

# **Marketing of Real Estate**

**by**

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## **Abstract**

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This dissertation investigates the relationship between the various taxes imposed upon the landlords of land and buildings as well as upon buyers, sellers and users of real estate, and the marketing methods of real estate via tax shelters and anonymity.

A theory asserting that this relationship is targeted to the inherited resistance in human culture to pay taxes to the rulers - kings or democratic governments, without breaching the law. While tax evasion is illegal, tax avoiding is legitimate legally and socially.

In order to understand the inherited resistance in human culture to pay taxes to the rulers, one should learn the phenomenon of the role of land for human kind. The concepts of rent and land taxation nowadays as well as in previous centuries should be discussed. The growth of population impact on the land use and the evolving of cities and mega-cities should be investigated. This dissertation tries to compete with all this tasks.

The empirical results confirm the theory's hypotheses. Because anyone would prefer to avoid paying taxes and some would prefer to become an anonymous owner of real estate assets, it creates the need for investigating and developing marketing methods of real estate via tax shelters and anonymity.

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