

LANDLINES

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Property Taxes in Transitional Economies

In the context of entirely new fiscal policies and new approaches to property rights in central and eastern Europe over the past decade, taxes on land and buildings have taken on significant new roles—politically as adjuncts to privatization, restitution and decentralization, and fiscally as revenue-raising tools for local governments.

The Lincoln Institute is particularly interested in the complex debate over property-based taxes and in how different countries experience the transition from communism to democracy and from planned to market-driven economies. Over the past four years, the Institute has undertaken a series of educational programs to help public officials and business leaders in eastern Europe understand both underlying principles and practical examples of property taxation and valuation through offering varied perspectives and frameworks for decision making.

The Institute is also sponsoring a series of case studies to compare the implementation of ad valorem property tax systems in eastern European countries. These studies provide a unique perspective from which to review the initiation of land privatization, fiscal decentralization and land markets, as well as to compare the various legal and administrative features adopted for the respective tax systems.

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Participatory Planning and Preservation in Havana



A LARGE-SCALE MODEL OF HAVANA HELPS VISITORS VISUALIZE THE CITY AS A WHOLE, AS WELL AS INDIVIDUAL NEIGHBORHOODS AND BUILDINGS.

GROUP FOR THE INTEGRATED DEVELOPMENT OF THE CAPITAL

Q Why is Havana so acclaimed for its old buildings and neighborhoods?

A More than two hundred years ago Havana was the preeminent city in the Gulf of Mexico and the Caribbean basin. Established as a service-oriented Spanish colonial settlement, the city spread west and southwest from its initial development next to the port, leaving behind a valuable built heritage representing many architectural styles over more than four centuries.

The historic character of Havana persists both by accident and by design: By accident, because the 1959 revolution quickly stopped an on-going process of replacing fine old buildings with high-rise condominiums; by design, because one early goal of the new government was to reduce rural poverty and improve living conditions in the countryside and smaller cities and towns. As a result, Havana became more dilapidated, but the population goal was cut short, and the city was

Q&A with Mario Coyula

spared the fate of traumatic urban renewal and speculative real estate development.

Q What are the two faces of Havana referred to in the title of your book, *Havana: Two Faces of the Antillean Metropolis*?

A Every city has at least two faces, depending on the social, cultural and political bias of the observer. Some people will tell you that pre-revolutionary Havana was a rich, wonderful, glamorous city, a perfect place to live until communism arrived. Others will recall it as a place ridden with poverty, discrimination and social injustice; they believe that the revolution opened equal opportunities to all.

Some will tell you that present-day

Mario Coyula
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Mario Coyula

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Havana is on the verge of collapse because of the lack of maintenance, and dull because of the lack of services and choices. Others will point out that because of that, Havana's unique architecture was protected from redevelopment. People in the inner districts may be overcrowded, but they have not been expelled by gentrification. In every case, it is both things at the same time. Maybe that is what makes Havana so fascinating.

Q What is the mission of the Group for the Integrated Development of the Capital?

A The Group was created in 1987 as an interdisciplinary team of experts to advise the city government on urban policies. Our mission is to place on an equal footing the economic and social development of the city, emphasizing the active participation of the city's residents. Preserving Havana's extensive built heritage represents an impossible drain of state funds at a time when the Cuban economy is severely impaired. Yet investment is critical to reassert Havana's leading role in the region and to create an urban environment that can stimulate economic growth and improve the quality of life.

New investments should encourage residents to identify and solve their own problems, and progress must be monitored to avoid negative impacts on the natural environment as well as the built and social fabric. Planning for change in Havana demands a pattern of development that would be economically feasible, environmentally sound, socially fair and politically participatory. We want to work with investors who understand and respect the community, to help build a social identity and neighborhood commitment through improving housing, transportation, education and health.

Q What is the role of the Group's neighborhood transformation workshops?

A These are organizations of neighborhood residents, guided and stimulated by architects, social workers, planners and

engineers. We try to find professionals who actually live full-time in each neighborhood. The groups choose and manage revitalization, housing construction, recreation, or other economic and social projects, according to their own vision and priorities for community develop-

ment. That way, we can manage both the benefits and the risks of tourism more effectively, and spread the benefits and costs more thinly across many neighborhoods. This pattern should be more sustainable and less vulnerable in an unfriendly external context, including the American embargo.

Q The Group has built a huge scale model of Havana. How do you use it?

A We use the model as an educational tool, to help people see the city as a whole and to place their neighborhood within it. Because the buildings are color-coded by the period when they were constructed, the model also helps people see how the city grew, and how newer buildings replaced or overwhelmed older ones. The model was built at a scale of 1:1000 and now covers

112 square meters. It is exhibited in a custom-made pavilion that serves as an information center for anyone living in or visiting the city.

We also use the model to test the visual impact of new projects. By placing proposed buildings on their intended sites, we help people get more information on different options and opportunities. This process has actually stopped some inappropriate, disruptive projects because everyone—planners, developers, neighborhood residents—could see clearly how a new structure would impact the community.

EDITOR'S NOTE: Architect and planner Mario Coyula spoke at the Lincoln Institute, the Harvard University Graduate School of Design and the Kennedy School of Government in April about the history and architecture of Havana, his home town. He has been a full professor at the Faculty of Architecture of Havana since 1964 and is vice-director of the Group for the Integrated Development of the Capital (GDIC). Dr. Coyula is also a member of several commissions, scientific councils and advisory councils. He is a co-author of the forthcoming book *Havana: Two Faces of the Antillean Metropolis* (New York and London: John Wiley and Sons, 1997) with Roberto Segre and Joseph L. Scarpaci, Jr. For more information, contact GDIC by phone/fax at 537-33-2661 or email at gdic@tinored.cu.



LINCOLN INSTITUTE PRESIDENT H. JAMES BROWN (LEFT) TALKS WITH MARIO COYULA (CENTER) AND WILLIAM A. DOEBELE AT THE HARVARD UNIVERSITY GRADUATE SCHOOL OF DESIGN. PHOTO: MARTHA STUART

ment in their specific neighborhoods.

Some of the workshops have chosen to focus on the manufacture of building materials, even by recycling rubble (an abundant raw material in Havana!), using these for their own projects but also selling them to other groups. Other neighborhood workshops have chosen to focus on urban gardening or recycling waste. Most importantly, these workshops encourage the self-reliance and commitment of the residents, thus developing a local pride that helps prevent marginality.

Q What are the pros and cons of tourism development in Havana?

A On the one hand, tourism can attract new investment and income that will help to improve the living standard of the city's residents. On the other hand, large-scale construction just for tourists can overwhelm the local built environment, and encourage Cubans to see tourists not as fellow human beings but just as an economic resource—almost the way the hungry man in the old Charlie Chaplin film saw everyone around him as a roast chicken or a delicious dessert.

I would rather attract many small investors than a few large ones and find ways of reusing some of the city's old

Institute Awards First Round of Dissertation Fellowships

The Institute is pleased to announce a new fellowship program for Ph.D. students whose dissertation research focuses on land use and tax policies in the U.S. and internationally. The program provides an important link between the Institute's educational and research objectives by supporting scholars early in their careers. The first four dissertation projects are summarized below:

Joshua Duke

Department of Agricultural and Applied Economics, University of Wisconsin-Madison
"Toward Clarity and Coherence in Land Use Conflicts: An Analysis of the Framing Problem"



What is the appropriate resolution mechanism for any particular land use conflict? Duke's project offers an answer by reframing such conflicts.

Typically, land use conflicts are framed as a struggle between private property owners and government over such issues as zoning, tax assessment and urban sprawl. These conflicts often lead to an emotional battle that obscures the central issues at stake and precludes appropriate dispute-resolution mechanisms.

This project suggests how society might facilitate the resolution of land use conflicts in general by evaluating various resolution mechanisms using a comprehensive model of actual conflicts. Duke first focuses on four attributes of land use conflicts: parties, arenas of conflict, resolution mechanisms and outcomes. He draws data from a descriptive literature including legal decisions, interest-group registers and newspapers. He then develops a non-cooperative game theory model in which disputants strategically minimize costs and maximize rights.

Using the conflicts reframed in the first section, Duke tests the theoretical model empirically, with the resolution mechanism as the unit of analysis to examine parties, stakes, strategies and prices. The mechanism is the "bargaining transaction" when parties interact in the market and the "rationing transaction" when parties take their dispute to the courts and legislatures.

Annette Kim

Department of City and Regional Planning, University of California, Berkeley
"Property Rights and Institutions in Urban Land Development"



Kim's fellowship supports field study to compare the urban land development of Hanoi and Ho Chi Minh City as part of her research on the

evolving nature of property rights in Vietnam. She will identify the emerging institutional mechanisms supporting new property rights and their impact on the shape and speed of urban development.

Vietnam has some of the weakest property rights among the transitional economies. Despite the 1993 Land Law which affirmed property rights and their transferability, property rights remain unstable. In addition to laws, support of property rights through financial, regulatory, political and social institutions is needed to actually establish rights and to activate the land market. Vietnam offers a natural experiment of the importance of property rights because the northern and southern regions have different institutional environments and emerging institutional arrangements which may be correlated to the differences in their rate and nature of urban development.

Jeroen Klink

Faculty of Architecture and Urban Planning, University of Sao Paulo, Brazil
"Sources of Urban Finance: The Applicability of the Standard Economic Model to the Brazilian Case"



Klink's research critiques some of the more orthodox views on expenditure and finance patterns of cities. He argues that an alternative frame-

work of analysis is needed in the case of Brazil, which has an extremely unequal distribution of income, assets and access to citizenship. Classical literature on urban public finance and fiscal federalism, although consistent in itself, fails to explain why certain persistent inefficiencies in Brazil may represent a logic of its own. These inequalities are reflected in the way

local land and real estate markets work within the overall system of finance and investment in the country.

Klink hypothesizes that both the under-utilization of land and real estate taxes and the composition of subnational expenditures reflect urban finance and investment patterns existing in Brazilian cities since the colonial era. His research will encompass three phases: first, review of the standard economic model (fiscal federalism) and its implications for the main sources of finance and expenditure of Brazilian cities; second, analysis of the consequences of local economic restructuring on urban finance in Brazil during the 1990s; and third, testing of these theoretical ideas for the metropolitan region of Sao Paulo.

Kiril Stanilov

Department of Urban Design and Planning, University of Washington
"Urban Growth, Land Use Change and Metropolitan Restructuring: The Case of Greater Seattle, 1960-1990"



Stanilov investigates several questions related to metropolitan growth by examining the evolution of land use development patterns in Greater

Seattle over a 30-year period. Using remote sensing techniques and GIS software, he generates a series of sequential land use maps to trace suburban growth patterns in ten-year increments. He compares his findings to the existing body of knowledge on major processes, patterns, and phenomena of suburbanization and models of metropolitan spatial structure. He also explores the role of several locational determinants on land use distribution and their impact in longitudinal terms.

The study indicates that to be successful in directing growth and achieving a more efficient regional structure planners should take into account the complex character of the late-twentieth-century metropolis and enhance their understanding of the mechanisms by which locational factors shape our built environment. The development of adequate methods for monitoring and regulating suburban growth is viewed as both imperative and realistic in light of the latest advances in GIS applications development.

Property Taxes

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Programs in Estonia

The Baltic country of Estonia was the first of the new independent states to recognize the benefits of land taxation and thus has been the focus of several Lincoln Institute programs. The Institute's work in Estonia began in September 1993 when Fellow Jane Malme and Senior Fellow Joan Youngman participated in a conference with the Paris-based Organization for Economic Cooperation and Development (OECD) on the design of a property taxation system. Estonia had just instituted its land tax program, and since then the Institute has continued to support programs there relating to land reform and property taxation.

The most recent education program, on "Land and Tax Policies for Urban Markets in Estonia," was presented in the capital of Tallinn in May to nearly 30 senior-level state and city officials interested in public finance, land reform and urban development. President H. James Brown, Jane Malme, Joan Youngman and a faculty of international experts explored current issues concerning land reform, valuation and taxation. They also discussed methods of urban planning, land management and taxation to both encourage development of urban land markets and finance local governments.

Estonia is also serving as the pilot case study for a survey instrument to gather and analyze information from countries adopting new fiscal instruments for market-based economies. Malme and Youngman are working closely with Tambet Tiits, director of a private real estate research and consulting firm in Tallinn, to draft the survey, research and collect data, and analyze the results.

Other Case Studies and Conferences

A second case study examines Poland, where an ad valorem property tax law is under legislative consideration. Dr. Jan Brzeski, director of the Cracow Real Estate Institute, serves as the country research director and liaison with the Institute. Subsequent studies will survey Latvia, Lithuania and Russia. In addition, Professors Gary Cornia and Phil Bryson of the Marriott School of Management at Brigham Young University in Utah are using the

Lincoln Institute survey instrument to study property tax systems in the Czech and Slovak Republics.

The Lincoln Institute was a sponsor of the fourth international conference on local taxation and property valuation of the London-based Institute of Revenues, Rating and Valuation (IRRV) in Rome in early June. The conference attracts about 300 senior level officials from central as well as local governments throughout Europe. Dennis Robinson, Lincoln Institute vice president, was on the conference advisory committee and chaired a session on "Case Studies in Local Taxation in the New Democracies," at which Jane Malme and Joan Youngman discussed the Institute's case studies on transitional economies. Other participants in that session were Institute associates Tambet Tiits of Estonia and Jan Brzeski of Poland. Board member Gary Cornia spoke about his research on property taxation in the Czech Republic. Martim Smolka, senior fellow for Latin America and the Caribbean, presented a paper on "Urban Land Management and Value Capture" at another session chaired by Joan Youngman. Jane Malme also was a discussion leader for a session on "Tax Collection and Administration."

The Institute is planning another program with OECD in December 1997 for public officials and practitioners in the Baltic countries of Estonia, Latvia and Lithuania to examine policy aspects of land valuation and mass appraisal concepts for ad valorem taxation.

For more information about the Institute's work on property taxation in transitional economies, contact Jane Malme (jmalme@lincolninst.edu) or Joan Youngman (jyoungman@lincolninst.edu).

FYI

RELATED PUBLICATIONS

(To order, use form on page 7.)

Ott. "Land Use, Population Structure and Farm Wealth in Pre-Soviet Estonia," 1997. Working Paper #1. \$9.00.

Ott and Desai. "Land Reform: Restitution and Valuation in the Republic of Estonia," 1997. Working Paper #2. \$14.00.

Ott. "Land Taxation and Tax Reform in the Republic of Estonia," 1997. Working Paper #3. \$14.00.

Youngman and Malme. *An International Survey of Taxes on Land and Buildings*, 1994. \$32.95.

Land and Tax Reform in Estonia

ATTIAT F. OTT

The introduction of a market-oriented economic policy in Estonia after independence in 1991 set the stage for a plethora of reforms to restore property rights and establish a price system for goods, labor, capital and land. Land and ownership reforms had two goals: the restoration to former owners of land "unlawfully expropriated" during the Soviet era, and the treatment of land as a valuable and scarce economic resource.

Historical Overview

Despite the far-reaching reforms taking place in Estonia today, the transformation of land ownership and the patterns of land use still reflect 55 years of wars, occupation and annexation. In the first of three working papers I analyze the impact of these historical developments on land use, population structure and farm wealth in pre-Soviet Estonia. Prior to annexation to the Soviet Union in 1940, Estonia had a flourishing farm sector. Land was used mostly for agriculture, with the majority of the population residing in rural communes or municipalities.

A market for land was well established and featured the coexistence of a sale-purchase price determined by the forces of supply and demand and other prices reflecting the "social" character of land use. For example, land acquisition for use by landless farmers (communal land) had a much lower price than the market price. This feature, although serving a social purpose, impacted the value of land for compensating former owners.

Another significant finding relates to the taxation of farms in pre-Soviet Estonia. Land and improvements on land were subject to taxation, although the effective rate of taxation was quite small. This tax was a local tax and the receipts were allocated to local government budgets.

Land Reform

The second paper provides a framework to analyze valuation formulae used by the Estonian Land and Tax Boards. It includes an overview of the current land stock and land use, a discussion of land and ownership reforms, including valuation laws and



methods, and a statistical analysis of the valuation model used by the Land Board.

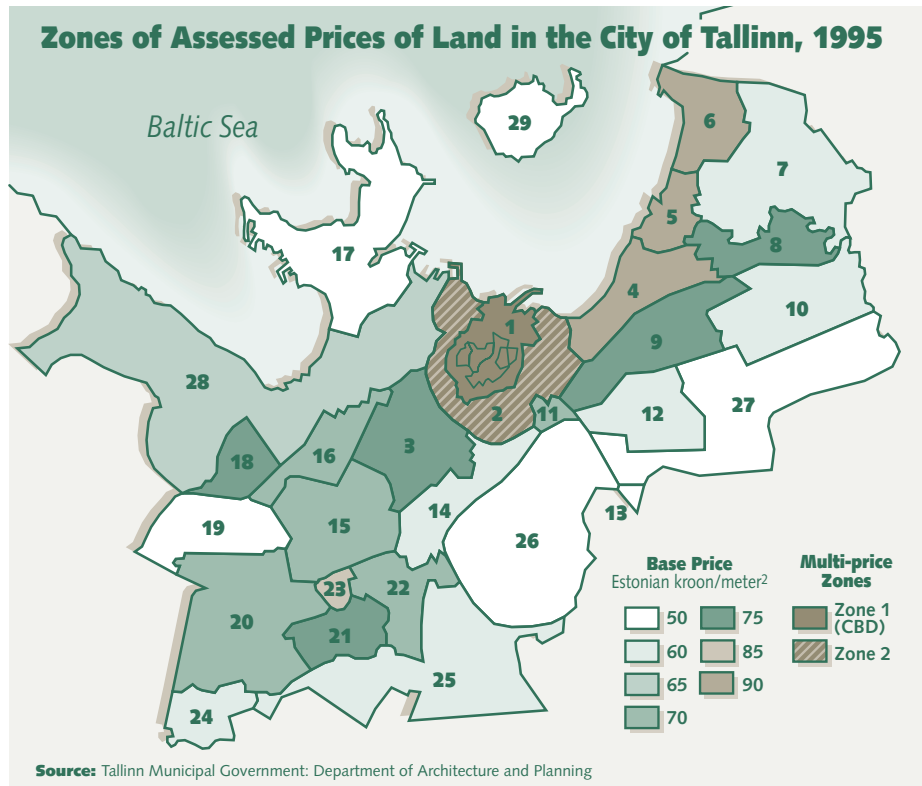
Estonia's experience with privatizing its economy is without a doubt at the forefront of liberalization efforts undertaken by the new independent states. The transformation of collective rights to land into individual rights took place in Estonia by means of legislation. First, the new Constitution in 1992 restored to citizens the rights of ownership of productive assets, including land. Property and land reform laws established a system for the restitution of land to former owners. Second, principles for establishing land value for compensation and privatization were spelled out by the valuation laws.

A land market, especially for urban land, is likely to develop quickly, offering the Land Board useful information for adjusting its valuation models. Once a sufficient number of observations on land transactions becomes available, a hedonic price model or present value model can be developed to provide information on the marginal valuation of each land attribute, as well as the significance of other land characteristics not included in the current model. Using the Estonia Base Map, the spatial aspect of land and other amenities (GIS variables) may be incorporated in the model to yield good estimates of the marginal product of land in both urban and rural municipalities.

Given that land value is used as a tax base, it is incumbent upon public sector officials to assess it fairly and accurately. A land tax yield hinges on the size and distribution of the base. If the tax model neglects this, revenue will suffer and land use will be suboptimal. Economies in transition can ill afford this road.

Land Taxation and Tax Reform

The third paper integrates the two aspects of land reform, valuation and taxation, beginning with an historical overview of land taxation in Estonia leading up to the current (1995) land tax. It addresses the assignment of tax sources between the state and local governments, and the significance of land taxation as a revenue source for local governments. The paper also offers a statistical model for estimating land tax revenues based on the Estonian Land Board valuation maps, the land cadastre and tax rates selected by local municipalities, and then contrasts the esti-



TALLINN'S CENTRAL BUSINESS DISTRICT (ZONE 1) INCLUDES FIVE SUBZONES IN WHICH BASE PRICES FOR LAND RANGE FROM 60 TO OVER 5,000 KROON/SQUARE METER. ZONE 2 ALSO HAS MULTIPLE BASE PRICES DEPENDING ON USE, SUCH AS LAND IN PUBLIC USE AS PARKS OR FOR PUBLIC BUILDINGS, OR LAND IN PRIVATE USE FOR COMMERCIAL OR RESIDENTIAL BUILDINGS.

mates with actual data obtained from the Estonian National Tax Board.

After independence in 1991, the Estonian government introduced a new tax system that replaced the Soviet system, and the state budget was completely "decoupled" from the USSR's All-Union budget. On May 10, 1993, the Estonian parliament passed the Law on Land Tax as part of a reform agenda similar to that prescribed by the World Bank for many former Soviet republics. Guided by "western" principles of taxation, the Estonian tax system was designed to achieve efficiency in resource use as well as to meet national and local budgetary needs.

The land tax is one of several revenue sources collected from people and enterprises in Estonia. Although it was established as a state tax with revenues shared between the state and local governments, it was quickly designated as a local tax with its proceeds dedicated for local budgets. Estonia also recognizes the efficiency of a special tax on land value, even though at the time of this study it accounted for only seven percent of local revenues.

Several conclusions emerge from this part of the study. First, a tax on land offers

special efficiency benefits, although its implementation needs to be considered carefully. Second, for land to be a viable tax source serious attempts should be made to enhance the efficiency of financial and insurance markets, especially in rural areas. Third, land valuation should reflect both the value of present attributes and their value in the future.

Finally, and perhaps most importantly for economies in transition, valuation and taxation of land should be viewed in the context of a "learning curve." With the progress of the economy in general and land markets in particular, land taxation in Estonia should be strengthened through annual valuation to enhance the tax capacity of municipal governments and to encourage the optimal development of land use over time.

Attiat F. Ott is professor of economics and director of the Institute for Economic Studies at Clark University in Worcester, MA. This article is adapted from three new working papers resulting from research supported by the Lincoln Institute. Her email address is aott@vax.clarku.edu.

President **H. James Brown** was the keynote speaker at the May 1997 Wisconsin Housing Conference on "Housing at the Millennium: Dynamics and Trends."

Gary Cornia, professor of public management and associate dean of the Marriott School of Management at Brigham Young University, has been named to the Board of Directors of the Lincoln Institute. He fills the position held by Ignacio Madrazo, whose term expired this spring.

Fellow **Charles Fausold** participated in a panel discussion of "Partnering for Natural Resources Management" at the Utah State University Natural Resources Week Symposium in April. In May, he spoke at the Boston Foundation's "What's Working" session, "Spotlight on the Environment: Building Support for Land and Wildlife Preservation." He also chaired the annual meeting of the Land Conservation in New England Study Group at the Institute in June, which focused on opportunities for conserving open space as a result of the deregulation of electric utilities.

Rosalind Greenstein, director of the land use and regulation program, attended a conference on the "Future Form of City Regions" in Madrid in July. The program was organized by Roger Simmonds, professor of planning at the Oxford Brookes University, Oxford, England, as follow-up to a conference on "Global City Regions" held at the Lincoln Institute in November 1995 (See *Land Lines*, January 1996). The conference was supported in part by the Lincoln Institute and cosponsored with the Madrid Regional Government with the Universidad Complutense of Madrid.

Peter Pollock, director of the Community Planning Division of the Boulder (CO) Department of Community Design, Planning and Development, is a visiting fellow at the Institute to develop a case study on growth management in the Boulder area. He is also a Loeb Fellow at the Harvard University Graduate School of Design for the 1997-98 academic year.

Fernando Rojas is a visiting fellow at the Lincoln Institute to continue international

research on fiscal reform and institutional development to strengthen democracies. A legal scholar and public policy analyst from Colombia, he has lectured at universities and consulted for governments and agencies throughout the world. He was most recently a visiting fellow at the David Rockefeller Center for Latin American Studies at Harvard University.

Robert M. Solow, a member of the Lincoln Institute Board of Directors and professor of economics, emeritus, at Massachusetts Institute of Technology, has authored a new book, *Learning from "Learning by Doing": Lessons for Economic Growth*

(Stanford University Press). It develops a theory of economic growth that builds on the economist Kenneth Arrow's 1962 paper "The Economic Implications of Learning by Doing."

Joan Youngman, director of the taxation of land and buildings program, addressed an Advanced Property Tax Seminar sponsored by the American Bar Association Section of Taxation and the Institute of Property Taxation in New Orleans in March. The topic of her presentation was "Legislative Trends and Policy Developments Affecting Property Taxation."



PARTICIPANTS IN THE PROGRAM ON FISCAL DECENTRALIZATION MEET IN SMALL GROUPS TO SHARE INFORMATION FROM THEIR RESPECTIVE COUNTRIES. LEFT TO RIGHT: GUSTAVO LEON, VENEZUELA; ZAINAB MASUNU, TANZANIA; WEZI MJOJO, MALAWI; AND BJORN LARSSON, SWEDEN.

Program on Fiscal Decentralization

The Lincoln Institute, the International Tax Program of the Harvard Law School and the Harvard Institute for International Development offered their second joint program on international taxation and government finance during April and May. In three prior years, the joint program addressed information technology for fiscal systems.

This year's four-week program focused on fiscal decentralization and financial management of regional and local governments. The curriculum featured the legal, economic and administrative dimensions of central-local financial relations, with special emphasis on land and building taxes, other local taxes and user charges. Thirty-one participants from 16 countries in Africa, Asia, Latin America and Europe included economists, financial officers and other high-level public officials responsible for budget management and local government administration.

Through a series of lectures, discussion sessions, case study presentations, field visits and computer applications, the participants learned about the theory and practical applications of fiscal decentralization, resource mobilization and the establishment of local revenue systems. According to Dr. Roy Kelly, the program director at HIID, the course was designed to enable public officials and practitioners to initiate policy and administrative reforms to improve local public finance and stimulate development in their respective countries.

Case Studies on Value Capture

Do you know of cases where the public sector has captured some or all of the increased value of land resulting from public investment?

The Lincoln Institute is seeking specific case studies of any public facility or infrastructure project in the U.S. or world-wide that has been funded in part from its effect on private property values. Some typical value capture techniques are zoning, site-design guidelines, historic preservation designation, urban growth boundaries, exactions, assessment districts and development impact fees.

For example, a new freeway interchange may increase the value of adjacent land parcels, and the local government could capture this windfall by imposing fees on the neighboring property owners to fund the interchange construction.

In other examples:

- New public parks and schools may improve residential property values;
- Urban growth boundaries may affect the value of remaining properties;
- Air freight terminals, parking structures, and intermodal facilities may add value for industrial or retail development;
- Universities, government research centers, and teaching hospitals may increase the attractiveness of adjacent office space to high-tech businesses.

The amounts recovered from such projects range from the partial payment of initial capital costs to full repayment of capital costs and operating expenditures. The most basic methods of funding capital facility costs involve development impact fees, assessment districts and special taxes. Often these methods are initiated by private property owners who require public improvements to develop their land.

The Institute invites readers to submit a brief, 250-word description of case studies, including project name and location; value capture technique and context; financing methods; government actions; a few references; and your name, affiliation, address, telephone and email. Send this information to President's Office, Lincoln Institute of Land Policy, 113 Brattle Street, Cambridge, MA 02138, or email to president@lincolninst.edu.

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| <p>1. Profession (check one)</p> <p><input type="checkbox"/> Architect/Landscape architect/ Urban designer (20)</p> <p><input type="checkbox"/> Assessor/Appraiser (01)</p> <p><input type="checkbox"/> Banker/Lender (07)</p> <p><input type="checkbox"/> Business executive (11)</p> <p><input type="checkbox"/> Computer analyst/Specialist (02)</p> <p><input type="checkbox"/> Conservationist (04)</p> <p><input type="checkbox"/> Developer/Builder (05)</p> <p><input type="checkbox"/> Economist (06)</p> <p><input type="checkbox"/> Other social scientist (14)</p> <p><input type="checkbox"/> Engineer (19)</p> <p><input type="checkbox"/> Environmentalist (23)</p> <p><input type="checkbox"/> Finance officer (24)</p> <p><input type="checkbox"/> Government executive or staff (10)</p> <p><input type="checkbox"/> Journalist (08)</p> <p><input type="checkbox"/> Judge/Other judicial official (17)</p> <p><input type="checkbox"/> Lawyer (09)</p> | <p><input type="checkbox"/> Legislator/Council/Commissioner/Staff (13)</p> <p><input type="checkbox"/> Librarian/Archivist (16)</p> <p><input type="checkbox"/> Planner (12)</p> <p><input type="checkbox"/> Real estate broker/Agent (18)</p> <p><input type="checkbox"/> Tax administrator (15)</p> <p><input type="checkbox"/> Other (99)</p> <p>2. Type of organization/affiliation (check one)</p> <p><input type="checkbox"/> Local/County government (LG)</p> <p><input type="checkbox"/> State/Provincial government (SG)</p> <p><input type="checkbox"/> Regional government (RG)</p> <p><input type="checkbox"/> Federal/National government (FG)</p> <p><input type="checkbox"/> Professional or Consulting firm (PC)</p> <p><input type="checkbox"/> Business or industry (B5)</p> | <p><input type="checkbox"/> Educational Institution (ED)</p> <p><input type="checkbox"/> Other nonprofit (NP)</p> <p><input type="checkbox"/> Student (ST)</p> <p><input type="checkbox"/> Other (99)</p> <p>3. Areas of interest (check up to four)</p> <p><input type="checkbox"/> Capital financing (10)</p> <p><input type="checkbox"/> Economic/Community development (21)</p> <p><input type="checkbox"/> Ethics of land use (03)</p> <p><input type="checkbox"/> Governance and public management (30)</p> <p><input type="checkbox"/> Growth management (04)</p> <p><input type="checkbox"/> Housing (18)</p> <p><input type="checkbox"/> Land data systems (07)</p> <p><input type="checkbox"/> Land economics (09)</p> <p><input type="checkbox"/> Land law and regulation (11)</p> <p><input type="checkbox"/> Land policy: Int'l. comparisons (05)</p> | <p><input type="checkbox"/> Land and tax policy in Latin America (25)</p> <p><input type="checkbox"/> Natural resources & the environment (02)</p> <p><input type="checkbox"/> Open space (33)</p> <p><input type="checkbox"/> Public facilities and services (22)</p> <p><input type="checkbox"/> Real estate development (08)</p> <p><input type="checkbox"/> Rural planning (31)</p> <p><input type="checkbox"/> Tax policy: Int'l. comparisons (29)</p> <p><input type="checkbox"/> Tax and revenue systems (13)</p> <p><input type="checkbox"/> Transportation (23)</p> <p><input type="checkbox"/> Urban design (26)</p> <p><input type="checkbox"/> Urban planning (14)</p> <p><input type="checkbox"/> Valuation/Assessment/Appraisal (28)</p> |
|--|---|---|--|

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Recent Publications

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Brown, H. James, editor, *Land Use and Taxation: Applying the Insights of Henry George*, 1997. \$12.00.

Faber, Scott, *On Borrowed Land: Public Policies for Floodplains*, 1996. Policy Focus Report. \$14.00.

Fulton, William, *The New Urbanism: Hope or Hype for American Communities?*, 1996. Policy Focus Report. \$14.00.

Orfield, Myron, *Metropolitics: A Regional Agenda for Community and Stability*, 1997. Copublished with Brookings Institution Press. \$28.95.

Wright, James G., *Risks and Rewards of Brownfield Redevelopment*, 1997. Policy Focus Report. \$14.00.

Working Papers

Hong, Yu-Hung, "Can Leasing Public Land Be an Alternative Source of Local Public Finance?," 1996. Working Paper. \$9.00.

Hong, Yu-Hung, "Transaction Costs of Allocating Increased Land Value Under Public Leasehold Systems: Hong Kong," 1996. Working Paper. \$9.00.

See page 4 for three new working papers by Attiat F. Ott.



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