

The Fiscal Hierarchy of Land Uses

		Research Office Parks	
		Office Parks	
		Industrial Development	
		High-Rise/Garden Apartments <i>(Studio/1 Bedroom)</i>	
	(+)	Age-Restricted Housing	
MUNICIPAL BREAK-EVEN		Garden Condominiums <i>(1-2 Bedrooms)</i>	
		Open Space	
	(-)	Retail Facilities	
		Townhouses <i>(2-3 Bedrooms)</i>	
		Expensive Single-Family Homes <i>(3-4 Bedrooms)</i>	(+) SCHOOL DISTRICT BREAK-EVEN
		Townhouses <i>(3-4 Bedrooms)</i>	(-)
		Inexpensive Single-Family Homes <i>(4+ Bedrooms)</i>	
		Garden Apartments <i>(3+ Bedrooms)</i>	
		Mobile Homes	

Source: Burchell & Listokin, 1993. On the above list, the higher the position, the more positive the impact. The hierarchy takes both costs and revenues into account. It shows which land uses – after all costs and revenues are considered – are more profitable than others. For the most part, although the amount of surplus or deficit for a particular land use may vary from one jurisdiction to another, its relative position on the fiscal hierarchy does not vary.