Indiana Intergovernmental Issues Study
In this briefing, we assess the extent to which local government officials (LGOs) support PILOTs (payments in lieu of taxes) and SILOTs (services in lieu of taxes), and how this support has changed since 2012 (see previous briefings on this topic: Spring 2013, Spring 2016). It is part of a series on nonprofit-government relations in Indiana from the Indiana Nonprofits Project: Scope and Community Dimensions. Other briefings have examined 2-1-1 services, nonprofit-government relationships and collaboration, and LGO trust in nonprofits.

The data for these briefings come from periodic surveys by the Indiana Advisory Commission on Intergovernmental Relations (IACIR) on issues affecting local governments and residents in Indiana. We rely mainly on data from the 2014 survey, but include comparisons to the 2012 survey.¹

Quick Facts:
- PILOTs and SILOTs, “payments or services in lieu of taxes,” are local policies that require nonprofits to pay fees or provide free or low-cost services in order to compensate for their property tax exemption.
- About 60 percent of LGOs support PILOTs and/or SILOTs for nonprofit universities/schools or hospitals; about half do so for arts and culture, human service, or religious nonprofits.
- LGO support for PILOTs is generally high if LGOs give weight to critical perspectives on nonprofits (e.g., whether they have unfair advantage over local businesses), but lower if LGOs give weight to more positive aspects of nonprofits (e.g., the value of the services they provide), if nonprofits own property in the county, if voter participation is high, or if local government contracts with nonprofits.
- Only one factor affected support for SILOTs. When nonprofit hospitals own property in an LGO’s county, LGOs are less likely to support SILOTs for nonprofit hospitals.

What are PILOTs and SILOTs?
The Indiana Constitution exempts “property being used for municipal, educational, literary, scientific, religious, or charitable

¹ The IACIR surveyed 1,185 local government officials (LGOs) in 2012 (effective response rate of 35%) and 2,441 in 2014 (effective response rate of 26%). See www.iacir.spea.iupui.edu/publications.htm.
purposes” from paying property taxes (Article 10, Section 1). These property tax exemptions benefit nonprofit organizations that own real estate and recognize their public value in local communities. Government facilities (e.g., court houses, public schools, libraries, city halls, state prisons, and military bases) also qualify for property tax exemption. In some communities (including a few in Indiana), local government officials have sought to recover some of this lost property tax revenue by requiring tax-exempt organizations that own property in the community to make payments in lieu of taxes (PILOTs) or provide free or low-cost community services in lieu of taxes (SILOTs).

Why PILOTs and SILOTs are Important
Property taxes are a major source of funding for units of local government across the U.S. According to the U.S. Census Bureau, in 2012, Indiana property taxes accounted for 79 percent of local taxes and 44 percent of revenues generated by the 2,709 units of local government (excluding transfers from federal and state government). 2 According to the Indiana Department of Local Government Finance, Indiana property taxes are used to fund education (local school districts receive about 42 percent of all property taxes), bridge maintenance, public safety (fire, police), waste disposal, and social and health services. 3

Because property taxes are crucial to local government, PILOTs and SILOTs can be particularly appealing to LGOs when local governments face financial distress. During the Great Recession in 2008-09, foreclosures and the housing crisis reduced the value of real estate. As a result, property tax revenues were threatened, but with a lag because of how those taxes are paid. At the same time, some property owners could not pay the amount of real estate taxes they owed. Many local governments therefore increased property tax rates to compensate for the expected loss of property tax revenues. This was particularly appealing because high unemployment and business downturns meant that state and local sales and income tax revenues also fell significantly during the same period. 4

While the Great Recession has ended, the 2010 property tax cap amendment to the Indiana Constitution significantly limits the ability of local governments in Indiana to increase property tax revenues. 5 Moreover, in 2014 the Indiana General Assembly

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passed a property tax exemption for business personal property of $20,000 or less.\textsuperscript{6} As a result, Indiana LGOs continue to be challenged to find alternative sources of revenue in order to maintain key services.

These developments reflect ongoing concerns about the level of property (and other) taxes in Indiana and elsewhere. Not surprisingly, attention has focused on tax-exempt property. As noted by Governor Paul LePage of Maine in his 2018 State of the State address, “The real culprit [of property-tax increases] is the tremendous amount of land and property value we’ve allowed to be taken off the tax rolls, leaving homeowners to pick up the tab. These landowners must contribute to our tax base.”\textsuperscript{7}

Requiring PILOTs from owners of tax-exempt property is one way for LGOs to increase revenue. Alternatively, they may request charities and other owners of tax-exempt real estate to provide low-cost or free services (SILOTs) as a benefit for community residents instead of or in addition to payments. Those in support of such policies argue that PILOTs and SILOTs are a way for tax exempt organizations to pay for their use of municipal services and other benefits. As Matt Greller, Executive Director of the Indiana Association of Cities and Towns, told the \textit{Indianapolis Business Journal}, hospitals and universities are “very bottom-line-oriented and capable of paying for the services they are receiving.”\textsuperscript{8}

However, many nonprofit leaders see PILOTs and SILOTs as unreasonable or harmful to nonprofits. Michael D. Weekes, chief executive of Providers Council, says that PILOTs “cut into our ability to deliver vital services.”\textsuperscript{9} Local governments must assess the extensive benefits nonprofits provide their communities and the costs of foregone tax revenue to determine whether PILOTs or SILOTs are feasible and appropriate in their communities.

As of 2012, at least 218 localities in 28 states had implemented PILOTs, estimated to total over $92 million in mandated payments, although enforcement has been uneven.\textsuperscript{10} More than two-thirds (69 percent) of the $92 million was paid by education nonprofits, primarily universities.\textsuperscript{11}

Indiana appears to have relatively few of these policies in place – possibly only nine

\begin{itemize}
\item \textsuperscript{9} Strom, Stephanie (2010). States Move to Revoke Charities’ Tax Exemptions. \textit{New York Times}.
\item \textsuperscript{11} Ibid.
\end{itemize}
Indiana localities implemented PILOTs between 2000 and 2012. Since then, Indiana legislators have proposed at least eleven bills related to PILOTs or service fees for tax-exempt property. Only one, 2016 HB 1180, was enacted (Public Law 200). It prohibits political subdivisions from imposing PILOTs on exempt property located in tax increment financing (TIFs) areas, but only for exempt properties that pre-date the establishment of the TIF or if land in the area is donated for exempt purposes.

While the law also prohibits imposing certain fees on such tax-exempt property, it explicitly does not prohibit requiring such owners to pay utility fees or charges, sewer fees or charges, ditch or drainage assessments, storm water fees or charges, or waste collection or disposal fees or charges. Most of the other legislative proposals would have allowed PILOTs for land owned by the state or federal government, and likely reflected the revenue constraints noted above.

While a significant share of properties are exempt from paying property taxes in some jurisdictions, at the statewide level, tax exempt property accounts for only a modest share of total assessed property in Indiana. We estimate that tax-exempt real property in Indiana represents about $400 million in foregone tax revenues, or about 6 percent of all property taxes collected in 2012. Nationally, forgone revenue in 2009 from nonprofit property taxes was estimated to range from $17 to $32 billion.

Here, we present 2014 data on the extent to which Indiana LGOs support PILOTs or SILOTs from different units of government and different types of nonprofits. We note that these data predate Public Law 200 (enacted in 2016) which limited the ability of Indiana units of local government to impose such requirements in tax increment financing districts. However, subsequent efforts by state legislators (so far unsuccessful) to allow PILOTs for state-owned land suggest this is still a very salient political issue, particularly in counties with large numbers of exempt properties.

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12 Ibid.
14 These proposals would have required the state (or the federal government) to pay PILOTs to Indiana counties if their combined land holdings exceeded 10-15 percent of land in the county. The net effect would have been mandatory state and federal transfers to those counties, estimated to exceed $1 million per year for just the state.
16 Estimate computed by the authors. Details available upon request. IACIR estimates that church and religious properties account for about 45 percent of gross assessed value of exempt property in Indiana. Government properties (including large tracks for federal and state forests) account another large share. Privately owned forest and wild land areas benefit from reduced property taxes. See Nov. 13, 2015 meeting notes at www.iacir.spea.iupui.edu/meetings.htm.
tracks of public land.

We focus on nonprofit schools, hospitals, and churches, as in prior surveys. However, the 2014 survey also included similar questions about human service nonprofits and arts and culture nonprofits. We also explore what factors LGOs say are important when considering requiring PILOTs from nonprofits that are otherwise exempt from paying property taxes. These questions were also new in 2014.

**Which Tax-Exempt Entities Should Be Subject to PILOTs and SILOTs?**

The 2014 IACIR survey asked LGOs whether they would be in favor of requiring PILOTs or SILOTs from nonprofit hospitals, nonprofit universities and schools, arts and culture nonprofits, human services nonprofits, churches or religious nonprofits, and “other nonprofits” as well as units of federal, state, and local government.

As the red segments in Figure 1 show, about 60 percent of LGOs support either PILOTs, SILOTs, or both for private nonprofit universities and schools (61 percent) and nonprofit hospitals (59 percent). About half or a little less support PILOTs and/or SILOTs for arts and culture nonprofits (49 percent), the federal government (48 percent), followed closely by state government and human service nonprofits (both 45 percent), and churches (43 percent). There is notably less support for requiring PILOTs and/or SILOTs from “other types of nonprofits” (37 percent) and units of local government (34 percent). The latter would increase expenditures for units of local government, so it is not surprising that LGOs show the most reluctance to endorse this option.

Focusing only on PILOTs (the bottom two darkest red segments of each bar in Figure 1) for nonprofits, almost half (48 percent) of
LGOs support PILOTs for nonprofit universities and schools and about two-fifths do so for nonprofit hospitals (41 percent). A third support PILOTs for arts and culture nonprofits (37 percent), churches (33 percent), and human service nonprofits (29 percent).

LGOs were most likely to support SILOTs (the top two light red segments in the middle of each bar in Figure 1) for nonprofit hospitals (32 percent), nonprofit schools or universities (29 percent), human services nonprofits (26 percent), and arts and culture nonprofits (24 percent). This is likely due to the nature of services provided by these types of nonprofits, and the ease of translating their programs into services for local government and the community.

Surprisingly, 19 percent of LGOs support SILOTs for churches and religious organizations, perhaps for community service programs such as soup kitchens, homeless shelters or after-school care.

How Has Support for PILOTs and SILOTs Changed Over Time?

We are able to examine whether support for PILOTs and SILOTs has changed between 2012 and 2014 (see Figures 2 and 3), but only for nonprofit hospitals, schools, and churches as well as units of federal, state, and local government, because questions about them were asked in both years. We cannot do so for human services and arts and culture nonprofits because the 2012 survey did not include questions about them. Also, we have excluded “other nonprofits” because it is a residual and therefore, not defined identically in both years.

As Figures 2 and 3 show, LGOs’ support for PILOTs for all six types of nonprofits and governmental entities has remained fairly stable from 2012 to 2014. We computed 95 percent confidence intervals for each percentage value in the two figures to see whether the confidence interval for 2012 overlaps with the correspondent confidence interval for 2014. If there is an overlap, the percentages are not significantly different.

We find that only in the case of hospitals was there a significant change. In 2012, 45 percent of LGOs supported PILOTs and/or SILOTs from hospitals. By 2014, that had increased to 59 percent. Note that support...
for either PILOTs or SILOTs from hospitals was not significantly different in the two years; it is only when we look at PILOTs and/or SILOTs combined that we find significantly greater support.

**Important Political Considerations for Requiring PILOTs**

The 2014 survey included a question asking LGOs to indicate how important certain considerations are when thinking about whether to require PILOTs from nonprofit organizations. (No similar question was asked about support for SILOTs). Figure 4 shows the responses to these questions. We used statistical tools (factor and reliability analyses) to determine whether there are any underlying patterns in how LGOs responded to the ten questions.

We found three broad groupings. One grouping of considerations (the first five columns) focuses on political factors that might justify PILOTs. They capture more critical perspectives on nonprofits, including considerations such as that nonprofits compete unfairly with for-profits, that they use community services, that the exemption increases burden on other taxpayers, that the community needs tax revenues, and that they have the financial means to pay.\(^{18}\)

A second grouping (last four columns) focuses on political arguments against imposing PILOTs. This grouping captures more favorable perspectives on nonprofits.

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\(^{18}\) The wording of the five critical perspectives are: (1) nonprofits have the financial ability to pay taxes, (2) exemption gives nonprofits an unfair advantage over for-profit business, (3) nonprofits should pay for their use of municipal services, (4) tax exemption for nonprofits increases tax burdens for other property owners in their neighborhoods, and (5) the community needs more tax revenue. The four favorable perspectives are: (1) property tax exemption is a way local governments can support nonprofits, (2) the costs and logistics of implementing PILOTs, (3) PILOTs would place an additional financial burden on nonprofits, and (4) nonprofits provide valuable low cost or free services to local residents. The neutral perspective is (1) what constituents think about PILOTs.
and considers the valuable services nonprofits provide, the financial burden that PILOTs would impose on them, the difficulties and costs of implementing PILOTs, and that tax-exemption is one way for government to support nonprofits. The third grouping consists of only one question which asked LGOs how important it was what their constituents thought about requiring PILOTs. We treated this item as a neutral perspective of nonprofits.

A third or less of LGOs say it is very important (the darkest segment in Figure 4) to consider whether nonprofits have the financial ability to pay taxes when thinking about requiring PILOTs (32 percent), that the tax exemption gives nonprofits an unfair advantage over for-profit businesses (30 percent), and that nonprofits should pay for services they use (29 percent).

About a fifth of LGOs say it is very important to consider what their constituents think (22 percent), that the exemption increases burdens on other taxpayers (19 percent), but also that the exemption supports nonprofits (19 percent).

Smaller percentages of LGOs point to the importance of considering the difficulties and costs of requiring PILOTs (17 percent), the financial burden PILOTs would impose on nonprofits (16 percent), whether the community needs tax revenue (14 percent), and that nonprofits provide valuable services (11 percent).

The rank order of these considerations changes some when we also include percentages saying it is a fairly important consideration (the two darker segments in Figure 4). In this case, the three considerations given the greatest weight are whether nonprofits have the financial ability to pay taxes, whether tax exemption gives nonprofits an unfair advantage over for-profit business, and what the LGOs’ constituents think about PILOTs – each was deemed very or fairly important by well over half of LGOs (57-59 percent). Surprisingly, the factor with the least importance to LGOs was whether their community needs more tax revenue—only 40 percent said this was a very or fairly important consideration.

**What Explains LGOs’ Support for PILOTs?**

We are interested in understanding how these considerations and other factors influence LGOs’ support for PILOT policies for different types of nonprofits.

We explore whether LGOs’ support for PILOTs may be a function of the characteristics of their local community, the type of position held by the LGO, the LGO’s opinions about nonprofit-government relations, or how important are the three types of considerations discussed above.

Specifically:

- Is support for PILOTs or SILOTs related to **county-level characteristics**, such as whether the LGO represents a community with a high voter participation rate, where current health and economic conditions are problematic (as reported by LGOs), or whether that particular type of nonprofit owns property in the
county (as reported by LGOs)? We expect each of these factors to have a negative relationship to support for PILOTs.  

- **Do LGOs’ government position**, such as whether they are a county-level LGO, influence support for PILOTs or SILOTs? We expect county-level LGOs to be attuned to PILOTs because they are more directly involved in property tax assessment and collection issues.

- **Do nonprofit-government relations** influence LGOs support for PILOTs or SILOTs? We expect LGOs who report government contracting or support cooperation with nonprofits to be less supportive of such policies, while those that support more government control over nonprofits to be more supportive of PILOTs or SILOTs.

- **Does the importance LGOs give to various political considerations for requiring PILOTs** influence their support for PILOTs. We expect LGOs who give importance to more critical perspectives on nonprofits to support PILOTs and those who give greater weight to considerations that are favorable on nonprofits to be less likely to support PILOTs.  

We used responses to the 2014 IACIR survey of LGOs together with county-level information about the communities each LGO represents in order to capture these potential explanatory factors.

We then performed multivariate analyses to determine whether the combination of factors predict LGOs’ support for PILOT or SILOT policies for arts and culture nonprofits, churches and religious organizations, human services nonprofits, nonprofit hospitals, and nonprofit universities and schools. The Appendix Table presents a summary of the binary logistic regression. (Full details are available upon request.)

Our multivariate analyses of support for PILOT policies are highly significant for each type of nonprofit, and the equations correctly predict whether LGOs support PILOT policies in 72-76 percent of the cases. Whether nonprofits owned the particular type of property in the county and two of the political considerations (critical and favorable) were the most consistently significant factors across all types of nonprofits.

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19 We also explored whether a county’s experience with tax increment financing (TIF) districts might play a role. We had found such a pattern in 2010, and there is some evidence that high reliance on TIFs is related to county fiscal stress (see DeBoer, Larry. 2016, “The Use of Tax Increment Finance by Indiana Local Governments,” retrieved June 16, 2019 from [https://pcrd.purdue.edu/ruralindianastats/downloads/The-Use-of-Tax-Increment-Finance.pdf](https://pcrd.purdue.edu/ruralindianastats/downloads/The-Use-of-Tax-Increment-Finance.pdf)). However, neither reports by LGOs that their governmental unit had a TIF district in 2014 nor the percent of total net assessed property value accounted for by TIF districts in 2014 were related to support for PILOTs in our analysis.

20 The mean score for the five items on the scale critical of nonprofits (pro-PILOT) is 2.3 where 1 is not important and 4 is very important. The mean score for the four items on the scale favorable to nonprofits (anti-PILOT) scale is 2.5. The mean score for neutral perspectives of nonprofits is 2.6.

21 We do not report results for “other nonprofits” because the reference to “other” is so generic that meaningful interpretation of the results is difficult. However, the results are generally consistent with those summarized above.
As expected, LGOs who give greater weight to political considerations favorable to nonprofits in their community—such as the valuable low-cost services they provide to the community—are less likely to support PILOTs for all types of nonprofits.

Similarly, LGOs who give greater weight to political considerations that are more critical of nonprofit property tax exemption—such as community need for tax revenue or increased tax burden on other property owners—are more likely to support PILOTs for most types of nonprofits (there is no relationship for churches and religious organizations).

LGOs holding office in a county where that particular type of nonprofit owns property are less likely to support PILOTs for most types of nonprofit organizations (there is no relationship for arts and culture and human services nonprofits). This may signal that LGOs who are aware of nonprofits that own property in their counties are also more aware of the services and benefits these nonprofits provide to the community.

However, this pattern may also indicate that LGOs are aware of potential negative responses from these charities and their supporters if they were to implement PILOT policies. If so, this may account for why higher voter participation is associated with less support by LGOs for PILOTs for nonprofit hospitals, schools, and human services organizations. Similarly, as LGOs think it more important to consider what their constituency thinks, they are less likely to support PILOTs for nonprofit schools.

LGOs are also less likely to support PILOTs for nonprofit hospitals and human services organizations if they have contracts with nonprofits for service provision in their communities. Perhaps these LGOs are more aware of the services and benefits nonprofits provide to their communities and may not wish to reduce those benefits by imposing PILOTs.

Finally, in communities where LGOs report more problematic health and economic conditions, they are less likely to support PILOTs for human services organizations. Perhaps these LGOs recognize the major role that nonprofits play in providing these important services.

When we exclude the three political factors from the PILOT analyses, the same explanatory factors generally remain significant (voter participation, nonprofit property ownership and contracting with nonprofits) – all predict lower support for PILOTs – although the explanatory power of the equations is reduced. However, one additional variable becomes significant: LGOs who support more control over nonprofits also support PILOTs, seemingly picking up similar perspectives as the critical considerations on nonprofits.

None of the factors were statistically significant when predicting LGOs’ support for SILOTs for any type of nonprofits. When running multivariate analyses on what factors predict LGOs’ support for SILOTs without the three variables representing critical, favorable, or neutral political
considerations for nonprofits, one explanatory factor was significant, but only for nonprofit hospitals. When nonprofit hospitals own property in the LGO’s county, LGOs are less likely to support SILOTS for such hospitals. Perhaps these LGOs are more aware of the services nonprofit hospitals provide to the community.

Conclusions
Support for some type of PILOT and/or SILOT policy is fairly widespread among Indiana LGOs. About 60 percent support requiring PILOTs and/or SILOTs for nonprofit universities and schools and hospitals. About half do so for nonprofit arts and cultural institutions, and about two-fifths do so for nonprofit human service organizations and churches. These patterns have remained fairly stable over the 2012-2014 period, with one exception: Support for PILOTs and/or SILOTs for nonprofit hospitals has increased significantly from 45 percent in 2012 to 59 percent in 2014.

However, support is notably more modest when we look only at PILOTs, which is the policy that typically has been the focus nationally and in Indiana. Less than half (48 percent) of Indiana LGOs support PILOTs for nonprofit universities and schools, and only two-fifths do so for nonprofit hospitals (41 percent). About a third support PILOTs for arts and culture nonprofits (37 percent) and churches (33 percent), followed by human service nonprofits (29 percent).

Our multivariate analyses allow us to identify the combination of factors that appear to explain support for PILOTs for different types of nonprofits, controlling for all other factors. Notably, all our equations are highly significant and successfully predict LGOs’ support for PILOTs for each type of nonprofit in 72 to 76 percent of the cases.

Our findings point to the importance of the political context in which such policies would be considered. While the patterns vary somewhat depending on the type of nonprofit for which PILOTs might be imposed, support generally is lowest in counties with high voter participation, where local government contracts with nonprofits, where nonprofits own that type of property, and where LGOs think it is important when considering PILOTs to focus on issues that are supportive on nonprofits. By the same token, support for PILOTs is strongest where LGOs think it is important when considering PILOTs to focus on issues that are critical on nonprofits, such as they compete unfairly with businesses, have the ability to pay, or should pay for their use of municipal services.

The broader context is also important. Public Law 200, enacted in 2016, limits the ability of local jurisdictions to impose PILOTs, but only in tax increment financing (TIF) areas, and also does not prevent local government from requiring owners of tax exempt property to pay certain types of user fees and charges. Similarly, although several legislative proposals to revisit the PILOT question has failed in recent years, the ongoing efforts suggest that it remains a
very salient issue, especially for communities with large tracts of state and federal land. Also, while a majority of LGOs do not support PILOTs, in some cases, it is only by a slight minority. Finally, we have some evidence that support for some combination of PILOTs and SILOTs increased between 2012 and 2014, although only for hospitals.

These findings have important implications for Indiana nonprofits. Clearly, state and local policy-makers appear interested in requiring tax-exempt property owners to pay some form of PILOTs. Recent efforts have focused on PILOTs for state and federal tax-exempt properties, most likely because those entities own large amounts of land in some communities and are easy to identify. They also have large budgets and are less trusted than local charities.22 Compared to state and federal governments, charities may have easier access to community support from active volunteers, service recipients, or other constituents who might be likely to protest efforts to require PILOTs from them.

We encourage nonprofit leaders to be aware of the factors that appear important to LGOs when thinking about such policies. In particular, they should be able and ready to demonstrate the valuable benefits they provide to their communities and the potential cost savings to local government from the availability of their services. They should also be prepared to document the negative financial impact PILOT policies would have on their organization.

Acknowledgements
This analysis of local government and nonprofit sector relations is a joint effort of the Indiana Nonprofit Sector project, the Indiana University Public Policy Institute, the Lilly Family School of Philanthropy at Indiana University, and the O’Neill School of Public and Environmental Affairs at Indiana University Bloomington. We seek to help community leaders develop effective and collaborative solutions to community needs and to inform public policy decisions by providing baseline information about the Indiana nonprofit sector.

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We thank members of the Advisory Board for the Indiana Nonprofits Project for their helpful comments and suggestions. We also thank Lily Besel for research assistance on state legislative developments. We are

22 Our 2012 survey of Indiana LGOs show that they trust local nonprofits more than other entities. Overall, 31 percent trust nonprofits almost all the time and 86 percent do so most of the time or more. By comparison, 81 percent trust local business most of the time or more, 71 percent do so for local government, but only 37 percent trust state government most of the time, and the percentage drops to 27 percent for the federal government. See https://nonprofit.indiana.edu/doc/publications/localgov/local-govt-trust-nonprofits.pdf
grateful to the Indiana Advisory Commission on Intergovernmental Affairs (IACIR) at the Indiana University Public Policy Institute for making the survey data available to us. We are indebted to Jamie Palmer and Justin Ross for very helpful comments on previous drafts and to Larry DeBoer for making data on county-level tax increment financing for relevant years available to us.

**Suggested Citation**

### Appendix Table
**Significant Predictors of Support for PILOT Policies by Type of Nonprofit**

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<th>Explanatory factors</th>
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**Overall Significance Level**: .000 .000 .000 .000 .000

**Number of cases**: 236 250 248 245 236

**% Correctly Predicted**: 73% 76% 75% 72% 76%

**Notes**: The overall logistic regression equations are significant at the .001 level or better for each analysis. Coefficients significant at the p<0.05 level in the logistic regression analyses are flagged with + if this factor is positively associated and with – if this factor is negatively associated with support for PILOTs for the particular type of nonprofit. Voter participation data are from the general election in 2014 and was obtained from the Indiana Secretary of State (see [https://www.in.gov/sos/elections/2983.htm](https://www.in.gov/sos/elections/2983.htm)). All other data are based on responses to the 2014 survey of Indiana local government officials conducted by the Indiana Advisory Commission for Intergovernmental Relations. For information about the survey, see [www.iacir.spea.iupui.edu/](http://www.iacir.spea.iupui.edu/) and follow link to “Intergovernmental Issues in Indiana: 2014 Survey.”