local Government Studies*, 37(6), 579-599.
- Murphy, P., Greenhalgh, K., & Jones, M. (2014). Housing and Council Tax Benefits Administration in England: A Long-Term Perspective on the Performance of the Local Government Delivery System. [Article]. *Local Government Studies*, 40(5), 729-744.
- Nicholson, M., & Willis, K. G. (1990). THE SCALE AND DISTRIBUTION OF FINANCIAL SUBSIDIES TO OWNER-OCCUPIER HOUSEHOLDS: A COMPARISON OF ESTIMATES DERIVED FROM BUILDING SOCIETY RECORDS WITH THOSE OF THE JOSEPH ROWNTREE MEMORIAL TRUST RANDOM SAMPLE SURVEY. [Article]. *Journal of Economic & Social Measurement*, 16(2), 71-85.
- O'Sullivan, A., & Gibb, K. (2012). Housing Taxation and the Economic Benefits of Homeownership. [Review]. *Housing Studies*, 27(2), 267-279.
- O'Sullivan, A. J. (1984). Misconceptions in the Current Housing Subsidy Debate. *Policy & Politics*, 12(2), 119-144.
- Oates, W. E., & Schwa, R. M. (2014). The Window Tax: A Transparent Case of Excess Burden. *Land Lines*.
- Prabhakar, R. (2010). *Does the Economic Recession Create Opportunities for Wealth Taxation?* : IKD Working Paper No. 52.
- Prabhakar, R. (2015). Does the Financial Crisis Create Opportunities for Taxing Wealth? A Study of Tax Policy Debates in the United Kingdom. [Article]. *Social and Legal Studies*, 24(2), 271-287.

- Robinson, R. (1981). Housing tax-expenditures, subsidies and the distribution of income. *Manchester School of economic and social Studies*, 49(2), 91-110.
- Rosenthal, L. (1999). House Prices and Local Taxes in the UK. [Article]. *Fiscal Studies*, 20(1), 61-76.
- Vickers, T. (2003). Prospects for Land Value Taxation in Britain. *Land Lines*.
- Wallace, A. (2010). *Public attitudes to housing*: Joseph Rowntree Foundation (JRF).
- Watt, P. A., & Fender, J. (1999). Feasible changes in the UK controls on local government expenditure. [Article]. *Public Money and Management*, 19(3), 17-22.
- Welham, P. J. (1982). THE TAX TREATMENT OF OWNER-OCCUPIER HOUSING IN THE U. K.*. *Scottish Journal of Political Economy*, 29(2), 139-155.
- Welham, P. J. (1985). Reform of Tax Reliefs for Owner-Occupation. [Review]. *Journal of Economic Studies*, 12(4), 30.
- Wightman, A. (2009). *A land Value Tax for Scotland. Fair, Efficient, Sustainable*: Green MSPs in the Scottish Parliament.
- Wilkinson, M., & Wilkinson, R. K. (1982). The Withdrawal of Mortgage Tax Relief: a survey and evaluation of the debate. *Policy & Politics*, 10(1), 47-63.
- Wood, G., & Ong, R. (2012). Local Government Property Taxes A2 - Smith, Susan J *International Encyclopedia of Housing and Home* (pp. 174-179). San Diego: Elsevier.
- Yates, J. (1994). IMPUTED RENT AND INCOME DISTRIBUTION. *Review of Income and Wealth*, 40(1), 43-66.

3-star references (n=21)

- Beale, N. R., Taylor, G. J., & Straker-Cook, D. M. K. (2002). Is council tax valuation band a predictor of mortality? [Article]. *BMC Public Health*, 2, 1-8.
- Chiaradia, A., Hillier, B., Schwander, C., & Barnes, Y. (2013). Compositional and urban form effects on residential property value patterns in Greater London. [Article]. *Proceedings of the Institution of Civil Engineers: Urban Design and Planning*, 166(3), 176-199.
- Cousins, M. (2007). The 'Right to Reside' and Social Security Entitlements. *The Journal of Social Welfare & Family Law*, 29(1), 67.
- Gibb, K., & MacLennan, D. (2006). Changing Social Housing: Economic System Issues. *Public Finance and Management*, 6(1).
- Green, A. (2017). *The crisis for young people: Generational inequalities in education, work, housing and welfare*: Springer International Publishing.
- Hancock, R., Pudney, S., Barker, G., Hernandez, M., & Sutherland, H. (2004). The Take-Up of Multiple Means-Tested Benefits by British Pensioners: Evidence from the Family Resources Survey. *Fiscal Studies*, 25(3), 279-303.
- Johnson, P. (2014). Tax without Design: Recent Developments in UK Tax Policy. *Fiscal Studies*, 35(3), 243-273.

- Kelly, J. (2007). The missing ingredient: Inter-municipal cooperation and central-local relations in the UK *Inter-Municipal Cooperation in Europe* (pp. 193-210): Springer Netherlands.
- McAuley, A., Denny, C., Taulbut, M., Mitchell, R., Fischbacher, C., Graham, B., et al. (2016). Informing investment to reduce inequalities: A modelling approach. [Article]. *PLoS ONE*, 11(8).
- McCluskey, W., & Tretton, D. (2013). Valuing and Taxing Iconic Properties: A Perspective from the United Kingdom. *Land Lines*.
- Morris, L. (1996). Researching Living Standards: Some Problems and Some Findings. [Article]. *Journal of Social Policy*, 25(4), 459-483.
- Pain, N. (1992). The UK Economy. *National Institute Economic Review*(141), 7.
- Paxton, W., Maxwell, D., & White, S. (2006). *The citizen's stake: Exploring the future of universal asset policies*: Policy Press.
- Stephens, M. (2011). *Tackling housing market volatility in the UK*.
- Stephens, M. (2012). Tackling Housing Market Volatility in the UK. Part I: Long- and Short-term Volatility. *International Journal of Housing Policy*, 12(3), 367-380.
- Sutherland, J., & Ormerod, D. (2010). R. v Lancaster. *The Criminal Law Review*(10), 776.
- Thomas, D. A. Q. L. (2008). Ilyas v Aylesbury Vale DC. *The Criminal Law Review*(11), 908.
- Travers, T. (2015). The coalition and society (i): Home affairs and local government *The Coalition Effect, 2010-2015* (pp. 228-256): Cambridge University Press.
- White, J. (2007). Social Welfare and Family Law Issues and the Local Government Ombudsmen for England. [Article]. *Journal of Social Welfare & Family Law*, 29(1), 77-86.
- Whitehead, C., Gibb, K., & Stephens, M. (2005). *Evaluation of English Housing Policy 1975-2000*: The Office of the Deputy Prime Minister.
- Wyatt, P. (2008). Empty dwellings: The use of council-tax records in identifying and monitoring vacant private housing in England. [Article]. *Environment and Planning A*, 40(5), 1171-1184.

housingevidence.ac.uk

Twitter: @housingevidence



University of Glasgow

3rd Floor, The Olympia Building, 2-16 Orr Street, Bridgeton Cross, Glasgow G40 2QH

The UK Collaborative Centre for Housing Evidence is a consortium of ten universities and three non-academic partners, as follows: University of Glasgow, University of Sheffield, University of Reading, University of Cardiff, Heriot-Watt University, University of Bristol, Ulster University, University of Adelaide, Sheffield Hallam University, St Andrews University, Chartered Institute of Housing, Royal Institution of Chartered Surveyors, Royal Town Planning Institute.