Buffalo Commons Student Perspectives

Land Value Taxation in Buffalo: A Policy Roadmap Informed by Pennsylvania's Experience

By a University at Buffalo Law Student

November 9, 2026

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The Buffalo Commons Student Perspectives Series gives students an opportunity to share original research and analysis on issues of importance to Partnership for the Public Good and its partners. This paper was prepared in Fall 2026 for the **Lawyers as Change Agents course at the University at Buffalo School of Law.** Thank you to Professor Sam Magavern for facilitating this student research.

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Executive Summary

A land value tax is beneficial to municipalities for five reasons.

1) Land value taxation reduces vacancies. When land value taxes were implemented in Harrisburg, Pennsylvania, the number of vacant lots dropped 80%.[1]
2) Land value taxation increases the amount and value of urban investments. In Allentown, after a land value tax was implemented, building permits increased by 32%.[2] While the land value tax was still active in Pittsburgh, the municipality saw a 70% increase in the real value of building permits.[3] This means there were more high-value investments occurring in the city.
3) Land value taxation can be an equitable and relatively popular tax among the population, because many owners will see tax decreases. In Allentown, 70% of residential parcels saw a tax decrease.[4]
4) Land value taxation has a variety of positive secondary effects on municipalities. Harrisburg's crime rate decreased 28%, and the city saw the creation of thousands of new jobs.[5] Harrisburg also improved its public image and was recently rated the second-best city in the United States to raise a family.[6] Not even thirty years ago, Harrisburg was ranked the most distressed city in the United States.[7]
5) Land value taxation can help cash-strapped cities like Buffalo increase tax revenue. First, a land value tax increases taxes on vacant land that is currently under-taxed. Second, cities can profit from increased property values that come with new development and improvements that are incentivized by a land value tax system.

Introduction

Vacant lots are a massive problem for the City of Buffalo. Buffalo has around 15,300 total vacant lots.[8] Most of these vacant lots are located in the East Side of Buffalo, imposing a disproportionate harm on people with low incomes and people of color.[9] Vacant lots increase blight, contribute to crime, cause pollution, and lower property values.[10] However, a solution to such a massive problem must be proven to work and be fair to the people it affects. A potential solution to Buffalo's vacancy issue is land value taxation.

What is Land Value Taxation?

A land value tax is a tax on the value of land, excluding any improvements to the property.[11] In its purest form, an empty lot of land would be taxed at the same rate as neighboring, equivalent parcels with homes on them.[12] This type of taxation may also be called "Land Value Capture," which allows the local government to tap into increasing land value in locations made attractive and livable through government investment.[13]

Another type of land value taxation is a split-rate tax. This tax contains separate tax rates on land and the improvements made on the land.[15] Typically, land under a split-rate tax is taxed at a higher rate, and the buildings and improvements on the land are taxed at a lower rate.[16] Split-rate taxes are defined in ratios, the most popular of which is 5:1.[17] This ratio means that the land is taxed at 5 times the rate of the improvements made on the land. For the purposes of this brief, [14] "land value taxation" shall mean split-rate taxation.

There are four core principles of a land value tax.[18]

1) The rate used must be flexible, meaning that the ratio of land-to-improvement taxes should vary.
2) A proper land value tax system requires reassessment. This includes keeping up-to-date property assessments that evaluate land value and improvements separately.
3) Existing property tax exemptions should also apply to land value taxation.
4) Enabling statutes should give municipalities autonomy to determine their own land and improvement tax rates.

Why Land Value Taxation?

Land value taxation may be coming to New York State soon. New York currently has a bill in a Senate Committee that would enable local municipalities to levy land value taxes.[19] There is also movement for a land value tax in Buffalo. In February 2023, Council Member Golombek discussed land value taxation and how it could benefit Buffalo.[20] As a part of this discussion, the Buffalo Common Council unanimously adopted a resolution that would research the pros and cons of land value taxation.[21]

Supporters of land value taxation argue that moving to this system would encourage more land development and do so in a more equitable way.[22] These arguments can be broken down into three simple concepts. First, by taxing land at a higher rate than buildings, people are encouraged to build and to improve because there is less tax burden on improvements. Second, speculation is discouraged because land is now taxed at a higher rate. This is because to maximize the value of

land, people need to take advantage of a land value tax and improve their land. Third, a land value tax is an equitable tax that treats everyone the same. These rationales will be discussed in the following sub-sections.

Economist Henry George made the most famous case for land value taxation in his 1879 book *Progress and Poverty*.[23] George believed that the worst parts society including "the growing disparity between rich and poor, the boom and bust cycle of modern economies, and the elusiveness of 'full Employment'", could be attributed to landowners holding on to vacant land.[24] George's solution to these issues was land value taxation. This type of taxation was not a new idea but rather can be traced back to numerous eighteenth- and nineteenth-century economists and philosophers.[25]

REDUCED BURDEN FOR HOMEOWNERS

The burden of land value taxation falls on the landowner. The market for a land value tax is set by what consumers would pay for the land. A land value tax system charges all land the same and charges improvements less than a traditional property tax system. This leads to lower taxes for most homeowners and higher taxes for owners of vacant land.[26]

A land value tax also incentivizes improvements on land. This can be seen through the implementation of land value taxes in Allentown and Pittsburgh, which will be discussed later. This shifting of burdens can also improve equity because of the lesser tax burden on homeowners as compared to large-scale developers.[27]

LESS SPECULATION AND BLIGHT

Land value taxation benefits the local population where implemented. Land value taxation can reduce blight[28] and speculation.[29] Blight refers to visible deterioration, abandonment, and decay of buildings and urban areas. Land speculation is when landowners purchase and hold onto land without improving it, hoping that the value of the land will increase over time. When land value taxes were used in Harrisburg, Pennsylvania, the number of vacant lots dropped by 80%.[30] By disincentivizing speculation, land value taxation rewards property investment.[31]

EQUITABLE TAX

Land value taxation is viewed as a fair tax because it does not penalize productivity or improvements made to the land.[32] Instead, it treats all homeowners the same at a base level.

POTENTIAL DOWNSIDES OF LAND VALUE TAXATION

Land value taxation can lead to higher taxes for vacant landowners, risks of gentrification, and upfront implementation costs.[33] However, Buffalo already has an assessment system in place, which should reduce implementation costs,[34] and gentrification can be combatted with proper protections, such as eviction protections, rent control, tenant cooperatives, tenant right-to-buy options, housing subsidies for affordable housing, and inclusive zoning practices.[35]

Where Land Value Taxation Has Been Implemented

On the global scale, land value taxation has either been or is currently being implemented in many countries, including Australia, New Zealand, Hong Kong, Singapore, Denmark, Estonia, Taiwan, England, Canada, Jamaica, Fiji, Kenya, and South Africa.[3637]

In the United States, many states have active legislation that has not yet passed. Maryland has two active bills which would expand the use of split-rate taxation to counties.[38] The District of Columbia has a proposed act that would lay the groundwork for a future land value tax system.[40] Maine has a split-rate bill that has been proposed.[41] Minnesota, New York, Ohio, and New Hampshire all have enablement bills that have been proposed to the legislature.[42] Finally, Michigan and Washington have emerging interest in land value taxation.[43]

Few states have implemented a land value tax. In 2026, Kentucky and Virginia signed land value taxation bills into law.[44] However, those examples are very recent. It is too early to determine how land value taxes affect those states.

[40]

Pennsylvania's Implementation of Land Value Taxation

Pennsylvania is the leading example of land value taxation in this country. Over the past century, twenty municipalities in Pennsylvania have enacted forms of a land value tax,[45] including the capital, some of Pennsylvania's largest cities, and cities with less than 50,000 people.

Pennsylvania passed its first enabling statute for a land value tax in 1913, nearly 113 years ago.[46] This statute allowed second-class cities, such as Pittsburgh and Scranton, to adopt split-rate taxation.[47] Pittsburgh adopted the tax that year. From the 1950s to the 1990s, numerous additional Pennsylvania cities adopted land value taxes, including Harrisburg, Clairton, Aliquippa, New Castle, Allentown, and others.[48] Land value taxation has now reached twenty Pennsylvanian municipalities, including Aliquippa, Allentown, Altoona, Clairton, Coatesville, DuBois, Duquesne, Ebensburg, Harrisburg, Hazelton, Lock Haven, McKeesport, New Castle, Oil City, Pittsburgh, Scranton, Steelton, Titusville, and Washington.[49]

For the purposes of this brief, I will discuss in depth four separate Pennsylvanian cities that have adopted a land value tax: Altoona, Allentown, Harrisburg, and Pittsburgh.

ALTOONA

Altoona is the smallest of the four cities I will discuss. As of 2026, Altoona has a population of just over 42,000 people.[50] Altoona adopted its land value tax in 2002.[51] The city adopted a land value tax because of the strong urging from the Center for the Study of Economics in Philadelphia.[52] In 2011, Altoona became the **first and only** city in the United States to use a pure land value tax.[53]

Despite being in the forefront for pure land value taxation, Altoona abandoned it in 2016.[54] Altoona's mayor cited two main reasons why the land value tax failed. First, Blair County and

Altoona Area School District continued charging traditional property taxes.[55] Unlike land value tax systems, a traditional property tax system does not incentive improvements to land. While it is common for counties and school districts to continue to levy taxes on local land, uniformity is key in implementing a successful land value tax system. The inconsistent and multiple taxing systems caused Altoona to miss out on the full benefit of a land value tax system. The second reason was the lack of education about what land value taxation is.[56] The lack of education scared potential residents and businesses. Another issue cited was that residents were displeased with the increased cost of vacant lots,[57] although it would have been cheaper to make improvements if they acquired the land.

ALLENTOWN

Allentown is the third largest city in Pennsylvania.[58] As of 2026, Allentown has a population of just under 126,000 people.[59] Allentown adopted its land value tax in 1996[60], and it is still around today.[61] Allentown is a success story of the use of a land value tax. 70% of residential parcels saw a tax decrease.[62] Building permits increased by 32%.[63] Furthermore, investment returned to the city and eventually capital improvements reappeared in the city's budgets.[64]Allentown's success can easily be compared to Altoona's failures. Allentown's residential tax decrease is exactly what the residents of Altoona should have been educated about.

HARRISBURG

Harrisburg is a little larger than Altoona and has a population of 50,644.[65] Harrisburg adopted their land value tax in 1975.[66] The movement for a land value tax was initiated by Mr. Stephen Reed, a Pennsylvania House of Representatives member turned Harrisburg's Mayor.[67] The tax rate initially began at 2:1 and has since reached 6:1, where it has remained.[68]

As a result of the land value tax, Harrisburg reaped:

- $4.8 billion worth of investments;
- a tax base that went from $212 million to $1.6 billion;
- a sharp increase in residential units;
- an 80% reduction in vacant structures;
- a 28% decrease in the crime rate; and
- thousands of new jobs.[69]

Harrisburg is now rated the second best city in the United States to raise a family.[70] Not even thirty years ago, Harrisburg was ranked the most distressed city in the United States.[71]

PITTSBURGH

Pittsburgh is Pennsylvania's second largest city and hosts a population of over 300,000. Pittsburgh's story is a success but also a cautionary tale.

Pittsburgh adopted its land value tax system in 1913.[72] From 1913 to 1979, the land to building ratio was 2:1.[73] Around 1979 to 1980, Pittsburgh saw a reform in its land value tax system. In this time, Pittsburgh increased its land to building ratio to 6:1.[74] This ratio was one of the most-aggressive land value tax ratios in the United States and remained at that ratio until the systems eventual repeal.[75]

In 1997, economists Wallace E. Oates and Robert M. Schwab published a journal article titled *The Impact of Urban Land Taxation: The Pittsburgh Experience*.[76] In this article, Oates and Schwab compared the value of building permits to other similar cities in the Northeast and Midwest. They found that Pittsburgh saw a **70% increase in the real value of building permits** after the ratio was increased in the 1980s.[77] Increased building permit values shows an increase in high-value projects and investments into already existing buildings.[78] Oates and Schwab also found that of their fifteen city sample, which included Buffalo, Pittsburgh was at the top of construction rates while the other cities saw either no construction or declining construction over the same period.[79]

The authors noted that Pittsburgh's economy was actually taking a hit at the time, as the city was losing jobs and its population.[80] While Oates and Schwab did not argue that the tax was the sole cause of Pittsburgh's increased value of building permits, they concluded that Pittsburgh's land value tax structure played a **meaningful, plausibly significant role**.[81] In 2000, a paper by economists Florenz Plassmann and Nicolau Tideman in *Journal of Urban Economics* reinforced Oates and Schwab's findings.[82] Specifically, Plassman and Tideman found that a land value tax ratio **is associated with a statistically significant increase in the number and value of building permits**.[83] This finding supports the idea that land value taxation encourages development.

Pittsburgh repealed its land value tax system in 2001, nearly ninety years adopting it. The repeal was the product of years of mismanagement. Allegheny County, the county where Pittsburgh sits, had continuously under-assessed properties.[84] This practice froze land values at prices that were a fraction of what they should have been. In 1997, Judge R. Stanton Wettick, Jr. ruled that this "freeze" violated Pennsylvania's constitution.[85] Judge Wettick ordered that all the properties in Alleghany County be reassigned values by an outside contractor.[86] This outside assessment took two years and cost $23.9 million dollars.[87] This assessment was completely botched and led to the land value tax system's eventual repeal.[88] The main reason for the abandonment of the land value tax system was the faulty system of assessments that was implemented in the preceding decades.[89]

Conclusion

Buffalo should strongly consider land value taxation. Land value taxes, if implemented properly, can benefit Buffalo greatly. The tax is widely considered to be a fair tax and leads to lower taxes for most homeowners. Also, as seen in Pittsburgh, land value taxes can play a significant role in increasing construction activity and urban renewal. This increase in activity can lead to less vacant lots and more investments in Buffalo.

Buffalo must learn from its Pennsylvanian predecessors. The best way to keep an effective land value tax system is to make sure there is a sound assessment system in place. Preferably, an assessment system should be done by a third party to ensure that it is free from political pressures, a main issue with Pittsburgh's implementation. The public should also be informed about how a land value tax affects them. Most people shrivel when they hear the word "tax.". People should understand that land value taxes help get rid of blight and vacant lots. People should also know that land value taxes will likely decrease what they are currently paying—something every taxpayer will love to hear.

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