APPENDIX

Table A1: Model Parameters from Harrisburg, Pennsylvania

	Neighborhood Income		
	Low	Mid	High
Property Value[a]	$49,200	$78,000	$169,100
Land Value[b]	$10,925	$17,320	$37,551
Improvement Value[b]	$38,275	$60,679	$131,549
Income[c]	$31,468	$49,930	$84,878

Source: Table values constructed by authors using the following data sources.
[a]Data come from three Census Tracts (213, 217, 219) in Dauphin County, Pennsylvania, measuring the high/low and middle extremes in the Harrisburg area. The U.S. Census (2016a) measure is median value of owner occupied housing units from the 2005-2009 American Community Survey 5-year estimates.
[b]Land and improvement values were imputed from the Census housing data. Specifically, the City of Harrisburg reports (The Center for the Study of Economics 2016) in their millage rates that the total taxable assessed value, PV, for land is $357,997,500 and the taxable value of improvements and buildings is $1,254,150,100. Thus, the ratio of improvements to land values is β=IV/LV=3.503. These data are used to apportion housing value into land and improvement value.
[c]Data on median owner income (2010-14) come from three Census Tracts (213, 217, 219) in Dauphin County, Pennsylvania, as with housing value (U.S. Census 2016b). During the initial design, the researchers found that the extreme differences in income led to too high earnings for participants in the role of high-income types and an inadequately salient treatment effect. The researchers therefore reduced the income values in the table by 50 percent in the final parameterized version of the experiment.

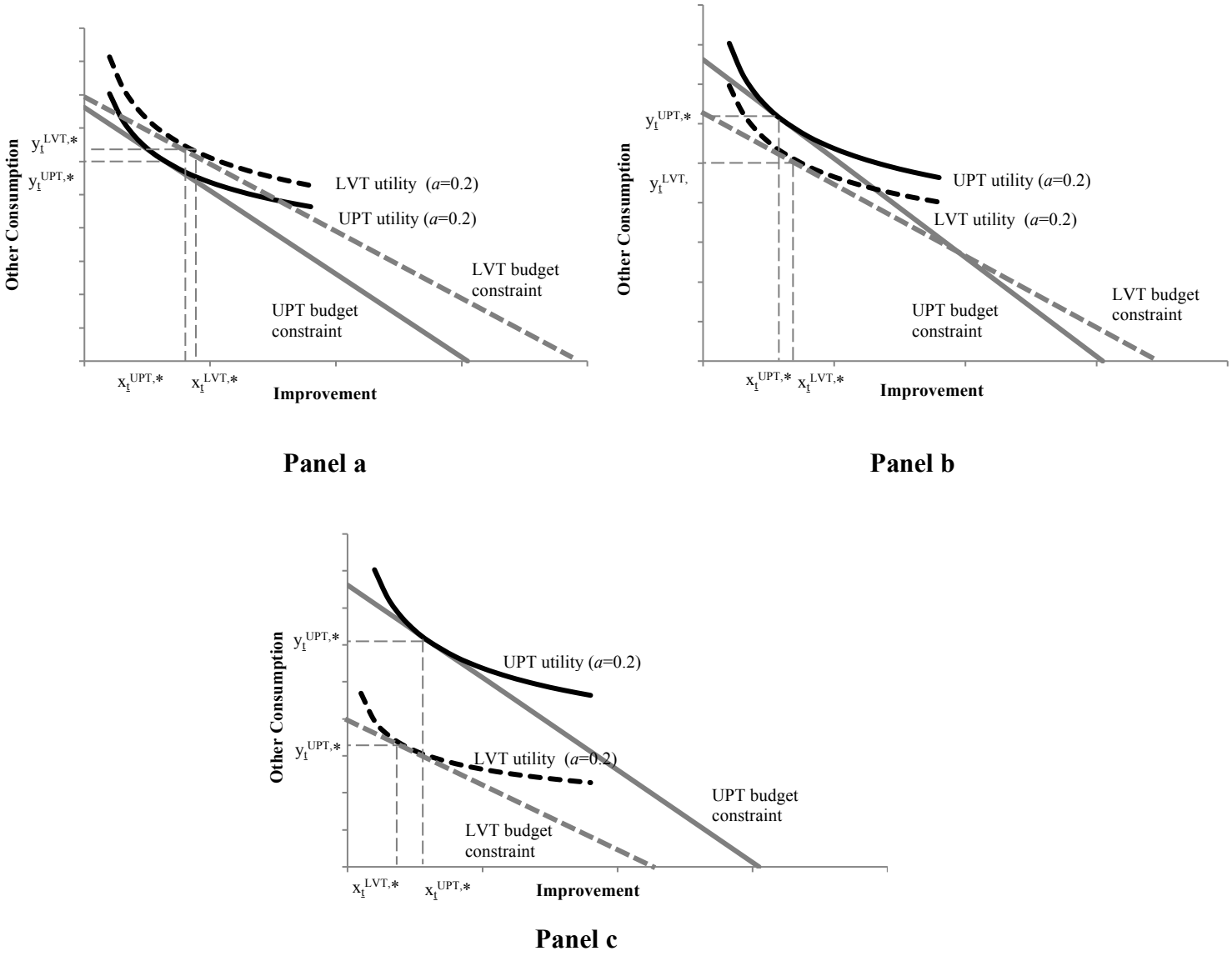

Figure A1: Myopic Utility Maximization Under Two Tax Treatments

Source: Original work by authors. Note: UPT utility curve and budget constraint are generated from experimental data for a low-income neighborhood and *a*=0.2. However, the LVT curves are stylized to visualize a larger treatment effect.

	UPT=1	*SRT*=1	*LVT*=1
Vote=1 *PG-Graph*=1	I n.a.	II	III
Vote=1 *PG-Graph*=0	IV n.a.	V n.a.	VI
Vote=0 *PG-Graph*=1	VII	VIII	IX
Vote=0 *PG-Graph*=0	X	XI n.a.	XII

Figure A2: Experimental Treatments

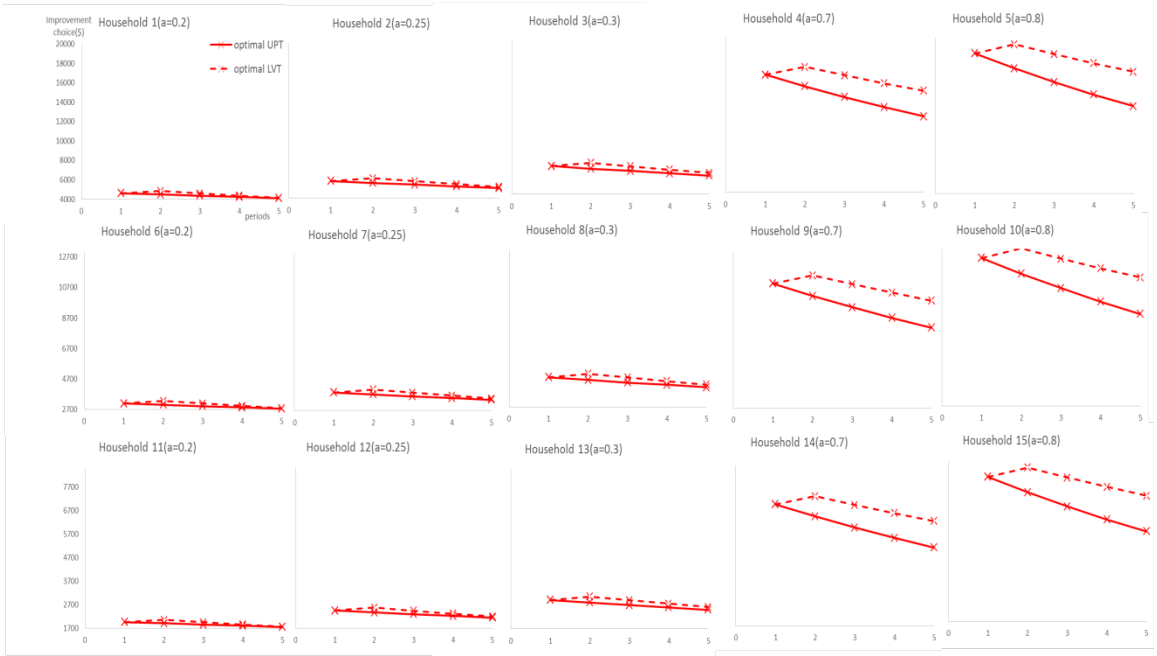

Figure A3: Simulated Optimal Behavior by Period

Source: Original work by authors. First row is the high-income neighborhood followed by mid- and low-income.

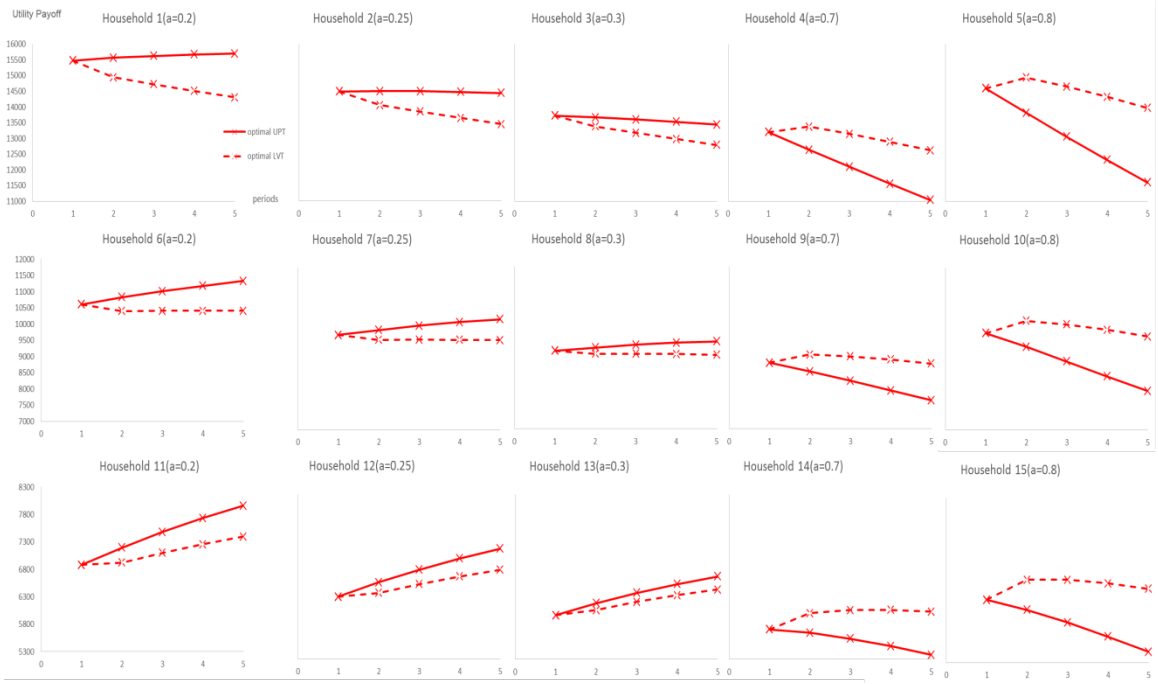

Figure A4: Simulated Optimal Welfare Results by Period
Source: Original work by authors. First row is the high-income neighborhood followed by mid- and low-income.

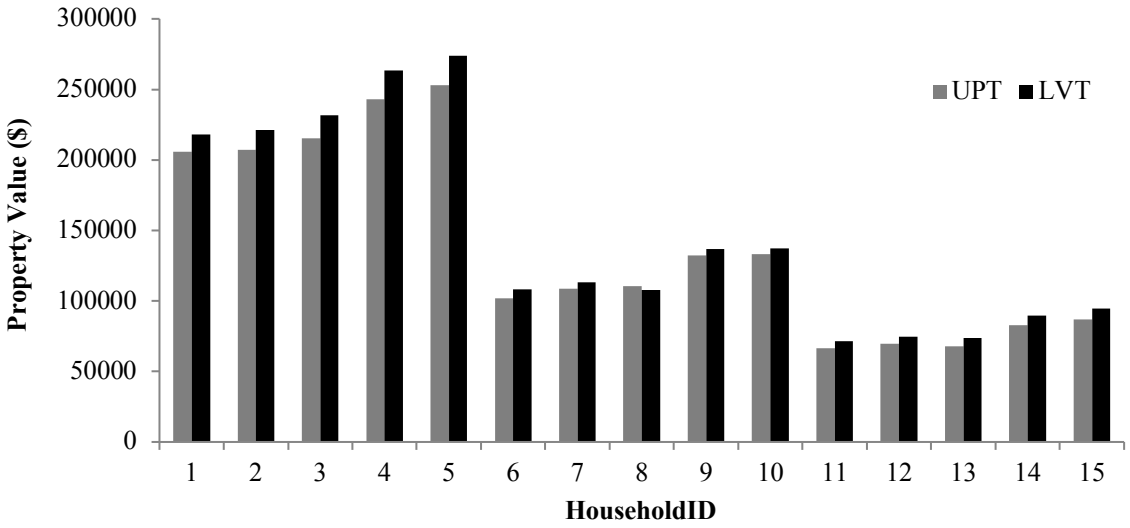

Figure A5: Treatment Effect on Property Value by Type (LVT versus UPT)

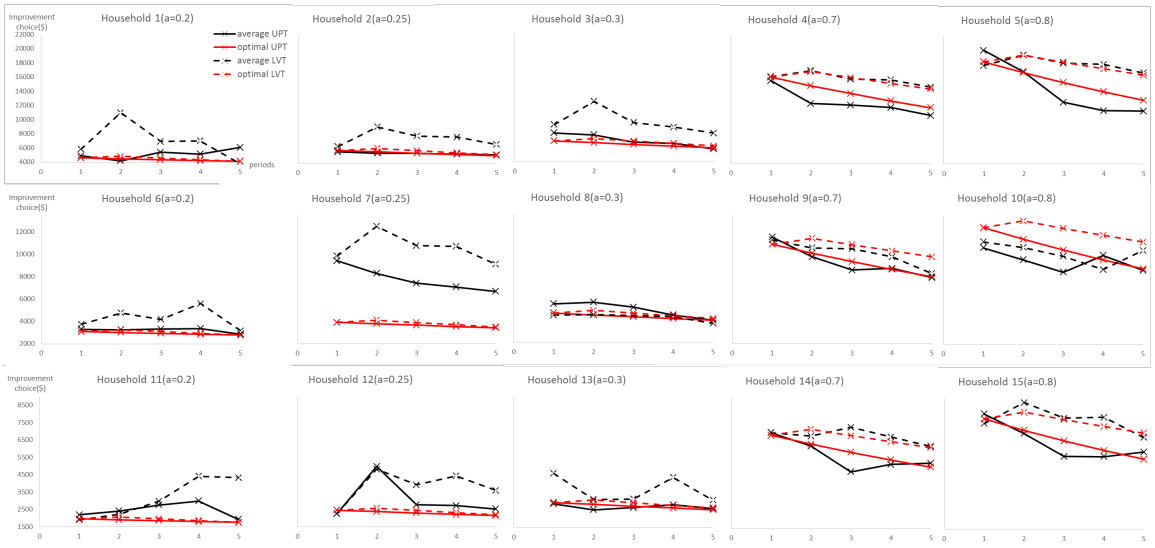

Figure A6: Treatment Effect on Behavior by Type (LVT versus UPT)
Note: First row is the high-income neighborhood followed by mid- and low-income.

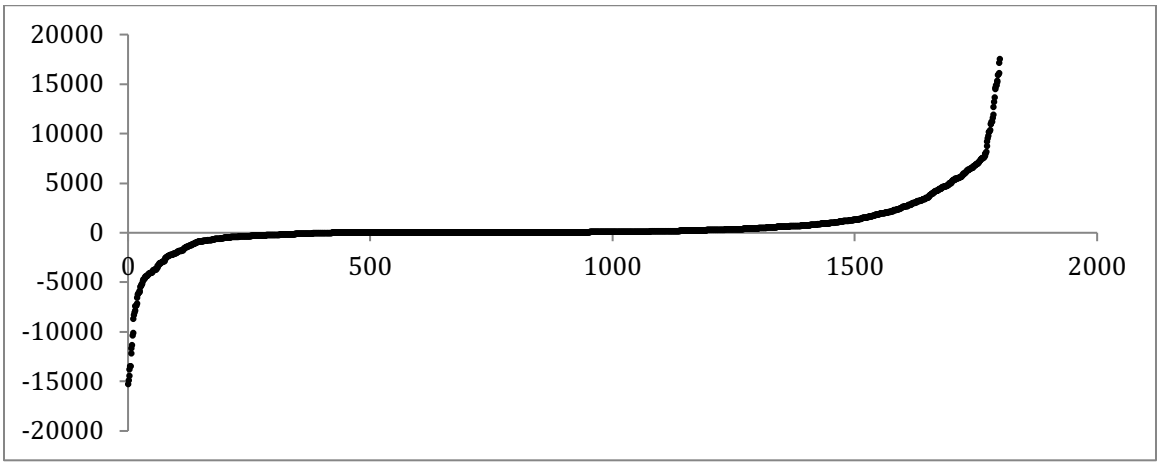

Figure A7: Ordered Deviation from Updated Optimal

Note: These data reflect all 1,800 choices in the experiment; 120 participants made 15 decisions. These are deviations from the initial UPT treatment, a second land tax treatment, and a third voting treatment.