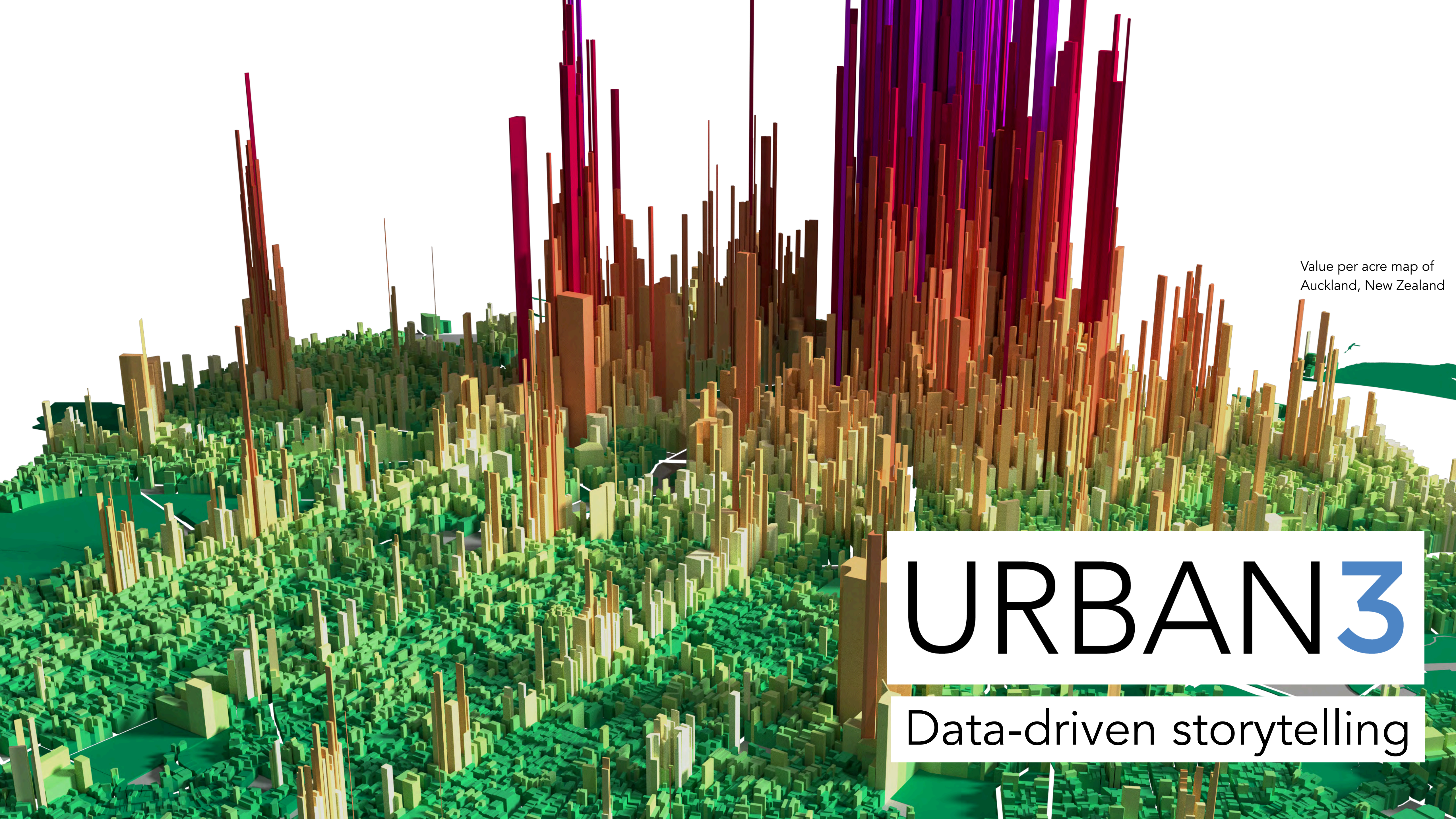




The Dollars and \$ense:

The Economics of Land Development Patterns



Value per acre map of
Auckland, New Zealand

URBAN3

Data-driven storytelling

Are we literate about tax policy?

A black and white portrait of Mark Twain, showing his head and shoulders in profile, facing right. He has a prominent white mustache and curly white hair. He is wearing a dark suit jacket over a light-colored shirt and a dark tie.

A person who won't read
has no advantage over one
who can't read.

Mark Twain

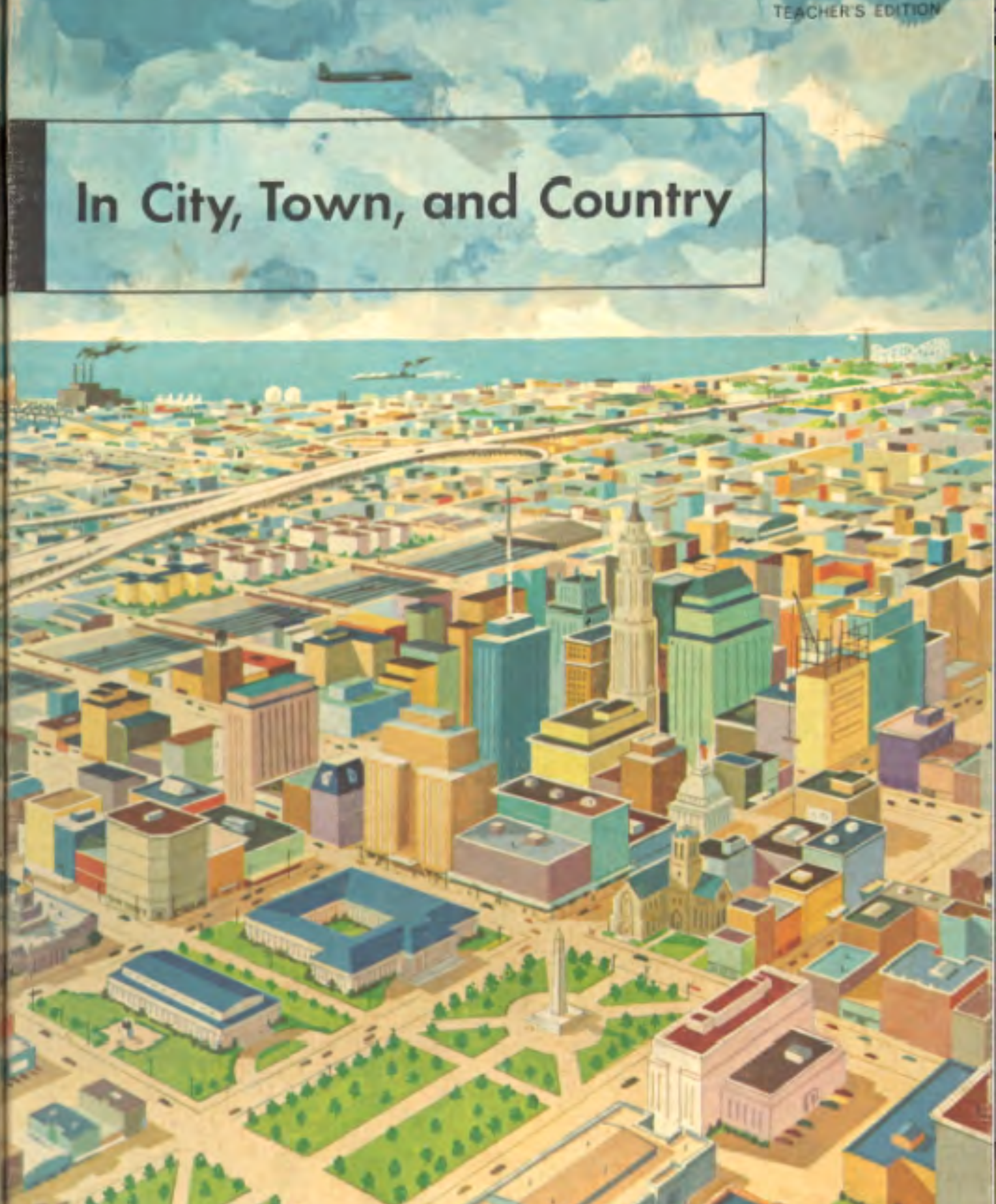


1

In City, Town, and Country

IN CITY, TOWN, AND COUNTRY

THE BASIC SOCIAL STUDIES PROGRAM



THE BASIC SOCIAL STUDIES PROGRAM

CURRICULUM FOUNDATION SERIES
REG. U. S. PAT. OFF.



At Home (Primer)

The family community

At School

The school community

In the Neighborhood

The neighborhood community

In City, Town, and Country

The local, metropolitan area, and county communities

In All Our States

The state community and regions of states

In the Americas

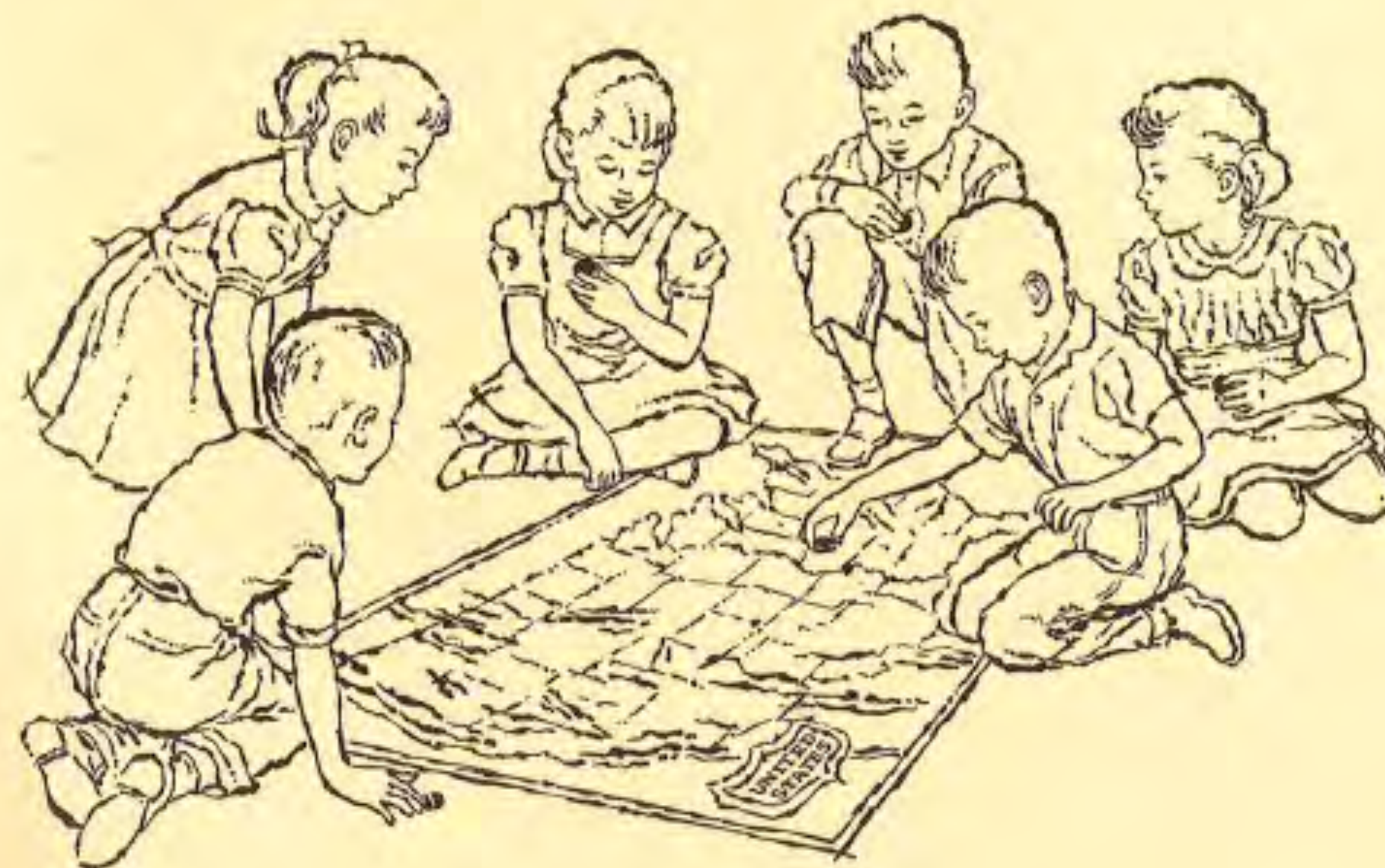
The national and inter-American communities

Beyond the Americas

*Nations and regions of nations across the Atlantic
and across the Pacific*

Living and Learning in Third Grade and Guidebook

to accompany IN CITY, TOWN, AND COUNTRY



by Paul R. Hanna, Genevieve Anderson Hoyt,
and Clyde F. Kohn

William S. Gray, *Reading Advisor*

Scott, Foresman and Company *Chicago, Atlanta, Dallas, Palo Alto, Fair Lawn, N.J.*

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Every county has a courthouse located in the county seat. Among the government responsibilities carried on by all counties, one finds provision for election machinery, the assessment and collection of taxes, the administration of justice through the courts, the protection of persons and property through law-enforcement agents, and the recording and custody of such legal documents as deeds and birth certificates.

While the pattern varies from state to state, counties are usually responsible to some degree for educational, library, health, and welfare services; for agricultural and conservation services; for the construction and maintenance of county roads and bridges; for the establishment and maintenance of county parks; and for land zoning.

In studying the functions performed by your county, you will no doubt find that there is a duplication of services, an overlapping of jurisdictions, and a lack of coordination between the county and the local communities within the

county in the performance of certain functions. Throughout our nation, these are problems to which attention is being given by many groups.

You will need to learn all that you can about the functioning of your own county so that you can help your third-graders:

Perceive the spatial relationship of the community in which they live to the county community of which it is a part.

Know and appreciate the services provided by their county government which contribute to the welfare of their local community.

Understand and appreciate the specific ways in which the functions of the county are related to their own lives and to the lives of other members of their families.

Know and understand the functions of private business, professional, and welfare organizations that have county as part of the name.

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YOUR SOCIAL STUDIES PROGRAM

The selected and directed teaching-learning experiences that you provide in social studies this year will emphasize the city, town, or village of which your neighborhood (school district) is a part and the larger county community of which your local community is a part. As the children learn how living goes on in these communities, their attitudes will change and so will their behavior. And at the same time, as members of their family, their school, and their neighborhood communities, they will continue to add experiences to those which they have already accumulated. So, before you begin planning your year's program for which *In City, Town, and Country* provides the springboard, you will want to acquaint yourself with the social-studies experiences your children have had during their two or three previous years in school.

GLANCING BACK

From birth, your boys and girls have been learning to live with others in a family group. Upon starting school, they began learning to live with others in a school group. Last year, they began going alone to the store, library, playground, and other places in the neighborhood; thus, they began to assume simple responsibilities as members of their neighborhood community. These groups are the first groups to which children belong and to which, with or without guidance, they must learn to adjust. Moreover, children's problems in learning to adjust loyalties and behavior to the demands of these three groups are complicated. For these reasons, The Basic Social Studies Program of the Curriculum Foundation Series for Grades One and Two took as its emphasis the universal centers of home, school, and neighborhood.

COMMUNITIES EMPHASIZED

For the first few months in first grade, as described in *Between Two Worlds*,⁸ the social-studies program was based on those experiences which normally occur in the first-grade classroom.

This program was followed by organized learning experiences which emphasized living in family groups. The content for the home and family community emphasis came from two sources: (1) the text and pictures found in *At Home*,⁹ which describe the members of the Hall family as they engaged in the basic human activities, and (2) the everyday experiences of children as members of real families.

During the latter part of the school year, the teaching-learning experiences concerned with living in the school community constituted the social-studies program for your boys and girls. *At School*¹⁰ and the events occurring in the children's own school formed the content for the school community emphasis. From both sources, the children acquired understandings, attitudes, values, and behavior traits that contributed to responsible citizenship. At the same time, readiness was established for a better understanding of the neighborhood community of which the children's homes and school are a part.

⁸ Hanna, Paul R., and Hoyt, Genevieve Anderson. *Between Two Worlds* in Teacher's Edition of *At Home*. Chicago: Scott, Foresman and Company, 1956.

⁹ Hanna, Paul R., and Hoyt, Genevieve Anderson. *At Home*, Primer of The Basic Social Studies Program of the Curriculum Foundation Series, Chicago: Scott, Foresman and Company, 1956.

¹⁰ Hanna, Paul R., and Hoyt, Genevieve Anderson. *At School*, Book One of The Basic Social Studies Program of the Curriculum Foundation Series, Chicago: Scott, Foresman and Company, 1957.

Getting a New School

There were many children in Middletown. Every year, there were more and more children in the schools.

When the new factory was built, many new families moved to Middletown and built homes near the factory. Then there were even more children to go to school.

In some schools, there were too many children in each room. In one school, some of the children went to school only in the morning, and others went only in the afternoon. Some children went to school in rooms in churches. Some went to school in rooms over one of the stores.

Middletown needed a new school.



Many people thought that Middletown should build a new school. But others thought that it would cost too much to build another school.

Mr. Canfield lived next door to the Allens. He did not want to build a new school. He said, "Our taxes are too high now. If we build a new school, we will need more teachers and more of everything it takes to run the schools. Then we will have to pay still higher taxes."

But many of the people did not feel this way. They wanted a new school, and they wanted more teachers even if they had to pay higher taxes.

The people on the Middletown school board thought that a new school had to be built.

At a board meeting, they talked about how much a new school would cost. They talked about how much higher taxes would have to be.

Then they said, "All the people in Middletown must know these things. They must know what a new school would do for the community, too. Then, the people must tell us what to do."

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Middletown needed a new school.

"Give four good reasons for building a new school."

"Why would people have to pay higher taxes if a new school were built?"
"Why were some people against paying higher taxes?"

build another school.

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that differ from those of the families of children in your third grade, you will want to make every effort to understand their attitudes, language habits, and behavior patterns. You may be justified in trying to change some of these values and behavior traits, but the essential dignity and worth of each child must be recognized. No child should feel rejected because he is growing up in a home environment different from yours.

Remember, too, that many children whether urban or rural, and regardless of region, are tragically limited in their knowledge of the world and that their world is largely that of the space in which they live and operate. So capitalize upon the experiences which they have had even as you try to broaden the children's understandings and guide their behavior.

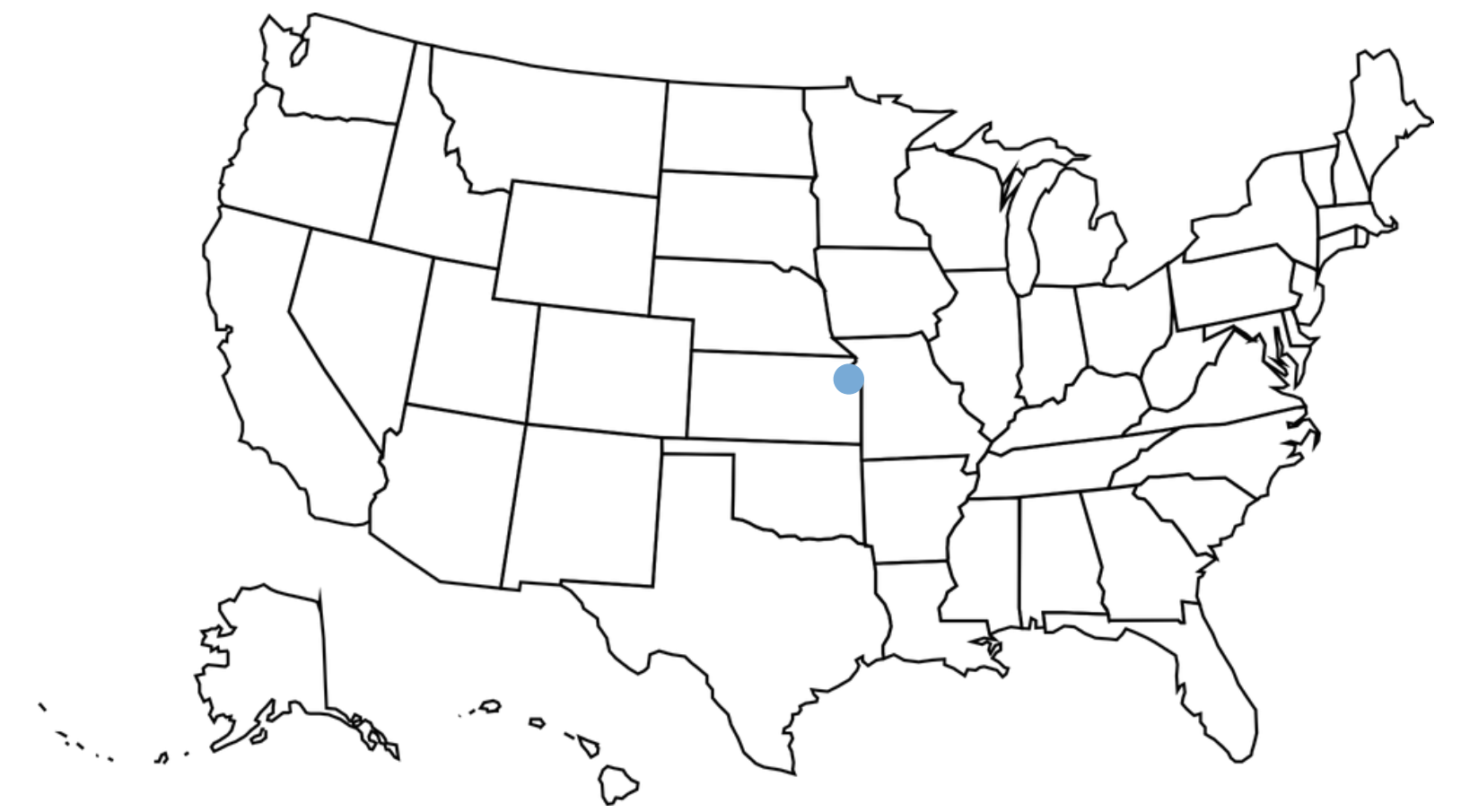
These are some of the significant ways in which environmental factors influence the experiences of boys and girls, causing them to feel and act as they do, and so to differ. *In your particular third grade, each youngster will respond to every teaching-learning experience centering around*

for learning?"

The attractiveness of your classroom—the plants in the window, gay touches of color, bright pictures, and other evidences of an inviting room—is part of your children's learning environment.

The social climate of your classroom—the way children are welcomed and helped to get acquainted, the way daily routines are carried on, the way you develop standards and teach observation of rules, and the way children's basic needs are met—is a part of your children's learning environment.

Whether you are in a new building or an old one, your task is to create an environment that invites learning. You begin the year with a recently cleaned, but bare, room. There is nothing on the walls, on the window sills, on the bookshelves, or in the corners. What you do to transform this room into an inviting learning environment depends on your skill and resources. The results reflect your teaching personality. If you set up interest centers, display books, hang gay pictures, and set flowerpots in the windows, then



Case Study: Economic MRI®
2018

Fayette County, Georgia

Georgia Property Taxes

FOR

DUMMIES

A Reference for
North Carolinians!



Georgia Property Taxes FOR DUMMIES

$$\text{Market Value} \times .4 \text{ (40\%)} = \text{Assessed Value}$$



Georgia Property Taxes

FOR
DUMMIES

$$\left(\begin{array}{c} \text{Assessed} \\ \text{Value} \end{array} - \text{Exemptions} \right) \underline{\times} \text{Mill Rate} = \text{Gross Tax}$$



Georgia Property Taxes FOR DUMMIES

Gross Tax - Tax Credit = **Tax Bill**



Georgia Property Taxes FOR DUMMIES

Gross Tax - Tax Credit = **Tax Bill**

Tax Credit = 16% of gross tax for
most properties



Georgia Property Taxes

FOR
DUMMIES

$$\text{Market Value} \times \frac{40\%}{\text{Exemptions}} = \text{Assessed Value}$$

$$\text{Assessed Value} \times \text{Mill Rate \%} = \text{Gross Tax}$$

$$\text{Gross Tax} - \text{Tax Credit} = \text{Tax Bill}$$



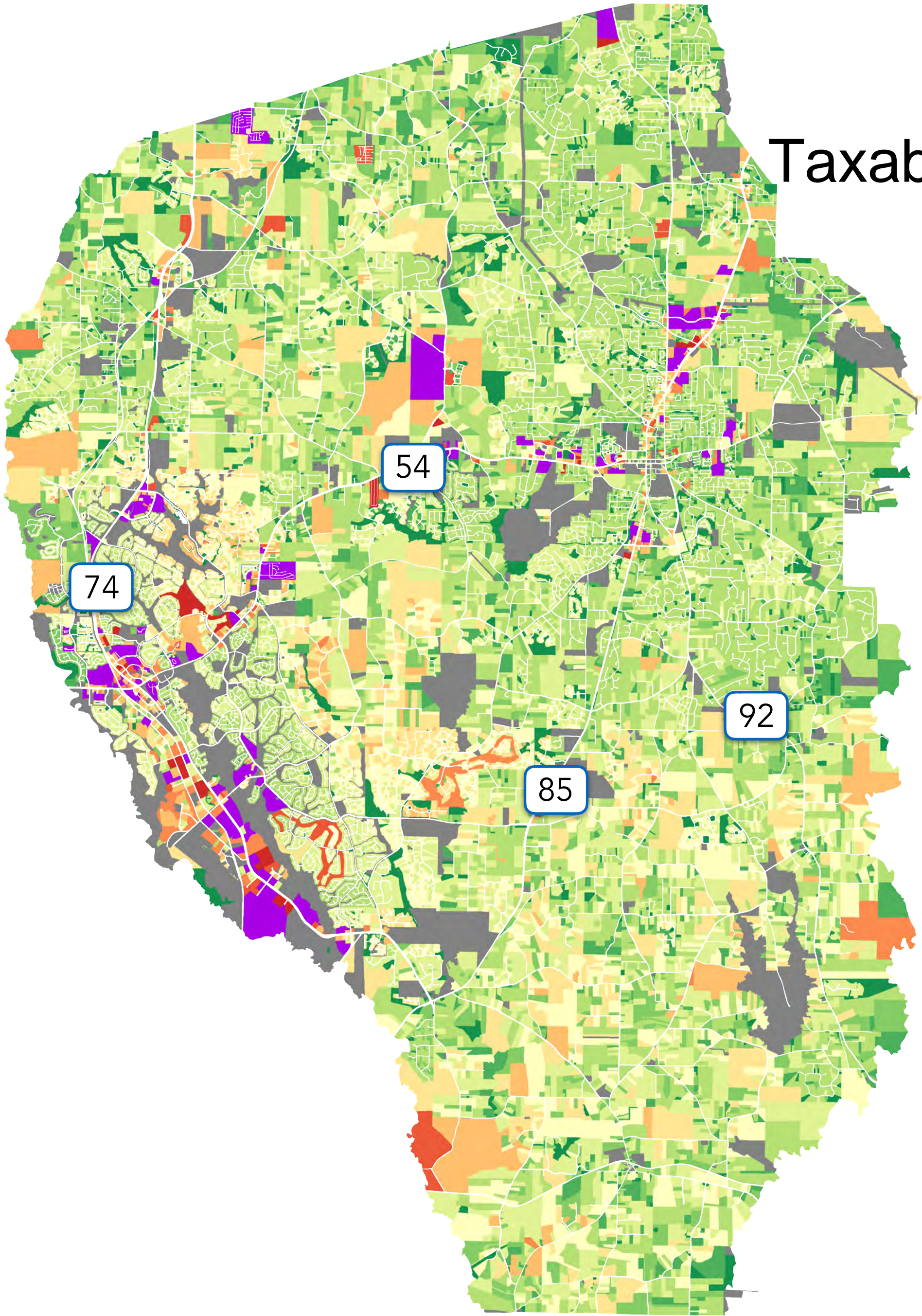
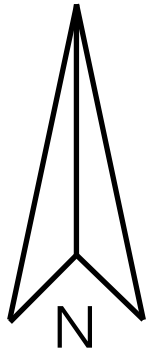
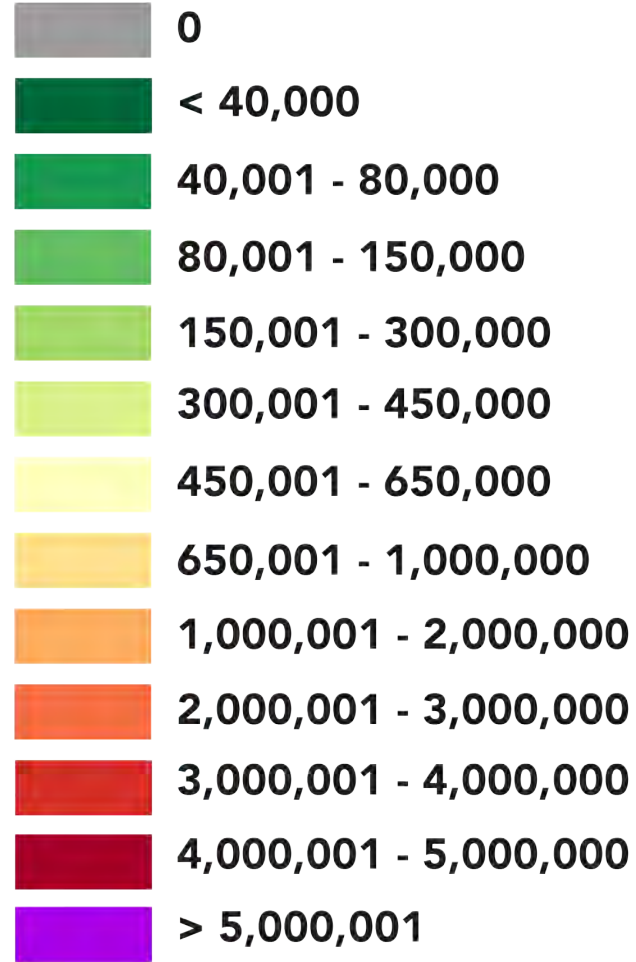
Land Analytics and Productivity

Standard Geospatial Analysis.

Total Taxable Value

Fayette Co, GA

Total Taxable Value (\$)

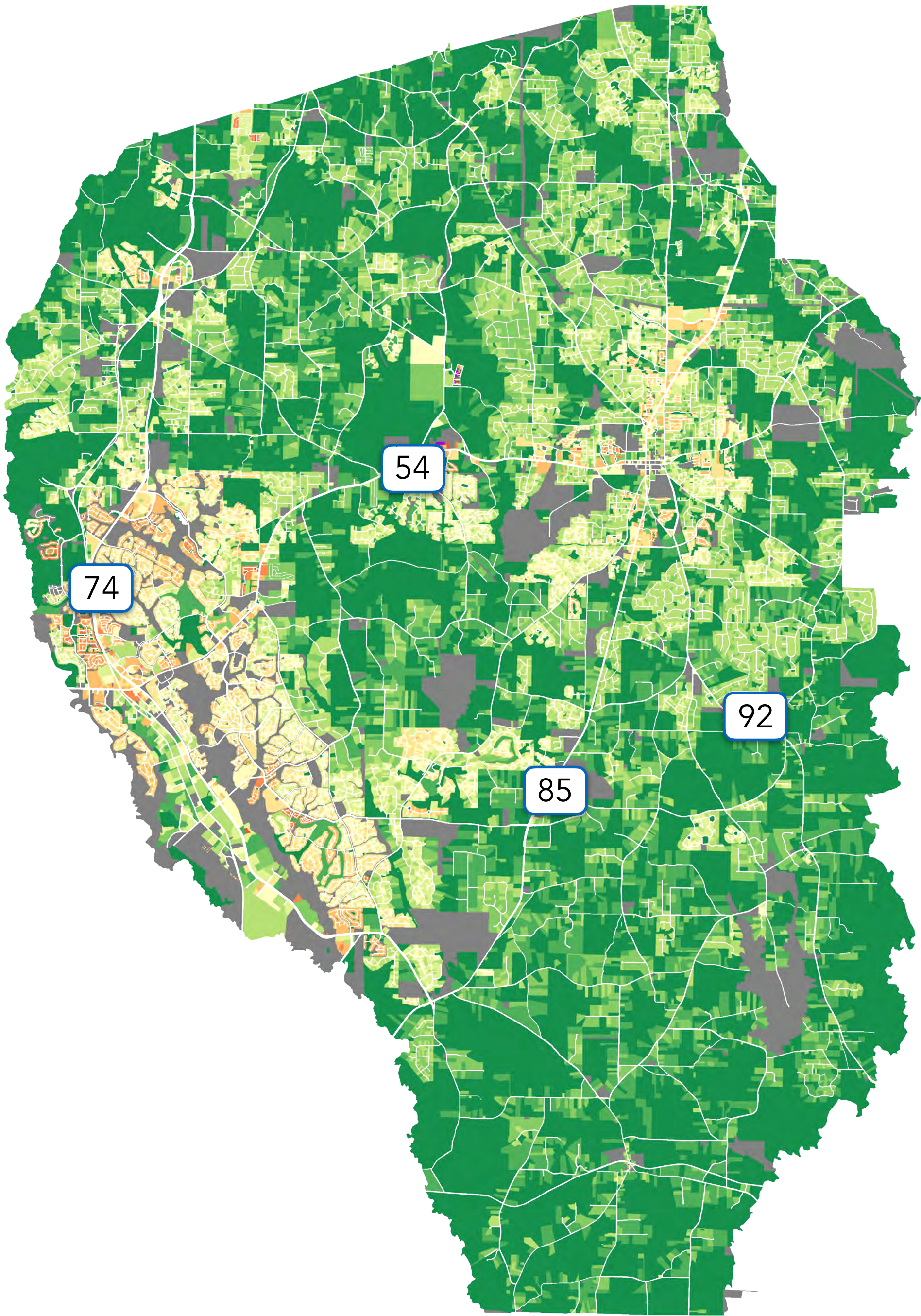
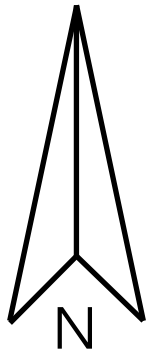
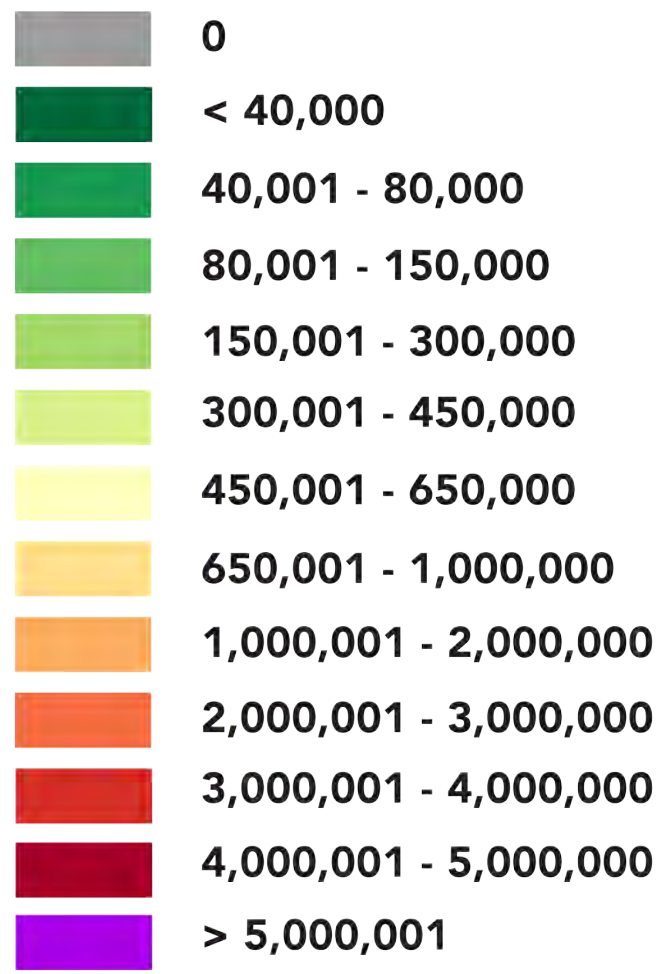


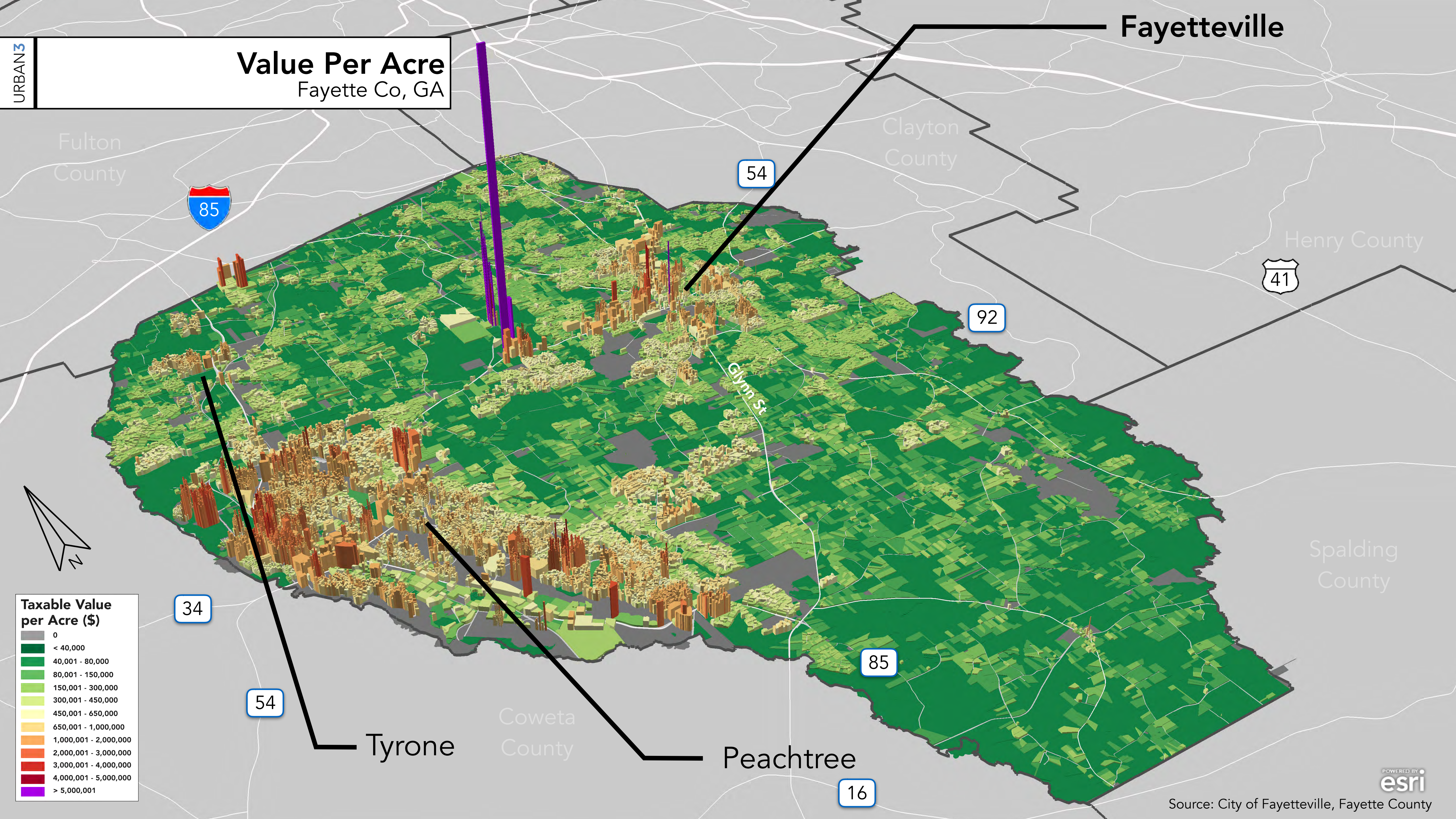
VALUE Per Acre
Taxable Value/Total Acreage

Value Per Acre

Fayette Co, GA

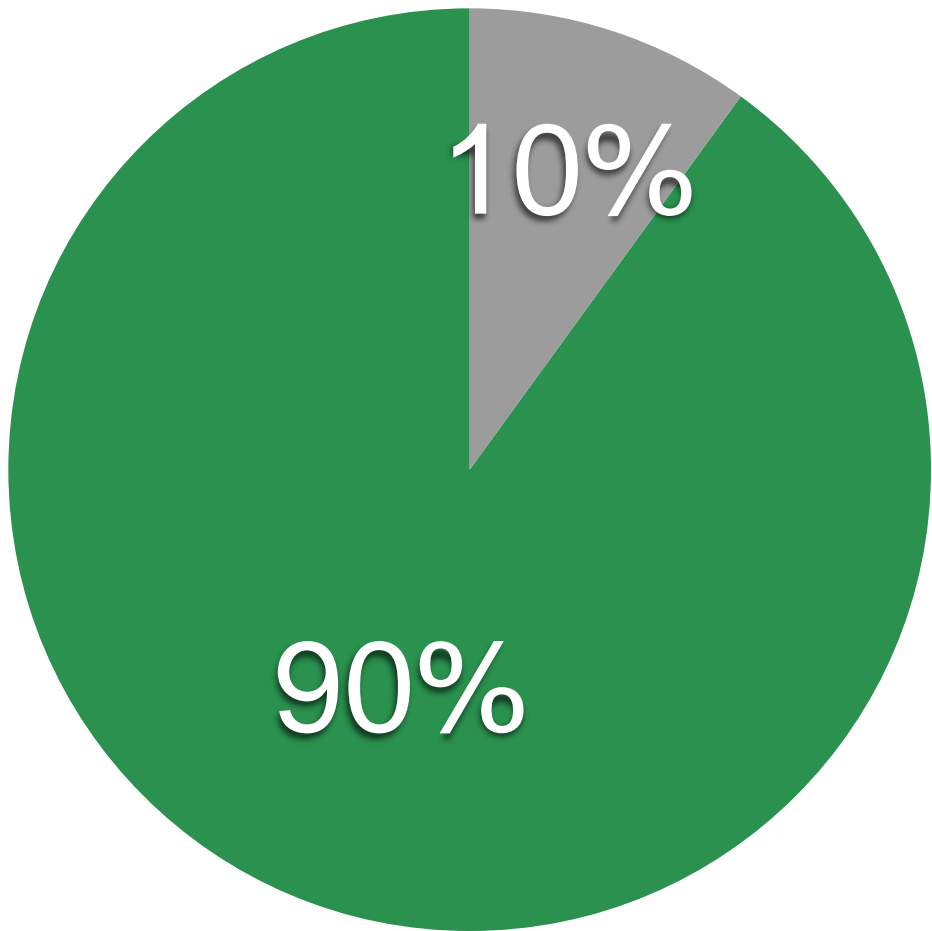
Taxable Value per Acre (\$)



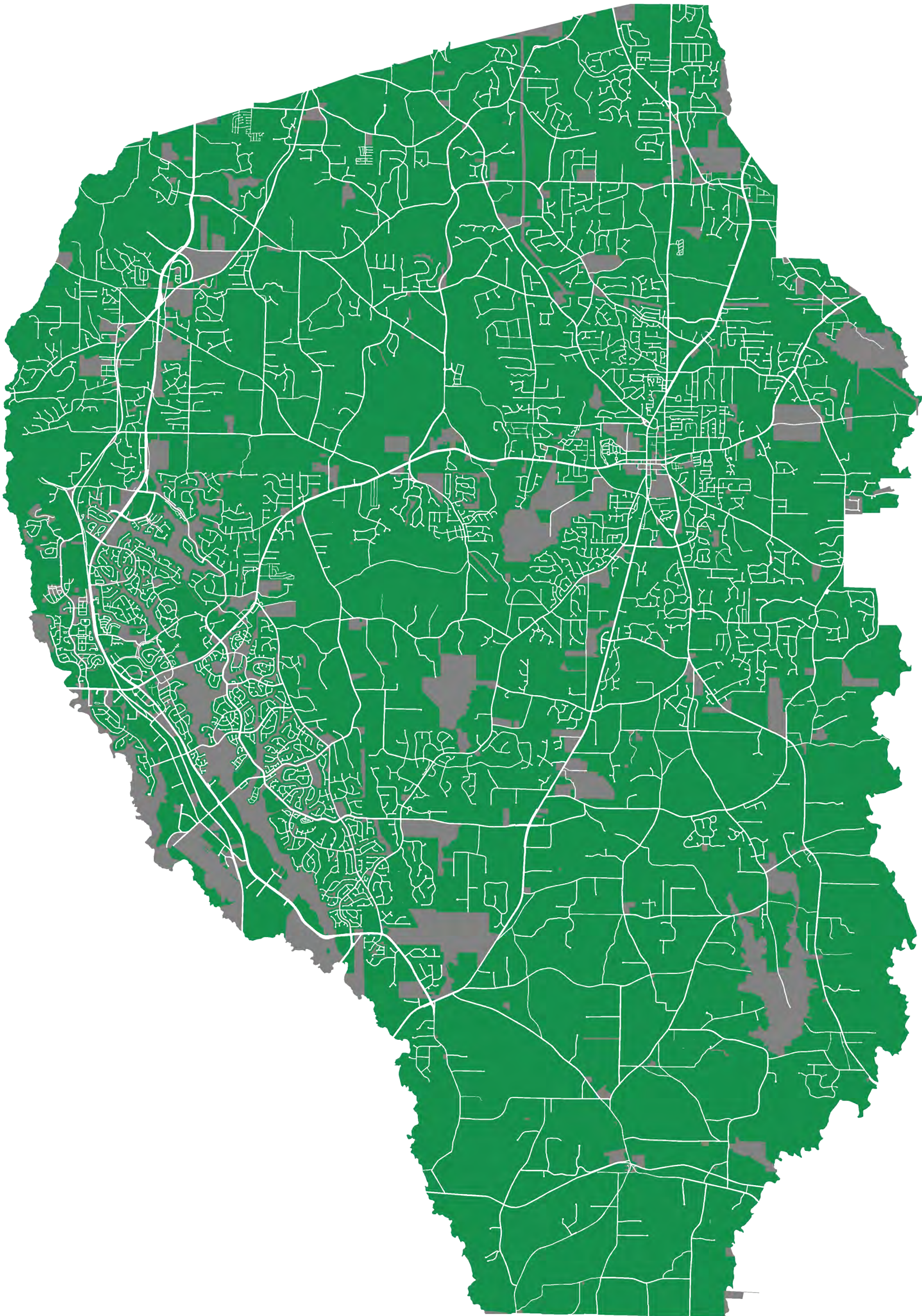
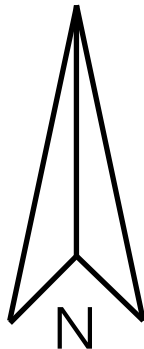


Taxable vs. Exempt

Fayette Co, GA



- Exempt
- Taxable





Fayette Co, GA
Taxable Value Per Acre

URBAN3

Fayetteville Walmart
\$355,908 per acre



Peachtree City Walmart
\$398,625 per acre



Average Fayette County

Fayetteville Walmart
\$355,908 per acre

Walmart Value Per Acre:



\$377,266

Peachtree City Walmart
\$398,625 per acre

Residential Land Use Types

Samples of residential buildings and development types.



Fayetteville
Single Family Average:
\$ 356,484 per acre

Fayette Avg. Walmart
\$377,266 per acre



Fayette Co, GA
Taxable Value Per Acre

URBAN3

Elvis Carden's Guitar House

***Located in
unincorporated
county, not part of
city values**





Cobblestone Apartments
\$776,752 per acre

Balmoral Village Apartments (Peachtree City)
\$865,235 per acre



Fayetteville Walmart
\$355,908 per acre

Fayette Co, GA
Taxable Value Per Acre

URBAN3

Fayette Co, GA

Taxable Value Per Acre



Brandywine at La Fayette
\$2,265,053 per acre

Fayette Avg. Walmart
\$377,266 per acre



Adams Ridge Ln Townhouses
\$3,744,375 per acre

Fayette Avg. Walmart
\$377,266 per acre



Fayette Co, GA
Taxable Value Per Acre

URBAN3

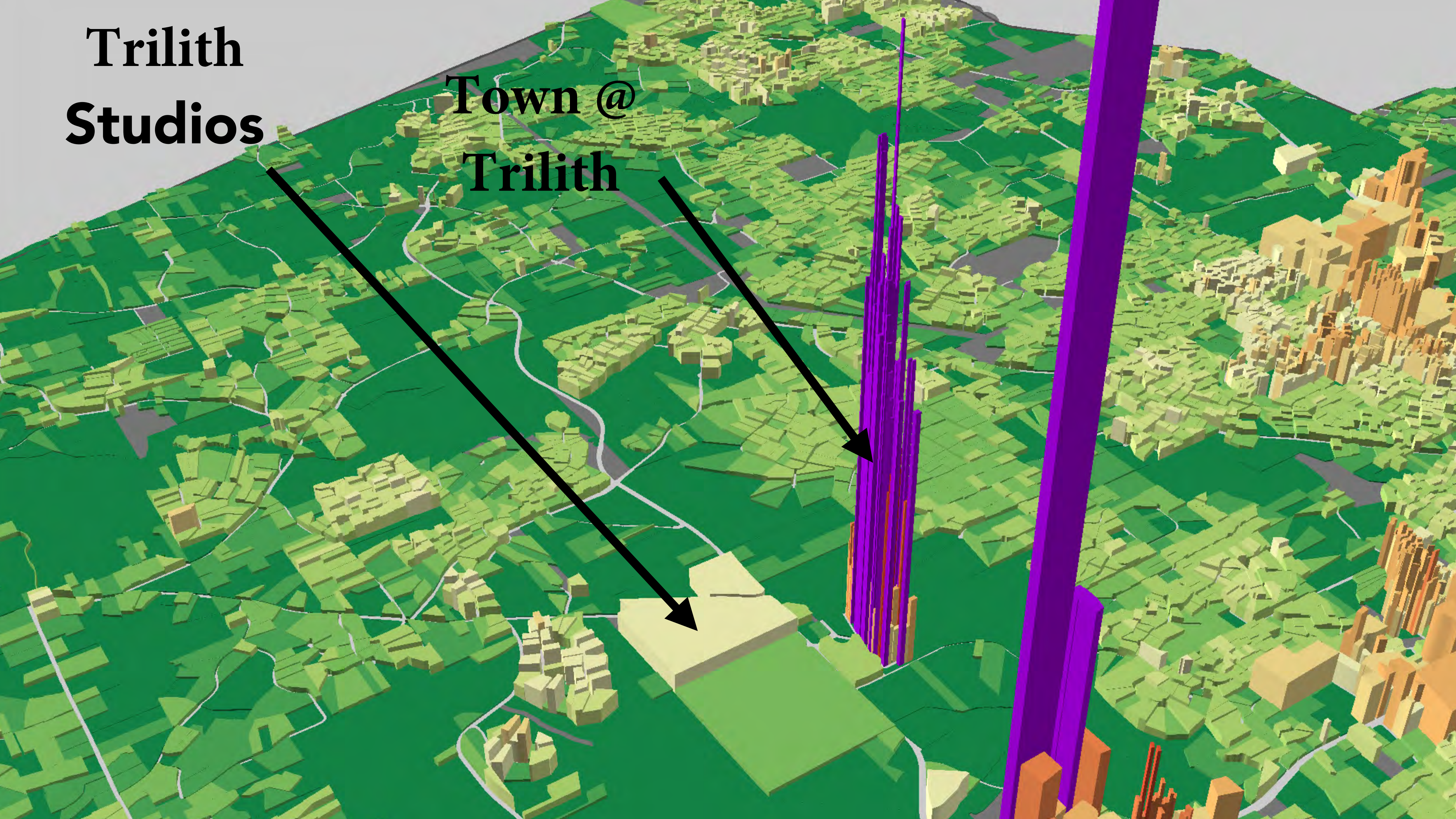
Fayetteville
Multifamily Average:
\$ 600,076 per acre



Fayette Avg. Walmart
\$377,266 per acre

**Trilith
Studios**

**Town @
Trilith**



Commercial Land Use Types

Samples of commercial buildings and development types.



Peachtree Extra Space Storage
\$352,931 per acre



Fayetteville Glynn Ave Strip Mall
\$484,666 per acre

Fayette Ave. Walmart
\$377,266 per acre



Fayette Co, GA
Taxable Value Per Acre

URBAN3

Fayetteville Lowes
\$506,548 per acre



Fayetteville Target
\$593,950 per acre

Fayette Avg. Walmart
\$377,266 per acre



Fayette Co, GA
Taxable Value Per Acre

Fayetteville Pier 1 Strip Mall
\$1,050,615 per acre

Peachtree City Best Buy / ALDI
\$1,461,276 per acre



Fayette Avg. Walmart
\$377,266 per acre



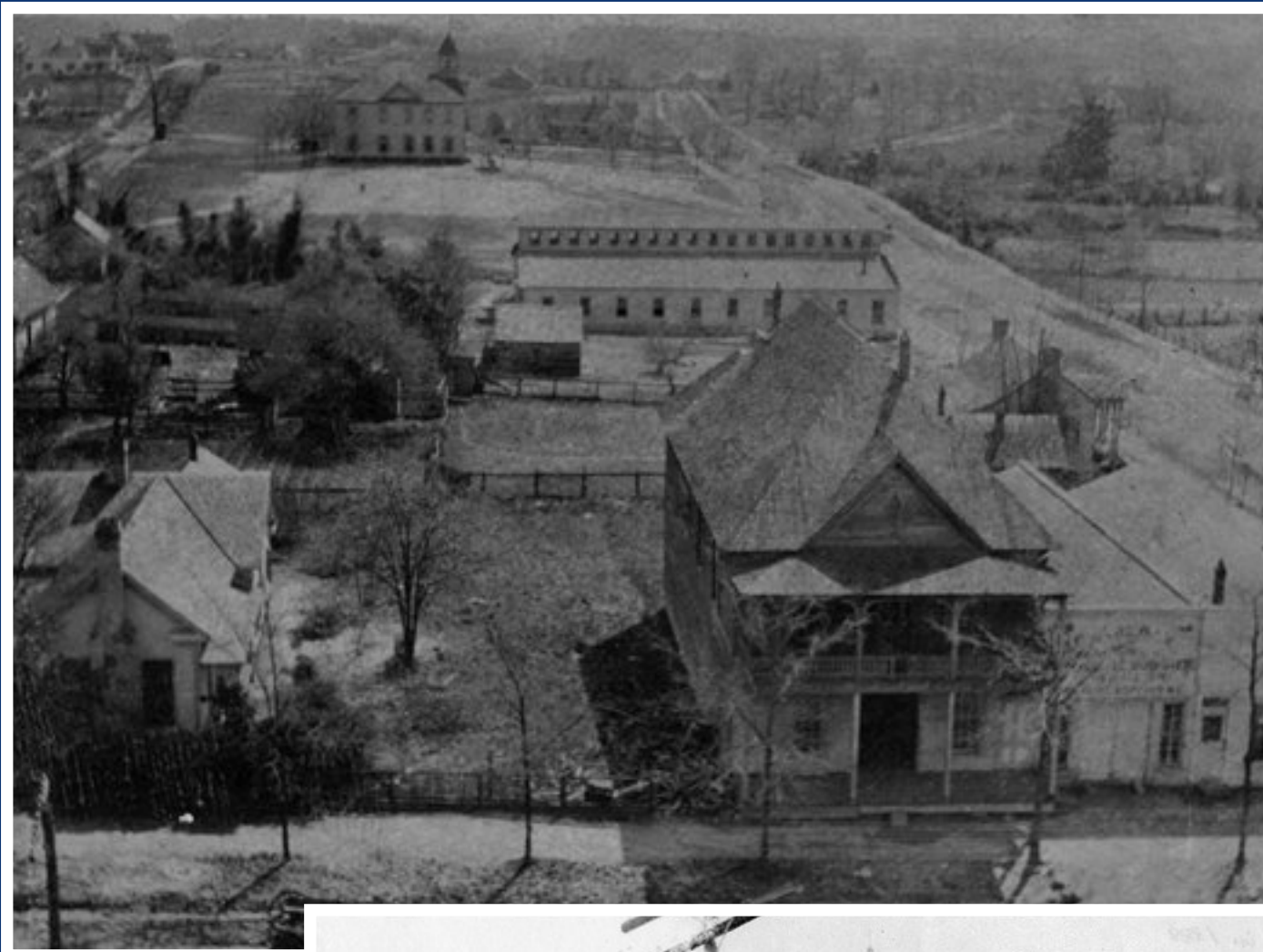
The Avenue at Peachtree City
\$2,229,201 per acre

Fayette Avg. Walmart
\$377,266 per acre

Downtown Land Use Types

Samples of Downtown buildings and development types.

A Lasting Value



Taxable Value Per Acre
Downtown Fayetteville, GA

URBAN3



Holiday Inn
\$999,131 per acre



Dunkin' Donuts
\$952,873 per acre

Fayette Ave. Walmart
\$377,266 per acre



Taxable Value Per Acre

Downtown Fayetteville, GA

URBAN3

Shearnanigans Salon
\$1.2 m per acre

Fayette Avg. Walmart
\$377,266 per acre



Taxable Value Per Acre

Downtown Fayetteville, GA

URBAN3

Oz Pizza
\$2.7 m per acre

Fayette Avg. Walmart
\$377,266 per acre



Taxable Value Per Acre

Downtown Fayetteville, GA

URBAN3

Margarita Momma's (vacant)
\$3.3 m per acre

Fayette Avg. Walmart
\$377,266 per acre

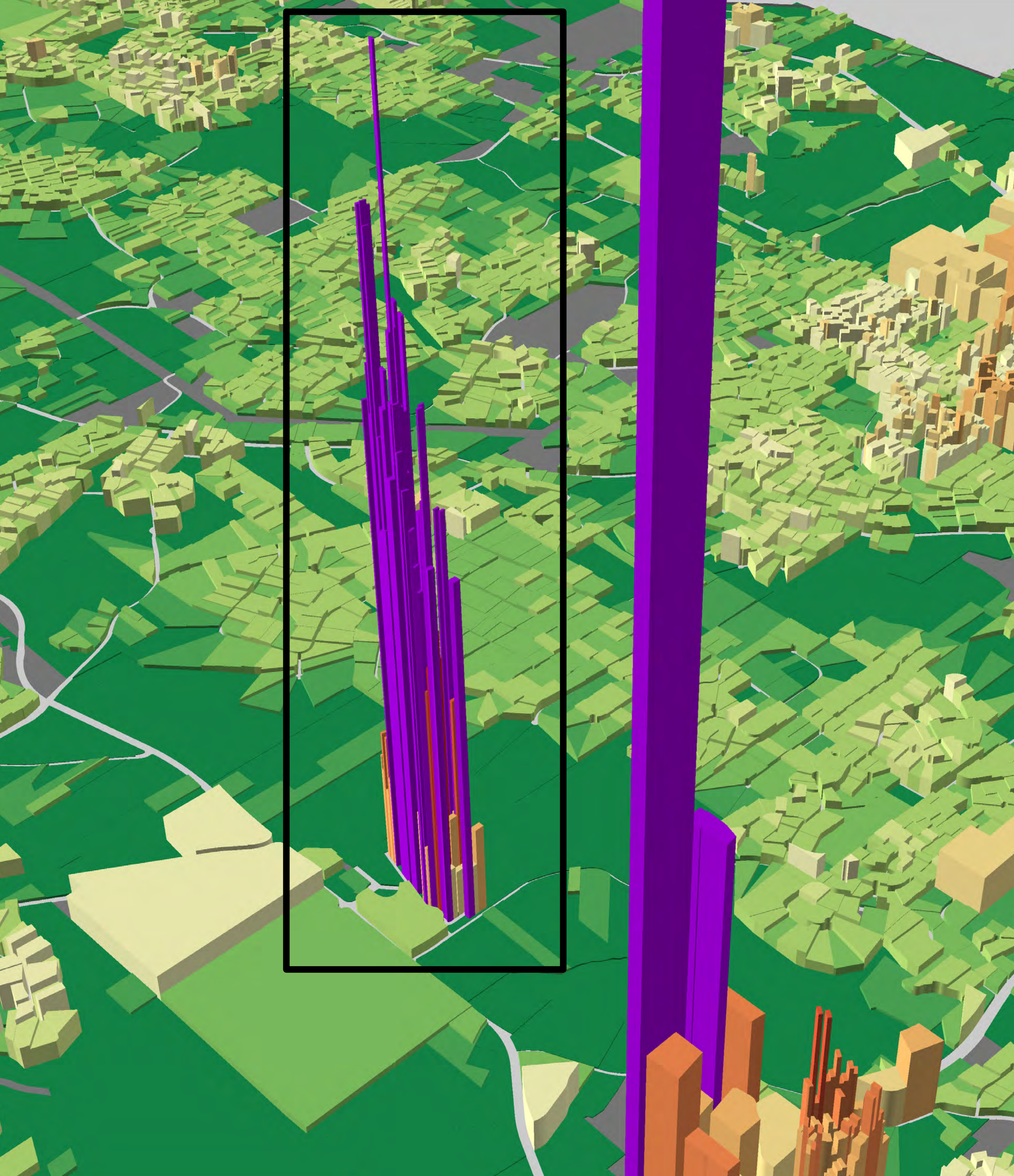


Taxable Value Per Acre
Downtown Fayetteville, GA

URBAN3

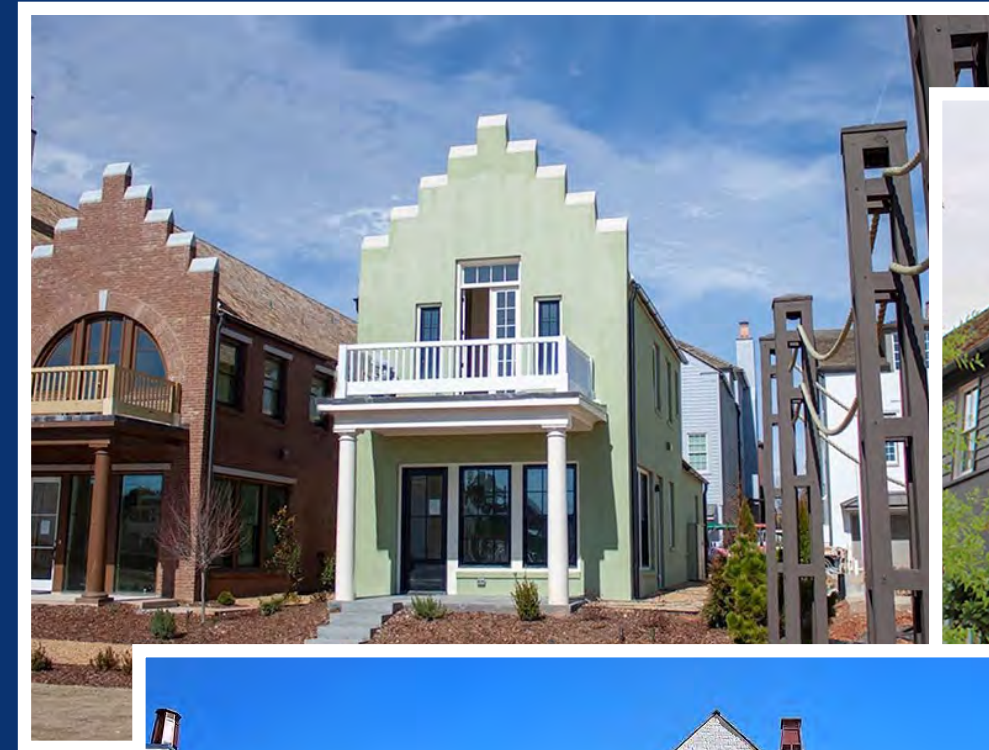
Twisted Taco
\$7 m per acre

Fayette Ave. Walmart
\$377,266 per acre



Taxable Value Per Acre

Fayetteville, GA



Pinewood Forest

Peak Value Per Acre: \$12.5m

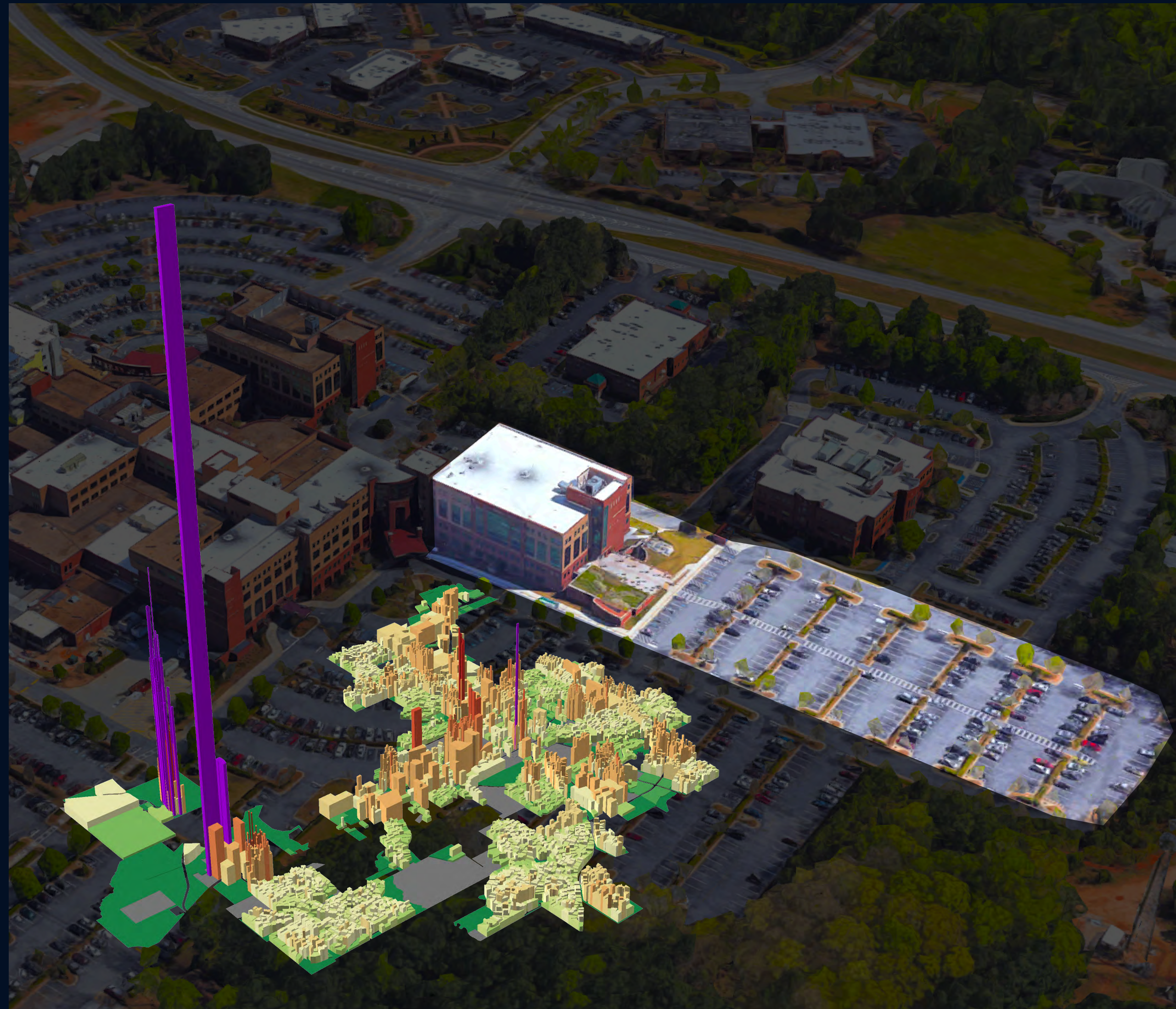
Avg Value Per Acre: \$6.4m

Fayette Ave. Walmart
\$377,266 per acre

Taxable Value Per Acre

Fayetteville, GA

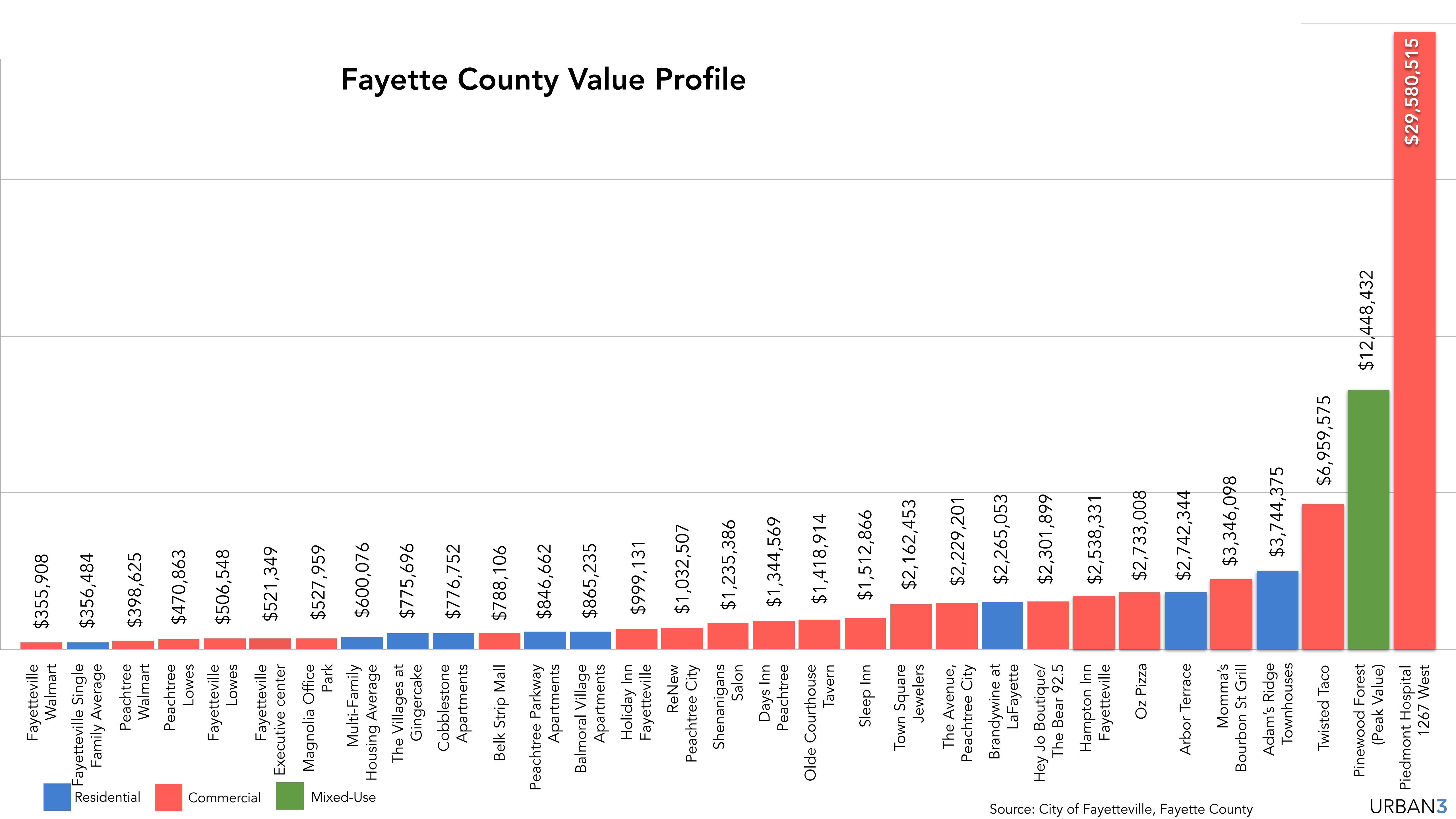
URBAN3



**1267 West
Medical Offices
Piedmont Fayette Hospital**
\$29.5 m per acre

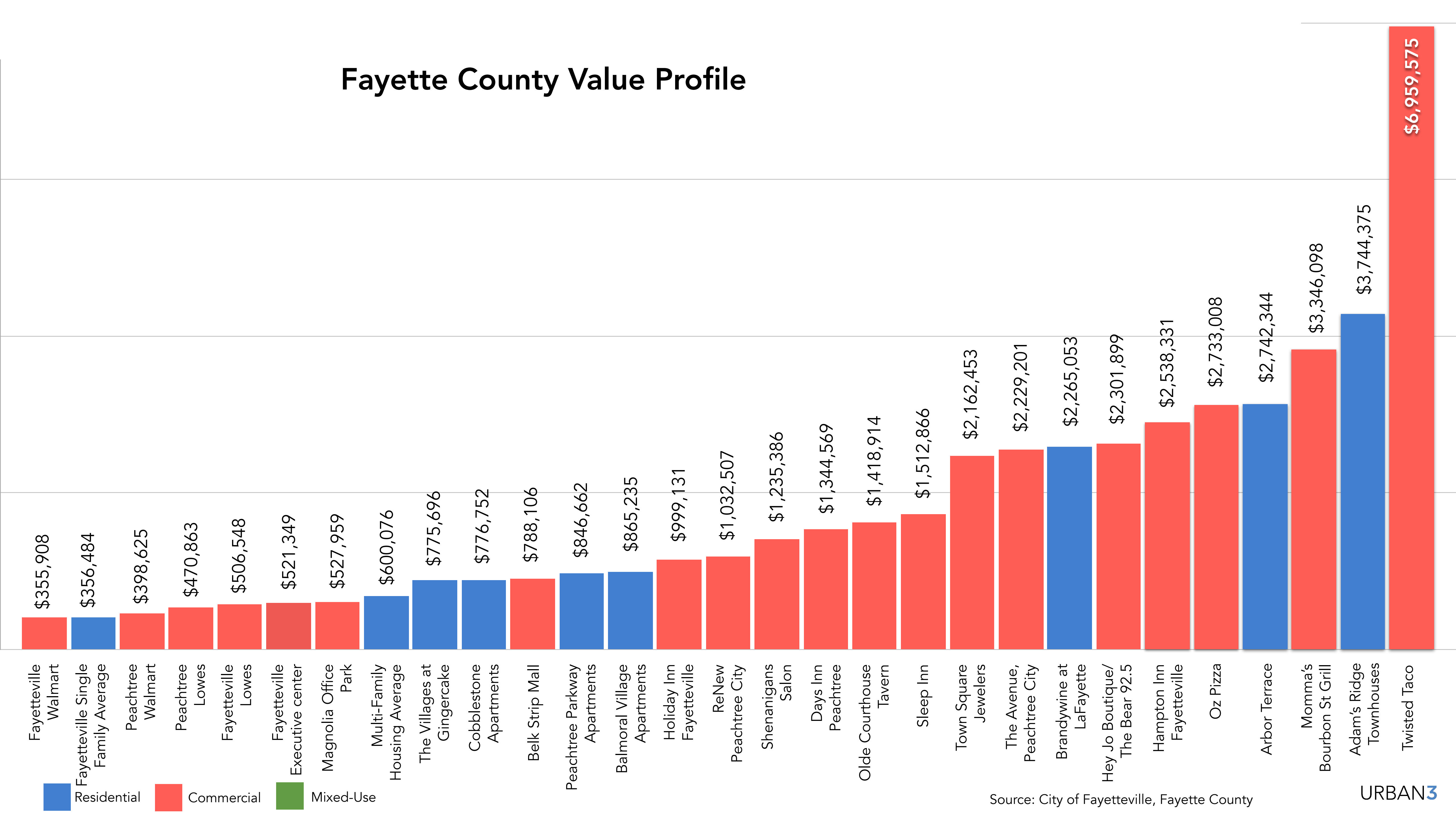
Fayette Avg. Walmart
\$377,266 per acre

Fayette County Value Profile



Source: City of Fayetteville, Fayette County

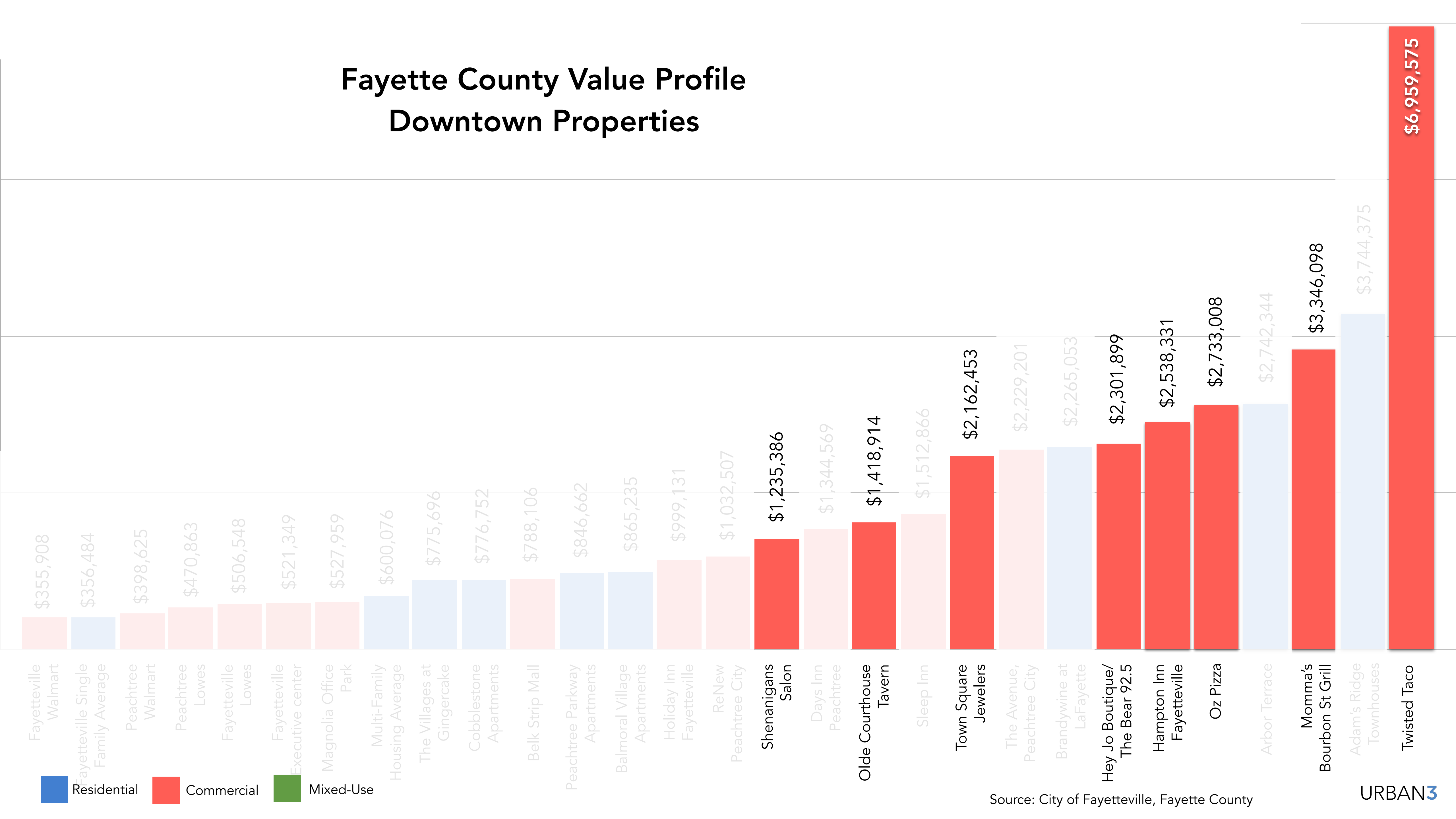
Fayette County Value Profile



Source: City of Fayetteville, Fayette County

Fayette County Value Profile

Downtown Properties



Source: City of Fayetteville, Fayette County



Fayetteville Walmart

\$355,908 value per acre

Fayette Co, GA
Productivity Comparison

URBAN3

Townhouses on Habersham

\$4.9m value per acre

.7 acres of the
townhouses on
Habersham Place
(2.6%) would equal
the **27 acre** Walmart





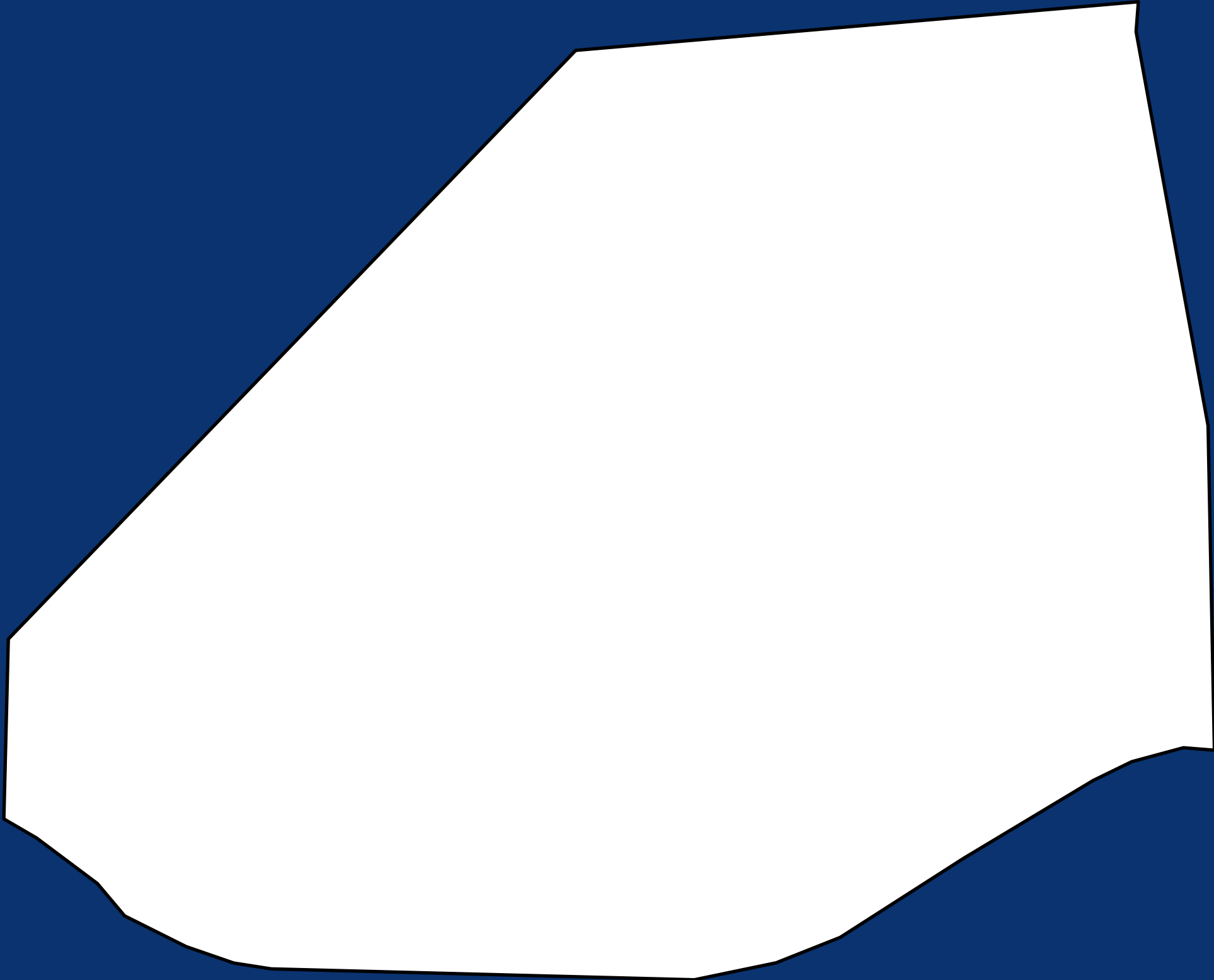
Fayetteville Walmart
\$355,908 value per acre

.7 acres of the townhouses on Habersham Place (2.6%) would equal the **27 acre** Walmart

Townhouses on Habersham
\$4.9m value per acre



—





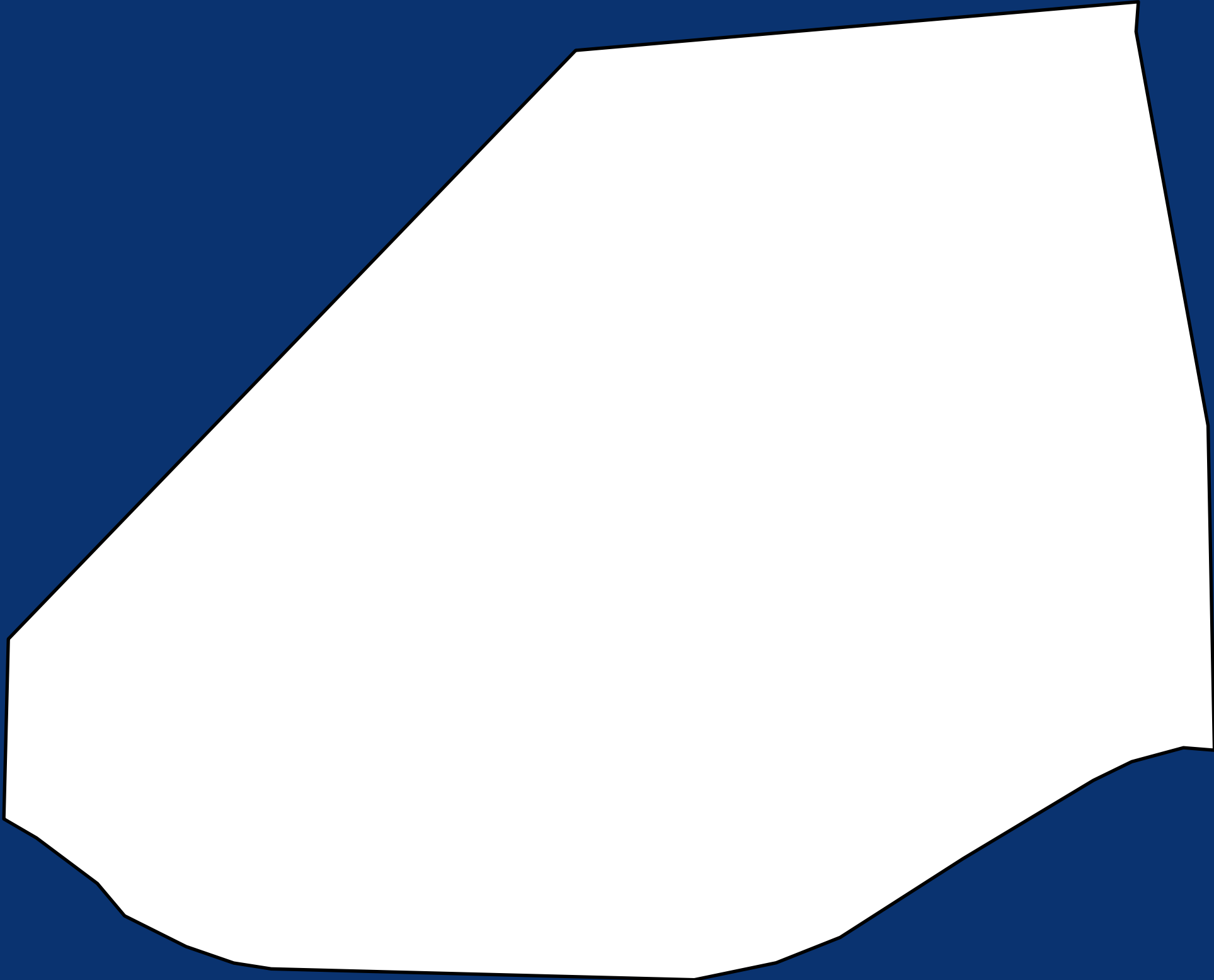
Fayetteville Walmart
\$355,908 value per acre

.7 acres of the townhouses on Habersham Place (2.6%) would equal the **27 acre** Walmart

Townhouses on Habersham
\$4.9m value per acre



=



Fayette Co, GA

Productivity Comparison



Fayetteville Lowes
\$506,548 per acre

2.8 acres of one of the Adams Ridge Ln
Townhouses would equal the **20 acre**
Avenue at Fayetteville Lowes



Adams Ridge Ln Townhouses
\$3.7m per acre

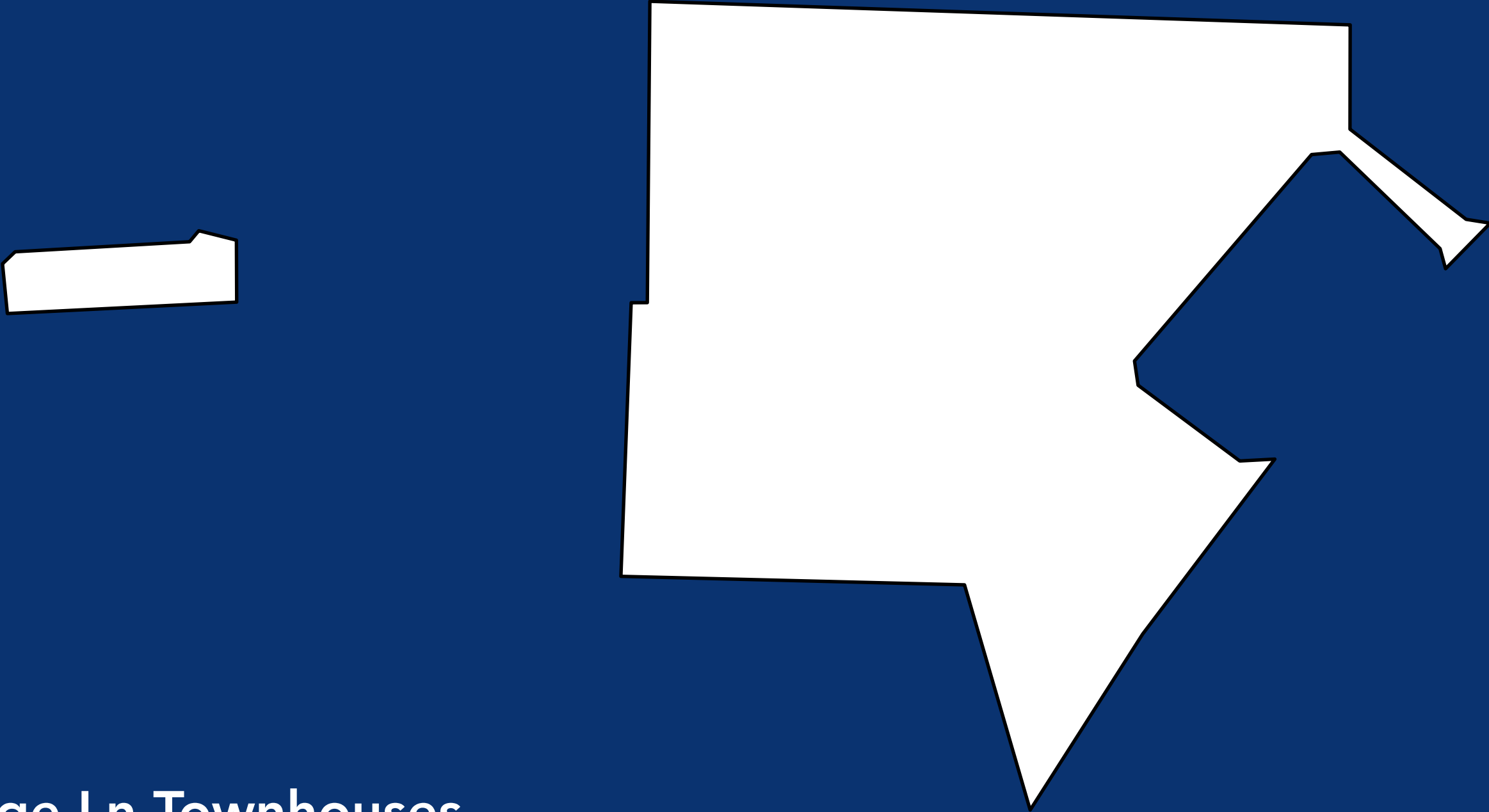


Fayetteville Lowes
\$506,548 per acre

2.8 acres of one of the Adams Ridge Ln
Townhouses would equal the **20 acre**
Avenue at Fayetteville Lowes



Adams Ridge Ln Townhouses
\$3.7m per acre



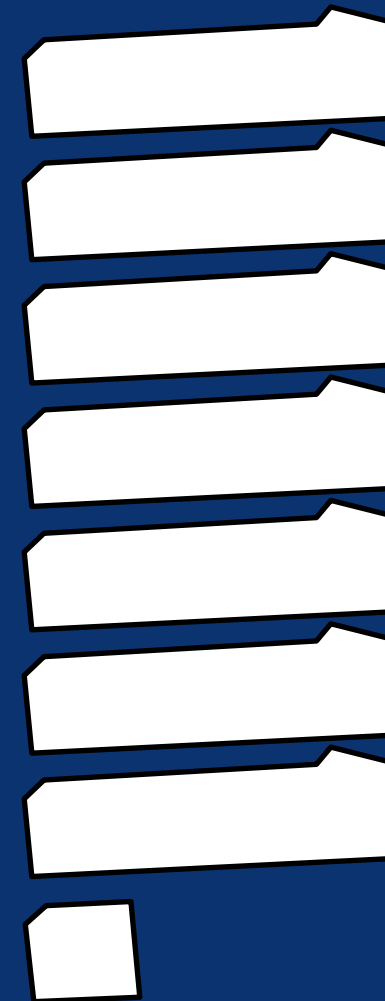


Fayetteville Lowes
\$506,548 per acre

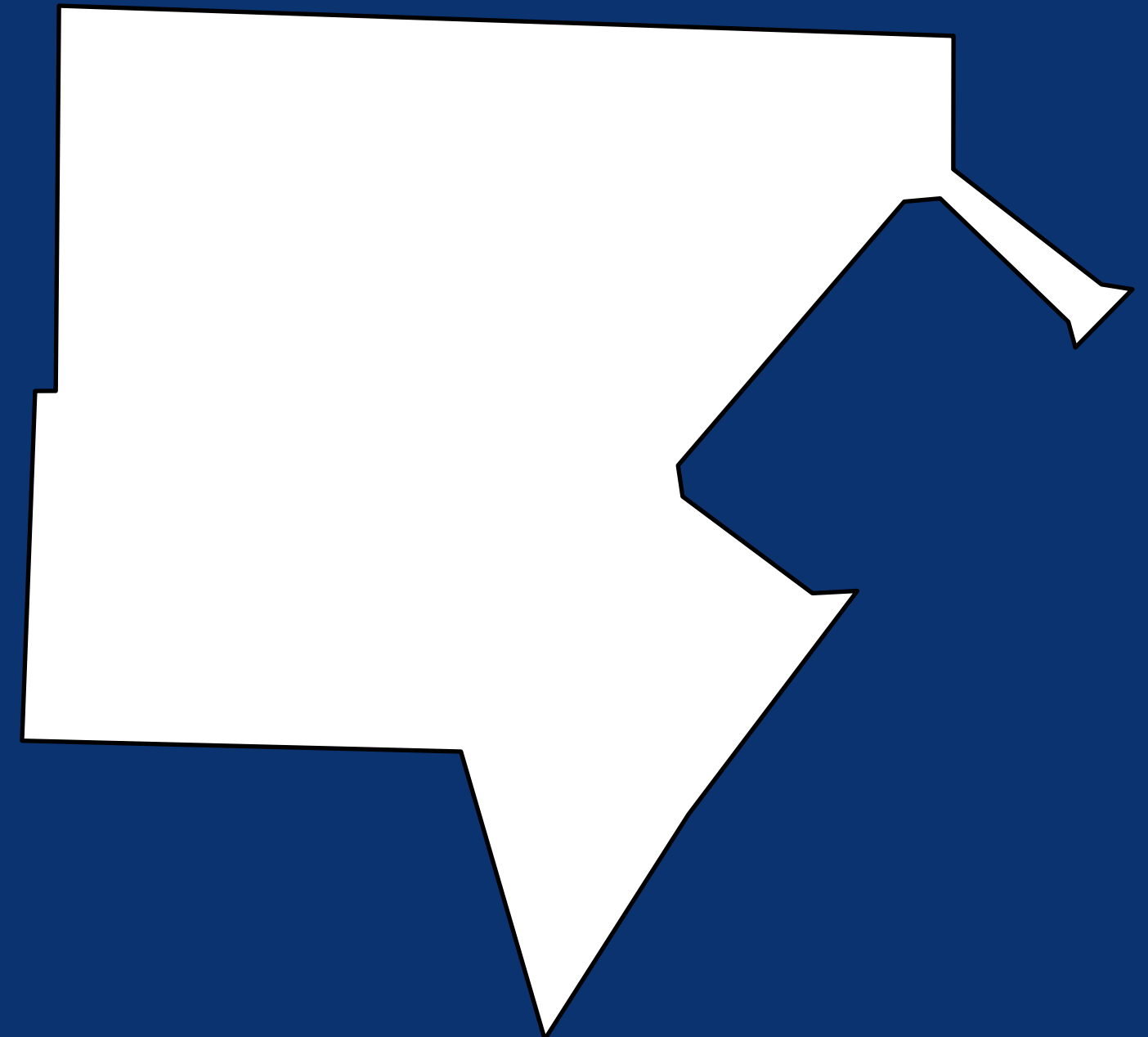
2.8 acres of one of the Adams Ridge Ln
Townhouses would equal the **20 acre**
Avenue at Fayetteville Lowes



Adams Ridge Ln Townhouses
\$3.7m per acre



=





Dunkin' Donuts
\$952,873 per acre

0.17 acres of the vacant Margarita Momma's would equal the **.75 acre** Dunkin Donuts

Margarita Momma's (vacant)
\$3.3 m per acre

Fayette Co, GA
Productivity Comparison

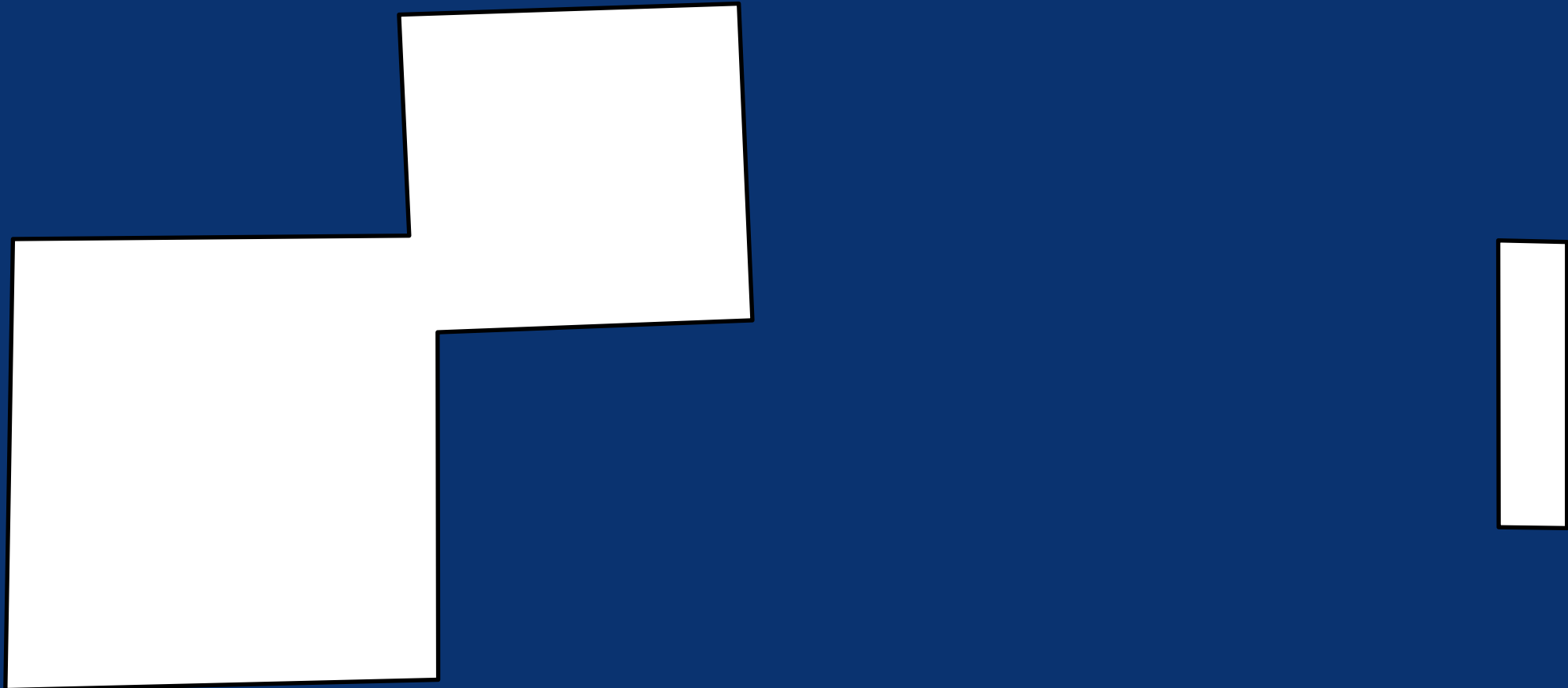
URBAN3





Dunkin' Donuts
\$952,873 per acre

0.17 acres of the vacant Margarita Momma's would equal the .75 acre Dunkin Donuts



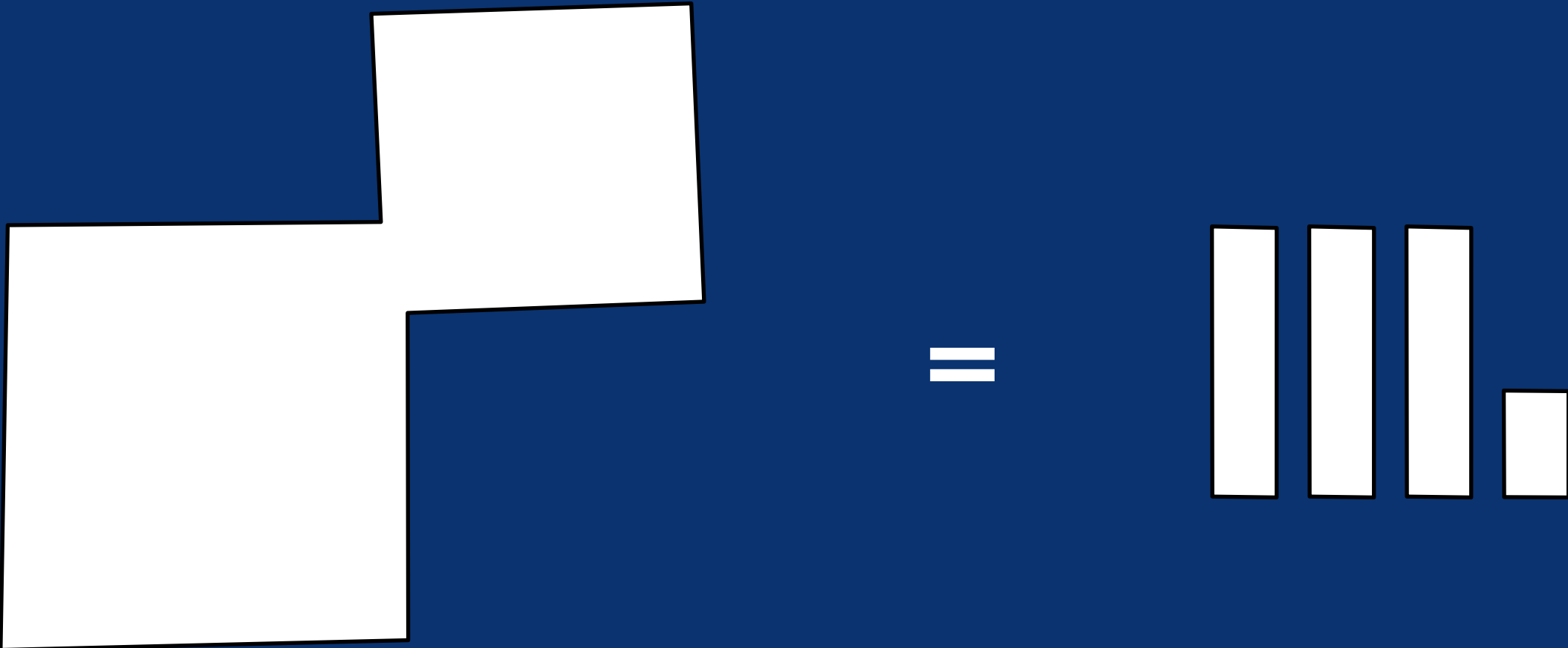
Margarita Momma's (vacant)
\$3.3 m per acre





Dunkin' Donuts
\$952,873 per acre

0.17 acres of the vacant Margarita Momma's would equal the .75 acre Dunkin Donuts



Margarita Momma's (vacant)
\$3.3 m per acre





The Avenue at Peachtree City
\$2,229,201 per acre

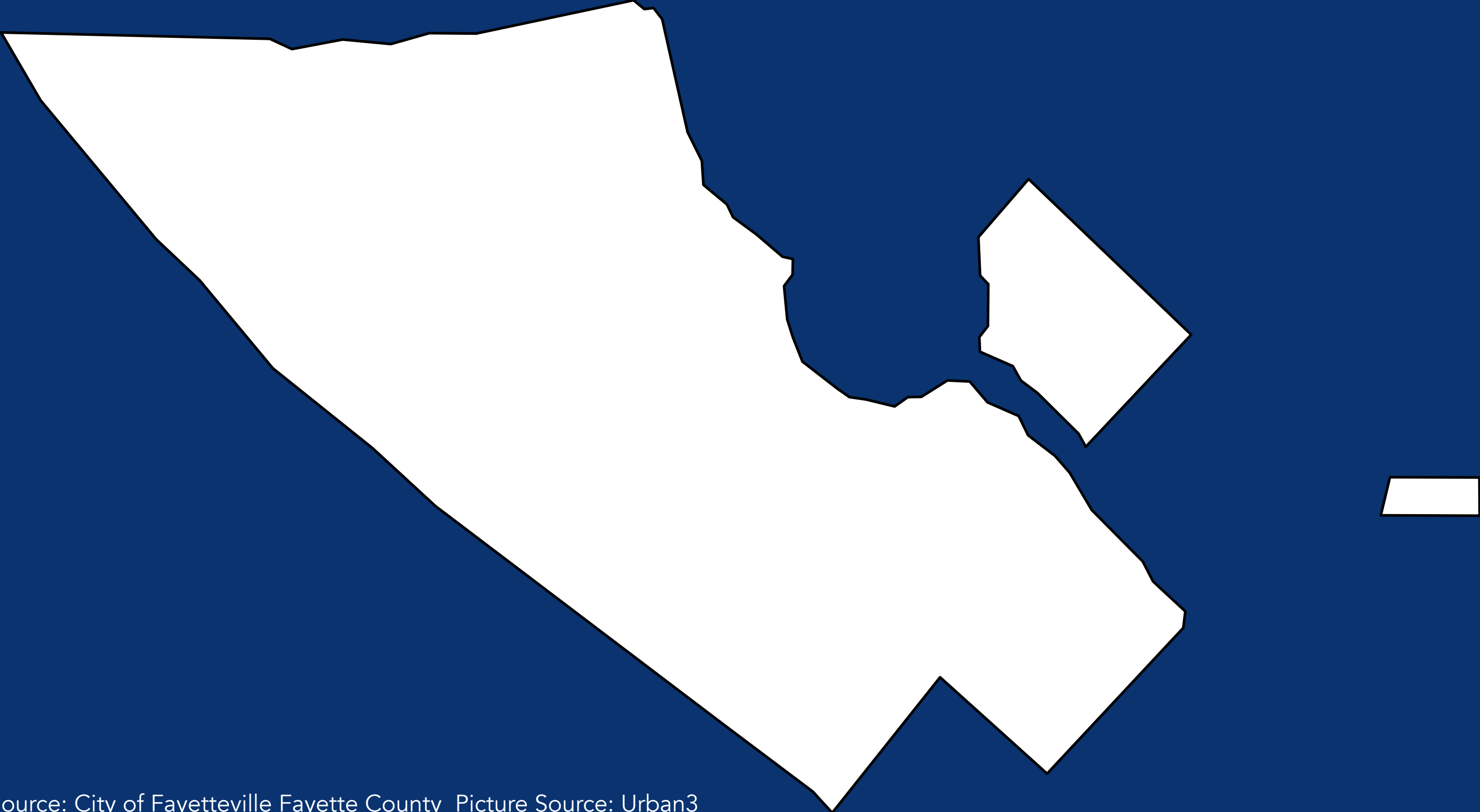
0.4 acres of Twisted Taco would
equal the 16 acre Avenue at
Peachtree City Shopping Mall



Twisted Taco
\$7 m per acre



The Avenue at Peachtree City
\$2,229,201 per acre



0.4 acres of Twisted Taco would equal the 16 acre Avenue at Peachtree City Shopping Mall

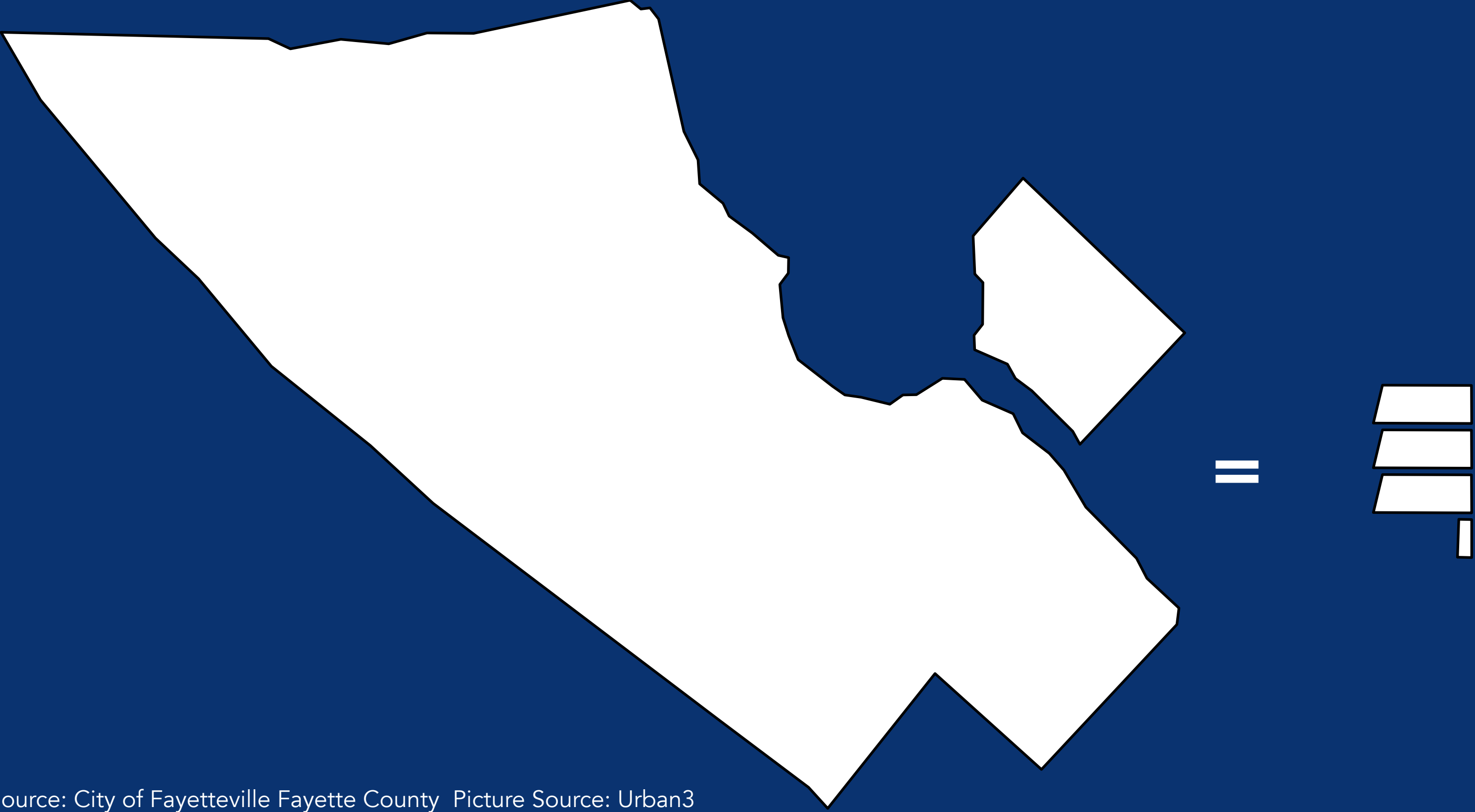


Twisted Taco
\$7 m per acre



The Avenue at Peachtree City
\$2,229,201 per acre

0.4 acres of Twisted Taco would
equal the 16 acre Avenue at
Peachtree City Shopping Mall



Twisted Taco
\$7 m per acre

City Comparisons

Fayetteville, GA

Sugar Hill

Total Value: \$1.3 b
Square Miles: 11
Pop: 24k
Peak VPA: \$2 m

Avg VPA
\$211,921

Suwanee

Total Value: \$1.8 b
Square Miles: 11
Pop: 15k
Peak VPA: \$5.5 m

Avg VPA
\$299,227

Milton

Total Value: \$7.7 b
Square Miles: 39
Pop: 39k
Peak VPA: \$9.6 m

Avg VPA
\$272,238

Tyrone

Total Value: \$1 b
Square Miles: 13
Pop: 7k
Peak VPA: \$1.7 m

Avg VPA
\$156,933

Fayetteville

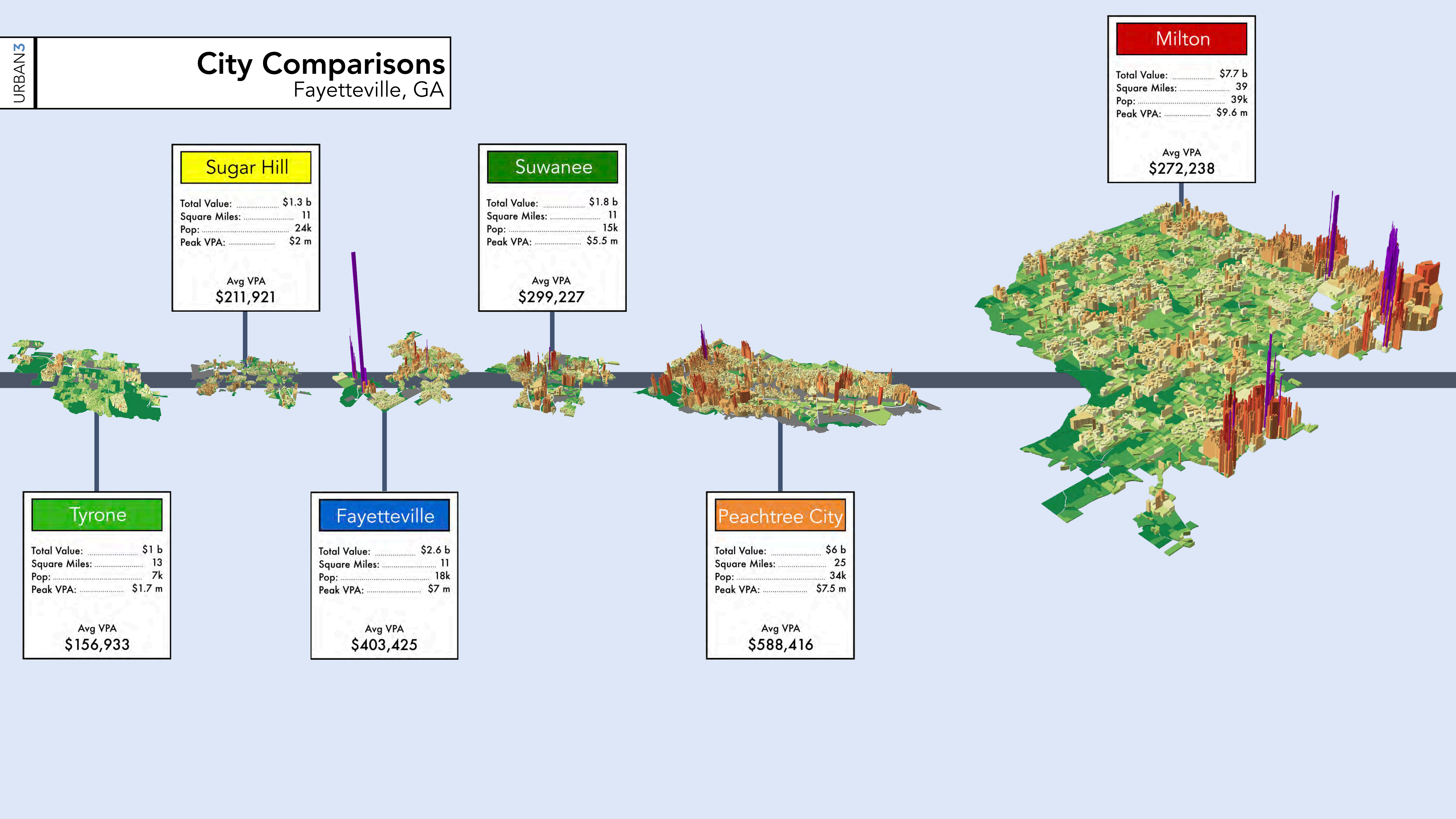
Total Value: \$2.6 b
Square Miles: 11
Pop: 18k
Peak VPA: \$7 m

Avg VPA
\$403,425

Peachtree City

Total Value: \$6 b
Square Miles: 25
Pop: 34k
Peak VPA: \$7.5 m

Avg VPA
\$588,416



City Comparisons

Other cities in the area.

City Comparisons

Fayetteville, GA

Sugar Hill

Total Value:.....\$1.3 b
Square Miles:..... 11
Pop:..... 24k
Peak VPA:..... \$2 m

Avg VPA
\$211,921

Tyrone

Total Value: \$1 b
Square Miles: 13
Pop: 7k
Peak VPA: \$1.7 m

Avg VPA
\$156,933

Duwanee

Avg VPA
\$17,441

Peachtree

Total Value:.....\$6 b
Square Miles:..... 25
Pop:..... 34k
Peak VPA:..... \$7.5 m

Avg VPA
\$588,416

Milton

Total Value:.....\$7.7 b
Square Miles:..... 39
Pop:..... 39k
Peak VPA:..... \$9.6 m

Avg VPA
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City Comparisons

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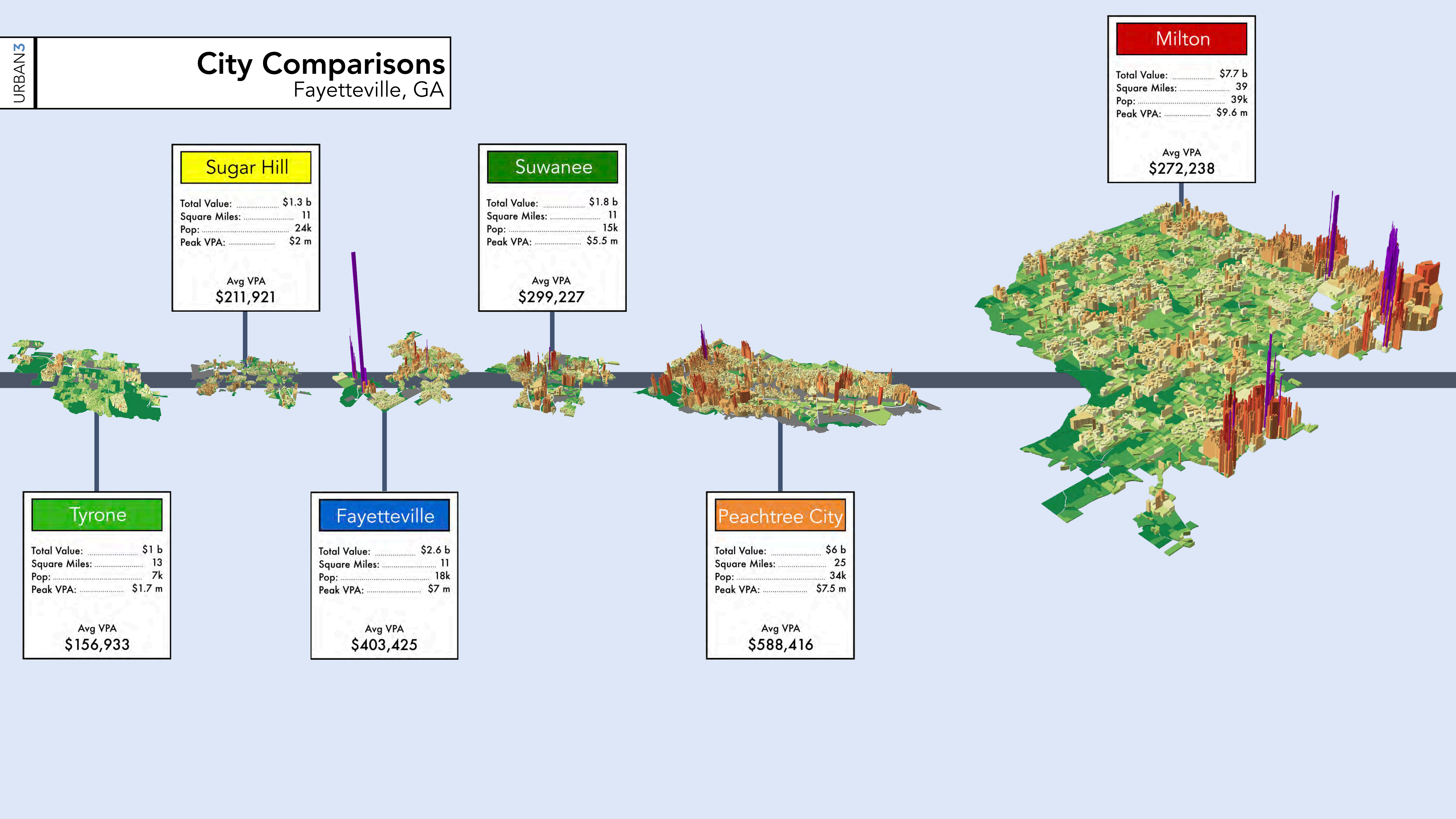
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Pop: 18k
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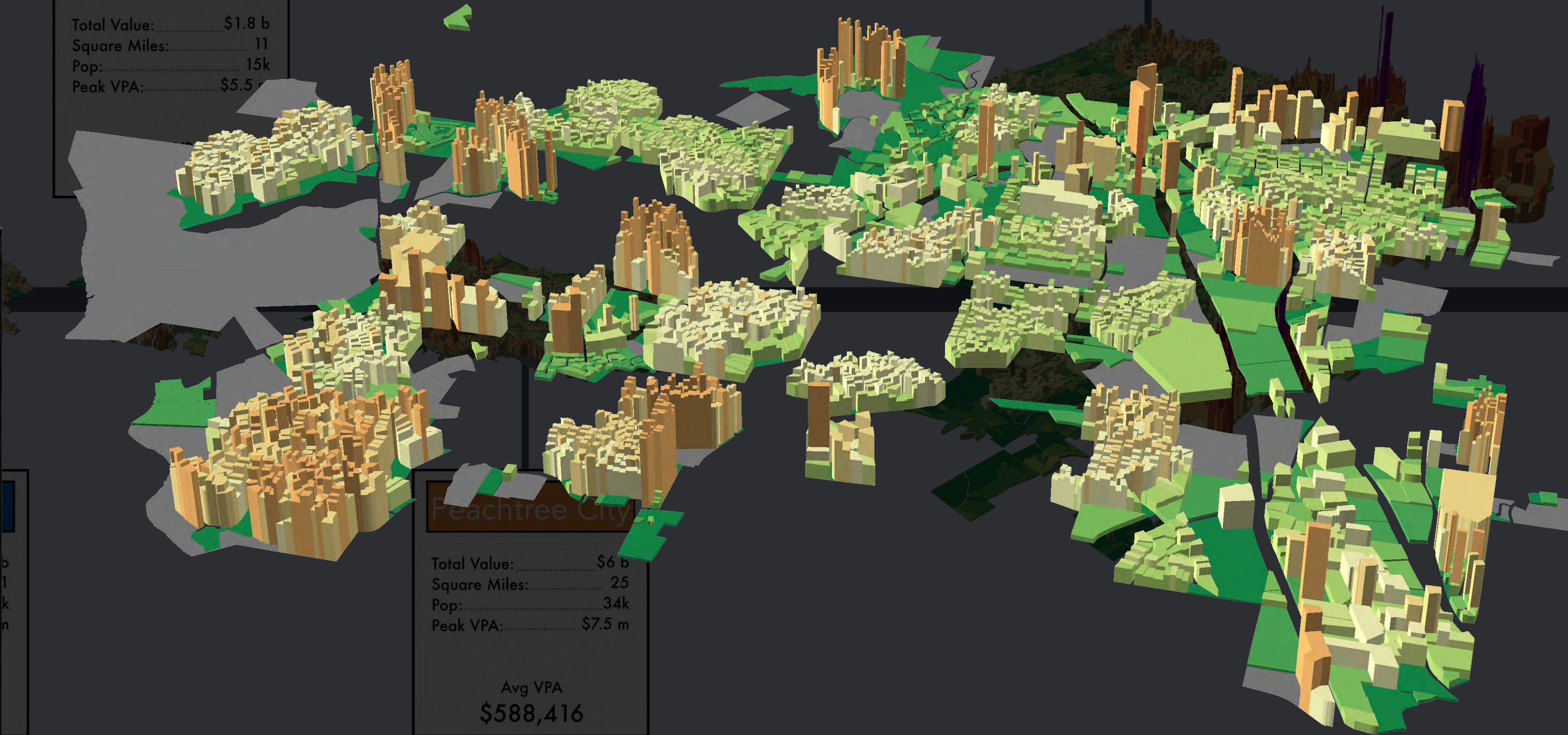
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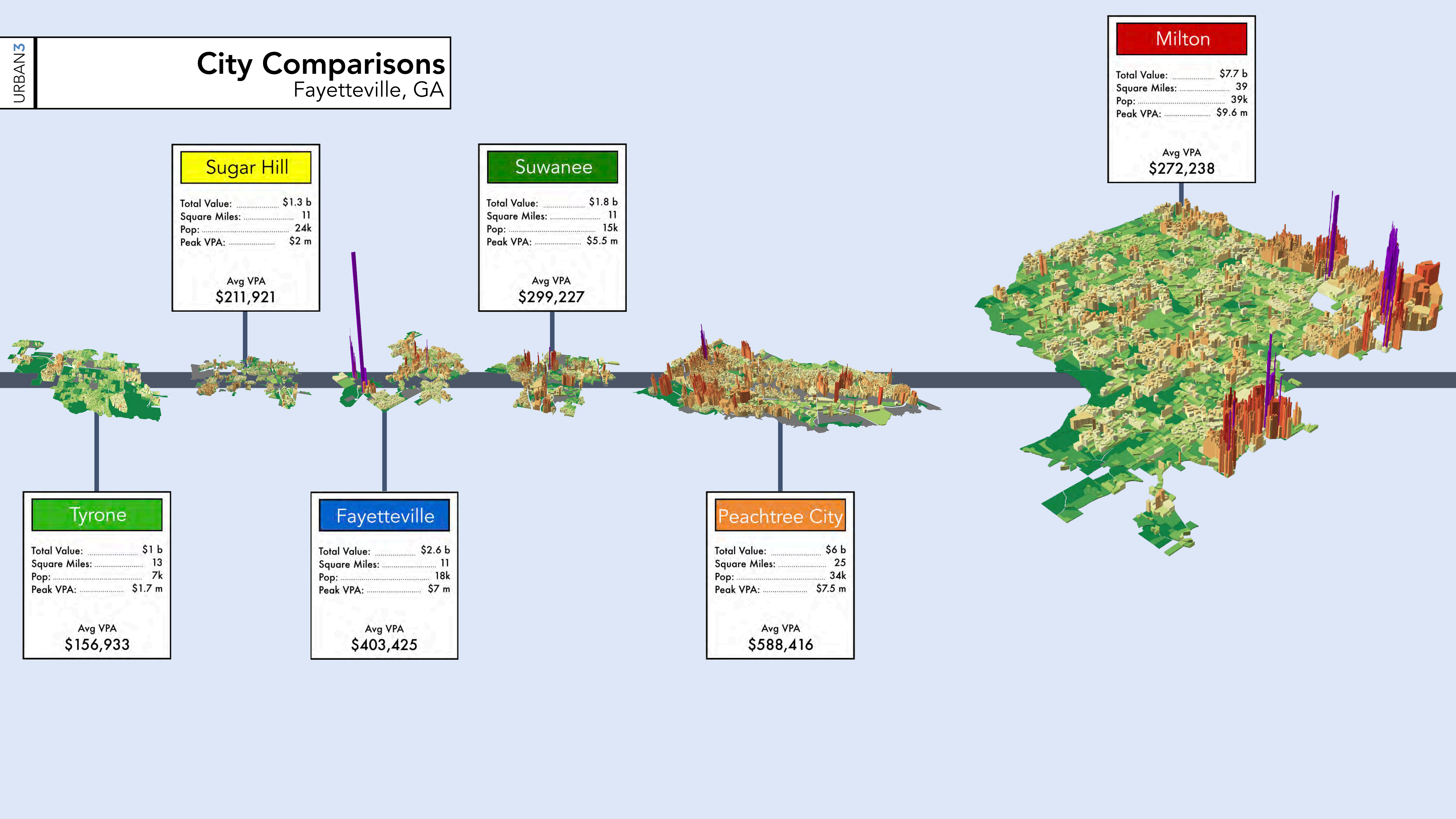
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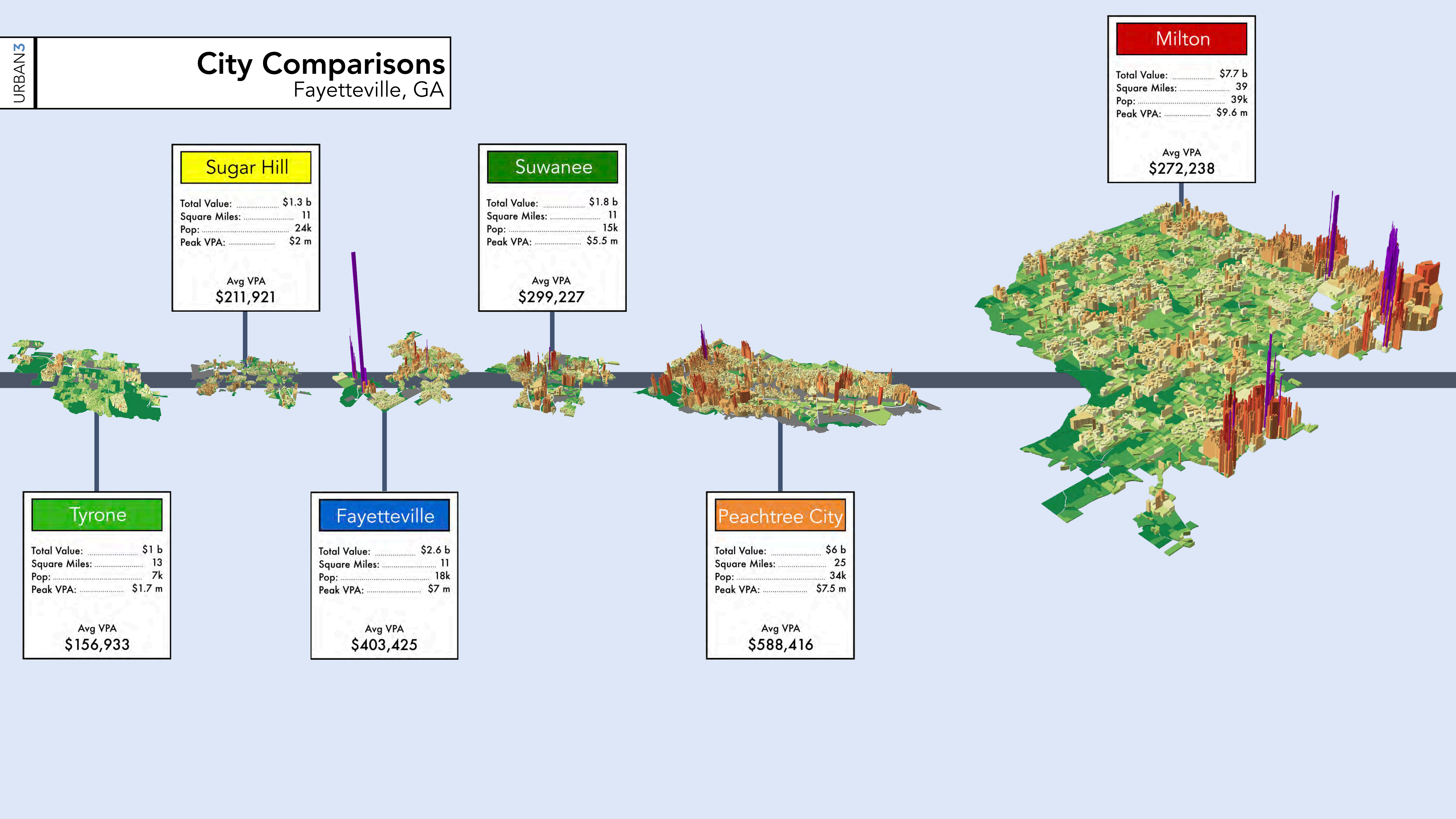
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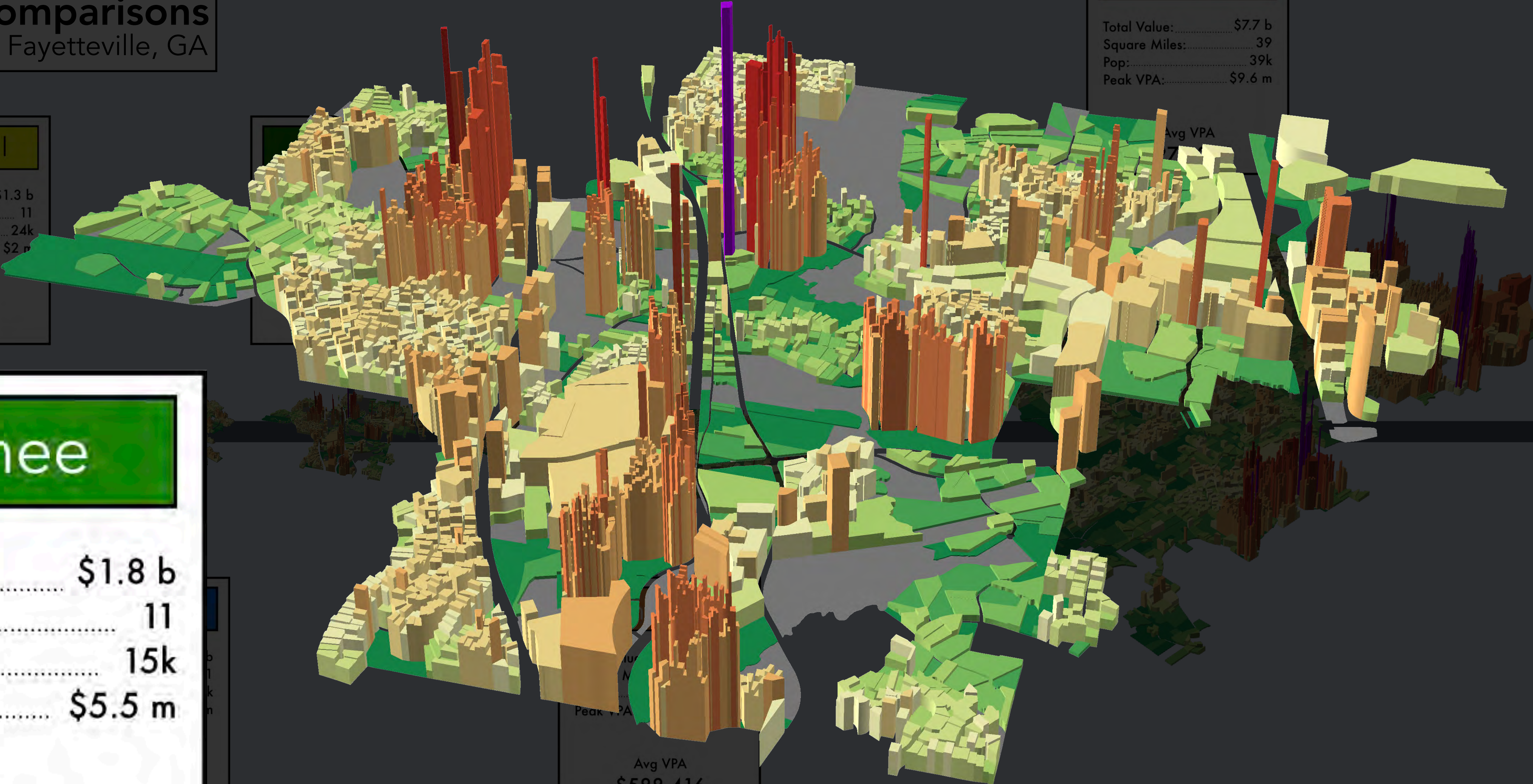
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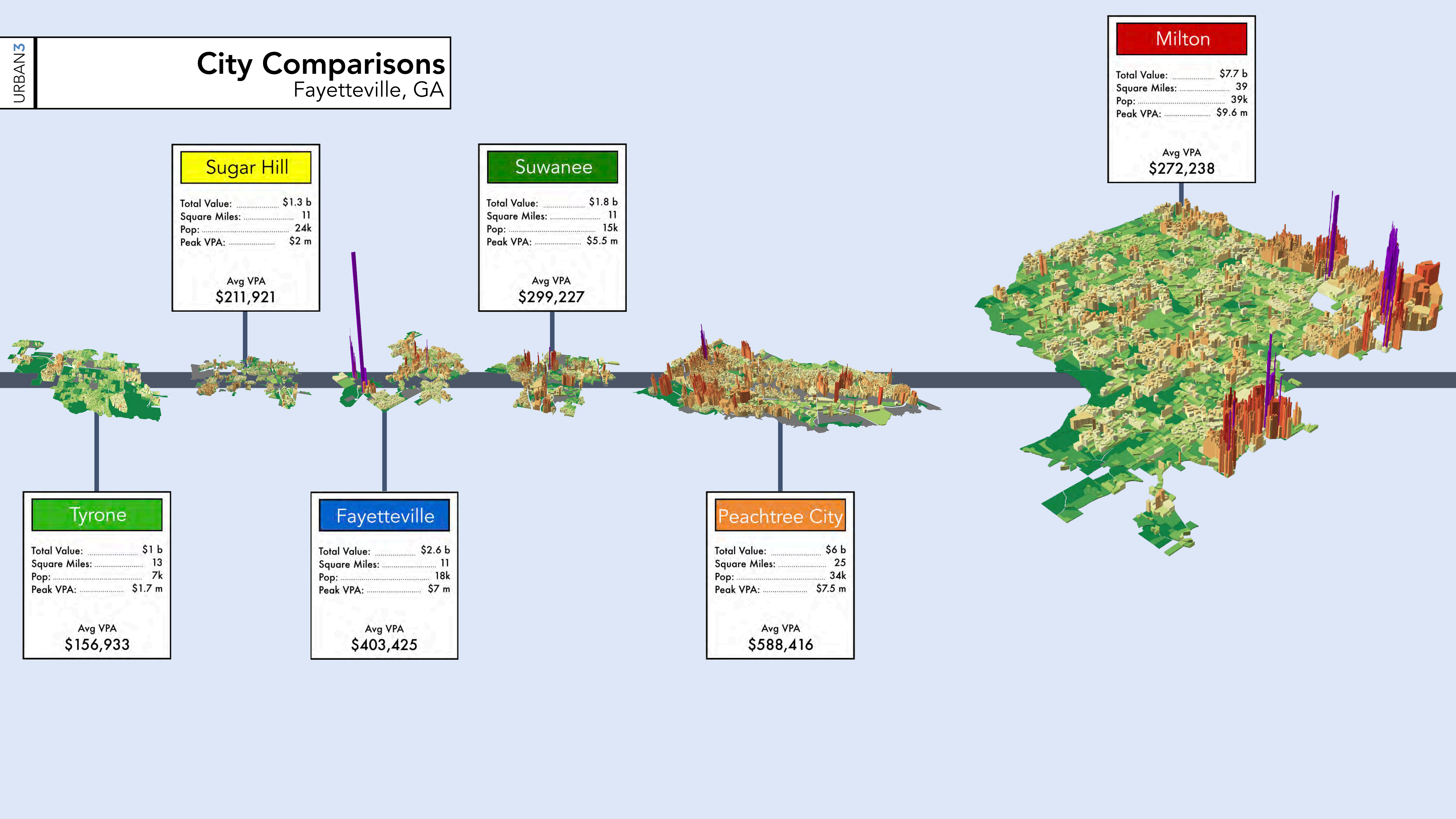
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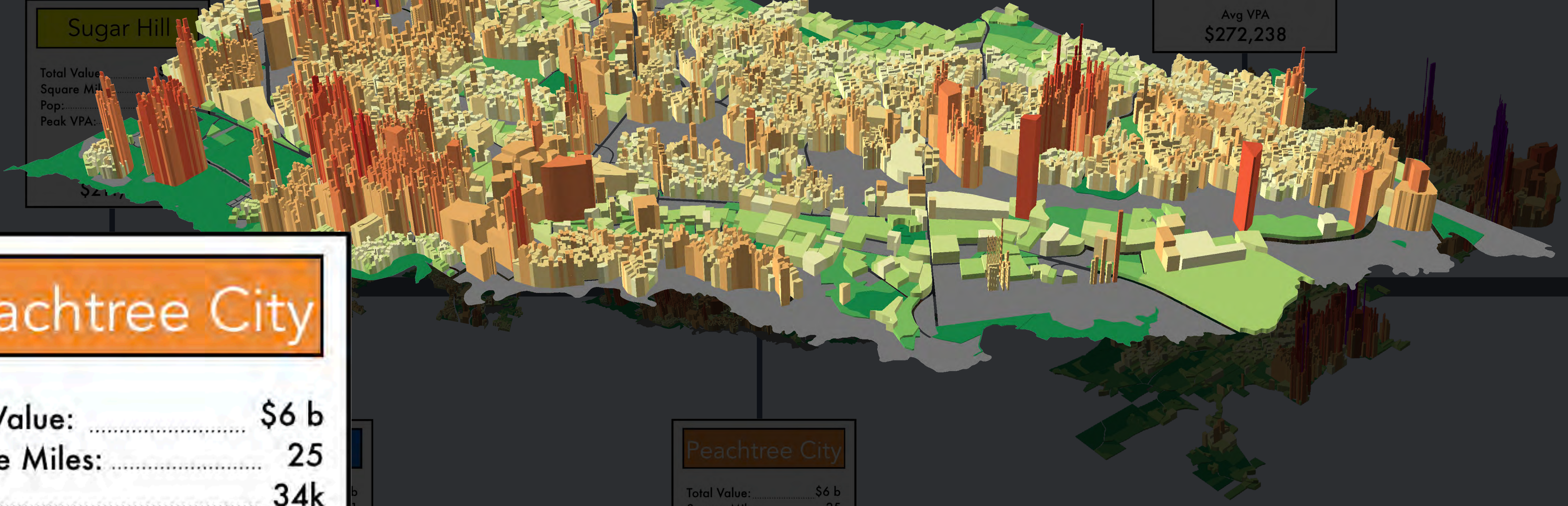
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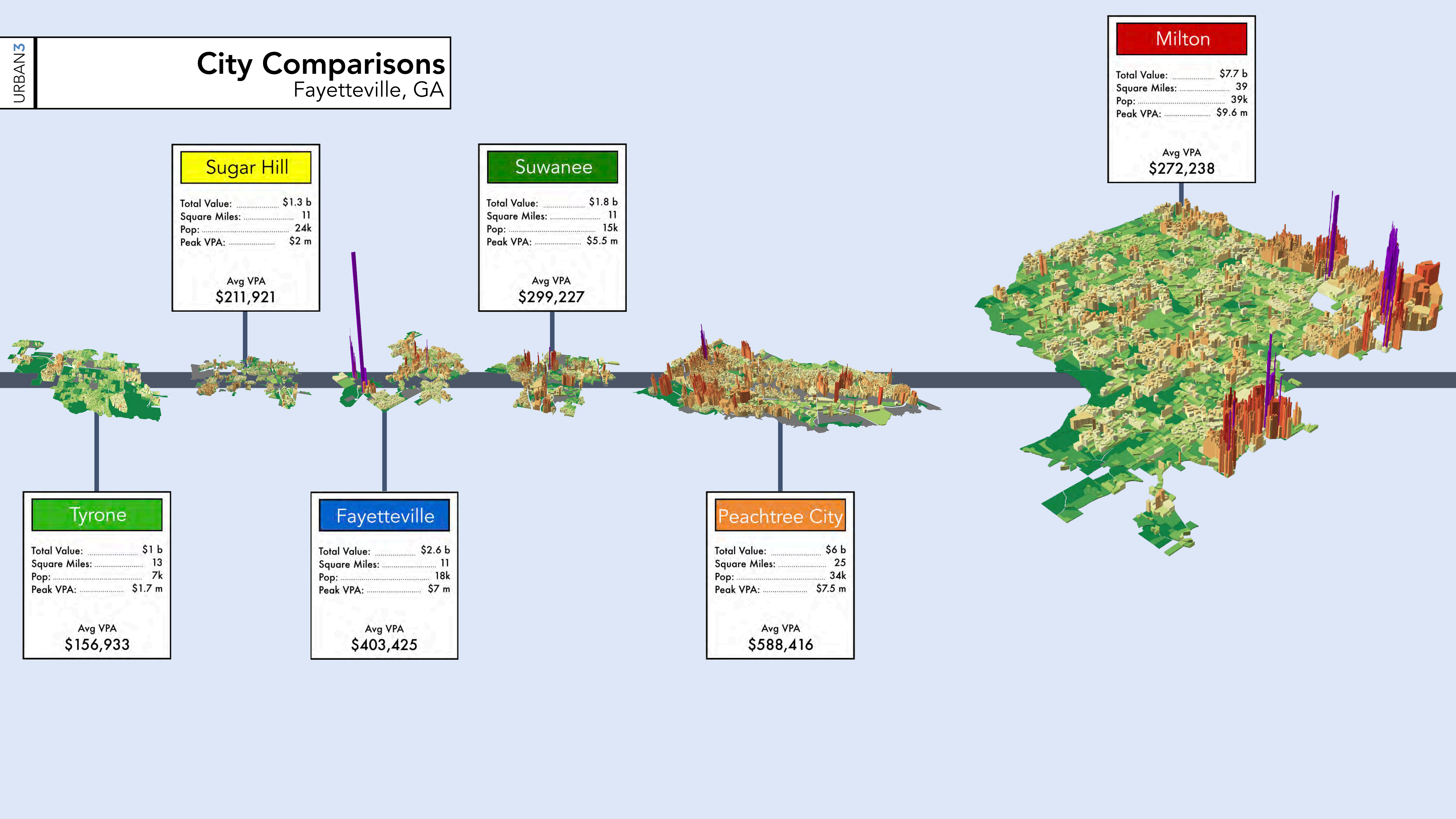
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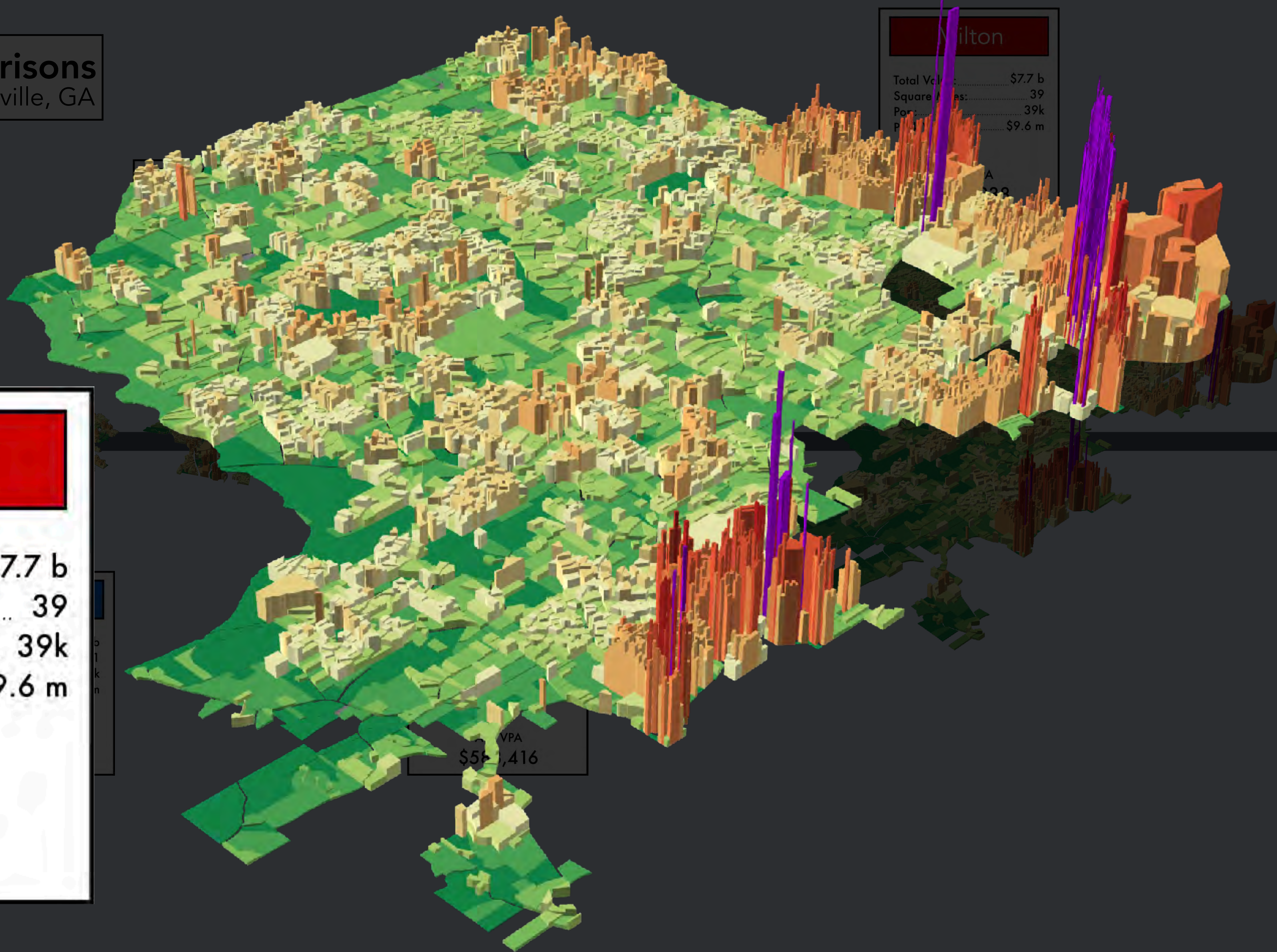
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Tyrone Applications

What do our ROI's look like?



Infrastructure Costs

Infrastructure Items & Total Amount

- Road: 69 Miles
- Curb: 59 Miles
- Sidewalk: 53 Miles
- Sewer Pipe: 18 Miles
- Stormwater Pipe: 21 Miles
- Multi-Use Trail: 6 Miles
- Lift Stations: 5
- Street Lights: 758

Costs/Year/Unit	Total
-----------------	-------

- | | |
|--|-----------|
| • Mile of Road: \$5,800 (\$1.10/ft)..... | \$400,200 |
| • Mile of Curb: \$5,000 (\$0.94/ft)..... | \$345,000 |
| • Mile of Sidewalk: \$4,600 (\$0.87/ft)..... | \$243,800 |
| • Mile of Sewer Pipe: \$20,000 (\$3.80/ft)..... | \$356,000 |
| • Mile of Stormwater Pipe: \$15,000 (\$2.84/ft)..... | \$310,500 |
| • Mile of Multi-Use Trail: \$7,040 (\$1.33/ft)..... | \$38,016 |
| • Lift Stations: \$44,000/year..... | \$220,000 |
| • Street Lights: \$175/year..... | \$132,650 |

Value & Usage Breakdown



Homes Have Infrastructure. Instead of purely density per acre, we translate density to road frontage per lot as our infrastructure is more easily calculated in a linear fashion.

- **Neighborhood 1, 85'** avg. rd. frontage
 - *Streets, Curb, Sidewalks, Lights, Stormwater, Sewer*
- **Neighborhood 2, 130'** avg. rd. frontage
 - *Streets, Curb, Sidewalks, Lights, Stormwater*
- **Neighborhood 3, 180'** avg. rd. frontage
 - *Streets, Curb, Sidewalk, Lights, Stormwater*
- **Neighborhood 4, 60'** avg. rd. frontage
 - *Streets, Curb, Sidewalk, Lights, Stormwater*
- **Neighborhood 5, 150'** avg. rd. frontage
 - *Streets, Curb, Lights, Stormwater*
- **Neighborhood 6, 170'** avg. rd. frontage
 - *Streets, Lights*



Value & Usage Breakdown

What does this translate to?

- **Neighborhood 1, 85': \$500k**
 - Pays: \$578/yr
 - Costs: Streets, Curb, Sidewalks, Sewer, Storm Lights: \$430
 - \$148/yr for all services and common infrastructure
 - 74% to infrastructure
- **Neighborhood 2, 130' \$625k**
 - Pays: \$722/yr
 - Costs: Streets, Curb, Sidewalks, Storm, Lights: \$462
 - \$260/yr for all services and common infrastructure
 - 63% to infrastructure
- **Neighborhood 3, 180' \$900k**
 - Pays: \$1,040/yr
 - Streets, Curb, Sidewalks, Storm, Lights: \$608
 - \$432/yr for all services and stormwater
 - 60% to infrastructure
- **Neighborhood 4, 60': \$350k**
 - Pays: \$404/yr
 - Streets, Curb, Sidewalks, Storm, Lights: \$175
 - \$229/yr for all services and stormwater
 - 43% to infrastructure
- **Neighborhood 5 150' : \$400k**
 - Pays: \$462/yr
 - Streets, Curb, Storm, Lights: \$390
 - \$72/yr for all services and stormwater
 - 84% to infrastructure
- **Neighborhood 6, 170' : \$475k**
 - Pays: \$548/yr
 - Streets, Lights: \$229
 - \$319/yr for all services and stormwater
 - 41% to infrastructure

****These percentages just cover the infrastructure directly in front of these properties. Remaining taxes go towards paying for all other infrastructure in Town and all services such as parks, public works, police, library, recreation, and administration (Town Hall). There's an obvious gap. It is something we must be conscientious of in our land-use planning. Please note these are approximate numbers.****



DO THE MATH