The *Journal of Property Tax Assessment & Administration* generally follows the COPE *Code of Conduct and Best Practice Guidelines for Journal Editors*. It is expected that authors, reviewers, and editors will follow the best practice guidelines on ethical behavior.

The following is a selection of key points.

**Duties of Editors**

**Fair play and editorial independence**

Editors and Editorial Board members evaluate submitted manuscripts exclusively on the basis of their academic merit (importance, originality, study’s validity, clarity) and their relevance to the journal’s scope, without regard to the authors’ race, gender, sexual orientation, ethnic origin, citizenship, religious belief, political philosophy, or institutional affiliation. Decisions to edit and publish are not determined by the policies of governments or any other agencies outside of the journal itself. The Managing Editor and four-person Editorial Board have full authority over the entire editorial content of the journal and the timing of publication of that content.

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Editors and editorial staff will not disclose any information about a submitted manuscript to anyone other than the corresponding author, reviewers, potential reviewers, other editorial advisers, and the publisher, as appropriate.

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The editors ensure that all submitted manuscripts being considered for publication undergo initial review by a four-person Editorial Board and peer review by at least one reviewer who has expertise in the field. The Managing Editor is responsible for deciding which of the manuscripts submitted to the journal will be published, based on the validation of the work in question, its importance to researchers and readers, the reviewers' comments, and such legal requirements as are currently in force regarding libel, copyright infringement, and plagiarism. The Managing Editor may confer with the Editorial Board, other editors, or reviewers in making this decision.
Involvement and cooperation in investigations

Editors (in conjunction with the publisher) will take responsive measures when ethical concerns are raised with regard to a submitted manuscript or published paper. Every reported act of unethical publishing behavior will be looked into, even if it is discovered years after publication. If an ethical concern is well-founded, a correction, retraction, expression of concern, or other note as may be relevant will be published in the journal.

Duties of Reviewers

Contribution to editorial decisions

Peer reviewers assist editors in making editorial decisions and, through editorial communications with authors, may assist authors in improving their manuscripts.

Promptness

Any invited reviewer who feels unqualified to review the research reported in a manuscript or knows that its prompt review will be impossible should immediately notify the editors and decline the invitation to review so that alternative reviewers can be contacted.

Confidentiality

Any manuscripts received for review are confidential documents and must be treated as such; they must not be shown to or discussed with others except if authorized by the Managing Editor (who would only do so under exceptional and specific circumstances). This applies also to invited reviewers who decline the review invitation.

Standards of objectivity

Reviews should be conducted objectively and observations formulated clearly with supporting arguments so that authors can use them for improving the manuscript. Personal criticism of the authors is inappropriate.

Acknowledgment of sources

Reviewers should identify relevant published work that has not been cited by the authors. Any statement that is an observation, derivation, or argument that has been reported in previous publications should be accompanied by the relevant citation. A reviewer should also notify the editors of any substantial similarity or overlap between the manuscript under consideration and any other manuscript (published or unpublished) of which they have personal knowledge.

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Duties of Authors
Reporting standards
Authors of original research should present an accurate account of the work performed and the results, followed by an objective discussion of the significance of the work. The manuscript should contain sufficient detail and references to permit others to replicate the work. Review articles should be accurate, objective, and comprehensive, while editorial opinion or perspective pieces should be clearly identified as such. Fraudulent or knowingly inaccurate statements constitute unethical behavior and are unacceptable.

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Authors may be asked to provide the raw data of their study together with the manuscript for editorial review and should be prepared to make the data publicly available if practicable. In any event, authors should ensure accessibility of such data to other competent professionals for at least 10 years after publication (preferably via an institutional or subject-based data repository or other data center), provided that the confidentiality of the participants can be protected and legal rights concerning proprietary data do not preclude their release.

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Duties of the Publisher

Handling of unethical publishing behavior
In cases of alleged or proven fraudulent publication or plagiarism, the publisher, in close collaboration with the editors, will take all appropriate measures to clarify the situation and to amend the article in question. This includes the prompt publication of an erratum, clarification or, in the most severe case, the retraction of the affected work. The publisher, together with the editors, shall take reasonable steps to identify and prevent the publication of papers when misconduct has occurred and, under no circumstances, encourage such misconduct or knowingly allow such misconduct to take place.

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