



2026

Progress of Ideas Grant Application

Land Value Taxation

Background and Motivation

Communities across the country face intertwined challenges: rising economic inequality, escalating housing unaffordability, widening spatial disparities, and chronic stress on municipal budgets. Local governments often struggle to fund essential public services without resorting to revenue sources that discourage economic activity or place excessive burdens on residents. At the same time, households in many regions face increasing barriers to opportunity, driven in part by land scarcity in high-demand areas and uneven patterns of development.

Economists across the ideological spectrum have recognized Land Value Tax (LVT) as a tool to address these persistent structural issues. By reducing taxes on improvements and increasing taxes on land, LVT encourages housing production and generates a more resilient source of public revenue. Accordingly, recent years have seen policymakers, economists, planners, and advocates revisit LVT. From Spokane to Baltimore, and Ohio to Colorado, states and municipalities are actively exploring LVT pilots or broader assessments of the potential benefits of shifting the tax base from buildings to land.

However, despite its strong theoretical appeal and growing public attention, successful LVT implementation remains rare. Policymakers and assessors often face uncertainty about valuation practices, legal pathways, political viability, and the real-world fiscal and economic effects of a transition to LVT. These gaps create real barriers for jurisdictions that may be interested in reform but lack the necessary information, tools, or confidence to act.

Scope of RFP

To address these barriers, we invite proposals for research or applied projects that can expand the successful adoption of Land Value Tax. We welcome proposals from academic

researchers, public policy institutes, nonprofit organizations, advocacy groups, and cross-sector collaborations. Projects may be theoretical, empirical, legal, computational, or strategic in nature. Areas of particular interest include, but are not limited to:

- Methods of land valuation
- Modeling the fiscal and distributional impacts of LVT in reform scenarios
- Polling, messaging, and political economy of LVT
- Legal and institutional constraints on LVT
- Public policy design that maximizes LVT's probability of adoption and retention, e.g., tax deferrals, assessment frequency
- Comparison of LVT to related policies like vacancy taxes and community land trusts, in e.g., viability and impact

We especially welcome projects that investigate questions raised by [Miller and Hoskins's \(2025\) 'What don't we know about LVT? Research that could advance Georgism'](#). Although we will give preference to projects concerning LVT, we will also consider projects on related policies like vacancy taxes, community land trusts, TIFs, congestion pricing, dynamic pricing of parking, etc.

Eligibility Criteria:

- Applicants must be U.S.-based nonprofit organizations classified as 501(c)(3) organizations by the Internal Revenue Service.
- Grants of up to \$10,000 will be considered.
- Research timelines of up to two years will be considered.
- No more than 10% of a grant may go to indirect costs.
- Grants will not be made for capital or endowment programs, sectarian religious purposes, lobbying, or other partisan purposes.

Application Instructions:

- Complete and submit the application, upload the budget template and a copy of your CV by the April 6, 2026 deadline.
- Grantees will be notified by May 12, 2026.

Artificial Intelligence Use Statement:

We recognize that applicants may use tools such as AI to help brainstorm ideas, clarify language, or assist with translation. These tools can support the application process, especially for non-native English speakers or those seeking to improve clarity. However, all submitted content must ultimately reflect your own original work, ideas, and voice. The use of AI or translation tools should be limited to supportive functions - not to generate full responses or replace your personal input. Applications that appear to be heavily or entirely AI-generated, or that do not demonstrate authentic, individual engagement with the application questions, may be subject to further review. Our application will ask whether and how you used AI tools.

Deliverables:

- Upon completion of the funded research, grant recipient(s) will participate in a one hour interview on Zoom, which will be recorded and shared as part of the PPI's video catalog.
- Upon completion of funded research, grant recipients will participate in the creation of 2-3 YouTube shorts summarizing the research process.
- Upon completion of the funded research, grant recipient(s) will provide an 800-1500 word essay, suitable for publication on the PPI website and promotion on social media, summarizing their research question(s), methodology/ies, and findings and recommendations/next steps.

If you have any questions, or you have difficulties with the form, please email grants@progressandpovertyinstitute.org