Course Syllabus

Code - Course Title	**MLY549 - Local Government Taxes**
Course Type	I. SEMESTER
Laboratory + Practice	3+0
ECTS	**6.0**
Language of Instruction	Türkçe
Course Type	Elective Courses
Course Instructor(s)	DOÇ. DR. ABDURRAHMAN TARAKTAŞ

Mode of Delivery	Face to face
Prerequisites	There are no prerequisites for this course or equivalent conditions

Course Syllabus

Weeks	Learning Outcomes	Topics	Teaching Methods
Week - 1		Introduction to Local Governments: Concept, Historical Development, and Functions	
Week - 2		Financial Structure and Revenue Sources of Local Governments	
Week - 3		Local Taxation Power and Fiscal Autonomy	
Week - 4		Types of Local Governments and Constitutional–Legal Framework in Turkey	
Week - 5		Municipal Revenues: Taxes, Fees, Charges, and Similar Financial Sources	
Week - 6		Property Tax: Implementation Principles and Evaluation	
Week - 7		Environmental Cleaning Tax and Advertisement Tax	
Week - 8		Current Developments and Reform Proposals in Local Tax Practices	
Week - 9		Comparison of Tax Practices in Metropolitan and District Municipalities	
Week - 10		Participation Shares, Penalty Revenues, and Other Types of Local Income	
Week - 11		Accrual and Collection Processes of Local Taxes	
Week - 12		Problems and Solution Approaches in Local Tax Practices	
Week - 13		International Comparisons: Local Taxes in EU Countries	
Week - 14		Fiscal Sustainability and Good Governance in Local Governments	

Learning Outcomes

#	Learning Outcome
1	Explains the financial structure and revenue sources of local governments.

Learning Outcomes

#	Learning Outcome
2	Analyzes the types of local taxes applied in Turkey.
3	Compares local tax practices with international examples.

Sustainable Development Goals

No content has been provided.

Course Theme

No content has been provided.

AKTS Workload

Activity	Duration (Hour)	Count	Workload
Teorik Derse Katılım	0	0	0
Sınıf Dışı Çalışma (Ön Hazırlık & Pekiştirme Amaçlı)	0	0	0
Ödevler	0	0	0
Proje - Rapor - Sunum Hazırlama	0	0	0
Ara Sınav Hazırlığı (sınav süresi dahil)	0	0	0
Final Sınavı Hazırlığı (sınav süresi dahil)	0	0	0
Uygulama (Laboratuvar, Müzik/Enstrüman Uygulaması, Atölye/Saha Çalışması vb.)	0	0	0
Staj Uygulaması	0	0	0
		Calculated ECTS	**0**

Assessment Method and Passing Requirements

No content has been provided.

Assessment Method and Passing Requirements	Quamtity	Percentage (%)
1.Midterm Exam	1	40
Final Exam	1	60
	Sum (%)	**100**