

APPLICATION GUIDELINES   
2025–2026 C. Lowell Harriss Dissertation Fellowship Program

Summary

The Lincoln Institute of Land Policy seeks to improve quality of life through the effective use, taxation, and stewardship of land. This focus on land derives from the institute’s founding objective—to address the links between land policy and social and economic progress—that was identified and analyzed by political economist and author Henry George.

The 2025-2026 C. Lowell Harriss Dissertation Fellowship Program invites applications from doctoral students who are writing theses addressing [property valuation and taxation](https://www.lincolninst.edu/centers-initiatives/efficient-equitable-tax-systems/). This program provides an important link between the institute’s educational mission and its research objectives by supporting scholars early in their careers.

Submitting an application in response to this Request for Proposals does not create an obligation on the part of the Lincoln Institute of Land Policy to fund the proposal.

Background

Tax systems are the engine for public action, providing resources needed to promote and improve civic well-being. An efficient tax system raises revenue while minimizing unintended consequences, and an equitable tax system imposes obligations on taxpayers in proportion to their resources. Our work addresses three major land-related tax issues: property taxation, a fair, stable, and efficient source of local revenue; land value taxation, an economically efficient method of identifying the social contribution to property wealth; and valuation methods, the key to appraising the property tax base accurately and distributing tax obligations fairly.

We seek to improve public and scholarly debate on the taxation of land value; address the economic impact, feasibility, political acceptability, and appropriate use of value-based taxes; and contribute to a better understanding of the valuation process. The local property tax, as the primary value-based tax in the United States, is a major focus of the institute’s work; however, a variety of revenue instruments may be analyzed in these terms, particularly instruments that concern treatment of land value increments attributable to public investment. These include annual capital-value taxes, taxes based on rental value, taxes on increases in property value, and various land-related charges and fees.

Comparative international experience also provides a rich array of alternative approaches to taxation as a way to define the public share of real property value.

The last page of this document offers responses to many frequently asked questions about the dissertation fellowship proposal process.

Award Amount

The C. Lowell Harriss Dissertation fellowships of $10,000 each support development of a thesis proposal and/or completion of thesis research. If your university department requires a formal proposal defense, please indicate if you have successfully completed this step.

Evaluation Criteria

Proposals will be evaluated based on the following equally weighted criteria:

|  |  |
| --- | --- |
| Potential for advancing efficient and equitable tax systems | 1/3 |
| Quality of the research design and methodology | 1/3 |
| Qualifications of the researcher(s) | 1/3 |

Schedule

Deadline for receipt of application and letter of support: **March 3, 2025, at 6:00 p.m. ET**

Dissertation fellowship awards announced: **May 12, 2025**

Confidentiality

The information submitted during the application process will be treated as confidential between the institute, any third-party reviewers, the applicant, and any co-applicants listed in the submission.

The Lincoln Institute reserves the right to publicize information about successful proposals as appropriate.

**Expectations Regarding Research**

Applicants selected for research funding must adhere to the Lincoln Institute’s [research integrity](https://www.lincolninst.edu/research-fellowship-opportunities/research-integrity/) statement.

**Application Guidelines**

***Please read the instructions carefully. All applications must be submitted in English.***

Applications must include the following items:

* **Application Cover Sheet** (use Form A)
* **Project Description** (use Form B)
* **Project Abstract** (use Form C)
* **Curriculum Vitae and Narrative Biography** (Use Form D)
* **Letter of support from thesis advisor** (on university letterhead, emailed separately)

The Lincoln Institute will email an acknowledgment within 10 days of receiving your application.

*Format*

* The entire application must be submitted as a single Microsoft Word or PDF file **(other formats will not be accepted)**.
* Format the application with margins for copying on 8.5 x 11-inch (letter-size) paper.
* The entire application should be single-spaced, using consistent font style and size (Times New Roman, 12 point preferred).
* Use page breaks for each separate section and form.

For submission instructions and access to the application form, visit the [Lincoln Institute website](https://www.lincolninst.edu/research-fellowship-opportunities/2025/c-lowell-harriss-dissertation-fellowship-program/), or email [fellowships@lincolninst.edu](mailto:fellowships@lincolninst.edu) to request a copy of the guidelines and forms.

*Deliverables*

Deadline for all deliverables, including letter of support: March 3, 2025, at 6:00 p.m. ET

1. **Electronic version of the complete application: Forms A, B, C, D.**

Applications must be submitted online via [this form](https://LILP.formstack.com/forms/2025_clh_dissertation_fellowship_application).

1. **Letter of support** **on university letterhead, to be emailed directly by thesis advisor to** [fellowships@lincolninst.edu](mailto:fellowships@lincolninst.edu). *Letter of support can only be accepted in PDF format or as a Microsoft Word document.* **Please ask your advisor to put your last name followed by your first name in the email subject line (e.g., Doe, Jane).**

Questions About This Fellowship

Contact [fellowships@lincolninst.edu](mailto:fellowships@lincolninst.edu).

**About the Lincoln Institute of Land Policy**

The Lincoln Institute of Land Policy seeks to improve quality of life through the effective use, taxation, and stewardship of land. A nonprofit private operating foundation whose origins date to 1946, we research and recommend creative approaches to land as a solution to economic, social, and environmental challenges. Through education, training, publications, and events, we integrate theory and practice to inform public policy decisions worldwide.

**Frequently Asked Questions**

* Do I need to be a US citizen to apply? **No.**
* Do I need to be registered in a US university to apply? **No.**
* Must the dissertation be restricted to cases in the US? **No. Research may focus on the US or other industrial or developing countries.**
* Do you fund students working on their master’s thesis? **No, this RFP is restricted to doctoral students at the dissertation-writing stage of their studies.**
* Do you fund students who are in the candidacy/general exams stage of their studies? **No, this RFP is restricted to doctoral students at the dissertation-writing stage of their studies.**
* Is there a desired format to follow when composing the five-page project description? **No.**
* Should the five-page project description include a budget? **No.**
* Can I include more pages for a bibliography and references? **Yes, you may add up to two pages for a bibliography and/or references pertaining to your project description.**
* Must all submissions be electronic? **Yes. Applications must be submitted through the** [**Lincoln Institute website.**](https://www.lincolninst.edu/research-fellowship-opportunities/2025/c-lowell-harriss-dissertation-fellowship-program/)
* Must all submissions be in Microsoft Word? **Yes. We will accept Word and PDF formats only. Letters of support from advisors may be submitted in PDF format.**
* Must I also mail a hard copy of the proposal? **No.**
* What is the format for the letter of support from my advisor? **The letter must be on university letterhead, signed by your advisor (e-signature or signed and scanned), and emailed by your advisor as a PDF or Microsoft Word attachment, by March 3, 2025, at 6:00 p.m. ET, to** [**fellowships@lincolninst.edu**](mailto:fellowships@lincolninst.edu)**, with your last name followed by your first name in the subject line. Do not mail a hard copy.**
* Can I make changes to a section of my proposal after having sent it in? **Only if you do so before the deadline for submission of proposals and only if you send a complete revised version that will replace the original one. Isolated sections will not be considered.**
* Does the proposal deadline refer to the date the email was sent or the date the institute received the email? **Date of receipt by the institute: March 3, 2025, at 6:00 p.m. ET.**
* Will you acknowledge receipt of my application? **Yes, all applications will be acknowledged when they are processed.**
* When will I know whether my dissertation has been selected for funding? **We will notify all applicants by May 12, 2025.**
* Can I get feedback on the substance of my proposal if it is not selected? **No. This is a competitive process, and proposals are examined by a review committee, but we do not offer comments on the content of proposals that are not selected for funding.**

***If you have other questions regarding the guidelines for the C. Lowell Harriss Dissertation Fellowship Program, please email*** [***fellowships@lincolninst.edu***](mailto:fellowships@lincolninst.edu)***.***

**Form A**

**COVER SHEET**

**APPLICANT**

Last Name:

First Name: Middle Name:

Title: Department:

Organization:

City:

State:

Country:

**TITLE OF PROJECT:**

**PROJECT DURATION** Start Date: End Date:

*Have you applied for a Dissertation Fellowship in the past? \_\_\_Yes \_\_\_No*

***\* Send the entire application as one single Microsoft Word or PDF document.***

**Form B**

**PROJECT DESCRIPTION**

The project summary should include a clear statement of research objectives, specific research questions, and expected outcomes; theoretical framework and main hypotheses to be tested, methods to be employed and data sources; and the significance of the dissertation project within the relevant academic and policy literature. Briefly address the ways your research will build on and contribute to [efficient and equitable tax systems](https://www.lincolninst.edu/centers-initiatives/efficient-equitable-tax-systems/).

**(DO NOT EXCEED FIVE PAGES. UNDERLINE UP TO FOUR KEY WORDS.)**

**Form C**

**PROJECT ABSTRACT**

This abstract should state clearly the key purpose and goals of the project. If your project is selected for funding, this information will be used in Lincoln Institute newsletters and on the website to announce your fellowship award.

**ABSTRACT: DO NOT EXCEED 250 WORDS.**

**Form D**

**CV and Narrative Biography**

Submit a CV, not to exceed four pages, and a short narrative biography of 100–125 words.