



# Groundbreaking Solutions

75 YEARS



LINCOLN INSTITUTE  
OF LAND POLICY

2019–2020  
Annual Report

# Celebrating 75 Years of Progress

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**“The association of poverty with progress is the great enigma of our times.”**

**POLITICAL ECONOMIST** Henry George wrote those words in 1879, but they might just as easily be written today. To be sure, the enduring coexistence of great wealth and great poverty is less of an enigma than it once was, thanks to more than a century of research, policy, experience, and observation. But an undeniable gulf remains between, as George put it, “the House of Have and the House of Want.” The uneven effects of the global pandemic have made this divide both deeper and more apparent.

George’s observation that the rising tide of the Industrial Revolution simply wasn’t lifting all boats captured the imagination of the American public, including young inventor and entrepreneur John C. Lincoln, who heard him speak in Cleveland. John cottoned to the suggestion that the solution to this pernicious problem lay in a single four-letter word: land. He launched the Lincoln Foundation in 1946 to support teaching and research related to the idea that changes to land ownership and taxation could effectively address social inequities.

Seventy-five years later, the Lincoln Institute of Land Policy—which was established by John’s son David in 1974 and merged with the original entity to become a private operating foundation in 2006—carries on that legacy. Our focus has broadened, but our commitment remains largely the same: to research and propose creative approaches to land as a solution to economic, social, and environmental challenges.



With offices in Cambridge, MA; Phoenix, AZ; Washington, DC; and Beijing, and with active programming and partners on six continents, we have become a global organization with a global impact. Whether we are teaching urban planning students about the finer points of municipal finance, advising policy makers in Latin America or China on land-based financing, convening an international network of conservation experts, or guiding leaders of U.S. legacy cities through a scenario planning process, we do everything we can, everywhere we can, to promote the effective use, taxation, and stewardship of land. And we demonstrate that the choices communities make about land policy can improve the quality of life for the people who call those places home.

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

**GEORGE W. MCCARTHY** *President and CEO*



These are uncertain times, marked by nearly unprecedented political, social, economic, and environmental turmoil.

As a global society, we face complex challenges that require both local commitments on the ground and a coordinated global response. In this report, we're pleased to share more about the roots of our work, and to offer a closer look at the solutions to be found in land.

The city of Denver, Colorado, has found key solutions in land to guide its development, including the use of land value return to create affordable housing. Source: iStock / Creative-Family.

# A Legacy of Innovation

## Early Inspiration

**1866**

John Cromwell Lincoln born in Painesville, Ohio.

**1888**

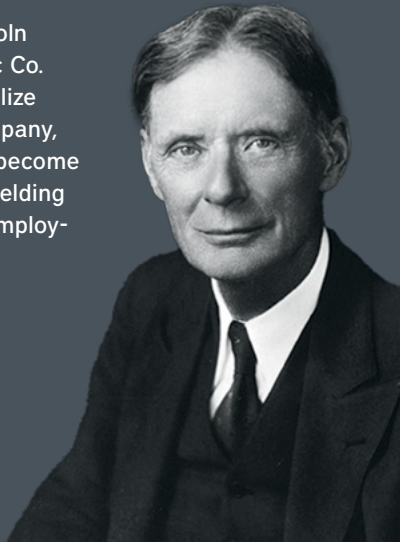
John C. Lincoln moves to the industrial hub of Cleveland, finding work on the electrification of city streetcar systems.

**1889**

John Lincoln attends a speech by Henry George decrying the inequities of the Gilded Age and later reads George's *Progress and Poverty*, igniting a lifelong interest in land use and policy.

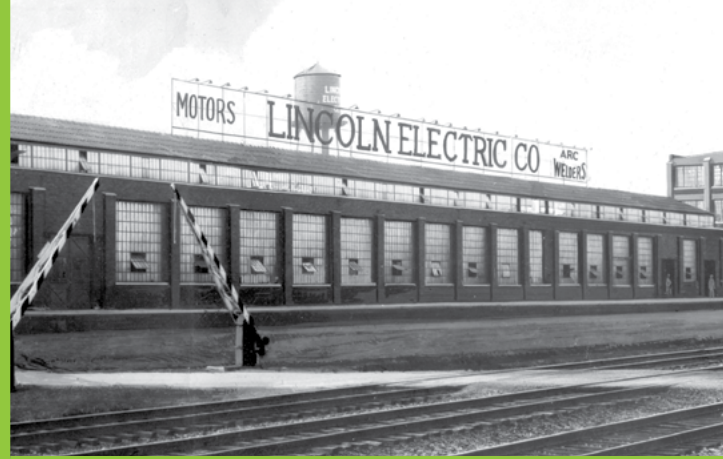
**1895**

With \$200 in capital, Lincoln founds the Lincoln Electric Co. to develop and commercialize an electric motor. The company, incorporated in 1906, will become known for its unique arc welding process and progressive employment policies.



John Lincoln.

Source: LILP Archives.



## Lincoln Foundation

**1925**

David Colvill Lincoln, future president of the Lincoln Foundation and founding chairman of the Lincoln Institute, is born.

**1931**

The Lincoln family moves from Cleveland to Phoenix, seeking a better climate for health reasons. John becomes involved in the early development of the area and begins a long tradition of local philanthropy.

**1936**

John C. Lincoln becomes the largest funder of the Henry George School of Social Science in New York City.

**1946**

Lincoln Foundation incorporated in Arizona to promote education and research in land ownership and taxation.

**1959**

John C. Lincoln dies in Arizona at the age of 92. David C. Lincoln takes over as president of the Lincoln Foundation.

Lincoln Electric Co. Source: LECO Archives.

# Lincoln Institute

**1962**

Lincoln Foundation funds the establishment of the Lincoln School of Public Finance at Claremont Men's College, beginning a long partnership with California higher education institutions.

**1966**

Lincoln Foundation establishes the John C. Lincoln Institute for Research in Land Economics, Public Finance, and Taxation at the University of Hartford in Connecticut.

**1968**

David Lincoln expands the Lincoln Institute's reach, cofounding the Land Reform Training Institute in Taiwan, now the International Center for Land Policy Studies and Training.

**1974**

**Lincoln Institute of Land Policy is founded in Cambridge, Massachusetts.**

The Lincoln Institute begins operations, with funding from the Lincoln Foundation and with Arlo Woolery as its first president, and embarks on research and education related to the property tax, urban planning and development, land economics, and property rights.

David C. Lincoln. Source: LECO Archives.



## Change Makers

**1975**

Lincoln Institute holds the Colloquium on Computer Assisted Mass Appraisal (CAMA), a transformational property valuation method.

**1980**

Lincoln Institute begins the first annual meeting of state tax judges.

**1981**

**Representatives from 40 land trusts gather in Cambridge. They go on to form the Land Trust Alliance; more than 1,000 member organizations have since protected 57 million acres and counting.**

**1986**

Ronald L. Smith, dean of the School of Business Administration at Georgetown University, named executive director and then president of the Lincoln Institute.

**1989**

First issue of *Land Lines* is published.

**1990**

Lincoln Institute launches a series of online distance learning courses on planning and conservation, an early adoption of technology for training and research.

Meeting of land trust leaders, 1983.  
Source: Files of Jean Hocker.



## An Era of Growth

**1991**

Lincoln Institute moves to current headquarters at 113 Brattle Street, Cambridge.

**1992**

First Journalists Forum held.

**1993**

Program on Latin America and the Caribbean established; training in land reform and the property tax begins in Eastern Europe.

**1996**

Kathryn J. Lincoln, John C. Lincoln's granddaughter, becomes chair of the board and later CIO. Harvard urban planning professor H. James Brown named president.

**2000**

First gathering of urban planners from around the United States, which becomes the annual Big City Planning Directors Institute. Establishment of David C. Lincoln Fellowships in the study of land value taxation.

**2003**

China program established, dedicated to the study of sustainability, urbanization, and municipal finance.

**2005**

Gregory K. Ingram, director general of evaluations at the World Bank, named president. Launch of annual Land Policy Conference (2006–2014).

**2006**

Lincoln Foundation and Lincoln Institute merge to become a private operating foundation. Kingsbury Browne fellowship established for leadership in land conservation, in partnership with the Land Trust Alliance. Making Sense of Place premieres on public TV; the series on urban issues in Cleveland, Phoenix, and Portland would become an interactive website in 2020.

## Global Impact

**2007**

Peking University–Lincoln Institute Center for Urban Development and Land Policy launches in Beijing.

**2007**

Joint venture with Regional Plan Association helps produce the America 2050 initiative, centered on the concept of megaregions.

**2010**

First 50-state property tax report issued in partnership with Minnesota Center for Fiscal Excellence. Dissertation fellowship named in honor of longtime board member and Georgist scholar C. Lowell Harriss.

**2012**

Atlas of Urban Expansion, a comprehensive online visual guide to global urbanization, debuts. First major report encouraging local and regional governments to use scenario planning released, leading to the creation of the Consortium for Scenario Planning.

**2014**

George W. McCarthy, economist and director of the Metropolitan Opportunity program at the Ford Foundation, named president.

Kathryn Lincoln and Peking University President Ping Hao. Source: Tao Jin.



Lincoln Institute offices, Cambridge, Massachusetts. Source: John H. Bowman.



## New Initiatives

**2014**

**International Land Conservation Network established.**

**2015**

Campaign promoting municipal fiscal health launched.

**2016**

Publication of *Nature and Cities: The Ecological Imperative in Urban Planning and Design*.

**2017**

Center for Community Investment founded to overcome disinvestment and improve opportunity.

Babbitt Center for Land and Water Policy created to promote integration of land and water management.

**2018**

Global campaign to promote land value capture launched.

David C. Lincoln dies in Paradise Valley, Arizona, at the age of 92.

Grand Canyon. Source: tonda/iStock.

## Policy and Practice

**2019**

New partnership with Columbia University ensures global distribution of 200 book and report titles, including the newly published *Design with Nature Now*. Launch of official podcast *Land Matters* and Spanish-language podcast *Estación Ciudad*.

**2020**

Launch of the Legacy Cities initiative, dedicated to helping postindustrial areas regenerate equitably.

Launch of the Center for Geospatial Solutions, designed to expand accessibility to technology that can inform land use decisions around the globe.

**2021**

**Lincoln Institute celebrates 75 years of groundbreaking solutions with special events, publications, and celebrations.**

Dayton, Ohio. Source: Jacob Boomsma.



# Our Global Reach

## UNITED STATES & CANADA



### Finding answers in land to improve the quality of life

With programming and partners on six continents, the Lincoln Institute is a global organization with a global impact. This map illustrates the broad geographies our program areas encompass. Icons indicate the goals that best align with our work in each place.

 OUR OFFICES



## LATIN AMERICA & THE CARIBBEAN



## OUR GOALS



**Low-Carbon, Climate-Resilient  
Communities and Regions**



**Reduced Poverty  
and Spatial Inequality**



**Fiscally Healthy  
Communities and Regions**



**Sustainable Land  
and Water Management**



**Functional Land Markets  
and Reduced Informality**



**Efficient and Equitable  
Tax Systems**



## OUR ACTIVITIES



### Research

Produce quality data and findings to inform land policy and grow the field of research



### Capacity Building

Build the capacity of decision makers and practitioners to make and implement effective land policies and practices



### Communication

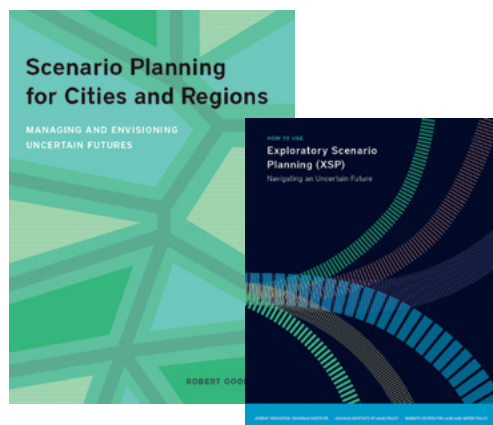
Foster recognition of land policy as a tool to address important social, economic, and environmental challenges

# Low-Carbon, Climate-Resilient Communities and Regions

We work to promote land policies to reduce and adapt to the effects of climate change.



## Our Impact



- **Grew the Consortium for Scenario Planning’s resource offerings** with the publication of Rob Goodspeed’s book, *Scenario Planning for Cities and Regions: Managing and Envisioning Uncertain Futures*; Jeremy Stapleton’s manual *How to Use Exploratory Scenario Planning (XSP): Navigating an Uncertain Future*; and “What is Exploratory Scenario Planning?” an explainer video cocreated with the Sonoran Institute
- **Hosted the largest-to-date annual Consortium for Scenario Planning conference** in Hartford, Connecticut, themed around “Paths to Resilience,” which marked a new stage of growth for both the practice of scenario planning and the Consortium
- **Assisted six multisector, community-based teams through the Center for Community Investment’s Connect Capital program** to enable local municipalities to address climate issues, ranging from equity-driven public health and environmental adaptations in Seattle to affordable housing preservation in the face of flooding in Miami
- **Conducted a comprehensive study commissioned by the Department of Infrastructure Development, National Development and Reform Commission (NDRC) in China**, which assessed the likely impacts of socioeconomic, technological, and climate trends on the future of infrastructure and made policy recommendations for infrastructure development

Top: San Francisco’s Salesforce Transit Center provides Bay Area residents access to jobs, homes, services, and recreation, reducing their dependence on cars to commute and travel across the region. *Source: Amy Cotter.*

# Sustainable Land and Water Management

We work to integrate land and water conservation, management, and policies globally.



## Our Impact

- **Convened new and current members of Academics for Land Protection in New England (ALPINE)** for five events to share research and curriculum modules, honor luminaries in the field, and connect with students of conservation
- **Hosted a successful webinar series for the European and International Land Conservation Networks (ELCN and ILCN)** with over 1,000 participants covering topics such as conservation finance, law and policy, land stewardship and management, and large landscape conservation
- **Organized the first cohort of the Large Landscape Peer Learning Initiative (LLPLI)**, bringing together teams focused on conservation in regions of the United States and Chile to collaborate, share best practices, and develop strategic visions
- **Engaged 150 participants from 75 communities and water agencies in Colorado** through the Babbitt Center for Land and Water Policy's workshops cohosted by the Colorado Water Conservation Board (CWCB) and webinars on "Best Practices for Implementing Water Conservation and Demand Management Through Land Use Planning Efforts," a guide later adopted by the CWCB.



Top: Lincoln Institute's Babbitt Center for Land and Water Policy works with agencies in the Colorado River Basin to address the needs of local communities. *Source: Dylan Harris.*

Participants in the 2019 ALPINE Summer Institute take a break while hiking Tully Mountain in Orange, Massachusetts. *Source: Marianne Jorgensen.*

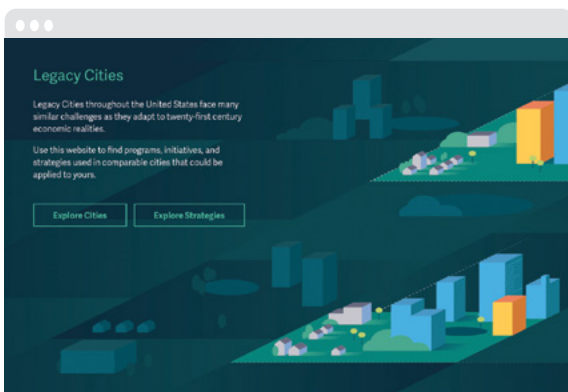
# Reduced Poverty and Spatial Inequality

We work to increase access to the resources and opportunities that communities need to thrive.



## Our Impact

- **Launched the new interactive Legacy Cities Initiative website** and brought together leaders from Akron, Ohio; Lansing, Michigan; and Rochester, New York, in a community of practice for smaller legacy city leaders working toward equitable revitalization.
- **Updated the Fiscally Standardized Cities database** to include information on U.S. legacy cities and to forecast fiscal impacts of the COVID-19 pandemic on 150 large U.S. cities for an article in the *National Tax Journal*
- **Collaborated with the Guangdong Provincial Association of Land Redevelopment** to assess a 10-year pilot program on urban regeneration and land redevelopment
- **Partnered with the UK2070 Commission** to propose an action agenda addressing regional disparities and spatial inequality across the United Kingdom, including strengthening local economies and creating university-based research and development networks
- **Created a monthly discussion series** for the Big City Planning Directors Institute with the American Planning Association and the Harvard Graduate School of Design in the face of the COVID-19 crisis
- **Orchestrated three scenario planning workshops** for leaders in the Richmond, Virginia; Hartford, Connecticut; and Vancouver, British Columbia, regions on creating equitable comprehensive plans



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

Top: Municipal leaders in Vancouver, British Columbia, participate in a scenario planning workshop, hosted by the Consortium for Scenario Planning. Source: Amy Cotter.

# Functional Land Markets and Reduced Informality

We work to improve the distribution of benefits from public investment.



## Our Impact



Ronald Granados Rojas of Costa Rica's Ministry of Housing inspects informal settlements along the route of the San José Electric Train Project. Source: Daniel Navarro.

- **Launched a new David C. Lincoln Fellowship Program** to identify and develop proficient methods of land valuation using real assessment data from Maricopa County, Arizona
- **Conducted research to quantify the effects of charges for building rights**—an important mechanism for funding social housing—on land prices in São Paulo, Brazil
- **Surveyed 334 Latin American planning officials in 17 countries** on land use regulations across cities to identify obstacles to reform and analyze how regulatory instruments can help prevent the spread of informality
- **Developed an online version of the popular PLUS/GIROS game**, an innovative tool to help planners and other public officials around the world understand the process of land price determination and the effects of regulation
- **Collaborated with high-level Costa Rican officials**—including the First Lady; Ministers of Housing, Environment, and Planning; and members of Parliament and the judicial high courts—to recommend land-based funding tools for the San José Electric Train Project, and to produce a series of training workshops, feasibility studies, and technical assistance

Top: São Paulo, Brazil, has experimented with innovative land policy instruments, including charges for building rights. Source: Ranimiro Lotufo Neto.

# Fiscally Healthy Communities and Regions

We work to enable local governments to deliver services and infrastructure and to invest for the future.



## Our Impact

- **Convened experts on land value capture (also known as land value return) around the world** to work on the newly launched Lincoln–OECD Global Compendium on Land Value Capture, which will document policies in more than 40 countries
- **Commissioned nine new research projects** on topics such as inclusionary zoning in Paris and New York, and local fiscal stability in three eastern European countries
- **Expanded the successful Land Value Capture Dialogues**, a series of meetings originally developed for Cape Town, throughout South Africa with additional resources from the national Treasury and new programming to promote equitable urban development and strengthen municipal fiscal health
- **Provided technical support and advice on land value capture/return** for transit-oriented development in Jakarta, Indonesia, as well as housing issues in China
- **Augmented our digital teaching case study library, in partnership with the Association of Collegiate Schools of Planning (ACSP)**, to include seven new studies ranging in focus from the economic damage of climate change to zoning regulations in high-growth neighborhoods
- **Hosted the annual Training the Trainers Course** on the Fundamentals of Municipal Finance in Hangzhou, China, for 65 participants



Working in Riga, Latvia, and elsewhere, the Lincoln Institute has sought to help strengthen local fiscal health by addressing challenges to property tax systems including taxpayer resistance, liquidity issues, and legislators' skepticism. *Source: Marcus Lindstrom.*

Top: A view from downtown Cape Town, South Africa, where planners, policy makers, and housing advocates are working together to promote inclusionary housing policies. *Source: Enrique Silva.*

# Efficient and Equitable Property Tax Systems

We work to improve revenue systems that fund vital public investment and services.



## Our Impact

- **Updated the State-by-State Property Tax at a Glance tool and the Significant Features of the Property Tax database** with new data, recent property tax developments, and expanded coverage of state school funding history
- **Convened high-level government officials** for land-based financing seminars in Latin America and the Caribbean, organized programs on property taxes in the United States, and partnered with the African Tax Institute to offer trainings in tax policy and administration
- **Surveyed 8,000 property tax assessors** from 400 international jurisdictions for the first time in more than 40 years to measure the use, identify benefits, and spur adoption of automated valuation models to improve assessment practices
- **Celebrated a record high of 42 applications** from nine countries for the Lincoln Institute Scholars Program
- **Completed a comprehensive review of South Carolina's property tax system** and recommended changes to make the tax more equitable, transparent, and competitive
- **Cosponsored a workshop with the Latvian Ministry of Justice and Riga Technical University** on mass valuation and residential property tax relief, watched by 500 online viewers



Top: Students enjoy the jacaranda trees in full bloom on the campus of University of Pretoria, South Africa, home of the African Tax Institute, which partners with the Lincoln Institute to offer trainings on tax policy. *Source: Riël Franzsen.*

In September 2019, Lincoln Institute staff made presentations on property tax incentives for economic development at the 85th International Association of Assessing Officers (IAAO) Annual Conference in Niagara Falls, Ontario, Canada. *Source: Daphne Kenyon.*



# Spotlight on our Centers

## Babbitt Center for Land and Water Policy

The Babbitt Center continues to advance the integration of land and water management to meet the current and future water needs of Colorado River Basin communities through new publications, partnerships, and events.



The center published “Incorporating Water into Comprehensive Plans: A Manual for Land Use Planners in the Colorado River Basin,” a compilation of best practices and examples for water in comprehensive planning, in February 2020. June 2020 brought the release of “The Hardest Working River in the West,” a **StoryMap** that introduces the land and water resource challenges of the Colorado River Basin, accompanied by an open-source ArchHub database with over 100 unique data sets, maps, and reports.

The Babbitt Center team also convened leaders from many of the 29 tribes in the **Colorado River Basin for the Water & Tribes Initiative Tribal Gathering** and subsequent workshop in partnership with the Walton Family Foundation. Other events included the March 2020 Rocky Mountain Land Use Institute conference, which offered a seven-session land and water integration track, and the Growing Water Smart workshops, which in 2020 hosted participants from 16 local governments in Colorado and Arizona.



The Babbitt Center for Land and Water Policy's StoryMap of the Colorado River includes numerous maps and graphics, such as this one delineating the allocation of the Colorado River among states. *Photo Credit: Manuel Chaz Baculi. Source: 1922 Colorado River Compact, 1948 Upper Colorado River Basin Compact, and 1963 Arizona v. California.*

Visit [www.babbittcenter.org](http://www.babbittcenter.org)

Top: The Central Arizona Project (CAP) Canal in Phoenix, Arizona, delivers water to desert developments, illustrating the need to integrate land and water planning. *Source: Doug Von Gausig/iStock.*

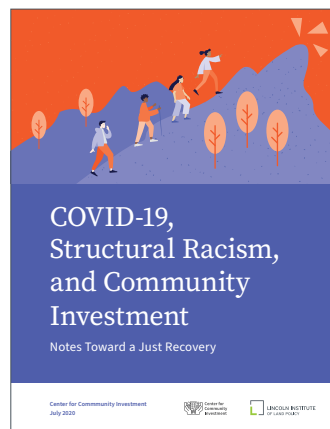


## Center for Community Investment (CCI)

CCI spent the past year helping community leaders deploy CCI's capital absorption framework, transform community investment systems, and further resilience efforts in the wake of COVID-19.



CCI cofounder Marian Urquilla's Triage Tool, developed after the onset of the pandemic, helped organizations across the country reevaluate post-COVID priorities and strategies; since its March 2020 release, the tool has been accessed online more than 20,000 times.



Top: The University of Pittsburgh Medical Center (UPMC), located in the south Oakland neighborhood of Pittsburgh, Pennsylvania, joined with peer institutions across the country through the Accelerating Investments for Healthy Communities initiative. Source: Lake Fong.

In the **Accelerating Investments for Healthy Communities** initiative, six hospitals and health systems continued to generate insights into their affordable housing investments and the policy influences of hospitals and their partners. The second cohort of Fulcrum Fellows concluded their yearlong leadership program, having raised more than \$10 million for projects ranging from participatory municipal budgeting to small business development.

In January 2020, the **Connect Capital** team in Coachella Valley released a regional action plan calling for a radical increase in housing stability and advancement of economic opportunity. Community organization Lift to Rise, one of the lead team members, was further able to raise over \$20 million for emergency relief and rental assistance during the COVID-19 crisis.

Visit [www.centerforcommunityinvestment.org](http://www.centerforcommunityinvestment.org)

# Financial Summary

Fiscal Year July 1, 2018 – June 30, 2019 and Fiscal Year July 1, 2019 – June 30, 2020\*

Assets	FY2019	FY2020
Operating Cash	297	660
Investments	582,393	566,247
Buildings and Equipment	21,762	21,530
Other	21	104
<b>TOTAL ASSETS:</b>	<b>604,472</b>	<b>588,541</b>

Revenues	FY2019	FY2020
Net Investment Revenue	24,479	4,506
Grants Received	4,879	7,867
Publications and Other Revenue	80	249
<b>TOTAL REVENUE:</b>	<b>29,438</b>	<b>12,622</b>

Liabilities	FY2019	FY2020
Loan Account	25,310	25,310
Deferred Excise Tax	2,838	1,647
Deferred 403(b) Payment	36	
<b>TOTAL LIABILITIES:</b>	<b>28,184</b>	<b>26,957</b>

Expenses	FY2019	FY2020
Program	22,104	22,506
Operations and Administration	4,402	4,110
Fundraising	281	338
Investment Oversight	435	373
<b>TOTAL EXPENSES:</b>	<b>27,223</b>	<b>27,326</b>

Net Assets	FY2019	FY2020
	576,288	561,584

Change in Net Assets for the Year	FY2019	FY2020
	2,216	(14,704)

Total Liabilities & Net Assets	FY2019	FY2020
	604,472	588,541

Net Assets, Beginning of Year	574,073	576,288
Net Assets, End of Year	576,288	561,584

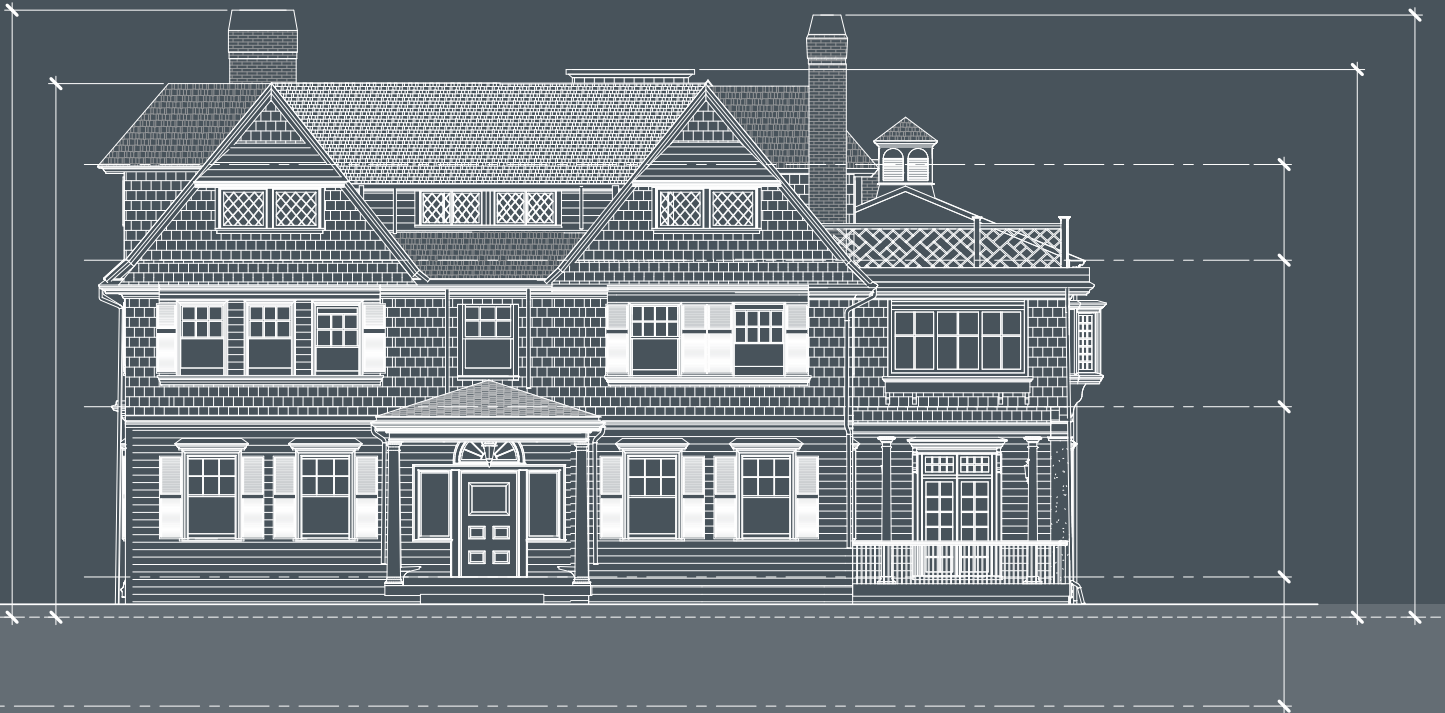
\* Numbers rounded to thousands

# 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.



Lincoln House, the longtime home of the Lincoln Institute, is under renovation to provide offices for the Cambridge staff in spring 2022. Source: John H. Bowman, DiMella Shaffer Associates, Inc.

## Praise from Our Partners

"The Lincoln Institute's technical support and expertise have been crucial to our advances in transit-oriented development and urban land management in the area impacted by the Electric Train. This link between an urban infrastructure project and the development of land in our cities has never been made in Costa Rica before."

— **First Lady Claudia Dobles, Costa Rica, architect and urban planner leading the San José Electric Train Project**

"Methodology, case studies, fieldwork, cultural and academic exchange, impeccable teaching staff and, above all, respect and care for participants, make Lincoln's activities an inexhaustible source of transformation through knowledge."

— **Fernando Marangoni, Executive Housing Secretary, State of São Paulo, Brazil**

"You've created a venue with the Institute where this small and specialized group can share strategies, support each other and commiserate in a safe, professional environment. I am a huge fan of the partnership that birthed the idea and dedicated the time, resources, and funding for this to exist."

— **Aubrey McDermid, Assistant City Manager, Oklahoma City, and participant in the Big City Planning Directors Institute**

*Cover: Alex MacLean.*

*Design: Studio Rainwater.*

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**LINCOLN INSTITUTE**  
OF LAND POLICY

