

Land Lines

Newsletter of the Lincoln Institute of Land Policy

The Taxation of Real Property in Asia

Alven Lam

The recent fiscal crisis in Asia has affected systems of taxation and land use regulation throughout the region. The situation in Korea is typical. A series of collapses of large conglomerates led to a severe economic crisis, with 5.5 percent of total loans in default by the end of 1997. Currency and stock indexes fell to one-half their value within a year. Measures to control the crisis, undertaken in cooperation with the International Monetary Fund (IMF), include cutting government expenses by 10 percent and initiating tax reforms to raise revenues.

In this context, a recent seminar on the taxation of real property in Asia provided a valuable and timely forum for the exchange of ideas. The seminar was hosted by the Organization for Economic Cooperation and Development (OECD) and the Government of Korea at the Korea-OECD Multilateral Tax Center in Chonon in early March. Tax administrators from China, Korea, Singapore and Vietnam attended the two-part program, which included a four-day seminar on property taxation and a one-day workshop hosted by the Korea Ministry of Finance. My fellow instructors in the seminar were Michael

Engelschalk of OECD's Fiscal Division in Paris and Anders Muller of Denmark's Ministry of Taxation.

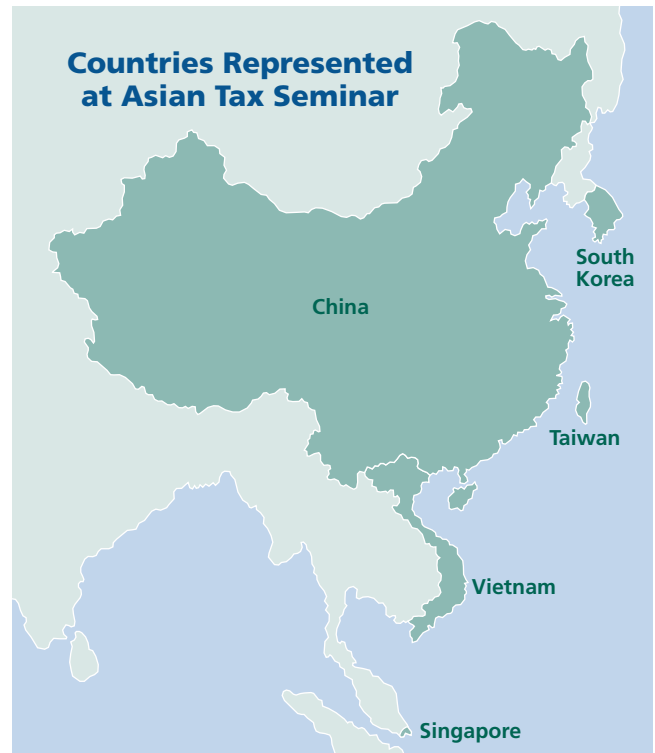
Seminar Themes

The seminar addressed three aspects of local government systems for property taxation:

Local Revenues and Fiscal Decentralization: Anticipating increased political and fiscal decentralization in many Asian countries, the seminar explored the role of local government within the national tax structure. These fundamental issues are particularly of interest to China, which is just beginning to develop a property tax system, and Korea, which is beginning to exercise stronger local autonomy.

Market Economy and Property Valuation: For Vietnam and China, which are moving toward a market-based economy, establishing reliable sales information on property markets and developing effective valuation techniques are major challenges. Korea and Singapore, with their more advanced property tax systems, must be able to respond to a dynamic property market. Singapore's annual value rating method and Korea's market capitalization approach are very different systems, and the issue of improving valuation models remained a hotly debated subject during the seminar.

Taxation Administration and Enforcement: Computerization, a collection process and legal procedures need to be developed and implemented in all governments to improve the efficiency and effectiveness of management and enforcement procedures. Political issues such as assignment of local and central government



functions, determining ability to pay and the role of wealth taxation were also discussed extensively by the participants.

Tax Policy Issues in Asian Countries

Although China at present does not permit private ownership of land, three categories of taxes are applied to use rights:

- taxes on land use (land use tax, land occupation tax and agricultural tax);
- taxes on ownership of buildings (house tax and real estate tax); and
- taxes on transactions (land appreciation tax, business tax, stamp duty, deed tax.)

Property tax reform in China is needed for two reasons: redundancy and out-of-date regulations. Even after the economic reforms of the 1980s, foreign investment in real property has been regulated and taxed according to a 1951 law. The central

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Real Property in Asia

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government has decided to reform and simplify property taxes by consolidating the domestic house tax with the land use tax for local people, consolidating domestic and foreign house taxes for foreigners, and possibly eliminating the deed tax.

Korea proposed a land value increment tax several years ago to capture the capital gains from land transactions, but the proposal was defeated. To capture land value increments and avoid speculation, Korea instead implemented a capital gains tax system that covers both real property

and other asset transactions. To discourage land speculation, the tax rate will be fixed at 50 percent for property sales within two years of purchase, but owners who hold properties for more than two years will have a lower capital gains tax rate.

Korea's GNP is expected to grow less than one percent in 1998 and tax revenues are projected to decline by US\$4.4 billion. In response, the government designed a package to raise tax revenues by US\$2.4 billion and to cut government expenditures by US\$5.6 billion. In the tax reform package, minimum tax levels will generally be raised but capital gains taxes on land sales and value-added tax exemptions will be reduced.

Vietnam began reforming its tax system in 1990 with the introduction of uniform tax laws and ordinances across the country. Some examples are the 1994 Law on Agricultural Land Use Taxes, the 1992 Ordinance on Land and Housing Taxes, and the 1994 Law on Taxes on Land Use Right Transfer. Although Vietnam endorses a market economy, these central government regulations set the standard for all taxation administration. Property valuation (use value) is also defined by national law, although the taxable price is determined by the People's Committee of the province or city, which is directly under

central government power. In other words, the valuation is based on market value but must be approved by the Committee.

In Singapore property owners pay an annual tax of 12 percent on the value of the property. The value for buildings is based on the estimated market rent per annum. The value for vacant land or land under development is derived from five percent of its estimated market value. The total annual tax in 1996–97 constituted six percent of the government's operating revenue. Other property-related taxes include transfer taxes, inheritance taxes and development charges. Given the dynamic urban real property market and high land prices, the Inland Revenue Authority of Singapore (IRAS), which oversees the taxation system, is continuously developing new valuation and collection methodologies.

In summary, the demand for research on tax policies is critical in Asia. This seminar offered an educational environment where instructors and participants could share basic principles on the taxation of real property and learn from each others' experiences. □

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The Lincoln Institute in Asia

The Lincoln Institute has a long-standing relationship with the Land Reform Training Institute (LRTI) in Taoyuan, Taiwan. Established 30 years ago as a cooperative effort between the Lincoln Foundation and the Chinese government in Taiwan, LRTI has been offering training programs in the areas of Urban Land Development, Management and Finance; Agrarian Reform and Rural Development; and Urban Finance, Taxation and Tax Administration. Short courses have included Appraisal Techniques and programs designed in cooperation with international agencies.

Over 6,000 participants from 90 countries have come to the training center outside of Taipei for as long as nine weeks at a time to learn methodologies and tools to take back to their home countries. A typical student at LRTI is a mid- to upper-level public official whose work revolves around the areas of land policy, land reform and taxation.

The Lincoln Institute supports the work of LRTI by offering leadership at the Board level and direct assistance for curriculum development and the LRTI library. According to Kathryn J. Lincoln, chairman of the Lincoln Institute and a member of the Lincoln Foundation Board, the Institute plans to continue working with LRTI to develop new education and research opportunities in Asia. □

Regularization of Urban Land in Peru

Julio Calderon

Access to urban land by the popular sectors in metropolitan Lima has a troubled history resulting from the combination of spontaneous, unregulated land occupation and short-sighted policies to regularize land tenancy. Policies designed to resolve or mitigate irregular occupations have instead exacerbated the problem.

A workshop on "Local Governments and the Management of Urban Land: Peru and Latin America" in Lima in February brought together municipal officials, Latin American experts and community leaders to address the question, "Does the current regulatory framework guarantee the orderly and fair growth of Lima and other Peruvian cities?" The program was organized by the Lincoln Institute; the Institute of Urban Development CENCA, a commu-

nity-based nongovernmental organization; the Local Governments Association of Peru; and Red Suelo, the land policy network of the Habitat International Coalition.

Regularization Policies

Land regularization is generally understood as the process of public intervention in illegally occupied zones to provide urban infrastructure improvements and to recognize ownership titles or other occupancy rights. Regularization policies are needed in many developing countries to reverse irregular and sometimes illegal development patterns, such as when land is occupied and housing is built before infrastructure improvements and legal documentation are put in place.

Since 1961, the central government of Peru has supported tolerant policies that have permitted the poor to occupy vacant

public land, which was seen as a natural “land bank” resource. Most of this land consisted of sandy, almost desert terrain surrounding Lima which had little commercial or market value. Some 34 percent of Lima’s population lived in irregular “barriadas” or new towns in 1993.

In the absence of policies to effectively provide for organized and legal access to land, the permissiveness that allowed irregular development of these outlying areas has led to a crisis that now dominates the urban land policy agenda (see Figure 1). Many officials and other observers acknowledge that the system itself encourages and permits informal and unregulated growth, and that some of the policies designed to regularize land have actually created more irregularities.

Urban Land Management Problems

Management of urban land policies in Peru is being reevaluated because of tensions between central and local government control. Between 1981 and 1995, the municipalities managed land regularization procedures, authorizations and related policies. In 1996 the Peruvian government centralized the administration of economic resources relating to habitation and urban development, thereby denying local governments the ability to manage regularization problems. This political, administrative and fiscal centralization has created serious inefficiencies, however, since local government agencies must nevertheless respond to daily demands from the population regarding land and housing concerns.

Tensions also exist because of contradictions between the legal framework of formal regulations promulgated by public officials and the informal market transactions that occur in the “real world” on a



MARTIN SMOLKA

An example of irregular settlements in Lima.

day-to-day basis. The mismatch between these formal and informal norms is reflected in the lack of understanding and distrust between the political authorities who determine land market policies and the practitioners and private agents who operate outside the formal policy framework.

In spite of attempts by commercial and nongovernmental organizations to improve the coordination and implementation of land policies that affect formal and informal market mechanisms, the political leaders still make the final decision. This situation exacerbates the politicization of public management (i.e., politics for politicians and not for the community). At the same time, it encourages a short-term perspective, since a governing authority is generally more interested in the immediate work to be accomplished than in a reliable follow-up of development plans requiring longer-term execution. As a result, Lima’s serious growth problems are not being adequately addressed by the current political, legal and regulatory framework.

Common Concerns

An important result of this workshop in Peru was the sharing of experiences from other Latin American and Asian cities where local governments can use public resources to promote more orderly cities. Even though the problems regarding land management are wide-ranging and complex, some common concerns emerged for discussion in future programs:

- development of public policies and community-level initiatives to capture the value of “intermediate” land that is in

the process of being developed and is often the most vulnerable to speculation;

- municipal housing programs that use existing legal frameworks to encourage an orderly occupation of space. Specifically, there is a need to promote coordination among various public and private agents, as well as mechanisms to support financial credit for low-income people, housing construction, basic utility services and neighborhood participation strategies.
- land regularization policies and a comprehensive articulation of land access policies to break the vicious cycle of irregularities causing the current urban growth and management problems.
- better understanding of the dynamics of both formal and informal land markets, especially on the part of those who are charged with developing and implementing appropriate policies to address complex land market activities. **L**

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Figure 1: Regularization Policies on Land Tenancy in Lima

February 1961–1980: Law 13517 was established to make various central government agencies responsible for regularizing land tenancy procedures, but only 20,000 titles were issued.

1981–1995: The titling function was transferred to the Municipality of Lima and the delivery of land titles increased to some 200,000. In the 1990s the delivery capacity gradually decreased until it generated a land market crisis.

April 1996: The State Commission to Formalize Informal Property (COFROPI) was given responsibilities that were formerly assigned to the municipality. Following a presidential promise to incorporate the poor into the land market process, some 170,000 property titles were delivered between July 1996 and July 1997. An additional 300,000 titles are expected to be delivered by the year 2000. However, COFROPI states that 90 percent or 180,000 of the titles delivered prior to 1995 have recordkeeping problems, so that many of the 170,000 titles delivered since July 1996 may be redundant. Hence, it is difficult to reconstruct how many titles were properly delivered under each administration.

Some Definitions

Illegal—land occupation that expressly contradicts existing norms, civil codes and public authorization

Informal—economic activity that does not adhere to and is not protected by institutional rules, as opposed to formal activity that operates within established procedures

Irregular—subdivisions that are officially approved but are not executed in accordance with the law

Clandestine—subdivisions that are established without any official recognition

Working Papers Report New Research

The Lincoln Institute supports research by scholars and practitioners investigating a wide range of land use and taxation issues. In many cases this research is documented in the form of a working paper that is distributed as part of the Institute's working paper series. Abstracts of five recently completed papers are presented below.

The Continuing Redistribution of Fiscal Stress: The Long Run Consequences of Proposition 13

This paper examines some of the long-run implications of Proposition 13, the California property tax reduction initiative that passed in 1978. Focusing on fiscal stress and local government fiscal autonomy, the paper advances definitions of stress and autonomy, and then derives some potential consequences for local autonomy if fiscal stress occurs.

The paper presents the history of Proposition 13, including the pre-1978 economic and political environment, the initiative itself, and the increasing state dominance of the local public finance sector after passage. In particular, a series of state bail-outs and buy-outs are analyzed in terms of their impact on local fiscal autonomy. Other fiscal constraints initiated by voters and the legislature are also identified. Finally, there is a discussion of recent state actions that shift a large portion of the property tax from local governments to school districts in order to generate more resources for the state.

The paper also describes how California cities and counties have attempted to maintain fiscal autonomy. Some initial empirical work illustrates that counties have very little autonomy while cities seem to have at least some discretion in their revenue and expenditure patterns.

Jeffrey Chapman is professor of public administration at the University of Southern California, Sacramento Center. Contact: jchapman@usc.edu.

WP98JC1, 118 pp., \$18.00

Informal Institutional Arrangements in Credit, Land Markets and Infrastructure Delivery in Trinidad

Informal institutional arrangements, permeating both formal and informal housing settlements, allow markets to function in developing countries, yet their economic, social and policy impacts are largely unexamined. Insights from the new institutional economics literature are used to show the significance of informal institutions in credit, land markets and infrastructure delivery. The analysis is grounded in the experience of Trinidad and Tobago, with empirical information drawn from fieldwork research done in 1993 and 1997.

Research findings show that informal institutions of cooperation (e.g., *sou-sou* and community-based organizations in unauthorized settlements) significantly support transactions by reducing transaction costs (including information costs), by lowering risk, and by providing mechanisms to cope with uncertainty. They ease transitioning to formal market transactions (such as opening a savings account in a commercial bank) and provide a framework for interaction with government agencies while seeking access to basic infrastructure. Actors that design, adapt and change these institutions support their market transactions intensely with social institutions/capital (e.g. trust, reciprocity and reputation). Policymakers must be equipped with tools to predict adaptation of such locally designed institutions in new circumstances, imagine desirable outcomes and facilitate their emergence.

Ayse Pamuk is assistant professor of urban and environmental planning at the University of Virginia. Contact: pamuk@virginia.edu.

WP98AP1, 38 pp., \$9.00

Infrequent Assessments Distort Property Taxes: Theory and Evidence

Economists have long recognized that lags in property reassessment benefit infrequent movers because the lags reduce their prop-

erty taxes. But, in addition, assessment lags can influence the level of property taxes selected under majority rule. This paper shows that short assessment lags increase property taxes because a majority of voters face a relatively low tax price. However, longer lags reduce the aggregate assessed base so much that property taxes begin to decline.

The research formally characterizes the cutoff between these regimes and shows that taxes are generally above their socially optimal level. This theory can help explain why many people believe property taxes are excessive and can only be reduced with a formal tax limit; it also suggests that the American system of taxing capital gains at realization, rather than on accrual, might result in super-optimal rates.

The theory is tested on a sample of Pennsylvania municipalities in the Philadelphia suburbs. This is an excellent crucible for examining the role of reassessments because they are infrequently performed in Pennsylvania. It is not possible to reject the theory's basic predictions, and numerical estimates suggest that a five-year gap between reassessments increases government revenues six percent above their socially optimal level. However, assessment delays do not impose statistically significant social losses because they benefit infrequent movers.

Koleman S. Strumpf is assistant professor in the Department of Economics at the University of North Carolina at Chapel Hill. Contact: cigar@unc.edu.

WP98KS1, 48 pp., \$9.00

Land Value Taxation in Britain for the Benefit of the Community: History, Achievements and Prospects

This report examines the economic and social rationales and century-long experience in Britain of taxing land (as distinct from land and buildings in combination) for the benefit of the community. In practice the experience shows attempts under two distinct kinds of legislation. The first relates to proposals for revenue raising, mainly for local government purposes, and the second to proposals that recoup community betterment and infrastructure funding as part of development and planning policy.

Abstracts of more than 40 currently available Institute-supported working papers are listed on the Institute's website at www.lincolninst.edu. To order the complete printed version of any of these working papers, please use the order form on page 7 or call **800/LAND-USE** (526-3873).

Part I deals with the theme of land value taxation. Following an introduction to the principles of general taxation is a statement on the current rating and taxation system in Britain for landed property. An exploration of economic theory and principles of land taxation includes the impact of Henry George's single tax theory in Britain and concludes with an evaluation of past proposals.

Part II introduces the town and country planning system in Britain, since the major efforts to recoup community betterment were made in relation to statutes linked with this system. There follows an account of the relevant legislation introduced by successive Labour governments, and of the unscrambling of those efforts by succeeding Conservative governments. Independently from the exactions in the legislation, there have been efforts to ensure that funding of infrastructure, itself necessary to create development value, is placed upon the development industry as opposed to local government. This Part ends with a summary of the existing situation on betterment and an evaluation of past proposals.

While the themes described in Parts I and II are both aimed at taxing the land for the benefit of the community, they are distinct. Land taxation in Henry George's time did not have to deal with the current practice of town planning. Accordingly, Part III brings out the conflict between planning and land value taxation and

describes how the two will need to be made compatible if land value taxation is to be introduced.

In Part IV the report looks at the political prospects for introducing both themes into Britain at the present time. It references the programmes of the three main political parties, leading to the conclusion that a window of opportunity is now possible, following the return to power of the Labour party.

Nathaniel Lichfield is professor emeritus in the economics of environmental planning at the University of London and a partner in Dalia and Nathaniel Lichfield Associates, Urban Environmental Economic Development Planning. Contact: nat@dnla.demon.co.uk. **Owen Connellan**, a chartered surveyor and valuer, is also a research fellow of the University of Glamorgan in Wales and of Kingston University in England. Contact: oconnellan@aol.com.

WP98NL1, 80 pp., \$14.00

Vacant Land in Europe

As in the United States, many industrialized countries in Europe have expressed concern about vacant urban land, and over the years have initiated schemes of reclamation and renewal. Such schemes have been widely researched and analyzed, and the lessons from these experiences have been used to modify current practice.

This research examines four countries to illustrate the European experience: Italy, France, The Netherlands and the United Kingdom. Each country, because of its planning traditions, physical development

processes and industrial history, has approached the problem of vacant land in a different way, resulting in a variety of successes and failures. The research method involved analysis of the policies and practices in the four countries with respect to vacant land, as well as case studies.

The report draws together some of the main lessons that can be learned from the European experience. The causes of vacant land are seen to be changing but not declining. It is quite clear that the issue of urban vacant land can be addressed by public actions and policies. It is also clear that strong planning and land development powers need to be coupled with public finance if success is to be achieved.

The report shows that all four countries have developed public-private partnerships. To varying degrees these partnerships have been pushed by legislative powers and pulled by the attractions of public subsidy, resulting in the recycling of vacant land into the local market. One strength of the three continental countries is the great significance their cultures place on the city as a center for life. They are willing to accept both legislative control and the tax cost of urban regeneration, even though much regeneration on the continent is currently restricted by the depressed nature of their national economies.

Barry Wood is a lecturer in the Department of Town and Country Planning at the University of Newcastle upon Tyne, England. Contact: B.D.Wood@newcastle.ac.uk.

WP98BW1, 124 pp., \$18.00

Conservation Easements: The Interaction of Land Policy and Taxation

Joan Youngman

Conservation easements have become an important new tool for protecting environmentally significant open space. In the past, permanent restrictions against development often required outright purchase of the property by a governmental entity, land trust or other conservation organization. If the land remained in private ownership there was no assurance that a future heir or purchaser might not undertake construction on the site or sell it for development.

Conservation easements, which may be donated by landowners or purchased by

conservation organizations or governmental agencies, provide permanent protection against development, but allow land to remain in private hands. This combination of open space protection and private ownership is a significant innovation that can address the conservation, planning and fiscal goals of landowners, conservation organizations and communities simultaneously.

Often those with the strongest appreciation for open space and commitment to its preservation are the families who have preserved their own land for generations and have no interest in selling it to a local government or environmental organization. Such organizations, in turn,

rarely have the funds necessary for the outright purchase of all the land they seek to protect, and may not have the resources even to maintain land received by gift. Finally, ownership by governmental entities or charitable organizations generally results in an outright exemption of the land from property taxation. Continued private ownership coupled with a transfer of development rights leaves at least some of the property value on the tax rolls, thus benefiting the community at large.

What portion of the unrestricted land value remains taxable is a contentious and in many instances unanswered question,

See **Conservation Easements** page 7

Who Owns America?

The North American Program of the Land Tenure Center at the University of Wisconsin-Madison and the Lincoln Institute are the co-hosts of a conference to exchange ideas and information about land and natural resource tenure issues in the United States, Canada and Northern Mexico.

“Who Owns America? II: How Land and Natural Resources are Owned and Controlled” will be held June 3 to 6 in Madison. This is the second in a series of conferences designed for a diverse audience including public officials, policy-makers, planners, grassroots activists, academic researchers, representatives of business and non-governmental organizations, and private citizens.

Keynote speakers include Andrew Cuomo, Secretary of the U.S. Department of Housing and Urban Development (*invited*) and Antonio Azuela de la Cueva, Attorney General for Environmental Protection in the federal government of Mexico, and Jim Sessions, Director of the Highlander Research and Education Center, a community organizing institute working in the Deep South and Appalachia.

The conference is focused on five major themes, and each has one or more featured speakers.

This Land Was My Land: Land Loss Prevention and Recovery

Winona LaDuke, an activist in the movement to recover Native lands; *Gary Grant*, a prominent figure in the fields of black land loss and environmental justice; and *Patricia Quintana*, a native of Taos, New Mexico, active in statewide community development organizations.

A Bundle of Rights: Law, Policy and the Politics of Land

Harvey M. Jacobs, Professor and Chair of the Department of Urban and Regional Planning and Professor in the Institute for Environmental Studies at the University of Wisconsin-Madison.

For Land and Money: Economic Realities and Alternatives

H. James Brown, President and CEO of the Lincoln Institute.


Culture, Ethics and the Land

Bernice Johnson Reagon, Distinguished Professor of History at American University, Curator Emeritus at the Smithsonian Institution, a composer and recording producer, and founder and singer with the ensemble, Sweet Honey in the Rock.

Natural Resources Ownership and Management

Patricia Marchak, professor of sociology at the University of British Columbia, and a pioneer in the field of natural resource sociology.


In addition, more than 200 panels and workshops will be offered on a wide range of topics, such as: Property Rights; Culture, Ethics and the Land; Urban Growth; Taxation; Land Trusts; Land Use and Planning; Land Loss, Prevention and Recovery; Public Trust Doctrine; Alternative Forest Uses; Cooperatives; and Geographic Information Systems (GIS).

Funding support for the conference is provided by the Land Tenure Center, the Lincoln Institute, the Ford Foundation, the W.K. Kellogg Foundation and the Otto Bremer Foundation. 

Urban Land Market Reform

In many developing countries, land markets are much less regulated now than in the past and governments are far more selective in their methods of intervention. Important institutional and legal reforms, a growing managerial capacity among planners, political concerns for better governance, and new methods of land delivery should mean that markets are increasingly efficient and productive.

The Lincoln Institute will host a three-day workshop in July to bring together leading academics and representatives of multilateral institutions in the field of land market research to discuss the ‘precepts, promises and performance’ of the reforms. The workshop, titled “Comparative Policy Perspectives on Urban Land Market Reform,” will include a series of plenary presentations followed by shorter papers detailing research underway in Latin America, Southern Africa and Eastern Europe. Issues raised by the plenary presentations and research papers will be discussed in roundtable meetings.

The workshop is being organized by Gareth A. Jones, University lecturer in geography at the University of Wales, Swansea, who will report on the proceedings in a future issue of *Land Lines*. Contact: G.A.Jones@Swansea.ac.uk 

For more information and a registration packet, mail or fax this form to:

Who Owns America? Conference

Land Tenure Center, University of Wisconsin
1357 University Avenue, Madison, WI 53715
Phone: 608/262-3657

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Email: ltc-nap@facstaff.wisc.edu

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Conservation Easements

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however. Some states that have adopted legislation permitting the establishment of conservation easements have determined that assessment of the land for property tax purposes must take this diminished development potential into account. Idaho statutes on the other hand assert that imposition of a conservation easement is not to affect property tax value. Many state laws are silent on the point, as is the Uniform Conservation Easements Act, a model law that serves as the pattern for a number of state enactments.

In many cases valuation of conservation land with restrictions is essential not only for property tax purposes but for calculation of a federal income tax deduction as well. Stephen Small is a Boston attorney who drafted the U.S. Treasury regulations on treatment of conservation easements as charitable donations of development rights. At a Lincoln Institute conference in Phoenix, Arizona, in February, he explained the detailed requirements that owners must meet in claiming this deduction.

Small also described the conservation implications of the demographic distribution of land ownership in this country. A large amount of property is now held by an older generation that has experienced enormous appreciation in the value of this asset. Estate tax planning will be crucial to the future use of this land. Small explained that in many cases conservation easements could reduce or eliminate pressure to sell family land for development in order to meet estate tax obligations.

The Phoenix conference brought together more than 120 specialists in land use, property taxation, appraisal and environmental issues to discuss valuation and legal aspects of conservation easements. Cosponsored with the Arizona chapter of the Nature Conservancy and the Sonoran Institute, this meeting was one in a series of similar conferences held by the Lincoln Institute over the past five years. The Institute welcomes inquiries from potential participants and cosponsors of future courses on this topic. **L**

Joan Youngman is a senior fellow of the Lincoln Institute and director of the program on the taxation of land and buildings. Contact: jyoungman@lincolninst.edu.

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(check one)</p> <p><input type="checkbox"/> Architect/Landscape architect/ Urban designer (20)</p> <p><input type="checkbox"/> Assessor/Appraiser (01)</p> <p><input type="checkbox"/> Banker/Lender (07)</p> <p><input type="checkbox"/> Business executive (11)</p> <p><input type="checkbox"/> Computer analyst/ Specialist (02)</p> <p><input type="checkbox"/> Conservationist (04)</p> <p><input type="checkbox"/> Developer/Builder (05)</p> <p><input type="checkbox"/> Economist (06)</p> <p><input type="checkbox"/> Other social scientist (14)</p> <p><input type="checkbox"/> Engineer (19)</p> <p><input type="checkbox"/> Environmentalist (23)</p> <p><input type="checkbox"/> Finance officer (24)</p> <p><input type="checkbox"/> Government executive or staff (10)</p> <p><input type="checkbox"/> Journalist (08)</p> <p><input type="checkbox"/> Judge/Other judicial official (17)</p> | <p><input type="checkbox"/> Lawyer (09)</p> <p><input type="checkbox"/> Legislator/Council/ Commissioner/Staff (13)</p> <p><input type="checkbox"/> Librarian/Archivist (16)</p> <p><input type="checkbox"/> Planner (12)</p> <p><input type="checkbox"/> Real estate broker/ Agent (18)</p> <p><input type="checkbox"/> Tax administrator (15)</p> <p><input type="checkbox"/> Other (99)</p> <p>2. Type of organization/affiliation
(check one)</p> <p><input type="checkbox"/> Local/County government (LG)</p> <p><input type="checkbox"/> State/Provincial government (SG)</p> <p><input type="checkbox"/> Regional government (RG)</p> <p><input type="checkbox"/> Federal/National government (FG)</p> <p><input type="checkbox"/> Professional or Consulting firm (PC)</p> | <p><input type="checkbox"/> Business or industry (BS)</p> <p><input type="checkbox"/> Educational Institution (ED)</p> <p><input type="checkbox"/> Other nonprofit (NP)</p> <p><input type="checkbox"/> Student (ST)</p> <p><input type="checkbox"/> Other (99)</p> <p>3. Areas of interest
(check up to four)</p> <p><input type="checkbox"/> Capital financing (10)</p> <p><input type="checkbox"/> Economic/Community development (21)</p> <p><input type="checkbox"/> Ethics of land use (03)</p> <p><input type="checkbox"/> Governance and public management (30)</p> <p><input type="checkbox"/> Growth management (04)</p> <p><input type="checkbox"/> Housing (18)</p> <p><input type="checkbox"/> Land data systems (07)</p> <p><input type="checkbox"/> Land economics (09)</p> <p><input type="checkbox"/> Land law and regulation (11)</p> <p><input type="checkbox"/> Land policy: Int'l. comparisons (05)</p> | <p><input type="checkbox"/> Land and tax policy in Latin America (25)</p> <p><input type="checkbox"/> Natural resources & the environment (02)</p> <p><input type="checkbox"/> Open space (33)</p> <p><input type="checkbox"/> Public facilities and services (22)</p> <p><input type="checkbox"/> Real estate development (08)</p> <p><input type="checkbox"/> Rural planning (31)</p> <p><input type="checkbox"/> Tax policy: Int'l. comparisons (29)</p> <p><input type="checkbox"/> Tax and revenue systems (13)</p> <p><input type="checkbox"/> Transportation (23)</p> <p><input type="checkbox"/> Urban design (26)</p> <p><input type="checkbox"/> Urban planning (14)</p> <p><input type="checkbox"/> Valuation/ Assessment/Appraisal (28)</p> |
|---|---|---|---|

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RPA Regional Assembly Redeveloping Brownfield Sites: Market vs. Planned Approaches

MAY 5
New York, NY

Contact: Regional Plan
Association, 212/253-2727 x309;
www.rpa.org

Parcel-Based GIS for Land Supply and Capacity Monitoring

MAY 28-29
Seattle, WA

Contact: Anne Vernez Moudon,
206/685-4057

APA Audio Conference Training Series for Planners: Public Anger and Community Decision Making

JUNE 3

Contact: Carolyn Torma or
Candace Kane, American Plan-
ning Association, 312/431-9100

Who Owns America? II: How Land and Natural Resources are Owned and Controlled

JUNE 3-6
Madison, WI

Contact: Land Tenure Center,
University of Wisconsin,
608/262-3657;
http://ltcweb.ltc.wisc.edu/nap

Comparative Policy Perspec- tives on Urban Land Market Reform in Latin America, Southern Africa and Eastern Europe

JULY 7-9
Cambridge, MA

Contact:
G.A.Jones@Swansea.ac.uk

State Tax Judges— 18th Annual National Conference

SEPTEMBER 11-13
Cambridge, MA

Responses to Tax Revolts— International Association of Assessing Officers

SEPTEMBER 13-15
Orlando, FL

Contact: Gail Friedman,
800/616-IAAO

Courses in Latin America

International Seminar on Public/Private Partnerships

MAY 18-20
Santo Andre, Brazil

Models for the Management of Urban Costs and Alternatives

JUNE 24-25
Brasilia, Brazil

Urban Land Development: Regularization and Vacant Land

AUGUST 24-28
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