

CALL FOR PAPERS

International Symposium on the Real Property Tax and Its Administration

DATES: November 16-17, 2020

LOCATION: Center for Policy Research, Maxwell School, Syracuse University (Syracuse, NY, USA)

The Center for Policy Research, located within the Maxwell School of Citizenship and Public Affairs at Syracuse University, is hosting a one and a half day symposium on November 16 - 17, 2020. The Center has all necessary facilities and staff support for this event. Additionally, the Sheraton University Hotel is within walking distance to the venue, and the City of Syracuse is easily accessible by air, via a transfer, from anywhere in the world.

ACCOMMODATIONS

Speakers and one presenter from each selected paper will have airfare reimbursed (economy class), hotel (2 nights), and meals. Other participants should expect to cover the cost of their own travel expenses.

SUBMISSION & GUIDELINES

The symposium will focus on the real property tax (RPT) and its administration broadly defined. We welcome paper topics that include, but are not limited to: (1) RPT design and its optimality; (2) RPT incidence, efficiency, adequacy, enforcement, and compliance; (3) size of taxing jurisdictions and cycle of reassessment; (4) exemptions and deductions; (5) successes and failures in using this tax; and (6) lessons to inform policy making and reform practice.

Please submit your PAPER or ABSTRACT (if paper is not yet completed), by **June 1, 2020** via email attachment to **Laura Walsh** at lcwalsh@syr.edu. Acceptance notifications will be sent by July 1, 2020. The full or revised papers are due **November 1, 2020** for circulation among participants of the symposium.

RATIONALES AND SIGNIFICANCE OF THE SYMPOSIUM

The real property tax has been one of the several major taxes in the tax system of most developed countries. Many developing countries and transitional economies also levy this tax. Some countries that have not yet adopted this tax, like China, are considering adopting it. Property tax revenue is among the most important revenue sources for most local governments in the United

States. In many European countries, local governments rely heavily on other taxes and intergovernmental transfers, but the property tax remains an essential part of their revenue portfolio.

The real property tax is typically administered by local governments, with wide variation across countries, even across states in the same country. The decentralized nature in the administration of this local tax, in tandem with political and other factors, has staged various scenarios that end up eroding the equity, efficiency, feasibility, transparency, and adequacy of the tax. To some extent, this tax has become inequitable, inefficient, nontransparent, and inadequate so that it can no longer serve its due roles as expected or desired. The call and demand for reform of administration of this tax is real and imminent worldwide.

There exists a rich and increasing academic literature on various aspects of the real property tax; however, this literature has been thin on the administration of this tax, especially in recent decades, such that academia is detached from the practice of this important locus of local public finance. This symposium is a collective effort of several research institutions in the United States, Europe, and Asia that are traditionally strongholds of public finance, as a new round of concerted exploration of the most pressing issues with the real property tax, especially the administration of this tax.

The Maxwell School of Citizenship and Public Affairs at Syracuse University has a long tradition as a stronghold in state and local public finance, with its departments of economics, political science, and public administration (policy) as the tripod in the study of this broad area. The *Center for Policy Research* in the Maxwell School already has a strong team of established researchers in this area.

This symposium will bring scholars from several major countries (and multiple states inside the United States) for international and comparative studies. The symposium focuses on the examination of problems in various aspects of the real property tax, its evolving role in local public finance, and, in particular, issues in its administration. At the theoretical level, the symposium aims to distill theories via empirical analyses to generate evidence on optimal reassessment cycle, optimal size of property assessing units, appropriate scope and manner of exemptions that balance equity with efficiency, and relevant policies under tax reform.

FURTHER INFORMATION

For specific questions, please contact Professor **Yilin Hou**, Center for Policy Research, Syracuse University, at yihou@maxwell.syr.edu or 1-315-443-9072.

The dates of this symposium (November 16-17, 2020) have been strategically selected to ensure that participants of the annual National Tax Association conference (November 19-21, Denver, CO, USA) are able to easily attend both events in one trip.

SCHEDULE

November 15 (Sunday):	Afternoon arrival of participants and check in at hotel
November 16 (Monday):	Full day; conference with dinner in the evening
November 17 (Tuesday):	Half day; departure in the afternoon/evening