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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) and with as high a resolution as possible for best clarity.

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Abstract

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References

The reference list at the end of the paper documents the paper 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 Sources or Suggested Reading list can be created.

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(Lincoln Institute of Land Policy 2002)

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(IAAO [International Association of Assessing Officers] 1982)

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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 Jan. 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, 51-62. Madison: University of Wisconsin Press.

Dissertation

Choi, M. 2008. "Contesting Imagnaires in Death Rituals during the Northern Song Dynasty," Ph.D. 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.2-D 305 (2-D 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 Aug. 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, email)

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 Feb. 20, 2012).

Proceedings

Moore, J.W. 1995. "The Market-Correlated 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 Nov. 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).

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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.

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