

RESUME

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RECENT RESEARCH POSITIONS

2003- present	Research Professor George Washington Institute of Public Policy State and Local Fiscal Policy Research Program George Washington University
2001-present	Executive Director, Coalition for Effective Local Democracy
1997-present	President, MEB Associates
2004-2007	David C. Lincoln Fellow Lincoln Institute of Land Policy
1996-2003	Research Fellow Lincoln Institute of Land Policy
1988-1997	Principal Research Scientist, Institute for Policy Studies, The Johns Hopkins University

EDUCATION

Ph.D., Economics, Graduate School of Public Affairs
State University of New York at Albany

M.A., Economics
Simon Fraser University
Burnaby, British Columbia, Canada

B.A., Economics, University of California at Berkeley

BOOKS/Etc.

Symposium on Developing a Property Tax Expenditure Budget, Special Issue, Public Finance and Management, Volume 14, Number 2, Guest Editor with David Brunori.

The Property Tax and Local Autonomy, Lincoln Institute of Land Policy, Cambridge, MA, with David Brunori and Joan Youngman, editors, 2010.

Erosion of the Property Tax Base: Trends, Causes and Consequences, Lincoln Institute of Land Policy, Cambridge, MA., with Nancy Y. Augustine, David Brunori and Joan M. Youngman, editors, 2009.

Implementing A Local Property Tax Where There Is No Real Estate Market: The Case of Commonly Owned Land In Rural South Africa, Lincoln Institute of Land Policy, Cambridge, Massachusetts, April 2006, with John H. Bowman.

Subnational Data Requirements for Fiscal Decentralization: Case Studies from Central and Eastern Europe, The World Bank Institute, Washington D.C., 2003, with Serdar Yilmaz and Jozsef Hegudus (editors).

Property Taxes in South Africa: Challenges in the Post-apartheid Era, Lincoln Institute of Land Policy, Cambridge, Massachusetts, March 2002, with John H. Bowman (editors).

Environmental Infrastructure Management, NATO ASI Series 2: Environment, Volume 37, Kluwer Academic Publishers, London, 1997, with John J. Boland and Eugene Z Stakhiv (editors).

Intergovernmental Fiscal Relations in an Era of New Federalism, JAI Press, Greenwich, Connecticut, 1988 (editor).

Fragile Foundations: A Report on America's Public Works, Final Report of The National Council on Public Works Improvement, Government Printing Office, February, 1988, with Council Staff.

Regional Dimensions of Industrial Policy, D.C. Heath and Company, Lexington Books, Lexington, Massachusetts, January 1982, with Paul Lande (editors).

SELECTED ARTICLES

"Introduction to Symposium on Developing a Property Tax Expenditure Budget," with David Brunori, Public Finance and Management, Volume 14, Number 2, pp. 110-117, 2014.

"A Note on the Distributional Consequences of Use Value Assessments," with Daniel Coogan and David Brunori, Public Finance and Management, Volume 14, Number 2, pp. 118-132, 2014.

"Consequences of Assessment Limits," with Katrina D. Connolly, Public Finance and Management, Volume 14, Number 2, pp. 133-164, 2014.

"The Need for a Property Tax Expenditure Budget" with Katrina D. Connolly, State Tax Notes, Volume 64, Number 8, May 21, 2012, pp. 535-551.

"Financing Urban Government in Transition Countries: Assessment Uniformity and the Property Tax" with Katrina Connolly, Environment & Planning C: Government & Policy, December 2010.

"A Reconnaissance of Alternative Measures of Effective Property Tax Rates," with Charlotte Kirschner, Public Budgeting and Finance, Volume 29, Number 2, Summer, 2009, pp. 111-36.

"Distributional Consequences of Converting the Property Tax to a Land Value Tax: Replication and Extension of England and Zhao," with John H. Bowman, National Tax Journal, Volume 61, No. 4 Part 1, December 2008, pp. 593-607.

"Intra-metropolitan Area Fiscal Capacity Disparities and the Property Tax," with Lindsay C. Clark and Joseph J. Cordes and Harold Wolman, State Tax Notes, Volume 33, Number 3, July 19, 2004, pp. 195-211.

"Implications of a Split-Rate Real Property Tax: An Initial Look at Three Virginia Local Government Areas," with John H. Bowman, State Tax Notes, Volume 32, Number 4, April 26, 2004, pp. 261-91.

"Building Civic Infrastructure: Implementing Community Partnership Grant Programmes in South Africa" with Charles F. Adams and Trevor Brown, Public Administration and Development, Vol. 22, 2002, pp. 293-302.

"Reinventing Local Government in South Africa: The Implications of Metropolitan Structures," with John H. Bowman, Regionalist, Volume 3, Number 3, Winter 1999-2000, pp.63-72.

"Local Property Taxation in South Africa: Current Performance and Challenges for the Post-apartheid Era" with John H. Bowman, Public Budgeting and Finance, Winter 1997, Vol. 17, No. 4, pp. 71-87.

"Local Self-Government in Central and Eastern Europe: Decentralization or Deconcentration?" with Katalin Zsomboki, Environment and Planning C: Government and Policy, 1997, Vol. 15, Issue 2, pp. 177-86.

"The Impact of Local Sales Tax on Owner-Occupied Housing" with Joyce Y. Man, Journal of Urban Economics, Vol. 39, No. 1, January 1996, pp. 114-30.

"Federal Infrastructure Grants-in-Aid: An Ad Hoc Infrastructure Strategy," with Joyce Y. Man, Public Budgeting and Finance, Fall 1993, Volume 13, Number 3, pp. 9-22.

"Financing the Post-Apartheid City in South Africa" with Philip M. Dearborn and Roland Hunter, Urban Studies, Vol. 30, No. 3, April 1993, pp. 581-92.

"Centralization Versus Decentralization: The Case of Financing Autonomous Local Governments in Poland" with Joanna Regulska, Public Finance, Vol. 47, 1992, Supplement, pp. 187-201.

"Gauging Assessment Uniformity: A Comparison of Measures" with John H. Bowman Property Tax Journal, December 1991, Vol. 10, No. 4.

SELECTED PUBLICATIONS AND REPORTS

A Better Tax: Thoughts and Research on Replacing a Local Option General Sales Tax with a Land Value Tax, with David Brunori, Lincoln Institute of Land Policy, Working Paper Series, forthcoming.

Use Value Assessments and the Costs to Local Governments, with Daniel Coogan and David Brunori, Lincoln Institute of Land Policy, Working Paper Series, WP13DC1, July 2013.

Assessment Limits, with Katrina D. Connolly, Lincoln Institute of Land Policy, Working Paper Series, WP13KC1, July 2013.

“Real Property Tax” in The Oxford Handbook of State and Local Government Finance, Robert D. Ebel and John E. Petersen (editors), Oxford University Press, 2012, pp. 271 to 299.

Enabling the State: Estimating the Non Oil Revenue Potential of State and Local Governments in Southern Sudan, The World Bank, Public Sector Reform and Capacity Building Unit, Africa Region, Report No. 54795 SD, June 2010.

“Property Taxes and Local Autonomy: An Overview,” with David Brunori, in The Property Tax and Local Autonomy, Lincoln Institute of Land Policy, Cambridge, MA, with David Brunori and Joan Youngman, editors, 2010, pp. 1-8.

“Comparing Local Autonomy Across States,” with Hal Wolman, Robert McManmon and David Brunori, in The Property Tax and Local Autonomy, Lincoln Institute of Land Policy, Cambridge, MA, with David Brunori and Joan Youngman, editors, 2010, pp. 69-114.

“Are State and Local Finances Becoming More or Less Decentralized and Should We Care?” with Katrina Connolly and David Brunori, in The Property Tax and Local Autonomy, Lincoln Institute of Land Policy, Cambridge, MA, with David Brunori and Joan Youngman, editors, 2010, pp. 121-160.

“Rental Value Versus Capital Value: Alternative Bases for the Property Tax,” with William J. McCluskey and Lay-Cheng J. Lim, in Challenging the Conventional Wisdom of the Property Tax, edited by Roy Bahl, Jorge Martinez and Joan Youngman, Lincoln Institute of Land Policy, 2010, pp. 119-157.

“The Property Tax Under Siege,” with Nancy Y. Augustine, David Brunori and Joan M. Youngman, in Erosion of the Property Tax Base: Trends, Causes and Consequences, Lincoln Institute of Land Policy, Cambridge, MA., with Nancy Y. Augustine, David Brunori and Joan M. Youngman, editors, 2009, pp. 1-16.

“Tax and Expenditure Limitations and Local Public Finance,” with Bing Yuan, Joseph Cordes and David Brunori, in Erosion of the Property Tax Base: Trends, Causes and Consequences, Lincoln Institute of Land Policy, Cambridge, MA., with Nancy Y. Augustine, David Brunori and Joan M. Youngman, editors, 2009, pp. 149-191.

“The Assessment Requirements for a Separate Tax on Land,” with John H. Bowman and Jerome C. German, in Land Value Taxation: Theory, Evidence, and Practice, edited by Richard

F. Dye and Richard W. England, Lincoln Institute of Land Policy, Cambridge, MA., 2009, pp. 171-194.

A Reconnaissance of Currently Available Measures of Effective Property Tax Rates, with Charlotte Kirschner, Lincoln Institute of Land Policy, Working Paper Series, WP08CK1, October 2008.

“Tax and Expenditure Limitations and Their Effects on Local Finances and Urban Areas,” with David Brunori, Joe Cordes and Bing Yuan, in Urban and Regional Policy and Its Effects, edited by Margery Austin Turner, Howard Wial, and Hal Wolman, Brookings Institution Press, Washington D.C., 2008, pp. 109-154.

“Extending Property Taxation into Previously Untaxed Areas: South African Townships and Tribal Areas,” with John H. Bowman in Making the Property Tax Work: Experiences in Developing and Transitional Countries, Edited by Roy Bahl, Jorge Martinez-Vazquez and Joan Youngman, Lincoln Institute of Land Policy, Cambridge, MA, 2008, pp. 334-371.

Building on the Successes of the Fiscal and Financial Allocation and Monitoring Commission in Sudan: A Roadmap for the Future, with Rory Riordan, Forum of Federations, Ottawa, Canada, 2007.

Consistency of Land Values: Comparison of Three General Approaches to Valuing Land Where There are Few Vacant Land Sales, with John H. Bowman, Lincoln Institute of Land Policy, Working Paper Series, WP08MB1, 2008.

Methods of Valuing Land for Real Property Taxation: An Examination of Practices in States that Require Separate Valuation of Land and Improvements, with John H. Bowman, Lincoln Institute of Land Policy, Working Paper WP06MB1, Cambridge, Massachusetts, March 2006.

Financing Urban Infrastructure in Bangladesh: An Initial Concept Note, with Mary Ellen Hammond, The World Bank, 2006.

Measuring Fiscal Decentralization: A New Perspective, with Robert D. Ebel, Kai Kaiser and Jeep Rojchaichaninthorn, The World Bank, 2006.

Statistical Capacity Building in Tanzania and Uganda: Identifying and Measuring Own-Source Subnational Revenue Autonomy, with Robert D. Ebel, The World Bank, 2006.

Fiscal Decentralization in The Sudan: Concepts and Challenges, with Medani M. Ahmed, George Washington University, Institute for Public Policy, Working Paper Series, 2005.

The Government of The Sudan: Intergovernmental Policies and Issues, with Medani M. Ahmed, George Washington University, Institute for Public Policy, Working Paper Series, 2005.

An Analysis of Fiscal Policies in The Sudan: A Pro-poor Perspective, with Medani M. Ahmed and Rahamtalla Ali Babiker, Prepared for the UNDP, George Washington University, Institute for Public Policy, Working Paper Series, 2005.

Valuing Land for Tax Purposes in Traditional Tribal Areas of South Africa Where There Is No Land Market, with John H. Bowman and Lindsay C. Clark, Lincoln Institute of Land Policy, Working Paper WP05MB1, Cambridge, Massachusetts, 2005.

Intra-Metropolitan Area Fiscal Capacity Disparities and the Property Tax, with Lindsay C. Clark, Joe Cordes and Hal Wolman, Lincoln Institute of Land Policy, Working Paper Series, WP04MB1, April 2004.

Widening the Net: Extending the Property Tax into Previously Untaxed Areas in South Africa, with John H. Bowman, Lincoln Institute of Land Policy, Working Paper WP02MB1, Cambridge, Massachusetts, 2002.

Infrastructure: The Key to New Jersey's Future, with Nancy Connery, The Foundation of the New Jersey Alliance for Action, October 2001.

"Property Tax Assessment," in Encyclopedia of Taxation and Tax Policy, Joseph J. Cordes, Robert D. Ebel, and Jane G. Gravelle, editors, The Urban Institute Press, 1999, pp. 296-8.

"Fiscal Decentralization Indicators: Local Democratic Governance" with Charles Adams, prepared for Open Society Institute, Local Government and Public Service Reform Initiative, Budapest, Hungary, 1999.

A Framework for Strengthening Local Property Tax Administration in South Africa: Final Report, edited with John H. Bowman, Department of Constitutional Development, South Africa, November 1998.

"Non-tax Revenues in the District of Columbia: Current Practices and Future Prospects," with James O'Keeffe in Taxing Simply, Taxing Fairly, Report of the District of Columbia Tax Revision Commission, Part II, Consultant Reports, Greater Washington Research Center, Washington D.C., September 1998.

Macroeconomic Analysis of the Linkages Between Transportation and Economic Performance: NCHRP Report 389, with Therese J. McGuire, Transportation Research Board, 1997.

Property Rates in South Africa: A Preliminary Assessment of Current Practices, edited with John H. Bowman, The Johns Hopkins Institute for Policy Studies, June 1997.

"Property Taxation: An Overview," in Property Rates in South Africa: A Preliminary Assessment of Current Practices, edited with John H. Bowman, The Johns Hopkins Institute for Policy Studies, June 1997.

The Distribution Industry: An Engine for Maryland's Growth, with Maryann P. Feldman and Lester M. Salamon, Johns Hopkins Institute for Policy Studies, November 1996.

"Tax Base Sharing Revisited: Issues and Options," in John E. Anderson (ed.). Fiscal Equalization for State and Local Government Finance, Praeger, 1994, pp. 151-73.

"Property Taxes", with John H. Bowman, in Local Government Finance: Concepts and Practices, Chicago: Government Finance Officers Association, 1991, John Petersen and Dennis Strachata (eds), pp. 85-111.

Selected Recent Consulting Projects through MEB Associates

Project Name: A Better Tax: Thoughts and Research on Replacing a Local Options General Sales Tax with a Land Value Tax

Countries: United States
Client: Lincoln Institute of Land Policy
Dates: January 1 to December 31, 2013

The purpose of the study was to identify and to the extent possible estimate the consequences of eliminating a local sales tax and making up the lost revenue with a higher tax on land values. A case study was conducted in two counties in Georgia.

Project Name: District of Columbia Tax Revision Commission

Countries: United States
Client: District of Columbia Tax Revision Commission
Dates: June 2012 to July 2013

The purpose of this assignment was to manage all research undertaken for the District of Columbia Tax Revision Commission related to property tax issues. I had primary responsibility for research related to developing a primer on local property taxes in the District of Columbia, analyzing tax exempt properties in the District of Columbia and other tax expenditures in the District.

Project Name: Assessment of State and Local Own-Source Revenues in the Republic of South Sudan

Countries: Republic of South Sudan
Client: International Monetary Fund
Dates: August 2011

The International Monetary Fund was invited by the government of the Republic of South Sudan to send a team to Juba to develop tax policy and tax administration recommendations for improving revenue mobilization. I was included on the team as the person to look at state and local own-source revenues and make recommendations for revenue enhancement.

Project Name: South Sudan BRIDGE Program

Countries: Republic of South Sudan
Client: Winrock International/USAID
Dates: September – December 2011

The purpose of the project was to estimate the potential for raising own-source state and local revenues in two states – Eastern Equatoria and Jonglei.

Product: Draft report County and State Revenue in South Sudan: A Survey of Current Practices and Recommendations for Reform

Project Name: Peace Negotiations Between Rebels of Darfur and Government of Sudan

Countries: Doha, Qatar
Client: United Nations
Dates: March/April 2011 and June 2010

I served as expert advisor to the UN mediation team and to the Justice and Equality Movement on the topic of wealth sharing. I also delivered a number of workshops on wealth sharing and intergovernmental transfers in Sudan to rebel representatives at the negotiations.

Project Name: Constitutionality of Property Tax Limits in Alabama

Countries: USA, Alabama
Client: Maynard, Cooper and Gale
Dates: 2009/2011

I served as an expert witness in legal challenge to the constitutionality of property tax limits in Alabama.

Project Name: Own-Source Revenue Potential for State and Local Governments in Southern Sudan

Countries: Southern Sudan
Client: World Bank
Dates: May to December 2009

The purpose of this project was to estimate the own-source revenue potential of state and local governments in Southern Sudan. The project involved conducting community workshops to estimate consumer activity and market surveys to estimate private sector turnover.

Product: World Bank Report No. 54795 SD, *Enabling the State: Estimating the Non Oil Revenue Potential of State and Local Governments in Southern*

Sudan, with David Solomon and Sanjeev Ahluwalia, June 2010.

Project Name: Valuing Land for Tax Purposes in Traditional Tribal Areas of South Africa Where There is No Land Market

Country: South Africa and Slovakia
Client: Lincoln Institute of Land Policy
Dates: 2004

This project was selected for support under the David C. Lincoln Fellowship program. South Africa has undergone two phases of reinventing local government. In rural areas, these amalgamations have created tensions between the competing governance structures of traditional tribal authorities and newly created municipal institutions. A focal point of these tensions is the extension of local property taxes to tribal lands – typically held in common, with no effective land market. The purpose of this project is to identify and test a framework for determining land values for property tax purposes in a manner that protects traditional land tenure arrangements in tribal areas. We will conduct a case study of land valuation experiences in Slovakia where the local property tax is area based, but adjustments are made to reflect location and use. Then we will we will conduct a series of focus groups in a traditional tribal village in South Africa to determine “notional” value of land for tax purposes.

Product: Lincoln Institute Working Paper *Implementing a Local Property Tax Where There Is No Real Estate Market: The case of Commonly Owned Land in Rural South Africa*, with John H. Bowman. In addition, we produced a pamphlet, *Implementing A Local Property Tax When There Is No Real Estate Market: The Case of Commonly Owned Land in Rural South Africa*, laying out a framework for initiating a property tax when there is no well-developed real estate market.

Project Name: Implications of a Split-Rate Real Property Tax: A Preliminary Analysis of Three Virginia Local Government Areas

Country: USA
Client: Lincoln Institute of Land Policy
Date: 2003-2004

Legislation to allow a split-rate real property tax was considered and passed by the Virginia General Assembly in each of the last three legislative sessions. As a result, the cities of Fairfax and Roanoke received authority, effective July 1, 2003, to move from the current uniform tax on land and improvements to a split-rate structure taxing land at a higher rate than improvements. To date, neither city has taken formal action to move to a split-rate tax. In an attempt to determine the distributional implications of moving from the current tax on land and

improvements to a split-rate real property tax this study considers three Virginia localities that differ widely in terms of geographic extent, population size, number of property parcels, and density and nature of development. The localities are the City of Roanoke, Chesterfield County, and Highland County. We explore, in each of the three study areas, how real property tax liabilities (tax impact) would change under a split-rate tax compared to the current uniform tax on land and improvements.

Product: ***Implications of a Split-Rate Real Property Tax: An Initial Look at Three Virginia Local Government Areas***, with John H. Bowman, Lincoln Institute of Land Policy Working Paper Series reprinted as a working paper in ***State Tax Notes***, Volume 32, Number 4, April 26, 2004, pp. 261-91.