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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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).

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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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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.

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(IAAO [International Association of Assessing Officers] 1982)
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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


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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.

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