

CURRICULUM VITA

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Education

University of Minnesota, Ph.D., Economics, 1981.
University of Minnesota, Institute of Technology,
Bachelor of Mathematics, 1974.
University of Minnesota, B.S., Economics, 1974.

Major Fields of Interest

Public Finance, State and Local Government Finance, Applied Microeconomics

Employment

August 2004 to present: Professor, Department of Economics, California State University, Sacramento, CA.

August 2000 to August 2004: Professor and Chair, Department of Economics, California State University, Sacramento, CA.

January 1999 to present: Associate Director, Center for State and Local Taxation, Institute of Governmental Affairs, University of California, Davis, Davis, CA.

August 1991 to August 2000: Professor and Graduate Coordinator, Department of Economics, California State University, Sacramento, CA.

August 1987 to August 1991: Associate Professor, Department of Economics, California State University, Sacramento, CA.

June 1989 to August 1989: Visiting Associate Agricultural Economist, Department of Agricultural Economics, University of California, Davis, CA.

July 1985 to July 1987: Visiting Assistant Professor, Department of Economics, University of California, Davis, CA.

August 1984 to June 1985: Visiting Lecturer, Department of Economics, California State University, Sacramento, CA.

August 1979 to August 1984: Assistant Professor, Department of Economics, University of Kansas, Lawrence, KS.

Professional Memberships

American Economic Association
National Tax Association/Tax Institute of America
Western Economic Association

Publications

“Taxing Property Transactions versus Taxing Property Ownership,” forthcoming in *What Role for Property Taxes?*, Andrew Young School of Policy Studies and Lincoln Institute of Land Policy.

“Assessment Limits as a Means of Limiting Homeowner Property Taxes,” forthcoming in *Erosion of the Property Tax Base*, George Washington Institute of Public Policy and Lincoln Institute of Land Policy.

“Proposition 13 and Residential Mobility,” forthcoming in *Proposition 13 at 30: The Political, Economic and Fiscal Impacts*, Institute of Governmental Studies, University of California, Berkeley, also published in *State Tax Notes*, October 6, 2008.

Property Tax Assessment Limits: Lessons from Thirty Years of Experience, Lincoln Institute of Land Policy, Policy Focus Report: Cambridge, MA, July 2008. (Coauthored with Mark Haveman)

“Homestead Exemption and Credit Programs,” *Encyclopedia of Taxation and Tax Policy*, Urban Institute, 2005.

“Developing a Rule for Allocating Property Tax in California: Econometrics Meets Politics,” *Proceedings of the 25th Annual Research Conference of the Association for Public Policy Analysis and Management*, November 2003.

“Property Tax Systems in the United States: The Tax Base, Exemptions, Incentives, and Relief,” *Assessment Journal*, International Association of Assessing Officers, Fall 2003.

“The Market Value of Commercial Real Property in Los Angeles County In 2002,” A Technical Assistance Report Commissioned by the California Senate Office of Research, February 2003, published in *State Tax Notes*, April 7, 2003. (Coauthored with Steven M. Sheffrin)

“The Taxation of Telecommunications in California in the Information Age,” California Policy Research Center Report, 2003. Excerpts reprinted in *State Tax Notes*, September 15, 2003. (Coauthored with James E. Prieger and Annette Nellen)

“Allocating Property Tax Revenue in California: Living with Proposition 13,” *Proceedings of the National Tax Association – Tax Institute of America Ninety-Fourth Annual Conference on Taxation, 2001*, December 2002. Reprinted in *State Tax Notes*, March 25, 2002. (Coauthored with Therese A. McCarty, Steven M. Sheffrin, and Stephen D. Shelby)

“California’s Energy Crisis: Implications for Public Finance and Taxation,” *Proceedings of the National Tax Association – Tax Institute of America Ninety-Fourth Annual Conference on Taxation, 2001*, December 2002. (Coauthored with Steven M. Sheffrin)

“Property Tax Revenue Allocation in California,” Working Paper, Center for State and Local Taxation, University of California, Davis, November 28, 2001. (Coauthored with Therese A. McCarty, Steven M. Sheffrin, and Stephen D. Shelby)

“E-Commerce and the Single Rate Sales Tax Proposal,” *Municipal Finance Journal*, Volume 22, Number 3, Fall 2001. (Coauthored with Gary C. Cornia, Kelly Edmiston, Steven M. Sheffrin, David L. Sjoquist, and C. Kurt Zorn)

“An Analysis of the Feasibility of Implementing a Single Rate Sales Tax,” *National Tax Journal*, Special Issue, December 2000. (Coauthored with Gary C. Cornia, Kelly Edmiston, Steven M. Sheffrin, David L. Sjoquist, and C. Kurt Zorn)

"Electric Utility Deregulation and the Property Tax in California and Other Western States," in Philip Burling, editor, *Impacts of Electric Utility Deregulation on Property Taxation*, Lincoln Institute of Land Policy, 2000. Reprinted in *State Tax Notes*, March 5, 2001. (Coauthored with Steven M. Sheffrin)

"Proposition 13: Unintended Effects and Feasible Reforms," *National Tax Journal*, March 1999. (Coauthored with Arthur O'Sullivan and Steven M. Sheffrin)

Proposition 13 In Recession and Recovery, Public Policy Institute of California, 1998. (Coauthored with Steven M. Sheffrin)

"Living With Limits: State and Local Finance in California," *California State Controller's Quarterly*, August 1997. (Coauthored with Steven M. Sheffrin)

"Comment: Measuring Research Benefits in an Imperfect Market," *Agricultural Economics* 13, 1996, pp. 201-204. (Coauthored with Richard J. Sexton)

"Five Lessons From Tax Revolts," *Proceedings of the National Tax Association-Tax Institute of America Annual Conference on Taxation*, 1995, and *State Tax Notes*, Dec. 18, 1995, pp. 1763-1768. (Coauthored with Steven M. Sheffrin)

Property Taxes and Tax Revolts: The Legacy of Proposition 13, Cambridge University Press, 1995. (Coauthored with Steven M. Sheffrin and Arthur O'Sullivan)

"Property Taxes, Mobility, and Home Ownership," *Journal of Urban Economics* 37, 1995, pp. 107-29. (Coauthored with Steven M. Sheffrin and Arthur O'Sullivan)

"Differential Burdens From Proposition 13," *National Tax Journal*, December, 1994, pp. 721-729. (Coauthored with Steven M. Sheffrin and Arthur O'Sullivan)

"Equity and Efficiency in the California Tax System," in *California Fiscal Reform: A Plan For Action*, California Business-Higher Education Forum, 1994.

"Information-Sharing Cooperatives: Market Coordination or Cartel Behavior?" in Ronald W. Cotterill, editor, *Competitive Strategy Analysis for Agricultural Marketing Cooperatives*, 1994, Westview Press, p.209-227. (Coauthored with Richard J. Sexton)

"The Future of Proposition 13 in California," California Policy Seminar Report, 1993. (Coauthored with Steven M. Sheffrin and Arthur O'Sullivan)

"Proposition 13 After Nordlinger," *State Tax Notes*, December 7, 1992, pp. 859-862. (Coauthored with Steven M. Sheffrin and Arthur O'Sullivan)

"Proposition 13 After the Nordlinger Case," *Proceedings of the National Tax Association-Tax Institute of America Annual Conference on Taxation*, 1992, pp. 195-99. (Coauthored with Steven M. Sheffrin and Arthur O'Sullivan)

"Equity of an Acquisition-Value Property Tax: The Case of Proposition 13," *State Tax Notes*, January 20, 1992, pp. 92-98. (Coauthored with Steven M. Sheffrin and Arthur M. Sullivan)

"An Assessment of the Benefits of Scattered-Site Housing in Sacramento County," A Report to the Sacramento Housing and Redevelopment Agency, December 1991.

"Land in the Balance: Williamson Act Costs, Benefits and Options," California Department of Conservation, Office of Land Conservation, December 1989. (Coauthored with Harold O. Carter, George Goldman, Rob Maus, Alvin D. Sokolow, Julie Spezia, and David Strong)

"The Conservation and Welfare Effects of Information in a Time-of-Day Pricing Experiment," *Land Economics*, 65(3), August 1989, pp. 272-279. (Coauthored with Richard J. Sexton, Joyce Jong-Wen-Wann, and Catherine L. Kling)

"Cooperatives as Entrants," *Rand Journal of Economics* 18(4), Winter 1987, pp. 581-595. (Coauthored with Richard J. Sexton)

"Theoretical and Methodological Perspectives on Consumer Response to Electricity Information," *The Journal of Consumer Affairs* 21(2), Winter 1987, pp. 238-257. (Coauthored with Richard J. Sexton)

"Forecasting Property Taxes: A Comparison and Evaluation of Methods," *National Tax Journal*, March 1987, pp. 47-59.

"Re-evaluating the Income Elasticity of the Residential Property Tax Base," *Land Economics* 62, May 1986, pp. 182-191. (Coauthored with Richard J. Sexton)

"Taxing Cooperatives: Current Treatment is Fair, But Not For Reasons Given By Cooperative Leaders," *Choices* 1, 2nd Quarter 1986, pp. 21-25. (Coauthored with Richard J. Sexton)

"Taxing Cooperatives Part II: Current Treatment Doesn't Harm the Economy," *Choices* 1, 3rd Quarter 1986, pp. 16-18. (Coauthored with Richard J. Sexton)

"Residential Market Values, Income Elasticities, and Property Taxation in Kansas," *Kansas Business Review* 7(2), Winter 1984.

"Minnesota's Economy Compares Favorably to that of Neighboring States and the U.S.," *Minnesota Agricultural Economist*, Number 565, March 1975, Agricultural Extension Service, University of Minnesota. (Coauthored with John D. Helmberger)

Grants/Contracts/Consulting

Co-investigator in a study entitled "The Market Value of Commercial Real Property In Los Angeles County In 2002," commissioned by the California Senate Office of Research and funded through the California Policy Research Center, University of California, November 2002-February 2003.

Co-investigator in a study entitled "The Taxation of Telecommunications in California," funded by a grant from the California Policy Research Center, University of California, Berkeley. July 2001-July 2002.

Principal investigator in a California fiscal reform study entitled "Allocating Property Tax Revenues Under a Rate Cap: An Exploration of Alternative Strategies," funded by a grant from the Public Policy Institute of California, San Francisco. June 2000- November 2001.

Co-investigator in a study of the effects of electric utility deregulation on the property tax systems in California and other western states, funded by a grant from the California Energy Studies Program at UC Berkeley. October 1998-October 1999.

Co-investigator in a study of Proposition 13 during a period of declining property values, funded by a grant from the Public Policy Institute of California, San Francisco. Spring 1997-Summer 1998.

Co-investigator in a property tax oversight study conducted for the California State Board of Equalization.

Member of the Task Force on Fiscal Reform of the California Business and Higher Education Forum.

Co-investigator in a property tax reform feasibility study conducted for the California Assembly Office of Research, January 1991-August 1991.

Co-investigator in a benefit-cost analysis of scattered-site public housing for the Sacramento Housing and Redevelopment Agency and the Regional Office of the Department of Housing and Urban Development, 1990-present.

Member of the Williamson Act Study Group--a University of California research team assembled to conduct an evaluation of California's open space and agricultural land conservation and subvention program, 1988-1990.

National/Regional Professional Activities:

Organized and hosted annual *Summer Tax Institute*, University of California, Davis. 1999- 2008.

Presented "State and Local Tax Policy in California: Past, Present and Future," California Municipal Revenue and Tax Association Meeting, San Francisco, October 17, 2008.

Presented "Proposition 13 and Residential Mobility" at *Proposition 13 at 30: The Political, Economic and Fiscal Impacts*, sponsored by the Institute of Governmental Studies, University of California Berkeley, June 6, 2008.

Presented "Taxing Property Transactions versus Taxing Property Ownership" at *What Role for Property Taxes?* sponsored by Georgia State University Andrew Young School of Policy Studies and Lincoln Institute of Land Policy, Stone Mountain, Georgia, April 28, 2008.

Presented "The Impact of Indian Gaming on State and Local Public Finance at *The Economic and Social Impact of Indian Gaming in the U.S.*, University of California, Davis, October 26, 2007.

Presented "The Increasing Importance of Assessment Limitations as a Means of Limiting Property Taxes on Homeowners" at *The Property Tax Roundtable* sponsored by George Washington Institute of Public Policy and Lincoln Institute of Land Policy, Washington, D.C., October 5, 2007.

Presented "The History and Future of Local Revenue Sources and Taxation in California," California Municipal Revenue and Tax Association Meeting, South Lake Tahoe, CA, August 18, 2006

Invited speaker at California Budget Project 5th Annual Conference, "2006 and Beyond: What's Next For California," Workshop entitled "Is California's tax system prepared to meet the challenges of the future?" Sacramento, CA, March 16, 2006.

Participated in the State-Local Fiscal Reform Summit sponsored by the California Center for Regional Leadership and the California Institute for County Government, February 18, 2005, Napa, CA.

Moderated a session on "Redefining Public Finance," at the Envisioning California conference, Sacramento, October 1, 2004.

Presented "Developing a Rule for Allocating Property Tax in California: Econometrics Meets Politics," at the 29th Annual Conference of the American Education Finance Association, Salt Lake City, Utah, March 11-13, 2004.

Member of a panel on "California's Byzantine Tax System: Tweak it or Overhaul?" at the California Manufacture and Technology Association Tax Symposium, Sacramento, CA, January 20, 2004.

Presented "The Future of the Property Tax," at the 101st annual conference of the California Assessor's Association, October 29, 2003

Testified before the California Commission On Tax Policy In the New Economy, in Sacramento, April 21, 2003 and in San Francisco, September 25, 2003.

Invited speaker at a conference titled “Are Californians Better Off Than They were 25 Years Ago?”, sponsored by the California Budget Project, March 12, 2003—presented “Residential Property Taxes and Values” in the session titled “Housing and Land Use in the Wake of Proposition 13: How Has the Landscape Changed?”

Presented results from LA commercial property study at the March 13, 2003, Property Tax Briefing at the Senate Office of Research

Participated in the development of materials for a property tax policy course for the International Association of Assessing Officers (IAAO) and the Lincoln Institute of Land Policy, February 2003, Phoenix AZ.

Invited speaker at the Tax Policy Roundtable sponsored by the Senate Office of Research, December 3, 2002.

Invited speaker at a forum entitled “Taxes and Our Community: Is Our System Sustainable?” co-sponsored by Joint Venture Silicon Valley and California Policy Forum, Mountain View, September 26, 2002.

Invited speaker at the Tax Policy Roundtable sponsored by the Senate Office of Research, December 3, 2002.

Presented “The Taxation of Telecommunications in California,” to the Senate Office of Research, September 12, 2002.

Made a presentation at the Property Tax Roundtable sponsored by the Senate Office of Research, August 5, 2002.

Provided expert testimony before the California Commission on Tax Policy in the New Economy, January 29, 2002, Sacramento, California and March 20, 2002, Sunnyvale, California.

Presented “Allocating Property Tax Revenue in California: Living with Proposition 13,” at the National Tax Association –Tax Institute of America Annual Conference on Taxation, November 8-10, 2001, Baltimore, Maryland.

Presented “California’s Energy Crisis: Implications for Public Finance and Taxation,” at the National Tax Association –Tax Institute of America Annual Conference on Taxation, November 8-10, 2001, Baltimore, Maryland.

Made a presentation and moderated a session of the three-week State Department-sponsored International Visitor Project entitled “Privatization and the U.S. Economy,” July 5, 2001, Sacramento.

Invited speaker at *Sales and Use Tax in the New Economy: Focus on Simplification and Action*, sponsored by the Council on Tax and Fiscal Policy, an Initiative of Joint Venture: Silicon Valley Network, San Jose, April 6, 2001.

Participated in a panel entitled “A Taxing History: 150 Years of Revolts and Results,” at the Tenth Annual Envisioning California Conference, September 24-26, 1998, Sacramento, California.

Presented “Proposition 13 in Recession and Recovery”, at the Western Economic Association Annual Meetings in Stateline, Nevada, June 29, 1998.

Invited speaker at the National Tax Association-Tax Institute of America Annual Conference on Taxation, October 8-11, 1995, San Diego, CA.

Attended symposium, "Should the Federal Role in State Income Taxation Change?", April 28, 1994, University of California, Davis.

Invited speaker at "Reinventing California" Seminar Series at the State Capital sponsored by UC Davis Extension, April 22, 1994, Sacramento.

Presented a paper, "Fiscal Constraints and Potential Sources of Revenue," at the California Business-Higher Education Forum Spring Meeting, April 7-9, 1994, La Quinta, California.

Presented a paper, "Property Tax Reform in California", at the California Studies Conference VI: Bright Lights, Mean Streets: California as City, February 12, 1994, Oakland.

Attended a symposium on State Taxation of Business Activities, March 26, 1993, University of California, Davis.

Attended the American Agricultural Economics Association Annual Meetings in Vancouver, British Columbia, Aug. 5-8, 1990.

Attended Financial Database Workshop sponsored by the Business Instructional Computing Council at Cal-Poly, Pomona, Feb. 7-9, 1990.

"County Government Costs of Agricultural Land Conservation: California's Williamson Act," presented at the Spring 1990 session of the University Association of Research Scholars, CSUS.

Attended the Western Agricultural Economics Association annual meetings in Coeur D'Alene, Idaho, July 9-13, 1989.

Participant in the Western Economic Association's annual meetings in Stateline, Nevada, June 16-22, 1989.

Participant in the Range Productivity Workshop sponsored by the University of California Agricultural Issues Center, June 28, 1989.

Participant in a workshop on the University of California Agricultural Issues Center's major study project entitled "Growth & Change in the Great Central Valley: People and Agriculture," June 3, 1989.

Presented "Optimal Pricing Strategies for the Public Sector: The Case of Personalized Automobile License Plates," at University Association of Research Scholars, Fall 1988, CSUS

Presented "The Consumption and Welfare Effects of Information in a Time-of-Day Pricing Experiment," at the annual meeting of the American Agricultural Economics Association, Knoxville, Tennessee, August, 1988.

Presented "The Economic Effects of Continuous Display Electricity-Use Monitors," at the University Association of Research Scholars, Fall 1987, CSUS.

Presented "Cooperatives as Entrants," at the annual meeting of The Society for Economic Dynamics and Control, Tempe, Arizona, March 9, 1988.

Referee for *Journal of Public Economics*, *Journal of Urban Economics*, *Public Finance Quarterly*, *Public Finance Review*, *National Tax Journal*, *Contemporary Economic Policy*, *Journal of Consumer Affairs*, and *Contemporary Policy Issues*.