

Requirement of organizations to make payments or provide services in lieu of taxes (Question 14)

Government/organization	Favor requiring payments in lieu of taxes (PILOT)		Favor requiring the provision of reduced cost services in lieu of taxes (SILOT)		These entities own property within my local government boundaries	
	n	Yes	n	Yes	n	Yes
Nonprofit hospital	450	39%	383	36%	447	39%
Private university or school	449	46%	384	32%	449	44%
Arts and culture nonprofit	438	35%	376	26%	435	40%
Human services nonprofit	438	27%	381	28%	432	52%
Church or other religious nonprofits	472	30%	393	21%	448	87%
Other nonprofits	208	21%	220	16%	214	48%
Unit of federal government	447	33%	371	25%	424	38%
Unit of state government	450	31%	368	23%	423	46%
Unit of other local government	452	20%	379	20%	430	70%

*A complete list of *Other* responses is available in Appendix X

Important issues considered when requiring PILOTs from nonprofits (Question 15)

	Very important	Fairly important	Moderately important	Not important
My community needs more tax revenue (n=482)	42%	18%	26%	14%
Nonprofits should pay for their use of municipal services (roads, police, fire protection, etc.) (n=479)	27%	22%	23%	29%
Nonprofits have the financial ability to pay taxes (e.g., sales/fee income, valuable properties, endowments, etc.) (n=435)	19%	22%	27%	32%
Nonprofits provide valuable low cost or free services to local community residents (n=456)	37%	22%	30%	11%
PILOTs would place an additional financial burden on nonprofits (n=422)	31%	23%	30%	16%
The property tax exemption is a way local governments can support nonprofits (n=443)	25%	22%	34%	19%
What my constituency thinks about PILOTs (n=331)	19%	24%	35%	22%
The costs and logistics of implementing PILOTs (n=355)	23%	27%	33%	17%
The tax exemption for nonprofits increases the tax burden for other property owners in their neighborhoods (n=446)	31%	24%	26%	19%
The exemption gives nonprofits an unfair advantage over for-profit businesses (n=441)	22%	21%	27%	30%

Percentage of responding local government officials in favor of requiring organizations to (A) make annual payments in lieu of property taxes (PILOT) and/or (B) provide services below cost to local government in lieu of property taxes (SILOT).

IACIR Survey of Local Government Officials, 2014

PILOT	Nonprofit hospital		Private university or school		Arts and culture nonprofit		Human services nonprofit		Church or other religious nonprofits		Other nonprofits		Unit of Federal Government		Unit of state government		Unit of other local government	
	n	Yes	n	Yes	n	Yes	n	Yes	n	Yes	n	Yes	n	Yes	n	Yes	n	Yes
County council member	40	53%	42	48%	41	46%	39	33%	39	46%	16	31%	41	51%	40	48%	41	32%
County commissioner	32	56%	31	61%	31	55%	30	33%	33	33%	14	50%	32	28%	32	22%	33	12%
Mayor	31	48%	32	59%	29	31%	31	19%	32	38%	13	31%	29	34%	29	34%	29	17%
City council member	23	57%	21	57%	20	50%	19	32%	20	25%	10	40%	21	62%	20	55%	22	41%
Town council member	108	29%	112	31%	110	26%	107	20%	122	26%	57	16%	111	31%	115	27%	114	14%
Township trustee	113	35%	107	42%	106	39%	110	32%	119	29%	58	21%	111	23%	111	23%	112	18%
School board member	103	38%	104	54%	101	27%	102	25%	107	27%	40	8%	102	35%	103	34%	101	24%
Total	450	39%	449	46%	438	35%	438	27%	472	30%	208	21%	447	33%	450	31%	452	20%

SILOT	Nonprofit hospital		Private university or school		Arts and culture nonprofit		Human services nonprofit		Church or other religious nonprofits		Other nonprofits		Unit of Federal Government		Unit of state government		Unit of other local government	
	n	Yes	n	Yes	n	Yes	n	Yes	n	Yes	n	Yes	n	Yes	n	Yes	n	Yes
County council member	34	41%	35	31%	35	20%	35	23%	34	21%	15	7%	32	28%	30	30%	31	19%
County commissioner	31	39%	30	30%	28	32%	28	32%	31	19%	16	19%	29	24%	29	24%	29	21%
Mayor	23	17%	24	21%	24	13%	24	21%	23	13%	14	7%	24	25%	23	22%	23	13%
City council member	18	39%	18	33%	19	26%	18	17%	17	24%	10	20%	15	33%	14	21%	17	24%
Town council member	95	29%	98	26%	95	20%	92	23%	95	14%	62	15%	92	24%	94	18%	97	15%
Township trustee	92	39%	93	39%	89	37%	94	31%	101	23%	63	17%	93	20%	92	23%	94	21%
School board member	90	42%	86	37%	86	24%	90	34%	92	30%	40	23%	86	30%	86	28%	88	25%
Total	383	36%	384	32%	376	26%	381	28%	393	21%	220	16%	371	25%	368	23%	379	20%