Local Property Taxation: An Assessment

Wallace E. Oates

The property tax is, in my view, a good local tax, though it is far from perfect. Relative to the other tax bases available to local government, I think the property tax gets high marks, in spite of some telling but, in part, misplaced criticism.

Traditional Tax Theory

Public finance economists have historically evaluated taxes in terms of their efficiency properties, their incidence and their ease of administration. From the perspective of economic efficiency, the basic issue is the extent to which a tax introduces distortions into the economic system, thereby creating an "excess burden" in addition to the basic burden of payment of the tax.

On this matter, there is currently a lively controversy. On one side, Bruce Hamilton, William Fischel and others argue (persuasively, I believe) that local property taxation, in conjunction with local zoning ordinances, produces what is effectively a system of benefit taxation that promotes efficient location and fiscal decisions on the part of households. On the opposing side, Peter Mieszkwoski and George Zodrow view local tax differentials much like excise taxes, which have a distorting effect on local decisions and tend to discourage the use of capital. Thus, the case for property taxation purely on efficiency grounds is not altogether clear (although it probably gets better marks than other available tax bases aside from user charges).

As to the incidence of the tax, the older view of the property tax, which saw it simply as an excise tax on housing and business structures, suggested that it was a regressive tax: housing expenditure, it was claimed, took a larger fraction of income from poorer rather than from wealthier households. Later studies of the income elasticity of demand for housing cast some doubt on this proposition. The finding that housing expenditure is roughly proportional to permanent income suggested that property taxation was something more akin to a proportional tax relative to income.

The more recent and so-called "new view" of the property tax sees the average tax rate across communities as essentially a tax on capital; as such, it is likely to be quite progressive in its incidence. The differentials across communities are another matter: they may function like excise taxes on specific factors, but overall this approach suggests that the property tax is likely to be a good deal more progressive than, say, a sales tax.

The third issue, the administration of the property tax, raises one troublesome matter. Since housing units are sold only infrequently, tax liabilities must be based on an estimated or "assessed" value. The vagaries of assessment practices have been the source of some unhappiness with the tax, as the ratio of assessed value to true market value can sometimes vary widely within a single taxing jurisdiction.

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Welcome, IRRV

The Fifth International Conference on Local Government Taxation is being held in Cambridge, Massachusetts, over four days in late May. It is cosponsored by the Institute of Revenues, Ratings and Valuation (IRRV) and the Lincoln Institute.

IRRV has been a leading organization in the United Kingdom since 1882 for those in the public and private sectors working in local taxation and valuation. This is the first conference in IRRV's biennial series established in 1991 to be held outside of Europe. It will highlight the full resources of both cosponsors: the practical knowledge of IRRV revenues and valuation practitioners and the research-based insights and scholarship of the Lincoln Institute.

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Reforms and improvement of assessment practices, however, have gone some distance in mitigating this problem.

A Public-Choice Perspective

The public-choice approach to issues in public finance has focused attention on another dimension of tax systems: their role in promoting effective decision making in the public sector. In this framework, a critical function of a tax system is to provide an accurate set of signals, or "tax-prices," that make clear to local taxpayer-voters the costs of public programs on which they must make decisions. In a local context, this implies that the local tax system should generate tax bills that are highly visible and that provide a reasonable indication of costs so that individuals have a clear sense of the financial commitment implied by proposed programs of public expenditure.

If taxes are largely hidden or don't reflect the cost of local services, they are unlikely to provide the information needed for good fiscal decisions. For example, if a local government were to finance its budget through a local corporation income tax, the residents would have little idea of the true cost of local public programs to their household. Hidden taxes with uncertain incidence are not conducive to good fiscal choices.

From this vantage point, the local property tax comes off quite well as a source of local revenues. Property tax bills are highly visible and they promote a high degree of voter awareness of the cost of local programs. In fact, local property tax rates are often tied directly to proposed programs on which the voters must decide in a local referendum. It is this high degree of visibility that, I think, explains much of the unpopularity of the tax!

The local property tax thus appears to function well in its public-choice role of providing a reasonably accurate set of tax-prices to residents. There is, however, one important reservation here: renters. Owner-occupants receive regular property tax bills that indicate the cost to them of the local services they receive, but occupants of rental dwellings receive no such tax bills. Under the present administration of the property tax, tax bills go to the owner of the unit, not the occupant, so that renters never see the exact amount of property tax assessed on their residence. This does not, of course, mean that renters avoid the burden of the property tax. There is good reason to believe that property taxes on rental units are (eventually at least) shifted onto tenants. The point is that renters do not face the same visible tax-prices that confront owner-occupants.

Moreover, there is considerable evidence to suggest that renters behave as if they think they pay no local property taxes. They appear to provide much more support for public expenditure programs than they would if they owned their own homes and knew exactly what they paid in property taxes. The impact of this "renter illusion" on local public budgets needs to be studied further. If it is large, there may be a strong case for reforming the administration of the tax so that property tax bills go directly to occupants rather than to landlords.

Interjurisdictional Fiscal Inequality

Over the past three decades, systems of local property taxation have been the subject of intense public attack accompanied in some instances by court decisions requiring their replacement or reform. The basis for these attacks is primarily an equity issue arising from disparities in the size of the tax base across different localities. In several states, the system of school finance, based on local property taxes, has been declared unconstitutional because of the sometimes large differences in the property tax base per pupil across local school districts; this can result in large differences in per-pupil expenditure.

A little reflection, however, suggests that this problem of disparities is not a problem intrinsic to the property tax *per se*. It is really a result of virtually any system that relies heavily on local taxation. A system of local sales or income taxes, for example, would surely involve major disparities in tax bases across local jurisdictions—probably at least as large as those associated with local property taxes.

The basic point is that fiscal and other economic conditions vary across local areas. (This, incidentally, is a major rationale for local finance: to cater to these differences!) Thus, taxable resources at the local level are bound to vary significantly across jurisdictions. We may well wish to provide additional support to fiscally weak jurisdictions through some kind of intergovernmental fiscal assistance, but this will be true whether local tax systems rely on property taxation or some other local tax base.

Alternative Local Tax Bases

Two major tax bases offer themselves as alternatives: sales taxes and income taxes. Both, however, have serious shortcomings as the primary source of tax revenues in a nation of many small local governments.

The base of a local sales tax is likely to vary dramatically across local jurisdictions. Communities that are largely residential would have small bases and would have to set a relatively high rate to generate the requisite revenues. Significant sales tax differentials would give rise to costly trips among jurisdictions, as consumers seek to purchase goods and services in jurisdictions with low tax rates. Moreover, sales taxes do not get very good marks on a fairness or ability-to-pay criterion. In addition, they do not stack up at all well on the public-choice criterion of providing the electorate with accurate and visible signals of the costs of public programs.

The question here is which of the available tax bases offers the greatest promise for effective local fiscal decision making. In my view, it is the property tax.

Income taxes have a good deal more appeal on equity grounds, although most state and local income taxes are not very progressive. They also have the advantage of visibility. But, like sales taxes, they encounter the mobility problem to some extent. A jurisdiction that opts for relatively high income tax rates runs the risk of deterring the entry of new households, especially those with above-average incomes that would face relatively large tax payments.

More generally, there is something to be said for avoiding excessive reliance in the economy as a whole on a single tax instrument. The federal and many state governments rely on income taxation as a primary source of revenue, and there is considerable concern that marginal tax rates on income have become sufficiently high to discourage various sorts of productive activity. From this perspective, local government may contribute to an improved overall tax system by avoiding heavy use of income taxation and staying instead with the revenue source that has been historically its own—the property tax.

The other appealing source of local revenues is user fees, which represent a form of benefit taxation and provide almost a kind of market test for the provision of the service. The problem is that they are limited in their application. It may be possible to charge for the use of certain public services like refuse collection, but it is much more difficult to employ charges for collectively consumed services like police protection and local roads. Fees can be used to finance a limited number of local services, but they cannot supplant the need for a major local tax.

For local fiscal choice to have real meaning, it is essential that local residents bear the costs of their decisions to adjust levels of local services. The populace must be in a position to weigh the benefits of public programs against their costs. For this to occur, local governments must have their own revenue systems with some discretion over tax rates. There is surely some scope for mitigating fiscal disparities across jurisdictions with an appropriately designed system of equalizing intergovernmental grants. However, the grants must not be so large as to undermine local fiscal autonomy, and they should, in principle, be lump-sum in form so that localities bear the cost of their fiscal decisions at the margin.

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Wallace E. Oates *is professor of economics at the University of Maryland and University Fellow at Resources for the Future in Washington, D.C. He is also a member of the Lincoln Institute Board of Directors. This article is adapted from a longer paper that he prepared for the Institute's Fall 1998 Chairman's Roundtable on property taxation and that he also presented as the Founder's Day Lecture in January 1999. The original paper will be published in the Institute's 1999* Annual Review. *Contact:* oates@econ.umd.edu

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Armando Carbonell Named Senior Fellow

Armando Carbonell has been appointed senior fellow of the Lincoln Institute to direct programs in the areas of common property, property rights, land conservation, environmental protection and growth management.

Prior to joining the Institute staff in late March, Carbonell was executive director of the Cape Cod Commission, a regional planning and land use regulatory agency founded in 1990 by an act of the Massachusetts legislature. He was also executive director of its predecessor agency, the Cape Cod Planning and Economic Development Commission. During almost 15 years of work on Cape Cod, he has been instrumental in designing and implementing regional programs in transportation, water resources, economic development, affordable housing, open space protection, community design, historic preservation and geographic information systems.

Carbonell has been a long-time member of the Lincoln Institute's Land Conservation in New England Study Group and is a fellow of the Institute for Urban Design in New York. He is also a board member of several regional organizations including the Environmental League of Massachusetts, Massachusetts Audubon Society and the Cape Cod Center for Sustainability. In the international sphere, he has participated in METROPLEX, the US/Japan Metropolitan Planning Exchange in Tokyo; the US/UK Countryside Exchange on issues of landscape protection and heritage tourism in Cornwall; a program on ecological design of golf courses at the National Institute of Applied Sciences in Lyon, France; and the evaluation of a controversial hydroelectric dam over the Danube River in Hungary.

As a Loeb Fellow in Advanced Environmental Studies at Harvard University Graduate School of Design in 1992-93, Carbonell studied architecture, landscape architecture and conservation biology. He received an A.B. in Geography from Clark University and was a doctoral fellow in the Department of Geography and Environmental Engineering at the Johns Hopkins University. He has taught courses in urban and environmental analysis and policy and related subjects at Boston University and the University of Rhode Island.

Taxes on Land and Buildings: Case Studies of Transitional Economies

Jane H. Malme

The introduction of property taxation in transitional economies offers a unique perspective from which to study fiscal and governmental decentralization, land privatization and market development. These reforms all involve fundamental changes from the centrally controlled and planned societies of the communist period. The Lincoln Institute has a particular interest in the experiences of countries that are adopting property taxation and is underwriting a series of case studies in consultation with research associates in Armenia, the Czech Republic, Estonia, Poland, Russia and the Slovak Republic.

These studies demonstrate similarities in the challenges and problems faced by countries in transition and the extraordinary changes that have taken place in less than a decade since the fall of communism. At the same time, each country has followed a somewhat different path, adopting strategies that reflect its unique set of past traditions and current circumstances.

Decentralization and Privatization

Among the challenges facing these countries after nearly 50 years of communist rule are the decentralization of fiscal and political control and the reduction of the role of government in favor of private-sector ownership and activity. Privatization of land ownership has been a particularly sensitive issue. Taxes on real property have been introduced as part of a strategy to provide a revenue source to local governments, to encourage privatization of government-owned real estate assets, and to improve land utilization. Although in most cases the central governments continue to play a dominant role, a degree of local fiscal authority and autonomy has been introduced. Poland and Estonia have assigned these taxes to local self-governments, with authority to determine tax rates within limits established by their national parliaments.

In the other countries, national law sets the rate of taxation, but some local control is achieved by adjusting the coefficients applied to area measures that establish the tax base. The revenues raised from land and building taxes are still a relatively modest source of local revenue, and generally benefit rural communities more than urban areas. Although property taxes raise only a minor portion of these countries' total taxes at present, central governments envision a larger role for them in improving inter-governmental finance systems.

Privatization of state assets and ownership rights to real property is an essential yet complicated process that is still underway in each of the countries studied. In Estonia, for example, the desire to restitute land to pre-Soviet-period owners or their heirs initially complicated the determination of property rights. The adoption of a land tax in 1993, within two years of independence, was an essential element of Estonia's land reform program, which also included privatization and market development. Limiting the tax base to land alone was intended to encourage its productive use, stimulating owners of restitution rights "to develop the property or sell it."[1]

In the former Soviet satellites, considerable private ownership remained under communism, but the formal cadastral systems were not maintained and the recording of property rights is still far from complete. During the Soviet period, land was treated separately from buildings, and this practice has continued in some countries, making real estate units more difficult to assemble for investment purposes. Property (buildings and structures) is treated separately from land for taxation purposes in Armenia, the Czech and Slovak Republics, and Russia.

While housing and business privatization has progressed to a degree in all countries, the release of land to private ownership and especially to ownership by foreigners has been a contentious issue. In Russia, although the Constitution and Civil Code provide for private property, the government and the Duma have failed to agree on a Land Code to provide a legal basis for land ownership. Most countries have placed some restrictions on foreign ownership, but permit long-term leases. Land taxation offers a potentially broad and expanding revenue base as privatization continues.

Market-based Reforms

In the absence of secure property rights and developed property markets, most countries have taken an incremental approach to incorporating market-based

Table 1. Revenue from Land and Building Taxes

Country (1996)	Recurrent Taxes on Real Property	As % of Total Tax Revenue	As % of Local Revenues	Total Allocation to Local Governments
Armenia	Land Tax Building Tax	3.20%	26.3% (combined taxes)	95%
Czech Republic	Real Estate Tax	1.12%	3.0%	100%
Estonia	Land Tax	1.12 %	Range from 2% (in urban areas) to 25% (in rural areas)	100%
Poland	Real Estate Tax Land Tax (Agriculture) Land Tax (Forest)	3.10%	13.9% (combined taxes)	100%
Slovak Republic	Real Estate Tax	1.93%	11.4%	100%

Sources: These figures are based on official country data sources and were provided by the research associates. No data was available from Russia.

1. "Unlikely Icon," *Economist* (February 28, 1998): 78.

elements into their property tax bases. With the exception of Estonia, the countries in this study levy taxes on the basis of land or building area, adjusted by coefficients related to location, population, usage or other factors not derived directly from market indicators. As a logical step in their transitional reforms, Armenia and the Czech Republic are each exploring the addition of *ad valorem* elements to their area-based property tax, and Poland is considering proposals to shift to a market-based system. Plans for an *ad valorem* tax in the Slovak Republic await further fiscal, governmental and market reforms.

Estonia's strong ideological commitment to a market economy led its Parliament to take the bold step in 1992 to base its land tax on market value. The first valuation assigned price zones to each assessment area, with the expectation that the methodology could be refined as understanding of real estate markets improved and as the markets matured. The collection of land tax information has strengthened real estate market activity and has been a catalyst for the development of land records, sales registries and cadastral maps. A revaluation in 1996 incorporated the expanded market databases.

Recent efforts to develop a pilot project for market value-based real property taxation in two Russian cities illustrate both the potential and the frustration of tax reform in the current Russian fiscal climate. The program began with funding from USAID in 1995, and federal legislation authorized the "experiment" in 1997. Before the current fiscal crises, the city of Novgorod anticipated implementation of the new tax in 1999 to replace the three existing non-value-based taxes on land, property of individuals and assets of enterprises. Whether the local officials will consider it possible to risk implementation under current conditions is now unclear.

Other Challenges and Benefits

The reorganization of administrative functions and the cost of integrating and collecting property tax information are other challenges to the development of modern market-based property tax systems. Each country is struggling with structural reforms of Soviet-based administration and are seeking to improve inter-agency cooperation and efficiency in planning for property tax reforms.

The case studies illustrate the complex transitions that are underway in each of these countries. At the same time, the studies point out the important role that property taxation can play in providing a stable source of independent revenue to local governments, developing democratic and accountable public institutions, and maintaining a public claim on property entering the private market.

The potential benefits of market value-based taxation in stimulating real estate markets and promoting urban revitalization and efficient land use are just beginning to be recognized. The financial hardships still experienced by many people in these countries may keep property taxes at very modest levels for some time, making the design of a broad-based system with limited exemptions particularly important to the viability of property taxation in these new economies.

Jane H. Malme *is a fellow of the Lincoln Institute specializing in the development and implementation of property taxation in diverse international contexts. Contact: jmalme@lincolninst.edu.*

She is coordinating the preparation of case studies with colleagues for the following transition countries:

Armenia: Richard R. Almy, consultant, Almy, Gloudemans, Jacobs & Denne, Chicago, Illinois, with Varduhi Abrahamian, International City/County Management Association, Yerevan, Armenia

Czech Republic: Gary Cornia and Phillip Bryson, Romney Institute of Public Management, Marriott School of Management, Brigham Young University, Provo, Utah, with Dr. Alena Rohlíčková, Ministry of Finance, Czech Republic

Estonia: Jane H. Malme with Tambet Tiits, director, AS Kinnisvaraekspert, Tallinn, Estonia

Poland: Jane H. Malme with W. Jan Brzeski, president, Cracow Real Estate Institute, Cracow, Poland

Russia: Jane H. Malme with Dr. Natalia Kalinina, Center for Real Estate Analysis, Moscow, Russia

Slovak Republic: Gary Cornia and Phillip Bryson with Ing. Soňa Capová, Univerzita Mateja Bela, Banská Bystrica, and Miloŝ Konĉek, Ministry of Finance, Slovak Republic

Spring Seminars

The following seminars will be presented at the Lincoln Institute in Cambridge. There is no fee, but advance registration is required. For more information or to register, contact help@lincolninst.edu or call 800/LAND-USE (800/526-3873).

Property Taxation Series

These seminars begin at 12 noon and include an infomal lunch.

MONDAY, MAY 10

How Home Ownership Motivates Local Government Policies

William A. Fischel, Department of Economics, Dartmouth College

Home values fluctuate as a result of local government actions, causing homeowners to be very interested in local policy making. Homeowning voters—"homevoters"—seek to control property taxes, school spending, and land use regulations in order to protect their residential investments.

WEDNESDAY, JUNE 2

Law, Politics and Public Land Leasing: Institutional Issues in Canberra and Hong Kong

Yu-Hung Hong, Visiting Fellow, Lincoln Institute of Land Policy

Some scholars propose that public land leasing could allow governments to benefit from a portion of increased land value in spite of high transaction costs. Learning from Canberra and Hong Kong how to minimize these costs could help policy makers design successful institutions for leasing public land in other countries.

Land Use Series

These seminars begin at 4 pm, followed by a reception.

THURSDAY, MAY 20

When Cities Lose Jobs: The Costs and Benefits of Employment Deconcentration

Wim Wiewel and Joseph Persky, Great Cities Institute, University of Illinois at Chicago

What are the costs and benefits to society when firms avoid older central cities and instead choose suburban locations? Contrary to what some would expect, the kind of sprawl associated with business locations has efficiency benefits roughly equal to its social costs, although they are unevenly distributed. If such costs were fully charged to firms, the incentives to sprawl would be greatly reduced.

FRIDAY, JUNE 11

The David R. Fullmer Lecture

Smart Growth at Century's End: The State of the States

Patricia Salkin, Albany Law School

The process of reinventing land use planning and land use law has swept the country during the 1990s. This new wave of public policy is riding economic, environmental, housing, transportation and quality of life issues into the 21st Century. A review of recent federal and state level activities includes political strategies for modernizing state land use statutes.

Municipal Taxation in San Salvador

Patricia Fuentes and Mario Lungo

The demand for urban services surpasses the financial capacity of most cities around the world. To address this problem, many municipal governments successfully use the property tax, combined with other management instruments, to raise needed revenues. In Central America, El Salvador is the only country that does not currently have a tax on land and buildings. However, public officials, academic experts and business leaders have begun to discuss the necessity of establishing a property tax system and strategies for its implementation.

El Salvador's taxation system is recognized as being inequitable and the amount of tax actually collected is very low, thus affecting the level of public investment. Decades of civil war and economic chaos left the country without an established tradition of fiscal management and controls. Changes in the taxation system began in 1993 when the former patrimonial tax on personal and business property, including real property, and the 5-percent sales tax were both abolished and replaced by a 13-percent sales tax. These taxes, and an ongoing income tax, are all collected by the central government.

The only municipal tax is an archaic and complex tax based on commercial, industrial, financial and services activities. Because of their limited capacity to raise revenues, municipalities have few opportunities to contract loans from national banks and no possibility of obtaining loans from international financial institutions. Administrative deficiencies, cadastral problems and limitations of the legal framework also contribute to the weak financial base of the municipal governments. Since metropolitan San Salvador encompasses such a large part of this small country, local taxation and other fiscal planning programs introduced there have a significant impact on the entire country.

In 1998 the Municipal Council of San Salvador proposed increases in its business activity tax, raising immediate debate among business organizations and municipal officials. Business leaders argued that the proposed tax program would generate additional costs, compelling them to raise the price of goods and services and possibly provoking inflation. They demanded incentives for new development in exchange for any changes in the tax system. The Municipal Council defended its proposal, arguing that the current tax structure was seriously inequitable because it punished smaller enterprises while offering advantages to larger ones.

The Municipal Council of San Salvador and the Trade and Industry Chamber of El Salvador formed a joint commission to investigate the complex issues involved in the proposed tax reform, and the preconditions such as updated cadastres, the legal framework and technical training that would be necessary. While no concrete mechanisms for implementing land and building taxation were incorporated into the discussion, it was significant that these key stakeholders reached consensus on the need for a property tax in the future.

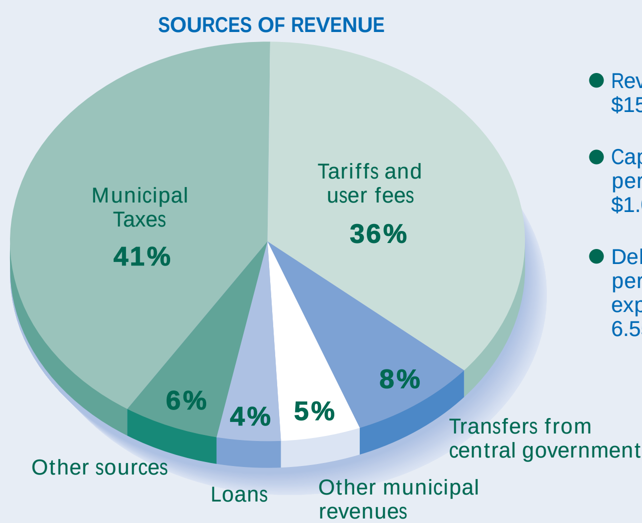
Benefits of an International Perspective

In a precedent-setting meeting of public officials and private stakeholders in January 1999, the Lincoln Institute and the Planning Office of the Metropolitan Area of San Salvador (OPAMSS) examined many issues regarding the development and implementation of a property tax system. This was the third in a series of Institute-sponsored programs designed to share international expertise and to help develop a new framework for a more equitable tax system in El Salvador.

Particularly in a small country like El Salvador, an adequate property tax system can have positive and strategic effects not only on local finances but also on macroeconomic policies and on the re-engineering of a country's financial sector. Alven Lam, a fellow of the Lincoln Institute, explained that restructuring the taxation framework has been essential to allow some Asian countries, such as Japan, Thailand and Indonesia, to recuperate from their economic crises. The recent fiscal problems in Brazil and ongoing debate about the functioning of the financial sector in El Salvador added a sense of urgency to this discussion of the broader economic context of a local property tax.

The seminar also addressed the importance of integrating land and building taxation as a fundamental tool to promote effective urban land management. Vincent Renard of the Econometric Laboratory of the Polytechnic School in Paris commended the initiative taken by the San Salvador Municipal Council and other local governments to modify their taxation structures, but stressed that these policies cannot be isolated from an overall understanding of real estate markets. He also criticized urban planning approaches, such as the current tendency in El Salvador, to over-regulate

Municipal Revenues: Metropolitan Area of San Salvador



- Revenues per capita (US $) $15.59
- Capital investment per capita (US $) $1.04
- Debt service as a percentage of total expenses 6.55%

Source: Indicadores Urbanos y de Vivienda, Vice Ministerio de Vivienda y Desarrollo Urbano, 1996, San Salvador.

land use through legal measures without any link to land taxation and fiscal incentives.

A third area of concern to the policy debate was the political and economic implications of property taxation. Among other things, it is critical that those involved in establishing a property tax system consider the political culture of the society, the consolidation of municipal autonomy, the transparency of real estate markets, and the use of the property tax as a tool for economic and social development. Julio Piza, from Externado University in Bogotá, described different applications of the property tax in Colombia. He highlighted a common problem, the difficulty of measuring the land and building tax bases due in large part to the obsolete current cadastres and the lack of other land information systems.

Although discussion of property tax reform in El Salvador has been overshadowed by recent national elections, the new president has expressed interest in land and tax policy. Among the seminar participants were many municipal and national leaders from the political and business sectors who are committed to modernizing their municipal taxation and fiscal management programs. The fact that they met to openly discuss these difficult issues is a hopeful sign. Key factors for future progress include the political will to promote a local property tax, the continued involvement of the business community, and recognition that the tax is both a practical financial instrument to meet immediate needs and an important tool for economic growth and urban development.

A major challenge for El Salvador, as for other countries experiencing social and economic transitions, is establishment of equitable and effective provisions for property valuation and tax collection. Starting with a simple rate structure and gradually introducing more sophisticated instruments can ease the implementation process. Issues such as innovative urban land management and the possibility to capture increments in land value are also critical for the future fiscal growth of El Salvador. L

Patricia Fuentes *is subdirector of Urban Development Control and* **Mario Lungo** *is executive director of the Planning Office of the Metropolitan Area of San Salvador (OPAMSS). Contact: opamss1@salnet.net.*

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MAY 23-26
Cambridge, MA
Contact: enquiries@irrv.org.uk

New Investment Strategies for Urban Redevelopment
MAY 24
Chapel Hill, North Carolina

ANPUR Annual Conference Brasilian National Association for Urban and Regional Research and Planning
MAY 24–28
Porto Alegre, Brasil
Contact: nlacerda@elogica.com.br

Infill Development and the Redesign of Suburban Centers
Audio Conference Training Series cosponsored with American Planning Association (APA)
MAY 26
Contact: Carolyn Torma, APA, 312/431-9100

Urban Upgrading Workshop
Cosponsored with the Economic Development Institute of the World Bank
JUNE 28–JULY 2
Washington, DC
Contact: mvserra@worldbank.org

Security of Tenure Policies in South Africa, Sub-Saharan Africa, Brasil and India
Cosponsored with French and South African government agencies and presented in conjunction with the meeting of the International Research Group on Law and Urban Space (IRGLUS) on "Property Rights and Alternative Tenure Systems"
JULY 26–29
Johannesburg, South Africa
Contact: Alain Durand-Lasserve, adl@dr15.cnrs.fr

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