

Land Lines

Newsletter of the Lincoln Institute of Land Policy

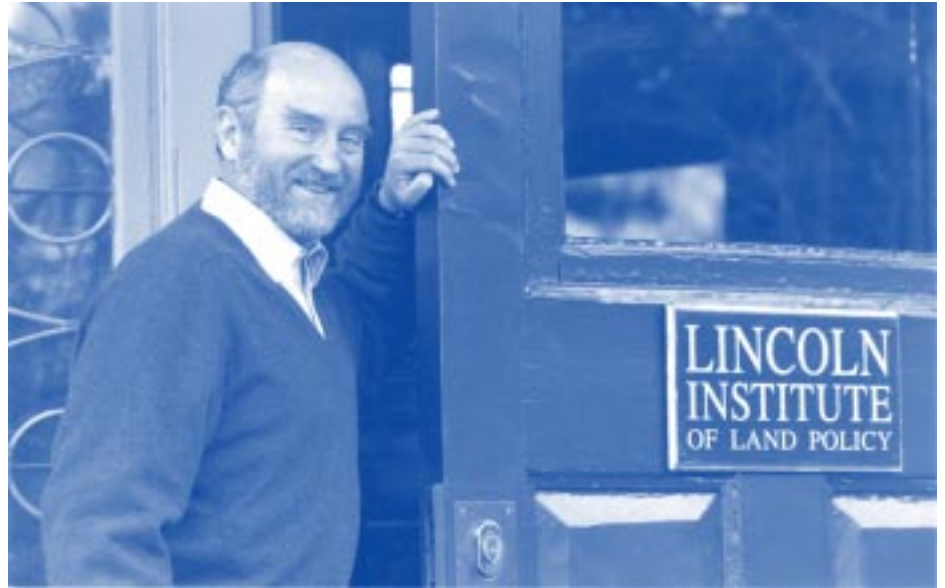
Q & A with President Jim Brown

QUESTION: You have been president of the Lincoln Institute for the past three years. What do you think is your most important accomplishment?

ANSWER: I think the most important thing we have accomplished is a clearer focus for our educational program areas. This sharpened program focus has helped us develop more coherent course offerings that better serve policymakers and professionals working on land and tax policies around the world.

Can you describe these program areas and why you have chosen them?

One of the reasons that focus is so important for us is that there is an immense variety of potential subjects that could be included under the Lincoln Institute umbrella. An important input to our focus areas is the writing of Henry George, the nineteenth-century American political economist and social philosopher whose ideas influenced John C. Lincoln to



establish the Lincoln Foundation in 1947. We have used the issues raised by George to help guide our thinking about the program areas that organize our work. In each of these areas we have a director who identifies appropriate audiences for our courses, develops new courses and guides curriculum development.

The first focus area I will mention is the taxation of land and buildings, which is clearly motivated by Henry George's interest in land taxation. We address a broad spectrum of issues including economic, legal and political aspects of the tax. A newly established program, the David C. Lincoln Fellowships in Land Value Taxation, will greatly expand our contributions to research and education in this area. Joan Youngman, an attorney and property tax scholar, has led our work in this area for almost ten years.

A second focus area is concerned with the operation and efficiency of urban land markets. Again, Henry George wrote about how failures in the operations of the land

market can lead to serious distortions and crises in the broader economy. Recent problems in Asia illustrate how booms and busts in the land market cycle can create major problems throughout the economy. This program area, directed by urban planner and regional economist Rosalind Greenstein, consists of four themes: urbanization, causes and consequences of real estate cycles, segregation and vacant land.

The third area focuses on land as common property. Henry George wrote about land as a special kind of factor of production that needed to be treated differently. We are particularly interested in private and public property rights in the ownership, use and regulation of land, and in related concerns about land conservation and growth management. Armando Carbonell, a geographer and planning practitioner with expertise in urban and environmental policy, recently joined the Lincoln Institute to direct this program area.

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Where do you see the program at the Lincoln Institute going in the next few years?

Of course, we will continue our primary commitment to our educational mission. We are also beginning several exciting initiatives. First, we are expanding our specialized curricula for particular groups of professionals. The model we are using is the state tax judges program that has been sponsored by the Institute for more than 15 years. A group of approximately 50 judges from across the country meets annually for a three-day course organized by Joan Youngman and the judges' planning committee. Joan is presently expanding these course offerings with the help of one of the tax judges, Judge Joseph Small from New Jersey. We are working to identify other appropriate audiences to whom we can provide a useful curriculum and a real learning opportunity.

A second new initiative is the development of "portable" curriculum materials to support the courses offered at Lincoln House. We hope some of these materials will be available on the Internet to help participants prepare for courses or to form the basis for distance learning programs. This initiative could be especially valuable for our international programs.

A third initiative is the enhancement of our publications program to both sup-

port curriculum development and disseminate knowledge of critical land and tax issues to audiences around the world. Working papers report on recent research by Institute faculty associates and also stimulate the development of new courses. Policy focus reports and scholarly books are based on Institute-sponsored courses and are used as curriculum materials in future courses. A recent book, *Land Value Taxation* edited by Dick Netzer, presents the conference papers and commentaries of 18 scholars and is an excellent example of the kind of work we will continue to publish.

Over the past three years what has surprised you about the Institute's work?

I guess I have been pleasantly surprised to learn that the issues on the Lincoln Institute's agenda are so critical in the developing world, particularly in Latin America. Much of my own work prior to joining the Institute focused on land markets and housing issues in the U.S. I am pleased to see how much interest and concern there is for these issues among policymakers and scholars in developing economies.

The Institute has had a special program in Latin America for many years. Over the past three years this program has been coordinated and expanded by Martin Smolka, an economist and regional scientist from Rio de Janeiro, Brazil. He has demonstrated to me how the issues around taxation of land, land markets and land as

common property dominate much of the public policy agenda and public debate in Latin America. I believe we have identified similar interests in Asia and Eastern Europe, and I am pleased by the depth of interest we have found and the enormous value our work can bring to these countries.

Do you foresee any major changes in the Institute's programs?

Not at this point. We are committed to our mission to develop the best curriculum and education programs for our audiences. I believe there is still much we can do to refine and implement our curriculum, including opportunities for distance learning. We now have three well-defined focus areas and we are using this intellectual base to implement our current plans.

Does that imply that you do not expect any other new initiatives?

Not really. While our major focus will be on improving what we already do, I see opportunities for developing stronger relationships with other organizations so that by collaborating we can all accomplish more. One example is a new effort to work with the World Bank to develop courses that build on our expertise and to supply educational programs to their clients. I think this kind of collaboration can be very valuable for everyone, and I see it as a great opportunity for the Lincoln Institute to expand its programs. **L**

Update on David C. Lincoln Fellowships

The Lincoln Institute invites applications for David C. Lincoln Fellowships in Land Value Taxation, a new program to develop academic and professional interest in land value taxation. The program honors the contributions of David C. Lincoln, chairman of the Lincoln Foundation and founding chairman of the Lincoln Institute.

This fellowship program seeks to encourage scholars who have not actively researched land value taxation to undertake new work in this field. Fellows may address either questions of basic theory or the application of land value taxation to

specific areas, domestic or international. They may deal with land value taxation from the perspective of economic analysis, legal theory and practice, political science, administrative feasibility, valuation techniques, or other approaches relevant to a better understanding of land value taxation as a component of contemporary fiscal systems.

An advisory panel of taxation experts will evaluate applications and select between five and ten fellows per year. Each fellow will receive a stipend in the range of \$20,000 to \$40,000 annually for up to three years. Each fellow will present a

seminar at the Lincoln Institute during each year of the fellowship and will attend an annual symposium for all fellows.

The application deadline is August 31 and awards will be announced by November 1, 1999. For more information and guidelines, see our website at www.lincolninst.edu or contact help@lincolninst.edu. **L**

Institute Publishes Second Annual Review

The Lincoln Institute's second Annual Review, *The Value of Land*, published in June, is based on the second Chairman's Roundtable that was convened in October 1998 at Lincoln House in Cambridge. "This annual roundtable is an opportunity for us to meet with diverse groups of scholars, policymakers and other colleagues to identify and debate major land use and taxation issues," says Institute Chairman Kathryn J. Lincoln.

Organized by Joan Youngman, director of the Institute's taxation program, this year's roundtable focused on the property tax, the primary instrument used for appropriating a portion of private land value for public purposes. She invited experts in the field to consider the property tax from perspectives of economic theory, political experience and governmental structure. The roundtable participants examined the tax as it exists today and discussed proposals for radically restructuring it.

Seven scholars and specialists in public finance and property tax policy prepared papers that were circulated in advance of the roundtable discussion so all participants could read them and prepare comments. The publication includes each formal paper followed by the author's summary to the group and the ensuing informal discussion among all speakers and Lincoln Institute fellows. Following is the list of authors, the titles of their papers, and selected citations from each paper.

Wallace E. Oates

Professor of Economics
University of Maryland

Local Property Taxation: An Assessment

"The property tax is, in my view, a good local tax. Property tax bills are highly visible; they promote a high degree of voter awareness of the cost of local programs. In fact, local property tax rates are often tied directly to proposed programs on which the voters must decide in a local referendum. It is this high degree of visibility that, I think, explains much of the unpopularity of the tax."



Therese J. McGuire

Associate Director
Institute of Government and Public Affairs
and Associate Professor
College of Urban Planning and Public Affairs
University of Illinois at Chicago

Limitations, Relief Mechanisms and Restrictions on the Local Property Tax

"Most of the evidence and studies I have relied upon are concerned with property tax limitation measures. There are many other forms of state-imposed property tax relief mechanisms, and they are not all created equal. While we might agree that property tax limits meet the two-pronged test presented above, other forms of state involvement in local property taxes may be less benign."

Henry A. Coleman

Professor and Director
Center for Government Services
Bloustein School of Planning and Public Policy
Rutgers—The State University of New Jersey
Property Taxes and Local Economic Development

"A review of the literature suggests several reasons for the perceived ineffectiveness or lack of success of economic development incentives, including property tax abatements. Evidence in support of these arguments may be anecdotal or non-existent. Still, these explanations may be useful in understanding and evaluating existing programs, and in designing future programs."

Joseph C. Small

Judge, State Tax Court of New Jersey
How Local Should the Local Property Tax Be?

"The thesis of this paper is that if the local property tax is to remain an efficient and equitable tool for raising revenue and supporting government services then its boundaries must be expanded. The geographic area from which the tax is collected and in which the tax is expended must be stretched, and administrative responsibilities for assessing the tax must also be expanded."

Jeffrey I. Chapman

Professor of Public Administration
School of Policy, Planning and Development
University of Southern California, Sacramento
California's Proposition 13: Tax Limitations and Unintended Consequences

"Although poorly written, the basic rules of Proposition 13 were relatively straightforward. The maximum property tax rate was set at one percent of the value of the property, which was based on its 1975-76 level. The value was allowed to increase by no more than two percent each year, depending upon the rate of inflation, the property could only be revalued upon a change in ownership or if it were new construction, and no new ad valorem property taxes could be imposed."

Robert M. Schwab

Professor of Economics
University of Maryland
The Economic Consequences of a Graded Property Tax

"The evidence on the economic consequences of a graded property tax in U.S. cities is limited, but we have addressed two key issues in the analysis of any tax, efficiency and incidence. The Pittsburgh experience suggests that an increase in the property tax rate on land, compared to other local tax increases, is less harmful to a metropolitan economy—a desirable result from an efficiency standpoint. Our analysis of a switch to a graded property tax by the District of Columbia suggests that low-income homeowners would experience a fall in their property tax bill—a desirable result from an incidence standpoint."

Donald J. Reeb

Professor of Economics and Public Policy
State University of New York at Albany
The Adoption and Repeal of the Two-Rate Property Tax: Lessons from Amsterdam, New York

"This case study demonstrates that the land tax does create a coherent local tax based on economic theory and analysis. The two-rate tax delivers for all taxpayers what a century of haphazard, special-interest property tax amendments have promised for only a few. Whether these piecemeal amendments actually promote development and at what cost is generally unknown and possibly unknowable. Ultimately, however, the key lesson gained from this study of Amsterdam is that local politics rule the property tax."

To order a copy of *The Value of Land: 1999 Annual Review*, call the Institute at 800/LAND-USE (526-3873), fax the order form on page 11 of this newsletter to 800/LAND-944 (526-3944) or email your order to help@lincolinst.edu. This 64-page publication is available for \$15.00, plus \$3.50 for shipping and handling. Product code: 136-0.

Educating Policymakers and Communities about Sprawl

Rosalind Greenstein

While the issue of managing suburban growth has long been on the Lincoln Institute's agenda, "sprawl" is now receiving a great deal of attention from citizens, policy analysts and policymakers, as well as the popular press. However, crafting policies to respond to suburban growth is extremely difficult for a variety of reasons.

First, we lack a public consensus about what sprawl is. Even paraphrasing former US Supreme Court Justice Potter Stewart, "... but I know it when I see it" does not work in this case. For example, one often hears from anti-sprawl activists that they do not want their community to be "another Los Angeles." However, Los Angeles is more densely populated today than it was 30 years ago.

Dowell Myers and Alicia Kitsuse report that "the Los Angeles urbanized area (the region excluding mountains and deserts) has the highest gross population densities among the 20 largest metropolitan regions, higher even than New York."¹ Exploring deeper, one finds that "Los Angeles" is code for a variety of social problems that are concentrated in our nation's cities, such as urban crime, teenage pregnancy, poverty, persistent unemployment, and a variety of other concerns, not the least of which is the organization of uses in metropolitan space.

A second challenge to crafting policies to respond to suburban growth is the threat to anticipated economic gain by some of those who own undeveloped land on the fringes of metropolitan areas. For example, one can imagine the great interest these landowners would have in negotiations to redraw urban growth boundaries. The line on the map can have significant monetary implications for a parcel depending on which side of the line it lands.

A third challenge is the variety of existing policies and laws that have encouraged suburban growth over the past 50 years. In a recent Institute-supported study, Patricia Burgess and Thomas Bier make a strong case that governmental fragmentation on two fronts contributes to a policy environment that supports sprawl.²

Fragmentation between levels of government makes regional planning approaches difficult, while fragmentation across functional agencies impedes comprehensive solutions. In another study, Joseph Gyourko and Richard Voith have argued that the combination of the federal mortgage interest deductions and local-level exclusionary zoning have encouraged low-density residential development in jurisdictions surrounding central cities.³

Finally, there is little agreement about desired future development patterns. Thus, if the forces that create sprawl are based on a combination of federal, state and local policies, if our existing landscape reflects both public and private actions, and if the desired future is unclear, how does one even begin to address the issue? The Lincoln Institute's mission is to contribute to and improve the quality of debate about land policies. Toward that end, our work on sprawl is multi-dimensional, focusing on educational programs for policy officials at the federal, state and local levels.

Programs for Federal and State Officials

Land use issues have increased in importance on the federal policy agenda, and the Institute has begun working with Region 1 of the Environmental Protection Agency (EPA), based in Boston, to develop a training course for senior administrators. Many staff at EPA are not schooled in land use planning, but their work in traditional EPA areas such as water or air quality requires that they pay attention to land use issues.

Harvey Jacobs, professor of urban and regional planning at the University of Wisconsin-Madison, developed and taught a course to two groups of EPA administrators in the fall of 1998. Response to the two-day program, which included the historical and institutional context of land use planning, was so positive that the EPA asked the Institute to offer this program annually as part of EPA's required orientation for new administrators.

At the state level, the Institute has recently supported programs to facilitate information exchanges among legislators and planning directors. Patricia Salkin of the Government Law Center at the Albany

Law School has researched lessons to be learned from states that attempted state-level legislation on growth management, but failed. Among her findings was the lack of in-depth knowledge among state legislators and executive-level policymakers about the causes and consequences of suburban sprawl. In order for any kind of growth management legislation to be passed successfully, sponsorship is needed by the appropriate legislator. Depending on the state, this might be the chair of the Local Affairs Committee or a different committee leader.

In an attempt to respond to this need for better understanding about sprawl on the part of legislators and their staffs, the Lincoln Institute and the Albany Law School cosponsored a briefing session in February 1999, in Albany. It coincided with the legislative session and, fortuitously, was held on the day of a press conference announcing that the bipartisan "Smart Growth Economic Competitiveness Act of 1999" had been filed in both houses of the New York legislature. The bill includes three key provisions:

- (1) It charges the Governor to create an inter-agency council to review existing policies related to growth and development.
- (2) It creates a task force to study the issue and come up with recommendations.
- (3) It asks the Governor to provide grants for regional compact efforts.

National experts on sprawl, state legislators and commissioners, and Mayor William A. Johnson of Rochester and members of his staff exchanged up-to-date information on related state-level efforts, as well as possible resources for their continued work on this issue. The briefing session gave prominence to the issue of growth management at an important juncture in the state's history. Perhaps most useful to the legislators and other senior-level policymakers was the neutral forum that the briefing provided for frank discussion of the complexities of "smart growth." While the event was designed with legislators in mind, it is clear that participants from the executive branch who attended the briefing session also benefited.

In another attempt to target our educational programs to key decision makers, the Lincoln Institute, the Regional Plan Association (RPA) and the New Jersey State Planning Commission cosponsored a leadership retreat for state planning directors from ten of the eleven Northeast states. The directors, or in states without a state planning director, a representative from the executive branch, met in Princeton

service to these cities, where airline connections are limited, could bring new investment as well as increased access to other employment centers for their residents.

RPA is drafting a proposal to provide the analysis and preliminary recommendations needed to evaluate the benefits of the Amtrak service. The state planning officers at the Princeton meeting felt that the initiative would be of great interest to their

In another effort in the Southeast, the Lincoln Institute provided support to Spelman College as part of an effort to contribute to the redevelopment of its neighborhood in Atlanta. In June, Spelman and its partners from the Atlantic University Center held a community summit as part of a larger initiative to identify both neighborhood needs and university-community strategies to address those needs.

Our experiences in these programs confirm the complex factors influencing current development patterns: the variety of social, economic, technological and political forces; complex and sometimes conflicting policies at the local, state and federal levels; and the actions of those in the public, private and non-profit sectors. Through this work we have come to understand the need for basic information about the broader issue of land markets. In particular we are interested in how and why land markets operate as they do and the implications of land market activity on various public and private stakeholders.

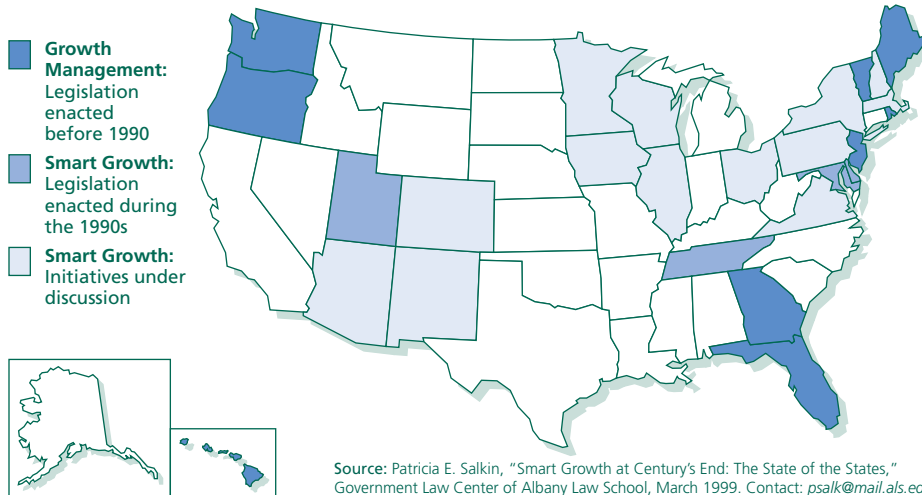
Future curriculum development efforts in this area will concentrate on materials to help policymakers and citizens gain a better appreciation of these markets. In doing so, we will have a fuller understanding of the sprawl issue: what causes sprawl, where interventions will be effective, and the characteristics of successful interventions. **L**

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NOTES

1. Myers, Dowell, and Alicia Kitsuse, "The Debate over Future Density of Development: An Interpretive Review." Lincoln Institute Working Paper, 1999: 22. (WP99DM1, 40 pages, \$9.00. Also available free from our website, www.lincolninst.edu)
2. Burgess, Patricia, and Thomas Bier, "Public Policy and 'Rural Sprawl': Lessons from Northeast Ohio." Lincoln Institute Working Paper, 1998. (WP98PB2, 46 pages, \$9.00)
3. Gyourko, Joseph, and Richard Voith, "The Tax Treatment of Housing and Its Effects on Bounded and Unbounded Communities." Lincoln Institute Working Paper, 1999. (WP99JG2, 24 pages, \$9.00)

Comprehensive Land Use Reform in the States



in March for a day characterized by peer-to-peer training.

States with nascent state-level efforts were able to learn from those with more institutionalized programs. While Delaware is as different from New York as Connecticut is from Maine, their state officials were able to benefit enormously from stepping outside their individual political, geographic and economic contexts and considering alternative solutions to similar problems. While each state must construct strategies appropriate to its own needs, all states face many common concerns.

The gathering also provided an opportunity to contribute to a larger, region-wide planning effort. Among the initiatives presented by Robert Yaro, executive director of RPA, was Amtrak's introduction of high-speed rail service between Boston and Washington, DC, which may leverage substantial economic growth for cities along the corridor. Boston, New York, Philadelphia, Baltimore and Washington will clearly benefit from rapid, comfortable transportation between terminals.

However, it may be in smaller cities such as Providence, Hartford, New Haven, Bridgeport, Stamford, Newark, Trenton and Wilmington where high-speed rail could have a far greater impact. Frequent

governors and agreed to take the RPA proposal back to their states in an effort to broaden the coalition in support of Amtrak's high-speed rail service in the Northeast Corridor.

Programs for Local Officials and Community-Based Organizations

At the local level, strategies to address suburban sprawl also need to focus on development and redevelopment in the cities, and the Institute is expanding its course offerings to groups long interested in urban policy. Last November, the Institute cosponsored "Breaking Barriers, Building Partnerships: Urban Vacant Land Redevelopment" with the Massachusetts Association of Community Development Corporations. Meeting in Boston, staff from community development corporations and private and non-profit lenders explored strategies for bringing underutilized land back into use. A similar group gathered in Chapel Hill, North Carolina, in May for a workshop cosponsored by the North Carolina Community Development Initiative and the Kenan Institute for Private Enterprise. The hands-on training was designed to give participants experience in generating alternative financing strategies for urban redevelopment

Mobilizing Land Value Increments to Provide Serviced Land for the Poor

Martim O. Smolka and
Alfonso Iracheta Cenecorta

The lack of affordable serviced land for the urban poor is one of the most important issues on the Latin American land policy agenda.¹ This shortage of serviced land and the subsequent illegal occupation of unserviced land are characteristic features of Latin American cities, especially in the urban peripheries and in areas unsuited to or restricted from the formal property market by topographic and environmental conditions.

An immediate consequence of this shortage is the overvaluation of land that is serviced. In effect, the provision of services usually increases the price of land by more than the cost of the services. Typically, raw land at the fringe, when designated as urban, is valued at US\$5-10 per square meter. The provision of all services costs about US\$20-30 per square meter, but the market price may be as much as US\$50-100 per square meter. At this price, a 150-square-meter lot of serviced land is equivalent to at least three times the annual income of the majority of poor urban families. In most Latin American cities at least 25 percent of the population falling below the poverty line can barely survive, let alone pay for overpriced land.

Poor people in illegal settlements thus pay a higher price for land than residents in other parts of the city, and they pay more for services such as water, which they have to acquire from private vendors, as well as food, building materials and other consumer goods. Furthermore, their risk for disease is higher due to poor sanitation and limited access to medical facilities.

The Problem of Irregular Occupancy

It should be no surprise that 60 to 70 percent of land in Latin American cities is occupied irregularly, illegally or even clandestinely, with most housing stock being self-built incrementally over decades. In Mexico, the phenomenon of irregularity in land tenure can be seen as a way of life, given its important political and even cultural context. Low-income families find

that the only way they can settle in the cities is by acquiring or invading illegal or irregular land.

The message transmitted to younger generations and others who seek housing has been clear: settle wherever you can, and don't worry because some day the state will regularize your lot.² This cultural attitude reinforces the perversity of the vicious cycle: the higher the expectation regarding the eventual regularization of irregular settlements, the higher the price that land subdividers may charge to sell unserviced or partially serviced land. The mere act of parceling the land raises the price two or three times, so again the poor pay more for land than buyers in the formal market.

Two important policy corollaries relate to this anticipation of land appreciation resulting from future regularization. First, public actions to regularize land have not solved the problem of access to land for the urban poor; rather, regularization is part of the problem because it feeds into the "industry of irregularization." We must consider a serious restructuring or even the termination of this perverse policy and create other ways to offer serviced land to those who need it.

Second, this process also exposes a fallacy regarding the (in)capacity of the poor to pay for some urban services. They are already paying for at least part of their services, albeit to the landowner/sub-

divider as a private "land tax" that could otherwise be collected publicly. The focus of the discussion is therefore misplaced. The issue is not so much whether the poor should pay or not, but rather how they should pay and the limits of such payments. For example, should low-income families benefiting from regularization programs pay for services directly, or should the land value increment generated by the improvements be captured from the landowners through taxation and other fiscal policies? The latter point sheds new light on the problems with some conventional subsidy schemes.

Challenging Current Regularization Programs

The traditional frameworks for studying the phenomenon of irregularity-regularization of land tenure in low-income urban colonies in Mexico (as for the rest of Latin America) need to be reevaluated. This was the motivation behind the March 1999 Lincoln Institute seminar cosponsored with the Colegio Mexiquense AC in Toluca, State of Mexico. Although the seminar could not resolve the conundrum indicated above, or even provide the means to break the vicious cycle, it generated some important conclusions.

First, it is important to recognize that the problem of how to supply land to the poor in Latin American countries cannot be resolved within the prevailing regularization programs. Besides the perverse feedback effects of these programs, there are serious questions regarding their financial sustainability. Regularization programs tend to be more curative than preventive, and they often depend on extra-budgetary government allocations unless the funds are provided by multilateral agencies, NGOs or other organizations.

In Mexico, CORETT, a federal commission for land tenure regularization of "ejidal" land, and CRESEM, a state commission for land tenure regulation and regularization of private land, have worked mainly on the legal side of the problem. Neither commission has achieved its program objectives of providing serviced land for the poor or creating land reserves. They

Some Definitions

Illegal—land occupation that expressly contradicts existing norms, civil codes and public authorization

Informal—economic activity that does not adhere to and is not protected by institutional rules, as opposed to formal activity that operates within established procedures

Irregular—subdivisions that are officially approved but are not executed in accordance with the law

Clandestine—subdivisions that are established without any official recognition

have not focused on the basic problem of land irregularity but rather on one of its manifestations or consequences: illegal tenure.

Second, the problem with current regularization programs exposes the weakness of dissociating such programs from a broad-based fiscal policy, particularly property taxation, with its obvious implications for a healthier land market. As noted in the seminar, successful urban land management cannot be achieved solely through regulatory means. Greater fiscal discipline of land markets is needed, principally at the local level. This should be a pre-condition for an effective mobilization of land value increments to generate urbanized land, rather than a surrogate for the absence of a more comprehensive tax on land values. The same difficulties in obtaining adequate land value assessments, updated land records and other information usually attributed to the implementation of land value taxes also apply, sometimes even more dramatically, to most value capture instruments.

Third, existing fiscal instruments governing land in Mexico, although quite diverse and rigorous, are quite sensitive politically and thus, in reality, very weak. For example, land property taxes (mainly “impuesto predial”) face serious practical limitations in being able to capture land value increments because they were not designed for that purpose. However, fiscal reform may not be as insurmountable an obstacle as once thought when one con-

siders that changes in other sensitive areas, such as privatization of state-owned assets or of ejido lands, have been accomplished.

Over and above these technical and political constraints, one should not neglect the importance of cultural and managerial obstacles. Planners must work with the fiscal administrators to overcome the lack of communication that has long characterized these two groups. Some promising steps have already been taken, and many public employees are aware of the urgent need to integrate fiscal policies and urban planning within the framework of a global strategy.

Finally, there is the broader context in which the issue must be placed. The government and the private sector have to understand that land has become the strategic issue in the dynamic process of urbanization. The main concern is the need to regulate land markets to meet the huge demand for serviced land in new ways and to make significant changes in the priority of this issue within Mexican politics and urban policy.

In sum, the seminar exposed the multifaceted need for a more effective policy to provide serviced land for the poor, including better coordination of existing policies relating to finance, territorial reserves, regularization and land market dynamics. We have also learned that many fiscal and regulatory instruments are sufficient in theory but not in practice. The problem is not so much a lack of resources as the capacity to mobilize the resources

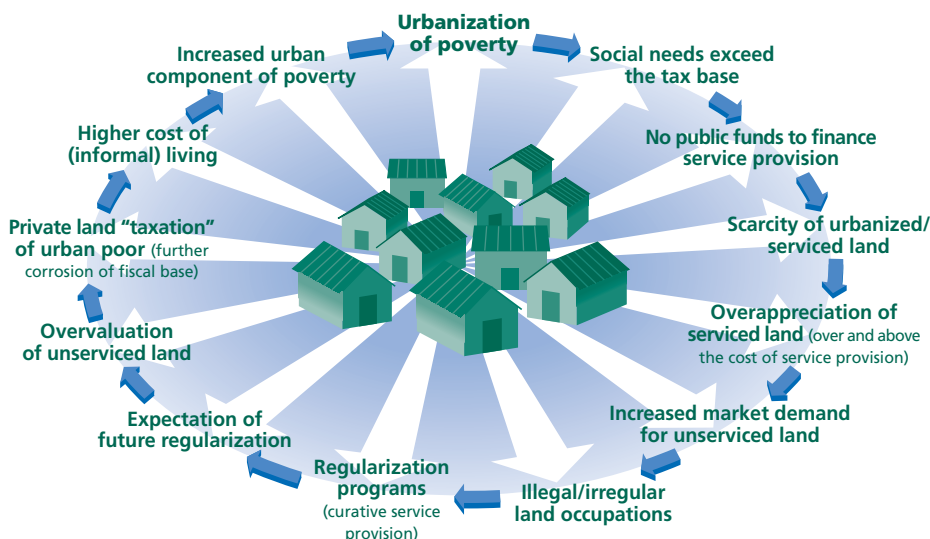
that do exist into a comprehensive program that links regularization with fiscal policy, including the exploration of value capture mechanisms.

While we studied various proposals and offered alternatives for future working agendas on the topic, several issues must be addressed before we can begin to understand the phenomenon in a different way. One key question is, If servicing the land adds so much value, why is it so hard to find private agents or developers in the formal market who are willing to invest in the informal market? Why is it deemed unprofitable in spite of such handsome mark-ups?

There is no easy answer, other than imprecise indications regarding risks due to complicated judicial and legal problems, unclear rules of the game, the high cost of approval licenses, lack of information about procedures, and concerns about low profitability over time. Because of the complex institutional issues involved in this dilemma, it will continue to be the focus of attention in collaborative efforts by the Lincoln Institute and its cosponsors in Mexico and other countries of Latin America. **L**

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The Vicious Cycle of Informality



NOTES

1. Serviced land is land designated for urban use and provided with basic public services (water, sewerage, paved roads, electric and telephone utilities, and the like), and with access to municipal functions such as employment, education and public transport.
2. Regularization means not only the provision of legal title but, more importantly, the provision of the urban infrastructure, services and other changes needed to integrate the “informal/illegal yet real” settlement into the fabric of the “legal” city.

International Conferences Highlight Institute's 25th Anniversary

The Lincoln Institute was established in Cambridge, Massachusetts, 25 years ago as a nonprofit and tax-exempt educational institution. Its mission as a school is to study and teach land policy, including land economics and land taxation. The Institute is supported primarily by the Lincoln Foundation, which was established in 1947 by Cleveland industrialist John C. Lincoln. He drew inspiration from the ideas of Henry George, the nineteenth-century American political economist, social philosopher and author of the book, *Progress and Poverty*.

The Institute's goals are to integrate the theory and practice of land use and taxation and to share understanding about the multidisciplinary forces that influence public policy in these areas. To commemorate its quarter century of achievements, the Institute chose to cosponsor several major conferences and seminars during the year, rather than to present a single anniversary event. Two recent international conferences highlight important topics on the Institute's agenda.

Urban Vacant Land

The four-day "International Seminar on Urban Vacant Land: Challenges and Opportunities" was developed by Martim Smolka, director of the Institute's Latin American Program, with the local collaboration of the Secretariat of Housing and the Secretariat of Urban Planning of the Municipality of Rio de Janeiro, Brazil, and was held in that city in April. Nearly 200 high level public officials, mayors, planners, architects and scholars represented cities in Europe, North America and 15 countries of Central and South America.

The causes of vacant land are wide-ranging and variable among cities and even among neighborhoods within a city, making development of a single conceptual framework difficult. Nora Clichevsky, a researcher in Buenos Aires, Argentina, and coordinator of an Institute-sponsored comparison of six Latin American cities, offered a comprehensive analysis of the types of vacant land identified in her study. Barry Wood of the University of Newcastle upon Tyne in England shared the results of



Through its FavelaBairro program, the Municipality of Rio de Janeiro is introducing roads and other physical improvements into long-established slum neighborhoods and also providing social services for the residents.

his research on vacant land in European cities. Their presentations and the comments of many other participants made it clear that the conventional explanation that attributed vacant land to pure speculative motives is no longer sufficient.

The participants discussed and debated at length many definitions of vacant land, stressing serviced land within urbanized areas that is not being used efficiently and sites that have been abandoned due to changing uses. Some examples are tracts of land designated for development that was never completed, sites formerly owned by state agencies, religious organizations, or military or industrial complexes that have closed down leaving behind obsolete and often environmentally contaminated buildings.

The influences of the macro-economy and changing political contexts as well as real estate cycles and land market operations are key to understanding the causes of and developing solutions to local vacant land issues. An underlying theme of the conference was to look at vacant land not as a problem but as a resource that can be mobilized to improve the quality of life in cities. That premise led to discussion of policies regarding the roles of public offi-

cial and private sector leaders as well as fiscal and regulatory instruments to achieve access to land and housing for the urban poor.

Gerrit Knaap of the University of Illinois at Urbana-Champaign presented a provocative case for deliberately maintaining a certain amount of vacant land as part of a city's land use management strategy that could incorporate growth boundaries and other mechanisms to control urban expansion. This approach contrasts with the situation in most of Latin America where the poor illegally occupy unserviced land on the peripheries of cities because there is an insufficient supply of affordable serviced land within the urbanized areas.

Through numerous case studies, speakers illustrated the social, political, economic and environmental issues that confront urban planners and policymakers in addressing the complex, dynamic phenomenon of vacant and underutilized urban land. Significant challenges to its efficient use or reuse include the socio-political context, legal and legislative precedents at both local and national government levels, conflicting regulatory policies and traditions in planning and public finance, and the broader economic market,

including such factors as debt burdens, monetary crises and global competition.

The Municipality of Rio de Janeiro faces many of these challenges, but is actively engaged in a variety of innovative programs designed to provide low-income housing on well-serviced vacant sites, renovate abandoned or sub-standard housing, and upgrade infrastructure and social services in existing favelas (slums), which until 1992 were considered as vacant land and were not even recorded on city maps. Researchers and public officials from such cities as Panama City, Quito and Cuenca (Ecuador), Lima (Perú) and Cochabamba (Bolivia) shared their experiences with reclaiming vacant land through a variety of regulatory, fiscal and social programs.

Many Latin American cities face serious fiscal and administrative problems due to inadequate systems for property tax assessment and collection, a topic also raised in discussions at the IRRV conference on local government property taxation, described below. A pioneering initiative in Porto Alegre, Brazil, is using the progressive property tax as an instrument for capturing land value increments, deterring land speculation and promoting rational and equitable development on vacant sites near the city center. San Salvador, El Salvador, is also investigating new forms of property taxation to revitalize its historic center, which has many small vacant and abandoned lots as well as significant environmental barriers to redevelopment.

In spite of the daunting challenges of vacant land, speakers emphasized the

importance of a strategic vision as well as flexibility and the participation of diverse stakeholders to achieve desired goals. Alfredo Garay of the Conurbano Institute in Buenos Aires described the roles of politicians, the media, financial institutions, architects and others in contributing to the vision of the Puerto Madero Project as a lively entertainment, retail and commercial area in a formerly derelict section of the city. However, even when the master planning, financing, popular and political support, and other ingredients for implementation of large-scale projects are in place, success can be elusive, as illustrated by the collapse of the coastal border project in Asunción, Paraguay, described by architect and consultant Gonzalo Garay.

There is no “one size fits all” strategy or formula for vacant land. In some cases, its best use is to be left vacant as open space; in others its condition requires action to prevent or alleviate public health or environmental problems. In all cases, any use of vacant land must be thoughtfully integrated into the broader urban economy and society. The attitude of public and private leaders toward their community is a key element. Whether they see vacant land as an opportunity for new growth and revitalization or as a problem to be avoided affects the future quality of life of all residents and the city as a whole.

Property Taxation

The “Fifth International Conference on Local Government Property Taxation” was sponsored in May by the Lincoln Insti-

tute and the Institute of Revenues, Ratings and Valuation (IRRV), a leading international organization for local taxation and valuation based in the United Kingdom. Hosted in Cambridge, Massachusetts, by the Lincoln Institute, this was the first of IRRV’s biennial international conferences to be held outside Europe.

Some 120 delegates from more than 30 countries explored issues of globalization in the property market, the taxation of public utility properties, tax instruments to promote economic development, and practical issues of property valuation and tax administration. At special discussion sessions, scholars and practitioners exchanged information on topics such as computer-assisted valuation, land value taxation, the role of property taxes and land policy in stabilizing Asian economies, alternatives to financing local government in Latin America, land privatization in transition economies, and property tax developments in Africa.

Several common themes emerged from the three days of presentations and discussions. One area concerned the interaction of the property tax and politics. Fred Giertz of the Institute of Government and Public Affairs at the University of Illinois at Chicago examined classification, or the application of different effective tax rates, to different types of property in that city, analyzing the economic and political costs of correcting this “extra-legal” system. Robert Wassmer of California State University and Wayne Tenenbaum, an attorney with Hoffert & Associates, presented de-



JENN HANGARTER

Speakers from the United States, the United Kingdom and more than ten other countries presented scholarly research and case studies on local government property taxation to delegates at the IRRV/Lincoln conference in May.



JENN HANGARTER

Rexford Ahene (left) of Lafayette College in Pennsylvania, Riël Franzsen of the University of South Africa in Pretoria, and Philip van Ryneveld, director of corporate finance for the City of Cape Town, discuss property taxation policies in Africa.

tailed studies of the U.S. experience with the use of tax increment financing for infrastructure improvements, emphasizing the highly political nature of their adoption and utilization.

Political concerns were also a key element in presentations about property tax developments in Central and Eastern Europe led by real estate experts Tabet Tiits of Tallinn, Estonia, Jan Brzeski of Cracow, Poland, and David Magor, of Oxford, England. Kenneth Davey of the University of Birmingham ended the conference with a sweeping appeal for greater sensitivity to political issues in the development of academic proposals for property

tax reform. He eloquently detailed the risks to elected officials in supporting property taxes that may be perceived to be inequitable, inflexible or unrelated to taxpayer income.

The wide geographic scope of the conference agenda reflected the many countries and continents represented. One session was devoted to property tax developments in Africa, a region that had not been addressed in prior IRRV conferences. Riël Franzsen of the University of South Africa and Rexford Ahene of Lafayette College, who have studied all the major tax systems of sub-Saharan Africa, led a review and exploration of the problems

and opportunities for property taxation in those countries.

This discussion highlighted the close relationship between issues of property taxation and property law, a connection noted in the keynote address by property law expert David Westfall of Harvard Law School. In another example, Kenneth Pang, the Commissioner of Rating and Valuation for Hong Kong, provided a vivid case study of this connection in the Hong Kong system of public land leasing, in which the government collects both long-term ground rent and property taxes.

In the African context again, issues of

Resources for Negotiating Land Use Disputes

Land use issues are becoming more and more complex, and it is difficult for public officials to find ways to balance the contending forces of environmental protection, economic development and local autonomy. Polarization over land use disputes all too often leads to litigation, and the courts are not interested in reconciling legitimate differences in perspective.

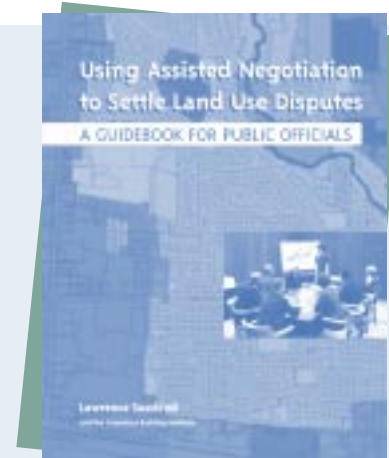
Using Assisted Negotiation to Settle Land Use Disputes: A Guidebook for Public Officials offers step-by-step advice on assisted negotiation based on actual case studies. It was prepared with Lincoln Institute support by the Consensus Building Institute (CBI), a not-for-profit organization headed by Lawrence Susskind, who is widely recognized as a leading scholar on the design, implementation and evaluation of dispute resolution practices. He is professor of urban and environmental planning at Massachusetts Institute of Technology and senior fellow at the Program on Negotiation at Harvard Law School.

Susskind and CBI initiated a study in 1997 to evaluate the use of assisted negotiation in local land use disputes in 100 communities across the United States. Each case took place between 1985 and 1997 at a local or regional level and involved the use of

a neutral party to resolve the dispute. The findings and recommendations presented in this Guidebook are based on the experiences of approximately 400 participants in the 100 cases.

The Guidebook answers frequently asked questions about why and how to use assisted negotiation, the risks and kinds of preparations that are involved, and issues to be addressed in hiring a professional mediator or facilitator to handle the dispute resolution. It also outlines some of the obstacles that are likely to arise, such as distrust among the parties, difficult personalities and conflicts in values, and it suggests strategies to overcome these difficulties. Brief case studies illustrate particular steps in the negotiation process: undertaking a conflict assessment, selecting and training stakeholders to participate in the negotiation, and establishing an advisory committee to handle future disagreements. Resource information includes an annotated bibliography and lists of organizations and state agencies that offer dispute resolution services.

In a related Institute-sponsored publication, CBI's research partners at the Institute for Policy Research and Implementation at the University of Colorado at Denver selected eight of the 100 case studies for intensive on-site investigation and analysis. These cases are reported in the Lincoln Institute working paper, "Resolving Land-Use Conflicts through



Mediation: Challenges and Opportunities," by David Lampe and Marshall Kaplan.

Please use the order form in this newsletter or call the Lincoln Institute at 800/LAND-USE (526-3873) to order these publications. Both of them have been announced previously.

Using Assisted Negotiation to Settle Land Use Disputes: A Guidebook for Public Officials, 1999. 28 pages, \$12.00 plus shipping and handling. Product code: 134-4.

Resolving Land-Use Conflicts through Mediation: Challenges and Opportunities, 1999. 84 pages, \$14.00 plus shipping and handling. Product code: WP99DL1.

In addition to distributing these publications, the Lincoln Institute will present a one-and-a-half-day workshop on mediating land use disputes led by Lawrence Susskind in the Fall. Send email to help@lincolninst.edu or call 800/LAND-USE (526-3873) to receive information about this workshop.

ownership and property rights, including clarification of title, rights to communal land, and tribal ownership, are intimately connected to the establishment of property tax systems. This point was echoed in the discussion of Latin America, where questions of informal ownership rights are crucial, and in the session on geographic information systems and cadastres, which dealt with the definition and registration of property rights. An address on the Czech property tax system by Alena Rohlikova of the Ministry of Finance added another dimension to this complex relationship by tracing the impact of the Czech Republic's program of land restitution on property tax collections.

A third major theme, the impact of new technology on property taxation, permeated consideration of a wide range of issues, from taxpayer relations and assessment management, to computer-assisted mass appraisal, to the challenge of valuing property rendered obsolete by rapid technological advances. Developing the potential for large-scale assessment of land value by computer-assisted methods was recognized as a key element for feasible taxation of land value alone, or for two-rate differential taxation of land and improvements.

A recurrent concern in the conference discussions was the impact of globalization and the fundamental challenge that transnational economic activity poses to property tax systems. Joan Youngman of the Lincoln Institute noted that a tax on land and buildings could be regarded as an outmoded revenue source in an age when intangible elements such as telecommunications, and particularly the Internet, fuel spectacular increments in business value. On the other hand, she adds, the real property tax, and in particular its land-based component, is a venerable instrument well suited to this new era of globalization. It offers an independent revenue source particularly suited for local governments, permitting the option of decentralized rate-setting, administration and collection. The highly visible nature of the property tax is its greatest political burden, yet also its most important contribution to transparent, politically accountable taxing and spending decisions. **L**

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- *State Property Rights Laws: The Impacts of Those Laws on My Land*, by Harvey M. Jacobs.
- *The Value of Land: 1999 Annual Review*, with a focus on property taxation.
- *Using Assisted Negotiation to Settle Land Use Disputes: A Guidebook for Public Officials*, by Lawrence Susskind and the Consensus Building Institute.

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