

# 2017–2018 Annual Report

Finding answers in land



LINCOLN INSTITUTE  
OF LAND POLICY



## MESSAGE FROM THE CHAIR OF THE BOARD & PRESIDENT

### A Culture of Invention and Learning

**The Lincoln Institute was founded by inventors: John C. Lincoln (1866–1959), creator of the Lincoln Foundation in 1946, and his son, David C. Lincoln (1926–2018), founder of the Lincoln Institute of Land Policy in 1974. They held patents on dozens of inventions ranging from arc welders to electric motors to laser scanners.**

Both John and David were naturally inquisitive and creative entrepreneurs who took inventions from idea to implementation and built corporations to bring their ideas to market. Their success was built on the basis of constant interrogation, testing of hypotheses, experimentation, and learning—the same foundation on which the Lincoln Institute is built.

Both John and David knew a good idea when they saw one. They weren't afraid to challenge conventional wisdom or orthodoxy when they ran into it. When John encountered the ideas of Henry George, he understood immediately the wisdom in George's work and committed himself to sharing these ideas with others. George's ideas, like most social reforms focused on redistribution, were not without detractors. Orthodox economists challenged George's analysis while landowners fought to maintain their wealth and power. John and David responded with a commitment to fairness and a belief that land held the answers to vexing social and economic challenges. Both men embraced the Golden Rule and lived it on a daily basis. They had faith that when we subject our thinking to critical inquiry through civil discourse, progress results. Through this inquiry, they sought answers to these questions: What will it take to eliminate persistent poverty? What will it take to share the benefits of economic progress fairly?



John C. Lincoln



David C. Lincoln

The Lincoln Foundation began with a simple goal: to bring new ideas into academic discourse. For almost three decades, the foundation partnered with universities across the United States to support original research and curricula that would expose academics and students to the study of land markets and the ideas of Henry George. By the 1970s, David realized the limitations of a purely academic model. To make a real difference in the world, inventive thinking had to be adopted, implemented, and improved through use. David brought ideas to practice by founding the Lincoln Institute of Land Policy—where innovation could be cultivated, subjected to critical inquiry, and advanced from theory to implementation under one roof.

We lost David Lincoln this year. He leaves behind an organization with both his and his father's philosophies embedded in its culture. Now working on a global stage, we embrace the belief that the answers to social, economic, and environmental challenges can be found in land and land policy. We bring the best thinking to leverage the power of land to fund our cities and protect our environment. And we create venues to expose innovative ideas to critical but civil inquiry to promote progress. We hope you'll join us in these efforts.

**GEORGE W. McCARTHY** *President and CEO*

**KATHRYN J. LINCOLN** *Chair of the Board and CIO*

# Our Global Reach

The Lincoln Institute of Land Policy seeks to improve quality of life through the effective use, taxation, and stewardship of land.



Around the globe, the Lincoln Institute has worked with governments and NGOs; developed training programs; led research; engaged scholars to conduct surveys and write case studies; and conducted in-person and distance education courses, workshops, and conferences.

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## KEY AREAS OF IMPACT

- Municipal Fiscal Health
- Value of Land
- Urban Poverty & Spatial Inequality
- Climate Change
- Water & Land Management

Our research and technical assistance help leaders worldwide to:

- conduct better long-range planning
- make strategic use of public financing
- address dysfunctions in land markets
- promote sustainable economic development
- foster inclusive communities
- create affordable housing
- evaluate land policies
- meet current and future water needs
- develop fair and efficient property tax systems



# We work to improve municipal fiscal health.

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Healthy municipal finances enable local governments to plan, manage, and pay for critical public services and investments.

The capacity to provide for residents is becoming more crucial as the world's cities confront rapid growth and local governments shoulder increasingly complex responsibilities. Frequently, the communities that face the most pressing problems are least equipped to deal with them. As we address these challenges, we must ask the question: How will our local governments finance the kind of cities we need?

Photo: A network of highways provides access to Chicago destinations, including the visible Field Museum of Natural History and Soldier Field. Credit: Marco Verch/Flickr CC BY 2.0.



# Our Impact



All levels of government must plan for a future in which cities

- support more than 70 percent of the world's population;
- generate sustainable economic growth;
- promote social inclusion; and
- stay resilient in the face of climate change.

## Municipal Fiscal Health Campaign

The fiscal challenges facing the world's municipalities are enormous. This includes \$2 trillion needed to close the infrastructure gap in the United States and \$2.5 trillion of outstanding local government debt in China.

The Lincoln Institute launched the Municipal Fiscal Health Campaign to help equip policy makers and public officials with tools to confront insolvency and build capacity to provide basic services and maintain sustainable fiscal stability.

The campaign helps community leaders address fiscal challenges by mobilizing transnational research, providing training, and fostering regional and international dialogue. It engages practitioners, researchers, members of the U.S. Congress, leaders within the United Nations, and officials at the national, state, and local levels here and abroad.



"The Spirit of Detroit" statue graces the Coleman A. Young Municipal Center in the city that hosted the 2018 International Conference on Municipal Fiscal Health. Credit: Wally Spice Photography.

# Our Impact



At the 2018 International Conference on Municipal Fiscal Health, Lincoln Institute president George W. McCarthy moderated a discussion with a group of mayors, city managers, and academics about the role of municipal finance in policies that foster equitable cities. *Credit: Wally Spice Photography.*



Attendees at the 2018 International Conference on Municipal Fiscal Health in Detroit glean information and ideas to bring back to their communities. *Credit: Wally Spice Photography.*

## 2018 International Conference on Municipal Fiscal Health

In May 2018, the Lincoln Institute convened more than 170 government officials, experts, researchers, practitioners, and scholars from across the globe for a three-day event in Detroit, Michigan. The conference elevated municipal fiscal health as a critical global issue, raised awareness that land policy is critical to sound municipal fiscal health, and facilitated the exchange of ideas among expert stakeholders.

Cosponsored with the Ford Foundation, the Mott Foundation, and the Kresge Foundation, the conference featured a range of workshops, panels, and research. Topics included the virtues of inclusive and equitable cities, the qualities of fiscally healthy cities, the impact of U.S. tax reform on state and local government finance, the methods of financing gaps in global infrastructure, and the role of property tax and land-based revenues internationally.

[www.lincolninst.edu/courses-events/courses/2018-international-conference-municipal-fiscal-health](http://www.lincolninst.edu/courses-events/courses/2018-international-conference-municipal-fiscal-health)



## NEW RESOURCE

### Case Studies Rollout

The Lincoln Institute has added case studies to our suite of pedagogical resources for practitioners and scholars in partnership with the Association of Collegiate Schools of Planning (ACSP). To enrich our courses and online learning platform, these instructional cases focus on land value capture and the property tax, urban poverty and spatial inequality, climate change and water management, and municipal fiscal health.

### Partnerships with Universities on Public Finance

In collaboration with Boston University, the Lincoln Institute developed a graduate course on public finance and urban infrastructure that utilizes case studies and exercises to teach public finance to urban planners. We also launched an executive education program on municipal finance for urban planners in partnership with the Harris School of Public Policy at the University of Chicago.

[W]e are committed to educating students and professionals in the important field of municipal finance. Our partnership with the Lincoln Institute of Land Policy in offering the Professional Certificate in Municipal Finance for urban planners more than facilitated this goal. Lincoln . . . should be commended in everything they do.

— Michael D. Belsky, Senior Fellow and Executive Director, Center for Municipal Finance, Harris School of Public Policy Studies, University of Chicago



The Lincoln Institute case study library covers post-typhoon recovery in the Philippines, land conservation in Albuquerque, New Mexico, and other topics. Credits: Tigeryan/iStock/Getty Images Plus; mtilghma/iStock/Getty Images Plus.





## 10TH ANNIVERSARY

### Decennial for China Center

The Peking University–Lincoln Institute Center for Urban Development and Land Policy (PLC) celebrated its 10th anniversary on October 14, 2017, with the International Symposium on China's Urban Development and Land Policy at Peking University. The video of the conference—which explores China's current issues in municipal finance, city planning, and land policy—has been accessed by 368,000 viewers to date.

Opening ceremonies at the 2017 Beijing Forum welcome attendees from around the world. *Credit: Da Wang.*

### 2017 Beijing Forum

The Peking University–Lincoln Institute Center for Urban Development and Land Policy joined forces with the University of California, Los Angeles, at the annual Beijing Forum in 2017 to organize a subforum on land value, governance, and sustainability in the age of global urbanism. More than 30 international speakers addressed topics including “human cities” (i.e., built environments that reflect the needs of most people); regional disparity in urban growth; urban migration; affordable housing; urban resilience; municipal finance; and the “circular economy” model as an alternative to the traditional, linear economy of making, using, and disposing of products.



Speakers address global urban issues at the Beijing Forum session hosted by Peking University–Lincoln Institute Center for Urban Development and Land Policy and the University of California, Los Angeles. *Credit: Da Wang.*



## NEW ONLINE TOOL

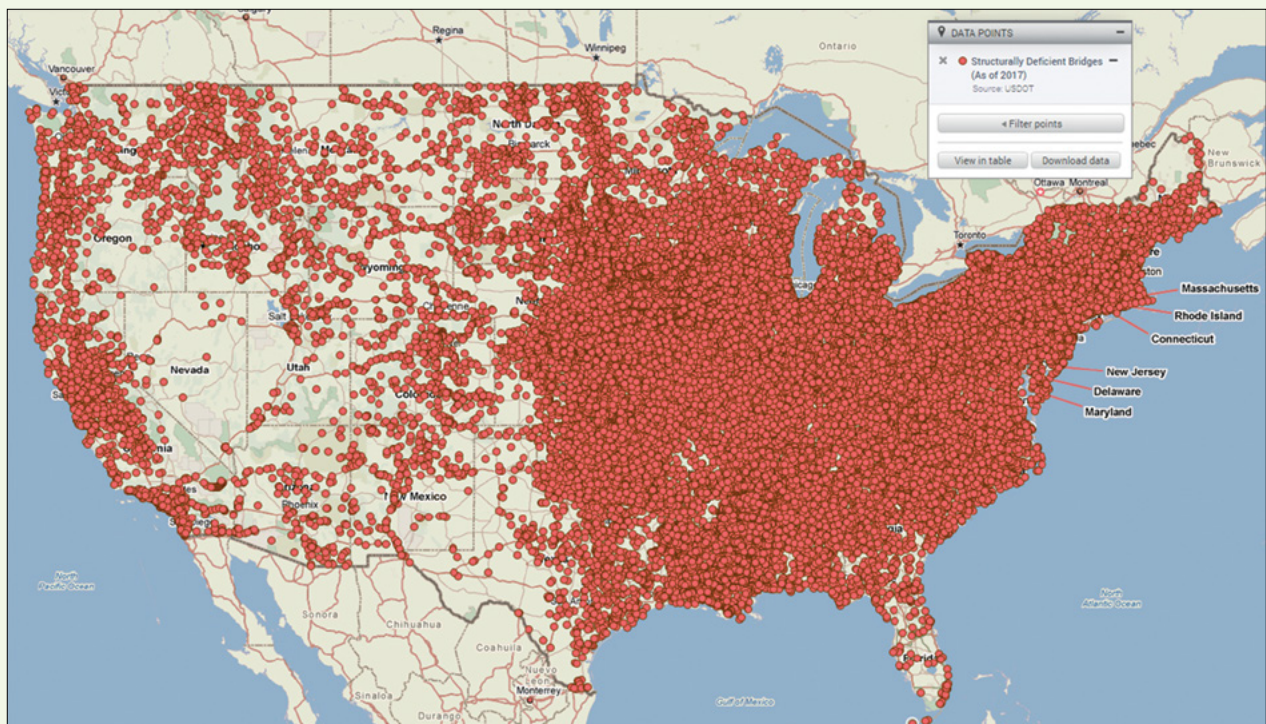
### Place Database

Featuring a map of the United States on the PolicyMap platform, the Place Database visualizes the latest data for dozens of indicators from housing affordability to the condition of infrastructure to federal government spending. Sources of data sets include the U.S. Environmental Protection Agency, the U.S. Census Bureau, the Internal Revenue Service, and the National Conservation Easement Database. The tool also includes zoning maps for 105 cities and detailed fiscal information about the 150 cities in our Fiscally Standardized Cities database (FiSC). [www.lincolnst.edu/research-data/data/place-database](http://www.lincolnst.edu/research-data/data/place-database)

### Training Officials at Home and Abroad

This past year, we conducted joint programs to train government officials with the International Center for Land Policy Studies and Training in Taiwan, the International Consortium on Governmental Financial Management, the Government Finance Officers Association, and the National Association of State Treasurers.

More locally, an ongoing interactive seminar, Critical Issues for the Fiscal Health of New England Cities and Towns, helps municipal officials in New England detect fiscal stress, determine best financial practices, and access capital markets for financing infrastructure. This program is cosponsored by the Federal Reserve Bank of Boston.



The Place Database illustrates the number of structurally deficient bridges across the United States.





# We work to harness the value of land.

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Land plays a central role in both financing infrastructure and maintaining basic city services for metropolitan regions throughout the world.

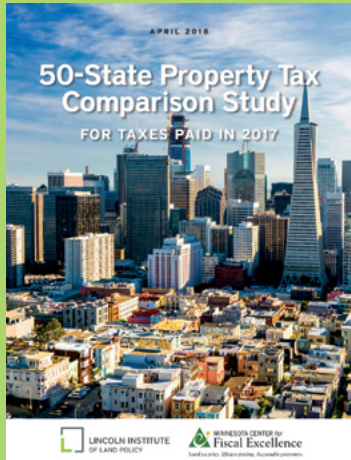
Well-functioning property tax systems create fiscal stability for local governments, and land value capture enables communities to reinvest land value increases that result from public investment and other government actions. The Lincoln Institute of Land Policy is the global go-to source for expertise on the property tax and land value capture.

Photo: The avenue running through Belo Horizonte, Brazil, supports a bus rapid transit system financed with infrastructure investments and land value capture. Credit: Flickr/Breno Pataro.



# Our Impact

## Property Tax



### DATA AND ONLINE TOOLS

#### *50-State Property Tax Comparison Study*

Rankings of state and local governments often catch the attention of policy makers and journalists, who can motivate elected officials to make needed reforms. The annual *50-State Property Tax Comparison Study*, copublished by the Lincoln Institute of Land Policy and Minnesota Center for Fiscal Excellence, has been cited in hundreds of news stories and referenced in debates about property tax reforms. Used by a growing number of researchers from universities to the U.S. Treasury, this study is the only source that compares effective property tax rate data across the United States.

### Fiscally Standardized Cities Database (FiSC)

Updated annually, our FiSC database allows for apples-to-apples comparisons of local government finances in 150 large U.S. cities. In 2018, the *Wall Street Journal* cited data from FiSC to highlight the growing importance of user fees and charges in city government finance and to address the controversy over the prepayment of property taxes.

### Hub of Tax Expertise

In 2017 and 2018, Lincoln Institute tax experts testified before legislative committees in Massachusetts and Texas on property tax topics, including education finance reform, federal tax reform, and tax increment financing (TIF). Our work has influenced policy decisions across the country on issues as diverse as property valuation in Detroit and the use of TIF in Chicago.

The property tax is a fair, democratic, transparent, and efficient source of local revenue for schools, police and fire protection, and other public services. Property tax systems are well established in North America, Europe, Australia, and Latin America, and they are under development in Eastern Europe, Africa, and China.

## Property Tax in Africa

The Lincoln Institute helped found the African Tax Institute (ATI), making it possible for ATI to become part of the University of Pretoria. ATI is devoted to education and research in tax policy and tax administration in Africa. Since its inception in 2002, ATI has offered postgraduate training to more than 180 students from 17 African countries and built a research network that spans the continent.



The boarding tube of the Dar Rapid Transit (DART) bus system in Dar es Salaam, Tanzania, serves as a marketplace and connector for passengers. *Credit: Amy Cotter.*

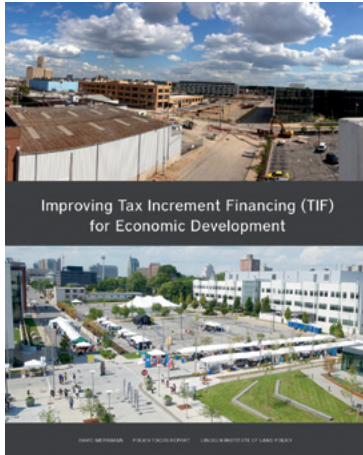
My taxation knowledge from [the African Tax Institute at the University of Pretoria] has contributed to my new post as . . . station manager at Tunduma-Nakonde border post. My studies at the University of Pretoria will enhance revenue collection for my government and the people of Tanzania.

— Cosmas Magori, student, Tanzania



In Dar es Salaam and throughout Tanzania, tax is levied only on buildings, as land is owned by the government. *Credit: Riël Franzsen.*





## POLICY FOCUS REPORT

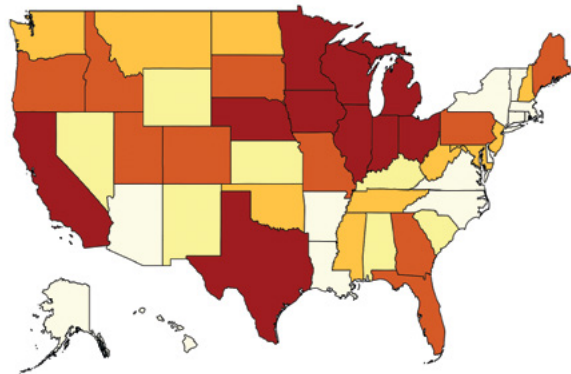
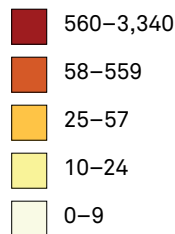
### *Improving Tax Increment Financing (TIF) for Economic Development*

David Merriman

In this new Policy Focus Report, economist David Merriman presents data about TIF usage, explains how it is intended to work, notes its conceptual strengths and limitations, reviews academic evaluations of its use, and suggests methods for improving its design.

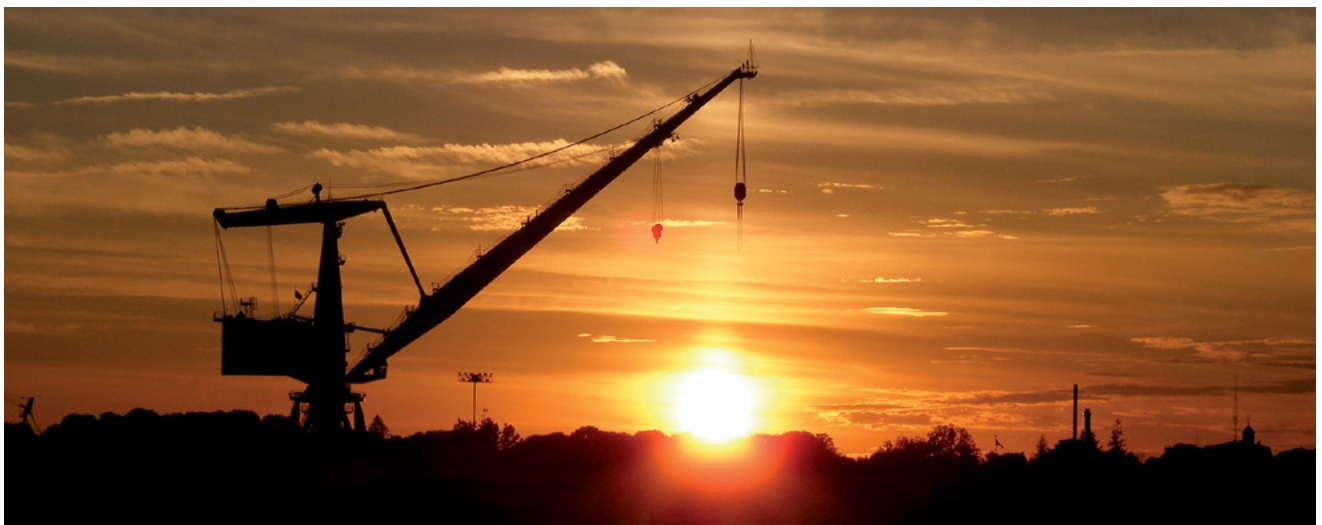
## ESTIMATED NUMBER OF TIF DISTRICTS BY STATE

Categories for MT, NH, SC, and TN are best available estimates.



Before this study, taxpayers were offered little insight into whether abatements yielded positive returns.

— Clarence Mingo, Franklin County Auditor for Evaluation of Real Property Tax Abatements in Franklin County, Ohio



In Maine, TIF was used to fund the Bath Iron Works modernization project, which created a dry dock launching facility. Credit: Ted Kerwin/Flickr CC BY 2.0.

# Our Impact

## Land Value Capture

Land value capture is based on a simple premise—public action should generate public benefit.

— George W. “Mac” McCarthy, President and CEO of the Lincoln Institute

### Global Land Value Capture Campaign

The Lincoln Institute continues to grow the global campaign to promote the adoption of land value capture. As challenges mount from rapid urbanization, deteriorating infrastructure, and climate change, land value capture as a funding stream has never been more important to the future of municipalities, regions, and nations.

As part of the campaign, the Lincoln Institute commissioned research and case studies to illustrate how jurisdictions use land value capture and how national, regional, and local policies enable it in Africa, Asia, Europe, North America, and South America. In conjunction with the Organisation for Economic Co-operation and Development (OECD), our team also cohosted a workshop in Paris for international policy makers to discuss ways to implement land value capture instruments.



Revenues from developments above the Tseung Kwan O Station in Hong Kong financed the extension of that line. Credit: Wing 1990/CC BY-SA 3.0 /Wikimedia.

Cities around the world are funding infrastructure and other public improvements through land value capture. This policy approach offers an array of public finance instruments that enable communities to recover and reinvest land value increases resulting from public investment and other government actions.

When new public works projects raise the value of nearby land and real estate, developers and property owners can share that publicly generated windfall to help local governments pay for other infrastructure upgrades.





This view of Cape Town, South Africa, shows Table Mountain, Cape Town harbor, Lion's Head, and Devil's Peak. *Credit: Kierran1/iStock/Getty Images Plus.*

## Land Value Capture in South Africa

Modeled after stakeholder dialogues held in Chile and Argentina, the Lincoln Institute launched the first cycle of discussions on land value capture in Cape Town in 2018. A group of stakeholders and thought leaders on urban finance and planning gathered to discuss city initiatives designed to promote sustainable urban development, inclusionary and affordable housing, and self-financing transit-oriented development.

## Municipal Finance and Urban Development in Brazil

Resulting from the Lincoln Institute's sustained engagement with local authorities in Brazil, Belo Horizonte recalibrated its policy on development charges. The city of Recife launched the Urban Tools Nucleus, a mayoral initiative that convened lawyers, planners, economists, and architects to support the rollout of land value capture mechanisms, such as charges on development rights. In São Paulo, Lincoln Institute experts addressed more than 150 policy makers and stakeholders to raise awareness of land value capture tools and the fiscal implications of the proposed rezoning of the city.

## Land Value Capture in Latin America

To support the effective implementation of value capture instruments in city financing strategies, the Lincoln Institute convened planning officials from 11 of the largest Brazilian cities—including Manaus, Fortaleza, and Curitiba—to share their experiences with policies that include charges on building rights.

The institute organized sessions for practitioners, regional development agencies, and national and local officials at the Latin American and Caribbean Forum on Housing and Habitat to introduce land-based financing for affordable housing. The conference was held in Santo Domingo, Dominican Republic.



Participants in the Recife workshop discuss value capture as a tool to fund large urban projects. *Credit: Martim Smolka.*

The Lincoln Institute's partnership with Belo Horizonte has made a strategic contribution to planning and urban management decisions and to the design of value capture instruments in the city's new master plan.

— Maria Fernandes Caldas, Secretary of Planning, Belo Horizonte, Brazil



# We work to reduce urban poverty & spatial inequality.

The Lincoln Institute works to improve the lives of those living in underserved communities and informal settlements by addressing land markets and policies that exclude people from the benefits of urban life.

Photo: Belo Horizonte, Brazil, is a city of contrasts. Credit: Anne Hazel.



# Our Impact

## The World Urban Forum 2018

In February 2018, urbanists from around the world came together in Kuala Lumpur, Malaysia, for the ninth session of the World Urban Forum to continue efforts to implement the New Urban Agenda adopted at Habitat III and the Sustainable Development Goals (SDGs) established by the United Nations.

The Lincoln Institute hosted panels, conducted training programs, and led discussions on municipal finance, affordable housing, land value capture, infrastructure, spatial equity, and the critical relationship between cities and national governments.

Highlights included a workshop in which practitioners, scholars, and advocates explored criteria for measuring progress toward greater equity in cities. Training sessions provided an analytical framework to understand housing and informal urbanization and offered tools from case studies to increase the supply of serviced land. A panel of experts from the United States, China, Europe, Latin America, and Africa discussed how to advance SDGs by leveraging the financial and technical capacity of local governments.

The Lincoln Institute convened 13 international development agencies and financial institutions interested in promoting land value capture as a tool to leverage public resources for sustainable and fiscally responsible urban development. This meeting highlighted our leadership role in teaching about vanguard practices in land value capture, including the use of charges on development rights.



Merdeka Square in Kuala Lumpur, Malaysia, was the site of festivities to honor the World Urban Forum 2018.  
*Credit: Rohan Kocharekar.*



Kuala Lumpur draws hundreds of thousands of Hindu worshippers for the festival of Thaipusam.  
*Credit: Maureen Clarke.*

## Journalists Forum

Annually, the Lincoln Institute convenes leading writers and editors to promote land policy as a solution to some of the world's most challenging problems. In 2018, journalists gathered to discuss land and property rights; land-based financing mechanisms, such as land value capture; the role of land markets in the affordable housing crisis; tax increment financing; and land management to adapt to the impacts of climate change. Participants explored how inclusionary housing policies, such as linkage fees, can make new residential development more affordable.

[www.lincolninst.edu/courses-events/courses/2018-journalists-forum-back-land](http://www.lincolninst.edu/courses-events/courses/2018-journalists-forum-back-land)

# Our Impact



## NEW CONSORTIUM

### Scenario Planning for Decision Makers

To build capacity for better land use and transportation planning, the Lincoln Institute launched the Consortium for Scenario Planning, an initiative that brings together U.S. urban planners, software developers, researchers, and others from the public, private, academic, and nonprofit sectors. Working groups facilitate peer exchange and education, improve the availability and quality of instructional resources, identify best practices for software interoperability, address gaps in theory and practice, and provide guidance through presentations, work sessions, critical feedback, guidebooks, and online resources.

[www.scenarioplanning.io](http://www.scenarioplanning.io)

## NEW ONLINE TOOL

### Toolkit for Planners

Building on the 2017 publication of *Revitalizing America's Smaller Legacy Cities: Strategies for Postindustrial Success from Gary to Lowell*, the Lincoln Institute partnered with the Greater Ohio Policy Center to produce the Smaller Legacy Cities Toolkit, which offers information and resources designed to help practitioners implement the recommendations contained in the Policy Focus Report.

[www.smallcitytoolkit.greaterohio.org](http://www.smallcitytoolkit.greaterohio.org)



The former Bethlehem Steel plant in Pennsylvania has been converted into an arts campus, attracting residents and visitors to revitalize the city. *Credit: Ryan Hulvat.*

## Legacy Cities Initiative

The 2018 Legacy Cities Initiative helps practitioners in U.S. legacy cities—former industrial centers with populations of less than 200,000—implement equitable revitalization. The initiative:

- **Provides online resources** for best practices, current research, and aligned programs across the country.
- **Supports state policy interventions** for policy makers and organizations through state-to-state information sharing and network development.
- **Develops a community of practice** for leaders of midsize legacy cities in partnership with the National League of Cities, American Planning Association, and Enterprise Community Partners.
- **Turns vacant lots into green infrastructure** by compiling best practices for urban greening in collaboration with the Urban Institute and the Center for Community Progress.

[www.legacycities.org](http://www.legacycities.org)

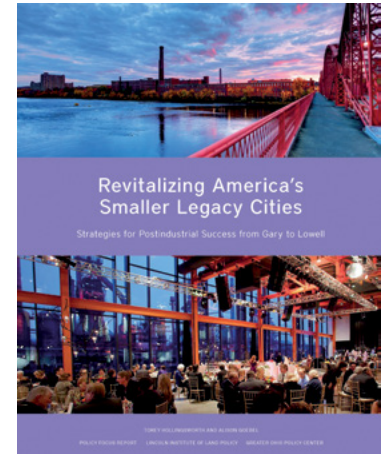


## POLICY FOCUS REPORT

### *Revitalizing America's Smaller Legacy Cities: Strategies for Postindustrial Success from Gary to Lowell*

Torey Hollingsworth and Alison Goebel

This report examines the unique challenges faced by smaller American legacy cities—former industrial hubs with populations of less than 200,000, primarily located in the Midwest and Northeast. These cities must reconsider how to rebuild and sustain strong economies, housing markets, and workforces. The author identifies replicable strategies that have helped smaller legacy cities weather these changes and transform into thriving, sustainable communities.

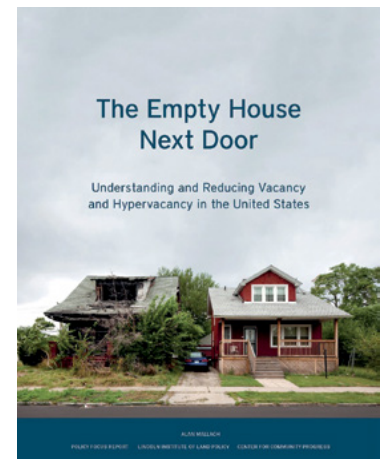


## POLICY FOCUS REPORT

### *The Empty House Next Door: Understanding and Reducing Vacancy and Hypervacancy in the United States*

Alan Mallach

Property vacancies in the United States skyrocketed during the Great Recession. While many cities have recovered, the picture is very different in the nation's legacy cities—former industrial centers of the American heartland. The examples in this report illustrate creative strategies for local officials, nonprofits, and community leaders to reduce the harm caused by vacant properties, jump-start housing markets in struggling neighborhoods, and transform vacant properties into community assets.



## Center for Community Investment (CCI)

In underserved communities, leaders need to shift how they deploy resources such as land, capital, and expertise to provide transformational benefits for their residents. CCI's programs help community leaders create rich investment opportunities, provide leadership development, and share learning with a network of communities and institutions.  
[www.centerforcommunityinvestment.org](http://www.centerforcommunityinvestment.org)

*The Center is supported by The Kresge Foundation, the Robert Wood Johnson Foundation, the John D. and Catherine T. MacArthur Foundation, and the Surdna Foundation.*

# Our Impact



Connect Capital is working to attract mission-driven investors to central Appalachia, which has a long history of resource extraction and inequitable economic practices. *Credit: Cris Ritchie/Getty Images.*

## NEW INITIATIVE

### Accelerating Investments for Healthy Communities (AIHC)

In 2018, CCI launched the Accelerating Investments for Healthy Communities program to help hospitals and health care systems expand local investments in their communities and inspire others to do the same. Teams from participating institutions engage in learning labs; share experiences with peers; explore the range of motivations for health system investment in affordable housing; and receive coaching as they formulate strategies for the future. The initiative is supported by the Robert Wood Johnson Foundation.

## NEW PROGRAM

### Connect Capital

Social and environmental factors indisputably shape health outcomes. In 2018, CCI began partnering with communities, foundations, nonprofits, financial institutions, and public sector organizations that are deploying capital to improve access to green infrastructure, regional economic development, affordable housing, and other determinants of good health and well-being. During the first phase of the Connect Capital initiative, teams attended a two-day workshop to help strengthen their local community investment systems. Participants include teams from central Appalachia; Coachella Valley, California; Miami, Florida; Milwaukee, Wisconsin; Richmond, Virginia; and Seattle, Washington.



## Our Work in Latin America

The Lincoln Institute's work throughout Latin America and the Caribbean focuses on affordable housing, urban infrastructure, and services funded by the property tax, land value capture, and other land-based tools to promote urban development. The key to our impact is the extensive network we have developed through distance education programs; research; and professional development courses, seminars, and workshops. We offer a host of pedagogical tools including webinars, booklets, and games.

## Training the Trainers in Latin America

Hundreds of alumni of our Latin American programs teach courses on land policy, urban economics, and planning. Many use Lincoln Institute research and publications to strengthen local capacity to manage land policy and urban development to promote fiscally healthy municipalities. In 2018, we launched a pilot program to train educators to enhance their courses and educational tools for planners in the region. The initiative includes new online resources to help educators share syllabi, resources, and teaching strategies.

## Planning Directors in Latin America

In 2018, inspired by the Big City Planning Directors Institute in the United States, the Lincoln Institute convened the first meeting of high-level Latin American planning officials in Curitiba, Brazil, with support from the Institute of Research and Urban Planning of Curitiba. Planning directors from nine major Latin American cities—including Buenos Aires, Bogotá, Panama City, and Lima—met to discuss the accomplishments and challenges facing their cities and to exchange planning solutions.

8,000+

**Latin American and Caribbean planners, public officials, journalists, and academics have attended Lincoln Institute courses.**

400+

**Lincoln Institute alumni are using our materials to teach in Latin American universities.**



Barigui Park, in Curitiba, Brazil, features a wildlife reserve, a convention center, and the headquarters of the Municipal Council for the Environment. Credit: PaulaVilela/iStock/Getty Images Plus.





# We work to combat climate change & advance land/water management.

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The Lincoln Institute works to help cities preempt the most catastrophic effects of climate change and adapt to its unavoidable impacts. Our work focuses on how land policy intersects with urban planning and resilience, land conservation, and water sustainability.

Photo: Canals deliver water to desert developments in central Arizona, illustrating the need to integrate land and water planning. Credit: Doug Von Gausig/iStock.



# Our Impact



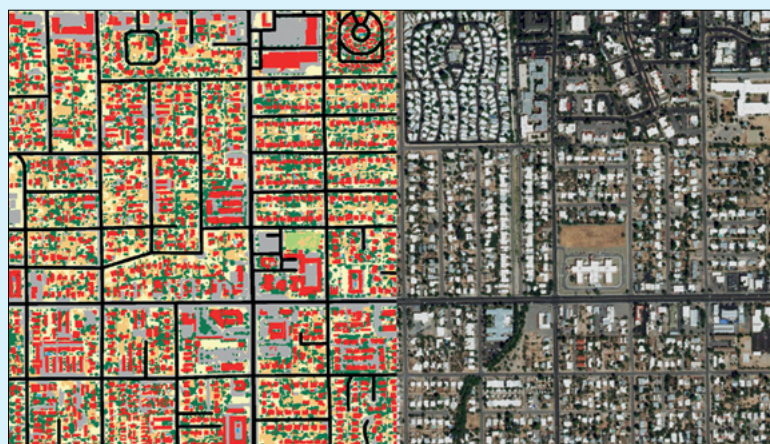
Land use decisions are made every day that shape our water future.

## Babbitt Center for Land and Water Policy

The Babbitt Center was established in 2017 to advance the integration of land and water management in order to meet the current and future water needs of the people, economy, and environment. Through research, training, and partnerships, the center focuses on issues facing the Colorado River Basin, develops tools and best practices to guide decisions, and offers solutions for the sustainable management of land and water resources in the Basin and beyond. In one of their initial efforts, the Babbitt Center collaborated with the Conservation Innovation Center at the Chesapeake Conservancy. They geospatially mapped 3,800 square miles of Pima County, Arizona, to yield robust data that will help optimize the placement of green infrastructure, facilitate effective flood control measures, and improve understanding of the impacts of impervious surface and heat island effects. [www.lincolnst.edu/babbitt-center-land-water-policy](http://www.lincolnst.edu/babbitt-center-land-water-policy)

## Guidelines for Integrating Land and Water Planning

To ensure adequate water supply for development, the Babbitt Center works to coordinate water and land use plans. Experts at the center evaluated land and water use plans for most Arizona communities. Based on that work, the Colorado Department of Local Affairs and the Colorado Water Conservation Board collaborated with the Babbitt Center to evaluate Colorado community plans and create guidelines for integrating water into long-range land use plans. The center also partnered with the Getches-Wilkinson Center for Natural Resources, Energy, and the Environment at the University of Colorado to create guidelines for integrating land use into water efficiency plans.



### Land Cover

No Data	Irrigated Land	Impervious
Water	Desert/Grassland/Scrub	Structures
Trees/Shrubs	Barren/Bedrock	Roads

Aerial imagery, LiDAR (Light Detection and Ranging) elevation data, and advanced classification techniques were used to produce this one-meter-resolution land cover mapping of Pima County, Arizona. Sources: Basemap: Esri, DigitalGlobe, GeoEye, i-cubed, USDA FSA, USGS, AEX, Getmapping, Aerogrid, IGN, IGP, swisstopo, and the GIS User Community. Overlay: Conservation Innovation Center.

# Our Impact

## Resilient Communities and Watersheds

Officials from six Colorado communities participated in the first Growing Water Smart workshop in Keystone, Colorado, to explore how unified water and land planning can lead to more efficient and sustainable water systems. The three-day workshop, designed by the Resilient Communities and Watersheds program of the Sonoran Institute as part of their joint program with the Lincoln Institute of Land Policy, introduced participants to planning tools to meet Colorado Water Plan's efficiency goals, enhance the resiliency of the communities in the Colorado River Basin, and ensure the health of the watershed. The Gates Family Foundation provided additional funding to support follow-up technical assistance for the communities that attended the workshop.

## International Land Conservation Network (ILCN)



In January 2018, the ILCN hosted the second Global Congress of the International Land Conservation Network in Santiago, Chile. The conference drew 180 participants from 39 countries to attend panels on conservation finance; law and policy; organization and governance; and land stewardship, restoration, and management. [landconservationnetwork.org](http://landconservationnetwork.org)



## European Private Land Conservation Network (ELCN)

Preceding the 2018 ILCN Global Congress, the ILCN conducted a study tour in Chile with members of the European Private Land Conservation Network (ELCN). The contingent met with a group of conservationists behind the recently created Parque El Bordo in coastal Chile, a priority site for the conservation of biodiversity, and with the founders of Parque Andino Juncal in the mountains.

Above: The ILCN and ELCN teams at Parque Andino Juncal in the Andes Mountains of Chile gather with the park's founders and stewards. *Credit: ILCN.*

Below: A view of the Chilean Andes Mountains from the resort of Portillo, which the ILCN and ELCN teams visited as part of a Chilean conservation study tour. *Credit: Emily Myron.*





## Future Land Conservationists

Academics for Land Protection in New England (ALPINE) held its first Summer Institute in 2017 to bring together students interested in pursuing careers in land conservation. ALPINE was formed through a collaboration of the Lincoln Institute, the Harvard Forest, and the Highstead Foundation to promote land conservation and its professions among faculty, students, and staff in higher education in New England.

## Land Conservation in China

In 2018, the International Symposium on National Park Development and Land Conservation was held at the Great Wall National Park in Yanqing, Beijing, to discuss the options and challenges for developing national parks and land conservation in China. The meeting was co-organized by the Beijing Forestry University and the Peking University–Lincoln Institute Center for Urban Development and Land Policy in collaboration with the Chinese National Forestry and Grassland Administration and the National Park Administration.



Staff of the Peking University–Lincoln Institute Center for Urban Development and Land Policy take a break at the Great Wall in Badaling National Forest Park. *Credit: Zhao Min.*



The Great Wall in China winds 13,000 miles through deserts, grasslands, and mountains. *Credit: fotohunter/iStock/Getty Images.*

# Financial Summary

Fiscal year July 1, 2017–June 30, 2018\*  
(Numbers rounded to thousands)

## Assets

Operating Cash	\$1,742,000
Investments	\$580,475,000
Buildings and Equipment	\$21,137,000
Flexible Spending Account Deposits	\$15,000

**TOTAL ASSETS: \$603,369,000**

## Revenues

Net Investment Revenue (net of direct investment expenses of \$2,288,000)	\$46,950,000
Grants Received	\$3,377,000
Publications and Other Revenue	\$81,000

**TOTAL REVENUE: \$50,408,000**

## Liabilities

Loan Account	\$25,310,000
Deferred Excise Tax	\$3,004,000
Deferred 403(b) Payment	\$28,000

**TOTAL LIABILITIES: \$28,342,000**

## Expenses

Program	\$19,602,000
Operations and Administration	\$4,619,000
Investment Management, Operations and Administration	\$1,011,000

**TOTAL EXPENSES: \$25,232,000**

## Net Assets

\$575,027,000

## Change in Net Assets for the Year

\$25,176,000

## Total Liabilities & Net Assets

\$603,369,000

Net Assets, Beginning of Year	\$549,851,000
Net Assets, End of Year	\$575,027,000

Grants Committed and Pending to Lincoln Institute	\$10,734,000
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\* This information is based on preliminary numbers that are subject to audit.



Sailors enjoy the Charles River in Cambridge, Massachusetts, as well as the view of the Leonard P. Zakim Bunker Hill Memorial Bridge in the background.  
Credit: haveeseen/iStock/Getty Images Plus.





Mount Katahdin in Maine is the northern terminus of the Appalachian Trail. *Credit: rickberk/iStock/Getty Images Plus.*

## Our History

In 1946, Cleveland industrialist and inventor John C. Lincoln established the Lincoln Foundation to support other institutions in the teaching, research, and publication of ideas inspired by Henry George, the political economist and author of *Progress and Poverty* (1879), the seminal book on land ownership and taxation.

Created as a school in 1974, the Lincoln Institute of Land Policy became the foundation's primary grant recipient, focusing on property valuation and taxation policy, urban planning and development, land economics, and property rights. In 2006, the Lincoln Foundation and the Lincoln Institute of Land Policy merged to become a private operating foundation.

## Our Mission

The Lincoln Institute of Land Policy seeks to improve quality of life through the effective use, taxation, and stewardship of land. A nonprofit private operating foundation, the Lincoln Institute researches and recommends creative approaches to land as a solution to economic, social, and environmental challenges. Through education, training, publications, and events, we integrate theory and practice to inform public policy decisions worldwide.

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With locations in Cambridge, Massachusetts;  
Washington, D.C.; Phoenix, Arizona; and Beijing, China,  
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Our publications portfolio includes books  
and free Policy Focus Reports, Policy Briefs,  
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[www.lincolninst.edu/publications](http://www.lincolninst.edu/publications)

Front cover: Natural calcium deposits account for the vibrant blue water of the Little Colorado River in comparison to the brown riverbank. *Credit: Trace Rouda/iStock.*

Back cover: In 2017, the Center for Community Investment launched the Fulcrum Fellowship for rising executives in urban planning, community development and investment, population health, and climate resilience. *Credit: Rudy Espinoza.*

Editor & Project Manager: Emily McKeigue Design & Production: Studio Rainwater

