

# **MANAGING VACANT LANDS WITHIN CENTRAL BUSINESS DISTRICTS: IMPLICATIONS OF IMPLEMENTING IDLE LAND TAXATION**

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## **Abstract**

The horizontal expansion of the Philippine cities such as Davao City has resulted in the neglect of the original business district. This expansion usually results in the proliferation of idle lands within the central business district (CBD) and overextension of public infrastructures and services in the outlying areas. Development controls like the idle land tax are listed as options of local government units but are underutilized. There is a need to assess its implication on the operations of the local government unit and the urban environment.

**Keywords:** Davao City; development control; urban planning; idle land; idle land taxation; vacant land

## **Introduction**

**T**he Philippine cities are experiencing rapid population growth brought about by urbanization. This condition has expanded the metropolitan areas and has encroached on the farmlands surrounding them as seen in the provinces of Bulacan and Laguna in Luzon. This development outside the city core has created the need for additional expenditures for the government who have to keep up in the provision of basic services like water, electricity and roads in the outskirts of the city. While there is rapid expansion in the outskirts of the cities, certain areas within the existing urban core are left undeveloped.

The local government units must put in place policies to enhance and induce the economic potentials of the urban areas where the greatest potential for tax revenues can be generated. One such available development tool is taxing the idle land assets located within the local government unit especially those within the central business district. This is a tool which must not only be seen as a revenue generation tax but also as a means to spur development of the idle assets of the city.

## **Problem Statement**

The presence of vacant lands within the central business district provides both predicament and potential for development. It is viewed as a symptom of an unhealthy land market within the CBD and a lack of economic activity in the strategically located area. Despite these negative views, the presence of vacant lots can be viewed as an available resource within the CBD that can be utilized to further increase the attractiveness of the CBD to investors. These provide future spaces for innovative structures and activities that can be created within the downtown area.

The paper seeks to answer the following questions:

- Where are the locations of these idle lands within the Davao City CBD?

- What are the present uses of recently converted vacant lands in Davao City?
- What are the implications should the government collect taxes from idle land within the CBD?

## **Objectives**

By the end of the study, the research shall have:

- Reviewed various documents regarding the utilization of the idle land taxation in the country;
- described the present situation of the vacant lands located within the central business district;
- presented the issues should idle land taxation be imposed on vacant lots; and
- recommended strategies to encourage the proper implementation of idle lands taxation in the city.

## **Methodology**

The following research methods were utilized to gather required data:

- Documents regarding pertinent national laws, local ordinances and position papers to examine the local government's plans and private sector's views on existing vacant land were reviewed.
- Interviews with key informants were conducted to determine the present utilization of previously vacant lots.
- Lot survey was conducted and various maps inspected to determine the locations of the vacant lots within the central business district of Davao City.

## **Scope and Limitations**

While vacant lands abound around Davao City, there is a lack of data regarding the inventory of these idle assets. Location maps and other relevant data regarding these are almost nonexistent. The study is limited to the availability of

data. A location map of vacant lands within the CBD was drawn. This still has to be validated by further land studies in the said area. Specific findings may apply to the experience of Davao City alone and may not be appropriate to other urban areas.

Only vacant lands were covered in the study. Underutilized lands, abandoned buildings, and other idle structures, though part of the idle assets of the urban areas, were not included in the study.

## **Review of Literature**

The Central Business District or CBD is traditionally the center of economic activities and employment. This location has the highest land prices in the city as it has the potential to provide investors with the highest return of investments. The high potential of profit margins attracts commercial and service providers to locate within the area, therefore landowners erect infrastructures to accommodate such profitable businesses. Furthermore, the limited space within the CBD can be overcome by the vertical development of the buildings to further maximize profits from the limited urban lot.

### ***Definitions of Vacant Land***

*The Philippine Definitions.* Section 43 of Presidential Decree No. 464 Enacting a Real Property Tax Code signed by then President Marcos in 1974 defining idle urban lands include "lands in chartered cities and municipalities exceeding five thousand square meters in area, two-thirds of which remain unutilized or unimproved as certified to by the provincial or city assessor. This section shall likewise apply to residential lots or subdivisions duly approved by proper authorities, the ownership of which has been transferred to individual owners. If the acquired lots, however, remain idle because the subdivision itself is not developed in accordance with its subdivision plans, the tax imposable under Section forty-two of this Code on the individual lots shall be assessed on the

subdivision and paid for by the subdivision owner. Individual lots of such subdivisions, the ownership of which has not been transferred to the buyer, shall be considered as forming part of the subdivision."

Section 237.b of the Local Government Code of 1991 defines urban idle lands as "lands, other than agricultural, located in a city or municipality, more than one thousand (1,000) square meters in area one-half (1/2) of which remain unutilized or unimproved by the owner of the property or person having legal interest therein. Regardless of land area, this Section shall likewise apply to residential lots in subdivisions duly approved by proper authorities, the ownership of which has been transferred to individual owners, who shall be liable for the additional tax: Provided, however, that individual lots of such subdivisions, the ownership of which has not been transferred to the buyer shall be considered as part of the subdivision, and shall be subject to the additional tax payable by subdivision owner or operator."

The 1992 Urban Development and Housing Act (UDHA) of the Philippines provides the current and official definition of idle land. Idle lands refer to "nonagricultural lands in urban and urbanizable areas on which no improvements, as herein defined, have been made by the owner, as certified by the city, municipal or provincial assessor. Idle government lands refer to: nonagricultural lands in urban and urbanizable areas on which no improvement as herein defined has been made by the government including: (1) patrimonial properties of the state; (2) public properties; and (3) properties foreclosed by the government financing institutions (GFIs), government owned and controlled corporations (GOCCs), as certified by the city, municipal and provincial assessor. While the improvements mentioned refer to all types of buildings and residential units, wall, fences, structures or constructions of all kinds of a fixed character or which adhered to the soil but shall not include trees, plants and growing fruits, and other fixtures that are

mere superimpositions on the land, and the value of the improvements shall not be less than fifty percent (50%) of the assessed value of the property."

It is interesting to note that Naga City has adopted the UDHA definition but with a more definite reference to time as it states through an ordinance that the lands unused for the past three years from the time of the enactment of the city ordinance will be defined as idle.

*Definition of idle lands in other countries.* Usual definitions used in the United States to describe vacant lands include "many different types of unutilized or underutilized parcels—perimeter agricultural or uncultivated land; recently razed land; derelict land; land with abandoned buildings and structures; brownfields; greenfields" (Pagano and Bowman, 2000). No uniform standard exists for how long a property must remain unoccupied to be considered abandoned. The U.S. General Accounting Office applies the term to "a building or lot that has been vacant for two years or more" (Accordino and Johnson 2000, in Leigh, 2003). The Illinois definition states that "vacant land" means "any parcel or combination of parcels of real property without industrial, commercial, and residential buildings which has not been used for commercial or agricultural purposes within 5 years prior to the designation of the redevelopment project area" (Illinois Tax Increment Association, 1999). Moreover, there is no agreement of the value of the improvements that must be present within the lots. The Community Trade and Economic Development of Washington State defines vacant lands as land with no structures or with building improvements valued at less than \$500 (Washington Research Council, 2001).

### ***Causes of Vacant Lands***

The existence of idle lands within the central business district is largely affected by three factors: biophysical characteristics of the land, economic factors, and institutional

environment regarding land utilization. The biophysical characteristics include its vulnerability to natural hazards such as flooding. The economic factors such as its proximity to economic activities and its potential to generate profits largely determine the utilization of the space within the CBD. The policies, incentives and disincentives provided by the local government units can encourage the development of the downtown area. Land management policies that seek to maximize the strategic utilization of urban land like idle land taxation may affect the utilization of land in the CBD.

A land management study was conducted by Economic and Social Commission for Asia and the Pacific (ESCAP) together with the Regional Network of Local Authorities for Management of Human Settlements (CITYNET) among the cities/municipalities of Bandung, Dhaka, Hue, Makati and Penang in 1994-95. The cities were asked to rank the causes of vacant land: land speculation, lack of access roads, lack of services, land ownership disputes, lack of capital, and low quality. Land speculation and lack of access roads were cited as the main reasons why vacant land existed in their cities. Makati City cited land speculation as its sole reason for the existence of vacant lands which covered less than two percent of its area.

### ***Impact of Vacant Lands on the Urban Environment***

Vacant lands within the commercial areas can have a detrimental effect on the entire area. These lands can become dumping sites of garbage thus contributing to the environmental degradation of the area and presenting health hazards for the urban dwellers. Some vacant lots may even become safe havens for criminals.

On the economic side, the presence of neglected property or lots can reduce the real estate value of adjacent properties. These idle assets furthermore deprive the local governments

of the much needed revenues and taxes that could have been collected should economic activities have been established in the area (Mallach and Rodriguez).

The continued presence of vacant lands resulting from land speculation within central business districts leads to the limitation of available lands in the market and may contribute to the unrealistic high prices of land in the CBD. This in turn discourages the investors from putting up businesses within the CBD, forcing them to set up their shops in cheaper locations in the outer core of the city leading to more urban sprawl. In addition, the high cost of land in the CBD discourages the mixed use of the downtown area and limit it to commercial purposes.

### ***Managing Vacant Lands***

While most of the cities in the ESCAP study indicated that land speculation was a main reason for the existence of vacant land, they had few regulations which attempted to encourage capital investments on land. Most levied a capital gains tax and a property tax on vacant land but they suffer from a poor performance record regarding taxes to reduce land speculation.

In an attempt to encourage the development of the vacant lands within the CBDs, the Municipal Research and Services Center of Washington (1997) proposes the following strategies:

1. Adoption of infrastructure strategies which support development in infill areas such as the establishment of target public infrastructure programs, tying up the infrastructure planning with service area tiers where there is priority to places closest to the downtown area, and the reduction of service standards and impact fees in target growth areas.

2. Limit the supply of land available for development in non-target areas. This effectively controls the development of land outside designated urban growth.
3. Take control of neglected properties. This may include exercising the power of eminent domain and also through the property tax foreclosure law and launch an effort to take ownership of abandoned and vacant properties.
4. Consider (or support legislation for) tax incentives to promote infill. These include adoption of tax incentives like a ten-year property tax exemption for multifamily housing and the adoption of tax policies which discourage holding unimproved property. These tax policies may include restructuring the property tax system which raises the tax on land but lowers the tax on buildings and improvements. This may also include implementing vacant land tax.
5. Develop partnerships with community organizations that have the common interest of restoring vacant lots into environmentally beneficial parks the communities can both appreciate and use. These may be converted to other uses like urban gardens, parking lots and other temporary uses.

### ***Idle Land Taxation as a Land Use Control***

Studies cite that the conventional property taxation schemes have discouraged improvements on urban lands by taxing improvements. They have also cited that the low tax rate on land has allowed the landowners to own land for the purposes of speculation. It has been proposed that improvements on land should have minimal or no tax to provide the landowners with incentives to develop their land. Moreover, the land taxes should be increased but decreasing the taxes in improvements will encourage the landowners to maximize the utilization of the land (Municipal Research & Services Center, 1997).

The Local Government Code of the Philippines specifically empowers the local government units with land development controls to manage their land effectively. According to Section 236 of the Local Government Code, "a province or city, or a municipality within the Metropolitan Manila Area, may levy an annual tax on idle lands at the rate not exceeding five percent (5%) of the assessed value of the property which shall be in addition to the basic real property tax." These provisions have not been widely implemented by the major cities in the country. Only two cities – Naga City and Tagaytay City – have explicit policies on idle land management. The most highly developed city of the Philippines, Makati City, does not apply this tax despite its knowledge of its existence (Regional Network Of Local Authorities For Management Of Human Settlements, 1995).

Unlike in the Philippines where the real property taxation is based on the actual use of the property, the Washington State Growth Management Program offers as one of its approaches to increasing developable property in urban areas is to tax vacant, residentially zoned land at rates based on permitted uses rather than current use as a disincentive to holding land for future development (Washington Research Council, 2001).

This proposal is similar to Malawi's National Land Policy which lists among its land policy tax instruments the collection of a Vacant and Under Utilized Land Tax. There are effectively two types of vacant land taxes. The first provides that vacant and under utilized land is taxed on the basis of full market value rather than current use value. A second method used is to tax vacant land at higher rates than other classified uses of land. Vacant land taxes are generally used as anti-speculation and anti-hoarding devices to stimulate development. (<http://www.malawi.gov.mw/lands/polsect.htm>)

## **Results of the Study**

### ***Brief Description of Davao City***

Davao City is the third most populated metropolitan area in the Philippines. It is the center of trade and industry of the Mindanao Island. It has roughly a 1.2 million population. In terms of land area, it has a total area of 2,443.6 square kilometers with the built up environment occupying approximately 10% of the total land area as of 1996.

### ***Situation of Idle lands within the Davao City CBD***

Davao City in its Comprehensive Development Plan of 1996-2021 estimates that in 1994 it had approximately 9,118 hectares of vacant land or 68% of its total urban area. However, there is a lack of data on the breakdown of these according to their proposed land uses and location. It is assumed that majority of these lands are being used for agriculture within the barangays classified as urban and may not actually be vacant according to UDHA definition.

### ***General Characteristics of Idle Lands***

*Idle lands within the CBD are mostly along very accessible locations.* The main thoroughfares of Pichon Ave., C.M. Recto Avenue and Quirino Avenue which are major thoroughfares of public transportation have numerous vacant lots. Some of the lots located along CM Recto Avenue once had commercial structures over them but were later demolished as evidenced by the concrete flooring left in the vacant lots. The range of the lot sizes are from 2,000 sq. meters to less than 200 sq. meters.

*The underutilized lots where the improvements are estimated to be below the fifty percent of the assessed value are likewise numerous.* Several infrastructures primarily for residential use are occupying lots with high commercial potentials along Rizal Streets. The process of converting these into commercial establishments has already started with the conversion of some houses into bars and restaurants. In

addition, many establishments have been put up within the CBD. These are only one storey high and are constructed using wooden materials, and are owned by enterprising individuals who prefer to lease the lots from the landowners on a short to medium-term basis. Examples of these are the Penong's, Pidok's and Dencio's restaurants. Some of these establishments can rent a five hundred square meter (500 sq. m.) lot for the amount of twenty-eight thousand pesos (P28,000) per month.

*Declared real property value is not updated to the latest market values.* The latest adjustment of the real property values of Davao City was in 1992. This means that the real property taxes collected based on the recorded real property values are low compared to real property taxes that could have been collected if based on the current market prices of the lots. One case involved an idle lot located between a commercial mall and a hotel in the CBD. It has approximately a 1,000 square meter lot area. Its declared value was Php1.6 million pesos. However, the Bureau of Internal Revenue zonal value of year 2004 placed the value of the lot at Php 40,000.00 per square meter and brought the land value to Php44 million pesos.

### ***Local Policies on Idle Land Taxation***

In spite of directives from the various laws since the 1970s, the City Assessor's Office of Davao City does not have an inventory and map of its vacant lands. This further complicated the gathering of data on spatial strategies and policies to utilize such resource. The land valuation used by the City Assessor's Office is already outdated. Recommendations have been made by the Office for the adjustment of the land valuation of Davao City but the local legislative body has failed to prioritize these.

There is no existing explicit policy regarding the idle land taxation at the local level. Local policies and city ordinances have been reviewed but no local definition or operating procedures have been found. The local legislators have

considered the idea of imposing idle land taxes within the city as part of updating its local tax code. Initial documents revealed that the city legislative body is proposing for a 0.25% tax rate on the assessed value as idle land taxation. This is much lower than the maximum allowable tax rate of 5% as proposed in the Local Government Code.

The Comprehensive Development Plan of Davao City 1996-2021 stipulates that downtown area development will be encouraged. However, there are no concrete policies, management council or special body that will specifically look after the sustainability and enhancement of the economic development of the central business district of Davao City. General economic incentives may have been lined up by the LGU but there are no strategies focusing on strengthening the economy of the existing CBD.

### ***Private Sector Perspectives on Idle Land Taxation***

The Chamber of Real Estate and Builders Association (CREBA) has proposed to the national government to look into idle land taxation as a mechanism to raise the funds needed to avert the fiscal crises. Specifically it proposes to increase the idle land tax from the present allowable rate of 5% of the assessed value to a graduate 20% to 50% subject to reasonable exemptions. The Chamber has embodied this proposal into a draft policy for the national legislative bodies, it has called it the Act Promoting The Productive Use of Land By Rationalizing Taxation Of Idle Land Thereby Repealing Sections 236-238 Of Chapter 7, Title II, Book II Of RA 7160 Otherwise Known As The Local Government Code Of 1991, And For Other Purpose ([www.ecreba.com](http://www.ecreba.com)).

The Davao City Chamber of Commerce, Inc. and the Davao Board of Realtor Foundation, Inc. sent a position paper to the Vice Mayor of Davao City, Hon. Luis C. Bonguyan, dated 19 November 2004, supporting the proposed amendment of the

Local Revenue Code of Davao City. They also requested that the proposal on idle land taxation be given more study and be presented as a separate bill to allow the public to review it.

These views from the private sector present an opportunity for the local government to reassess its local policies on idle lands. The CREBA has acknowledged that these idle land taxation is not only necessary to raise funds for the local revenues but to persuade the landowners to utilize their land to its best use. The local chamber has expressed willingness to study the proposed legislative action..

### ***Present Uses of Formerly Vacant Lots***

Through the years, some of the vacant lands have been utilized. While a few have been constructed with some permanent structures on them, most have found new but temporary uses.

*Commercial lots for the informal sector.* One of these temporary uses is the establishment of *ukay-ukay* stalls. These are bazaars that sell used clothes imported from Japan or the US at a bargain price. One such bazaar is the Baratillo sa CM Recto.

The vacant lot is a foreclosed property currently owned by one of the major commercial banks. It entered into a lease arrangement with a local entrepreneur in 1996. The local entrepreneur has since constructed wooden stalls that are rented out at the rate of P3,400.00 per month for a space of 3 m X 4 m. Currently, there are 54 stall owners in the lot. These establishments employ about 100 persons. The owner of the lot derives profit from its lease while the lessor in turn earns profit through the stall rentals. Since the lot is in a strategic location, the stall owners are given access to their market within the central business district. Despite this situation, it is uncertain that the LGU is getting its rightful share from the transactions.

*Parking lots.* Some lots have been converted into parking lots for the clients of the nearby establishments. An example of this is the Metrobank branch along Rizal St., where the adjacent lot is now used as a parking lot for its clients and occasionally by the patrons of nearby restaurants. Another is the vacant land resulting from the demolition of a building along the Crooked Road near the City Hall. This temporary use helps alleviate the lack of parking space in areas where there is a high volume of customer turnover.

### ***Issues on the Implementation of the Idle Land Taxation in the Central Business District***

1. The Davao City Assessor's Office (CAO) is not equipped to implement the idle land taxation. The office has yet to prepare an inventory of idle land taxation. The lot information of the various vacant lots needs updating as some lots were not declared as vacant by the landowners. In addition, the lack of proper investigation, monitoring and evaluation of the declared values by the City Assessor's Office has led landowners to undervalue their declared market prices. Imposing the idle land taxation will take a considerable amount of time and resources considering that the database of the CAO still needs to be updated and evaluated first.
2. Urban lots are undervalued due to the outdated land values currently being used by the City Assessor's Office. The current market being used by the City Assessor's Office to collect land taxes is pegged at the 1992 market rates. The land values are at least ten times lower than the land values indicated in the 2002 Bureau of Internal Revenues Zonal Tax Values. The local government unit has been losing the potential revenues because its tax rates are not updated. This is complicated by the definition of the UDHA regarding the minimum value of improvements present in the land to be declared as idle.

3. There is a lack of policies that provide incentives for the optimal utilization of the lots within the CBD. The proliferation of commercial areas outside the CBD has weakened the attractiveness of locating a business within the downtown area. On the other hand there are no disincentives created to prevent land speculation. Even if idle land taxation is imposed but if the rate of increase of land values is more than the idle land taxation rates then land speculation will continue in the CBD.
4. Initial resistance from the land owners is expected. Landowners will be paying higher real estate taxes should the land values be readjusted to the current market values and idle land taxes be imposed. On the other hand, it creates an opportunity for both the land owners and the real estate developers to negotiate better prices to maximize the utilization of their lots. This will result to a more vibrant urban economy as every landowner would seek to develop their properties in order to attract more businesses and maximize the usage of their property to enable them to recover their expenses due to the increased taxation.

## **Conclusions and Recommendations**

The idle land taxation will have an impact in the development of vacant lots located within the central business district if these are accompanied with policies that will reduce land speculation and increase the attractiveness of the CBD. Moreover, idle land taxation must not be viewed entirely as a source of additional revenue but it is a way to control and maximize the utilization of finite but available resources of the LGU.

The willingness of the private sector to negotiate or discuss the possibility of imposing an idle land tax presents an opportunity to develop policies which will be both beneficial to the LGU and the private sector.

The implementation of the idle land tax will be an additional source of revenues for Davao City. However, an inventory of idle lands, review of the lot information, and the readjustment of the land valuation should first be put in place.

The following strategies can be undertaken to ensure the effective implementation of the idle land taxation as a tool in managing the vacant lands of the CBD.

1. The capability of the City assessor's Office in updating its maps and its valuation schemes must be upgraded. An inventory of idle lands of the city must be developed through constant monitoring of the lot parcels. This can be done by undertaking periodic aerial surveys and actual ground level validation. This will help facilitate the development of strategies to properly utilize the various vacant lands not only in the Central Business District but in Davao City as a whole.
2. Further studies are needed to determine the tax rates for the idle land tax. The current maximum of five percent of the assessed value may be too low to discourage land speculation while the proposed fifty percent rate of the assessed value may force landowners to erect structures which do not maximize its potentials. New tax schemes must likewise be explored such as the lowering of tax rates on the improvements of the lot while increasing the tax rate of the land. This will encourage owners to develop their lots without being burdened by additional taxes.
3. Idle land taxation must be used in congruence with other incentive and disincentive schemes to persuade the landowners to develop their idle assets. This should include all land uses like those zoned for industrial, agriculture and residential areas. Different rates and exemptions can be devised to enable the city to properly manage its spatial strategy. For example, to induce development in the city center, development costs or

disincentives to develop new commercial areas in the fringes of the downtown area can be institutionalized. Increases in the rates of idle land taxation based on the period the land remains vacant can likewise be included in the local land policy. In addition urban greenbelts can be introduced to limit the expansion of the built up area into the countryside.

4. The local government units can explore entering into short to medium-term lease contracts with land owners to allow the LGU to optimize the use of the land albeit temporarily. Alternative uses for the idle assets of both the government and private landowners include urban gardens, mini-parks, parking spaces. These urban amenities will add to the aesthetics and upgrade of the quality of life within the urban centers. Urban gardens can be developed in the idle residential lots to help feed the city and may be a source of income for the lower income groups should they be allowed to temporarily use the land for food security purposes. Pocket parks within the urban center can enhance the livability of the area by providing greenery and relaxation areas for the urban dwellers. In addition, some lots can be converted temporarily into basketball courts or multi-activity centers to provide the nearby populace with nearby recreational facilities. These activities do not need permanent structures and can readily be demolished should the owner decide to develop the area for other higher uses.
5. A public-private partnership is essential to effectively manage the Central Business Districts. A downtown management council can be organized composed of both the public and private sectors to conceptualize strategies to make the land market more efficient and the utilization of land assets more rational. This will

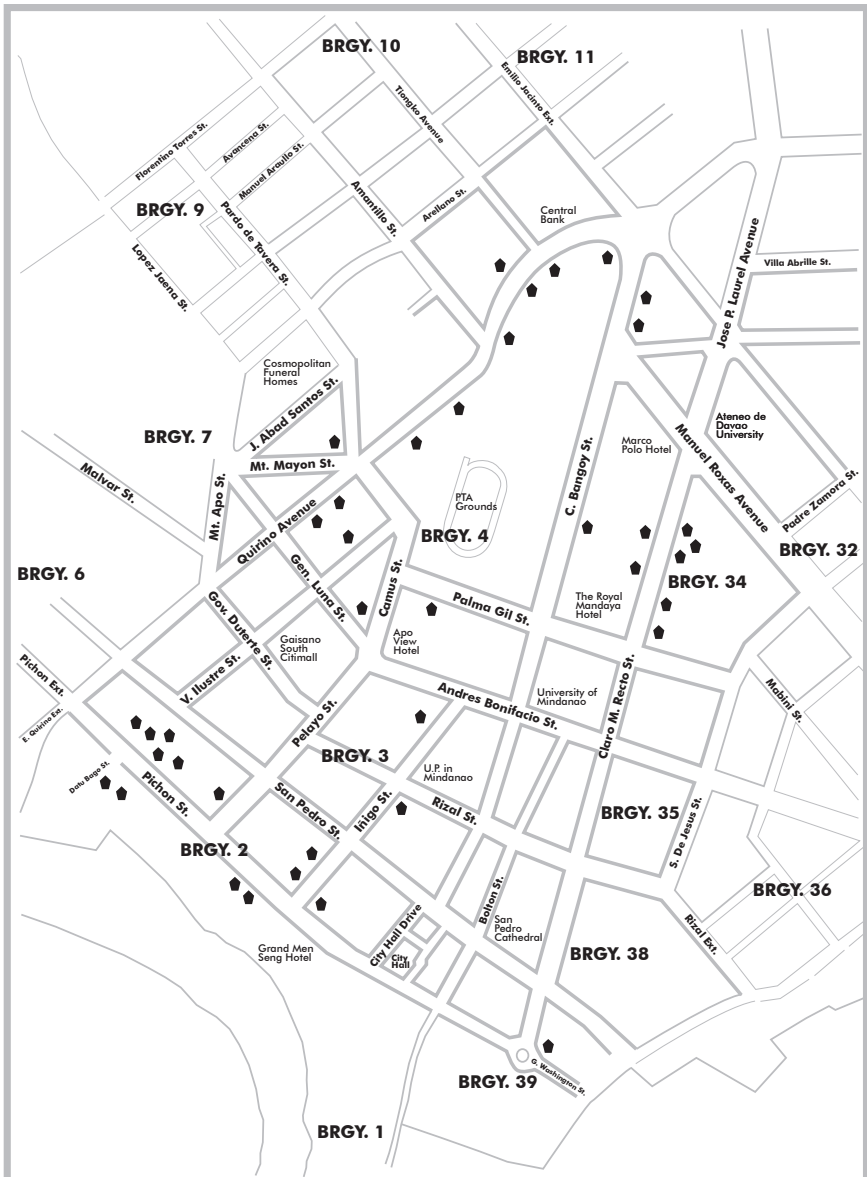
allow the energies of the private sector to concentrate in enhancing the business environment of the CBD while policies and public works can be implemented by the LGU to complement the business located within the downtown area.

Idle land taxation is necessary to encourage the usage of the idle lands of the city. However, the policy must be studied thoroughly to ensure a fairer land market. Its implementation in Davao City must begin with a proper inventory of all its idle lands to provide planners and policy makers with a proper perspective in using it as a tool to improve the urban economy. **B**

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Map of Davao City's Central Business District Showing the Location of Idle Lands



(top to bottom)  
A vacant lot along  
CM Recto Avenue;  
an urban vegetable  
garden on a  
vacant residential  
lot inside a  
subdivision; and  
a vacant lot along  
Bonifacio Street  
converted into an  
*ukay-ukay* center.