Newsletter of the Lincoln Institute of Land Policy November 1996 Volume 8 • Number 6

# The Ideologies of Urban Land Use Politics

ALAN ALTSHULER

ocal governments exercise greater land use authority in the United States than in any other advanced democracy. Yet local governments have themselves evolved piecemeal in the typical U.S. metropolitan area, producing a pattern of fragmented authority. Most notably, as metropolitan areas have exploded outward, the local government system has adapted mainly by creating new suburbs and single-function districts rather than by expanding the boundaries of existing central cities.

Illustratively, when Robert Wood studied the New York metropolitan region in the late 1950s, he counted roughly 1,400 local governments. When Jameson Doig and Michael Danielson examined the same region in the early 1980s, the number had grown to 2,200, of which more than 800 exercised land use regulatory authority.

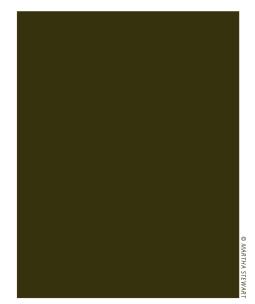
Critics levy numerous charges against this system. Above all, they contend it invites parochialism and, in dealing with issues of regional scale, gridlock. These failings are particularly apparent when the potential ends of land use policy are controversial. But they are visible in many other circumstances as well—wherever, for example, there is substantial risk that the instruments of policy (from regional overrides of local zoning to the siting of

#### Land Use Politics continued on page 4

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#### Q YOU HAVE BEEN AT THE HELM OF THE LINCOLN INSTITUTE SINCE MAY 1. WHAT ASPECT OF THE PROGRAM HAS CAPTURED MOST OF YOUR ATTENTION IN THE PAST FEW MONTHS?

A My first task has been to work with the staff to develop a more focused direction for the Institute's programs over the next several years. Without question, we are going to continue the Institute's commitment to quality research, education and publications programs. We want to both raise the level of debate through our research and publications and also meet our educational objective of directly helping public and private decisionmakers improve their understanding of landrelated issues.

To both sharpen and narrow our program focus, we have identified three substantive areas or clusters where we will concentrate our efforts:

- taxation of land and buildings;
- land values, property rights and ownership; and
- land use and regulation.

#### CAN YOU ELABORATE ON THESE TOPICS?

A Sure, although it is hard to do so in a few words. We are still working on the language to better describe these important areas of inquiry.

In the area of taxation of land and buildings, we are interested in the special nature of taxes on real property, particularly those based on market value. We address the economic effects of such taxes, their legal structure and interpretation, especially with regard to valuation. We are also interested in political aspects of implementing property taxes, particularly as instruments of fiscal decentralization. Our work provides practical assistance to policymakers dealing with existing tax systems and also explores current tax reform efforts around this country and overseas.

In the area of land values, property rights and ownership, we consider the elements that determine land value and what portion of that value may properly be claimed by various sectors of society, including the public sphere. This focus area, therefore, touches upon the larger issue of property rights, the operations of formal and informal land markets in creating and distributing land value, and methods for recovering the costs of public investment in land.

In the area of land use and regulation, we focus on the process, plans and policies that affect the development of land, especially in urban "fringe" areas most at risk from changing land uses. We also investigate issues around the reuse of vacant and underutilized land and the conservation of undeveloped land. While we are interested in the economic efficiency of the use of land, we take a more comprehensive perspective for evaluating land use and its regulation. We seek to understand

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# Latin American Land Markets

#### MARTIM SMOLKA

he Lincoln Institute's Latin America program pursues education and research projects with universities and local governments throughout Central and South America and the Caribbean. These activities are especially salient now given many political and economic changes affecting Latin American land markets. For example, the (re)democratization of the continent is engaging a larger segment of the society in designing viable, innovative programs for local administrations of competing political parties.

In addition, institutional and in many cases constitutional reforms are affecting land values and landownership rights and regulations. Structural adjustment programs to curb inflation and overcome the economic crises of the 1980s are changing attitudes regarding holding land either as an investment or a reserve of value. Frequent speculative switches between land holdings and other financial assets according to the caprices of the prevailing 'economic environment' have been a planner's nightmare in Latin America.

The forces of globalization and urbanization also contribute to significant and changing pressures on the use of land. More and more, Los Angeles-style landscapes can be found in certain suburbs of Sao Paulo, Santiago or Mexico City. While loss of the region's biodiversity is well documented, Latin America is also at risk of losing its land use diversity.

In spite of these common themes, Latin America is hardly a homogeneous entity. Its diversity emerges clearly when examining the landownership and land market structures of different countries. For example:

• The Chilean glorification of land markets contrasts with Cuba's virtual elimination of land markets and resulting residential segregation.

• Mexico had a unique experience with communal (ejido) lands that are now being privatized with important implications for new urban expansion. • In Brazil, frequent land conflicts, many with tragic consequences to the landless, can be attributed to a longpromised land reform yet to be implemented.

The Lincoln Institute can play an important role as a facilitator in Latin America to promote the international exchange of ideas and experiences with land markets.

• In Paraguay, until its recent democratization, land was traditionally attributed by the hegemonic political party, simply by-passing the market. In Argentina, on the other hand, the state uses its considerable stock of fiscal land to facilitate international investments in property developments directly through the market.

• Nicaragua's past land redistribution is probably responsible for the vigor of the recently liberalized property market and the strong land reconcentration processes now under way.

• The booming land markets of Ecuador and Venezuela have often been attributed to the ease of laundering drug money from neighboring Colombia, where regulations are stricter.

Given this diversity, the Institute's Latin America program is focusing its education and research efforts on building a network of highly qualified scholars and policymakers. Representing different countries and a variety of academic and professional backgrounds, they help identify topics of proven relevance for the region. Some examples of current topics grounded in public officials' actual and anticipated needs are: rekindling the debate on the functioning of urban land markets; closing the gap between formal and informal land markets; and implementing new land policy instruments. Access to land by the low-income urban population is the issue that best captures the hearts and minds of many researchers and public officials. Two connected research themes are 1) the mechanisms that generate residential segregation or exclusion through the market by private or public agents; and 2) the strategies of 'the excluded' to access land and subsequently formalize their 'inclusion.' Most of the Institute's education programs being developed in Latin America to deal with land management and instruments of public intervention are informed directly or indirectly by this issue.

For many public officials in the region, land reform is a sensitive issue and capturing land value increments generated by public action is still seen suspiciously as a subversive idea. Thus, the Lincoln Institute is in a unique position as a neutral facilitator capable of collaborating with Latin American scholars and public officials as well as experts from the United States to provide a comparative, international perspective on land policy ideas and experiences.

Martim Smolka, senior fellow of the Institute since September 1995, is on leave as associate professor at the Urban and Regional Research and Planning Institute at the Federal University of Rio de Janeiro, Brazil.

#### FYI

#### COURSES (See Request Form on page 7.)

Functioning of Urban Land Markets and Value Capture in Latin America. February in San Salvador, El Salvador, and April in Guadalajara, Mexico.

Public and Private Partnerships: Conflict Mediation in Land Use. March sessions in Recife, Brazil, Buenos Aires, Argentina, and Cordoba, Argentina.

Land Policies and Taxation. April in Brasilia, Brazil.

(For more information contact Alejandra Mortarini Carty, program analyst and administrator for Latin America programs, at 617/661-3016 x162 or via email at alejandra@lincolninst.edu)

# Ethics, Business, and Land

DAVID C. LINCOLN

y father John C. Lincoln (1866–1959) had a strong code of ethics that played a prominent role in both his practice of business and his ideas about land. In 1895 he founded the Lincoln Electric Company of Cleveland, Ohio, which became the world's leading manufacturer of arc welding equipment. He drew his ideas about land from the 1879 book *Progress and Poverty*, by the American political economist and social philosopher Henry George.

My father's core ethical principle was to treat people as you would like to be treated. This implied the following precepts:

1) Treat people with absolute fairness. This means all people. In business it includes all the constituents of a company employees, customers, owners, and the community. In society it means government must treat individuals fairly, and vice versa.

2) Whoever creates something should be entitled to keep it. Receiving the fruits of someone else's labor—a windfall often occurs. But for each windfall there is a wipeout—someone doesn't get all he or she produced. Both the windfall and the wipeout are unethical.

3) People are important. They should be treated with respect and dignity, not as machines or cogs in a wheel.

#### **Ethics in Business**

Largely as a result of following these principles, the Lincoln Electric Company has demonstrated superior performance for its entire 100-year history. Many things have to happen to run a business ethically. One of them is making an adequate profit, which benefits the shareholders. But in my opinion, any company and all its constituents are better served if the customer comes first.

At Lincoln Electric, most employees are on piece work. If they produce more, they get more. The company has an annual bonus program, and the kitty for this bonus is composed of the extra profit beyond the returns required to run the business. Running the business includes providing a fair but not excessive dividend to shareholders and investing in new products and production methods. Beyond these costs, employees at Lincoln Electric get to keep any extra profit they produce. Recently bonuses have been about 50 to 60 percent of annual salaries. There are no windfalls, and no wipeouts.

Nowadays, manufacturing is no longer as much the "thing" as it once was. Making Lincoln Electric a successful global company requires more emphasis on company-wide teams. Individual pay is more dependent upon cooperation across departmental lines. This can work just as well as more individual programs of the past, but it is more difficult to manage. Incentives must be tailored to each location where we operate.

#### **Ethics in Land**

The heritage of the Lincoln Institute of Land Policy stems from my father's interest in the ideas of Henry George, especially the land value tax. The ethics of this tax concept are parallel to those used at Lincoln Electric.

Someone who works the land should be entitled to keep the fruits of his labor. If he produces more because of increased skill or effort, he should reap a higher reward. However, Henry George said that land is a natural monopoly. Its value is largely created by things unrelated to the actions of the land's owner, such as population pressure or mineral deposits. The landowner or user has nothing to do with these factors, yet if they cause the land value to increase, the owner gets a windfall.

This ethical dilemma disturbed my father, as it disturbs me. He subscribed to the remedy proposed by Henry George, which is to take as a tax each year the full rental value of land produced by natural or social factors. This would eliminate the windfall. It would still leave for landowners and users the value created by their own investments and labor.

A hundred years ago land was considered one of the three factors of production, along with labor and capital. Land was essential as both a place to work and a source of raw materials. Things are more complex today. A great deal of the economy has to do with telecommunications and computer software, which allow businesses to locate anywhere and use few or inexpensive natural resources. These changes may not negate the basic economic theories of Henry George's time, but they do make it a bit more difficult to analyze the role of land in the economy.

There are many positive illustrations that ethical business practices lead to economic success. Unfortunately, there are not clearcut illustrations showing that land value taxation produces broad economic benefits. Nevertheless, economic research suggests that land value taxation could encourage the productive and careful use of land. Individuals who used the land in ways that increased its production would be able to keep the full value they had created, and society would keep the value it created.

I believe ethical practices will benefit all sides in any transaction. Ethical land taxation should lead to an improved economy, just as ethical business practices lead to more successful companies. One should get to keep the fruits of one's labor, but the fruits of speculation or monopolies should accrue to the community as a whole, not to individuals as windfalls. Both the private sector and the public sector would benefit. Good ethics is good business. Good ethics is good for society as well as the economy.

David C. Lincoln, president of the Lincoln Foundation and former chairman of the Lincoln Institute, presented the annual Founder's Day lecture on August 1 at Lincoln House. He had served as chairman for the Institute's first 22 years before stepping down in May 1996. His talk, excerpted here in part, commemorated the 130th anniversary of the birth of his father, John Cromwell Lincoln, the Cleveland, Ohio, industrialist who founded the Lincoln Foundation in 1947.

## FYI

#### PUBLICATIONS (See Request Form on page 7.)

George, Progress and Poverty, 1879 (1992 edition by Robert Schalkenbach Foundation). \$6 plus shipping and handling.

## Land Use Politics

continued from page 1

new incinerators) will be highly controversial and no consensus has yet emerged about the severity of a crisis that might justify accepting such risk.

In other respects, however, the system is both adaptive and finely tuned to citizen desires. Numerous functions have been shifted from localities to regional authorities and higher levels of government in recent decades, yet the changes have been highly selective and incremental.

When broad agreement has emerged that a particular function-such as mass transit or environmental protectionrequires decisionmaking and management at supra-local scale, the political leaders in many metropolitan areas have frequently crafted new institutional arrangements. They have typically defined the new institutions quite precisely, however, so as to avoid sapping local authority any more than necessary to deal with the specific problems that gave rise to the consensus for change. Where large numbers of voters still favor local control, moreover-as, preeminently, in the field of land use regulation-metropolitan-area political leaders have taken great care to avoid disturbing it.

To be sure, certain objectives are all but impossible to realize through this piecemeal, consensus-dependent mode of institutional adaptation (most notably, greater class and racial integration at regional scale, and prevention of urban sprawl). But others (e.g., the preservation of neighborhood character and vigorous grassroots democracy) are accomplished much more reliably than would be likely in a more "rationalized" system.

#### Balancing Communal and Individualistic Values

Controversies about this system invariably reflect a mix of conflicting interests and values. Since a considerable body of scholarship exists on the interests most commonly in dispute, let us concentrate here on the values.

Americans consider land use issues within the framework of two disparate ideologies: one communal and egalitarian, the other individualistic and disposed to leave distributional outcomes to the marketplace. In any given controversy, self-



CONVENTIONAL PIECEMEAL DEVELOPMENT PRODUCES A FRAGMENTED LANDSCAPE AND OFTEN EXACERBATES LOCAL CONFLICTS BETWEEN PUBLIC AND PRIVATE INTERESTS IN LAND USE AND REGULATION.

interested groups organize their briefs around aspects of one or the other of these ideologies. So it is easy to miss the crucial fact that both enjoy near-consensual support. Americans favor both private capitalism and government action to further collective values—each in its place. The disputes typically arise in situations where parties disagree about which ideology ought to take precedence or about how the differing ideological claims should be balanced.

The land use arena is chock full of such points. Ownership is private. Most development initiative is private. And tradition favors viewing land as a market commodity. But most human activities take place on land; the byproducts of land use profoundly affect every aspect of the human environment; and no one is an owner every place he or she goes. So everyone has a powerful stake in the preservation of some common spaces, in society's rules for behavior in such spaces, and in some regulation of land use "overspill" effects.

Owners themselves, moreover, are eager for collective services. The value of urban real estate hinges critically on the availability and quality of such services, from highway access to public safety to education. In addition, neighborhood characteristics and the level of investor confidence in the neighborhood's future profoundly affect real estate values. As a result, whether their aim is development or simply enjoyment of what they already have, property owners are drawn inevitably to the public realm.

Within the public realm, however, communal values—including the presumption of equal access to collective services regardless of income or wealth—predominate. This poses a severe problem for relatively affluent property owners who are reluctant to trigger wide egalitarian claims.

The fragmentation of metropolitan areas into independent suburbs, a problem for some, is for these voters a solution. It provides a means of confining the application of communal norms within relatively small population groups. And it makes available to such groups an instrument of extraordinary power for the pursuit and preservation of homogeneity: land use regulation.

#### **Public Regulation vs Market Forces**

Pressures have built in recent decades, nonetheless, for public land use action on a wider scale. Some of these pressures (e.g., for major infrastructure investments and for environmental protection) come largely from property owners themselves and do not pose much redistributive threat even when higher-level governments assume responsibility for action. Nearly all of the centralization that has occurred has been in response to pressures of this sort.

A second set of pressures for supra-

local action has come primarily from less favored groups and their political representatives, seeking fiscal equalization and residential integration. There have been considerable shifts of money in response to these pressures. But resistance has been fierce to reforms that might force racial or class integration at the neighborhood level. With rare exceptions it has been successful.

The reform idea with the greatest apparent potential to override local land use parochialism would be a shift of some land use regulatory authority to the state level. Movement in this direction occurred in about one-quarter of the states during the 1970s and 1980s. Except in the notable cases of Oregon and Florida, however, the changes were slight, and the historic pattern of local land use autonomy remained firmly entrenched. Concerns about growth, moreover, rather than concerns about equality or integration drove these state land use reforms. Consequently, with weak real estate markets in the early 1990s interest in them has waned.

The question remains whether shifting land use authority from the local to the state level, if it does occur, will be likely to produce more egalitarian and integrationist outcomes than would the existing pattern of fragmented land use governance. One can plausibly argue that it will, stressing that egalitarian norms tend to prevail within (even if not between) U.S. public jurisdictions. Thinking of the immediate future, however, the likelihood is that such shifts will be rare and that, even when they occur, their egalitarian impacts will be meager.

For better or worse, the overwhelming trend of the 1990s, at all levels of government, is toward greater market deference rather than more vigorous public action to achieve redistributive objectives.

Alan Altshuler is professor in urban policy and planning and director of the Taubman Center for State and Local Government at the John F. Kennedy School of Government, Harvard University. He is also a faculty associate of the Lincoln Institute, which distributes several of his publications. This article is reprinted with permission from the 1995–96 Annual Report of the Taubman Center.

# **Remembering William Vickrey**

illiam Vickrey died on October 11, three days after the announcement of his being awarded the Nobel Prize in Economics, while on his way to the Lincoln Institute for the annual research conference of the Committee on Taxation, Resources and Economic Development (TRED).

TRED meetings have been sponsored by the Institute for 20 years, and Bill Vickrey was at every one of those meetings. Indeed, his connection with TRED goes back even further, for he was one of the committee's founding members more than 35 years ago. TRED began in discussions among academic economists who were interested in contemporary applications of the ideas of Henry George and were also concerned with land and natural resources. Over the years, TRED's membership expanded to include public finance and urban economists interested in the use of land and economic phenomena related to how things are arranged over space.

Bill Vickrey was the ultimate intellectual sparkplug of TRED from the beginning. His wonderful inventiveness and irreverence came out in inspired, seemingly off-the-cuff interventions in the discussion, some of which have changed thinking about economics and economic policy forever. For example, in one sally he imagined a linear city in which all structures were truly mobile. This image made it possible to think clearly about location, the effects of the durability and immobility of structures, and appropriate land policies, without being trapped by peripheral issues. No one could cut to the quick like Vickrey.

TRED member Ed Mills of Northwestern University spoke to our assembled group at the Institute shortly after hearing the news of Bill's untimely death. "Bill Vickrey lived his life exactly as he wished, right to the end," Mills said. "He died with his boots on." Those of us who have been honored to know Bill for some time have been shaped by our contact with him, and we will miss him.

#### DICK NETZER

TRED member and visiting senior fellow of the Lincoln Institute

#### FYI

### COURSES

(See Request Form on page 7.)

Metropolitan Development Patterns: Alternatives to Sprawl. November 14, Atlanta, GA.

Land Use in America: Reflections and Directions. November 20-21, Long Beach, CA.

Municipal Open Space Acquisition: Preparing and Funding Successful Projects. January 30, 1997, Salt Lake City, UT.

#### **PUBLICATIONS** (See Request Form on page 7.)

Altshuler, "The Governance of Urban Land: Critical Issues and Research Priorities," 1994. Working Paper. \$7 plus shipping and handling.

Altshuler and Gómez-Ibáñez, Regulation for Revenue: The Political Economy of Land Use Exactions, 1993. \$31.95 hardcover or \$12.95 paperback, plus shipping and handling. DeGrove, The New Frontier for Land Policy: Planning and Growth Management in the States, 1992. \$18.95 plus shipping and handling.

Diamond and Noonan, *Land Use in America*, 1996. \$26.95 paperback plus shipping and handling.

Downs, New Visions for Metropolitan America, 1994. \$28.95 hardcover or \$14.95 paperback plus shipping and handling.

Fulton, The New Urbanism: Hope or Hype for American Communities? 1996. Policy Focus Report. \$14 plus shipping and handling.

Knapp and Nelson, The Regulated Landscape: Lessons on State Land Use Planning from Oregon, 1992. \$20 plus shipping and handling.

Young, Alternatives to Sprawl, 1995. Policy Focus Report. \$14 plus shipping and handling.

# NEWS AND NOTES

**Charles Fausold**, fellow, presented a workshop on "The Economic Value of Open Space" at the Land Trust Alliance National Rally in Burlington, Vermont, in October.

Alice E. Ingerson, director of publications, gave a paper on "Anthropology and the Political Economy of Urban Land" at the Anthropology and the Environment session of the American Anthropological Association (AAA) meeting in San Francisco in November.

**Dick Netzer**, professor of economics and public administration and senior fellow of the Urban Research Center at New York University, is a visiting senior fellow at the Lincoln Institute for the fall semester.

Jemelie Robertson joins the staff as research assistant to President H. James Brown.

**Dennis Robinson**, director of education, is a member of the international advisory panel to plan the fourth conference on local taxation of the Institute of Revenues, Rating and Valuation (IRRV) in Rome in June 1997. This biennial conference attracts senior government officials from throughout Europe, the New Independent States and the United States.

The Institute's Land Policy Forum on Vermont Interactive Television this fall is funded in part by the **Ronald L. Smith** Public Officials Fellowship Award. The award was established to honor former president Ronald L. Smith and to support the participation of key elected or appointed public officials in the Institute's educational programs.

The Lincoln Institute mourns the loss of **Steven D. Gold**, economist at the Urban Institute in Washington, DC, who died in August. A respected authority on state and local government financing, he had participated in Institute programs and advised on policy developments in property taxation. "Everyone concerned with state tax policy issues benefited from his work," notes Joan Youngman. Lincoln Institute staff and research fellows participated in several sessions at the Joint Congress of the Association of Collegiate Schools of Planning (ACSP) and the Association of European Schools of Planning (AESP) held in Toronto in July. Martim Smolka, senior fellow for Latin America and the Caribbean, organized the session on "The Impacts of Economic Restructuring on Urban Land Markets." Rosalind Greenstein, assistant director of research, moderated the session on "Value Capture and Property Rights" with speakers Joan Youngman, senior fellow, and Stephen Ashworth, visiting fellow. Ben Chinitz, research associate and former director of research, presented a paper at the session on "Information, Technology and Society: The City of the Future." His paper, "Information Technology and Urban Form: Sorting Out the Issues," will be published in the Journal of Planning Education and Research.

The Lincoln Institute and the Department of Urban Studies and Planning at Massachusetts Institute of Technology are cosponsoring a graduate seminar this fall on "Informal Land and Housing Markets: The Role of Social Networks." Senior fellow Martim Smolka and Rosalind Greenstein, assistant director of research, are coordinating the program with Omar Razzaz, assistant professor, and Bishwapriya Sanyal, chair of the department of urban studies and planning at MIT. Scholars of informal land and housing markets and of the interplay between formal and informal institutions are exploring policy measures and analytical frameworks for approaching these issues.

## **Q&A** continued from page 1

how the development, reuse and conservation of land affect other public values and goals, such as access to land, fairness, the character of society and the quality of life.

#### Q HOW DO YOU IMPLEMENT SPECIFIC PROGRAMS TO ADDRESS THESE ISSUES?

The Institute has three major pro-A gram components, each of which is involved with all three focus areas. Through our research program, we support scholarly projects to improve our understanding of land and taxation issues and to develop new ideas that integrate theory and practice. The education program presents courses, conferences, seminars and policy discussion workshops taught by scholars and practitioners with varied academic backgrounds and professional expertise. The publications program develops and produces newsletters, books, policy focus reports, working papers, and other media to communicate the results of our own research and education programs and the work of other colleagues in the field of land policy.

#### Q WHO ARE YOUR MAJOR CONSTITUENTS AND HOW DO YOU REACH THEM?

A The Institute's major constituents are public officials and other citizens who are actively involved in making decisions about the taxation, regulation and use of land. As an educational institution, we bring together varying viewpoints to expand the body of useful knowledge about land and tax policy and to make that knowledge accessible and comprehensible. Our objective is to provide practical assistance to policymakers, while at the same time exploring alternative approaches, both in the U.S. and internationally.

We are in the process of establishing advisory groups composed of scholars and practitioners to help us continue to refine the three focus areas. They will offer valuable assistance in guiding and evaluating the collaborative research, education and publications programs in each area. We are also developing a more focused approach to outreach and marketing. This will benefit individual courses and publications, as well as our overall goal of sharing ideas and resources through a growing variety of face-to-face meetings and electronic opportunities, such as our World Wide Web Home Page and other multimedia delivery systems.

#### LOOKING FORWARD TO THE LINCOLN INSTITUTE'S 25TH ANNIVERSARY IN 1999, HOW WOULD YOU CHARACTERIZE THE ORGANIZATION'S MISSION FOR THE TWENTY-FIRST CENTURY?

The Institute owes its existence to two visionaries who came of age in the late nineteenth century, Henry George and John C. Lincoln. George was an economist and social philosopher best known for his book, Progress and Poverty, in which he argued that the ownership, use and taxation of land has far-reaching effects on economic growth, social relations and politics. His work captured the attention of Cleveland industrialist John C. Lincoln, who established the Lincoln Foundation in 1947 to support further study and inquiry into George's ideas.

Many of the problems that George decried in the late nineteenth century are still with us at the end of the twentieth. This summer I commissioned eight scholars to review George's writings and document his insights on land use and taxation problems in terms of their relevance for the next century. We will report more on this research in subsequent issues of Land Lines.

It is my hope that all of us connected with the Institute-Board members, staff, research and faculty associates, and the policymakers and citizens whom we reach through our education and publications programs-can make progress on understanding contemporary issues of property valuation, taxation and land use. In the process we will fulfill our mission of contributing to the ongoing debate over land and tax policies that can benefit all sectors of society.

### **Request Form**

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- Economist (06) Other social scientist (14)
- Engineer (19)
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- official (17)
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  - - - Tax policy: Int'l. comparisons (29)
      - Tax and revenue systems (13)
        - Transportation (23)
        - Urban design (26) Urban planning (14)

the environment (02)

Open space (33)

services (22)

Real estate

Public facilities and

development (08)

Rural planning (31)

- Valuation/Assess-

- - ment/Appraisal (28)
- management (30) Growth management (04)
- Housing (18)
- Land data systems (07)
- Land economics (09)
- (11)
- Land policy:

# COURSE CALENDAR

## November

14 Metropolitan Development Patterns: Alternatives to Sprawl (Cosponsored with the Georgia Conservancy) Atlanta, GA 18 Property Tax Revision and Reform: The Outlook in Indiana after the <u>St. John</u> Decision (Cosponsored with Quality for Indiana Taxpayers) Indianapolis, IN 20-21

20-21 Land Use in America: Reflections and Directions Long Beach, CA

## January

23-24 Legal Issues in the Valuation of Property for Tax Purposes: A Casebook Review Fort Lauderdale, FL

30 Municipal Open Space Acquisition: Preparing and Funding Successful Projects Salt Lake City, UT

## February

TBA Valuing Land Affected by Conservation Easements Atlanta, GA For information about these Lincoln Institute programs, call Ann Long, registrar, at 800/LAND-USE (800/526-3873) or 617/661-3016 x127.



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