

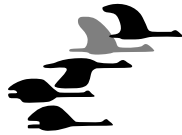
For the sake of automation: Trust and distrust in connection with the digitalization of the public property valuation system in Denmark

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Abstract

The new digital public property valuation system in Denmark has met with significant criticism, and it has been pointed out that the process surrounding the publication of preliminary property valuations for 2022 may have contributed to undermining citizens' trust in the tax authorities. This is in contrast to the primary purpose of the project, which since its inception in 2013 has been to restore citizens' trust in the public property valuations. This article examines the decision-making process and implementation of the new property valuation system, with a particular focus on the publication of the preliminary 2022 valuations. As a method, qualitative content analysis of empirical material consisting of publicly available documents related to the property valuation system is used. The analysis identifies five criteria for a trust-building system put forward by experts, legislators and the authorities, and it highlights how the process of publishing the preliminary 2022 assessments has failed on all five criteria. The results of the analysis are discussed in the light of what is presented as a panoramic view of trust, according to which trust is a complex phenomenon with diverse trust relationships, such as trust in other people, trust in institutions and trust in technology, here in the form of trust in digitalization and automation of the assessment decisions. One aspect of this view of trust is that one can *trust too much* making one too vulnerable to risks. The article points out that too much trust in digitalisation and automation among some of the actors has contributed to damaging citizens' institutional trust in the tax authorities.

Keywords: digitalization, content analysis, institutional trust, property valuation, trust in technology.



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