TOWARDS A COMMUNITY OF PRACTICE (COP) ON LAND VALUE TAX (LVT)

OCT 2026

51ST SUSTAINABLE SHARED GROWTH SEMINAR (THRU THE UNTIRING FRIENDSHIP OF SGRA/AISF)

2026: 70TH ANNIVERSARY JAPAN-PHILIPPINE FRIENDSHIP



A seminar by
Sekiguchi Global Research Association of the Atsumi International Foundation (SGRA)
in collaboration with
Faculty of Management and Development Studies (FMDS)
of the University of the Philippines Open University (UPOU)

Sekiguchi Global Research Association
ATSUMI INTERNATIONAL FOUNDATION

2026: ON THE OCCASION OF THE 70TH ANNIVERSARY OF JAPAN-PHILIPPINE FRIENDSHIP



in loving memory of Itsuko Atsumi and in celebration of the friendship shown by her wonderful family

explanation

PAGES 1 AND 2

PAGE 1 (COVER PAGE)

In line with 2026 being the 70th Anniversary of Japan-Philippine Friendship the cover page shows scenes from Sekiguchi, Bunkyo-Ku, Tokyo Japan, the location of the HQ of SGRA/AISF, which has been untiring in its friendship. The deep bow to the former Chief Director (Rijicho) of Atsumi Internaional Foundation is a show of gratitude, and was taken when SGRA/AISF held the Asia Future Conference in the Philippines in 2020. The blurb in the cover page is based on statements by AISF alumni during the early years of SGRA/AISF. It basically refers to the Sekiguchi area and the vision of AISF alumni.

PAGE 2 (COVER PAGE EXTENSION)

2026 is also the year in which Atsumi Itsuko san passed away. The photo shows the kind send off of Dr. Max Maquito at the home of Itsuko Rijicho and AISF Managing Director Imanishi Junko joined by some members of their family



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(Chief Representative, SGRA/AISF)

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Moderator

Ms. Noreen Dianne Alazada (FMDS/UPOU)



Noreen Dianne S. Alazada is a development communication graduate from UP Los Banos and a researcher at the University of the Philippines Open University (UPOU). She has served as research assistant and facilitator for various interdisciplinary initiatives, including the Youth for Ifugao Rice Terraces, the EIDR bSMART Program (Blending of Multimedia Approach and Satoyama-Satoumi Principles for Building Climate Smart Communities), the Development of E-Learning Course on Mainstreaming Biodiversity with a Focus on Agriculture as part of the Institutional Strengthening of the Biodiversity Sector in the ASEAN Phase 2 and Project LAKBAY (Learning Actively through Knowledge-Based Appreciation for Youth). She has co-authored peer-reviewed publications, presented at international conferences, and contributed to both academic and public service planning at UPOU. She is also a member of the Professionals Uplifting the Neighborhood of Los Baños Alliance (PUNLA). Her work continues to focus on promoting knowledge exchange, intercultural dialogue, and sustainability through community-centered approaches.

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51ST SUSTAINABLE SHARED GROWTH SEMINAR @

IFSS 4th International Forum on Sustainability Science

05 - 07 October 2026

Pampanga State Agricultural University, Pampanga, Philippines

TOWARDS A COMMUNITY OF PRACTICE IN LAND VALUE TAXATION



Dr. Max Maquito
FMDS/UPOU +
SGRA/AISF



Dr.Reymund
Flores WVSU



Mr. Juan Sarmiento, Jr.
MLVM@UPOU

Monday

5 October 2026

1 PM - 2:15 PM

Pampanga State Agricultural University + ZOOM



"Sumlag! Inclusive Sustainability Transitions through Co-creating Resilient Communities, Livelihoods, and Sustainable Destinations"

Accepting Registration Very Soon

IFSS Registration is separate (see QR code)

INTRODUCTION

OCTOBER 5, 2026

51st Sustainable Shared Growth Seminar

KKK Seminar #51

This session is also part of the Sustainable Shared Growth (KKK) Seminar series jointly organized by the Faculty of Management and Development Studies (FMDS) of the University of the Philippines Open University (UPOU), and Sekiguchi Global Research Association (SGRA) of the Atsumi International Foundation (AISF). The KKK Seminars focus on mechanisms that would contribute to the achievement of sustainable shared growth, which aligns closely with the definition of "sustainability" in the Doctorate in Sustainability of FMDS/UPOU: economic viability, social equity, and environmental conservation.

This KKK Seminar marks the first attempt to form a Community of Practice (COP) for those involved in research and advocacy of Land Value Taxation (LVT). COPs are "groups of people who share a concern or a passion for something they do and learn how to do it better as they interact regularly"

LVT is considered as a mechanism for achieving sustainable shared growth. It is the least inefficient form of taxation that promotes social equity by taxing unearned income and mitigates environmental degradation by suppressing urban sprawl. It is also a form of financing decentralization not by promoting a dole out mentality but by promoting self-help efforts of Local Government Units. It is by giving fishing rods not fishes that a local government community becomes truly resilient.

KKK51 was held as a parallel session at the 4th International Forum on Sustainabllity Science jointly hosted by the UPOU and the Pampanga State Agricultural University held on October 5-7, 2026.

OPENING REMARKS: JUNKO IMANISHI

Chief Representative, SGRA/AISF

Konnichi wa

I am Junko Imanishi, Chief Representative of Sekiguchi Global Research Association (or SGRA in short)

Today we hold for the third time the Sustainable Shared Growth (KKK) Seminar within the International Forum on Sustainability Science (or IFSS). We continue to believe that the KKK seminars and the UPOU's sustainability have much in common, and we affirm this by our continued participation in the IFSS, as well as sustainability-related activities of UPOU,

Continuing from last KKK Seminar, this seminar also attempts to initiate the formation of a Community of Practice (or COP). While the last KKK Seminar focused on a COP for Local-to-Local Across Border Schemes, today's KKK Seminar focuses on a COP for Land Value Taxation (LVT). I understand the COPs are also considered important by UPOU, and we think it would be a good mechanism to ensure sustainability of the research and advocacies by engaging people from different walks of life to work together on a common concern.



"While the last KKK Seminar focused on a COP for Local-to-Local Across Border Schemes, today's KKK Seminar focuses on a COP for Land Value Taxation (LVT)."

OPENING REMARKS: JUNKO IMANISHI

Chief Representative, SGRA/AISF

In the early days of SGRA, we formed what we called "kenkyukai" or research groups. I would consider these groups to be some kind of COPs. Dr. Maquito was the leader of one of these groups on Japan's Peculiar Identity (Nihon no Dokujisei). It seems that this kenkyukai has survived to this day, since Dr. Maquito has been stubbornly pursuing studying more about Japan and attempting to apply it to his motherland.

I understand, however, that Dr Maquito was very close to shutting down this topic of LVT, since it was not getting enough interest. Fortunately, however, he has met Dr. Reymund Flores and Mr. Juan Sarmiento, Jr. whose support for LVT has convinced Max of pushing further LVT.

I would like to invite everyone here to join the COP on LVT that we are trying to initiate today. I know that taxes would not be a good topic to talk about or look into, but I hope you will keep an open mind and perhaps be inspired by the presentations and discussions today.

Please enjoy the seminar.



I know that taxes would not be a good topic to talk about or look into, but I hope you will keep an open mind and perhaps be inspired

OPENING REMARKS: JUNKO IMANISHI

Chief Representative, SGRA/AISF

Junko Imanishi (SGRA/AISF)



Junko Imanishi. The name of Kajima has for a long time been associated with more than the giant construction and engineering corporation that is one of the largest in the world. Kajima is known too for the significant contributions it makes toward benefiting different sectors of society. Junko Imanishi is a Kajima grand daughter who grew up knowing from the inside the processes of philanthropy. She has taken one little niche for her own, where she happily contributes her time, ideas and skills toward helping others. The Atsumi International Scholarship Foundation (AISF) set itself to provide financial assistance to foreign students who have superior academic skills to further their studies at graduate schools in Japan. As AISF Managing Director, Junko sees in AISF more than the donation of funds. She reported, "Through monthly social meetings, recreational trips and occasional counseling, AISF tries to keep close communication with the scholarship recipients. The students value human contact and the feeling of being in a world family. They appreciate essential financial help, but it means much more to them if they know friendly faces and warm hearts too." Junko describes herself as always having been academically inclined. A Gakushuin graduate in art history, she spent two summers at language courses in Europe, and secured her master's degree in art history and archaeology from Columbia University. "I lived in New York for five years," she said. "I have more experience in the US and Europe than in Asia." AISF has, in turn, bestowed benefits on her. Through it she has found affinity with other Asians.

SGRA

The Sekiguchi Global Research Association (SGRA), under the Atsumi International Scholarship Foundation, promotes global citizenship and harmony through international research and collaboration.

PRESENTATION 1

Thoughts on LVT from Los Baños, Laguna

Dr. Max Maquito



Mon Abrea, Founder and Chief Tax Advisor of Asian Consulting Group (ACG), a leading tax and investment advisory firm with operations across Asia-Pacific and strategic markets in the United States and Europe.

Introduction and Context

- There is a public outcry "1st World Tax, 3rd World Services, which is informally correct in pointing out that we (Filipinos) pay a lot of taxes but get poor public services

- More formally, however, this outcry would need for thought. "1st world taxes" cannot be placed neatly into one category. There are at least three major models.
  - Nordic Model: high taxes and high services
  - American Model: low taxes and low services (mostly privatized)
  - East Asian Model: medium taxes, and strategic services

- Yes, we are a 3rd World Country. Although, there was a time during the post war era that we were touted to be the next 1st World country following Japan in Asia. However, we are still a 3rd World Country now, especially with institutions that fail the vast majority but work very well for the powerful minority.

A Whole New World

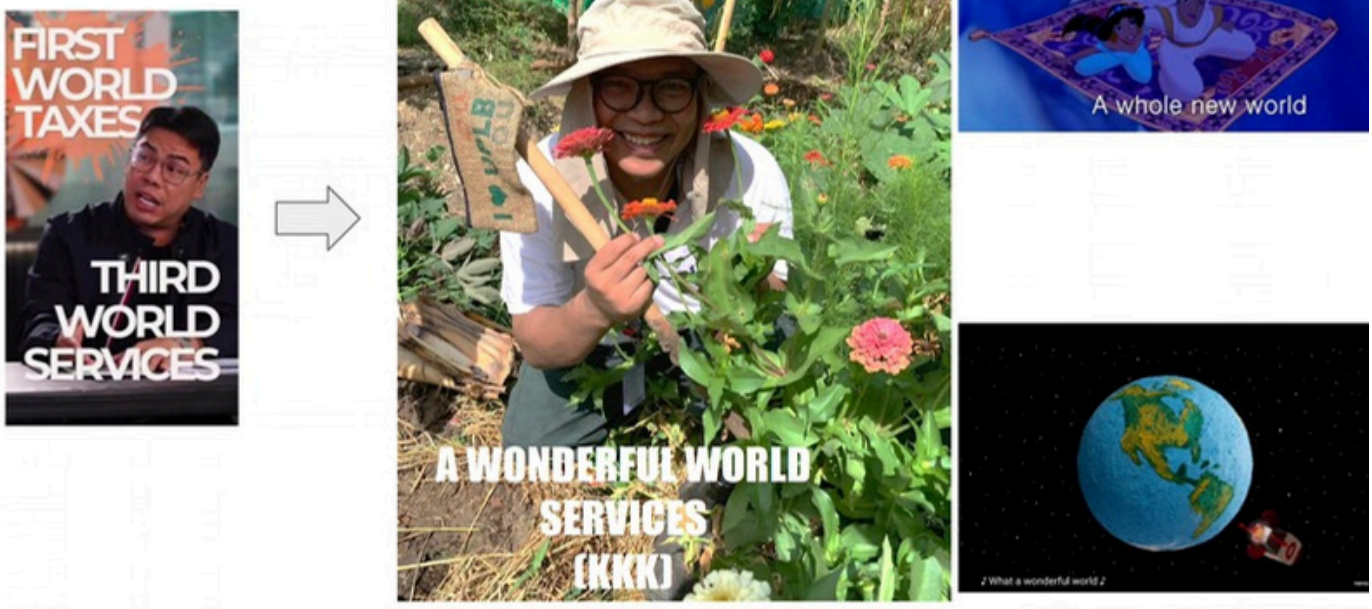
We can see, therefore, there is room to talk about another form of tax: the Land Value Tax (LVT).



PRESENTATION 1

Thoughts on LVT from Los Baños, Laguna

Dr. Max Maquito



This session, therefore, could be rephrased as above where the Tax Problem becomes a Tax Solution.. Let me show you a Whole New World Tax (Land Value Tax) with a Wonderful World Services (KKK = kahusayan (efficiency), katarungan (equity) , kalikasan (eco-friendliness).

Need for KKK

- A Metaphor for the Growth of GDP per capita of the Philippines: (no growth really)
  - our classmates have graduated to College, we are still stuck in High School
  - a junior of ours has graduated from elementary, and became our classmate as we repeat High School
  - that junior has graduated to College, and we are still repeating High School

- The income/wealth distribution of the Philippines is still worst than our juniors (no sharing)
- The Philippine ecological footprint has exceed its biocapacity longer and bigger than our cohorts (no sustainable)

PRESENTATION 1

Thoughts on LVT from Los Baños, Laguna

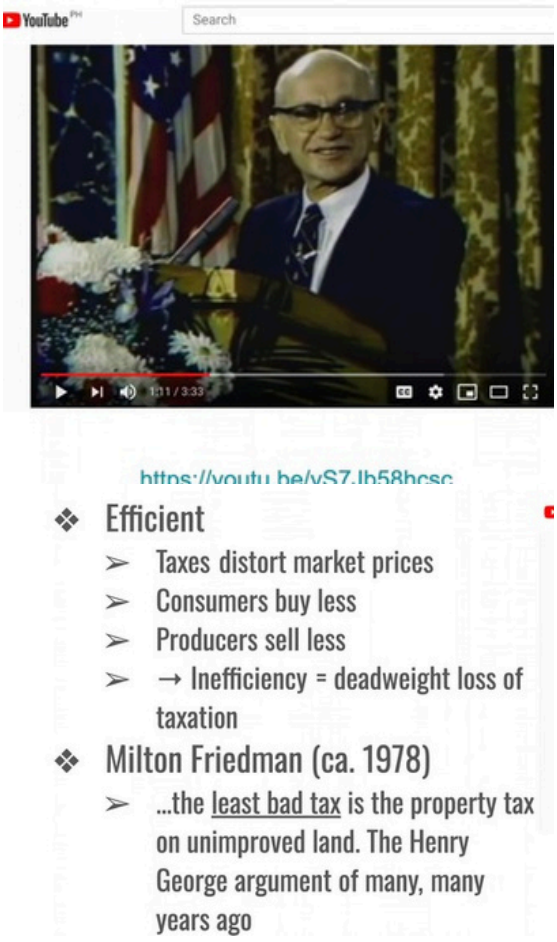
Dr. Max Maquito

LVT is a KKK Mechanism

- LVT is the "least bad tax" according to Milton Friedman, who is a staunch defender of market fundamentalism that prefers minimal government intervention. This is because it is an efficient tax unlike other taxes, based on the principle that land supply is more or less fixed.

- LVT is equitable because it is tax on unearned income (based on the principle of land value capture) unlike an income tax which is a tax on earned income.

- LVT is eco-friendly as it mitigates urban sprawl and rural land banking, which severely encroaches into natural lands undermining its ability to provide nature-based services



Need for a Pilot Study

- Despite the empirical evidence presented, the answer to the question of whether or not LVT is implementable in the Philippines would require a Pilot Study.
- The Pilot Study could be done in phases
- The 1st phase would be a thought experiment, to simulate the effect of various tax structures of an LGU going through the process of implementing RA 12001 (Real Property Valuation and Assessment Reform Act of 2024.
- The 2nd phase, should the participating LGU deem it worthy, would be a small scale implementation of the best LVT structure found in the 1st phase.
- The 3rd phase would be replication of the successful implementation of the 2nd phase.
- The proposed LVT scheme would follow the principles of revenue-neutrality, at least in the early part of its implementation, and legitimacy (non-violation of establish statutes)



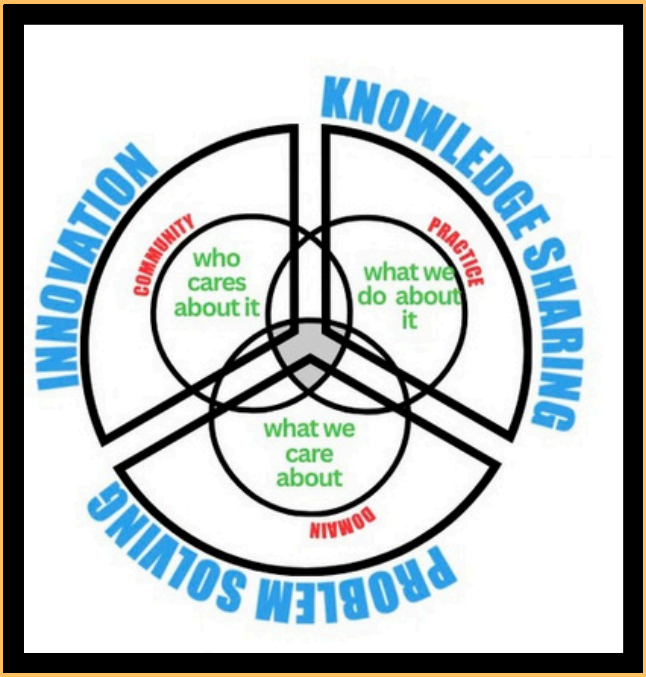
PRESENTATION 1

Thoughts on LVT from Los Baños, Laguna

Dr. Max Maquito

Need for a Pilot Study

- For the proper implementation of the Pilot Study, the collaboration of various stakeholders is indispensable
- For this, a Community of Practice COP on LVT is proposed that is open to all stakeholders
- The COP will be a platform for innovation, problem solving, and sharing.
- Some participants at the IFSS2026 doing work related to land were invited



Dr. Max Maquito

PRESENTER



DIn his "previous life", DR. FERDINAND C. MAQUITO (nickname: Max) was a mechanical engineer at a state-owned shipyard, after finishing his BS at the Engineering Department of the University of the Philippines, Diliman. A series of scholarships enabled him to shift specialization and earn his MS in Industrial Economics from the Center of Research of Communication (now within the University of Asia and the Pacific). Right after that, he was able to get into the Japanese Ministry of Education scholarship to get into the PhD in Economics program of the University of Tokyo. From then the Atsumi International Foundation enabled him to finish his doctorate in Economics He was an Adjunct Professor in Temple University Japan campus, before coming back to the Philippines to join the College of Public Affairs and Development of UPLB, from which he has retired in 2025. He is now a Senior Lecturer in FMDS/UPOU. His long stay in Japan, and work with the Sekiguchi Global Research Association of the Atsumi International Foundation have fueled his lifelong research and advocacy on sustainable shared growth.

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PRESENTATION 2

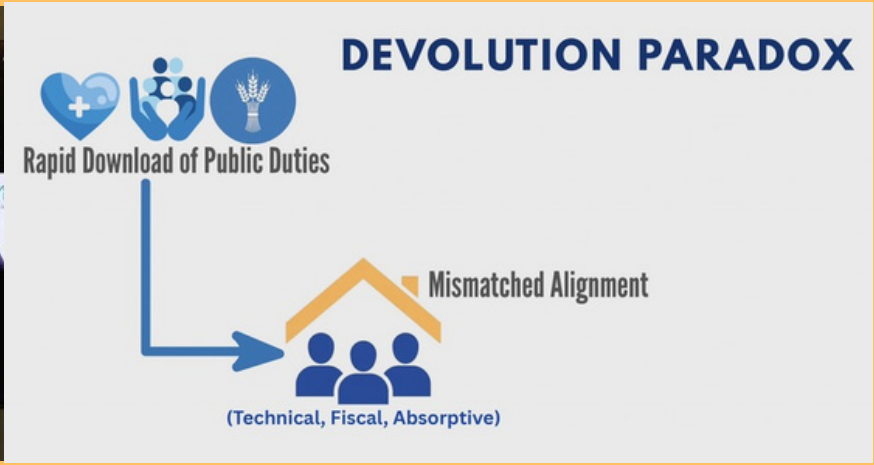
Land Value Taxation in Local Governance: Principles and Takeaways for Sustainable Development

Dr. Reymund Flores

Introduction

- The rapid downloading of duties to sub-national units has created a miaalignment trap as the technical, fiscal, and absorptive capabilities of sub-national units are prematurely reached.
- This mismatch creates a pervasive allotment dependency trap across the region
- PHILIPPINES. The Local Government Code grants LGUs broadpowers to create their own revenue streams.
- A vast majority of provinces and municipalities remaindangerously dependent on the central government's NationalTax Allotment (NTA). Many rural municipalities rely on the NTAto fund over 90% of their annual operating budgets.
- MALAYSIA. The local authorities operate under tight federal constraints, leaving them with minimal independentfinancial capacity to fund large-scale local development projects.
- THAILAND. Despite the landmark Decentralization Act of 1999 setting a target to raise local revenues to 35% of total state revenues, provincial authorities remain tied to central budget allocations controlled by Bangkok.





PRESENTATION 2

Land Value Taxation in Local Governance: Principles and Takeaways for Sustainable Development

Dr. Reymund Flores

RPVARA Implication

- Republic Act No. 12001, The Real Property Valuation and Assessment Reform Act, enacted in 2024, serves as a critical enabler for LVT in the Philippines.
    - Standardized Valuations: Centralizes the approval of Schedules of Market Values (SMVs) through the Bureau of Local Government Finance (BLGF), eliminating political delays in updating land values.
- Real-Time Land Markets: Establishes anelectronic database tracking propertytransactions to reflect true market values.
- Valuation v Taxation Separation Separates technical appraisal (assessor's job) from setting tax rates (Sanggunian's policy choice), providing a clean foundation for land-only assessments.
- Land Value Taxation offers three distinct advantages for ASEAN local governance

Eliminating Economic Distortion
Capturing Unearned Increments
Providing Predictable Local Revenue

Taxation Approaches

Feature	Traditional Real Property Tax (RPT)	Pure Land Value Tax (LVT)	Split-Rate Property Tax
Tax Base	Land + Buildings + Improvements	Unimproved Land Value Only	Land taxed at high rate; Improvements at low rate
Impact on Investment	Penalizes building upgrades	Encourages building and development	Incentivizes building while capturing land value
Economic Efficiency	Causes deadweight loss	Economically neutral (no deadweight loss)	Balanced approach to reduce capital penalty
Administrative Complexity	Requires valuing structures and land	Requires accurate land valuation (SMVs)	Requires split assessment ratios

We are planning to experiment with a split rate LVT scheme



PRESENTATION 2

Land Value Taxation in Local Governance: Principles and Takeaways for Sustainable Development

Dr. Reymund Flores

Dr. Reymund Flores

PRESENTER



Dr. Reymund B Flores is a Professor of Politics and Governance in the Department of Social Sciences at West Visayas State University (Philippines) and a senior lecturer at the Faculty of Management and Development Studies of the University of the Philippines Open University.

Prof. Flores' scholarly contributions span international strategic relations and applied development policy. In the area of international affairs, he serves as Editor-in-Chief of Contemporary Chinese Political Economy and Strategic Relations, sits on the editorial board of the International Journal of China Studies, and serves as Secretary for the International Political Science Association (IPSA) Research Committee on Public Policy and Administration.

Bridging regional political economy with governance reform, he translates strategic perspectives into national and local development frameworks. As a Governance Reform, Innovation, and Transformation Research Laboratories (GRIT Labs) Fellow in UP National College of Public Administration and Governance (NCPAG), he co-designed the Lungsod ng Inobasyon, Kultura at maLIKHAing pag-unlad (LIKHA) Creative Cities Scorecard.

He is currently the National Secretary and Board Member of the Philippine Political Science Association. His primary research interests include Asian politics and strategic relations, development policy, collaborative governance, state-civil society engagements, and risk/crisis communication.

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PRESENTATION 3

Transport Infrastructure's Influence on Land Prices and Potential for Land Value Capture in Muntinlupa City

Mr. Jun Sarmiento, Jr.

Introduction

- Pleasant Village is one of the "bedroom communities" that sprang up in Muntinlupa shortly after the South Super Highway (now South Luzon Expressway, or SLEx) opened to traffic in 1970.



- Over the decades, traffic congestion in Metro Manila has become a problem.
- In Muntinlupa, the traffic problem is heavily felt along the old national highway as more than a dozen subdivisions to the west of SLEx, including Pleasant, have ingress and egress only at the old highway.
- CARES connects Pleasant to the adjacent Filinvest City, Muntinlupa's CBD that has access to Skyway, South Luzon Expressway and Alabang-Zapote Road.
- Travel time to the CBD from Pleasant and vice versa was cut to less than a minute.
- The benefits of enhanced accessibility extend to residents of eight neighboring communities.
- The network expanded further in 2018 with the inclusion of two more subdivisions.
- The faster commute comes with a financial cost. Pleasant, other subdivisions and Filinvest Alabang Inc. charge sticker fees for access to their road networks. The LGU gets nothing.

PRESENTATION 3

Transport Infrastructure's Influence on Land Prices and Potential for Land Value Capture in Muntinlupa City

Mr. Jun Sarmiento, Jr.

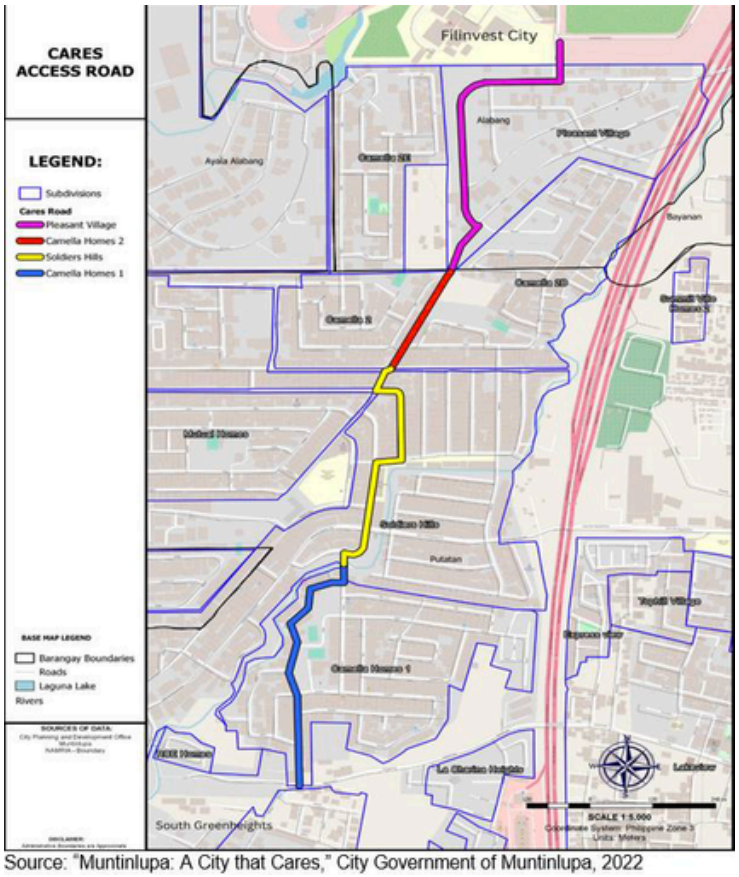
Government Intervention

- In 2013 and 2014, the City Alternative Route Entry and Exit System (CARES), built at an estimated cost of P39 million, opens to traffic.
- Before the construction of CARES, land values in Pleasant (treatment) and Lakeview (comparison) were stagnant.
- The zonal value for Pleasant in 2007- and 2013 was ₱2,400 per sq. m. For Lakeview the zonal value was ₱1,900 per sq. m.
- These values did not change until June 2014, shortly after CARES was built, when the BIR raised the zonal values in Pleasant to ₱12,000 per sq. m. and in Lakeview to P8,000 per sq. m.

Recommendations

Muntinlupa City can consider a two-pronged, benefit-based approach, while treating political considerations as an implementation constraint: Land-value gains arising from public investment — addressed through asset-based taxation; and Infrastructure use and wear-and-tear — addressed through consumption-based user pricing.

- Adopt LVC through a Phased Special Levy
- Introduce Consumption-Based User Charges
- Establish a Dedicated Infrastructure and Maintenance Fund
- Institutionalize LVC in Future Infrastructure Planning



Source: "Muntinlupa: A City that Cares," City Government of Muntinlupa, 2022

PRESENTATION 3

Transport Infrastructure's Influence on Land Prices and Potential for Land Value Capture in Muntinlupa City

Mr. Jun Sarmiento, Jr.



a very good real life example of how LVT could contribute to Land Value Capture



Mr. Jun Sarmiento, Jr.



Juan V. Sarmiento Jr. holds a B.S. Statistics degree from the University of the Philippines (UP) Diliman, a diploma in Land Valuation and Management from UP Open University, and Master of Land Valuation and Management (MLVM) from UPOU from which he draws inspiration for his presentation of the Case of Land Valuation in Muntinlupa. He is a real estate appraiser, who made it to the Top 10 in the licensure exams, and a real estate broker. An award-winning writer, he worked at the Philippine Daily Inquirer for many years. Among his awards are the Grand Prize in the Pan Asia Journalism Award for Excellence in Business Reporting sponsored by Citibank and a citation for editorial excellence by the Society of Publishers of Asia.

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OPEN FORUM

Who do you approach?

- Basically all stakeholders of a proposed LVT scheme. We would like to do this gradually, starting with the LGU treasurers and assessors who would have indigenous knowledge vital to the study and implementation of an LVT scheme. We in UPOU have already started doing this by conducting FGDs with Laguna treasurers and assessors. Then we can gradually include other stakeholders. It has to be participatory.

How do you choose which LGUs would conduct the pilot study?

- As of now, we will take any LGU that is interested. But thinking of our shared growth vision, we would prefer to collaborate with those outside of the traditional growth centers. Maybe we can further explore possibilities in Iloilo, Muntinlupa, and of course Laguna

Have you considered the possibility of gentrification?

- Interesting point. No we have not. But in line with efficiency, the LVT scheme we would like to explore is the one that leads to more productive use of lands, for one. This could lead to a displacement of residents, but from a macro perspective, we can consider the case of Singapore, where about 90% of its citizens have access to quality housing, mostly funded by some form of LVT. As was presented, equity is also another criterion for a good LVT Scheme, in addition to eco-friendliness.

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CLOSING REMARKS

Dr. Finaflor F. Taylan
(Dean, FMDS/UPOU)



Thank you to our distinguished speakers and everyone who joined us in this very meaningful discussion for the 51st Sustainable Shared Growth Seminar. Today's conversation reminds us that taxation is not merely a matter of revenue collection. It is fundamentally a question of justice, equity, accountability, and the kind of society we aspire to build. The discussion on Land Value Taxation, grounded in experiences from Laguna and Iloilo, offers valuable perspectives on how public resources can support inclusive development, strengthen local governance, and build more resilient communities. At its core, the question of fair taxation is also a question of social justice. How do we ensure that those who benefit from development contribute fairly to it? How do we make certain that public resources translate into better opportunities, more secure livelihoods, and improved quality of life, especially for communities that have long been marginalized? Ultimately, progress is not simply about economic growth or expanding our cities and economies. It is also about creating conditions in which people can live with dignity, exercise their freedoms, participate in decisions that affect their lives, and have a genuine stake in shaping their communities and their future. Resilient communities are built not only through infrastructure and financial resources, but also through fairness, trust, and meaningful participation. As we reflect on whether taxes can fairly build resilient communities, may we also ask how taxation and local governance can become instruments of justice and shared progress, rather than simply mechanisms of resource generation. May this dialogue be a starting point for sustained collaboration and shared learning, and for building a Community of Practice that can translate knowledge and local experiences into meaningful policy and action. Thank you once again to our speakers, organizers, and participants for contributing to this important conversation. May we continue working toward communities and a society where development is not only sustainable, but also just, inclusive, and liberating.

CLOSING REMARKS

Dr. Finaflor F. Taylan (Dean, UPOU)

Dr. Finaflor F. Taylan (Dean, FMDS/UPOU)



Finaflor F. Taylan, DProfSt, is a distinguished academic and social work professional who brings extensive experience in teaching, research, and leadership to the role, and is currently the Dean of the Faculty of Management and Development Studies of UPOU.

Dr. Taylan has been a faculty member at UPOU since 2012, serving as the Program Chair for the Diploma in/Master of Social Work program and Director of the Office of Gender Concerns. Her leadership in national and international organizations, such as the National Association for Social Work Education, Inc. (NASWEI) and the Asian Association of Women's Studies (AAWS), highlights her commitment to academic excellence and social advocacy.

With a strong background in research and public service, Dr. Taylan has led various projects focusing on gender, sustainability, and social work education. Currently, she serves as the Dean of the Faculty of Management and Development Studies at UPOU.

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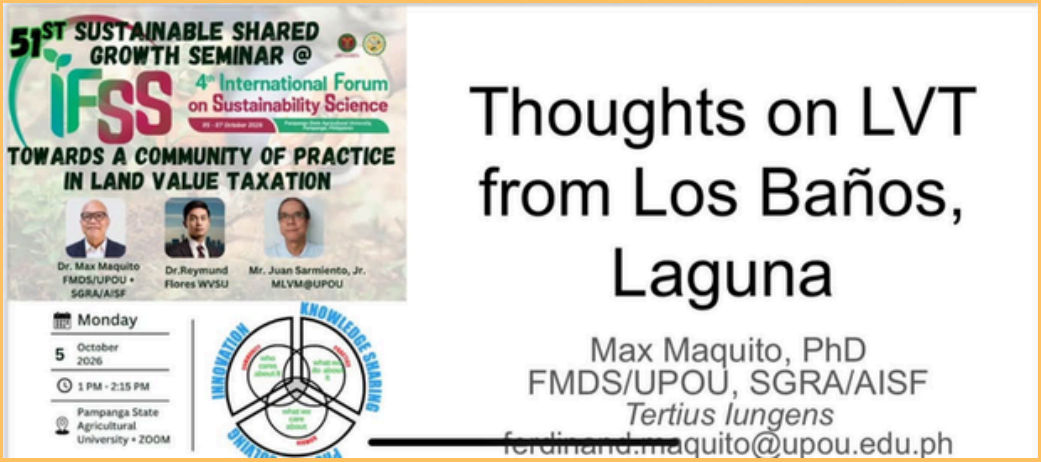


Dean Taylan with UPOU Chancellor Joane Serrano in various official ceremonies at IFSS 2026

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GALLERY


51ST SUSTAINABLE SHARED GROWTH SEMINAR @
IFSS
4th International Forum on Sustainability Science
TOWARDS A COMMUNITY OF PRACTICE IN LAND VALUE TAXATION
Dr. Max Maquito FMDS/UPOU • SGRA/AISF
Dr.Reymund Flores WVSU
Mr. Juan Sarmiento, Jr. MLVM@UPOU
Monday
5 October 2026
1 PM - 2:15 PM
Pampanga State Agricultural University • ZOOM
KNOWLEDGE SHARING
Thoughts on LVT from Los Baños, Laguna
Max Maquito, PhD
FMDS/UPOU, SGRA/AISF
Tertius Iungens
ferdinand.maquito@upou.edu.ph


Rapid Download of Public Duties
Mismatched Alignment
(Technical, Fiscal, Absorptive)

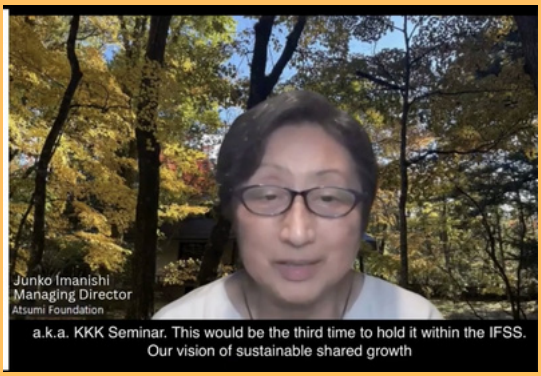


GALLERY


PANEL SESSION 2:
Towards a Community of Practice (COP)
on Land Value Taxation (LV
IFSS
4th International Forum
on Sustainability Science


OPEN UNIVERSITY
FMDS
SGRA
IFSS
FORUM
Reymund Flores
Panel 2 - IFSS 2026


IFSS


Junko Imanishi
Managing Director
Atsumi Foundation
a.k.a. KKK Seminar. This would be the third time to hold it within the IFSS.
Our vision of sustainable shared growth

GALLERY

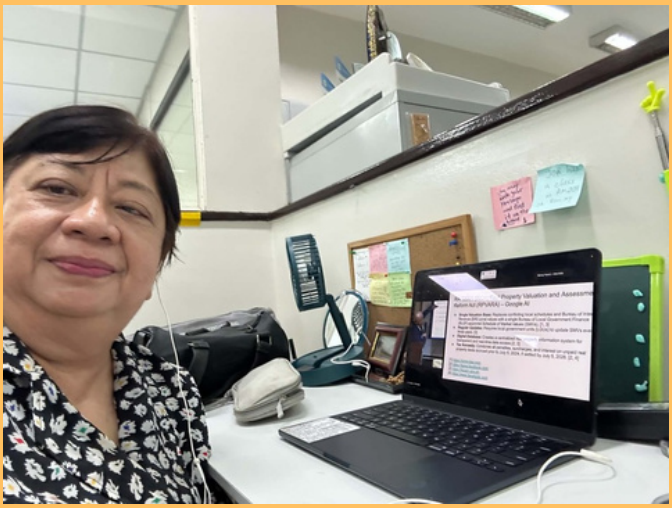

Almira Andin (she)
Andrew Zandrex I...
Angelo Noel H. M...
BIDHAN CHANDR...
Bella Gayoso
Columbus Nelson...
Constantino Bhie...
Hazel
Jaine Reyes
Joel T. Duque
Randy Santos
Renz Ryan Faminial
Rhodella Ibabao
Salome Sendrejas
UP - Kerl Hans T....
UPOU-FMDS | Vanessa
UPOU_Larry N. Cr...
Joy Kenneth Bias...
Kimberly Anne C....
Leilanie Miro
RICARDO BAGARI...
Reymund Flores
Panel 2 - IFSS 2026
Colu


IFSS
4th International Forum on Sustainability Science

GALLERY


iFSS








RPVARA Trivia
This was especially pushed by the Dept. of Finance (DOF) under Secretary Carlos Dominguez III
Dominguez said that unlike the wealth tax on movable assets that could only lead to capital flight and tax avoidance, property taxing land ensures that the government gets to collect taxes on the rich because land cannot be hidden nor spirited away. DOF (2021)


Thoughts on LVT from Los Baños, Laguna
Max Maquito, PhD
FMDS/UPOU, SGRA/AISF
Fertilus Ilaregons
ferdinand.maquito@upou.edu.ph
IFSS 4th International Forum on Sustainability Science

GALLERY



06 October 2026: 1:00 PM-2:40 PM @UFC 2nd Floor

this one is related to a core interest of sustainable shared growth

Venue: University Food Center (2nd floor) and via Conference Platform

Date and time: 06 October 2026 | 1:00 PM - 2:40 PM

Theme: Sustainable Livelihoods and Inclusive Economies

1

Presenter
Olive Joy Abing
Professor 3, Iloilo Science and Technology University

Author/s of the Paper
Olive Joy Abing

Title of Paper
Enablers and Barriers in Advancing Fiscal Decentralization in Western Visayas

related to LGU land va taxation work at FEMDS

invite to ICEP on

3

Presenter
Maridel Galicia
Instructor I, PSAU

Author/s of the Paper
Maridel Galicia; Princess Marifel Bagunu; Cristina Bondoc; Jansen Joshua Canlas; and Jasper Dave Chavez

Title of Paper
Acceptability, Market Opportunities and Marketing Problems of PSAU Products among PSAU Students and Employees: An Evaluation

could supply healthy products to OUgnayan Wednesdays Fair @ UFC-PEM

this one is also related to a core interest of sustainable shared growth and on-going work at FEMDS

5

Presenter
Tricia Ascan
Assistant Professor, UP Open University

Author/s of the Paper
Tricia Ascan; Anna Balmonte-Dolores; and Emilio Climaco

Title of Paper
Community Currency for Sustainable Local Economies: Insights from OUgnayan Wednesdays Micro Enterprises

2

Presenter
David Rabelas
Planning Officer III, Office of the Provincial Planning and Development Coordinator, Provincial Government of La Union

Author/s of the Paper
David Rabelas and Nova Arquiliano

Title of Paper
Industry Consolidation of the Public Utility Vehicle Modernization Program: Implications for Sustainable Livelihoods and Inclusive Transport Governance in La Union, Philippines

involved in land planning related to LGU and value taxation work at FEMDS

invite to ICEP on

4

Presenter
Camille Francisco
Science Research Analyst, Department of Agriculture Region 2

Author/s of the Paper
Mark Patrick Atabay; Vanessa Joy Caldero Camille Francisco; Rose Mary Aquino; Hani Mae Batara; Sheryl De Guzman; Precious Nuela Javier; Christopher Jean Malabug; Marvin Malana; and Rolando Pedro

Title of Paper
Upscaling and Commercialization of Locally Produced Texturized Full-Fat Soybean otein for Better Nutrition in Cagayan lley, Philippines

could supply healthy products to OUgnayan Wednesdays Fair @ UFC-PEM

6

Presenter
Joshua Eusebio, Jr. (Online)
Assistant Professor, NU Bacolod Inc.

Author/s of the Paper
shua Eusebio Jr and Paula Marie Joyloma

Title of Paper
The Narratives of Community Garden Beneficiaries of Gawad Kalinga ERH Village: A Social Behavioral Change Evaluation

related to FEMDS garden work at

NEXT STEPS

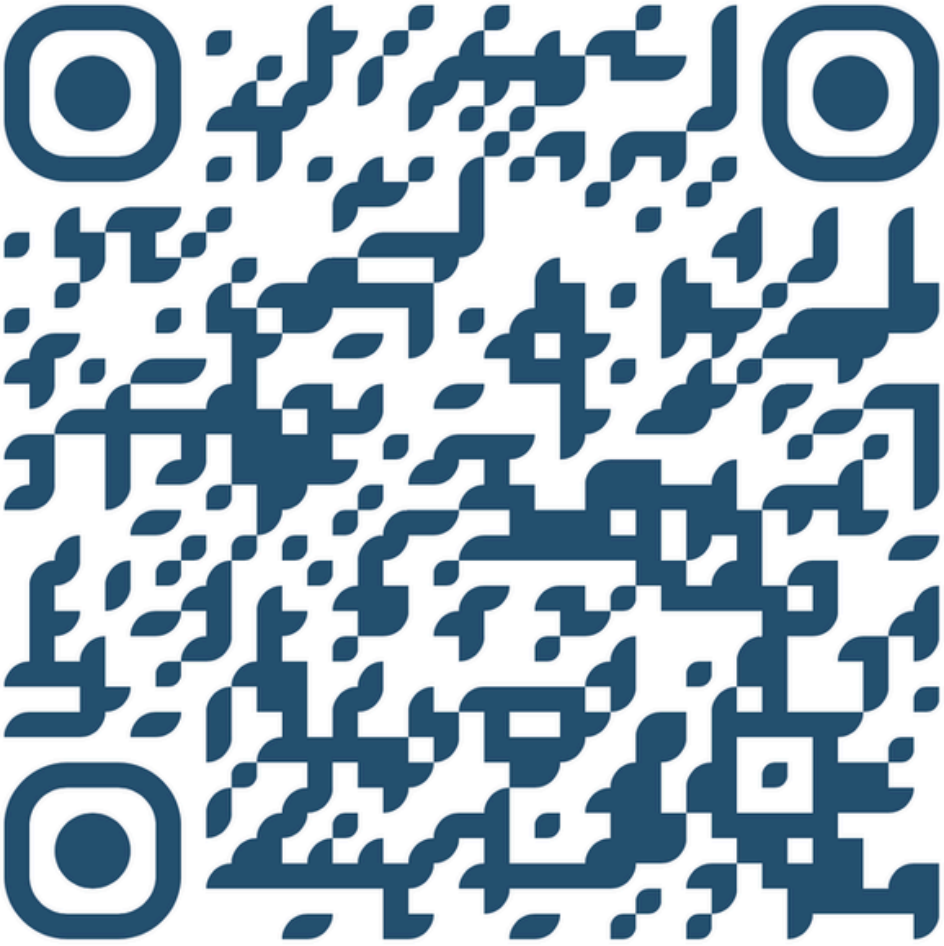
workshop for LVT thought experiment

WITH A PRE-WORKSHOP FOR DESIGNING THE WORKSHOP

KKK52: Towards a COP on Transition Towns

COVERS COMMUNITY CURRENCY, PERMACULTURE (INCL. ORGANIC FARMING, COMMUNITY-BASED FORESTRY, FOREST STEWARDSHIP COUNCIL, SATOYAMA), ALTERNATIVE ENERGIES, WHICH WE SHARE WITH TRANSITION TOWN FUJINO IN JAPAN

a celebration of
Japanese-Philippine
friendship



you're invited

MAKILING AIKIDO CLUB

合気道



ACKNOWLEDGEMENTS

Behind-the-Scene Assistance

- **Lenie M. Miro**
  - SGRA PH



- **Columbus C. Maquito**
  - SGRA PH



We thank you for your continued support in our efforts to contribute to Sustainable Shared Growth.

SGRA
Sekiguchi Global Research Association
ATSUMI INTERNATIONAL FOUNDATION

- **Isabella O. Gayoso**
  - SGRA PH



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