# Payments in Lieu of Taxes by Nonprofits: Which Nonprofits Make PILOTs and Which Localities Receive Them

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# Lincoln Institute of Land Policy Working Paper

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#### Abstract

This report provides more information than was previously available in any single source on the individual nonprofits that make payments in lieu of taxes (PILOTs) and the localities which receive them. PILOTs are voluntary payments made by tax-exempt private nonprofits as a substitute for property taxes.

While the term PILOT can refer to many different types of payments, this report imposes a consistent definition that excludes any payments from for-profit companies or public entities (e.g., housing authorities) and any payments from nonprofits that are not voluntary, such as fees. Data came from a 2011 survey of local government officials in 599 jurisdictions with the largest nonprofit sectors and a three-year data collection project. Key findings from the study are:

- PILOTs have been received by at least 218 localities in at least 28 states since 2000; these payments are collectively worth more than \$92 million per year. This is a much greater number of PILOTs than identified in previous studies, with the increase due to a more expansive methodology.
- Although more than 90 percent of all PILOT revenue comes from "eds and meds"—college payments are far more important than hospital payments with colleges contributing about two-thirds of PILOT payments and hospitals another quarter.
- Many other types of nonprofits also make PILOTs even if their contributions are generally small. This report identifies nonprofits that make PILOTs of these types: housing (47), religious organizations including churches (36), social services (15), and arts/culture (11).
- The Northeast accounts for roughly 75 to 80 percent of PILOT activity, with the largest share in Massachusetts and Pennsylvania.
- Most nonprofits make fairly small PILOTs while most revenue generated comes from a small number of multi-million dollar PILOTs. As a result, the average PILOT for all nonprofits (\$292,952) is nearly 10 times larger than the median (\$30,000).
- While at least 420 nonprofits make PILOTs, the majority of revenue comes from just 10 organizations: Harvard University, Yale University, Stanford University, Brown University, Boston University, Massachusetts General Hospital, Dartmouth College, Brigham & Women's Center, Massachusetts Institute of Technology, and Princeton University (in order of payments, beginning with the highest).
- PILOTs generate little revenue in most localities—accounting for less than 1 percent of total general revenue in 165 out of 181 localities that have information available.
- Localities use a variety of methods to receive PILOTs; the most common are long-term contracts (used by 58 percent of localities) and routine annual payments (34 percent).
- Most PILOTs go to cities and towns, but at least seven school districts and four counties also receive PILOTs.

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Special thanks go to Bethany Paquin who helped collect information on PILOTs and provided valuable feedback on this report. We greatly appreciate the information provided by 171 local government officials who responded to our survey on PILOTs, as well as assistance from local government officials and public finance experts in cities with the largest nonprofit sectors noted in appendix table 2. Joan Youngman also provided useful comments on this report.

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#### **Payments in Lieu of Taxes by Nonprofits**

#### Introduction

In recent years, local government fiscal pressures and other factors have led many localities to consider ways to raise revenue from tax-exempt nonprofits, including payments in lieu of taxes (PILOTs). This report defines PILOTs as voluntary payments made by tax-exempt private nonprofits as a substitute for property taxes. While this new research identifies a much greater number of PILOTs than previous sources and anecdotal evidence suggests that these payments may be growing in popularity, it is not possible to definitively confirm an increasing trend because there is no source that tracks the use of PILOTs over time.

This report builds on several previous studies that attempted to measure the use of PILOTs across the United States. The first of these studies was based on a 1998 survey of municipal finance directors and key community leaders in 73 large cities across the United States, which identified PILOTs in seven cities in six states (Leland 2002). Salamon, Geller, and Sokolowksi (2011) surveyed four types of nonprofits (children and family services, elderly housing and services, community and economic development, and arts and culture), and found that 9 percent of their 358 respondents made PILOTs.

In a previous work, we concluded that since 2000 at least 117 municipalities in at least 18 states have employed PILOTs (Kenyon and Langley 2010). This new report identifies a far greater number of PILOTs over a similar time period, with PILOTs received by 218 localities in 28 states. It is important to note that the large increase in documented PILOT activity is mainly due to using a more expansive methodology; it should not be taken as evidence that the use of PILOTs approximately doubled between 2010 and 2012.

Both of these studies use comprehensive data collection efforts, including literature reviews and Google alerts for search terms related to PILOTs to compile information on these payments in place since 2000. However, this report augmented these ad hoc data collection efforts with a survey of 599 cities and towns with the largest nonprofit sectors that received 171 responses. In addition, this study started with the same list of municipalities used in our earlier study and so extending the data collection project for another 18 months inevitably increased the number of PILOTs identified. It is difficult to collect complete information on PILOTs for a variety of reasons, as described in the section on estimating the use of PILOTs nationally, which is why the previous report concluded that *at least* 117 municipalities received PILOTs. Finally, it is likely that the level of PILOT activity truly has increased over the past two years, although it is very unlikely that it doubled.

The next section of this report provides statistics on the use of nonprofit payments in lieu of taxes in the United States. The following section provides details on the data collection process and uses examples to illustrate the difficulty of using a consistent definition of PILOTs given that the term refers to many different types of payments. The appendix includes tables that list information on PILOTs for all localities that have received these payments and all nonprofits that make them.

#### **An Overview of PILOTs**

# PILOTs by Region

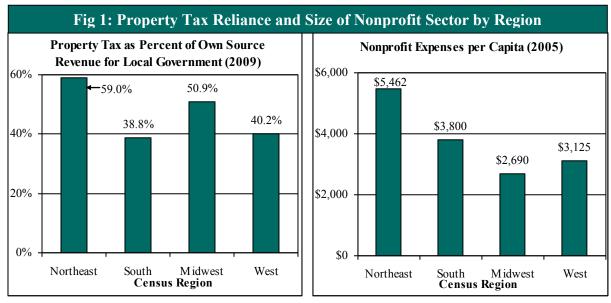
Table 1 provides an overview of PILOTs by region. The great majority of PILOT activity is in the Northeast, with this region accounting for 80 percent of the localities that receive PILOTs, 73 percent of the nonprofits that make payments, and 83 percent of the revenue generated from PILOTs. Appendix Table 3 shows more than half of all reported PILOT activity occurs in Massachusetts and Pennsylvania. It is also worth noting that Baltimore accounts for nearly 80 percent of PILOT revenue in the South, and Palo Alto accounts for nearly all PILOT revenue in the West. If not for those two cities, more than 95 percent of the revenue generated from PILOTs would accrue to localities in the Northeast.

Table 1: Overview of PILOTs by Region						
Census Region	No. Localities	No. Nonprofits	Revenue from PILOTs			
Northeast	174	308	76,514,989			
South	15	55	6,889,381			
Midwest	26	53	2,133,703			
West	3	4	7,116,596			
Total	218	420	92,654,669			
Census Region	Pct. Localities	Pct. Nonprofits	Pct. PILOT Revenue			
Northeast	79.8%	73.3%	82.6%			
South	6.9%	13.1%	7.4%			
Midwest	11.9%	12.6%	2.3%			
West	1.4%	1.0%	7.7%			

Note: Data for all tables in this report are drawn from multiple years. See section on data collection for details.

There are several reasons for the higher level of PILOT activity in this region. Figure 1 shows that the Northeast is substantially more reliant on the property tax as a revenue source for funding local governments than other parts of the country. Every state exempts charitable nonprofits from property taxes, but nonprofits typically have to pay user fees and are often subject to sales tax as well (Kenyon and Langley 2010, 19). Thus, greater reliance on property taxes increases the impact of the nonprofit sector on a local government's ability to raise revenue. Figure 1 also shows that the Northeast has a larger nonprofit sector than other regions, so the revenue impact of the charitable exemption for all types of taxes will be larger. Finally, since localities tend to copy successful practices from surrounding jurisdictions, the greater prominence of PILOTs in the Northeast could lead even more localities to pursue these payments.

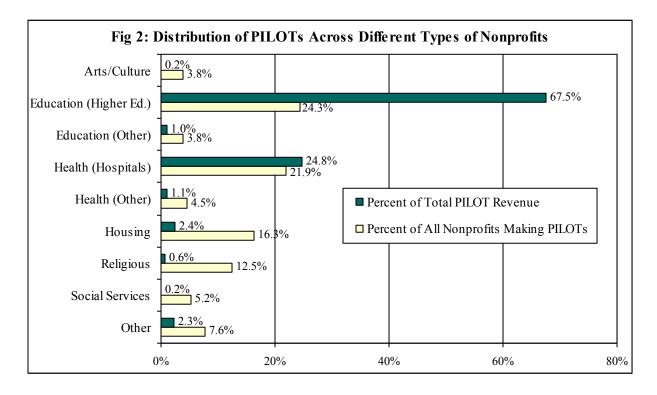
<sup>&</sup>lt;sup>1</sup> This report counts a fire protection agreement between Palo Alto and Stanford University as a PILOT, because it is



Source: U.S. Census Bureau (2009); Wing, Pollak, and Blackwood (2008, 198-200).

# PILOTs by Type of Nonprofit and the Range of PILOT Contributions

Figure 2 shows that the overwhelming majority of PILOT revenue comes from higher education institutions and hospitals, often referred to as "eds and meds." Combined, these two sectors account for 92 percent of PILOT revenue, with colleges and universities alone contributing 68 percent. Eds and meds also account for 46 percent of nonprofit organizations that make PILOTs.



Many other types of nonprofits make PILOTs, albeit typically with significantly smaller contributions. For example, this report identifies 47 housing nonprofits and 36 religious nonprofits (including 23 churches) that make PILOTs, although their contributions only account for 2.4 percent and 0.6 percent of total PILOT revenues respectively.

Table 2 provides more detail about PILOT contributions from different types of nonprofits and also illustrates the wide range in the dollar value of PILOTs. This report has information on PILOTs from specific nonprofits worth \$84.4 million with the exclusion of PILOTs in localities where information on payments from individual nonprofits is unavailable, such as in Pittsburgh where the Public Service Fund receives contributions from 46 nonprofits without revealing their individual payments. The size of PILOT payments varies widely, from \$100 contributions made by small religious and cultural institutions, up to more than \$10 million in PILOTs that Harvard University makes to Boston, Cambridge, and Watertown, Massachusetts.

Table 2: Overview of PILOTs for Different Types of Nonprofit Organizations						
	Totals by Typ	e of Nonprofit	Range of PI	LOTs for Dif	ferent Types o	of Nonprofits
Type of Nonprofit	PILOT Revenue	No. Nonprofits	Average	Median	Minimum	Maximum
Arts/Culture	145,669	11	13,243	1,033	100	78,983
Education (Higher Ed.)	56,918,672	70	813,124	158,426	1,425	10,088,273
Education (Other)	843,558	11	76,687	13,798	1,889	440,190
Health (Hospitals)	20,886,307	63	331,529	161,952	3,000	3,508,707
Health (Other)	905,481	13	69,652	7,500	500	407,619
Housing	2,046,102	47	43,534	21,925	154	272,250
Religious	544,647	36	15,129	600	100	502,791
Social Services	129,924	15	8,662	2,408	180	80,000
Other	1,949,687	22	88,622	6,898	184	1,250,000
All Nonprofits	84,370,047	288	292,952	30,000	100	10,088,273

Note: Total PILOT revenue and the number of nonprofits making PILOTs shown in Table 2 is less than the total reported in Table 1, because some localities reported aggregate PILOT revenue and the total number of nonprofits making PILOTs, but did not break-out contributions made by individual nonprofits.

The influence of a small number of multi-million dollar PILOTs is reflected by the fact that the average PILOT for all nonprofits (\$292,952) is nearly 10 times larger than the median (\$30,000). Thus, looking at the median PILOT for each type of nonprofit provides a better understanding of the size of PILOTs made by the typical organization in each sub-sector. Once again eds and meds are outliers: the median PILOT from hospitals is \$161,952 and the median from colleges and universities is \$158,426. Housing nonprofits make median PILOTs of \$21,925, followed by other types of education organizations (\$13,798) and other types of health organizations (\$7,500). Median PILOTs from arts/culture, religious, and social service nonprofits are all less than \$2,500.

The predominance of colleges and hospitals in figure 2 and table 2 reflects the fact that these two types of nonprofits have much greater financial capacity than most other nonprofits. Despite accounting for only 1 percent of charitable nonprofits registered with the IRS, hospitals and higher education institutions controlled 51 percent of total revenues and 42 percent of all assets among nonprofits in 2010 (Kenyon and Langley 2010, 5). Similarly, because of their large size

and greater propensity to own property rather than rent, hospitals and colleges receive much larger tax savings from the charitable property tax exemption than other types of nonprofits. For example, using 2008 data Cordes (2012, 378) estimated that median tax savings were \$21,276 among all nonprofits that own real property, but he found much greater median savings for hospitals (\$1,371,685) and higher education institutions (\$430,402).

## The Largest PILOTs

Table 3 shows the 10 localities that have received the most revenue from PILOTs. Collectively these governments received \$68 million in PILOTs, which is nearly three-quarters of the total PILOT revenue reported for all localities. In addition, at least 139 nonprofits made PILOTs in these 10 jurisdictions, which is a third of all the nonprofits making PILOTs identified in this report. The top ten localities are generally large cities with PILOTs from many nonprofits or college towns with a well-endowed university, and many jurisdictions fall into both groups. The first group includes Boston, Providence, Baltimore, Cambridge, Erie, and Pittsburgh. The second group includes New Haven, Palo Alto, Watertown, and Princeton.

	Table 3: Ten Localities Receiving the Most PILOT Revenue						
				PILOT Revenu	e		
				Pct. General	Pct. Property	No. Nonprofits	
City	State	Year*	Total	Revenue	Taxes	Making PILOTs	
Boston	MA	2012	19,402,506	0.58%	1.45%	33	
New Haven	CT	2012	9,108,766	1.16%	4.57%	2+	
Providence	RI	2012	8,948,046	1.08%	2.88%	7	
Palo Alto	CA	2009	7,100,000	3.44%	25.43%	1	
Baltimore	MD	2011	5,400,000	0.16%	0.83%	15	
Watertown	MA	2012	5,260,089	4.85%	7.34%	1	
Cambridge	MA	2008/2012	4,978,954	0.40%	1.81%	15	
Erie**	PA	2011	2,804,842	0.48%	2.10%	13	
Pittsburgh	PA	2011	2,600,000	0.39%	1.84%	46	
Princeton**	NJ	2010/2012	2,492,922	4.09%	7.44%	6	
Top 10 Localiti	ies		68,096,126			139	
Percent of all L	ocalities		73.5%			33.1%	

<sup>\*</sup> Some localities have multiple years because data for different nonprofits come from different years. However, no nonprofits are double counted.

Despite the fact that these localities receive significantly more PILOT revenue than most other local governments, PILOTs still account for a relatively small share of their budgets: less than 1 percent of general revenues for five of the top 10 localities. PILOTs contribute the largest share of revenues in smaller college towns like Palo Alto, Watertown, and Princeton, but never account for even 5 percent of general revenues.

Table 4 shows the ten nonprofits that have made the largest PILOTs. These ten organizations have made PILOTs worth \$48 million, or 52 percent of total PILOT revenue identified in this

<sup>\*\*</sup> Multiple localities receive PILOTs. In Erie, the city, county, and school district receive PILOTs. In Princeton, the borough and township receive PILOTs, although these two governments will merge on January 1, 2013.

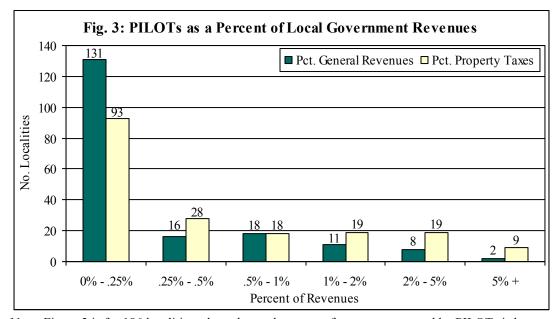
report. Eight of the organizations are universities, and the other two are large hospitals participating in Boston's recently expanded PILOT program.

,	Гable 4: Т	en Nonprof	its Making the	Largest PILOTs	
Nonprofit	Year	Amount	Nonprofit Type	Localities	State
Harvard University	2012	10,088,273	Higher Educ.	Boston, Cambridge, Watertown	MA
Yale University	2012	8,100,000	Higher Educ.	New Haven	CT
Stanford University	2009	7,100,000	Higher Educ.	Palo Alto	CA
Brown University	2012	6,400,000	Higher Educ.	Providence	RI
Boston University	2012	5,718,122	Higher Educ.	Boston, Brookline	MA
Mass General Hospital	2012	3,508,707	Hospital	Boston	MA
Dartmouth College	2009	1,900,000	Higher Educ.	Dresden School District	NH
Brigham & Women's Center	2012	1,823,270	Hospital	Boston	MA
Mass. Institute of Technology	2012	1,787,780	Higher Educ.	Cambridge	MA
Princeton University*	2009/2012	1,751,000	Higher Educ.	Princeton Borough/Township, W. Windsor	NJ
Top 10 Nonprofits		48,177,152			
Percent of all Nonprofits		52.0%			

<sup>\*</sup> Princeton University's PILOT to Princeton Borough and Township is for 2012; PILOT to West Windsor is for 2009.

# **Revenue Productivity of PILOTs**

As figure 3 shows, PILOTs account for a nominal share of total general revenue in the majority of localities receiving these voluntary payments. Of 186 localities with information on revenue from PILOTs, 131 generate less than 0.25 percent of their total revenue from PILOTs. These payments account for more than 1 percent of total revenue in only 21 localities.



Note: Figure 3 is for 186 localities where the total amount of revenue generated by PILOTs is known.

Another way to look at revenue productivity is to compare PILOT revenue to the total amount of property taxes collected in each locality. This measure may be more meaningful since the presence of a large nonprofit sector primarily affects property taxes, while often having little

effect on other important local revenue sources, such as state aid, user fees, and sales taxes. PILOT revenue exceeds 1 percent of total property taxes in 47 of the 186 localities, but is less than 0.25 percent of total property taxes in 93 of the 186 localities.

Data on general revenues and property taxes used for figure 3 are from the most recent Census of Governments (U.S. Census Bureau 2007). A relevant comparison must account for inflation, so PILOT revenue for each locality is measured in 2007 dollars using the consumer price index for all urban consumers. Revenues are only for the locality receiving the PILOT and exclude revenues collected by overlying counties, school districts, and other local governments.<sup>2</sup>

Appendix table 4 shows that PILOTs accounted for 0.13 percent of general revenue in the median locality. That matches what the average local government raises from charges for parking meters and parking lots (0.13 percent of general revenues) and is about one-sixth of the library budget in the average locality (0.80 percent) (U.S. Census Bureau 2007).

Bowman, Cordes, and Metcalf (2009) estimate that the percentage of potential property tax collections forgone due to the charitable tax exemption is about 5 percent of total property taxes nationally, assuming that tax rates are constant. For local governments, the property tax accounted for 27 percent of total general revenue in 2007 (U.S. Census Bureau 2007). Some jurisdictions have tried to replicate Boston's goal of having nonprofits contribute a quarter of what they would owe in property taxes if fully taxable. Thus, even if all localities achieved that ambitious goal, a back-of-the-envelope calculation suggests that PILOTs would only account for 0.34 percent of local government general revenue nationally. However, because nonprofit properties are highly concentrated in a small number of localities, the percentage could be much higher in some places, such as central cities and college towns.

#### **Methods Used for PILOTs**

Localities take a variety of approaches to collect PILOTs. This report considered four different methods:

• Long-term contracts: These are formal contracts signed by nonprofits stipulating annual payments for a specific number of years, often with an inflator clause that increases the base payment by a specific percentage each year.

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<sup>&</sup>lt;sup>2</sup> This will make the share of revenue generated from PILOTs smaller in cities where there are no independent school districts or overlying counties providing public services, such as Boston, and larger in cities where the municipal government provides services in conjunction with separate school districts and counties, such as Pittsburgh. For example, the 2007 Census of Governments reports total general revenue for the City of Boston as \$3.02 billion and for the City of Pittsburgh as \$619 million. However, with the appropriate share of county and school district revenues included, general revenue for Pittsburgh would have been more than 2.4 times greater (\$1.64 billion). Thus, for the City of Pittsburgh alone, PILOTs were 0.39 percent of total general revenues accounting for inflation (slightly less than Boston), but would have been only 0.16 percent of general revenue if a share of county and school district revenues were included (much less than Boston). For more information on this "constructed cities" methodology, see Chernick, Langley, and Reschovsky (2012).

- Routine annual payments: Without having long-term contracts signed by local nonprofits, a locality may have a process to receive regular PILOTs from nonprofits where the dollar amounts are reasonably stable from year to year. Often this is done by sending annual letters to nonprofits requesting PILOTs.
- *Voluntary property tax payments:* These are property taxes that a nonprofit pays on properties that are eligible for tax exemption under state law, but which the nonprofit has voluntarily kept on the tax rolls.
- *Irregular one-time payments:* Nonprofits sometimes make one-time cash payments to jurisdictions as gifts or to support certain priorities. The payments may go to the general fund or be earmarked for a specific project or program.

Table 5: Method Used for PILOTs					
Method Used for PILOT Number of Localities Percent of Localities					
Long-Term Contracts	53	57.6%			
Routine Annual Payments	31	33.7%			
Voluntary Property Tax Payments	11	12.0%			
Irregular One-Time Payments	10	10.9%			
Localities Where Method Used for	92				
PILOTs is Known	92				

Note: The sum of the percent of localities using each method for PILOTs exceeds 100 percent, because 12 localities reported using more than one method.

Table 5 shows that long-term contracts are the most common method used for PILOTs, with 57.6 percent of localities using this approach. Routine annual payment is the next most popular approach; used by about one-third of localities.

## **Types of Governments that Receive PILOTs**

The great majority of local governments identified in this report as receiving PILOTs are municipalities and townships (the term "jurisdiction" is shorthand for these two types of governments in this report). Appendix Table 4 lists 207 municipalities and townships that have received PILOTs, plus 7 independent school districts and 4 county governments. The survey used for this report solely contacted government officials for municipalities and towns, because existing information indicated that these types of local governments were much more likely to receive PILOTs than counties or independent school districts.

The most systematic effort to obtain PILOT revenue for the county and school district is in Erie, Pennsylvania. Ten nonprofits that make PILOTs each divide their contributions between Erie School District (which receives 50.4 percent of the revenue), Erie City (32.4 percent), and Erie County (17.1 percent). A similar approach is used in Ithaca, New York, where Cornell University and Ithaca College make PILOTs to the City and Town of Ithaca, Ithaca School District, and Tompkins County.

# **PILOTs in Cities with the Largest Nonprofit Sectors**

In addition to the survey of local government officials in roughly 600 jurisdictions, a special effort was made to determine the use of PILOTs in cities with especially large nonprofit sectors. This group consisted of all cities ranked in the top 25 for nonprofit revenues, plus three more cities in the top 25 for nonprofit assets and the top 50 for nonprofit revenues.<sup>3</sup> Of these 28 cities with the largest nonprofit sectors, 10 are identified in this report as receiving PILOTs.

In addition to the 10 cities receiving PILOTs, information for five other cities in this group was collected through the regular data collection process described below. For the remaining 13 cities, two extra steps were taken to obtain information on PILOTs. First, a Google search and a look at city financial documents were used to discern whether the city received PILOTs. Second, public finance professors in each city were asked if they knew of PILOTs in their city or whether they had contacts in local government who could authoritatively answer questions on these payments. These extra efforts did not turn up additional instances of PILOTs, but sources and documentation for the largest cities that do not currently receive PILOTs are shown in appendix table 2.

The information collected through these extra efforts for Portland, Oregon illustrates some of the difficulties of collecting information on PILOTs. Portland is part of Multnomah County and the annual financial report indicated that the county did derive revenue from PILOTs. However, a phone call with the finance department clarified that the PILOT revenue was not from nonprofits, but instead from the federal government and tax incentives for businesses.

#### **Data Collection**

This report combines information on PILOTs from two sources. First, we surveyed assessors and chief financial officers in 599 cities and towns with the largest nonprofit sectors in the United States on whether their communities receive PILOTs from nonprofits. Second, we collected information from newspaper articles, state government documents, and other publicly available sources. One critical part of the data collection process was confirming whenever possible whether payments reported as PILOTs by survey respondents or in other sources actually met the definition used in this report. The term "PILOT" refers to many different types of payments, but we strove to exclude any payments from for-profit companies or public entities (i.e., housing authorities) and any legally required payments from nonprofits.

# **Survey of Jurisdictions with Large Nonprofit Sectors**

The information in this report is based in part on a survey of local government officials in cities and towns with the largest nonprofit sectors, defined as those with total nonprofit revenues <u>or</u> nonprofit assets in the top 500 for all jurisdictions. There is a large degree of overlap between these two lists, with 401 jurisdictions in the top 500 for both nonprofit revenues and assets. There are 99 jurisdictions in the top 500 for revenues but not assets, and another 99 in the top 500 for assets but not revenues. Thus, in total 599 cities and towns were included in the survey. While

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<sup>&</sup>lt;sup>3</sup> The three additional cities are Palo Alto, CA; Durham, NC; and Princeton, NJ.

these jurisdictions are only 1.7 percent of all municipalities and townships in the United States, 79 percent of nonprofit revenues, 83 percent of nonprofit assets, and 43 percent of all nonprofit organizations are within their boundaries.<sup>4</sup>

Estimates of nonprofit revenues and assets for each jurisdiction were derived from the June 2011 Business Master File for all 501(c)(3) nonprofits in the United States from the National Center for Charitable Statistics (NCCS), which is a dataset with basic information for all active nonprofits that have filed for tax-exempt status with the IRS. While using the NCCS dataset will result in somewhat imprecise estimates of nonprofit revenues and assets at the municipal-level, this is only a minor problem for creating a list of jurisdictions with the largest nonprofit sectors since the ranking of cities is unimportant as long as they are in the top 500.<sup>5</sup>

Local government officials in the 599 jurisdictions with the largest nonprofit sectors were initially contacted to complete the survey on PILOTs in July and August 2011, with a second request sent in August and September 2011 for those who did not respond to the initial contact. In 11 states where real property is assessed at the municipal or township level, the survey was sent to Chief Assessors or the equivalent position. In states where real property is assessed at the county or state level, the survey was sent to jurisdictions' Chief Financial Officers or the equivalent position. Based on the available type of contact information, officials were contacted via postal mail (57 percent of those surveyed) or email (43 percent). The first group had the option to complete a hard copy of the survey or submit it online at SurveyMonkey.com. A copy of the survey questionnaire is provided in the appendix.

In total, 171 officials responded to the survey request, a 28.5 percent response rate. Of those respondents, 42 percent reported that their jurisdictions received PILOTs from nonprofits, while 56 percent said they did not receive PILOTs and 2 percent were unsure. However, as described below, survey responses were screened to ensure that the reported PILOTs met the definition used for this report. This screening process identified 11 jurisdictions where respondents reported PILOTs that did not meet this definition, largely PILOTs made by housing authorities.<sup>8</sup>

<sup>&</sup>lt;sup>4</sup> The 2007 U.S. Census of Governments reported 36,011 subcounty general purpose local governments, which includes municipalities and townships. The June 2011 Business Master File from the NCCS reported a U.S. total of \$1.45 trillion in nonprofit revenues, \$3.23 trillion in nonprofit assets, and 1.04 million nonprofit organizations.

One problem is that large national nonprofits with operations in multiple cities will have all of their revenues and assets allocated to the single city identified on their IRS Form 990. Another problem is dealing with a variety of issues with the cities listed on nonprofits' Form 990s: neighborhoods listed instead of jurisdictions (i.e., Bronx instead of New York City); unincorporated places listed instead of legally designated governments (i.e., Bethesda, MD instead of Montgomery County, MD); and errors and informal spellings (i.e., NYC instead of New York City). The initial list of jurisdictions with the largest nonprofit sectors included 49 places with one of these issues. For 31 places, nonprofit revenues and assets were added to the appropriate jurisdiction or were re-named with the official government name. In 18 places, villages or unincorporated places without taxing authority were listed in the NCCS dataset; these places were dropped from the sample because the survey did not contact officials from county governments. After dealing with these places, a final list was generated of jurisdictions with nonprofit revenues or assets in the top 500.

<sup>&</sup>lt;sup>6</sup> The 11 states are Connecticut, Maine, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Dakota, Rhode Island, Vermont, and Wisconsin. These states were identified based on responses to surveys conducted by the International Association of Assessing Officers (2000, 2010).

<sup>&</sup>lt;sup>7</sup> www.surveymonkey.com/s/SURVEY PILOTS

<sup>&</sup>lt;sup>8</sup> Federal law requires that low-income housing projects provided by public housing authorities that receive federal funding must be exempt from property taxes and that the housing authorities must make PILOTs equal to 10 percent

After altering these responses, 36 percent of responding jurisdictions were identified as receiving PILOTs from nonprofits, 62 percent did not receive PILOTs, and 2 percent were unsure.

It is important to note that this was not a statistically based survey. There are no confidence intervals provided and the percentage of respondents reporting PILOTs should not be extrapolated to reach conclusions about the proportion of all U.S. jurisdictions receiving PILOTs. Instead of drawing a random sample of municipalities and towns, this survey targeted jurisdictions with the largest nonprofit sectors, which are presumably more likely to receive PILOTs than jurisdictions with few nonprofits. In addition, it is possible that jurisdictions receiving PILOTs were more likely to respond to the survey request that those that do not. Thus, the overall percentage of U.S. jurisdictions receiving PILOTs is likely to be substantially lower than 36 percent.

#### Other Sources for Information on PILOTs

To compile a comprehensive list of localities receiving PILOTs, this report uses information on PILOTs from three other sources: (1) survey responses from property tax assessors for localities with smaller nonprofit sectors that were not part of our sample; (2) newspaper articles and other publicly available information; and (3) state government sources.

The first source for additional information came from a message posted on Assessor.net in July 2011 that directed people to the online survey. Assessor.net is an online message board for members of the International Association of Assessing Officers, a professional association for property tax assessors that has more than 7,300 members worldwide. There were 28 responses to this request, including 9 from assessors for jurisdictions with the largest nonprofit sectors targeted for the survey (7 reported PILOTs), 12 from assessors for jurisdictions with smaller nonprofit sectors (8 reported PILOTs), and 7 from county assessors (0 reported PILOTs).

Information collected from newspaper articles and other sources provided data on PILOTs in another 76 localities. Appendix table 1 has brief notes describing these PILOTs and complete citations for each source. These sources were collected over the course of nearly three years from a comprehensive and ongoing data collection effort and Google alerts for search terms related to PILOTs. Because the term "PILOT" is widely used to describe payments from public authorities, for-profit businesses, and state or federal government, aggregate data on PILOTs from city budgets was generally not used for this report unless the information could be corroborated by other sources.

Three state sources provided information on PILOTs in 82 localities. The most important state source was a report by Massachusetts Department of Revenue (2003), which surveyed all 351 of the state's municipalities and provided data on the amount of revenue generated by PILOTs in 80 municipalities receiving these payments. The New Hampshire Department of Revenue provided a spreadsheet with information on PILOTs made by 11 nonprofit hospitals to 14 jurisdictions in

of net shelter rents or a lesser amount set by state statute or agreed to by the local governing body (42 U.S.C. §1437d). These payments do not meet the definition of PILOT used in this report because they are made by public authorities and they are legally required under federal law instead of being voluntary.

New Hampshire. Finally, a report by the Pennsylvania General Assembly (2009, 30) provides information on PILOTs made by six nonprofit affiliates of state universities.

# **Estimating the Use of PILOTs Nationally**

The comprehensive report by the Massachusetts Department of Revenue (DOR) is a good baseline for comparison to this report. This comparison suggests that the number of localities identified in this study as receiving PILOTs (218) is likely to be a significant undercount of the true number of localities receiving these payments nationally, but the \$92.7 million in PILOT revenue reported here is likely to be much closer to the true dollar value received nationally. Essentially, this study is likely to have identified most of the largest PILOTs, but to have missed many small PILOTs.

Using the survey and other sources, we were able to update information on PILOTs for 17 of the 80 municipalities identified in the DOR report. These 17 municipalities accounted for 83.5 percent of total reported PILOT revenue in the 2003 DOR report. Thus, compared to the information that would have been provided without reference to the DOR report, adding data from this truly comprehensive source increased the number of municipalities receiving PILOTs by 370 percent and the amount of PILOT revenue by 20 percent. If the same margin of error existed nationally between the data included in this study and the actual use of PILOTs, then there would be approximately 800 localities receiving PILOTs worth a combined \$110 million.

Unfortunately, we are unaware of comparable reports on PILOTs in other states. An undercount of the number of localities receiving PILOTs is inevitable for many reasons: the ad hoc nature of collecting information from newspaper articles and other sources; the difficulty of identifying nonprofit payments that meet the definition of PILOT used for this report but go by different names; the limited number of jurisdictions that responded to the survey; and the fact that information on PILOTs, especially very small payments, is sometimes not publicly available.

#### Years for Data on PILOTs in this Report

It is important to note that the data presented in this report are for different years, which is an inevitable problem given the large number of sources used for this study. However, there is no double counting of PILOTs. In other words, when there is information on the amount a nonprofit has contributed in PILOTs for multiple years, only the most recent year is used. With the exception of data for 63 municipalities drawn from the report by the Massachusetts Department of Revenue (2003), nearly all examples of PILOTs in this report have occurred since 2008 (See table 6 on next page).

between 2003 and the most recent year of data. In addition, through newspaper articles and other sources, we identified 12 municipalities that currently receive PILOTs but did not in 2003.

<sup>&</sup>lt;sup>9</sup> We did not attempt to update information on PILOTs for the 63 other municipalities. Information for the 17 municipalities that were updated was collected in the same manner as used for the rest of the country—through the survey and other data collection efforts. In total, PILOT revenues increased 121 percent in these 17 municipalities

Table 6: Years for Data Used in this Report						
	Loca	lities	Nonp	rofits	Reven	iue
	Number	Percent	Number	Percent	Total	Percent
2001	2	0.9%	1	0.2%	12,500	0.0%
2002	1	0.5%	2	0.5%	0	0.0%
2003	64	29.4%	1	0.2%	2,958,591	3.2%
2004	1	0.5%	1	0.2%	300,000	0.3%
2005	1	0.5%	0	0.0%	0	0.0%
2006	0	0.0%	0	0.0%	0	0.0%
2007	5	2.3%	3	0.7%	193,683	0.2%
2008	1	0.5%	1	0.2%	571,085	0.6%
2009	27	12.4%	16	3.8%	13,210,354	14.3%
2010	24	11.0%	98	23.3%	3,245,899	3.5%
2011	64	29.4%	179	42.6%	19,981,067	21.6%
2012	21	9.6%	75	17.9%	52,181,489	56.3%
Multiple Years	7	3.2%	43	10.2%		
Total	218	100.0%	420	100.0%	92,654,669	100.0%

#### A Consistent Definition of PILOTs

One important part of the data collection process was striving to use a consistent definition of PILOTs. This report defines PILOTs as voluntary payments made by tax-exempt private nonprofits as a substitute for property taxes. The term "PILOT" frequently refers to payments from public authorities and for-profit companies, both of which are excluded from this report. To eliminate PILOTs from organizations that are not nonprofits, we confirmed that all organizations were registered as 501(c)(3) nonprofits by using a database of all nonprofits maintained by the National Center for Charitable Statistics. We also tried to eliminate all payments that were not voluntary, including formulaic PILOTs required by state statute or city ordinance and other types of mandatory fees imposed on nonprofits, such as municipal service fees. To the best of our knowledge, no previous report on PILOTs has taken these steps.

To utilize a consistent definition of PILOTs, the questionnaire for the survey of jurisdictions with large nonprofit sectors included a box with a detailed explanation of the types of payments that would meet our definition of PILOTs. In addition, checking the nonprofit status of organizations identified by the respondents as making PILOTs resulted in the elimination of 21 PILOTs worth \$1.2 million from public entities and 14 PILOTs worth \$5.0 million from for-profit businesses. Several examples below help illustrate the challenge of using a consistent definition of PILOTs.

Milwaukee provides a good example of the range of organizations that make PILOTs and the difficulty of classifying these organizations as non-profit, for-profit, or public. A survey respondent provided information on PILOTs from 13 organizations worth \$382,855, but once we excluded organizations that are not nonprofits, the number of PILOTs fell to 8 and they were worth \$135,678. Some of the PILOTs were clearly from nonprofits, but several came from housing organizations whose character as non-profit, for-profit, or public was not clear. The list

of PILOTs included several properties owned by the Milwaukee Housing Preservation Corp. and the Milwaukee Housing Assistance Corporation. The former organization is registered as a 501(c)(3) nonprofit, while the latter is not. The list also included properties used for student housing, including a PILOT from Cambridge Commons Student Housing that was excluded because it is owned by a public entity (University of Wisconsin–Milwaukee) and a PILOT from Riverwest Student Housing that was excluded because it is owned by a for-profit developer. In addition, the list had a \$175,000 PILOT from the Bradley Center, a sports arena for the Milwaukee Bucks and several other teams, which is excluded from this report because it seems to blur the line between being for-profit, public, and non-profit.

Grand Rapids provides an example of payments similar to PILOTs that are not counted for this report because they are not voluntary contributions. A survey respondent provided information on 59 PILOTs worth a combined \$1,366,974. However, these payments are legally required under state statute and city ordinance. Michigan law grants property tax exemptions for housing projects that meet certain requirements, <sup>10</sup> but requires that they pay service charges in lieu of taxes equal to 10 percent of annual shelter rent (i.e., rent excluding utilities), with municipalities having the option to adopt different service charges through an ordinance. For example, in Grand Rapids, housing projects approved after January 1, 1991 pay a service charge equal to 4 percent of annual shelter rent (See Article 5, Chapter 9 of the City Code).

Yale University's PILOT to New Haven illustrates another challenge when collecting information on PILOTs: payments meeting the definition used in this report are often not referred to as "PILOTs." Yale's payments are set under two separate agreements: a 1990 agreement establishing an annual "fire service fee" based on the number of phone calls for fire services made by the University and a 2005 agreement establishing an annual "voluntary payment" based on the number of beds and employees on campus. A 2009 agreement added a multiplier based on the total PILOT value (Zapana 2009).

Similar terms for PILOTs are very common. The term "service fee" is often used because localities estimate the cost of providing specific services to a nonprofit, such as fire protection or street maintenance, as a way to justify a certain level of contributions. In some cases, long-term agreements may explicitly link ongoing payments to future service demands, such as Yale's arrangement. Despite being called a "fee," these payments are not legally required payments like typical user fees. Instead, they are voluntary payments negotiated with individual nonprofits, which are simply linked to estimated service demands. The terms "voluntary payment" and "voluntary contribution" are often widely used, because some nonprofits worry that the term "payment in lieu of taxes" implies that they should be paying some taxes and could undermine their tax-exempt status in future court cases.

<sup>&</sup>lt;sup>10</sup> Section 15(a) of the Michigan Housing Development Authority Act of 1966 (Section 125.1415(a)) grants property tax exemptions for housing projects meeting all of the following requirements:

<sup>1)</sup> Projects owned by "consumer housing cooperatives," qualified nonprofit housing corporations," or "limited dividend housing associations."

<sup>2)</sup> Projects financed with a Federally-aided or State Housing Development Authority-aided mortgage or with an advance or grant from such Authority.

<sup>3)</sup> Projects that serve lower-income families, the elderly, and/or the handicapped.

Harrisburg demonstrates one more problem with trying to use a consistent definition when collecting information on PILOTs: aggregate PILOT amounts reported in city budgets and newspaper articles are often inflated by the inclusion of PILOTs from public agencies or forprofit businesses. For example, one newspaper article reported \$410,000 in PILOTs from nonprofits, but some of the largest contributions cited were from public agencies (Frantz 2011). The Recovery Plan for the City of Harrisburg (2012) shows that \$107,000 came from the Pennsylvania Higher Education Assistance Agency and \$88,000 came from the Pennsylvania Housing Finance Agency.

#### Conclusion

The findings in this report confirm several assumptions about PILOTs that had previously been supported largely by anecdotal evidence. First, large universities and hospitals contribute much more in PILOTs than other types of nonprofits, which reflects the fact that these two sub-sectors control much greater financial assets and receive much larger property tax savings from the charitable tax exemption than other types of nonprofits. Second, the great majority of PILOT activity occurs in the Northeast, a region with a larger nonprofit sector, greater reliance on the property tax, and a longer history of PILOTs than other parts of the country. Finally, despite increased attention paid to PILOTs, these voluntary payments generate little revenue in most localities—accounting for less than 1 percent of total general revenue in 165 out of 181 localities that have information available on PILOT revenue.

It is likely that more localities will pursue nonprofit PILOTs in the coming years as local governments continue to face serious fiscal pressures. This report has focused on providing descriptive statistics on PILOTs since previous research has already covered broader issues, such as the pros and cons of using PILOTs and recommendations for their use (Kenyon and Langley 2010, 2011a, 2011b). The most important guideline for localities considering PILOTs is that collaboration is better than conflict—local government officials should work with nonprofits to reach mutually beneficial PILOT agreements instead of relying on heavy-handed pressure tactics to compel nonprofits to make payments.

Pursuing a collaborative approach to PILOTs can help avoid the contentiousness that sometimes surrounds the debate around PILOTs. This report shows that PILOTs will never be a panacea for cash-strapped governments—they simply do not generate enough revenue. It also shows that concerns that PILOTs will seriously undermine nonprofits' financial health are exaggerated—these payments are voluntary, typically are much less than what nonprofits would pay if taxable, and the majority of revenues come from a few wealthy universities and hospitals. While the debate around PILOTs can be disproportionate to the dollars involved, these payments can still provide useful funding to help localities offset the cost of providing services to nonprofits and can benefit nonprofits by strengthening their communities and their relationships with local government.

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### Survey on Payments in Lieu of Taxes Made by Nonprofits

1.	What local	government are	you pro	viding	informa	ation	for i	n this	survey?

2. Does your jurisdiction currently receive any payments in lieu of taxes (PILOTs) from tax-exempt nonprofits that meet the definition below?

Yes (Please answer questions on the other side and provide contact information below) No (Please provide your contact information below) Unsure (Please provide your contact information below)

**Definition of PILOTs:** We define PILOTs as voluntary payments made by tax-exempt private nonprofits as a substitute for property taxes.

## Our definition excludes:

- Mandatory fees or taxes: We exclude user fees, service fees, and other charges nonprofits are legally required to pay, as well as property taxes paid on individual properties owned by nonprofits that are not eligible for a tax exemption based on their current use under state law (i.e. ancillary properties like parking lots).
- Payments from public authorities or public universities: We exclude payments from public housing authorities, public utilities, and other entities that sometimes make payments to municipalities referred to as payments in lieu of taxes.
- ➤ Payments from businesses: We exclude agreements where local governments offer businesses the opportunity to make a PILOT instead of full payment of property taxes as an economic incentive to locate in their jurisdiction.

Our definition <u>includes</u> property taxes that a nonprofit pays on properties that are eligible for tax exemption under state law, but which the nonprofit has voluntarily kept on the tax rolls.

More about PILOTs: PILOTs typically result from negotiations between local government officials and individual nonprofits, but the exact arrangements vary widely. PILOTs are sometimes formalized into long-term contracts, sometimes routine annual payments, and sometimes irregular one-time payments. The payments can go into a jurisdiction's general fund, or be directed to a specific project or program. PILOTs are most frequently made by hospitals, colleges, and universities, but are also made by nonprofit retirement homes, low-income housing facilities, cultural institutions, fitness centers, churches, and more. Some such payments are not even called PILOTs, but are known as "voluntary contributions" or "service fees," even if they are voluntary payments meeting the definition above.

Contact Information		
Name:	 	
Title:		
Department:		
Address:		
City and State:		
Email:		
Phone:		
	 1.0	

# **Questions for Jurisdictions that Currently Receive PILOTs**

taxes in your jurisdiction?
4. In the most recent year, how much revenue did your jurisdiction receive from PILOTs made by tax-exempt private nonprofits?
5. In the most recent year, which types of nonprofits made PILOTs in your jurisdiction? (Check all that apply)  Arts/Culture
Education (Colleges and universities)
Education (Other)
Health (Hospitals)
Health (Other)
Housing (Nursing homes, retirement homes, low income housing, etc.)
Religious (Excluding religious schools)
Social Services
Other
6. In answering the previous questions, what was the most recent year for information on PILOTs in your jurisdiction? ( Fiscal Year Calendar Year)
7 The nature of PILOT agreements varies considerably across jurisdictions. How would you

7. The nature of PILOT agreements varies considerably across jurisdictions. How would you describe PILOTs in your jurisdiction? (Check the most common approach in your jurisdiction)

Long-term contracts: These are formal contracts signed by nonprofits stipulating annual payments for a specific number of years, often with an inflator clause that increases the base payment by a specific percentage each year. The contracts often explicitly state that these are voluntary payments that a nonprofit has agreed to pay, which is done to avoid undercutting the charitable property tax exemption.

Routine annual payments: Without having long-term contracts signed by local nonprofits, a municipality may have a process to receive regular PILOTs from nonprofits where the dollar amounts are reasonably stable from year-to-year. Often this is done by sending annual letters to nonprofits requesting a PILOT.

*Voluntary property tax payments:* These are property taxes that a nonprofit pays on properties that are eligible for tax exemption under state law, but which the nonprofit has voluntarily kept on the tax rolls.

*Irregular one-time payments:* Nonprofits sometimes make one-time cash payments to jurisdictions as gifts or to support certain priorities. The payments may go to the general fund or be earmarked for a specific project or program.

Thank you for completing the main part of the survey. Having this information on PILOTs at the municipal level is very valuable. We would also really like to include in our table more detailed information on PILOTs made by individual nonprofits, and would greatly appreciate it if you could take a few minutes to fill-in the attached table with information on each PILOT in your jurisdiction. Alternatively, you can email existing documents with that information to Adam Langley, <a href="mailto:ALangley@lincolninst.edu">ALangley@lincolninst.edu</a>, or fax them to (617) 661-7235. Any additional resources you could send us on PILOTs in your jurisdiction would also be very useful, including links to newspaper articles, contracts formalizing PILOT agreements, letters to nonprofits, etc. Thanks!

# **Appendix Table 1: Notes for PILOTs Identified in Sources Other than the Survey**

City	State	Sources and Notes
Palo Alto	CA	Stanford paid the Palo Alto Fire Department \$7.1 million in 2009. The Fire Department and Stanford University have a contract, which
		provides for a fire station on the Stanford campus and at the Stanford Linear Accelerator.
		Palo Alto Fire Fighters, Local 1319. 2009. Fire Department Revenue, Fiscal Year 2009.
		While this contract is not called a "PILOT," it is counted as a PILOT in this report because taxpayers do not sign contracts for services
		and presumably Stanford would receive fire services from Palo Alto even if it did not make this payment. Thus, the contract is viewed as a voluntary payment as a substitute for property taxes, which is consistent with the definition of PILOTs used in this report.
New Haven	CT	For FY12, the New Haven City Budget separately reports both a Yale Fire Service Fee (\$2,704,872) and Non-Profit Voluntary
		Payments (\$6,403,894). Thus, the total voluntary contributions from nonprofits were \$9,108,766. If Yale paid \$8.1 million to New
		Haven (Kiley 2012), this means other nonprofits collectively contributed \$1,008,766.
		City of New Haven. 2011. FY12 Adopted Budget. Pg. 2–28.
		Kiley, Kevin. 2012. Brown dispute questions what's a fair payment in lieu of taxes. Inside Higher Ed. February 10.
Washington	DC	There are currently no PILOTs in DC, but AARP and the National Education Association made contributions in 2002. Councilmember
		Mary Cheh has proposed PILOTs for large nonprofits and has also suggested a \$100 fee per student per semester for local universities.
		Brint, Juliana. 2010. City on a hill: budgeting on auto-PILOT. <i>The Georgetown Voice</i> . December 9.
DeKalb	GA	"Emory U. University officials give monetary and other support to the local community, including providing charity health care,
County		infrastructure improvements, and donations to the DeKalb County Schools."
Schools		Nelson, Libby. 2010. How Other Universities Contribute to Their Communities. <i>Chronicle of Higher Education</i> . January 31.
		Emory University (including Emory Healthcare) made approximately \$2.5 million in voluntary payments in FY2010.
		Emory University. Community Impact Study, The Impact of Spending. http://impact.emory.edu/enterprise/impact of spending.html
Evanston	IL	"Northwestern does not make regular payments in lieu of taxes to the city of Evanston nor its schools, but the university does make
		cash gifts and other gifts regularly on a case-by-case basis. The university, for instance, promised \$120,000 over three years, beginning
		in 2008, as seed money to help set up a foundation for the local school district." The University donated \$550,000 in Evanston in fall
		2009 for the purchase of a fire truck.
		Nelson, Libby. 2010. How Other Universities Contribute to Their Communities. <i>Chronicle of Higher Education</i> . January 31.
Mishawaka	IN	See notes for South Bend, IN.
Roseland	IN	See notes for South Bend, IN.
South Bend	IN	In June 2009, Notre Dame reached an agreement with four jurisdictions. In total, Notre Dame will contribute \$5.5 million over ten
		years: \$500,000 for the first five years, and \$600,000 for years 6–10. For years 1–5, the revenue will be split as follows: South Bend
		(\$275,000/year), St. Joseph County (\$170,000/year), Mishawaka (\$50,000/year), and Roseland (\$50,000/year).
	1	University of Notre Dame, Office of Public Relations. \$5.5 M Economic Initiative. <a href="http://publicaffairs.nd.edu/civic-leadership/5-5m-">http://publicaffairs.nd.edu/civic-leadership/5-5m-</a>
		economic-initiative/
	1	Chronicle of Higher Education. 2010. What some universities agree to pay local governments in lieu of taxes. January 31.
St. Joseph	IN	See notes for South Bend, IN.
County		

City	State	Sources and Notes
Vincennes	IN	The Knox County Association for Retarded Citizens (KCARC) voluntarily pays \$80,000 in property taxes on almost all of its properties in Vincennes. The Mayor has also asked for PILOTs from the community's two largest nonprofits: Vincennes University and Good Samaritan Hospital.  Grant, Mike. 2011. City hopes PILOT project will help funding. WTHI-TV. January 26.
Multiple Municipalities	MA	A report by the Massachusetts Department of Revenue (2003) identified 80 municipalities that received PILOTs in FY2003, collectively worth \$17,894,347, with Boston accounting for 58 percent of the total (\$10,383,022). The PILOT revenue was split evenly between two categories of nonprofits: \$9,450,872 from Class 904 tax-exempt properties (Educational institutions, schools, and colleges) and \$8,443,475 from Class 905 tax-exempt-properties (Other charitable organizations, such as non-profit hospitals, conservation and preservation organizations, and human services groups). PILOT revenue in these 80 communities was estimated to be 5.86 percent of what the nonprofits would owe if these properties were fully taxable.  Massachusetts Department of Revenue. 2003. A study of charitable and educational property tax exemptions: FY2003 impact of MGL 59 5 cl3. Division of Local Services. December.  McArdle, Regina, and Donna Demirai. 2004. A study of charitable and educational property tax exemptions. <i>City and Town</i> , January. Massachusetts Department of Revenue, Division of Local Services. http://www.mass.gov/Ador/docs/dls/publ/ct/2004/january.pdf
Belmont	MA	As of March 2012, seven nonprofits contributed a combined \$37,000 in PILOTs. That month the Town sent letters to all 38 tax-exempt nonprofits in the community asking for PILOTs. Combined the letters ask for a little more than \$530,000 in PILOTs, including \$213,000 from McLean Hospital, \$165,000 from the Massachusetts Audubon Society, \$56,000 from Belmont Hill School, and \$22,000 from Belmont Day School.  Allen, Evan. 2012. Town asks nonprofits to pitch in with cash. <i>Boston Globe</i> . March 8. W1, W7.
Boston	MA	FY2012 was the first year of Boston's new PILOT program. The City identified 45 private nonprofits that owed tax-exempt property in excess of a \$15 million threshold established under the PILOT program. Collectively, 33 organizations contributed \$19.4 million—a 28 percent increase from FY2011 and 90.4 percent of the requested \$21.5 million.  City of Boston. 2012. PILOT Requests for FY2012, Second Half Update. <a href="http://www.cityofboston.gov/assessing/pilotprogram.asp">http://www.cityofboston.gov/assessing/pilotprogram.asp</a> PILOTs for FY2007 to FY2010 are available on the website for the Mayor's PILOT Task Force, which also includes the Task Force's report, meeting notes, and other materials. <a href="http://www.cityofboston.gov/assessing/pilot.asp">http://www.cityofboston.gov/assessing/pilot.asp</a> Boston's old PILOT program used long-term contracts, but the new program is completely voluntary with the expectation that relevant nonprofits will make routine annual payments. Some nonprofits have chosen to voluntarily keep some properties on the tax rolls that based on their use would ordinarily qualify for a tax exemption.  Eric Lustig has written articles about the process involved in negotiating the provisions of the new PILOT program.  Eric A. Lustig. 2010. The Boston PILOTs Task Force: an emerging best practice? 44 New England Law Review 601.  Eric A. Lustig. 2011. The Boston PILOT Task Force one year later: proposed change and its aftermath. 46 New England Law Review 14.

City	State	Sources and Notes
Cambridge	MA	For FY12, the City of Cambridge budgeted \$5,120,000 in PILOTs, including \$2,706,290 from Harvard and \$1,787,780 from MIT. The
		FY12 total includes a PILOT from the Cambridge Housing Authority.
		City of Cambridge. 2011. FY12 Adopted Budget. Page III-27.
		FY08 PILOTs from individual nonprofits are provided from Fennimore (2009).
		Fennimore, Jillian. 2009. Cambridge collected \$4.8 million from nonprofits in 2008. Wicked Local Cambridge. April 22.
Concord	MA	"In 2010, Concord sent letters to 34 nonprofits asking for payments in lieu of taxes, but only the Concord Art Association agreed, offering \$1,000, and local officials dropped the issue."
		Allen, Evan. 2012. Town asks nonprofits to pitch in with cash. <i>Boston Globe</i> . March 8. W7.
	1	In FY2003, the Massachusetts Department of Revenue (2003) reported that nonprofits contributed \$23,600 in PILOTs.
Easton	MA	Town Administrator contacted officials of Stonehill College about making a \$70,000 PILOT based on the cost of providing fire services to the college. The College sent a \$20,000 gift in 2009. Easton fined Stonehill \$55,000 in fall 2009 "for starting a major
		construction projection without a building permit." The College paid by the fine, but has sued the Town to get the money back, and has
		stopped making annual payments.
		Legere, Christine. 2011. Towns asking more of colleges. <i>Boston Globe</i> . April 10.
Fairhaven	MA	In 2010, Fairhaven received \$21,925 from Alden Court (A nursing home).
		Fraga, Brian. 2011. Prime property, no taxes. South Coast Today. April 17.
Groton	MA	The Town of Groton's FY12 Budget includes \$208,178 in PILOTs.
		Town of Groton. 2012. FY12 Budget.
		Nelson (2010) notes that the Massachusetts Institute of Technology makes payments to Groton, MA.
		Nelson, Libby. 2010. How Other Universities Contribute to Their Communities. <i>Chronicle of Higher Education</i> . January 31.
		In FY2003, Groton received \$119,521 in PILOTs from nonprofits: \$56,000 from Class 904 tax-exempt properties (Educational
		institutions, schools, and colleges) and \$63,521 from Class 905 tax-exempt-properties (Other charitable organizations, such as non-
		profit hospitals, conservation and preservation organizations, and human services groups).
		Massachusetts Department of Revenue. 2003. A study of charitable and educational property tax exemptions: FY2003 impact of MGL 59 5 cl3. Division of Local Services. December.
Lowell	MA	On March 1, 2011 the City Manager sent letters to all 111 property-owning, tax-exempt nonprofits seeking \$2.4 million in PILOTs. By
		June 6, the City had received \$5,588.02 in PILOTs from six organizations. In 2010, the city requested PILOTs worth \$2.38 million and
		received \$21,018.76. "The monetary request is calculated by dividing the city's total property-tax levy, which this year is \$104.5
		million, by the total square footage of land in the city, which is 352.5 million, resulting in a rate of 30 cents per square foot."  Myers, Jennifer. 2011. PILOT plan isn't flying in Lowell. <i>Lowell Sun</i> . June 6.
		The survey respondent reported PILOTs worth \$18,729 from nine nonprofits. The <i>Lowell Sun</i> article reports PILOTs worth \$5,588
		from six nonprofits, which suggests that another three nonprofits contributed a total of \$13,141.
		1 nom six nonprofits, which suggests that another time nonprofits contributed a total of \$15,171.

City	State	Sources and Notes
Lynn	MA	In 2011, Raw Arts made a \$4,100 PILOT and Abbott House paid \$15,000. The City is currently structuring a PILOT agreement with
		the All Care Visiting Nurse Association and has requested PILOTs from North Shore Medical Center and Lynn Community Health
		Center.
		Jourgensen, Thor. 2012. Lynn non-profits say value to city outweighs taxes. <i>The Daily Item</i> . April 30.
Milton	MA	In 2005, Milton and Curry College signed a Memorandum of Understanding providing for annual PILOTs.
		Town of Milton. 2005. Warrant Committee Meeting. August 31.
		http://www.townofmilton.org/Public_Documents/MiltonMA_BComm/WC/MiltonMA_WarrMin/2005/I0321DB4D
		Legere, Christine. 2011. Towns asking more of colleges. <i>Boston Globe</i> . April 10.
		Mary M.B. Wakefield Charitable Trust made a \$15,000 PILOT in December 2011.
		Town of Milton. 2005. Board of Selectmen's Meeting. December 21.
Needham	MA	On March 20, 2008, after Beth Israel Deaconess Hospital started a \$30 million expansion, the Town and hospital reached a three year
		PILOT agreement with annual payments of \$47,000. After the three years, the hospital will continue making PILOTs that increase each
		year at the rate of growth in the Consumer Price Index until a new agreement is reached.
		Ryan, Steven. 2008. Beth Israel Deaconess Hospital–Needham negotiates payment in lieu of taxes with town. Wicked Local Needham.
		March 26.
Newton	MA	In 2011, received \$277,000 in PILOTs from nonprofits. Boston College usually contributes \$100,000 per year, but agreed in 2012 to
		pay \$300,000 over three year to support technology in city schools. For this report, the 2011 total for PILOTs in Newton includes the
		\$100,000 Boston College contribution earmarked for technology in schools, which brings the total to \$377,000.
		Allen, Evan. 2012. Town asks nonprofits to pitch in with cash. <i>Boston Globe</i> . March 8. W7.
Norton	MA	"In Norton, Wheaton College and its host community have historically supported each other with a 'handshake' agreementThe
		college pays \$19,500 annually in lieu of taxes."
		Legere, Christine. 2011. Towns asking more of colleges. <i>Boston Globe</i> . April 10.
Palmer	MA	M-Pact, a local cable access station, contributed \$991.26 in PILOTs that were requested by the town. 24 other nonprofits were asked
		for PILOTs, but did not contribute, including Wing Memorial Hospital, which was asked for \$115,000.
		Stabile, Lori. 2011. Local cable access station M-Pact lone responder to Palmer's request for funds from tax-exempt organizations. <i>The</i>
		Republican. July 6.
Springfield	MA	In May 2011, Baystate Health negotiated a unique 3-year PILOT with the City of Springfield after a five-year PILOT reached in 2006
		expired. Under the new agreement, the amount the organization will pay will depend on the city's ability to obtain PILOTs from other
		nonprofits. Baystate agreed to make a PILOT of \$250,000 in FY2012, half the amount it paid each of the previous five years. If the city
		can obtain \$250,000 in PILOTs from other nonprofits, Baystate will pay \$250,000 again in FY2013 and FY2014; if not, Baystate will
		decrease its PILOT to \$150,000 in FY2013 and to \$100,000 in FY2014.
		Goonan, Peter. 2011. Baystate Health agrees to payment in lieu of taxes to Springfield; city to pursue contributions from other
m 1 1	3.64	nonprofits. The Republican. May 24.
Tyngsborough	MA	Nelson (2010) notes that the Massachusetts Institute of Technology makes payments to Tyngsborough, MA.
		Nelson, Libby. 2010. How Other Universities Contribute to Their Communities. <i>Chronicle of Higher Education</i> . January 31.

City	State	Sources and Notes
Watertown	MA	Harvard University reached a 52-year PILOT agreement with the town, with the University paying \$3.8 million each year starting in
		FY2003 with a 3 percent increase each year.
		Flint, Anthony. 2002. Harvard, Watertown set deal for lost taxes. Boston Globe. A1.
		FY12 PILOT is estimated to be \$5,260,089: 3.8 million x (1.03 <sup>11</sup> ).
Worcester	MA	Kenyon, Daphne A. and Adam H. Langley. 2011. Payments in lieu of taxes by nonprofits: Case studies. <i>State Tax Notes</i> 61(3): 171–181.
Bar Harbor	ME	Jackson Laboratory paid \$67,474 in PILOTs in FY2011.
		Hemmerdinger, Jonathan. 2011. The bottom line: the mice that roared. <i>Portland Press Herald</i> . July 17.
Biddeford	ME	University of New England made a one-time payment of \$200,000 in December 2011, and agreed to restart the university's PILOT program again in 2013. Under a five-year PILOT agreement reached in 2004, the University contributed \$50,000 per year. Filippino, Marc. 2012. Should UNE pay more money to Biddeford? <i>Biddeford-Saco-OOB Courier</i> . May 24.
Brunswick	ME	In 2007, Bowdoin College made a \$100,000 PILOT.
		Wilson, David McKay. 2007. Good neighbors? Relationship between Colby and the community marked by tensions, community service, mutual economic interests. <i>Colby Magazine</i> . May 25.
St. Paul	MN	"St. Paul City Council President Kathy Lantry said the city, in which nearly one-third of all property is tax-exempt, collects some payments in lieu of taxes. She's open to studying a broader program, but isn't convinced it's a viable thing." The article notes that a few other cities in Minnesota have negotiated PILOTs, but they are not identified.
		Havens, Chris. 2011. Cities try to talk tax-exempt groups into paying voluntarily. <i>Star Tribune</i> . February 6.
Clayton	МО	"Fontbonne University and Concordia Seminary both have voluntary PILOT agreements with Clayton in exchange for emergency services."  Bogan, Jesse. 2010. St. Louis officials weigh asking nonprofits to chip in for services. <i>St. Louis Post-Dispatch</i> . April 7.
		Washington University pays for some services, including fire inspection and response by the city of Clayton for property on the Danforth campus not located within Clayton and a 'portion of the cost' of a University City police officer to patrol areas heavily traveled by students."  Nelson, Libby. 2010. How Other Universities Contribute to Their Communities. <i>Chronicle of Higher Education</i> . January 31.
Shrewsbury	MO	"Last year, three apartment complexes exempt from property taxes paid Shrewsbury \$29,000 to help pay for services."
Sinewsoury	IVIO	Bogan, Jesse. 2010. St. Louis officials weigh asking nonprofits to chip in for services. St. Louis Post-Dispatch. April 7.
Webster	MO	"Lutheran Senior Services, a nonprofit, gives Webster Groves \$28,000 a year."
Groves	1,10	Bogan, Jesse. 2010. St. Louis officials weigh asking nonprofits to chip in for services. <i>St. Louis Post-Dispatch</i> . April 7.
Durham	NC	The University, including Duke Medical Center, makes an annual contribution to offset the cost of providing fire services to the University "based on a formula that the state uses to reimburse cities for the cost of fire services for public universities."  Nelson, Libby. 2010. How Other Universities Contribute to Their Communities. <i>Chronicle of Higher Education</i> . January 31.
		In 2004, the fire service fee paid by Duke University was \$300,000. Schiller, Zach. 2004. Memo to James Rokakis, Cuyahoga County, Ohio County Treasurer. Policy Matters Ohio. December 17. <a href="http://www.policymattersohio.org/wp-content/uploads/2011/10/HospitalPILOTs">http://www.policymattersohio.org/wp-content/uploads/2011/10/HospitalPILOTs</a> 2004 12.pdf
Multiple	NH	The New Hampshire Department of Revenue provided information on PILOTs made by 11 nonprofit hospitals to 14 jurisdictions in
Jurisdictions		New Hampshire.

City	State	Sources and Notes
Carroll	NH	The Appalachian Mountain Club agreed to make a \$10,000 PILOT in 2003, with the PILOT amount increasing in proportion to tax rate increases in the Town. The PILOT is for the Highland Center, which would have to pay \$21,000 in property taxes if fully taxable. Frothingham, Stephen. 2003. Many question hiking club's status. Associated Press. September 11.
Dresden School District	NH	"Between 2004 and 2009, Dartmouth made annual payments of \$1.9-million to Dresden School District" (Nelson 2010). Nelson, Libby. 2010. How Other Universities Contribute to Their Communities. <i>Chronicle of Higher Education</i> . January 31.
Lebanon	NH	Dartmouth-Hitchcock Medical Center agreed in 2001 to a 20 year PILOT agreement. PILOTs increase by 2.5 percent per year. If the hospital acquires additional properties, it must pay full property taxes under the agreement. In 1997, the city denied the hospital's tax exemption application, and then charged full property taxes for 1997–2001. Schiller, Zach. 2004. Memo to James Rokakis, Cuyahoga County, Ohio County Treasurer. Policy Matters Ohio. December 17. <a href="http://www.policymattersohio.org/wp-content/uploads/2011/10/HospitalPILOTs">http://www.policymattersohio.org/wp-content/uploads/2011/10/HospitalPILOTs</a> 2004 12.pdf  The FY2009 PILOT amount is from the New Hampshire Department of Revenue.
Princeton Borough and Princeton Township	NJ	Princeton University's combined voluntary contribution was \$1.7 million in 2012, with \$250,000 used for transition costs as Princeton Borough and Princeton Township merge on January 1, 2013. In 2011, the University made its first PILOT to the Township (\$500,000), and will contribute \$525,000 in 2012, with \$250,000 earmarked for the transition. This implies that \$1,175,000 was paid to the Borough.  Haggin, Patience. 2012. U. to pay more to municipalities. <i>The Daily Princetonian</i> . January 9.
Red Bank	NJ	Ward (2012) provides information on PILOTs made by four nonprofits. The article notes that Wesleyan Arms also contributes a PILOT, which is a fixed percentage of its rent collections, but did not report the dollar amount.  Ward, John T. 2012. Shelter gives Red Bank a handout. <i>Red Bank Green</i> .  http://www.redbankgreen.com/2012/01/shelter-gives-red-bank-a-handout.html
Somers Point	NJ	Shore Memorial Hospital makes a PILOT to the city. Ianieri, Brian. 2010. Nonprofits' tax deals strain tight budgets. <i>Atlantic City Press</i> . February 13.
South Orange	NJ	Seton Hall "now gives the village \$300,000 as Payment in Lieu of Taxes (PILOT) for 39 off-campus properties used primarily for student housing, and other donations." The village is considering asking the state to allow college towns to impose a fee on students to offset the cost of providing them public services. The fee would be about \$50 per student annually.  Kelley, Tina. 2009. Should Seton Hall students pay South Orange? <i>New York Times</i> , Local – Maplewood. December 15.
West Long Branch	NJ	Monmouth makes an annual voluntary PILOT to West Long Branch.  Mastrorilli, Matt. 2005. <i>Night and Day</i> . An interview with the President of Monmouth University.
West Windsor	NJ	Princeton University started making a \$51,000 annual PILOT in 2009. Snodgrass, Kristine. 2010. PU cites 'productive' talks with mayors. centraljersey.com

City	State	Sources and Notes
Ithaca	NY	Cornell University contributed \$1,643,000 in 2009 to the city and school district. The amount paid to the school is strictly based on what Cornell thinks it can afford.  Chronicle of Higher Education. 2010. What some universities agree to pay local governments in lieu of taxes. January 31.
		In October 2007, Cornell pledged to donate \$20 million to the City of Ithaca and Tompkins County over ten years, and the University contributed \$1.9 million in 2008.  Breen, Cameron. 2009. Univ. reviews \$20 Mil. Pledge to city amidst recession, cuts. <i>The Cornell Daily Sun</i> . February 10.
		Ithaca College has voluntarily kept the College Circle Apartments on the tax rolls since 2003 under a PILOT agreement. In the most recent year, the college paid \$355,295 split between Ithaca City School District, the Town of Ithaca, and Tompkins County. Since 2003, the payments have been split between Ithaca City School District (\$1,570,913) and the Town and County (\$1,310,372). Sgrecci, Carl. 2011. IC has paid taxes for College Circle Apartments. <i>Ithaca Journal</i> . May 23.
		Estimates for Ithaca College's 2011 payments based on 2003–2011 split between school district (54.5%) and town/county (45.5%) reported in Sgrecci (2011). The percentage going to the Town and County are split evenly. This suggests PILOTs in 2011 were \$193,711 to Ithaca School District, and \$80,792 to both the Town of Ithaca and Tompkins County.
Syracuse	NY	In June 2011, the City of Syracuse and Syracuse University reached a five year PILOT agreement, with the University contributing \$500,000 per year. As part of the agreement, the City agreed to provide traffic control for Carrier Dome events, with the City paying for the first \$150,000 in annual costs and the University picking up costs above that level. In addition, the Mayor negotiated a two-year extension of an agreement where the University provides about \$368,000 per year to university-area neighborhood groups.  Knauss, Tim. 2011. Mayor Stephanie Miner talks nonprofit Syracuse University into making payments for city services. <i>Syracuse Post-Standard</i> . June 9.
		This report uses the PILOT amount reported by the survey respondent rather than the amount reported in Knauss (2011).
Multiple Localities	PA	A 2009 report by the Pennsylvania Legislative Budget and Finance Committee reports six PILOTs, which are all multi-year agreements and include the relevant municipality, county, and school district(s), with school districts typically receiving the large share of funds (around two-thirds). The PILOTs are all made by nonprofit affiliates of state universities, with the foundations typically "providing university student housing in housing constructed by the nonprofit affiliate through tax-exempt bond financing." The six municipalities are Bloomsburg, California, Clarion, Indiana, Oil City, and Punxsutawney.  Pennsylvania General Assembly. 2009. Tax-exempt property and municipal fiscal status. Legislative Budget and Finance Committee.
		March. Pg. 30.
Allentown	PA	Allentown gets about \$250,000 in PILOTs from tax-exempt organizations.  Mrozinski, Josh. 2010. Other cities get more cash from nonprofits than Scranton does. <i>The Times-Tribune</i> . July 13.
Butler	PA	PILOTs excluding payments from BC Housing Authority were \$12,000 in FY12.  City of Butler. 2012. 2012 Budget – Revenues. <a href="http://www.cityofbutler.org/index.php/council-actions/budget">http://www.cityofbutler.org/index.php/council-actions/budget</a>

City	State	Sources and Notes
Easton	PA	The Mayor and City Council have looked to Lafayette College for PILOTs. While there is currently no formal agreement, Lafayette has
		made several one-time gifts, including \$300,000 for the Ambassadors program and \$100,000 for the Silk Mill and Bushkill Creek
		corridor project.
		Marcus, Samantha. 2011. Easton looks to Lafayette for cash. <i>The Morning Call</i> . July 15.
		When the Ambassadors program began in 2006, Lafayette College donated \$100,000 per year for three years.
		Lindsey, Zach. 2012. Easton's Ambassador's program is struggling financially, officials say. <i>The Express-Times</i> . March 30.
Erie	PA	The City, County, and School District have long-term PILOT agreements with 11 tax-exempt nonprofits, with each paying 50 percent
		of what they would owe if fully taxable. The City also receives annual voluntary contributions from three tax-exempt nonprofits.
		Palattella, Ed. 2011. How much Erie nonprofits pay in lieu of taxes. <i>Erie Times-News</i> . August 21.
Harrisburg	PA	Harrisburg receives PILOTs from 13 tax-exempt organizations, including Pinnacle Health (\$119,000), Pennsylvania Higher Education
		Assistance Agency (\$107,000), Pennsylvania Housing Finance Agency (\$88,000), and Penn Center Harrisburg (\$44,000).
		Recovery Plan for the City of Harrisburg. 2012. February 6. Pg. 154. <a href="http://www.newpa.com/webfm_send/2071">http://www.newpa.com/webfm_send/2071</a>
		Payments form PHEAA and PHFA are excluded in this report because they are public agencies. \$53,000 in PILOTs are attributed to
		the other nine tax-exempt organizations that make PILOTs in addition to Pinnacle Health and Penn Center.
		In addition to PILOTs, the Penn Center also contributes another \$50,000 for downtown revitalization and \$364,000 to the Harrisburg
		School District.
		Frantz, Jeff. 2011. Harrisburg needs donations from tax-exempt properties. <i>The Patriot-News</i> . July 5.
Indiana	PA	The Foundation for Indiana University of Pennsylvania agreed to a 30-year agreement, with the foundation paying \$81,683 per year.
		Indiana University of Pennsylvania is a public university, but the Foundation is a private nonprofit that is the philanthropic arm of the
		university. The Foundation decided to contract out the University's on-campus dormitories to a private company. Recent state court
		cases left ambiguity about whether these dorms would be tax-exempt. To avoid litigation, the Foundation agreed to the PILOT, which
		splits contributions between Indiana Area School District (45 percent of total), Indiana County (27.5 percent), and Indiana Borough
		(27.5 percent). The Foundation proposed an amendment to the agreement that would increase the annual PILOT by \$15,449 to add 174
		beds, but the School Board tabled the proposal twice in 2007.  Stout, Jared. 2007. School board weighs changes in IUP tax alternative plan. <i>Pittsburgh Tribune-Review</i> . July 13.
Lancaster	PA	Lancaster General Hospital contributes \$1.38 million per year (More than it would in property taxes if taxable), and Franklin &
Lancaster	IA	Marshall College contributes \$160,000.
		Frantz, Jeff. 2011. Harrisburg needs donations from tax-exempt properties. <i>The Patriot-News</i> . July 5.
Meadville	PA	Total of \$900 in PILOTs from Park Congregational Church and the Jewish Community Center. Meadville Medical Center will
11100011110		contribute \$75,000 in FY2012.
		Spicer, Mary. 2011. Hospital, two churches pitch in to help 'city prosper'. <i>Meadvile Tribune</i> . July 14.
		Unitarian Universalist Church of Meadville contributed a PILOT of \$155 from Share the Plate donations in November 2011.
		The Oracle. 2011. Unitarian Universalist Church of Meadville. December.
Philadelphia	PA	Philadelphia City Paper. 2012. Pay up: Penn and other wealthy nonprofits pay nothing to the city. March 15.
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City	State	Sources and Notes
Pittsburgh	PA	For 2011, the City of Pittsburgh received a pledge of \$2.6 million in PILOTs from the Pittsburgh Public Service Fund, an advisory
		board for about 46 nonprofits who voluntarily make annual payments without revealing contributions from individual organizations. As
		of March 23, 2012, the nonprofits had only paid \$523,000, while the rest will be paid out once state-appointed financial overseers
		confirm that the city "met obligations for tracking capital borrowing and spending, among other things." For 2012, the City of
		Pittsburgh has budgeted \$3.2 million in PILOTs, but the city and nonprofits have not yet agreed to a specific amount.
		Bauder, Bob. 2012. Pittsburgh expects to get \$3 million from its nonprofits. Pittsburgh Tribune-Review. March 23.
Scranton	PA	In addition to the survey response, PILOTs were identified for Scranton University and the Seventh-Day Adventist Church.
		Mrozinksi, Josh. 2010. Church makes payment in lieu of tax, but administration budget flat for 2011. Scranton Times Tribune.
		November 20.
Wilkes-Barre	PA	In 2011, King's College contributed \$61,050, Wilkes University contributed \$63,917, and Geisinger Health Systems contributed
		\$56,000.
		Allabaugh, Denise. 2011. Wilkes–Barre schools eye nonprofits for financial support. <i>The Times Tribune</i> . July 24.
York	PA	Frantz, Jeff. 2011. Harrisburg needs donations from tax-exempt properties. <i>The Patriot-News</i> . July 5.
Bristol	RI	In 2007, the Town and Roger Williams University negotiated a 20 year agreement, which included several provisions: 1) \$150,000 in
		annual voluntary contributions (Started 7/1/2009; Increase 1.5% per year), 2) \$25,000 in annual civic grants to a range of organizations
		selected by a committee of representations from the Town and University (No annual inflator), 3) \$100,000 every five years for first
		responder equipment and vehicles (4 payments), 4) A plan to phase in property tax exemptions over 15 years for properties taken off
		the tax rolls by Roger Williams, and 5) \$37 million in scholarships for local residents over the 20 years. The FY2012 PILOT estimate
		includes the \$150,000 annual contribution, inflated two years: $$150,000 \times (1.015^3) = $156,852$ .
		Liberman, Ellen. 2011. Reporter – the big city tax rolls. <i>Rhode Island Monthly</i> . June.
East	RI	The New England Institute of Technology reached a 20 year PILOT agreement with the Town of East Greenwich. The Institute will
Greenwich		pay \$450,000 per year for ten years. For years 11–20, the Institute can either continue paying \$450,000 per year or donate the East
		Greenwich Country Club property to the Town instead. If the Institute were not tax-exempt, the properties in East Greenwich would be
		taxed at \$678,189.
		Plain, Robert. 2010. NE Tech agrees to pay town \$450,000 in lieu of taxes. My02818.com.

City	State	Sources and Notes
Providence	RI	In 2003, the City of Providence and four universities reached a 20 year agreement worth \$48 million. The agreement had three main components: 1) Annual payments that increased 1.5% per year, starting at \$1,730,000 in FY2004, 2) Augmented payments worth \$2,118,000 for each year FY2004–FY2007, and 3) 4) A plan to phase in property tax exemptions over 15 years for properties taken off the tax rolls by the four universities.  Memorandum of Understanding with Respect to Voluntary Payments. June 5, 2003. <a href="http://www.brown.edu/Administration/News_Bureau/2002-03/02-148.pdf">http://www.brown.edu/Administration/News_Bureau/2002-03/02-148.pdf</a>
		In May 2011, the Mayor asked the four universities to increase their payments and also sought PILOTs from the five largest universities in the city. The higher contributions would have increased PILOT revenue by about \$7 million starting in FY2012, and the Mayor's plan would eventually have the colleges to pay about 25 percent of what they would pay in property taxes if they were not tax-exempt.  Davis, Paul and Alisha A. Pina. 2011. Providence mayor targets 9 nonprofits for tax collection. <i>The Providence Journal</i> . May 8.
		Brown currently pays about \$2.5 million in PILOTs and will pay an additional \$3.9 million this fiscal year, so FY12 PILOT is around \$6.4 million. They will pay an additional \$27.6 over the next decade. Johnson & Wales University agreed to triple its annual PILOTs to \$958,000. "Lifespan, the Providence hospital group that runs Rhode Island and Miriam hospitals, said Monday it will give \$800,000 this fiscal year and more going forward."  Levitz, Jennifer. 2012. Brown to pay Providence \$31.5 million instead of taxes. <i>Wall Street Journal</i> . May 1.
		The Mayor reached a four-year PILOT agreement with Care New England for \$250,000 per year, and a three-year PILOT agreement with CharterCARE Health Partners for \$100,000 per year.  Tavaras announces new PILOT agreements with Care New England and CharterCare. 2012. Greater City: Providence. June 1.
Montpelier	VT	In 2001, the Mayor sent letter to all NPs in the city, asking them to voluntarily pay the portion of the property tax used for general services (43% of total property tax), but not the portion used for public schools (57%).  Schwinn, Elizabeth. 2001. City seeks tax payment from local charities. <i>The Chronicle of Philanthropy</i> . October 4.
		As of 2002, "few if any" nonprofits had agreed to pay. Levine, Abby and Jon Pratt. 2002. Navigating PILOTs: increased pressure for "voluntary" nonprofit tax payments. <i>Nonprofit Quarterly</i> . June 21.
Madison	WI	Pres House Apartments announced a \$30,000 PILOT for FY2012. Pres House is a ministry of the Presbyterian Church, U.S.A., and the apartments are for students at the University of Wisconsin. Another 17 properties make payments termed PILOTs in Madison, but they are not voluntary—"the others are part of development agreements or statutory requirements." Erickson, Doug. 2012. In the spirit: Pres House Apartments donation a rarity. <i>Wisconsin State Journal</i> . February 6.
Parkersburg	WV	Camden Clark Medical Center (CCMC) agreed to make a one-time PILOT of \$220,000 to the City of Parkersburg for FY2011. CCMC is a nonprofit organization, and recently purchased St. Joseph's hospital, which had been a for-profit hospital. The one-time PILOT is equal to the B&O taxes that St. Joseph's would have otherwise paid in FY2011.  Murphy, Jody. 2011. CCMC gives city \$220k: volunteers to pay lost B&O tax as result of St. Joseph's purchase. <i>Parkersburg Sentinel</i> . June 4.

# **Appendix Table 2: Notes for Cities with Largest Nonprofit Sectors that do not Receive PILOTs**

City	State	Sources and Notes
Phoenix	ΑZ	Information provided by Jeff Chapman, Dale Larsen, Rick Freas, Tracy Reber, and Robert Ashcraft.
Los Angeles	CA	Winheller (2005,6) explains that California state law precludes PILOTs between nonprofits and local governments, hence
		local governments in California rely primarily on fees in order to generate revenue from nonprofits:
		In California, however, the situation is slightly different. Imposing user fees on nonprofits appears to
		remain the only major revenue source available for the local governments. For PILOT agreements between
		local governments and nonprofits no constitutional or statutory authority exists, thus making them illegal.
		Since PILOTs are nothing else than substitutes for property tax payments, they in fact result in a waiver of
		the welfare exemption pursuant to Cal. Const. Article XIII, § 6. The same arguments are true for SILOT agreements. Hence, under California law, nonprofits should never accept PILOT or SILOT requests if they
		do not want to run the risk to lose their exemption. On the other side, it is hardly possible to avoid user fees.
		Stanford University, for example, has entered into an agreement with the city of Palo Alto to pay about
		\$5.2 million, and \$586,000 a year, respectively for fire and police services.
		the state of the s
		Article 13, Section 6 of the California Constitution is the relevant constitutional provision:
		The failure in any year to claim, in a manner required by the laws in effect at the time the claim is required to be
		made, an exemption or classification which reduces a property tax shall be deemed a waiver of the exemption or
		classification for that year.
		A 2003 letter from the California State Board of Equalization further explains the state's position on PILOTs. The letter argues that they are unconstitutional and that organizations could lose their tax-exempt status if they accept a PILOT. A footnote in the letter explains certain narrow uses for PILOTs.
		Winheller, Stefan. 2005. The California property tax welfare exemption in comparison to IRC § 501(c)(3): A long and rocky way for nonprofits to qualify for property tax benefits.
		http://www.winheller.com/fileadmin/redaktion/Publikationen/stefan_winheller/dajv_newsletter_1_2005.pdf
		California State Board of Equalization. 2003. Letter to Mr. Roy D. Buckner from Paul A. Steinberg, Senior Tax Counsel, Re:
		Low Income Housing-Proper Valuation and Legality of Payment in Lieu of Taxes Agreement. September 29
		Kim Reuben provided valuable information on PILOTs and municipal governance in California generally. Richard Green
		provided information and advice specifically on PILOTs in Los Angeles.
Oakland	CA	See notes for Los Angeles.
San Diego	CA	See notes for Los Angeles.
San Francisco	CA	See notes for Los Angeles.
Atlanta	GA	The only PILOT payment is from a housing authority, which does not meet the definition of PILOTs used in this report.
CI.	TT	Information provided by David Sjoquist of Georgia State University and Sage Glanton of the Atlanta Finance Department.
Chicago	IL	Information provided by Rick Mattoon and Woods Bowman.

City	State	Sources and Notes
Indianapolis	IN	Leland (2002, 203) reports \$4.4 million in PILOT revenue for a single nonprofit:  The Indianapolis program, initiated by city ordinance in 1994, applies to a single nonprofit organization, a wastewater treatment facility, which pays \$4.4 million a year The amount is less than half [of what would be owed in property taxes], and was agreed upon after discussions between the city and the facility. This effort, supported by state legislation, allows the city to treat the nonprofit (for PILOT purposes) as if it were a public utility.  Leland, Pamela. 2002. PILOTs: The Large-City Experience. In <i>Property-Tax Exemption for Charities</i> , ed. Evelyn Brody. Urban Institute Press: Washington, DC.
		This payment does not meet the definition of PILOTs used for this report, because it paid by a private corporation (United Water Indianapolis) rather than a nonprofit, and it is a legally required payment backed by city ordinance and state legislation.
Detroit	MI	Leland (2002, 203) reports \$4.16 million in PILOTs from approximately 100 nonprofit organizations in 1997:  Detroit's PILOT activities began in 1966 and are directed to housing/residential facilities for the disabled and low-income populationAll nonprofit organizations are subject to the same formula: 4 percent of the net shelter rent generated.  Leland, Pamela. 2002. PILOTs: The Large-City Experience. In <i>Property-Tax Exemption for Charities</i> , ed. Evelyn Brody. Urban Institute Press: Washington, DC.
		These PILOTs do not meet the definition used in this report because they are not voluntary payments; they are statutorily required. See the discussion of PILOTs in Grand Rapids on page 18 for more details.
Minneapolis	MN	Minneapolis imposes a mandatory street lighting and street maintenance assessment on nongovernmental tax exempt parcels, which are not counted as PILOTs in this report since the payments are not voluntary. The rate is calculated by dividing the city's total budget for street maintenance and street lighting by the citywide assessable square footage. These rates were raised in 2009, with a plan to phase in the higher rates over three years. For street maintenance fees, nonprofits paid approximately \$114,000 in 2008, and were projected to pay \$1,012,899 in 2011 once fully implemented. For street lighting fees, nonprofits paid approximately \$51,500 in 2008, and were projected to pay \$158,962 in 2011 once fully implemented. Minneapolis Department of Public Works. 2009. Nongovernmental tax exempt parcel street maintenance assessment—set public hearing.  Minneapolis Department of Public Works. 2009. Nongovernmental tax exempt parcel street lights operation fee—set public hearing.
		Payments are also made by nursing homes that have issued tax-exempt bonds, but they are not counted as PILOTs for this survey because the nonprofits' payments are fully reimbursed by the state, meaning that they are effectively state PILOTs rather than nonprofit PILOTs. "The Minneapolis program was implemented in 1992 and has been directed toward only nursing homes that have used tax-exempt bond financing. [In 2002], six homes were participating, each paying the same percentage (estimated to be about 40 percent) of the would-be tax amount of their properties. These fees are fully reimbursed by the state" (Leland 2002, 204).  Leland, Pamela. 2002. PILOTs: The Large-City Experience. In <i>Property-Tax Exemption for Charities</i> , ed. Evelyn Brody. Urban Institute Press: Washington, DC.

City	State	Sources and Notes
St. Louis	МО	In 2010, city officials were considering asking large nonprofits, such as BJC HealthCare, Washington University, and St. Louis University, to make PILOTs. Properties owned by private tax-exempt nonprofits account for nearly 5 percent of total property value in the city (\$842 million of \$18 billion). Forgone property taxes are estimated to be around \$15 million per year. A PILOT program could raise \$5 million per year, according to a report on new revenue streams for St. Louis by the PFM Group.  Bogan, Jesse. 2010. St. Louis officials weigh asking nonprofits to chip in for services. <i>St. Louis Post-Dispatch</i> . April 7.  A survey respondent noted that currently there are no nonprofits that make PILOTs in St. Louis.
New York	NY	According to multiple New York City contacts, the City does not currently receive PILOTs from tax-exempt nonprofits.
		For FY2012, property taxes forgone due to the nonprofit tax exemption totaled about \$2.0 billion in New York City, including \$626.9 million for religious institutions, \$515.5 million for health care facilities, \$430.2 million for educational institutions, \$218.2 million for charities, and \$103.5 million for cultural institutions.  Turetsky, Doug. 2011. City's multitude of property tax exemptions add up to a wealth of revenue foregone. New York City Independent Budget Office web blog.
		A report the City's IBO suggests two options for PILOTs. The IBO estimates that collecting PILOTs for the portion of the property tax exemption for hospitals that is for staff housing would raise \$32 million (see page 51). They estimate that securing payments in lieu of taxes from colleges and universities would raise \$90 million (see page 57). New York City Independent Budget Office. 2012. Budget Options for New York City.
Cincinnati	ОН	Cincinnati reported collecting PILOTs in connection with property tax incentives for economic development, including \$9.5 million in connection to tax increment financing and \$9.8 million in connection to Economic Development Financing Bonds. However, the City does not report any PILOTs from tax-exempt nonprofits.  City of Cincinnati. 2010. Comprehensive annual financial report. Clark Schaefer Hackett.
Cleveland	ОН	A 2009 report contracted by the City recommended that Cleveland institute a city-wide PILOT program as it was not currently collecting revenue from its large nonprofit sector. The report suggested the City could collect \$5 million per year under such a program. We found no evidence of the City creating such a program.  City of Cleveland. 2009. City of Cleveland management and efficiency study. RHR Consulting, Tech Solve. November.
Portland	OR	The Multnomah County CAFR shows PILOT revenue for FY2011 was \$1,602,000 (see page 40). However, the County Finance Department confirmed that the PILOT revenue was derived from federal forest land and tax concessions from forprofit companies.  Multonomah County, Oregon. Comprehensive Annual Financial Report. Fiscal Year Ended June 30, 2011.  Information provided by Jon Rork of Reed College and Susan Luce of the Multnomah County Finance Department.
Dallas	TX	The only mention of PILOTs in the City's annual financial report is a reference to a new PILOT paid by Dallas Water Utilities, which does not meet the definition used in this report. In 2010, the City discussed creating a PILOT program, but we found no evidence such a program has been implemented. Information provided by Steven Craig.
Houston	TX	No evidence of PILOTs was found. While some people may consider the city's drainage fee a PILOT, this fee does not meet the definition used in this report since it is a legally required payment. In addition, the drainage fee applies to nonprofit and for-profit businesses as well as residences. Information provided by Steven Craig.
Seattle	WA	A survey respondent reported that Seattle does not currently receive PILOTs.

	Aŗ	ppendix Table 3	: PILOT Acti	vity by State		
State	No. Localities	No. Nonprofits	Revenue	Pct. Localities	Pct. Nonprofits	Pct. Revenue
Alaska	1	1	2,100	0.5%	0.2%	0.0%
California	1	1	7,100,000	0.5%	0.2%	7.7%
Connecticut	3	4	9,122,766	1.4%	1.0%	9.8%
Delaware	1	-	-	0.5%	-	-
District of Columbia	1	2	-	0.5%	0.5%	-
Georgia	2	2	60,000	0.9%	0.5%	0.1%
Illinois	3	2	750,400	1.4%	0.5%	0.8%
Indiana	6	3	655,000	2.8%	0.7%	0.7%
Kansas	1	1	150,000	0.5%	0.2%	0.2%
Kentucky	1	2	10,000	0.5%	0.5%	0.0%
Maine	6	12	907,172	2.8%	2.9%	1.0%
Maryland	1	15	5,400,001	0.5%	3.6%	5.8%
Massachusetts	92	108	37,283,365	42.2%	25.7%	40.2%
Michigan	1	-	-	0.5%	-	-
Minnesota	2	1	11,892	0.9%	0.2%	0.0%
Missouri	3	4	57,000	1.4%	1.0%	0.1%
Montana	1	2	14,496	0.5%	0.5%	0.0%
New Hampshire	17	14	3,570,574	7.8%	3.3%	3.9%
New Jersey	8	12	3,060,822	3.7%	2.9%	3.3%
New York	9	4	2,518,681	4.1%	1.0%	2.7%
North Carolina	2	3	432,561	0.9%	0.7%	0.5%
Ohio	1	2	30,000	0.5%	0.5%	0.0%
Pennsylvania	30	133	10,111,592	13.8%	31.7%	10.9%
Rhode Island	5	15	9,686,198	2.3%	3.6%	10.5%
Texas	1	-	-	0.5%	-	-
Vermont	4	6	253,819	1.8%	1.4%	0.3%
Virginia	5	30	766,819	2.3%	7.1%	0.8%
West Virginia	1	1	220,000	0.5%	0.2%	0.2%
Wisconsin	9	40	479,411	4.1%	9.5%	0.5%
Total	218	420	92,654,669	100.0%	100.0%	100.0%

Note: In many localities, information about the number of nonprofits making PILOTs and/or the amount of PILOT revenue is unavailable. Thus, each column should be interpreted separately. In other words, this table cannot be used to estimate the average PILOT amount or the average number of PILOTs per locality in each state. This is also why some states do not have data on the number of nonprofits making PILOTs or revenue from PILOTs.

## **Appendix Table 4: PILOTs for Individual Localities**

			No. Nonprofits	P	PILOT Reven	ue		Type(s	) of PILOT Agr	eements			Source	
			Making		Pct. General	Pct. Property			Voluntary Prop.				State	
City	State	Year	PILOTs	Total	Revenue	Taxes	Contracts	Payments		Time Payments	Unknown		Source	Other
Anchorage	AK	2010	1	2,100	0.00%	0.00%			X			X		
Palo Alto	CA	2009	1	7,100,000	3.44%	25.43%	X							X
New Haven	CT	2012	2	9,108,766	1.16%	4.57%	X							X
New London	CT	2011	2	14,000	0.01%	0.04%	X					X		
Stamford	CT	2011									X	X		
Washington	DC	2002	2								X			X
Dover	DE	2011									X	X		
Decatur	GA	2011	2	60,000	0.17%	0.38%		X				X		
DeKalb Co. Schools	GA	2010									X			X
Arlington Heights	IL	2012	1	160,400	0.15%	0.34%	X					X		
Evanston	IL	2009	1	550,000	0.36%	1.29%				X				X
Evanston S.D.	IL	2010	1	40,000	0.04%	0.05%				X				X
Mishawaka	IN	2012	1	50,000	0.07%	0.17%	X							X
Roseland	IN	2012	1	5,000	1.07%	1.95%	X							X
South Bend	IN	2012	1	275,000	0.17%	0.46%	X							X
St. Joseph County	IN	2012	1	170,000	0.11%	0.21%	X							X
Vincennes	IN	2010	1	80,000	0.61%	1.51%			X					X
West Lafayette	IN	2010	1	75,000	0.20%	0.97%		X				X		
Lenexa	KS	2010	1	150,000	0.17%	0.52%	X					X		
Berea	KY	2010	2	10,000	0.08%	4.08%				X		X		
Amherst	MA	2011									X	X		
Andover	MA	2003		103,845	0.09%	0.12%					X		X	
Avon	MA	2003		10,000	0.07%	0.08%					X		X	
Becket	MA	2003		3,000	0.07%	0.09%					X		X	
Bedford	MA	2011	2	1,250,000	1.69%	2.76%	X					X		
Belmont	MA	2012	7	37,000	0.04%	0.06%					X			X
Beverly	MA	2003		125,317	0.13%	0.21%					X		X	
Billerica	MA	2003		23,355	0.02%	0.03%					X		X	
Boston	MA	2012	33	19,402,506	0.58%	1.45%		X	X					X
Braintree	MA	2003		845	0.00%	0.00%					X		X	
Bridgewater	MA	2003		422	0.00%	0.00%					X		X	
Brimfield	MA	2003		5,000	0.06%	0.11%					X		X	
Brockton	MA	2011	5	100,000	0.03%	0.10%			X			X		
Brookline	MA	2012	14	525,612	0.23%	0.36%	X	X				X		
Cambridge	MA	2008/2012	15	4,978,954	0.40%	1.81%	X	X						X

			No. Nonprofits		PILOT Reven	ue		Type(	s) of PILOT Agro	eements			Source	
			Making		Pct. General	Pct. Property	Long-Term	Routine Annual	l Voluntary Prop.				State	
City	State	Year	PILOTs	Total	Revenue	Taxes	Contracts	Payments	Tax Payments	Time Payments	Unknown	Survey	Source	Other
Canton	MA	2003		163,464	0.26%	0.38%					X		X	
Chatham	MA	2003		41,585	0.13%	0.20%					X		X	
Chelsea	MA	2003		92,945	0.08%	0.33%					X		X	
Chester	MA	2003		1,930	0.05%	0.11%					X		X	
Chicopee	MA	2003		255,059	0.13%	0.49%					X		X	
Concord	MA	2011	1	1,000	0.00%	0.00%					X			X
Cummington	MA	2003		2,000	0.09%	0.17%					X		X	
Dedham	MA	2011		25,800	0.03%	0.04%			X			X		
Deerfield	MA	2003		88,370	0.82%	1.25%					X		X	
Duxbury	MA	2003		1,500	0.00%	0.00%					X		X	
Easthampton	MA	2003		300	0.00%	0.00%					X		X	
Easton	MA	2009	1	20,000	0.03%	0.05%		X						X
Everett	MA	2003		92,948	0.07%	0.15%					X		X	
Fairhaven	MA	2010	1	21,925	0.04%	0.10%					X			X
Fall River	MA	2003		20,563	0.01%	0.04%					X		X	
Falmouth	MA	2003		500	0.00%	0.00%					X		X	
Framingham	MA	2011									X	X		
Gill	MA	2003		17,000	0.81%	1.10%					X		X	
Great Barrington	MA	2003		29,241	0.16%	0.22%					X		X	
Groton	MA	2012		208,178	0.67%	0.81%					X			X
Harvard	MA	2003		17,328	0.08%	0.13%					X		X	
Harwich	MA	2003		21,491	0.05%	0.08%					X		X	
Hopkinton	MA	2003		10,000	0.02%	0.03%					X		X	
Ipswich	MA	2003		89,639	0.24%	0.41%					X		X	
Lancaster	MA	2003		2,500	0.02%	0.02%					X		X	
Lee	MA	2003		3,328	0.02%	0.04%					X		X	
Lenox	MA	2003		183,721	1.14%	1.83%					X		X	
Lexington	MA	2003		270,659	0.22%	0.29%					X		X	
Longmeadow	MA	2003		4,256	0.01%	0.01%					X		X	
Lowell	MA	2011	9	18,729	0.00%	0.02%		X				X		X
Lynn	MA	2011	2	19,100	0.01%	0.02%					X			X
Marshfield	MA	2003		25,940	0.04%	0.07%					X		X	
Medford	MA	2003		65,550	0.05%	0.10%					X		X	
Methuen	MA	2003		146,586	0.14%	0.29%					X		X	
Middleton	MA	2003		31,400	0.15%	0.20%					X		X	
Milford	MA	2003		112,117	0.15%	0.27%					X		X	
Milton	MA	2011	1	15,000	0.01%	0.03%					X			X
Monterey	MA	2003		10,000	0.37%	0.45%					X		X	

			No. Nonprofits		PILOT Reven	ue		Type(s	) of PILOT Agre	eements			Source	
			Making		Pct. General	Pct. Property		Routine Annual	Voluntary Prop.				State	
City	State	Year	PILOTs	Total	Revenue	Taxes	Contracts	Payments	Tax Payments	Time Payments	Unknown		Source	Other
Needham	MA	2010	1	47,000	0.03%	0.06%	X					X		X
Newbury	MA	2003		3,000	0.02%	0.03%					X		X	ļ
Newton	MA	2011/2012	2	377,000	0.11%	0.16%				X				X
Northfield	MA	2003		17,442	0.31%	0.40%					X		X	
Norton	MA	2011	1	19,500	0.04%	0.08%		X						X
Norwood	MA	2003		13,087	0.02%	0.03%					X		X	
Palmer	MA	2011	1	991	0.00%	0.01%		X						X
Peabody	MA	2003		83,769	0.06%	0.12%					X		X	
Pittsfield	MA	2003		119,031	0.10%	0.23%					X		X	
Plainfield	MA	2003		500	0.03%	0.05%					X		X	
Quincy	MA	2011	4	837,703	0.29%	0.52%	X					X		
Reading	MA	2011	1	47,732	0.05%	0.09%		X				X		
Rehoboth	MA	2003		1,700	0.01%	0.01%					X		X	
Richmond	MA	2003		2,500	0.05%	0.08%					X		X	
Rutland	MA	2003		10,000	0.07%	0.12%					X		X	
Shelburne	MA	2003		900	0.02%	0.04%					X		X	
Shutesbury	MA	2003		7,885	0.16%	0.25%					X		X	
Somerville	MA	2011	5	60,246	0.03%	0.06%	X					X		
Southampton	MA	2003		1,000	0.01%	0.01%					X		X	
Southborough	MA	2003		78,168	0.23%	0.29%					X		X	
Springfield	MA	2012	1	250,000	0.04%	0.16%	X							X
Stockbridge	MA	2003		49,000	0.67%	0.95%					X		X	
Stoughton	MA	2003		851	0.00%	0.00%					X		X	
Sudbury	MA	2003		27,000	0.04%	0.05%					X		X	
Swampscott	MA	2003		8,075	0.01%	0.02%					X		X	
Templeton	MA	2003		2,349	0.02%	0.04%					X		X	
Tisbury	MA	2011									X	X		
Tyngsborough	MA	2009									X			X
Tyringham	MA	2003		1,500	0.15%	0.17%					X		X	
Waltham	MA	2003		12,094	0.01%	0.01%					X		X	
Watertown	MA	2012	1	5,260,089	9 4.85%	7.34%	X							X
Wellesley	MA	2011	2	204,646		0.23%	X					X		
West Brookfield	MA	2003		36,113	0.68%	0.92%					X		X	
Westford	MA	2003		37,350	0.04%	0.08%					X		X	
Westminster	MA	2003		10,972	0.07%	0.10%					X		X	
Weymouth	MA	2003		106,361	0.09%	0.17%					X		X	
Williamstown	MA	2003		237,540	1.50%	2.20%					X		X	
Worcester	MA	2011	3	606,063	0.09%	0.29%	X							X

			No. Nonprofits	F	PILOT Reven	ue		Type(s	) of PILOT Agr	eements			Source	
			Making		Pct. General	Pct. Property	Long-Term	Routine Annual	Voluntary Prop.				State	ļ
City	State	Year	PILOTs	Total	Revenue	Taxes	Contracts	Payments	Tax Payments	Time Payments		Survey	Source	Other
Worthington	MA	2003		6,700	0.25%	0.35%					X		X	
Baltimore	MD	2011	15	5,400,000	0.16%	0.83%	X					X		
Bar Harbor	ME	2011	1	67,474	0.43%	0.62%					X			X
Biddeford	ME	2011	1	200,000	0.31%	0.56%				X				X
Brunswick	ME	2007	1	100,000	0.17%	0.35%		X						X
Lewiston	ME	2011									X	X		
Portland	ME	2011	8	522,698	0.18%	0.39%	X	X		X		X		
Waterville	ME	2011	1	17,000	0.04%	0.10%		X				X		
Battle Creek	MI	2011									X	X		
St Louis Park	MN	2010	1	11,892	0.02%	0.05%	X	X				X		
St. Paul	MN	2011									X			X
Clayton	MO	2009									X			X
Shrewsbury	MO	2009	3	29,000	0.39%	2.38%					X			X
Webster Groves	MO	2010	1	28,000	0.12%	0.57%					X			X
Missoula	MT	2011	2	14,496	0.02%	0.06%		X				X		
Davidson	NC	2012	2	132,561	1.27%	3.14%			X			X		
Durham	NC	2004	1	300,000	0.11%	0.32%					X			X
Barrington	NH	2009	1	13,385	0.24%	0.32%					X		X	
Carroll	NH	2003	1	10,000	0.73%	0.94%	X							X
Claremont	NH	2001	1	12,500	0.08%	0.14%					X		X	
Concord	NH	2011	1	18,720	0.03%	0.05%	X					X		
Dresden S.D.	NH	2009	1	1,900,000	10.46%	16.39%					X			X
Farmington	NH	2009	1	5,271	0.09%	0.14%					X		X	
Franklin	NH	2007	1	12,000	0.05%	0.15%				X			X	
Gorham	NH	2009	1	5,087	0.10%	0.18%					X		X	
Greenfield	NH	2009	1	157,628	7.89%	14.66%					X		X	
Lancaster	NH	2009	1	12,000	0.23%	0.50%					X		X	
Lebanon	NH	2009	1	1,134,700	3.69%	8.13%					X		X	X
Manchester	NH	2009	1	13,022	0.00%	0.01%					X		X	
Milford	NH	2009	1	3,589	0.02%	0.04%					X		X	
Plymouth	NH	2009	1	15,000	0.17%	0.37%					X		X	
Rochester	NH	2009	1	176,731	0.22%	0.56%					X		X	
Somersworth	NH	2009	2	61,941	0.17%	0.34%					X		X	
Whitefield	NH	2009	2	19,000	0.78%	1.45%					X		X	
Paterson	NJ	2011		-							X	X		
Princeton Borough	NJ	2012	1	1,175,000	4.24%	10.18%		X						X
Princeton Township	NJ	2010/2012	6	1,317,922	3.97%	6.06%		X				X		X

			No. Nonprofits		PILOT Reven	ue		Type(s	) of PILOT Agro	eements			Source	
			Making		Pct. General	Pct. Property	Long-Term		Voluntary Prop.				State	
City	State	Year	PILOTs	Total	Revenue	Taxes	Contracts	Payments	Tax Payments	Time Payments	Unknown	Survey	Source	Other
Red Bank	NJ	2012	5	216,900	1.24%	2.30%	X							X
Somers Point	NJ	2010									X			X
South Orange	NJ	2009	1	300,000	0.94%	1.47%					X			X
West Long Branch	NJ	2005									X			X
West Windsor	NJ	2009	1	51,000	0.17%	0.27%	X							X
Albany	NY	2011	1	40,386	0.02%	0.08%	X					X		
Ithaca (City)	NY	2009	1	1,643,000	2.88%	10.41%	X							X
Ithaca (Town)	NY	2011	1	80,792	0.56%	1.66%			X					X
Ithaca School District	NY	2009/2011	2	193,711	0.18%	0.32%		X	X					X
La Grange	NY	2011									X	X		
Ramapo	NY	2011									X	X		
Syracuse	NY	2011	1	480,000	0.07%	0.55%	X					X		X
Tompkins County	NY	2011/2012	2	80,792	0.04%	0.24%	X		X					X
Yonkers	NY	2011									X	X		
Oberlin	ОН	2011	2	30,000	0.21%	2.41%				X		X		
Abington	PA	2010	4	554,517	1.07%	4.44%	X					X		
Allentown	PA	2011		250,000	0.20%	0.77%					X			X
Bloomsburg	PA	2009					X						X	
Butler	PA	2012		12,000	0.13%	0.46%					X			X
California	PA	2009					X						X	
Chambersburg	PA	2010	2	7,288	0.03%	0.25%					X	X		
Clarion	PA	2009					X						X	
Easton	PA	2008	1	100,000	0.26%	1.45%				X				X
Erie	PA	2010/2011	13	1,147,333	1.03%	3.89%	X	X						X
Erie County	PA	2011	10	420,412	0.15%	0.72%	X							X
Erie School District	PA	2011	10	1,237,097	0.66%	2.68%	X							X
Greensburg	PA	2010	14	6,850	0.06%	0.25%		X				X		
Harrisburg	PA	2011	11	216,000	0.23%	1.55%					X			X
Harrisburg S.D.	PA	2011	1	364,000	0.25%	0.96%					X			X
Indiana	PA	2007	1	22,463	0.22%	1.56%	X							X
Indiana Area S.D.	PA	2007	1	36,757	0.09%	0.17%	X							X
Indiana County	PA	2007	1	22,463	0.04%	0.20%	X							X
Lancaster	PA	2011	2	1,540,000	2.52%	9.18%					X			X
Meadville	PA	2011/2012	3	76,055	1.33%	3.53%		X						X
Oil City	PA	2009					X						X	
Philadelphia	PA	2011	6	491,860	0.01%	0.11%					X			X
Pittsburgh	PA	2011	46	2,600,000	0.39%	1.84%					X			X

			No. Nonprofits	J	PILOT Reven	ue		Type(s	s) of PILOT Agro	eements			Source	
			Making		Pct. General	Pct. Property	Long-Term	Routine Annual	Voluntary Prop.				State	
City	State	Year	PILOTs	Total	Revenue	Taxes	Contracts	Payments	Tax Payments	Time Payments	Unknown	Survey	Source	Other
Punxsutawney	PA	2009					X						X	
Reading	PA	2010	7	73,428	0.07%	0.46%		X				X		
Scranton	PA	2010	7	183,600	0.24%	1.45%		X				X		X
Sewickley	PA	2011	5	40,000	0.67%	1.92%	X		X			X		
Swarthmore	PA	2011									X	X		
Wilkes Barre	PA	2011	3	181,017	0.30%	2.62%					X			X
Williamsport	PA	2010	8	213,608	0.71%	2.34%		X				X		
York	PA	2011		314,844	0.50%	2.23%					X			X
Bristol	RI	2012	1	156,852	0.33%	0.46%	X							X
East Greenwich	RI	2012	4	506,000	0.95%	1.31%	X					X		X
Newport	RI	2011	2	50,300	0.04%	0.09%			X			X		
Providence	RI	2012	7	8,948,046	1.08%	2.88%	X							X
South Kingstown	RI	2011	1	25,000	0.02%	0.04%		X				X		
Lubbock	TX	2011									X	X		
Lexington	VA	2011	2	167,903	0.65%	4.03%		X				X		
Lynchburg	VA	2012	1	50,000	0.02%	0.08%	X					X		
Richmond	VA	2010	6	146,692	0.01%	0.05%		X				X		
Salem	VA	2011	13								X	X		
Winchester	VA	2011	8	402,224	0.34%	1.25%	X	X				X		
Brattleboro	VT	2011	5	17,737	0.11%	0.16%	X	X				X		
Burlington	VT	2011									X	X		
Middlebury	VT	2011	1	236,082	2.77%	4.68%	X					X		
Montpelier	VT	2001									X			X
Eau Claire	WI	2010	23	218,952	0.28%	0.83%	X					X		
Green Bay	WI	2011									X	X		
Janesville	WI	2010									X	X		
Madison	WI	2012	1	30,000	0.01%	0.02%					X			X
Marshfield	WI	2011									X	X		
Milwaukee	WI	2010	8	135,678	0.01%	0.06%	X					X		
New Berlin	WI	2011									X	X		
Oshkosh	WI	2010	1	18,123	0.02%	0.06%		X				X		
Wausau	WI	2010	7	76,658	0.14%	0.37%	X	X				X		
Parkersburg	WV	2011	1	220,000	0.51%	4.54%				X				X
		Total	N/A	92,654,668	0.25%	0.85%	53	31	11	10	126	67	82	76
		Average	3.86	498,143	0.48%	1.24%								
		Median	1.00	50,000	0.13%	0.26%								

## **Appendix Table 5: PILOTs for Individual Nonprofits**

				Number of		
Nonprofit Type	Nonprofit	Year	Amount	Localities	Locality	State
Arts/Culture	Boston Symphony Orchestra	2012	78,983		Boston	MA
Arts/Culture	Museum of Fine Arts	2012	56,316		Boston	MA
Arts/Culture	Raw Arts	2011	4,100		Lynn	MA
Arts/Culture	Mudflats Studio	2011	2,027		Somerville	MA
Arts/Culture	Missoula Children's Theater	2011	1,042		Missoula	MT
Arts/Culture	Coolidge Corner Theatre	2012	1,033		Brookline	MA
Arts/Culture	Concord Art Association	2011	1,000		Concord	MA
Arts/Culture	Brookline Arts Center	2012	622		Brookline	MA
Arts/Culture	French & Indian War Foundation	2011	326		Winchester	VA
Arts/Culture	Shenandoah Arts Council	2011	120		Winchester	VA
Arts/Culture	Mulberry Poets	2010	100		Scranton	PA
Educ. (Higher Ed.)	Harvard University	2012	10,088,273	3	Boston, Cambridge, Watertown	MA
Educ. (Higher Ed.)	Yale University	2012	8,100,000		New Haven	CT
Educ. (Higher Ed.)	Stanford University	2009	7,100,000		Palo Alto	CA
Educ. (Higher Ed.)	Brown University	2012	6,400,000		Providence	RI
Educ. (Higher Ed.)	Boston University	2012	5,718,122	2	Boston, Brookline	MA
Educ. (Higher Ed.)	Dartmouth College	2009	1,900,000		Dresden School District	NH
Educ. (Higher Ed.)	Massachusetts Institute of Technology	2012	1,787,780		Cambridge	MA
Educ. (Higher Ed.)	Princeton University	2009/2012	1,751,000	3	Princeton Borough and Township, West Windsor	NJ
Educ. (Higher Ed.)	Johns Hopkins University	2011	1,672,658		Baltimore	MD
Educ. (Higher Ed.)	Cornell University	2009/2012	1,643,000	3	Ithaca City and School District, Tompkins Co.	NY
Educ. (Higher Ed.)	Johnson & Wales University	2012	958,000		Providence	RI
Educ. (Higher Ed.)	Northeastern University	2012	886,000		Boston	MA
Educ. (Higher Ed.)	Northwestern University	2009/2010	590,000	2	Evanston City and School District	IL
Educ. (Higher Ed.)	Boston College	2012	509,405	2	Boston, Newton	MA
Educ. (Higher Ed.)	University of Notre Dame	2012	500,000	4	Mishawaka, Roseland, South Bend, St. Joseph Co.	IN
Educ. (Higher Ed.)	Syracuse University	2011	480,000		Syracuse	NY
Educ. (Higher Ed.)	New England Institute of Technology	2012	450,000		East Greenwich	RI
Educ. (Higher Ed.)	Suffolk University	2012	390,000		Boston	MA
Educ. (Higher Ed.)	Ithaca College	2011	355,295	3	Ithaca Town and School District, Tompkins Co.	NY
Educ. (Higher Ed.)	Tufts University	2011/2012	325,000	2	Boston, Somerville	MA
Educ. (Higher Ed.)	Seton Hall	2009	300,000		South Orange	NJ
Educ. (Higher Ed.)	Duke University	2004	300,000		Durham	NC
Educ. (Higher Ed.)	Loyola College	2011	294,945		Baltimore	MD
Educ. (Higher Ed.)	Worcester Polytechnic Institute	2011	283,669		Worcester	MA
Educ. (Higher Ed.)	Clark University	2011	268,550		Worcester	MA
Educ. (Higher Ed.)	Mass College of Pharmacy	2012	266,976		Boston	MA
Educ. (Higher Ed.)	Providence College	2012	264,262		Providence	RI
Educ. (Higher Ed.)	Middlebury College	2011	236,082		Middlebury	VT

				Number of		
Nonprofit Type	Nonprofit	Year	Amount	Localities	Locality	State
Educ. (Higher Ed.)	Berklee College of Music	2012	213,070		Boston	MA
Educ. (Higher Ed.)	University of New England	2011	200,000		Biddeford	ME
Educ. (Higher Ed.)	Rhode Island School of Design	2012	175,784		Providence	RI
Educ. (Higher Ed.)	Scranton University	2010	175,000		Scranton	PA
Educ. (Higher Ed.)	Mercyhurst College	2010	166,666		Erie	PA
Educ. (Higher Ed.)	Wentworth Institute of Tech.	2012	166,024		Boston	MA
Educ. (Higher Ed.)	Franklin & Marshall College	2011	160,000		Lancaster	PA
Educ. (Higher Ed.)	Roger Williams University	2012	156,852		Bristol	RI
Educ. (Higher Ed.)	Emerson College	2012	141,591		Boston	MA
Educ. (Higher Ed.)	Washington & Lee University	2011	132,021		Lexington	VA
Educ. (Higher Ed.)	Showa Institute	2012	119,958		Boston	MA
Educ. (Higher Ed.)	Simmons College	2012	108,790		Boston	MA
Educ. (Higher Ed.)	Pennsylvania College of Technology	2010	100,000		Williamsport	PA
Educ. (Higher Ed.)	Lafayette College	2008	100,000		Easton	PA
Educ. (Higher Ed.)	Lake Erie College of Osteopathic Medicine	2010	100,000		Erie	PA
Educ. (Higher Ed.)	Bowdoin College	2007	100,000		Brunswick	ME
Educ. (Higher Ed.)	Gannon University	2010	85,000		Erie	PA
Educ. (Higher Ed.)	Foundation for Indiana University of Pennsylvania	2007	81,683	3	Indiana Borough and County, Indiana Area School District	PA
Educ. (Higher Ed.)	Wilkes University	2011	63,917		Wilkes-Barre	PA
Educ. (Higher Ed.)	King's College	2011	61,050		Wilkes-Barre	PA
Educ. (Higher Ed.)	Maryland Institute College of Art	2011	60,876		Baltimore	MD
Educ. (Higher Ed.)	Massachusetts College of Pharmacy and Health Sciences	2011	53,845		Worcester	MA
Educ. (Higher Ed.)	Maine College of Art	2011	50,577		Portland	ME
Educ. (Higher Ed.)	Davidson College	2012	45,000		Davidson	NC
Educ. (Higher Ed.)	College of Notre Dame	2011	38,122		Baltimore	MD
Educ. (Higher Ed.)	Virginia Military Institute	2011	35,882		Lexington	VA
Educ. (Higher Ed.)	Oberlin College	2011	30,000		Oberlin	ОН
Educ. (Higher Ed.)	Lycoming College	2010	25,000		Williamsport	PA
Educ. (Higher Ed.)	Baltimore International College	2011	24,105		Baltimore	MD
Educ. (Higher Ed.)	Stonehill College	2009	20,000		Easton	MA
Educ. (Higher Ed.)	Alvernia University	2010	20,000		Reading	PA
Educ. (Higher Ed.)	Wheaton College	2011	19,500		Norton	MA
Educ. (Higher Ed.)	Weston College	2008	10,391		Cambridge	MA
Educ. (Higher Ed.)	Salus University	2011	9,600		Philadelphia	PA
Educ. (Higher Ed.)	Berea College	2010	9,300		Berea	KY
Educ. (Higher Ed.)	NE College of Optometry	2012	7,811		Boston	MA
Educ. (Higher Ed.)	Connecticut College	2011	7,500		New London	CT
Educ. (Higher Ed.)	Salve Regina University	2011	7,000		Newport	RI
Educ. (Higher Ed.)	Pine Manor College	2012	6,667		Brookline	MA

				Number of		
Nonprofit Type	Nonprofit	Year	Amount	Localities	Locality	State
Educ. (Higher Ed.)	Mitchell College	2011	6,500		New London	CT
Educ. (Higher Ed.)	Boston Architectural College	2012	3,148		Boston	MA
Educ. (Higher Ed.)	Babson College	2011	1,425		Wellesley	MA
Education (Other)	Whitehead Institute for Biomedical Research	2008	440,190		Cambridge	MA
Education (Other)	Institute for Advanced Study	2010	240,000		Princeton Township	NJ
Education (Other)	Jackson Laboratory	2011	67,474		Bar Harbor	ME
Education (Other)	Spurwink School	2011	33,059		Portland	ME
Education (Other)	Academy of Learning	2010	25,600		Milwaukee	WI
Education (Other)	Lincoln Institute of Land Policy	2012	13,798		Cambridge	MA
Education (Other)	Hun School	2010	11,240		Princeton Township	NJ
Education (Other)	Boston College High School	2012	5,000		Boston	MA
Education (Other)	Brookline Music School	2012	3,288		Brookline	MA
Education (Other)	Cambridge Center for Adult Education	2008	2,019		Cambridge	MA
Education (Other)	Harvard Crimson	2008	1,889		Cambridge	MA
Health (Hospital)	Mass General Hospital	2012	3,508,707		Boston	MA
Health (Hospital)	Brigham & Women's Center	2012	1,823,270		Boston	MA
Health (Hospital)	Lancaster General Hospital	2011	1,380,000		Lancaster	PA
Health (Hospital)	Johns Hopkins Bayview Medical Center	2011	1,258,254		Baltimore	MD
Health (Hospital)	UPMC Hamot	2011	1,173,356	3	Erie City, County, and School District	PA
Health (Hospital)	Dartmouth-Hitchcock	2009	1,134,700		Lebanon	NH
Health (Hospital)	Tufts Medical Center	2012	950,124		Boston	MA
Health (Hospital)	Lifespan	2012	800,000		Providence	RI
Health (Hospital)	Beth Israel Deaconess Medical Center	2012	752,948		Boston	MA
Health (Hospital)	University of Maryland Medical Center	2011	670,198		Baltimore	MD
Health (Hospital)	Saint Vincent Health Center	2011	664,559	3	Erie City, County, and School District	PA
Health (Hospital)	Childrens Hospital Boston	2012	451,434		Boston	MA
Health (Hospital)	Penn Center	2011	408,000	2	Harrisburg City and School District	PA
Health (Hospital)	Abington Hospital	2010	404,394		Abington	PA
Health (Hospital)	Valley Health System	2011	351,865		Winchester	VA
Health (Hospital)	Harvard Vanguard	2012	309,511		Boston	MA
Health (Hospital)	Sinai	2011	282,782		Baltimore	MD
Health (Hospital)	Dana Farber Cancer Institute	2012	260,892		Boston	MA
Health (Hospital)	Baystate Health	2012	250,000		Springfield	MA
Health (Hospital)	Care New England	2012	250,000		Providence	RI
Health (Hospital)	Boston Medical Center	2012	226,396		Boston	MA
Health (Hospital)	Camden Clark Medical Center	2011	220,000		Parkersburg	WV
Health (Hospital)	Frisbie Hospital/Foundation	2009	209,222	4	Barrington, Farmington, Rochester, Somersworth	NH
Health (Hospital)	Harvard Vanguard Medical Associates	2011	203,221		Wellesley	MA
Health (Hospital)	Mercy Medical Center	2011	201,867		Baltimore	MD
Health (Hospital)	Riverbank Medical Center	2012	200,000		Red Bank	NJ
Health (Hospital)	Harbor Hospital	2011	184,000		Baltimore	MD

				Number of		
Nonprofit Type	Nonprofit	Year	Amount	Localities	Locality	State
Health (Hospital)	Union Memorial	2011	180,634		Baltimore	MD
Health (Hospital)	Crotched Mountain Foundation	2009	170,650	2	Greenfield, Manchester	NH
Health (Hospital)	St. Agnes Health Care	2011	169,694		Baltimore	MD
Health (Hospital)	Maryland General	2011	163,503		Baltimore	MD
Health (Hospital)	Northwest Community Hospital	2012	160,400		Arlington Heights	IL
Health (Hospital)	Good Samaritan	2011	132,693		Baltimore	MD
Health (Hospital)	Pinnacle Health	2011	119,000		Harrisburg	PA
Health (Hospital)	Spaulding Rehab Hospital	2012	116,969		Boston	MA
Health (Hospital)	Faulkner Hospital	2012	114,071		Boston	MA
Health (Hospital)	Holy Redeemer Hospital	2010	102,838		Abington	PA
Health (Hospital)	CharterCARE Health Partners	2012	100,000		Providence	RI
Health (Hospital)	New England Baptist Hosp.	2012	92,718		Boston	MA
Health (Hospital)	Mass Eye & Ear Infirmary	2012	78,500		Boston	MA
Health (Hospital)	Susquehanna Health System	2010	77,052		Williamsport	PA
Health (Hospital)	Meadville Medical Center	2012	75,000		Meadville	PA
Health (Hospital)	Bon Secours	2011	65,670		Baltimore	MD
Health (Hospital)	Geisinger Health Systems	2011	56,050		Wilkes-Barre	PA
Health (Hospital)	Strafford Health Alliance	2009	48,106		Somersworth	NH
Health (Hospital)	Beth Israel Deaconess Hospital	2010	47,000		Needham	MA
Health (Hospital)	Newport Hospital/Newport Health Property Management	2011	43,300		Newport	RI
Health (Hospital)	Sewickley Valley Hospital	2011	35,000		Sewickley	PA
Health (Hospital)	Reading Hospital & Medical Center	2010	30,000		Reading	PA
Health (Hospital)	Medical Center Parking Garage	2010	28,691		Princeton Township	NJ
Health (Hospital)	Weeks Medical Center	2009	28,000	2	Lancaster, Whitefield	NH
Health (Hospital)	South County Hospital	2011	25,000		South Kingston	RI
Health (Hospital)	Albert Einstein Health Care Network	2011	25,000		Philadelphia	PA
Health (Hospital)	Speare Memorial Hospital	2009	15,000		Plymouth	NH
Health (Hospital)	Valley Regional Hospital	2001	12,500		Claremont	NH
Health (Hospital)	LRG Healthcare	2007	12,000		Franklin	NH
Health (Hospital)	Methodist Hospital	2010	11,892		St Louis Park	MN
Health (Hospital)	Mountain Health Services	2009	5,087		Gorham	NH
Health (Hospital)	Kent County Hospital	2012	4,000		East Greenwich	RI
Health (Hospital)	Women & Infants Hospital	2012	4,000		East Greenwich	RI
Health (Hospital)	Southern NH Medical Center	2009	3,589		Milford	NH
Health (Hospital)	Littleton Regional Hospital	2009	3,000		Whitefield	NH
Health (Hospital)	Allen Medical Center	2011			Oberlin	ОН
Health (Other)	Blue Cross Blue Shield	2011	407,619		Quincy	MA
Health (Other)	Pilgrim Healthcare	2011	209,776		Quincy	MA
Health (Other)	American College of Physicians	2011	173,809		Philadelphia	PA
Health (Other)	St. Elizabeth Nursing & Assisted Living	2012	48,000		East Greenwich	RI

Nonprofit Type	Nonprofit	Year	Amount	Number of Localities	Locality	State
Health (Other)	Chestnut Hill Benevolent Association	2012	40,877		Brookline	MA
Health (Other)	Commission on Graduates of Foreign Nursing School International	2011	8,943		Philadelphia	PA
Health (Other)	Hebrew Rehabilitation Ctr	2012	7,500		Boston	MA
Health (Other)	Our Health	2011	3,187		Winchester	VA
Health (Other)	Philadelphia County Dental Society	2011	2,258		Philadelphia	PA
Health (Other)	ROFEH	2012	1,763		Brookline	MA
Health (Other)	Int. Society for Infectious Diseases	2012	733		Brookline	MA
Health (Other)	Crisis Pregnancy Center	2011	516		Winchester	VA
Health (Other)	Mutual Aid Ambulance	2010	500		Greensburg	PA
Housing	Cathedral Village	2011	272,250		Philadelphia	PA
Housing	Saint Mary's Home of Erie	2011	221,910	3	Erie City, County, and School District	PA
Housing	Lakeview Village	2010	150,000		Lenexa	KS
Housing	Sarah A. Reed Retirement Center	2011	138,834	3	Erie City, County, and School District	PA
Housing	Quincy Geneva Housing Corp	2011	120,308		Quincy	MA
Housing	Alliance Healthcare	2011	100,000		Quincy	MA
Housing	Village at Luther Square	2011	89,543	3	Erie City, County, and School District	PA
Housing	The Pines at Davidson	2012	87,561		Davidson	NC
Housing	St. Joseph Apartments	2011	85,275	3	Erie City, County, and School District	PA
Housing	Westminster Village	2010	75,000		West Lafayette	IN
Housing	Assisi Homes	2010	63,936		Milwaukee	WI
Housing	Westminster Canterbury	2012	50,000		Lynchburg	VA
Housing	Peter Sanborn Place	2011	47,732		Reading	MA
Housing	Westminster–Canterbury of Winchester	2011	45,876		Winchester	VA
Housing	Diocesan Bureau of Housing Deering Pavilion	2011	43,517		Portland	ME
Housing	Burke Community Services, Avila	2011	40,386		Albany	NY
Housing	Dufford Terrace	2011	39,202	3	Erie City, County, and School District	PA
Housing	Park-Danforth	2011	36,336		Portland	ME
Housing	Redeemer Village	2010	33,263		Abington	PA
Housing	Pres House Apartments	2012	30,000		Madison	WI
Housing	Villa Maria Apartments	2011	29,124	3	Erie City, County, and School District	PA
Housing	Lutheran Senior Services	2010	28,000		Webster Groves	МО
Housing	Alden Court	2010	21,925		Fairhaven	MA
Housing	CASCAP	2011	20,887		Somerville	MA
Housing	Fellowship Housing Opportunities Inc & Affiliates	2011	18,720		Concord	NH
Housing	Carmel Residence Inc	2010	18,123		Oshkosh	WI
Housing	Roman Catholic Diocese	2011	17,000		Waterville	ME
Housing	WHPC-McKinley Gardens	2010	15,531		Milwaukee	WI
Housing	Abbott House	2011	15,000		Lynn	MA

Nonprofit Type	Nonprofit	Year	Amount	Localities	Locality	State
Housing	Phila Presbytery Homes	2010	14,022		Abington	PA
Housing	Clark Fork Manor	2011	13,454		Missoula	MT
Housing	B'nai B'ritn House	2010	10,000		Reading	PA
Housing	Habcore Inc.	2012	9,900		Red Bank	NJ
Housing	WHPC-Main Street Gardens	2010	7,765		Milwaukee	WI
Housing	Methodist Towers	2011	7,044	3	Erie City, County, and School District	PA
Housing	Lutherwood	2010	6,000		Scranton	PA
Housing	Shook Home	2010	5,088		Chambersburg	PA
Housing	WHPC-Cleveland Terrace	2010	4,959		Milwaukee	WI
Housing	Vermont Housing Finance Agency	2011	4,478		Brattleboro	VT
Housing	Retired Steelworkers Housing	2010	3,750		Reading	PA
Housing	Black Mountain Assisted Living	2011	2,000		Brattleboro	VT
Housing	Halfway House	2011	1,000		Portland	ME
Housing	Harrison House	2010	750		Scranton	PA
Housing	St. Anne Home	2010	500		Greensburg	PA
Housing	Habitat for Humanity	2011	154		Winchester	VA
Housing	Carleton–Willard Nursing & Retirement Home	2011			Bedford	MA
Housing	Wesleyan Arms	2012			Red Bank	NJ
Religious	Tenacre Foundation	2010	502,791		Princeton Township	NJ
Religious	Center for Theological Inquiry	2010	10,200		Princeton Township	NJ
Religious	First Presbyterian Church of the Covenant	2011	4,329	3	Erie City, County, and School District	PA
Religious	Cambridge Zen Center	2008	4,049		Cambridge	MA
Religious	Unitarian Church	2010	2,100		Anchorage	AK
Religious	First Evangelical Lutheran Church	2010	2,000		Greensburg	PA
Religious	Oblate Missionaries of Mary Immaculate	2011	1,900		Lowell	MA
Religious	American Friends Services Committee	2008	1,654		Cambridge	MA
Religious	St Paul's Church	2012	1,538		Brookline	MA
Religious	First Presbyterian Church	2010	1,178		Reading	PA
Religious	1st Church Christ Scientist Reading Room	2011	1,046		Brattleboro	VT
Religious	St John's Lutheran Church	2010	1,000		Reading	PA
Religious	Old Cambridge Baptist Church	2008	1,000		Cambridge	MA
Religious	Covenent Presbyterian Church	2010	1,000		Scranton	PA
Religious	Park Congregational Church and the Jewish Community Center	2011	900		Meadville	PA
Religious	Centre Congregational Church	2011	900		Brattleboro	VT
Religious	Berea Friends	2010	700		Berea	KY
Religious	Cambridge Gospel Hall	2008	669		Cambridge	MA
Religious	New Life Baptist Church	2011	530		Lowell	MA
Religious	Sisters of Charity	2010	500		Greensburg	PA
Religious	First United Methodist Church	2010	500		Williamsport	PA

Nonprofit Type	Nonprofit	Year	Amount	Number of Localities	Locality	State
Religious	Christ Episcopal Church	2010	500		Greensburg	PA
Religious	Seventh-Day Adventist Church	2010	500		Scranton	PA
Religious	First Presbyterian Church	2010	500		Greensburg	PA
Religious	First United Church	2010	500		Greensburg	PA
Religious	St. Johns United Methodist Church	2010	300		Williamsport	PA
Religious	Assembly of Christian Churches Inc.	2011	250		Lowell	MA
Religious	Iglesia Fuente De Vida Inc.	2011	250		Lowell	MA
Religious	Covenant Church East	2010	250		Greensburg	PA
Religious	Church of Our Savior	2012	229		Brookline	MA
Religious	Covenant Central Presbyterian Church	2010	200		Williamsport	PA
Religious	Portland Friends Meeting	2011	180		Portland	ME
Religious	Unitarian Universalist Church of Meadville	2011	155		Meadville	PA
Religious	Congregation Emanu-El Israel	2010	150		Greensburg	PA
Religious	Trinity United Methodist Church	2010	100		Greensburg	PA
Religious	Christian Science Center	2010	100		Greensburg	PA
Social Services	Knox County Association for Retarded Citizens	2010	80,000		Vincennes	IN
Social Services	United Migrant Opportunity Services	2010	10,004		Milwaukee	WI
Social Services	Hope Enterprises	2010	10,000		Williamsport	PA
Social Services	Walnut Street Center, Inc	2011	6,769		Somerville	MA
Social Services	CARE	2008	6,000		Cambridge	MA
Social Services	Just a Start	2011	5,563		Somerville	MA
Social Services	Humanity House	2012	2,454		Brookline	MA
Social Services	Community Teamwork	2011	2,408		Lowell	MA
Social Services	Adams-Hanover Counseling Services	2010	2,200		Chambersburg	PA
Social Services	Cambridge Economy Opportunity	2008	1,670		Cambridge	MA
Social Services	Associated Early Care and Education	2008	1,370		Cambridge	MA
Social Services	STEP	2010	556		Williamsport	PA
Social Services	Comprehensive Community	2010	500		Greensburg	PA
Social Services	TRS Benefit Sisters of Charity	2011	250		Lowell	MA
Social Services	Feltner Community Foundation	2011	180		Winchester	VA
Other	Mitre Corp	2011	1,250,000		Bedford	MA
Other	EcoMaine / RWS +	2011	357,100		Portland	ME
Other	MASCO	2012	134,917		Boston	MA
Other	Children's Hospital Boston, Yawkey Family Inn	2012	67,542		Brookline	MA
Other	WGBH	2012	51,763		Boston	MA
Other	Bayridge Center	2012	17,884		Boston	MA
Other	Mary M.B. Wakefield Charitable Trust	2011	15,000		Milton	MA
Other	Appalachian Mountain Club	2003	10,000		Carroll	NH
Other	Brattleboro Retreat	2011	9,314		Brattleboro	VT

				Number of		
Nonprofit Type	Nonprofit	Year	Amount	Localities	Locality	State
Other	Ronald MacDonald House	2012	8,549		Brookline	MA
Other	Charles Evan Cemetery Co	2010	7,500		Reading	PA
Other	YMCA	2010	6,296		Milwaukee	WI
Other	Monmouth Boat Club	2012	5,000		Red Bank	NJ
Other	Transportation Museum	2012	2,132		Brookline	MA
Other	Navesink River Rowing Club	2012	2,000		Red Bank	NJ
Other	Wisconsin Humane Society	2010	1,587		Milwaukee	WI
Other	M-Pact	2011	991		Palmer	MA
Other	Eighth Maine Regiment	2011	928		Portland	ME
Other	YMCA	2010	500		Greensburg	PA
Other	AMVETS	2010	250		Greensburg	PA
Other	Westside Falcons	2010	250		Scranton	PA
Other	S.S. Cosmos & Damian Society	2008	184		Cambridge	MA

Note: The table is sorted by nonprofit type and then by the amount of PILOT payments. The number of localities that each nonprofit makes PILOTs to is one unless otherwise noted.