

Journal of Property Tax Assessment & Administration Fact Sheet

Publisher

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The *Journal of Property Tax Assessment & Administration* (the *Journal*) provides an international forum for the dissemination of theoretical and practice-based research in the fields of property tax assessment, assessment administration, tax policy, and appraisal. It aims to develop theory and practice, to compare experiences internationally, and to place policies, methods, techniques, and practice in their fiscal, political, and economic context. The *Journal* seeks to encompass an increasing range of skills and disciplines that have an influence on property tax issues, including economics, public administration, mass appraisal, geographic and land information systems, law, valuation, and computer systems. In addition to manuscripts submitted by academics and practitioners, the *Journal* publishes invited papers by selected authors on topics of special interest. All papers submitted for publication are subject to a system of blind refereeing unless explicitly stated otherwise. Reports and studies that reflect preliminary or final research findings, investigations into areas of potential research, methodological suggestions, and comments on prior published research also are considered for publication.

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Peer reviewers are provided with written instructions and a checklist to guide them through the process. Reviews are blind, and author information is removed from manuscripts prior to being sent for review.

Peer Review and Editorial Review Board

Prospective peer reviewers are recommended by the Managing Editor, editors, or Editorial Board members. Applicants are required to submit a curriculum vitae. Reviewer qualifications are considered by the four-person Editorial Board prior to inviting reviewers participate on the Editorial Review Board. Prospective reviewers are asked to complete a competencies checklist that identifies areas of review they are qualified to undertake. Competencies include but are not restricted to the following areas: policy and administration, technology, GIS and CAMA systems, land records administration, ratio studies, small jurisdiction issues, personal property, tax collection, legal perspectives and issues, international development, economics, property tax policy, valuation methodologies, commercial appraisal issues, real estate market trends, and the *Uniform Standards of Professional Appraisal Practice (USPAP)*.

The list of reviewers on the Editorial Review Board is periodically updated based on level of participation, quality of reviews, and the need to strengthen specific competency areas.

The Managing Editor seeks to maintain a balanced Editorial Review Board that reflects a broad range of competencies related to property tax assessment and administration and diversity in both expertise and geographic distribution.

IAAO/IPTI 2017 Editorial Review Board

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Information for Authors

Submission and Review

Feature articles for the Journal are subject to initial screening by a four-person editorial board and subsequent blind review by independent volunteer reviewers. If significant revisions are required based on reviewer comments, the manuscript is subject to a second review by an Editorial Board member or Editorial Review Board member to confirm that reviewer comments were adequately addressed. In certain circumstances, additional peer review may be needed.

Send submissions to

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The e-mail message should include the corresponding author's name, address, phone number(s), and e-mail address. The correspondence should state that the manuscript is not being considered for publication elsewhere and has not been published elsewhere. If the article is based on a paper presented at a conference, the name of the conference, location, and date held should be provided. Authors are usually notified within four to six months of acceptance or rejection.

Acceptance

Upon acceptance, the author must provide an editable copy (preferably Microsoft Word or Rich Text Format [RTF]) of the document. Tables, figures, and photographs (visual elements) should be provided in separate files and not embedded in the article. These files should be in an acceptable format (see Visual Elements) for maximum clarity.

The acceptance rate for articles is approximately 70 percent (2014–2016) after being approved for initial peer review by the Editorial Board. A number of articles are not approved to be sent to peer review because they do not meet writing quality standards or the subject matter is not relevant to the journal's goals and objectives as stated in the Editorial Policy.

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Title Page

Because the review process is blind, author names should not appear on anything but the title page. The title page of the manuscript should contain the full title, author(s) name(s), complete affiliation(s), and contact information (e-mail and phone). An abstract should also be included on the title page. It must not exceed 200 words and must summarize the paper giving a clear indication of the conclusions it contains.

Text Format

Although there is no length limitation, it would be appreciated if authors kept their manuscripts within the range of 2,000 to 10,000 words. The manuscript must be written in English. Keep text formatting as simple as possible. Special formatting, such as headers and footers, text boxes, equation boxes, shading, unusual fonts, and linked text (to footnotes, references, tables, or figures), should not be used because they create problems during editing and do not transfer during layout. Center page numbers at the bottom of the page.

Footnotes and Endnotes

Footnotes or endnotes must not be used. Authors submitting a paper with footnotes and endnotes will, on acceptance, be asked to incorporate them in the text or delete them.

References

The reference list at the end of the article documents the article and provides the information necessary to identify and retrieve each source. Reference style is the author-date system of *The Chicago Manual of Style*, 16th ed., 2010. References are arranged alphabetically by author in the reference list. The reference list should include only those sources cited in the text, and conversely, each entry in the reference list must be cited in the text. For references not cited in the text but used as source material, an Additional Resources or Suggested Reading list can be created.

In the text, cite the author's last name and the date of publication in one of the following forms:

(Arnold 1998)

Arnold (1998) argues ...

(Smith and Jones 1993)

Smith and Jones (1993) present ...

A specific page or section of the work cited follows the date and is preceded by a comma:

(Johnson 1998, 23)

If the work cited is published by an organization and no author is given, the name of the organization serves as the author's name.

(Lincoln Institute of Land Policy 2002)

(TAF 2012)

If the first mention of an organization known by its acronym is in a reference citation, the full name of the organization should be provided in brackets at the first occurrence only.

(IAAO [International Association of Assessing Officers] 1982)

Within the text, citations of legal cases should use the name of the case in italics and the year. In the reference list, use the complete citation (see Reference List Formatting).

Reference List Formatting

Source material can be journal articles, books, websites, dissertations, government reports, working papers, magazine and newspaper articles, online databases, press releases, conference presentations, personal communications (letter, memorandum, e-mail), legal materials, and blogs. Regardless of the type of source, each reference usually contains the following elements: author(s), year of publication, title, and publishing data. If the document is available on the Internet, include the URL, followed by the date accessed in parentheses. The following examples illustrate how various types of sources should be listed.

Blog

Few, S. 2010. "BI Has Hit the Wall." Visual Business Intelligence, a blog by Stephen Few. September 9. <http://www.perceptualedge.com/blog/?p=820> (accessed January 20, 2011).

Book

Overshot, D., and R. Pray. 2010. *2011 National Construction Estimator*, 59th ed. Carlsbad, CA: Craftsman Book Company.

Chapter in a Book

Englebert, E.A. 1969. "Political Aspects of Real Estate Taxation in Relation to Metropolitan Growth and Planning." In *Land and Building Taxes: Their Effect on Economic Development*, edited by A.P. Becker. Madison: University of Wisconsin Press.

Dissertation

Choi, M. 2008. "Contesting Imaginaires in Death Rituals during the Northern Song Dynasty," PhD diss., University of Chicago.

Government Report

Internal Revenue Service. 2010. *Tax-exempt status for your organization* (Publication 557). Washington, DC: U.S. Department of the Treasury.

Journal Article

McMillen, D.P., and R.N. Weber. 2008. "Thin Markets and Property Tax Inequities: A Multinomial Logit Approach." *National Tax Journal* 61(4): 653–671.

Legal Materials

United States v. Smith, 182 F.2d 305 (2d Cir. 1953).

FAA Modernization and Reform Act of 2012. Public Law 112-95, 126 Stat. 11, 112th Cong. (February 14, 2012). http://www.faa.gov/about/office_org/headquarters_offices/apl/aatf/legislative_history/media/faa_modernization_reform_act_2012_plaw-112publ95.pdf.

Magazine or Newspaper Article

Bergen, K. 2011. "Illinois Department of Revenue Denies Tax Exemptions for 3 Hospitals," *Chicago Tribune*, August 17. http://articles.chicagotribune.com/2011-08-17/business/ct-biz-0817-hospital-tax-20110817_1_charity-care-provena-covenant-medical-center-tax-exempt-status (accessed August 26, 2011).

Online Database

Lincoln Institute of Land Policy. (n.d.) Significant Features of the Property Tax, online database. <http://www.lincolninst.edu/subcenters/significant-features-property-tax/>.

Personal Communication (letter, memorandum, e-mail)

Morton, M. 2010. Letter from Morton (General Counsel for Revenue Operations, West Virginia Department of Revenue, Charleston, WV) to C. Kent (Vice President Business and Economic Research, Marshall University, Huntington, WV), June 14.

Presentation

O'Connor, P.M. 2004. "Basics of Non-linear Modeling." Paper presented at Broadening Your Horizons, 8th Annual Integrating GIS & CAMA 2004 Conference of the International Association of Assessing Officers and the Urban & Regional Information Systems Association, Austin, TX, March 28–31.

Plimmer, F., and G. McGill. 2003. "Land Value Taxation: Betterment Taxation in England and the Potential for Change." Paper presented at FIG Working Week, Fédération Internationale des Géomètres, Paris, France, April 13–17.

Press Release

U.S. Census Bureau News. 2012. "New Residential Sales in December 2011," press release, January 26. <http://www.census.gov/construction/nrs/> (accessed February 20, 2012).

Proceedings

Moore, J.W. 1995. "The Market-Related Stratified Cost Approach." In *Proceedings of the 61st Annual Conference of the International Association of Assessing Officers*, 223–236. Chicago: IAAO.

Reports

Center for Business and Economic Research. 2011. *Property Tax Exemptions of Nonprofit Organizations in West Virginia: Survey Results*, prepared for Sub-Committee on Local Finance and Property Taxation of the Governor's Tax Modernization. Huntington, WV: Marshall University.

Brown, M. 2005. *Statewide Property Tax Equalization Study*. Indiana Fiscal Policy Institute Report No. 24. <http://www.indianafiscal.org/report.pdf> (accessed November 3, 2010).

Technical Standard

International Association of Assessing Officers. 2013. *Standard on Ratio Studies*. Kansas City, MO: IAAO.

USPAP

The Appraisal Foundation (TAF). 2012. *Uniform Standards of Professional Appraisal Practice*, 2012–2013 ed. Washington, DC: TAF.

Website

International Property Tax Institute. 2012. "IPTIpedia." http://wiki.ipti.org/index.php?title=Main_Page (accessed July 1, 2012).

U.S. Census Bureau. 2010. "American Community Survey: 2005–2009." <http://factfinder.census.gov/faces/nav/jsf/pages/index.xhtml>.

Working Paper

Bahl, R., and J. Martinez-Vazquez. 2007. "The Property Tax in Developing Countries: Current Practice and Prospects." Working paper, Lincoln Institute of Land Policy, Cambridge, MA.

For more information on the form of references, consult *The Chicago Manual of Style*, 16th ed. (Chicago: University of Chicago Press, chapters 14 and 15).

Visual Elements

Visual elements such as tables, figures, or photographs can be included for publication. Place each element in a separate file, one to a page. File names should mirror the referenced name (i.e., Table 1, Figure 1, and so on). Tables and figures should be as simple as possible. Image files should not be linked to the manuscript file. They should be supplied in JPEG or TIFF format (at least 300 ppi) or as Adobe Illustrator EPS or PDF files. Camera-ready art and tables created in Microsoft Excel are also acceptable. Figures in color will be converted to black and white.

Tables and figures are cited in the text. Each table and figure has its own distinct number and caption. Tables and figures are numbered consecutively in the order in which they are cited. Please be clear as to the location of each visual element. Within the text, on a separate line at the end of the paragraph that initially references the visual element, type

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or

<< Insert Table # here >>.

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Proofs will be sent to the corresponding author for corrections and approval. Amendments to the original text must be kept to a minimum. To ensure speed of publication, proofs must be returned as soon as possible.

Any Questions?

If you have any questions about manuscript formatting or the submission process, call the Director of Publications at 816/701-8100 or send an e-mail to bennett@iaao.org.

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The Journal generally follows the Committee on Publication Ethics (COPE) Best Practice Guidelines (https://publicationethics.org/files/Code_of_conduct_for_journal_editors_Mar11.pdf).