



# **L** LINCOLN INSTITUTE OF LAND POLICY

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**The Lincoln Institute of Land Policy is a think-tank based in Cambridge, Mass., that conducts research, evaluation and analysis, publishes books, a quarterly journal and documentary films, and holds conferences and seminars on the use, regulation, and taxation of land. Founded in 1974, the Lincoln Institute covers tax policy including tax limitations and the**

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**Anthony Flint  
Lincoln Institute of Land Policy  
Cambridge, Massachusetts**

**Contact Phone: 617-661-3016, #116**

**[anthony.flint@lincolninst.edu](mailto:anthony.flint@lincolninst.edu)**

**[www.LincolnInst.edu](http://www.LincolnInst.edu)**

