

## Improving Access to Land and Tax Data

A major tragedy of empirical work is the low ratio of analysis to data, in part due to the lack of publicly available datasets. Many data collectors are reluctant to share data with other researchers until they have harvested all its new insights. Accordingly, researchers often collect new data because they cannot access existing information.

A new initiative of the Lincoln Institute is to compile data relevant to the analysis of land and tax policy, make it available on our Web site, and encourage new research. Three very different datasets are currently available, and a fourth is under development.

**Significant Features of the Property Tax.** This database title refers to the well-known publication, *Significant Features of Fiscal Federalism*, produced by the Advisory Commission on Intergovernmental Relations, which between 1959 and 1996 reported on the relationships among local, state, and national levels of government. This online and interactive database, produced and continually updated in partnership with the George Washington Institute of Public Policy, presents property tax data for all 50 states.

Great care is taken to ensure that data reported across jurisdictions are comparable and similarly defined. Users may access property tax information and data online in standard tables or create new downloadable tables containing the specific data they seek. Unlike many interactive databases, Significant Features also includes many table entries in text that explain, for example, how each state categorizes property, defines taxable value, and restricts or caps rates and assessments.

**Land and Property Values in the U.S.** These more traditional tabular files contain numeric data on the values and rents of residential properties in the United States. The national ratio of rents to prices for the stock of all owner-occupied housing is available quarterly from 1960 to the present. National indices of prices and values of housing (land inclusive of structures), land, and structures are available quarterly from 1975 to the present and annually from 1930 to the present. For 46 metropolitan areas, quarterly indices



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of prices and values of single-family, owner-occupied housing (land inclusive of structures), land, and structures are available from 1985 to the present.

The implicit rents of owner-occupied housing, the value of structures, and the value of residential land are rarely observed directly, and therefore are estimated using techniques that are explained on the Web site. These data were created and are updated

by Morris A. Davis, a fellow at the Lincoln Institute and a faculty member at the University of Wisconsin School of Business, Department of Real Estate and Land Economics.

**University Real Estate Development Cases.** Many university real estate development projects involve the expansion of facilities, the upgrading of neighboring properties, and long-term investment in real estate. Such projects are often controversial when they displace current residents and businesses or transform neighborhoods. As part of the Lincoln Institute's research on town-gown issues, this database presents quantitative and qualitative information on 897 projects that are outside traditional campus boundaries. These cases provide a useful composite picture of recent university real estate activities.

**Digital Maps of Urban Spatial Extension.** Visiting fellow Shlomo Angel is examining the spatial growth of a sample of global cities and has created a set of digital maps derived from satellite data and historic sources. Focusing on measures of developed versus undeveloped land, the maps form the basis for several Lincoln Institute working papers on the spatial growth of cities over time. The maps will exist as digital files that can be downloaded and analyzed by others who want to pursue related work.

These datasets are the Lincoln Institute's first steps toward increasing the availability of data to researchers, analysts, policy makers, and concerned citizens with an interest in land policy and taxation. The information is freely accessible on the Resources and Tools section of the Institute Web site at [www.lincolninst.edu](http://www.lincolninst.edu).