

Call for Papers to Present at
Syracuse-Chicago Webinar Series on Property Tax Administration and Design
Fall 2023 – Spring 2024

The Maxwell School of Syracuse University and the Harris School of the University of Chicago will continue to co-sponsor the 2023-2024 webinar series, based on the model of the Webinar Series of 2021-2022 and 2022-2023. The webinars will be made available to scholars and researchers worldwide free of charge. Each webinar consists of 45 minutes of presentation by an author, 15 minutes of discussion by a scholar who has done similar work of the presented paper, 5 minutes of additional comments by another scholar, plus questions and answers for the general audience. The webinars are set on selected Fridays each month, starting from 11:00 am US eastern time.

Now we invite newly finished research and papers in this and related areas, by scholars in any academic discipline, based in any country, for consideration of inclusion in the series.

The property tax has been a key component of the tax system in many countries for a long time. As a direct tax with its levy on the stock of accumulated housing wealth, the property tax has great potential for redistribution in financing public services. Moreover, as the mainstay of local own-source revenues, this tax helps to secure taxpayer voice in local budgeting, meeting the preferences of local residents, and holding local government officials accountable. On the other hand, the administration of this tax demands accurate and updated information on the value of each property, a requirement that is sometimes dubbed its “Achilles’ heel.” In addition, the property tax can be designed to meet many different objectives other than merely raising revenue. Despite these challenges, however, the property tax is here to stay, and scholars have an important role to play in shedding light on issues of property tax administration and design.

A large literature on property taxation exists in public economics and urban economics, financial administration, and policy analysis. Topics include the capitalization of property taxes into house values, property tax salience and compliance, and local government revenue. Nevertheless, many topics in **property tax administration and design** require more attention. With advances in technology, the administration of the property tax has been improving worldwide, but many aspects of the tax are still poorly understood. These topics include overdue reassessments of property values, fragmentation of tax assessing units, extensive exemptions from the tax base, and conflicting views on property tax design between local officials and state legislatures. These topics raise fundamental questions about the ability and willingness of homeowners to pay the tax and about the tax’s equity, efficiency, and adequacy.

The goal of the webinar series is to gather insight and scholarship through domestic and international comparative studies with common threads to help reform and improve property tax administration and design in the US and other countries facing similar problems. All relevant topics will be considered. Examples include (but are not limited to) the following:

- a. new explorations in the theory of property taxation;
- b. empirical (and theoretical) study of property assessment cycle;
- c. empirical (and theoretical) study of optimal size of property assessing units;
- d. analytical frameworks of statutory exemptions of property value;
- e. state-local jurisdiction in property taxation;

- f. design and theory on land taxation;
- g. impact of changes in federal deduction of local taxes on the ability and willingness of property owners to pay the property tax.

Please send your (draft) paper to **Ms. Alyssa Kirk** at amkirk@syr.edu. The deadline for consideration of presentation in the Fall 2023 Season (late August to Early December 2023) is July 1; deadline for consideration of presentation in the Spring 2024 Season (late January to early May 2024) is November 1, 2023.

For examples of papers that have been presented in the 2021-2022 and 2022-2023 academic years, visit the webpage of this Webinar Series at: <https://www.maxwell.syr.edu/research/center-for-policy-research/events/webinar-series-on-property-tax-administration-and-design>, where you can find all information about the operation of the series.

Send inquiries also to **Ms. Alyssa Kirk** at amkirk@syr.edu.