

Land Lines

Newsletter of the Lincoln Institute of Land Policy

State Planning in the Northeast

Robert D. Yaro and
Raymond R. Janairo

Since its inception just over a year ago, the Northeast State Planning (NESP) Leadership Retreat has been a valuable professional development tool for state planners from Maine to Maryland. This collaboration between Lincoln Institute and Regional Plan Association (RPA) brings together high-level state officials to discuss current state planning issues. After only two annual meetings the participants from 11 northeast states already have implemented ideas discussed with their peers, and a few states have initiated and built smart growth planning and community development schemes inspired by this interstate exchange.

At the second retreat held in March 2000, the participants shared new ideas and success stories, addressed “the do’s and don’ts” of building state planning programs, and took steps toward establishing an economic development program for the northeast corridor. They compared state growth management initiatives in the Northeast to those occurring in the rest of the country, and traded caveats and suggestions on how



Adapted from Amtrak's map of the Northeast Corridor

to sustain political support in the face of a changing economy, bipartisan politics and conflicting interests.

Smart Growth Across the Nation

According to John M. DeGrove, Eminent Scholar of Growth Management and Development at Florida Atlantic University, a new and bipartisan commitment to smart growth is developing across the United States. No longer is the nation enshrouded in a “no-planning” or “planning in isolation” mindset by state and local governments.

As the keynote speaker at the retreat, DeGrove outlined prerequisite factors crucial to a sustainable smart growth program. A primary realization is that the protection of natural systems and the revitalization of urban systems on a local level should happen concurrently with support and coordination from state agencies. Executive leadership can strengthen state legislative initiatives and is usually crucial to program development and implementation. The involvement of diverse coalitions can also be

critical in accelerating a smart growth agenda at the state level.

For a progressive smart growth program to survive, there must be an impetus to place growth management in a state or regional framework bolstered by strong incentives and disincentives. State actions linked to federal programs—TEA 21, the Clean Air Act, the Clean Water Act, and the possible renewed funding of the Land and Water Conservation Fund—can enhance the success of strategic, comprehensive planning. Finally, bottom-up coalition building, grassroots efforts, and state agency coordination should be used in place of or in conjunction with top-down approaches. Experiences in Maryland and Pennsylvania have shown that such processes are effective.

Patricia Salkin, associate dean and director of the Government Law Center of Albany Law School in New York, is also at the forefront of growth management research. She has compiled and analyzed

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State Planning

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information about state planning programs across the country, citing gubernatorial support and legislative reforms as the primary factors driving smart growth programs. She reported that gubernatorial support is generally strong in the Northeast and is growing in such states as Arizona, Colorado, Georgia, Illinois, Minnesota, North Carolina, Utah and Wisconsin.

Salkin mentioned three main categories of legislative reform: 1) recodification and tightening of existing laws, 2) authorization for innovative and flexible controls, and 3) major overhauls. As examples, Oklahoma's Senate Bill 1151 created a Planning and Land Use Legislative Study Task Force to evaluate the effectiveness of current laws, review model legislation, and identify public information needs; California's Assembly Bill 1575 encourages innovative land use policies such as unified county plans; and Tennessee is undertaking a study to overhaul its planning and growth management framework and replace it with a smart growth program.

Sustaining Political Support

Sustaining political support for smart growth plans is a challenging task. Bipartisan politics, influential lobbying interests, changes in administration, and home rule are just a few of the most commonly mentioned obstacles to comprehensive, regional programs that address urban, suburban, rural and conservation issues. Arguably, the current strong economy may be facilitating smart growth incentives as many states, especially in the Northeast, offer monetary and capital rewards to municipalities whose policies are consistent with state and regional plans.

A number of common practices on this topic were outlined at the retreat. State agencies such as the office of planning or the department of community affairs may develop coalitions with entities other than fellow state agencies, especially if the "state" is seen as a meddling force in local issues. Some success stories tell of coalition building with elder communities, religious leaders and faith-based communities. Others have tried the silent partner approach in a public/private venture. Most importantly, the political force of local voices can be potent in getting local officials, state congressional representatives and agencies involved.

One key area that requires cautious

handling is the presentation and dissemination of information. When plans move from general to specific, care must be taken to allow a broad range of interests to perceive personal and community benefits at the present time and through continued participation in the future. The use of proper terminology is also crucial. For example, in a politically driven world, executives may strive to separate themselves from counterparts with original ideas and phraseology. A state can gain distinction by interchanging the prevalent term "smart growth" with "community preservation," or "locally designated growth areas" with "urban growth boundaries."

Political support also can be sustained by creating educational programs to address the planning needs of a community, both for elected public officials and for citizens appointed to planning boards, board of appeals and historic preservation committees. Some efforts have even begun to institutionalize planning studies in local schools.

Revitalizing the Northeast Corridor

Numerous areas around the globe have adopted the regional corridor concept of economic development. Major capital campaigns are in the process of feasibility analysis or implementation in such diverse locations as California's San Francisco to San Diego corridor and China's Beijing to Shanghai corridor. Representatives from several northeast states reported that they are working collaboratively to encourage the economic development of their corridor. Transportation, especially the utilization of rail, is an essential component of the strategy to move goods and people more efficiently throughout the Northeast. Of particular interest is linking the economies of mid-sized cities with the region's megalopolis anchors—Washington, DC, New York and Boston. The intermediary cities include Providence, RI; Hartford, New Haven, Bridgeport and Stamford, CT; Newark and Trenton, NJ; Philadelphia, PA; Baltimore, MD; and Wilmington, DE.

This planning group, led by the Regional Plan Association, will create a vision and mission statement for the project and then conduct an economic analysis to quantify the benefits. Once a plan is formulated, its cost will be calculated and a timeline will detail the phasing-in of each segment. The participants will then begin an outreach effort to gain backing from

various state and local officials, as well as advocacy groups and community representatives. Amtrak, the main source of passenger rail in the corridor, plans to have its high-speed regional train service on-line in late 2000, and a number of partnerships could evolve from the already active advocacy efforts of several groups, such as the National Corridors Initiative/NCI, the I-95 Corridor Coalition, and the Coalition of Northeastern Governors (CONEG). A diverse coalition of business, civic and nonprofit organizations may be instrumental in advancing a regional economic development instrument.

A Southeastern Massachusetts Case Study

The planning retreat culminated with an exercise that looked at the rural southeastern region of Massachusetts where the Commonwealth and the Executive Office of Environmental Affairs (EOEA) are planning to cultivate a bioserve. Now in its initial stages, this program seeks to preserve vast tracts of valuable land, including forests and wetlands, and curb haphazard and uncoordinated development. The area of concern is the largest high-yield, sole-source aquifer in Massachusetts, with close to 70,000 acres of cranberry bogs, areas of endangered habitat, and a cluster of pine barrens. The Commonwealth is exploring various avenues to preserve these natural resources.

Through a statewide Community Preservation Initiative, the Commonwealth has begun to provide technical assistance to towns in the region by helping them forecast their commercial/industrial build-outs based on current zoning and population estimates. The EOEA hopes this information will help the communities make better decisions regarding future development and put this knowledge to use on a cooperative regional level to create beneficial growth plans for all nearby cities and towns.

The participants emphasized three considerations that specifically addressed the issues raised by the EOEA, and that are transferable to other regional planning initiatives. First, negotiated processes, whether between state government and a municipality, between municipalities, or between a community and a state agency, are effective in consensus building and cutting costs. Investing in consensus building at the beginning of the planning process can preclude litigation costs and the costs

of stalled development due to community opposition. Second, technical assistance must be provided in a manner that keeps communities engaged throughout the entire analysis stage. Engagement increases support for the results and demystifies the "technical experience," thus giving a sense of empowerment and control to those most affected by the final plan. Finally, local government involvement is key to any planning process, since local officials usually have their fingers on the pulse of community vitality and needs, and can use that knowledge to ensure effective programs.

In conclusion, the discussions at the Second Annual NESP Retreat offered a great deal of insight into the experiences of the 11 states represented. Though they share a common geographic location, they have taken many approaches to address future growth and development. The retreat offered instructive lessons on the common theories, practices and principles that are useful in building a diverse array of programs appropriate to each state's local conditions, and it underscored the value of continuing such meetings. □

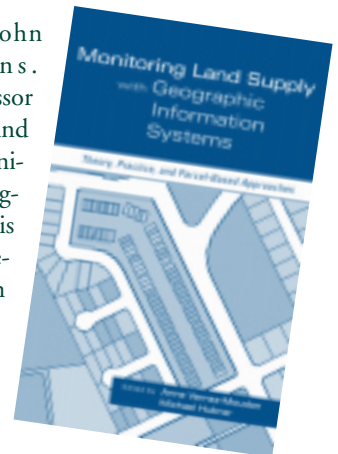
Robert D. Yaro is executive director and **Raymond R. Janairo** is senior research associate of the Regional Plan Association, based in New York City. Contact: ray@rpa.org.

Monitoring Land Supply with Geographic Information Systems

Monitoring supplies of developable land and their capacity to accommodate growth within urbanizing regions is an increasingly important component of urban planning and growth management. With the implementation of smart growth planning reforms, public officials have sought to establish new and improved methods of balancing the supply and demand for land, housing, and commercial space, while at the same time pursuing the objectives of compact development and sprawl containment. Fortunately, recent developments in Geographic Information Systems (GIS) and related information technology have opened up new opportunities for local and regional governments to monitor land use change and to study the potential for future land development and redevelopment.

Based on a project sponsored by the Lincoln Institute, Anne Vernez Moudon and Michael Hubner review the state of the art in land supply monitoring in their book, *Monitoring Land Supply with Geographic Information Systems: Theory, Practice, and Parcel-Based Approaches*, recently

published by John Wiley & Sons. Moudon is professor of urban design and planning at the University of Washington, and Hubner is an urban and regional planner in Seattle and consultant to the Suburban Cities Association of King County.



The first two chapters, by Moudon and Hubner, offer a comprehensive summary of technical and methodological frameworks for data collection and interpretation. Several additional chapters and commentaries are authored by leaders in the planning field, including David Godschalk, Lewis Hopkins, Gerrit Knaap, Paul Waddell, Ric Vrana. Their papers address such themes as alternative database designs, technological and methodological advances, the potential role of urban simulation modeling, and organizational contexts for the practice of land monitoring.

In addition to focusing on general issues in the field, the book provides practical information on land monitoring programs throughout the U.S. Detailed case studies of successful recent and ongoing efforts include work conducted by Portland Metro in Oregon; Montgomery County in Maryland; and the Puget Sound Regional Council in Washington. Appendices offer further case study data in two formats: summary findings of a national survey of land supply monitoring programs, and descriptions of land monitoring activities in 10 selected jurisdictions. □

To order *Monitoring Land Supply with Geographic Information Systems*, contact John Wiley & Sons by calling 800-225-5945, faxing to 732-302-2300, or sending email to custserv@wiley.com. ISBN: 0-471-37163-7, hardback, 326 pages. US \$90.00, Canada \$135.50.

Lincoln Fellowships in Land Value Taxation

The Lincoln Institute of Land Policy invites applications for David C. Lincoln Fellowships, a program designed to develop academic and professional interest in land value taxation through support for major research projects. The Fellowship honors David C. Lincoln, chairman of the Lincoln Foundation and founding chairman of the Lincoln Institute of Land Policy.

Projects may address either the basic theory of land value taxation or its application to domestic or international issues, with an emphasis on specific investigations, case studies and theoretical work rather than general discussions of land valuation taxation principles. The research may deal with land value taxation from the perspective of economic analysis, legal theory and practice, political science, administrative feasibility, valuation techniques, or other approaches in order to achieve a better understanding of its possible role as a com-

ponent of contemporary fiscal systems.

The Institute particularly invites proposals from researchers whose work has not previously addressed these issues. Research funding for each approved project is between \$20,000 and \$40,000 per year; this funding may be renewed twice to support projects up to three years in length. Decisions on the renewal of funding for multi-year projects will be made annually after an evaluation of interim research results. As part of the Fellowship program, each recipient will present a seminar at the Lincoln Institute and attend a symposium with other current Fellows.

The application deadline is September 15, 2000; Fellowship awards will be announced by November 15, 2000. For more information and application guidelines, see the Lincoln Institute website at www.lincolninst.edu or send email to help@lincolninst.edu. □

Traditional Methods and New Approaches to Land Valuation

Jerome C. German, Dennis Robinson and Joan Youngman

The single greatest challenge to any type of land value taxation system is accurate valuation of land on a large scale. In urban areas where nearly all real estate sales data represent transfers of land with improvements, it is difficult to divide prices between land and building components. Although many jurisdictions require a separate listing of land and building values on their tax rolls, these allocations will not affect the final tax bill if the tax rate is the same on both.

Any special tax on land value alone would increase the need to assign more accurate land values to parcels that have been improved over many years. As a result, skepticism as to the feasibility of this process has proven a major stumbling block to serious consideration of two-rate property taxes and other forms of special land taxation. Many observers have concluded that the practical problems of land assessment prevent the realization of the many theoretical benefits it offers.

New advances in computerized approaches to property assessment have important implications for this debate. While land valuation presents special problems in the analysis of sales data for improved parcels, it also can benefit from location analysis and land value mapping techniques. Buildings can and will vary unpredictably in both type or value from lot to lot, but land values for adjoining or nearby parcels should have a more constant relationship to one another. More than 20 years ago, Oliver Oldman of Harvard Law School, considered the implications of this situation for an appeals process under a land value tax, recognizing that a successful challenge to one parcel's valuation would have implications for many other assessments as well. He wrote, "The key to developing an accurate land-value assessment roll is the process of land-value mapping." Now the technology is available to achieve this goal.

In a recent seminar at the Lincoln Institute, representatives of the Auditor's Office in Lucas County, Ohio, which

includes the city of Toledo, joined a group of economists, appraisers, lawyers and local officials to examine current methods of land valuation. Lucas County has one of the most sophisticated appraisal systems in the country, with almost 20 years of experience in using computerized methods of spatial data analysis for property taxation. The seminar provided a valuable opportunity to discuss the county's innovative approaches to the integration of geographic information systems and computer-assisted land valuation to estimate the effect of location on real estate market value.

Traditional Methods of Land Valuation

There are several standard methods of deriving a value for unimproved land, all extremely problematic as the basis for jurisdiction-wide assessment.

Comparable Sales: The most straightforward method is an analysis of sales of comparable unimproved land, adjusting the prices to account for any differences in size, location, and features. Similarly, the capitalization of rental income for comparable vacant land can serve as a basis for estimating its sale price. However, these methods are difficult to apply in densely populated urban areas where sales or rentals of unimproved land are rare. The pool of sales data can be expanded if sales of improved land are followed soon after by demolition of the buildings. In that case, the unimproved land value can be estimated as the purchase price minus the costs of the demolition. Although such sales provide an important check for estimated values produced by other approaches, they do not exist in sufficient numbers over a varied enough geographic range to serve as the sole basis for assessment.

Income Analysis: The land residual method begins with an estimate of the income yielded by the developed property. The building value is then calculated, and from that the income attributable to the building is derived. Capitalizing the remaining income then provides a value for the land. However, even a cursory description of this

method suggests the difficulties of its application. In particular, the existence of depreciation, or any deviation from highest and best use that would distort the income available to the unimproved land, can leave the independent value of the improvements extremely uncertain.

Cost Analysis: Similar problems confront a division of value according to the depreciated reproduction cost of the improvements. This method assumes that structures can be worth no more than their cost of construction, and assigns all remaining value in the improved parcel to the land itself. Physical, economic or functional depreciation greatly complicates the attempt to calculate building value, however, so this method requires fairly new construction whose price can be confidently estimated as a measure of value. The financial effect of various forms of obsolescence can only be measured accurately through examination of sales data, which will almost never be available for the building alone.

Cost of Development: A full-scale market appraisal of potential development alternatives provides another basis for estimating the sale price of unimproved land. This is the approach taken by developers considering new uses for land, land trusts seeking to acquire and preserve undeveloped open space, and taxpayers claiming deductions for charitable contributions of development rights. However, it is most suitable for valuing undeveloped land to be used for residential subdivisions. Even in these situations, it requires extensive study of the potential market for such properties, local restrictions on development, and the physical attributes of the land that would affect its building capacity, such as soil and drainage characteristics. This type of exhaustive individual appraisal is appropriate for purchasers or developers of individual parcels, but is not feasible for annual assessments for all parcels in a taxing jurisdiction.

Other valuation methods, such as derivation of typical ratios of site value to total improved property value, are even less useful in the case of densely developed urban

property, where buildings of all sizes, ages and utility may be found in close proximity on fairly similar parcels of land.

New Approaches: CAMA and GIS

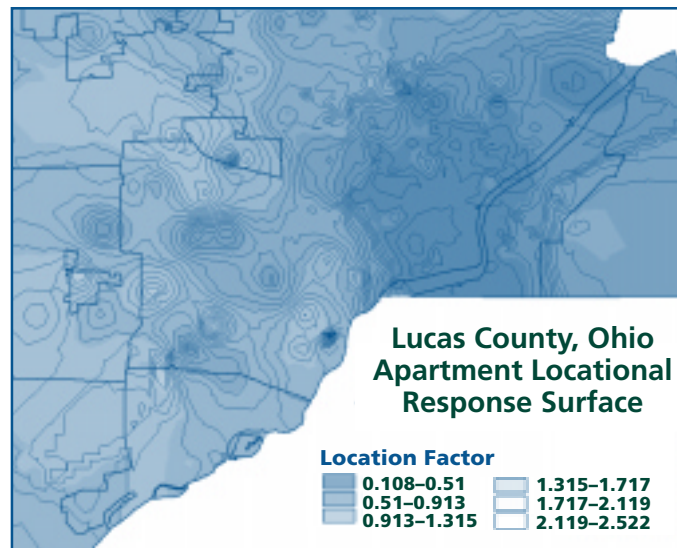
The greatest change in assessment practice over the past three decades has involved the use of computers and mathematical formulas to establish a relationship between property characteristics and sale prices, thereby permitting an estimate of the market value of other properties not subject to a recent sale. This approach is known as computer-assisted mass appraisal (CAMA). Site characteristics such as size and location are important elements of these mathematical models, raising the possibility of estimating the effect of location on parcel value.

At the same time, the development of computerized geographic information systems (GIS) has permitted assessors to develop location-based property records or cadastres, and to coordinate sales data with location. More sophisticated and less expensive GIS technology now offers the potential for full integration with CAMA for spatial analysis. Initial attempts to quantify location effects faced difficulties not only in defining and maintaining “economic neighborhoods” or zones, i.e., contiguous areas of relatively homogeneous land values, but also in understanding the dynamics of the interactive, elusive locational factor. Some efforts developed different mathematical models for each geographic region or “cluster” of properties with similar characteristics. However, these approaches could not capture the many complex, inter-related and significant micro-variations within any given neighborhood, and could not reduce the determination of location value to an objective process.

Lucas County pioneered a new approach to location value—the use of GIS tools to develop a response surface that represents the effect of location on land value. The response surface is a fitted three-dimensional surface that represents a percentage adjustment to land and/or land and improvements based on a parcel’s geocoded location. Included in the analysis are geographic coordinates and distances from important features, such as other re-

cent sales, institutions, amenities or other “value influence centers.” This analysis results in a three-dimensional representation, with the height of the surface (z) at any specific x-y coordinate indicating the approximated location value of that parcel. This variable is then evaluated with others, such as land and building size, quality, condition and depreciation, to produce a total estimated value for the parcel.

In the Lucas County example, the response surface differs from a mathematical equation in that it is developed through a spatial analysis process available in GIS to estimate the effects of location on value



and refine those estimates after comparing them with sales and appraisal data. This approach still relies on an element of appraisal and economic judgment in determining neighborhood boundaries for location effects, but it can be tested and refined by observing the effect of different neighborhood “breaklines” on the resulting three-dimensional value surface.

To be used successfully in mass appraisal, these sophisticated approaches must yield results that are reasonable, understandable and available to typical taxpayers. Lucas County has pioneered this aspect of the assessment process, as well. All real estate records, values and maps are available on a CD with GIS viewing software, priced at its production cost of \$10, and online free at all public libraries in the county. Taxpayers can view property records or create customized maps showing the location of multiple parcels and the relationships among their taxable values.

Future Directions

Participants in the Lincoln Institute seminar found great promise in the Lucas County approach to location value, and identified many points for further development and investigation. All agreed that recent decades have seen a literal revolution in assessment practice, with great potential for increasing the feasibility of large-scale land valuation. Among the most important theoretical questions were the “functional form” of this spatial analysis, including the type of effect on value observed with changes in location and distance variables; the identification of omitted variables

(those for which data is not available or which have been overlooked in the past); and the relationship between marginal value estimates and the total parcel value needed for assessment. Similarly, the effect of substandard buildings and less than “highest and best use” on values requires further exploration.

Development of these new approaches must be matched by educational efforts to explain their operation to taxpayers, local officials, and the lawyers and judges who will consider their consistency with legal standards for assessment practice.

Through its innovative efforts in both of these areas, Lucas County has made an important contribution to the theory and practice of land valuation. **L**

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REFERENCES

- International Association of Assessing Officers. *Property Appraisal and Assessment Administration* (1990).
- Oliver Oldman and Mary Miles Teachout. “Valuation and Appeals Under a Separate Tax on Land.” *15 Assessor’s Journal* 43-57 (March 1980).
- Richard D. Ward, James R. Weaver, and Jerome C. German. “Improving CAMA Models Using Geographic Information Systems/Response Surface Analysis Location Factors.” *6 Assessment Journal* 30-38 (January/February 1999).

Lucas County website: www.co.lucas.oh.us

Metropolitan Development Patterns: 2000 Annual Roundtable

We are pleased to announce the publication that documents the Lincoln Institute's third Chairman's Roundtable, an annual program that addresses themes that form the heart of the Institute's work. "This program is an opportunity for us to meet with diverse groups of scholars, policy makers and others to identify and debate major land use and taxation issues," says Institute Chairman, Kathryn J. Lincoln. The third roundtable was convened in November 1999 at Lincoln House in Cambridge.

Rosalind Greenstein, senior fellow and director of the Institute's land markets program, focused this year's roundtable on the interaction of public policy and private preferences in shaping metropolitan development patterns. Nine scholars and practitioners in urban economics, planning, and public policy prepared papers in advance of the roundtable. A number of tensions emerged during the discussion, including public interests vs. private interests; individual preferences vs. community preferences; what is cause and what is consequence. Since many of the roundtable participants conduct research designed to have a direct effect on public policy, political realities and policy constraints permeated the conversation.

The roundtable publication includes each participant's formal paper as well as an edited version of the transcribed discussion. This 88-page paperback is available for \$15.00 (ISBN 1-55844-143-3). Following is a list of the contributors and the titles of their papers.

Susan M. Wachter

Assistant Secretary
Policy Development and Research
U.S. Department of Housing and Urban
Development
*"Cities and Regions: Findings from the 1999
State of the Cities Report"*

Kenneth A. Small

Gilbert White Fellow
Resources for the Future and
Professor of Economics
University of California, Irvine
*"Urban Sprawl: A Non-Diagnosis of Real
Problems"*



John D. Landis

Professor of City and Regional Planning
University of California, Berkeley
*"Growth as Destiny: Understanding California's
Postwar Growth Patterns and Trends"*

Robert W. Burchell

Professor of Urban Planning
Center for Urban Policy Research
Rutgers—The State University of New Jersey
*"Costs and Benefits of Alternative Development
Patterns: Sprawl versus Smart Growth"*

Richard Voith

Senior Economist
Federal Reserve Bank of Philadelphia
*"The Determinants of Metropolitan Development
Patterns: Preferences, Prices and Public Policies"*

June Manning Thomas

Director and Professor
Urban and Regional Planning Program
Michigan State University
*"How Current Development Patterns Limit
Opportunities for Low-Income People and for
People of Color"*

Dowell Myers

Professor of Urban Planning and Demography
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"Building the Future as a Process in Time"

Reid Ewing

Research Professor
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Transportation Policy Institute
Rutgers—The State University of New Jersey
"The Future of Land Development"

Arthur C. Nelson

Professor of City Planning, Urban Design
and Public Policy
Georgia Institute of Technology
"Regulations to Improve Development Patterns"

Other Volumes in the Annual Roundtable Series

The Value of Land: 1998 Annual Roundtable

Based on the first Chairman's Roundtable, this report explores wide-ranging land use and taxation issues with a small group of internationally respected scholars and policy makers. Five short essays supplement edited excerpts from the discussion to provide a deeper analysis of several key themes and diverse points of view that arose out of the roundtable. These essays highlight current thinking about the social and economic impacts of sprawling urban development, recent experiences with regional governance systems, the controversial issue of metropolitan tax base sharing, and the role of informal land and housing markets in developing countries.

1998, 36 pages, paperback, \$10.00.
ISBN 1-55844-132-8

Land Values and Property Taxation: 1999 Annual Roundtable

Organized by Joan Youngman, director of the Institute's taxation program, the second roundtable focused on the property tax, the primary instrument used for appropriating a portion of private land value for public purposes. Seven scholars and specialists in public finance and property tax policy considered the property tax from perspectives of economic theory, political experience and governmental structure. They examined the tax as it exists today and discussed proposals for radically restructuring it. This publication includes each formal paper followed by the author's summary at the roundtable and the ensuing informal discussion.

1999, 64 pages, paperback, \$15.00.
ISBN 1-55844-136-0

To order any of these publications, call the Institute at 800/LAND-USE (800/526-3873), fax the order form on page 7 of this newsletter to 800/LAND-944 (800/526-3944) or email your order to help@lincolninst.edu.

Program Calendar

Contact: Lincoln Institute, 800/LAND-USE (526-3873) or help@lincolninst.edu, unless otherwise noted.

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Belo Horizonte, Brasil
Contact: Flavia Brasil, gesurban@fjp.gov.br

The Thinning Metropolis

SEPTEMBER 8–9
Cosponsored with Cornell University
Department of City and Regional Planning
Ithaca, New York

Property Taxation in South Africa

SEPTEMBER 14–15
Lincoln House
Cambridge, Massachusetts

20th Annual National Conference of State Tax Judges

SEPTEMBER 21–23
Lincoln House
Cambridge, Massachusetts

Urban Development and Infrastructure Planning

OCTOBER 9 – NOVEMBER 17
International Center for Land Policy Studies
and Training
Taoyuan, Taiwan

David C. Lincoln Fellowship Symposium on Land Value Taxation

OCTOBER 22–23
Lincoln House
Cambridge, Massachusetts

Lincoln Lecture Series

These lectures are presented at Lincoln House, 113 Brattle Street, Cambridge, MA. The programs are free, but pre-registration is required. Please call 800/LAND-USE (800/526-3873) or email help@lincolninst.edu to receive more information and to register.

Monitoring Land Supply with Geographic Information Systems

SEPTEMBER 18
Anne Vernez Moudon
Department of Urban Design and Planning,
University of Washington

How Much Can We Expect from a Land Value Tax?

OCTOBER 11
Thomas Nechyba
Department of Economics, Duke University

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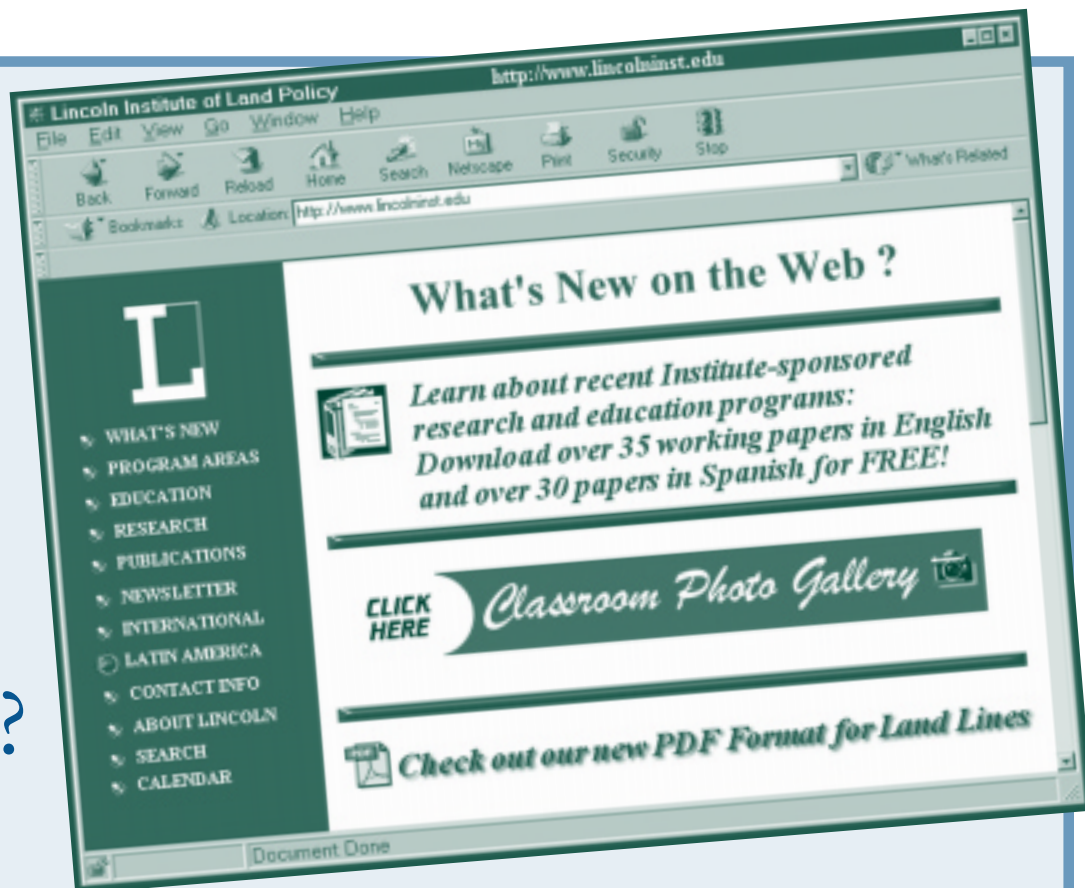
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Institute brings together diverse viewpoints to expand the body of useful knowledge in three program areas: taxation of land and buildings; land markets; and land as common property. Our goal is to make that knowledge comprehensible and accessible to citizens, policy-makers and scholars, to improve public and private decisionmaking. The Lincoln Institute is an equal opportunity institution in employment and admissions.

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