

Journal of Property Tax Assessment & Administration

Publication Ethics and Publication Malpractice Statement

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.

Confidentiality

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.

Disclosure and conflicts of interest

Editors and Editorial Board members will not use unpublished information disclosed in a submitted manuscript for their own research purposes without the authors' explicit written consent. Privileged information or ideas obtained by editors as a result of handling the manuscript will be kept confidential and not used for their personal advantage. Editors and peer reviewers will recuse themselves from considering manuscripts in which they have conflicts of interest resulting from competitive, collaborative, or other relationships/connections with any of the authors, companies, or institutions connected to the papers; instead, they will ask another member of the Editorial Review Board to handle the manuscript.

Publication decisions

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.

Disclosure and conflicts of interest

Any invited reviewer who has conflicts of interest resulting from competitive, collaborative, or other relationships or connections with any of the authors, companies, or institutions connected to the manuscript and the work described therein should immediately notify the editors to declare his or her conflicts of interest and decline the invitation to review so that alternative reviewers can be contacted. Unpublished material disclosed in a submitted manuscript must not be used in a reviewer's own research without the express written consent of the authors. Privileged information or ideas obtained through peer review must be kept confidential and not used for the reviewer's personal advantage. This applies also to invited reviewers who decline the review invitation.

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.

Data access and retention

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.

Originality and plagiarism

Authors should ensure that they have written and submit only entirely original works and if they have used the work and/or words of others, that this has been appropriately cited. Publications that have been influential in determining the nature of the work reported in the manuscript should also be cited. Plagiarism takes many forms, from "passing off" another's paper as the author's own, to copying or paraphrasing substantial parts of another's paper (without attribution), to claiming results from research conducted by others. Plagiarism in all its forms constitutes unethical publishing behavior and is unacceptable.

Multiple, duplicate, redundant, or concurrent submission/publication

Papers describing essentially the same research should not be published in more than one journal or primary publication. Hence, authors should not submit for consideration a manuscript that has already been published in another journal. Submission of a manuscript concurrently to more than one journal is unethical publishing behavior and unacceptable.

The publication of some kinds of articles in more than one journal is sometimes justifiable, provided that certain conditions are met and relevance to the subscribing community is apparent. The authors and editors of the journals concerned must agree to the secondary publication, which must reflect the same data and interpretation of the primary document. The primary reference must be cited in the secondary publication.

Authorship of the manuscript

Only persons who meet these authorship criteria should be listed as authors in the manuscript as they must be able to take public responsibility for the content: (1) made significant contributions to the conception, design, execution, data acquisition, or analysis/interpretation of the study; (2) drafted the manuscript or revised it critically for important intellectual content; and (3) have seen and approved the final version of the paper and agreed to its submission for publication. All persons who made substantial contributions to the work reported in the manuscript (such as technical help, writing and editing assistance, general support) but who do not meet the criteria for authorship must not be listed as an author, but should be acknowledged in the Acknowledgments section after their written permission to be named has been obtained. The corresponding author should ensure that all appropriate coauthors (according to the above definition) and no inappropriate coauthors are included in the author list and verify that all coauthors have seen and approved the final version of the manuscript and agreed to its submission for publication.

Disclosure and conflicts of interest

Authors should—at the earliest stage possible (generally by submitting a disclosure form at the time of submission and including a statement in the manuscript)—disclose any conflicts of interest that might be construed to influence the results or their interpretation in the manuscript. Examples of potential conflicts of interest that should be disclosed include financial ones such as honoraria, educational grants or other funding, participation in speakers' bureaus, membership, employment, consultancies, or other equity interest, and paid expert testimony or patent-licensing arrangements, as well as nonfinancial ones such as personal or professional relationships, affiliations, knowledge, or beliefs in the subject matter or materials discussed in the manuscript. All sources of financial support for the work should be disclosed (including the grant number or other reference number if any).

Acknowledgement of sources

Authors should ensure that they have properly acknowledged the work of others and should also cite publications that have been influential in determining the nature of the reported work. Information obtained privately (from conversation, correspondence, or discussion with third parties) must not be used or reported without explicit, written permission from the source. Authors should not use information obtained in the course of providing confidential services, such as refereeing manuscripts or grant applications, unless they have obtained the explicit written permission of the author(s) of the work involved in these services.

Peer review

Authors are obliged to participate in the peer review process and cooperate fully by responding promptly to editors' requests for raw data, clarifications, proof of ethics approval, and copyright permissions. In the case of a first decision of "revisions necessary," authors should respond to the reviewers' comments systematically, point by point, and in a timely manner, revising and resubmitting their manuscript to the journal by the deadline given.

Fundamental errors in published works

When authors discover significant errors or inaccuracies in their own published work, it is their obligation to promptly notify the journal's editors or publisher and cooperate with them either to correct the paper in the form of an erratum or to retract the paper. If the editors or publisher learns from a third party that a published work contains a significant error or inaccuracy, then it is the authors' obligation to promptly correct or retract the paper or provide evidence to the journal editors of the correctness of the paper.

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.

Access to journal content

The publisher is committed to the permanent availability and preservation of scholarly research and ensures accessibility by partnering with organizations and maintaining its own digital archive. The IAAO Research Library maintains an archive of published articles in its LibraryLink Online Catalog.

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