中國大陸地方政府土地徵收機制與土地財政形式：地方競爭的分析視角

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摘要

本文目的旨在從地方競爭關係的角度分析中國大陸地方政府土地徵收機制與土地財政之形成關係。本文關注的焦點主要有三個面向：一、探討地方政府土地徵收機制，包括土地儲備中心的設置、功能與運作模式，及供地二元政策；二、分析地方競爭、政績升遷與政府徵地行為之關係，地方官員職位升遷的政治錶現總是圍繞著GDP成長；三、分析地方政府土地財政的形成途徑，包括以土地批租獲取高額土地出讓金、發展建築業和房地產增加相關稅費收入及以土地抵押為融資手段獲取債務收入。本文初步認為若要有效規範地方政府徵地行為及治理「土地財政」問題，實難依簡單的「就地論地」解決方式即可矯正地方政府失靈現象。「土地財政」的產生其原因並非僅只是地方政府單純以地生財的行為，而是在財政壓力、地方競爭與官員政績升遷下的「理性選擇」。基於官員職位升遷所產生的地方競爭關係，是導致地方政府擴張性徵地行為與土地財政現象產生的主要原因，解決之道在於改變政績考核模式、地方政府治理方式及變革官員遴選模式。

關鍵詞：土地徵收、地方競爭、土地財政、政治錶現

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Analysis on Land Expropriation Mechanism and Land Finance Formation of Local Government in Mainland China: Local Competition Perspective

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Abstract

The purpose of this paper is to analyze the relationship from the perspective of local competition between land expropriation mechanism and land finance formation of local government in mainland China. The focus of this article has three dimensions, Firstly, to explore the local government land expropriation mechanism, including set up, function and mode of operation of the land reserve center, and land supply dual policy. Secondary, to analyze the causal links of local competition, performance promotion and government land expropriation act, the promotion of local officials in positions of political championship is always around the GDP growth, analysis of the finances of local government land formation pathway, including high land transfer, land leased for the development of the increase in construction and real estate-related tax revenue and means of financing for land mortgage debt income. In this paper the preliminary view that the local government failure phenomenon of the "land finance", to effectively regulate the conduct and governance of local government land expropriation, it is difficult to use the land point of view to discuss land issues. The reason of "land finance" is not only simple to make money just local government behavior, but the financial pressure, local competition and officials under the performance promotion of rational choice. Local competition, based on the promotion of the official positions led to the expansion of local government land expropriation and the main cause of behavior and land finance phenomenon, the solution lies in changing the performance evaluation model, governance and change of local government officials in the selection mode.

Key words: land expropriation, local competition, land finance, political championship

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