

Will restricting rural land expropriation reduce rural land value capture?

Local government strategies through the lens of policy instruments

The practice of land value capture (LVC) from collectively owned rural land is undergoing changes in rural land marketisation as local governments are constrained in their power to expropriate rural land. Previous studies have either overestimated short-term rural LVC losses or exaggerated long-term urban LVC increases, while generally neglecting long-term rural LVC changes. Here, we present an analytical framework via the prism of policy instruments to make sense of the evolving practice of rural LVC. Our empirical evidence from China considers disparities in practice and outcomes across scales of governance and between inland–coastal and urban–rural settings, based on 145 semi-structured interviews from 430 transaction cases. We offer insight into discussions concerning stakeholder relationships in rural LVC.

Keywords: local government, rural land value capture, restricting rural land expropriation, policy instrument, short- and long-term considerations, qualitative analysis

Introduction

Land value capture (LVC), particularly that obtained from collectively owned rural land, is an essential component of local government land-based revenue (McAllister et al., 2018; Kim, 2020). Based on earlier definitions of LVC (van der Krabben and Needham, 2008; Alterman, 2012; Guelton and Pouillaude, 2022), rural LVC in this article refers to local government's capacity to capture part of the value of collectively owned rural land at the expense of other stakeholders, such as central government, rural collectives, rural households and land buyers, during rural land marketisation. Within the larger picture of land-based revenue, we concentrate on rural LVC. There are two reasons for this (Figure 1). First, rural LVC has become the primary source of land-based revenue and will continue to play an important role in the future. The amount of land finance (i.e. public financing particularly from land) obtained from collectively owned rural land in China increased to 8,414.23 billion yuan in 2020 (when 1 US dollar \approx 6.5 yuan), accounting for 84.04 per cent of local governments' budgets (10,012.38 billion yuan) (National Bureau of Statistics, 2021). Second,

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land-based revenue has not yet been developed to rely largely on urban LVC. Urban LVC will not be able to entirely replace rural LVC in the near future (Tang et al., 2011). For example, urban land leasing fees constituted only 16 per cent of the local government budget in 2020 (National Bureau of Statistics, 2021).

Land marketisation is a market-oriented process whereby land is allocated through a market mechanism as opposed to a planned approach (Yuan et al., 2019). Countries dominated by public land ownership, such as countries in Asia, Africa, Latin America and central and eastern Europe, are experiencing rapid rural land marketisation (Fitz, 2018; Swinnen, 2018; Lusasi et al., 2020; Zhou et al., 2020). One notable element of rural land marketisation reform is that local governments are increasingly constrained in their power to expropriate collectively owned rural land (Kan, 2019; Cai et al., 2021). The consequences for rural LVC have drawn extensive attention in political, social and academic circles (Kong et al., 2018; Tan et al., 2020; Zhang et al., 2021). Understanding the impacts of the restriction on rural LVC has several societal implications, such as rural development transitions, government financing models and the design of LVC policies (Liu et al., 2016; Cai et al., 2021; Guelton and Poullaude, 2022).

Scholars have frequently debated stakeholder relationships in rural land marketisation in the literature on rural LVC (Kong et al., 2018; Tan et al., 2020; Zhang et al., 2021). These interactions can be categorised according to the arenas in which local governments work with other stakeholders, such as the central government, rural collectives, rural households and land buyers. These interactions take several forms that are relevant to this study. First, it is important to recognise the financial ties between local and central governments. In this case, some scholars have argued for fiscal centralisation, claiming that the central government would gradually erode local autonomy over land-based revenue. Those who support fiscal decentralisation have contended that local government budgets cannot rely entirely on transfer payments from the central government (Lam et al., 2017; Rhodes, 2018; Wang, 2019). Second, there are important relations between local governments and rural collectives, with the potential implication that the former would supplant the latter in organising rural society; the converse view is that rural collectives would not be controlled by local governments (Wei and Li, 2019; Yan et al., 2021; Zhang et al., 2021). Third, scholars have debated the links between local governments and rural households. In this discussion, some have maintained that local governments appropriate rural land values, threatening local farmers' livelihoods. Others have asserted that local governments should share reform dividends with rural households (Li et al., 2018; Guo et al., 2019; Zhan, 2019). Fourth, there have been debates regarding the ties between local governments and land buyers. Some have argued that the power of local governments over land buyers in the practice of rural LVC would be undermined, while others have suggested that their power would be enhanced (McAllister et al., 2018; Han et

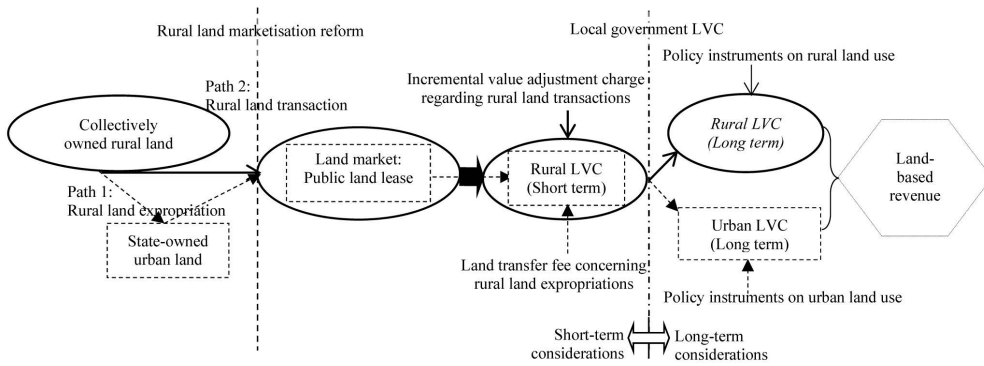


Figure 1 Conceptual model
 Source: Figure compiled by authors

al., 2020; Wang, 2021). It thus makes sense to explore local government strategies for boosting rural LVC and the policy instruments employed in doing so.

Although rural land marketisation places constraints on rural land expropriation, policy instruments are essential for local governments to improve rural LVC. The policy instruments explored in this article can be defined as public financing strategies available for local governments to enhance their rural LVC in response to the restrictions on rural land expropriation. Various policy instruments, such as rural land-use taxes or fees, transferring land development rights and subsidising techniques, can be observed for raising rural LVC (White, 1979; Veliyath, 1992; Adenuga et al., 2021).

We further reconceptualise policy instruments according to rural LVC stages, taking into account both short- and long-term issues (Figure 1). Although there are many additional categories, we took into account just these two in our study since they provided us with an appropriate analytical framework. First, short-term rural LVC means that local governments benefit immediately from rural land deals or expropriations (Veliyath, 1992; Du and Mulley, 2007). Here, the incremental value adjustment charge and the land transfer fee are two examples of local government tax instruments that are used to achieve this (Fan et al., 2020; Cai et al., 2021; Zhang et al., 2021). Second, long-term rural LVC suggests that local governments will reap durable benefits from rural property following rural land transactions (Laitinen, 2000; Adenuga et al., 2021). Consequently, local government policy instruments may include taxing future rural land output (Zhou and Min, 2015), offering cheap rural land prices to lure investment (Huang and Du, 2017) and transferring rural land development rights (Wen et al., 2017; Zhang and Han, 2018; Shao et al., 2020).

An analysis of the literature revealed that previous research has either concentrated too much on policy instruments for short-term rural LVC or overemphasised

those for long-term urban LVC. When scholars claimed that the restriction would not reduce local governments' LVC, they potentially exaggerated the value of long-term urban LVC (Huang and Chan, 2018; Fan et al., 2020). However, in China urban LVC accounts for just 16 per cent of land-based revenue (National Bureau of Statistics, 2021). Second, when scholars stated that the restriction would reduce local governments' rural LVC (Sargeson, 2013; Wang et al., 2017), they under-estimated rural LVC, such as the drop from the land transfer fee (approximately 40 per cent) (Lian et al., 2019) to the incremental value adjustment charge (about 20 per cent) (Wang, 2022). However, policy instruments relating to long-term rural LVC were overlooked. Surprisingly, an opposite result arises from the perspective of long-term rural LVC following rural land transactions, leading to a new assumption that the impacts cannot be fully understood if nuanced distinctions are not taken into account.

Empirical evidence suggests that the impacts of rural LVC may vary depending on the scale of governance and the geographic location, with potential differences between coastal–inland regions and urban–rural areas. Exploring these varied policy instruments is necessary to fully understand the impacts, since local governments are not a uniform hierarchy and geographical aspects are important in comprehending the research issue. From a scale of governance viewpoint, we need to separate policy instruments for long-term rural LVC across provincial, city, county or district, and town levels (Zhang, 2021; Wang, 2022). From a coastal–inland viewpoint, policy instruments for long-term rural LVC could also be varied across coastal and inland areas (Hao and Wei, 2008). From an urban–rural viewpoint, a variation of policy instruments for long-term rural LVC also occurs across urban village, peri-urban and remote rural locations (Wang et al., 2016). Exploring these differences helped in two ways: theoretically, these three divisions provided us with a firm framework from which to examine theoretical arguments and assumptions, and practically, they may have far-reaching political implications for differentiated rural LVC policies.

In this study we employed a policy instrument method to address two questions, namely 1) how can we investigate the impacts on rural LVC as a result of restrictions on rural land expropriation in relation to scales of governance and geographical variations (coastal–inland and urban–rural settings), and 2) what long-term policy instruments do local governments utilise to compensate for short-term rural LVC losses following rural land transactions? We make two contributions to the literature: theoretically, we provide a novel framework incorporating short- and long-term concerns of local government policy instruments. Second, we contribute empirical evidence by interviewing 145 governmental officials and experts from the 430 rural land transaction cases in five of China's pilot counties or districts.

The remainder of this article is divided into five sections. In the following section, we present a comprehensive analytical framework of policy instruments. Within this framework, we further conceptualise the two concerns of policy instruments and explain their

roles in illustrating the impacts. We also make a theoretical assumption. The next section offers a contextual framework, including China's institutional rural land arrangements, the restriction on rural land expropriation in rural land marketisation reform, and strategies for rural LVC in both the short and the long term. Next, we present the research design and materials. We developed a conceptual model and operationalised essential concepts into observable variables and adopted qualitative analysis as the research method. We also present the selection of cases and respondents, the interviews and data collection and quality. The subsequent section delves into the empirical findings from different perspectives. In the final section, we conclude with a discussion.

Theoretical framework

A 'policy instruments' approach provided us with a useful lens for this study (Debrunner and Hartmann, 2020; Meijer and Jonkman, 2020). Policy instruments in this setting can be defined as public financing strategies that are available for local governments to secure rural LVC in rural land marketisation. In our context, several policy instruments are used to improve rural LVC, such as rural land-use taxes or fees, transferring rural land development rights and strategies dependent upon subsidies (White, 1979; Veliyath, 1992; Adenuga et al., 2021).

Conceptualising policy instruments in terms of short- and long-term rural LVC

Adequately understanding the implications of different policy instruments requires both short- and long-term analysis (Figure 1).

Policy instruments for short-term rural LVC

Short-term rural LVC refers to local governments' immediate gains or losses from rural land deals or expropriations (Figure 1). Rural land taxes or fees are consistent policy instruments that can be observed around the world (Veliyath, 1992; Du and Mulley, 2007). In our setting, two variables, namely the land transfer fee and the incremental value adjustment charge, were used to investigate policy instruments for short-term rural LVC (Fan et al., 2020; Cai et al., 2021; Zhang et al., 2021). Before the reform, the policy instrument referred to the land transfer fee in rural land expropriations, which may be defined as the leftover land price after subtracting the costs of rural land expropriation, conversion and leasing (Lin and Zhu, 2014). Since the reform, local governments have adopted a policy instrument via an incremental value adjustment charge in rural land transactions, which means the final rural land transaction prices after subtracting rural land transaction costs (Wang, 2022). The more short-term advantages obtained from the incremental value adjustment charge, the greater the positive impacts.

Policy instruments for long-term rural LVC

Long-term rural LVC refers to the future gains or losses that local governments make from rural land transactions (Figure 1). Following this definition, we identify policy instruments for long-term rural LVC that local governments can deploy following rural land purchases (Laitinen, 2000; Adenuga et al., 2021). A policy instrument for long-term rural LVC refers to taxing future output from rural land utilisation. This strategy may be described as one where local governments seek to earn revenue from collectively owned rural land through taxes on the future productive capacity of that land, through mechanisms such as commodity turnover taxes (value-added tax, consumption tax, business taxes and tariffs) and corporate income tax (Zhou and Min, 2015).

One of the implications of instruments like these in a context such as China is that local authorities can sometimes make land available at discounted prices in order to lure investment as a long-term rural LVC strategy; this was consequently a central focus of this study (Huang and Du, 2017). Additionally, this can be accomplished when local governments employ a policy instrument for long-term rural LVC by transferring rural land development rights such as 'land coupons' (Wen et al., 2017; Zhang and Han, 2018; Shao et al., 2020). 'Land coupon' refers to the transfer of rural land development rights by local governments to other areas after the conversion of construction-ready land into arable land (Wen et al., 2017; Zhang and Han, 2018; Shao et al., 2020).

Contextual framework

China's institutional settings for rural land and rural land marketisation reform

The context of this research, China, was chosen because it is a good example of a country dominated by public land ownership and thus provided a suitable environment for the investigation (Wang et al., 2017). Furthermore, following China's rural land marketisation reform, over 10,000 parcels of collectively owned rural land have been transferred across the country by the end of 2018 (China's State Council, 2019). Finally, China's diversity provided us with much empirical evidence for the investigation, such as scales of governance and coastal–inland and urban–rural settings (Wang, 2022).

China's institutional land framework is divided into two parts and there is a strong barrier between urban and rural land usage (Tan et al., 2020). Prior to the reform, rural land could not be transferred to the land market. Land use rights with set durations could only be exchanged on the land market if governments expropriated collectively owned rural land and converted it into state-owned land (Lian et al., 2019).

However, this situation changed in 2015 when China initiated its institutional rural land marketisation reform.

This reform specifically refers to ‘rural built-land for business use entering the land market’ (Kong et al., 2018; Lian et al., 2019; Zhou et al., 2020; Zhang et al., 2021). Rural built-land for business use can be legally transferred to the land market without going through the procedure of rural land expropriation (Tan et al., 2020). Based on the pilot experiences in 33 counties or districts across China (Wang, 2022), land management law was amended at the 12th meeting of the Standing Committee of the 13th National People’s Congress in August 2019 (National People’s Congress, 2019).

A noteworthy shift in this reform is the restriction on rural land expropriation. Prior to this reform, local governments frequently prioritised the expropriation of collectively owned land. The reform has restricted this priority. The restrictions on rural land expropriation influence local governments’ rural LVC.

Overview of policy instruments for short-term rural LVC

Local governments deploy land-based taxes or fees as policy instruments (Fan et al., 2020; Cai et al., 2021; Zhang et al., 2021) to address short-term rural LVC; examples are the land transfer fee (Lin and Zhu, 2014) and the incremental value adjustment charge (Wang, 2022). We begin by introducing policy instrument changes for short-term rural LVC in China.

Prior to the reform, local governments captured rural land value through the land transfer fee, namely the net income from leasing land after deducting the expropriation, conversion and leasing costs (Lin and Zhu, 2014). It is crucial to note that once local governments have expropriated collectively owned rural land and leased it to new land users, rural LVC ceases and becomes urban LVC (Figure 1). According to the literature, rural LVC has become a substantial source of land-based revenue, accounting for 60–80 per cent of all fiscal revenue (Table 1). Local governments can capture 18–40 per cent of rural land’s incremental value (Lin and Zhu, 2014).

Following the reform, rural LVC is captured through the incremental value adjustment charge, which is frequently imposed during transactions (Figure 1). Local governments in this case levy a fee on the net revenues of rural land sales, where the net profits are the whole selling price of the rural land after all expenses are deducted (Wang, 2022). Rural LVC is levied at a rate of 20–50 per cent in rural land transactions (Table 1).

Overview of transitional strategies for long-term rural LVC

Rural LVC continues to take place from collectively owned rural land, typically after rural land sales (Figure 1). In terms of the changes in rural LVC stemming from

the reform, numerous transitional strategies have been adopted. Here, we present an overview.

During China's rapid urbanisation, industrialisation and economic expansion over the past thirty years, the land revenue mode, such as that based on rural land expropriation, has played a vital role for local governments (Lian et al., 2019). This mode is also accompanied by profound rural problems, such as scarcity of arable land, abandonment of farmland, social unrest and landlessness due to large-scale expropriation and eviction of farmers (Andreas and Zhan 2016; Ho 2014; Zhao 2016). This necessitates changing the prior strategy based on rural land expropriation to one based on rural land transactions. An example of this transitional strategy is providing cheap rural land prices to lure investments (Huang and Du, 2017).

Historically, rural land rent, which refers to the transfer of the defined duration of public land-use rights, was the primary source of local government land-based revenue. When this source becomes unsustainable for rural LVC, rural land productivity becomes more important. One example is that local governments may reap economic benefits by taxing future rural land output (Zhou and Min, 2015).

Previously, local governments obtained rural LVC mainly via local rural land usage, with minimal regional collaboration in developing rural land. As a consequence, rural land is underutilised, particularly in inland and isolated rural areas. In future, local governments will compensate for the flaws of locally autonomous rural land development by implementing regionally coordinated rural land development to boost long-term rural LVC (Wen et al., 2017; Zhang and Han, 2018; Shao et al., 2020). For instance, local governments will attempt to transfer rural land development rights via land coupons (Wen et al., 2017) and land remediation (Zhang and Han, 2018), especially in isolated rural regions.

Research hypothesis

Following the foregoing discussion, we formulated the research hypothesis that the restrictions tend to reduce local government rural LVC (Table 3). From the scales of governance perspective, this tends to increase rural LVC for the district- or county-level and town-level governments, since they gain more incremental value adjustment charge, while it tends to decrease rural LVC for provincial and city-level governments because the capacity to capture value has passed from these tiers of governance (Table 3). According to a coastal–inland viewpoint, it was assumed that this restriction harms inland governments since they lose the incremental value adjustment charge, while it benefits coastal governments because they gain more incremental value adjustment charge (Table 3). From an urban–rural perspective, the restriction was assumed to have a positive impact in urban villages and peri-urban areas as local governments

gain more incremental value adjustment charge, while we assumed that the restriction has a negative impact in remote rural areas because they lose incremental value adjustment charge (Table 3).

Research design

Conceptual model

We constructed a conceptual model (Figure 2) based on the theoretical framework and the contextual framework. The innovations of this conceptual model are twofold, as reflected in our research assumptions (Figure 2). Scientifically, policy instruments from a short-term perspective are seen as the essential aspect in comprehending the impacts. Empirically, the innovations relate to the three subtle assumptions in terms of scales of governance and geographical variations (coastal–inland and urban–rural settings).

Qualitative method and selection of cases and respondents

Our empirical study relied heavily on qualitative data collected via semi-structured interviews and from secondary sources. A total of 430 rural land transactions in five of China's pilot counties or districts constituted the foundation for our analysis (Table 1; Figure 3). Our empirical cases were chosen according to the following criteria: the rural land transactions are typical; the cases offered large-scale empirical data for the investigation; the cases encompass local government levels and coastal–inland and urban–rural settings.

Within the 430 cases, 145 respondents participated in our semi-structured interviews (Table 2a). Of the respondents, 97 per cent worked for spatial planning and natural resource administration agencies; the remaining 3 per cent are university specialists (Table 2b). Our selection of respondents adhered to three criteria. First, these respondents span both inland and coastal areas. Second, our respondents also cover the geographical disparities between urban villages and peri-urban and remote rural locations. Finally, our respondents span three local governmental levels; for instance, 10 per cent were provincial governmental officials, 31 per cent worked for county or district governments, and 55 per cent were employed by town governments.

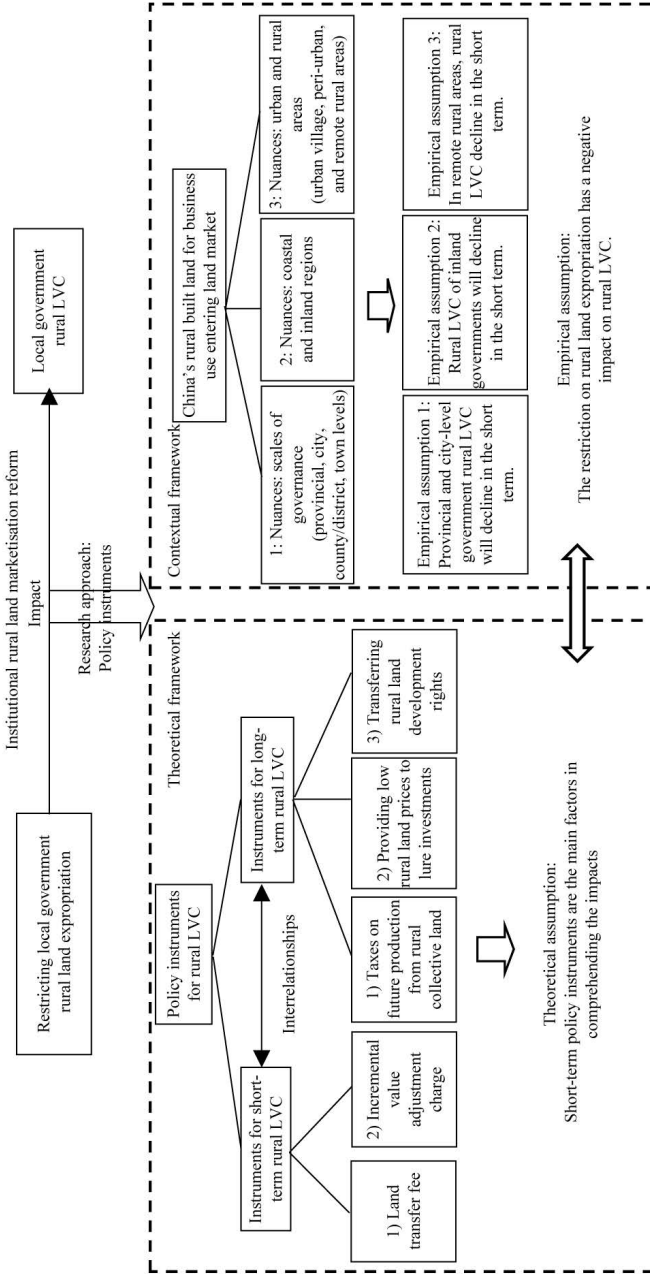


Figure 2 Local government rural LVC in rural land marketisation reform

Notes:

This figure displays the two routes of local government land-based revenue. The first spans rural land expropriation and land leasing, and state-owned urban land use (see dotted lines and rectangles); the second route covers rural land transactions and collectively owned rural land use (see solid lines and ovals). Within land-based revenue, we focus on rural LVC. It is important to distinguish rural and urban LVC, state-owned urban land and collectively owned rural land, as well as short- and long-term considerations.

• Path 1: The dotted lines and rectangles show the transitions of local government LVC from rural LVC to urban LVC. This frequently happened before the reform. Local government LVC can be differentiated into two stages. First, local governments gain short-term rural LVC through rural land expropriation and leasing, such as the land transfer fee. Second, after local governments lease out state-owned urban land to land buyers, short-term rural LVC stops and long-term urban LVC starts. Local government land-based revenue relies on rural LVC.

• Path 2: The solid lines and ovals present the consistency of rural LVC (both short- and long-term). First, local governments collect short-term rural LVC during rural land transactions such as the incremental value adjustment charge. Second, after collectively owned rural land has been leased to land buyers, local governments continue to collect long-term rural LVC. Therefore, the distinctions between short and long term are very crucial in this research.

Figure compiled by authors.

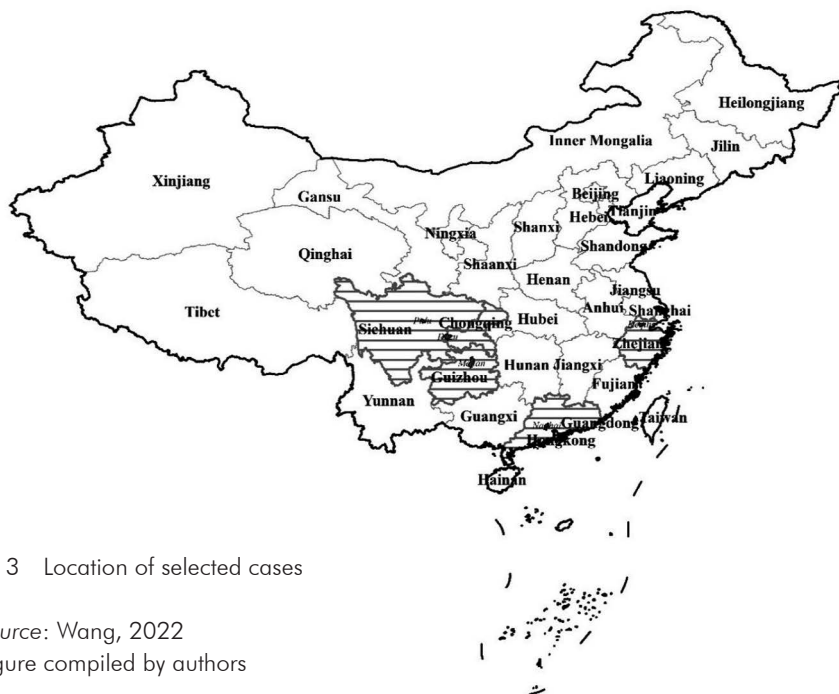


Figure 3 Location of selected cases

Notes

- Source: Wang, 2022
- Figure compiled by authors

Table 1 Empirical cases and rural land transactions

No.	Fieldwork location	Transactions	Total area (mu)	Total price (thousand yuan)	Rural LVC (%)
1	Dazu, Chongqing	32	494	165,062	0
2	Pidu, Sichuan	46	755	643,171	15~40
3	Meitan, Guizhou	51	210	40,188	20~25
4	Deqing, Zhejiang	190	1,424	345,570	16~48
5	Nanhai, Guangdong	111	2,675	8,642,402	0 or 10
Total		430	5,557.82	9,836,391.93	

Notes

- A mu is a unit of area that is often used in China and South Asia: 1 mu is equivalent to 1/15 hectares, or about 666.7 m². We use it throughout the article.
- Updated rural land transactions: 31 Dec. 2018
- Data sources: Bureaus of Planning and Natural Resources in Chongqing (Dazu), Sichuan (Pidu), Guizhou (Meitan), Zhejiang (Deqing) and Guangdong (Nanhai)
- Table compiled by authors.

Table 2a Profile of selected respondents

Location	First-round interviews	Second-round interviews	Total
Chongqing	32	6	38
Sichuan	18	4	22
Guizhou	38	5	43
Zhejiang	15	3	18
Guangdong	16	3	19
Experts	-	5	5
Total	119	26	145

Table 2b Classifications of interviewees

Classification 1	Classification 2	Respondents	Percentage (%)
Government levels	Provincial governments	15	10
	City governments	-	-
	County or district governments	45	31
	Town governments	80	55
Inland–coastal	Inland regions	103	71
	Coastal regions	37	26
Experts		5	3

Notes

- Period of first-round interviews: Sep. 2018–Feb. 2019
- Period of second-round interviews: Sep.–Nov. 2021
- Participants: local government officials and experts
- Updated transactions: 31 Dec. 2018
- Table compiled by authors.

Semi-structured interviews and data

Semi-structured interviews

We conducted semi-structured interviews with our respondents in two periods, September 2018–February 2019, when 119 government officials participated in in-person interviews, and September–October 2021, when 26 government officials and professionals took part in online interviews.

Discussions were focused on the analytical framework incorporating short- and long-term concerns. In the beginning, our interview guides were tightly structured and had set responses; later, they were more loosely structured and had more open and flexible follow-up questions, following the recommendations of experts.

Questionnaires were adapted to facilitate more in-depth conversations. For instance, our open questions related to how respondents perceive the impacts on their agencies, how local governments adopt particular alternative strategies to compensate for their short-term losses, and what mechanisms these policy instruments use to secure long-term rural LVC following rural land transactions.

Two types of research data

We gathered both qualitative and quantitative data. Our qualitative data, which were mainly collected via semi-structured interviews, served as the foundation for our empirical analysis. Our quantitative data, which were mostly derived from a statistical database and factual materials, were solely utilised as a backup for the qualitative analysis.

Techniques for boosting the reliability and quality of data

We checked the data quality to ensure it matched the fundamental criteria for analysis, which included completeness, validity, comparability and timeliness (Juddoo et al., 2018). From the completeness perspective, our data included all necessary categories, such as local government levels and coastal–inland and urban–rural settings. We also assessed both internal and external validities. First, internal reliability was improved in five ways to guarantee that respondents' answers reflected their true opinions. For instance, anonymity was maintained throughout the interviews and questionnaires were designed with sensitivity in mind, avoiding controversial subjects. Furthermore, the academic purpose of the interview was specified ahead of time. Finally, official introduction letters were sent to both provincial and county-level administrations. The interviews were pre-approved by local authorities. In addition to the interviews, we established internal validity by using factual materials and supporting data, such as official statistics. Second, we considered the external validity of the study. This means that the responses of our 430 cases and 145 respondents were representative and could be applied to other settings. From a comparability perspective, we also provided as much factual information as possible from secondary sources. These measures eliminated subjectivity and guaranteed reliability. From a timeliness perspective, our data spanned the years 2015 through 2021.

Empirical findings

Contrary to the general assumption, we found that restrictions on rural land expropriation reduce local government rural LVC in the short term (Table 3). Local governments, on the other hand, use alternative strategies to boost long-term rural LVC from transacted collectively owned rural land. Using our analytical framework,

below we explain in what way and to what extent local governments employ policy instruments to compensate for short-term rural LVC losses.

Policy instruments for short-term rural LVC

We found that local governments' short-term rural LVC decreased if they are restricted in expropriating rural land. Before the reform, short-term rural LVC typically entailed the use of land transfer fees, which were collected by expropriating collectively owned rural land at a low compensation rate and transferring state-owned urban land at a higher price. As a result of the reform, the incremental value adjustment charge has decreased. Our data also validate our expectations regarding short-term decreases in rural LVC. For instance, a provincial government official (Interviewee A, Chongqing, Oct. 2021) stated:

The land-based revenue constitutes the majority of local government fiscal revenue ... Land-based revenue is largely sourced from the land transfer fee. ... However, local government land-based revenue has been greatly reduced by the reform because the incremental value adjustment charge is smaller than the prior land transfer fee.

Our secondary data also suggest that rural LVC dropped from 40 per cent to 20 per cent (Table 3). We conclude that it is inadequate to explain our results solely from the perspective of short-term concerns; instead, the impacts of rural LVC must also be explained from the perspective of long-term concerns.

Policy instruments for long-term rural LVC

Our primary data demonstrate that rural LVC will be sustained in the long term from the transacted rural land. For example, an expert noted (Interviewee B, Online, Nov. 2021):

It does not imply that local governments may do nothing on the transacted rural land. ... Despite the reform, local governments will continue to gain revenue from the transacted collectively owned rural land in the future via taxation.

Our secondary data also reveal that local governments are likely to gain long-term rural LVC, which may be explained in terms of transitional strategies for local governments. First, provincial and city-level governments will continue to collect long-term rural LVC from the transacted land owned by rural collectives, such as via commodity turnover taxes (value-added tax, consumption tax, business tax and tariffs) and corporate income tax (Zhou and Min, 2015). We will go into further detail about the mechanisms of the long-term rural LVC strategy, especially for provincial and city-level governments. Second, attracting investments was perceived as more vital by inland governments than immediate rural LVC gains (Huang and Du, 2017). Although land buyers are less interested in purchasing rural land in inland areas,

inland governments are nonetheless making full use of alternative strategies to sustain rural LVC. We will discuss the mechanisms of this alternative strategy, with a focus on inland administrations. Finally, despite the geographical disadvantage in isolated rural locations, local governments may fully use alternative strategies to sustain rural LVC, such as through the land coupon and land renovation (Wen et al., 2017; Zhang and Han, 2018; Shao et al., 2020). We will delve deeper into the mechanisms of this long-term strategy in remote rural locations. Accordingly, local governments continue to collect long-term rural LVC using various policy instruments based on collectively owned rural land.

We found that by combining the two concerns, local government rural LVC will not be reduced by rural land expropriation restrictions. Therefore, policy instruments for long-term rural LVC should not be neglected in analysing the impacts. Besides general findings, we also present the following nuanced findings.

Table 3 Local government short-term rural LVC within China's rural land marketisation reform from different perspectives

Classification 1	Classification 2	Rural LVC of local governments (relative revenue)		Rural LVC of local governments (absolute revenue)		Rural LVC change
		Before reform	After reform	Before reform (yuan)	After reform (yuan)	
Scales of governance	Provincial government	15–30% as special funds for agricultural land development (Ministry of Finance, 2007)	0% (Ministry of Land and Resources, 2018)	343.1 billion (Sichuan Bureau of Statistics, 2018)	0 (Ministry of Land and Resources, 2018)	Losses
	City government	Part state-owned land Income Fund (no standard) (Ministry of Finance, 2007)	0% (Ministry of Land and Resources, 2018)	109 billion (Chengdu Bureau of Statistics, 2018)	0 (Ministry of Land and Resources, 2018)	Losses
	County or district government	Part state-owned land Income Fund (no standard) (Ministry of Finance, 2007)	20–25%, share with town government (Ministry of Land and Resources, 2018)	100.12 million (Pidu Bureau of Statistics, 2018)	151 million (Pidu Bureau of Planning and Natural Resources, 2018)	Gains
	Town government	Part state-owned land Income Fund (no standard) (Ministry of Finance, 2007)	Share with county or district government. (Ministry of Land and Resources, 2018)	2.63 million (Meitan Bureau of Statistics, 2018)	3.2 million (Meitan Bureau of Planning and Natural Resources, 2018)	Gains

Classification 1	Classification 2	Rural LVC of local governments (relative revenue)		Rural LVC of local governments (absolute revenue)		Rural LVC change
		Before reform	After reform	Before reform (yuan)	After reform (yuan)	
Inland-coast	Inland government	Around 18% (Lin and Zhu 2014)	0% (Dazu Bureau of Planning and Natural Resources, 2018)	426.5 million (Dazu Bureau of Statistics, 2018)	0 (Dazu Bureau of Planning and Natural Resources, 2018)	Losses
	Coastal government	Less than 18% (for higher compensation and investment expenditures) (Lin and Zhu 2014)	16–48% (Deqing Bureau of Planning and Natural Resources, 2018)	7.86 billion (Deqing Bureau of Statistics, 2018)	63.9 million (Deqing Bureau of Planning and Natural Resources, 2018)	Gains
Urban-rural	Urban village	Less than 18% (for higher government investment) (Lin and Zhu 2014)	15–40% (Pidu Bureau of Planning and Natural Resources, 2018)	100.12 million (Pidu Bureau of Statistics, 2018)	151 million (Pidu Bureau of Planning and Natural Resources, 2018)	Gains
	Peri-urban	Less than 18% (for higher government investment) (Lin and Zhu 2014)	20–25% (Meitan Bureau of Planning and Natural Resources, 2018)	2.63 million (Meitan Bureau of Statistics, 2018)	3.2 million (Meitan Bureau of Planning and Natural Resources, 2018)	Gains
	Remote rural	Around 18% (Lin and Zhu 2014)	0% (Nanhai Bureau of Planning and Natural Resources, 2018)	32.3 billion (Nanhai Bureau of Statistics, 2018)	0 (Nanhai Bureau of Planning and Natural Resources, 2018)	Losses
Average		Prior studies estimated around 29.9% (Ministry of Finance, 2007), while other studies assumed higher than 40% (Reports from State Council and Ministry of Finance, 2007)	Range: 0–48% (in practice); 20–50% (in policy documents) (Data were collected from fieldwork, 2018–2019)	The land revenue arrived at 6,500 billion in 2018 (Ministry of Finance; Ministry of Land and Resources, 2018)	The adjusting fee was 2.86 billion by 31 Dec. 2018 (Ministry of Finance; Ministry of Land and Resources, 2018–2019)	Losses

Notes

- Before the reform, the proportions of distributing local government's land transaction fees were quite diverse among government levels and different locations. We collected data from published journal articles and official state reports to facilitate the empirical analysis.
- Following the reform, local government LVC in rural land transactions is also differentiated according to region, grade, industrial sector, etc. There is also no standard on the proportions of rural LVC. All data were collected from the pilot counties during fieldwork.
- Source: Wang, 2022
- Table compiled by authors

Provincial and city-level governments enhance long-term rural LVC by taxing future output from collectively owned rural land

By comparing the scales of local governance (Zhang, 2021; Wang, 2022), we found that the restriction on rural land expropriation reduces the short-term rural LVC of provincial and city-level governments. This finding is in line with the empirical assumptions that we made in the contextual framework section. Below, we explain the findings concerning provincial and city-level governments, including how and to what degree they employ policy instruments to secure long-term rural LVC.

Policy instruments for short-term rural LVC

According to our secondary statistics, provincial and city-level governments lose short-term rural LVC. Before the reform, they got 15–30 per cent of the land transfer fee (Ministry of Finance, 2007), but now they no longer receive the incremental value adjustment charge (Ministry of Land and Resources, 2018). For instance, the Sichuan government received 343.1 billion yuan and the Chengdu government 109 billion yuan from land transfer fees in 2018 (Sichuan Bureau of Statistics, 2018; Chengdu Bureau of Statistics, 2018). However, neither has benefited from rural land transactions in the incremental value adjustment charge since 2015 (Ministry of Land and Resources, 2018).

The short-term rural LVC declines for provincial and city-level governments are also confirmed by our primary data. For instance, a provincial government official said (Interviewee C, Guangdong, Feb. 2019):

In this reform, provincial and city-level governments no longer gain the incremental value adjustment charge. ... Although the charge is relatively small, it is critical for district/county and town-level governments ... In the past, we collected a portion of the land transfer fee for funding large infrastructure and public services, balancing urban–rural development, and balancing regional development ... In contrast, we would prefer district/county and town-level governments to keep 100 per cent of the money [the incremental value adjustment charge].

Concerning provincial and city-level governments, our results cannot be explained by these policy instruments from a short-term LVC perspective. Therefore, policy instruments for long-term rural LVC are crucial in understanding the impacts.

Policy instruments for long-term rural LVC

While provincial and city-level governments lose short-term rural LVC during transactions, long-term rural LVC may be obtained in other ways. Our interviewees corroborated this. For example, one participant responded (Interviewee D, Zhejiang, Feb. 2019):

The incremental value adjustment charge is just a one-time payment ... This heavily depends on the land revenue mode in China... Although this mode was vital in promoting local economic growth, this will not be viable in the future ... The fiscal revenue of provincial and city-level governments will be based on taxes on future output after rural land sales ... Taxation on future productivity from rural land is more sustainable than earlier approaches.

This implies that provincial and city-level governments may gain long-term rural LVC from future rural land productivity via taxes. According to China's tax system, local government revenues are derived in part from taxes on future output such as commodity turnover taxes (value-added tax, consumption tax, business taxes and tariffs) and corporate income tax. For example, researchers discovered that provincial governments may extract around 6 per cent value-added tax from other levels of local government (Zhou and Min, 2015).

Despite the reduction in the incremental value adjustment charge, provincial and city-level governments have adopted long-term policy instruments to earn rural LVC from this transacted collectively owned rural land. The rural LVC of provincial and city governments is not diminished by rural land expropriation restrictions when we combine the short-term losses and long-term gains.

Inland governments gain long-term rural LVC by providing cheap rural land prices to lure investments

Our findings suggest that unlike the case with coastal governments (Hao and Wei, 2008), restricting rural land expropriations diminishes short-term rural LVC for inland governments, which is in line with our empirical assumption in our contextual framework section. Below, we describe how the latter secure their long-term rural LVC following rural land transactions.

Policy instruments for short-term rural LVC

According to our secondary data, inland governments lose short-term rural LVC during rural land sales due to lower revenues from the incremental value adjustment charge. For instance, before the reform the Dazu government captured around 18 per cent of the rural land value via rural land expropriation (Lin and Zhu, 2014). However, since the reform they can no longer capture the incremental value adjustment charge (Dazu Bureau of Planning and Natural resources, 2018). Absolute gains have been reduced from 426.5 billion yuan before the reform to zero after the reform (Dazu Bureau of Statistics, 2018).

Furthermore, our source data also confirm inland governments' short-term losses from the reform. One respondent stated (Interviewee E, Chongqing, Sep. 2021):

Rural land transactions in inland areas are less common than in coastal regions. ... Inland governments are reaping fewer benefits from rural land than before. ... As I understand it, the incremental value adjustment charge of inland governments has decreased.

This implies that we need to look for additional explanations particularly from the perspective of long-term policy instruments when short-term policy instruments cannot fully explain the impacts of rural LVC.

Policy instruments for long-term rural LVC

Following rural land transactions, inland governments may use alternative strategies to collect long-term rural LVC from the transacted rural land. Our secondary data illustrate their alternative strategies, such as offering cheap rural land prices to entice investors. Attracting investments was perceived as more vital than immediate gains for inland governments (Huang and Du, 2017). For instance, Meitan's long-term strategy is to cut rural land prices (to 100–150 thousand yuan per mu) to attract investment (Meitan Bureau of Planning and Natural Resources, 2018). Although inland rural land receives less attention from investors, local governments continue to use alternative strategies to sustain long-term rural LVC.

Their long-term tactics post-rural land purchases are also confirmed by our primary data. For instance, an expert replied (Interviewee F, Guizhou, Nov. 2021):

Inland areas are not as excellent as coastal areas, and there are fewer rural land transactions in inland areas ... Land purchasers seldom seek to acquire rural land directly. However, inland governments adopt alternative strategies to encourage investments and enterprises, such as offering extremely cheap land prices, even zero, to land purchasers. ... Local governments may collect taxes in the future once firms make profits from the collectively owned rural land.

The combination of short-term losses and long-term gains means that inland governments' rural LVC does not get reduced by rural land expropriation restrictions. Inland governments adopt such strategies as providing cheap rural land prices to lure investments to obtain long-term rural LVC.

In remote rural regions, local governments secure long-term rural LVC by transferring rural land development rights

By comparing urban and rural locations (Wang et al., 2016), we found that the restriction reduces rural LVC in the short term, particularly in isolated rural regions. This finding is consistent with our empirical assumption presented in the contextual framework section. Below, we describe how, with what mechanisms and to what extent local governments secure long-term rural LVC.

Policy instruments for short-term rural LVC

Our secondary data show that the incremental value adjustment charge is now lower than it was and confirm the short-term decreases in rural LVC. Rural LVC in Nanhai, for example, fell from 18 per cent before the reform (Lin and Zhu, 2014) to zero after the reform (Nanhai Bureau of Planning and Natural Resources, 2018), and absolute revenue decreased from 32.3 billion to zero over the same period (Nanhai Bureau of Statistics, 2018).

Furthermore, our primary data confirm the short-term rural LVC decreases. For instance, a government official (Interviewee G, Pidu, Nov. 2018) replied:

In terms of urban villages and peri-urban regions, local governments earn immediate revenue because of the advantage of their geographical locations. However, in isolated rural regions, local governments cannot gain as many benefits as previously, since land buyers show less interest in purchasing rural land.

Since policy instruments for short-term rural LVC cannot effectively explain our results in remote rural regions, we need to explain them from a long-term perspective.

Policy instruments for long-term rural LVC

Although local governments lose short-term rural LVC, our data suggest that they gain long-term rural LVC through transferring rural land development rights. For example, a respondent (Interviewee H, Meitan, Dec. 2018) stated:

In certain regions, the demand for construction land is quite urgent, yet the availability is rather restricted due to construction land indicators being divided unequally ... Local governments have few opportunities to profit directly from isolated rural land. They may, however, mitigate these disadvantages by, for example, a land ticket and a 'comprehensive consolidation of rural land'. ... Our excessive construction land indicators are available for purchase. This not only addresses the problem of inland areas and isolated rural regions, but also alleviates land-use tensions in the coastal counterparts.

These alternative strategies include transferring rural land development rights, which entails using a market technique to efficiently disperse construction land indicators.

Our secondary data also support the alternative ways for transferring rural land development rights (Wen et al., 2017; Zhang and Han, 2018; Shao et al., 2020). Local governments' long-term rural LVC is achieved via the use of land coupons and land remediations. For example, in 2018, land ticket trades in Chongqing involved 7.5 billion yuan and 40,566 mu of rural land (Chongqing Country Land Exchange, 2018). In addition, since September 2015, 46 rural land renovation projects have been carried out in Pidu covering 6,700 mu in isolated rural regions (Pidu Bureau of Planning and Natural Resources, 2018). This suggests that despite the geographical disadvantage,

local governments may still raise their long-term rural LVC. By integrating the short-term losses and long-term gains, our holistic impact conclusion is that rural land expropriation restrictions do not reduce rural LVC, especially in isolated regions.

Conclusion and discussion

Exploring the impacts of rural land expropriation restrictions on rural LVC is becoming more relevant for rural development transitions, government financing models and LVC policies (Liu et al., 2016; Rhodes, 2018; Cai et al., 2021). By rethinking the policy instruments, we contribute to a better understanding of the impacts in two primary ways. First, our findings contradict previous research, arguing that the restriction on rural land expropriation will not reduce rural LVC in the long run, since policy instruments concerning long-term rural LVC are more prominent than short-term ones in comprehending the impacts. Second, empirical findings from China illustrate differences across tiers of governance and between coastal–inland and urban–rural settings.

The research reported in this article adds to the discussion on fiscal links between local and central governments in rural LVC, such as those between centralisation and decentralisation (Lam et al., 2017; Rhodes, 2018; Wang, 2019). Our results seem to refute the fiscal centralisation thesis, suggesting that local governments' land-based revenue sources will not eventually become entirely dependent on transfer payments from central government. Previous justifications for fiscal centralisation overstated local governments' short-term losses from rural LVC and the functions of short-term policy instruments in rural land transactions, in the belief that land-based revenue will progressively shift to dependence on central government. However, this does not imply that local governments respond negatively to their short-term rural LVC losses as a result of rural land marketisation reform. In contrast to fiscal centralisation claims, we show that local governments actively employ various long-term tactics in response to the restrictions on rural land expropriation to secure rural LVC after rural land transactions.

Furthermore, our results support the premise that rural collectives will not be overshadowed by local governments in organising rural society (Wei and Li, 2019; Yan et al., 2021; Zhang et al., 2021). Despite our comparable findings, there are some discrepancies. Earlier research focused too much on the negative impacts of the reform and the short-term losses of local governments' rural LVC. However, it does not imply that local governments will be completely replaced by rural collectives in organising rural society. Instead, local governments continue to play an essential role following rural land transactions and may continue to profit from the transacted rural land in the future, even though they are no longer free to expropriate collectively owned rural land. Our study differs in that we concentrated on long-term strategies for mitigating short-term rural LVC losses after rural land transactions.

The research provides new insight into the debate on the ties between local governments and rural households in rural LVC (Li et al., 2018; Guo et al., 2019; Zhan, 2019). Our results do not support the claim that the reform will harm farmers' livelihoods by allowing local governments to seize rural land value. This is because earlier studies overemphasised the relevance of the incremental value adjustment charge in the reform as a sort of rural land value grabbing. In reality, rural LVC is diverse among different types of local governments, which implies that some local governments gain rural LVC while others lose it (Table 3). Therefore, we must take into account the nuances. Although some local governments gain rural LVC, this is equivalent to the land transfer fee before the reform. Our results, on the other hand, are consistent with an earlier argument that local governments provide reform rewards to rural households. This is due to the desire of local governments to mobilise rural land assets and impose less control on the rural land market, which would benefit rural households.

Finally, our findings do not support an earlier argument in the discussion on the ties between local governments and land purchasers in rural LVC (McAllister et al., 2018; Han et al., 2020; Wang, 2021) that the reform would decrease local governments' control over land buyers: earlier studies emphasised policy instruments for short-term rural LVC while ignoring the long-term policy strategies. This study demonstrates that local governments are modifying their strategies to significantly increase the value of rural land and share the dividend of rural land marketisation reform with land buyers.

Apart from theoretical reflections our research findings offer empirical implications for the land-based revenue of local governments. Earlier research on local government land-based revenue (Figure 1) focused on either long-term urban LVC or short-term rural LVC, leaving the impacts of strategies for long-term rural LVC underexplored. Moreover, our results echo the subtle empirical assumptions in terms of scales of governance and coastal–inland and urban–rural settings.

Our results mirror the empirical assumption from the viewpoint of scales of governance and have empirical implications, notably for provincial and city-level governments (Zhang, 2021; Wang, 2022). Our findings lead us to recommend that county/district and town-level governments be given more autonomy in the reform rather than focusing too much on their short-term rural LVC losses, because these governments can implement long-term policy instruments through taxation on future output from collectively owned rural land.

This finding not only echoes the empirical findings on variations between coastal–inland settings but also suggests that inland governments compensate for short-term rural LVC losses by providing cheap rural land prices to lure investments (Hao and Wei, 2008). This clearly has implications for isolated rural regions (Wang et al., 2016). To compensate for the geographical disadvantage of being an isolated rural region,

we propose that local governments pursue alternative strategies such as transferring rural land development rights for long-term rural LVC.

By using a qualitative method, our research provides insights into the impacts of restricting rural land expropriation on rural LVC and how local governments adopt alternative strategies to compensate for their short-term rural LVC losses in China's rural land marketisation reform. It is also essential to establish a research programme that takes into account institutional variations and the uniqueness of localities to guarantee applicability to other settings for securing long-term rural LVC. Future study is proposed to pay attention to the following questions: what are the long-term gains in rural LVC over a longer pilot period? How are these tactics being implemented in additional pilot counties and districts, as well as by other authorities outside of China? What further strategies and fresh insights may be drawn from their respective contexts? And how can the efficiency of various policy instruments for improving long-term rural LVC be compared?

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