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ANDREW M. RESCHOVSKY

PERSONAL DATA

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Marital Status Married, one child

EDUCATION

B.A., Brandeis University, 1966

Ph.D., Economics, University of Pennsylvania, 1974

Thesis: "Intrametropolitan Residential Location and the Local Public Sector"

CURRENT EMPLOYMENT

Research Fellow, Lincoln Institute of Land Policy, Cambridge, MA, February 2014-

ACADEMIC APPOINTMENTS

University of Wisconsin, Madison, WI

Professor Emeritus of Public Affairs and Applied Economics, June 2013-

Professor of Public Affairs and Applied Economics, September 1991-May 2013

Visiting Professor of Economics and Public Affairs, 1989-91.

Affiliate, Institute for Research on Poverty, 1991-

Faculty Fellow, James A. Graaskamp Center for Real Estate, 1992-2013.

Affiliate Professor, Department of Educational Leadership and Policy Analysis, 1996-2013.

Faculty Affiliate, African Studies Program, 2001-2013.

Faculty Affiliate, Wisconsin Center for the Advancement of Postsecondary Education (WISCAPE)

Faculty Affiliate, Center for World Affairs and the Global Economy (WAGE)

Senior Research Staff, Consortium for Policy Research in Education, 1996-2001.

Tufts University, Medford, MA

Assistant Professor of Economics, September 1978-September 1981.

Associate Professor of Economics, September 1981-September 1988.

Professor of Economics, October 1988-August 1991.

Livingston College, Rutgers University, New Brunswick, N.J.

Lecturer in Economics and Urban Planning, September 1972-June 1974.

Assistant Professor of Economics and Urban Planning, September 1974-June 1978.

OTHER EXPERIENCE

Faculty Member, *Train the Trainers* course, Peking University-Lincoln Institute Center on Urban Development and

Land Policy, Beijing, July 4-8, 2016.
 Visiting Fellow, Lincoln Institute of Land Policy, Cambridge, MA, September 2007-Januray 2014.
 Appointed Member, City of Madison Payment in Lieu of Taxes Task Force, August 2012-July 2013.
 Public Member, Wisconsin Joint Legislative Council Study Committee on the State School Aid Formula, September 2006-January 2007.
 Professeur invité, Institute d'Urbanisme de Paris, Université de Paris, Val de Marne and Department de Science Économique, Université de Paris-Nanterre, 1999-2000.
 Technical Advisor, Financial and Fiscal Commission, South Africa, May 1999-
 Consultant, Territorial Development Service, Organization of Economic Cooperation and Development, Paris, France, September 1999-June 2000.
 Member, Wisconsin Shared Revenue Taskforce, 1998-99.
 Consultant, Office of Local Government Finance, Department of Provincial and Local Government, Government of South Africa, Nov. 1998-Jan. 1999 and March 2000-August 2001.
 Financial Economist, Office of Tax Analysis, U.S. Dept. of the Treasury, Sept. 1994-Aug. 1995.
 Director, Lincoln Institute Tax Evaluation Project, 1981-1982.
 Faculty Affiliate, Impact: 2½, A Collaborative University Effort to Monitor the Impacts of Proposition 2½, 1981-83.
 Visiting Scholar, Department of Urban Studies and Planning, Massachusetts Institute of Technology, 1977.
 Research Associate, School of Public and Urban Policy, University of Pennsylvania, 1974-78.
 Assistant Director, Institute for Environmental Studies, University of Pennsylvania, 1970-71.

HONORS AND AWARDS

2011 Steven D. Gold Award. (Awarded annually by the Association of Public Policy Analysis and Management, the National Tax Association, and the National Conference of State Legislature).
 National Institute of Mental Health, Post-Doctoral Fellowship, September 1989-July 1990.
 National Tax Association-Tax Institute of America Doctoral Dissertation Award, 1975.
 William Polk Carey Dissertation Prize, 1975.
 National Science Foundation Dissertation Research Grant, 1973.
 Fels Center of Government Dissertation Fellowship, 1972.
 NDEA Title IV Fellowship, 1966-69.

PUBLICATIONS

Book

Reschovsky, Andrew, Gregory Topakian, Françoise Carré, Randall Crane, Peter Miller, and Paul Smoke, *State Tax Policy: Evaluating the Issues*, Cambridge, MA: Joint Center for Urban Studies of MIT and Harvard University, 1983, 283 pp.

Journal Articles

Yan Yan and Andrew Reschovsky, "Chengshi caizheng jiankang pingjie – yi Zhejiang sheng wei li" [Municipal Fiscal Health in Zhejiang], *Zhongyang caijing daxue xuebao* [Journal of the Central University of Finance and Economics], 2017 no. 6, pp. 14-21.

Chernick, Howard and Andrew Reschovsky, "The Fiscal Condition of U.S. Cities: Revenues, Expenditures, and the 'Great Recession,'" *Journal of Urban Affairs* 39 (Issue 4), 2017: 488-505.

Reschovsky, Andrew and Susan J. Zahner, "Forecasting the Revenues of Local Public Health Departments in the Shadows of the 'Great Recession'," *Journal of Public Health Management and Practice* 22, No. 2 (March/April), 2016: 120-128. <http://dx.doi.org/10.1097/PHH.0b013e31828ebf8c>

Chernick, Howard and Andrew Reschovsky, "On the Fiscal Condition of U.S. Cities," *Informaires; La Finanza Decentrata alla Prova della Crisi* 47, vol. 26, no. 1, Istituto Ricerche Economico Sociali del Piemonte, May 2015.

Chernick, Howard, Adam H. Langley, and Andrew Reschovsky, "Comparing Central City Finances Using Fiscally Standardized Cities," *Journal of Comparative Policy Analysis: Research and Practice* 17, No. 4, 2015: 430-440.
<http://dx.doi.org/10.1080/13876988.2015.104.082>

Kenyon, Daphne and Andrew Reschovsky, "Introduction to Special Issue on the Property Tax and the Financing of K-12 Education," *Education Finance and Policy* 9, no. 4 (Fall 2014): 373-382.

Reschovsky, Andrew, "Point of Contention: Property Taxes -- Usually the Best Available Tax; but It's a Complex Question," *Cityscape* 15, No. 1, March 2013: 247-254.

Reschovsky, Andrew and Paul Waldhart, "Property Tax Delinquency and the Number of Payment Installments," *Public Finance and Management* 12, No. 4, 2012: 316-330.

Chernick, Howard, Adam Langley, and Andrew Reschovsky, "Predicting the Impact of the U.S. Housing Crisis and "Great Recession" on Central City Revenues," *Publius: The Journal of Federalism* 42, Issue 3 (Summer 2012): 467-493.

Chernick, Howard, Adam Langley, and Andrew Reschovsky. "Revenue Diversification and the Financing of Large American Central Cities." *Public Finance and Management* 11, No. 2, 2011: 138-159.

Chernick, Howard, Adam Langley, and Andrew Reschovsky, "The Impact of the Great Recession and the Housing Crisis on the Financing of America's Largest Cities," *Regional Science and Urban Economics* 41, Issue 4, July 2011: 372-381.

Reschovsky, Andrew, "A Critical Review of Property Tax Relief in Wisconsin," *State Tax Notes*, February 8, 2010: 403-409.

Boldt, Rebecca, Bradley Caruth, and Andrew Reschovsky, "Growth of Homeowner Property Taxes: Wisconsin Evidence," *State Tax Notes*, August 10, 2009: 383-393.

Reschovsky, Andrew and Joan Youngman, "Local Property Taxes – Improving an Important Revenue Source," *New York State Bar Association Journal* 80, No. 8 (October 2008): 27-31.

Dye, Richard F. and Andrew Reschovsky, "Property Tax Responses to State Aid Cuts in the Recent Fiscal Crisis," *Public Budgeting & Finance* 28, Number 2, Summer 2008: 87-111.

Reschovsky, Andrew, "Comments on William A. Niskanen's 'On Wisconsin: Some Friendly Constitutional Advice'," *Marquette Law Review* 90, Number 3, Spring 2007: 713-719.

Imazeki, Jennifer and Andrew Reschovsky, "Does *No Child Left Behind* Place a Fiscal Burden on States: Evidence from Texas," *Education Finance & Policy* 1, no. 2, Spring 2006: 217-246.

Reschovsky, Andrew, "Financing Schools in the New South Africa," *Comparative Education Review* 50, no. 1, February 2006: 21-45.

Reschovsky, Andrew, "Comments" on "Higher Education Appropriations and Public Universities: The Role of Medicaid and the Business Cycle," by Thomas J. Kane, Peter R. Orszag, and Emil Apostolov, *Brookings-Wharton Papers on Urban Affairs*, 2005: 133-142.

Imazeki, Jennifer and Andrew Reschovsky, "Assessing the Use of Econometric Analysis in Estimating the Costs of Meeting State Education Accountability Standards: Lessons from Texas," *Peabody Journal of Education* 80, No. 3, 2005: 96-125.

Kalambokidis, Laura and Andrew Reschovsky, "States' Responses to the Budget Shortfalls of 2001-04," *Challenge: The Magazine of Economic Affairs* 48, No. 1, January/February 2005: 76-93.

Reschovsky, Andrew, "The Taxpayer Bill of Rights (TABOR): A Solution to Wisconsin's Fiscal Problems or a Prescription for Future Fiscal Crises?" *Marquette Law Review*, Fall 2004: 1333-158. An earlier version of this article was published in *State Tax Notes* 33, No. 4, July 26, 2004: 293-307.

Imazeki, Jennifer and Andrew Reschovsky, "Is No Child Left Behind an Un(or under)Funded Federal Mandate? Evidence from Texas" *National Tax Journal* 57, No. 3, September 2004: 571-88.

Reschovsky, Andrew, "The Impact of State Government Fiscal Crises on Local Governments and Schools," *State and Local Government Review* 36, No. 2, Spring 2004: 86-102.

Imazeki, Jennifer and Andrew Reschovsky, "Financing Adequate Education in Rural Settings," *Journal of Education Finance* 29 Fall 2003: 137-156.

Chernick, Howard and Andrew Reschovsky, "State Fiscal Responses to Welfare Reform During Recessions: Lessons for the Future", *Public Budgeting & Finance* 23, No. 3, Fall 2003: 3-21.

Reschovsky, Andrew and Jennifer Imazeki, "Let No Child Be Left Behind: Determining the Cost of Improved Student Performance," *Public Finance Review* 31, May 2003: 263-290.

Reschovsky, Andrew and Jennifer Imazeki, "Achieving Educational Adequacy through School Finance Reform," *Journal of Educational Finance*, Spring 2001: 373-396.

Chernick, Howard and Andrew Reschovsky, "Yes, the Gas Tax is Regressive," *Challenge Magazine*, September/October 2000: 60-91. Reprinted in *State Tax Notes* 19, October 16, 2000.

Chernick, Howard and Andrew Reschovsky, "The Long-Run Fiscal Health of Central Cities: The Impact of Devolution," *Chicago Policy Review* 4, Spring 2000: 1-22. Reprinted in *State Tax Notes* 19, November 27, 2000.

Chernick, Howard and Andrew Reschovsky, "Who Pays the Gasoline Tax?" *National Tax Journal*, June 1997: 233-259.

Reschovsky, Andrew, "Discussion of Daphne Kenyon's 'Theories of Intergovernmental Competition,'" *New England Economic Review*, March/April 1997: 31-35.

Reschovsky, Andrew, Review of Stephen D. Gold, *The Fiscal Crisis of the States: Lesson for the Future*, in *Journal of Policy Analysis and Management* 15, Summer 1996: 476-479.

Reschovsky, Andrew, "Fiscal Equalization and School Finance," *National Tax Journal*, March 1994: 185-197. Reprinted in Joel Slemrod, ed., *Tax Policy in the Real World*, New York: Cambridge University Press, 1999: 209-221.

Reschovsky, Andrew, "The Aging of the Population and the Financing of Local Governments," *Public Finance/Finances Publique*, 48, Supplement 1993: 199-213.

Reschovsky, Andrew and Amy Ellen Schwartz, "Evaluating the Success of Need-Based Aid in the Presence of Property Tax Limitations," *Public Finance Quarterly*, October 1992: 483-98.

Chernick, Howard and Andrew Reschovsky, "The Distributional Politics of Fiscal Adjustment: A Case Study of Four Northeastern States," *Public Budgeting & Finance*, Fall 1990: 6-23.

Chernick, Howard and Andrew Reschovsky, "The Taxation of the Poor," *Journal of Human Resources*, Fall 1990: 712-735.

- Reschovsky, Andrew, "La réforme fiscale aux États-Unis," *Politiques et Management Public*, June 1990: 65-86.
- Reschovsky, Andrew, "State and Local Taxation of the Elderly," *Journal of Aging and Social Policy*, vol. 1, no. 3/4, 1989: 143-170.
- Reschovsky, Andrew, "Die Steuerreform 1986 in den Vereinigten Staaten und ihre bis heute sichtbaren Auswirkungen" (The Impact of the U.S. Tax Reform Act of 1986), *WSI-Mitteilungen*, June 1989: 315-326.
- Reschovsky, Andrew and Howard Chernick, "Federal Tax Reform and the Taxation of Urban Residents," *Public Finance Quarterly*, April 1989: 123-157.
- Reschovsky, Andrew, Steven Sass and Robert Tannenwald, "Equity in the Distribution of Massachusetts Tax Burdens," *New England Economic Indicators*, Third Quarter 1988: 4-11.
- Chernick, Howard and Andrew Reschovsky, "Comment on 'The Deductibility of State and Local Taxes'," *National Tax Journal*, March 1987: 95-102.
- Chernick, Howard and Andrew Reschovsky, "Federal Tax Reform and the Financing of State and Local Governments," *Journal of Policy Analysis and Management*, Summer 1986: 683-706.
- Chernick, Howard and Andrew Reschovsky, "The Taxation of Social Security," *National Tax Journal*, June 1985: 141-152.
- Bradbury, Katharine, Helen F. Ladd, Mark Perrault, Andrew Reschovsky, and John Yinger, "State Aid to Offset Fiscal Disparities Across Communities," *National Tax Journal*, June 1984: 151-169. Reprinted in Helen Ladd, *The Challenge of Fiscal Disparities for State and Local Governments; The Selected Essays of Helen F. Ladd*, Northampton, MA: Edward Elgar, 1999: 17-36.
- Reschovsky, Andrew, "The Use of Microsimulation Models to Analyze State Income Tax Incidence," *Policy Studies Journal*, September 1983: 154-165.
- Chernick, Howard and Andrew Reschovsky, "The Distributional Impact of Proposition 13: A Microsimulation Approach," *National Tax Journal*, June 1982: 149-170.
- Reschovsky, Andrew, "An Evaluation of Metropolitan Area Tax Base Sharing: Reply," *National Tax Journal*, June 1981: 281-282.
- Knickman, James and Andrew Reschovsky, "The Implementation of School Finance Reform," *Policy Sciences*, August 1980: 301-315.
- Reschovsky, Andrew, "An Evaluation of Metropolitan Area Tax Base Sharing," *National Tax Journal*, March 1980: 55-66.
- Reschovsky, Andrew, "Residential Choice and the Local Public Sector: An Alternate Test of the Tiebout Hypothesis," *Journal of Urban Economics*, October 1979: 501-520.
- Reschovsky, Andrew and Eugene Knaff, "Tax Base Sharing: An Assessment of the Minnesota Experience," *Journal of the American Institute of Planners*, October 1977: 361-70.
- Reschovsky, Andrew, Review of "Financing the New Federalism: Revenue Sharing, Conditional Grants, and Taxation," Papers by R. Inman and others, *Journal of the American Institute of Planners*, January 1977, 47.
- Reschovsky, Andrew, "Intrametropolitan Residential Location: Some Methodological Considerations," *Northeast Regional Science Review*, Vol. 5, 1975: 205-212.

Le Grand, Julian and Andrew Reschovsky, "Concerning the Appropriate Formulae for Achieving Horizontal Equity Through Federal Revenue Sharing," *National Tax Journal*, December 1971: 475-486.

Articles in Books or Conference Volumes

Chernick, Howard and Andrew Reschovsky, "The Fiscal Health of U.S. Cities," Chapter 5 in *Is Your City Healthy? Measuring Urban Fiscal Health*, edited by Richard M. Bird and Enid Slack, Toronto, Canada, Institute on Municipal Finance and Governance, 2015: 83-117

McGuire, Therese J., Leslie E. Papke, and Andrew Reschovsky, "The Local Funding of Schools: The Property Tax and Its Alternatives," in *Handbook of Research on Education Finance and Policy*, revised edition, edited by Helen F. Ladd and Margaret Goertz, Routledge, 2015: 376-391.

Reschovsky, Andrew, "The Future Role of the Property Tax in the Funding of K–12 Education in the United States," Chapter 6 in *Education, Land, and Location*, Gregory K. Ingram and Daphne A. Kenyon, eds. Cambridge, MA: Lincoln Institute of Land Policy, May 2014: 154-183.

Green, Richard K. and Andrew Reschovsky, "Using Tax Policy to Subsidize Homeownership," in *Smart Subsidy for Community Development*, Boston: The Federal Reserve Bank of Boston and the Aspen Institute, July 2011: 76-93. Available at <http://www.bostonfed.org/commdev/smart-subsidy/smart-subsidy.pdf>.

Boldt, Rebecca, Bradley Caruth, and Andrew Reschovsky, "Residential Property Tax Growth: Are the Data as Noisy as the Debate?" *Proceedings of the 101st Annual Conference on Taxation*, Philadelphia, November 20-22, 2008, National Tax Association, 2010: 83-91.

Reschovsky, Andrew, "Commentary" on 'States and the Fiscal Policy Space of Cities' by Michael A. Pagano and Christopher W. Hoene," in *The Property Tax and Local Autonomy*, edited by Michael E. Bell, David Brunori, and Joan Youngman, Cambridge, MA: Lincoln Institute of Land Policy, 2010: 278-283.

Reschovsky, Andrew, "Commentary" on 'Assignment of the Property Tax: Should Developing Countries Follow the Conventional View?' by Jorge Martinez-Vazquez, Luc Noiset, and Mark Rider," in *Challenging the Conventional Wisdom on the Property Tax*, edited by Roy Bahl, Jorge Martinez-Vazquez, and Joan Youngman, Cambridge, MA: Lincoln Institute of Land Policy, 2010: 350-353.

Reschovsky, Andrew "Higher Education Tax Policy," in *The Effectiveness of Student Aid Policies: What the Research Tells Us*, edited by Sandy Baum, Michael McPherson, and Patricia Steele, Washington, DC: The College Board, 2008: 69-99.

Chernick, Howard and Andrew Reschovsky, "Fiscal Disparities in Selected Metropolitan Areas," *Proceedings of the 99th Annual Conference on Taxation*, Boston, MA, November 2006, National Tax Association, 2008: 76-84.

Reschovsky, Andrew, "Compensating Local Governments for Differences in Expenditure Needs in a Horizontal Fiscal Equalization Program," chapter 14 in *Intergovernmental Fiscal Transfers: Principles and Practice*, edited by Robin Boadway and Anwar Shah, Public Sector Governance and Accountability Series, Washington, DC: The World Bank, 2007: 397-424.

Chernick, Howard and Andrew Reschovsky, "Local Public Finance: Issues for Metropolitan Regions," in *Competitive Cities in the Global Economy*, OECD Territorial Reviews, Paris, Organization for Economic Cooperation and Development, 2006: 417-432.

Amusa, Hamed, Vincent Makinta, and Andrew Reschovsky, "Assessment of the 2005/06 Local Government Equitable Share (LES) Formula," Chapter 5 in *Review of Transfers in the Intergovernmental Fiscal Relations System in South Africa*, edited by Jaya Josie, Bongani Khumalo, and Tania Ajam, Midrand, South Africa: Financial and Fiscal Commission, 2006: 117-150.

Reschovsky, Andrew, "The Impact of State Government Fiscal Crises on the Funding of Public Schools," *Proceedings of the 96th Annual Conference on Taxation*, National Tax Association, Washington, DC: 2004: 397-404.

Reschovsky, Andrew and Jennifer Imazeki, "Financing Education So That No Child Is Left Behind" Determining the Costs of Improving Student Performance," in *Developments in School Finance, 2003*, edited by William J. Fowler, Jr. Washington, DC: U.S. Department of Education, National Center for Education Statistics, 2004: 33-51.

Reschovsky, Andrew, "Comment on Wallace E. Oates and Robert M. Schwab, 'What Should Local Governments Tax: Income or Property?'" in *City Taxes, City Spending: Essays in Honor of Dick Netzer*, edited by Amy Ellen Schwartz, Northampton, MA: Edward Elgar Publishing, 2004: 30-41.

Imazeki, Jennifer and Andrew Reschovsky, "School Finance Reform in Texas: A Never Ending Story?" chapter 8 in *Helping Children Left Behind: State Aid and the Pursuit of Educational Equity*, edited by John Yinger, Cambridge, MA: MIT Press, 2004: 251-281.

Blöchliger, Hansjörg and Andrew Reschovsky, "Reinventing Fiscal Federalism: The Swiss Reforms," *Proceedings of the 95th Annual Conference, National Tax Association*, Orlando, FL, 2002, Washington, DC: National Tax Association, 2003: 176-184.

Reschovsky, Andrew, "Intergovernmental Transfers: The Equitable Share," Chapter 6 in *Restructuring Local Government Finance in Developing Countries: Lessons from South Africa*, edited by Roy Bahl and Paul Smoke, Edward Elgar Publishing, 2003: 173-235.

Smoke, Paul, Roy Bahl, Andrew Reschovsky, Larry Schroeder, David Solomon, and Peter Vaz, "Integrating Fiscal Decentralization Reforms and the Challenge of Implementation," Chapter 7 in *Restructuring Local Government Finance in Developing Countries: Lessons from South Africa*, edited by Roy Bahl and Paul Smoke, Edward Elgar Publishing, 2003: 237-289.

Reschovsky, Andrew, "The Impact of Decentralization on Cities' Fiscal Health: Lessons from the United States," in *Local Dynamics in an Era of Globalization: 21st Century Catalysts for Development*, Edited by Shahid Yusuf, Simon J. Evenett, and Weiping Wu, published for the World Bank, New York, Oxford University Press, 2000: 148-158.

Reschovsky, Andrew, "Reforming State Aid to Achieve Educational Adequacy" in *Education Funding Adequacy and Equity*, Proceedings of the First National Conference for Education Funding Adequacy, edited by Gary Peevely, Nashville: Center of Excellence for Research and Policy, Tennessee State University, 2000.

Chernick, Howard and Andrew Reschovsky, "State Fiscal Responses to Block Grants; Will the Social Safety Net Survive?" in *The End of Welfare? Consequences of Federal Devolution for the Nation*, Edited by Max Sawicky, Armonk, NY, M.E. Sharpe, 1999: 157-193.

Imazeki, Jennifer and Andrew Reschovsky, "Measuring the Costs of Providing an Adequate Public Education in Texas," *Proceedings of the 1998 Annual Conference on Taxation*, National Tax Association, Washington, D.C., 1999: 275-281.

Reschovsky, Andrew and Richard K Green, "Tax Credits and Tenure Choice," *Proceedings of the 1998 Annual Conference on Taxation*, National Tax Association, Washington, D.C., 1999: 401-410.

Reschovsky, Andrew and Jennifer Imazeki, "The Development of School Finance Formulas to Guarantee the Provision of Adequate Education to Low-Income Students," *Developments in School Finance, 1997*, edited by William J. Fowler, Jr., NCEs Publication number 98-212, Washington, D.C.: National Center on Education Statistics, U.S. Department of Education, 1998: 121-148.

Reschovsky, Andrew, "Can the Land Value Tax Play an Important Role in the Financing of State and Local Governments in the U.S.?" in *Land Value Taxation in Contemporary Societies: Can It and Will It Work?*, Edited by

Dick Netzer, Cambridge, MA: Lincoln Institute of Land Policy, 1998: 211-246. Chinese translation published as Tudi jiazhi dui, Beijing, China Great Land Press, 2005.

Auten, Gerald E. and Andrew Reschovsky, "The New Exclusion for Capital Gains on Principal Residences," *Proceedings of the 1997 Annual Conference on Taxation*, National Tax Association, Washington, D.C., 1998: 223-230.

Reschovsky, Andrew, "The Progressivity of State Tax Systems," in *The Future of State Taxation*, edited by David Brunori, Washington, DC: The Urban Institute Press, 1998: 161-189.

Chernick, Howard and Andrew Reschovsky, "Urban Fiscal Problems: Coordinating Actions Among Governments," in *The Urban Crisis: Linking Research to Action*, edited by Burton Weisbrod and James Worthy, Evanston, IL: Northwestern University Press, 1997.

Chernick, Howard and Andrew Reschovsky, "Measuring Consumption Tax Burdens: Revisiting the Annual Income-Lifetime Income Debate" *Proceedings of the Annual Conference on Taxation*, 1995, Columbus, Ohio, 1996: 130-137.

Chernick, Howard and Andrew Reschovsky, "The Political Economy of State and Local Tax Structure," in *Developments in Local Government Finance: Theory and Practice*, edited by Giancarlo Pola, George France and Rosella Levaggi, Cheltenham, UK: Edward Elgar Publishing, 1996: 253-272.

Reschovsky, Andrew and Michael Wiseman, "School Finance Reform: The View from Wisconsin," in *Midwest Approaches to School Reform*, edited by Thomas A. Downes and William A. Testa, Chicago: Federal Reserve Bank of Chicago, 1995: 34-53.

Reschovsky, Andrew and Michael Wiseman, "How Can States Most Effectively Meet Their School Financing Responsibilities," in *The Challenges of Fiscal Equalization for State and Local Government Finance*, edited by John Anderson, New York: Praeger, 1994: 85-126.

Green, Richard and Andrew Reschovsky, "Fiscal Assistance to Local Governments," in *Dollars & Sense: Policy Choice and the Wisconsin Budget*, Volume III, Edited by Donald Nichols, Madison: The Robert M. La Follette Institute of Public Affairs, 1994: 91-117.

Reschovsky, Andrew and Michael Wiseman, "Reforming School Finance," in *Dollars & Sense: Policy Choice and the Wisconsin Budget*, Volume III, Edited by Donald Nichols, Madison: The Robert M. La Follette Institute of Public Affairs, 1994: 59-89.

Reschovsky, Andrew, "Are City Fiscal Crises on the Horizon," in *Urban Finance Under Siege*, edited by Thomas R. Swartz and Frank J. Bonello, Armonk, NY: M.E. Sharpe, Inc., 1993: 107-137. Reprinted in *Readings in State and Local Taxation*, edited by Dick Netzer and Matthew P. Drennan, Cambridge: Blackwell Publishers, Inc., 1997: 439-464.

Reschovsky, Andrew, "Discussant's Comments on 'Administering Refundable Tax Credits: Lessons from the EITC Experience'," *Proceedings of the 84th Conference on Taxation of the National Tax Association*, 1991, Williamsburg, Virginia, (National Tax Association, 1992): 198-200.

Ladd, Helen F., Andrew Reschovsky, and John Yinger, "City Fiscal Condition and State Equalizing Aid: The Case of Minnesota," *Proceedings of the 84th Conference on Taxation of the National Tax Association*, 1991, Williamsburg, Virginia, (National Tax Association, 1992): 42-49.

Reschovsky, Andrew and Amy Ellen Schwartz, "The Impacts of Grant-in-Aid Cutbacks on Fiscal Disparities among Recipient Governments," in Rémy Prud'homme, ed., *Public Finance with Several Levels of Government*, The Hague, Foundation Journal Public Finance, 1992: 235-248.

Reschovsky, Andrew, "How Closely Does State and Local Government Behavior Conform to a Perfectly Competitive Model?," in Daphne Kenyon and John Kincaid, eds., *Competition among States and Local*

Governments: Efficiency and Equity in American Federalism, Washington, D.C.: The Urban Institute Press, 1991: 147-151.

Reschovsky, Andrew, "Microsimulation Models and State Tax Reform: The Case of Massachusetts," in *Distributional Impacts of Public Policies*, Sheldon Danziger and Kent Portney, eds., New York, St Martin's Press, 1988: 202-216.

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Chernick, Howard and Andrew Reschovsky, "The Consequences of Limitations on Growth in the Property Tax Base," in John M. Quigley, ed., *Perspectives on Local Public Finance and Public Policy*, Vol. 1, Greenwich, Conn., JAI Press, Inc., 1983: 89-107.

Chernick, Howard and Andrew Reschovsky, "Tax Policies for Managing Urban Decline: A Microsimulation Approach," in Vernon Henderson, ed., *Research in Urban Economics*, Vol. III, Greenwich, Conn., JAI Press, Inc., 1983: 217-251.

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Knickman, James and Andrew Reschovsky, "Fiscal Stress and School District Responses to Intergovernmental Aid," *Proceedings to the 72nd Annual Conference on Taxation*, National Tax Association, 1980: 202-209.

Reschovsky, Andrew, Comment on "Tests of Seven Hypotheses on Welfare Dependency and Family Disintegration by David de Ferranti," *Proceedings of the 71st Annual Conference on Taxation*, National Tax Association, 1979: 141-143.

Knickman, James and Andrew Reschovsky, "School Finance Reform in New Jersey: The First Two Years," in *11th Annual Report of the Economic Policy Council and Office of Economic Policy*, State of New Jersey, 1978: 60-71.

Reschovsky, Andrew, "New Strategies for Metropolitan Area Cooperation: Sharing Rather than Competing for Business Tax Base," *Proceedings of the 70th Annual Conference on Taxation*, National Tax Association, 1978: 155-162.

Reschovsky, Andrew, "Intrametropolitan Residential Location and the Local Public Sector," *Proceedings of the 68th Annual Conference on Taxation*, National Tax Association, 1976: 211-222.

Research Reports and Other Published Paper/Articles

Reschovsky, Andrew, "The Future of U.S. Public School Revenue from the Property Tax," *Land Lines*, July 2017: 28-31.

Reschovsky, Andrew, "The Future of U.S. Public School Revenue from the Property Tax," *Land Lines* 30, No. 3 (July): 2017: 28-31. Also published as a Lincoln Institute of Land Policy *Policy Brief*, September 2017.

Chernick, Howard, Sandra Newman, and Andrew Reschovsky, "The Effect of the Housing Crisis on the Finances of

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Imazeki, Jennifer and Andrew Reschovsky, “Estimating the Costs of Meeting the Texas Educational Accountability Standards,” report prepared for the plaintiffs in *West Orange-Cove v. Neeley*, May 17, 2004 (revised July 9, 2004).

Howard Chernick and Andrew Reschovsky, “State Fiscal Responses to Welfare Reform during Recessions: Lessons for the Future,” Institute for Research on Poverty Discussion Paper no. 1270-03, Madison: Institute for Research on Poverty, University of Wisconsin-Madison, July 2003.

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Chernick, Howard and Andrew Reschovsky, “Welfare Reform and Recession: Can the States Handle Both?” *Focus* 24, Madison, WI: Institute for Research on Poverty, Spring 2002: 22-28.

Reschovsky, Andrew and Howard Chernick, “Financing Public Services in the New South Africa,” *Government Finance Review* 17, December 2001: 47-49.

Green, Richard and Andrew Reschovsky, “Using Tax Policy to Increase Homeownership Among Low- and Moderate-Income Households,” Final Report submitted to the Ford Foundation, Madison, WI: Institute for Research on Poverty, November 2001, 510 pages.

Reschovsky, Andrew, “The Role of the Equitable Share in the Financing of Local Government,” Report to the Department of Provincial and Local Government, Government of South Africa, Pretoria: September 2001.

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Reschovsky, Andrew and Howard Chernick, "Financing Health, Education, and Welfare in the New South Africa," *La Follette Policy Report*, Spring-Summer 2001.

Chernick, Howard and Andrew Reschovsky, "Lost in the Balance: How State Policies Affect the Fiscal Health of Cities," Discussion Paper, Center on Urban and Metropolitan Policy, The Brookings Institution, March 2001.

Contributing author of Recommendations for 2001; A Costed Norms Approach for the Division of Revenues, Consultation Document, Midrand, South Africa: Financial and Fiscal Commission, May 2000.

Contributing author of *Annual Report on the Equitable Share of Local Government for the 1998/99 Financial Year*, Pretoria: Department of Constitutional Development, 1999.

Reschovsky, Andrew, *A Revenue-Raising Plan for Wisconsin*, Technical Paper, Economic Policy Institute, Washington, D.C.: March 1998: 33 pp. Also published as a Special Report in *State Tax Notes* Vol. 15, No. 18, November 2, 1998.

Green, Richard K. and Andrew Reschovsky, "The Design of a Mortgage Interest Tax Credit," Final report submitted to the National Housing Institute, September 1997: 35 pp.

Reschovsky, Andrew and Chad Reuter, *Has Wisconsin's State Tax System Become Less Fair?: Changes in the Distribution of Tax Burdens from 1974 to 1995*, Milwaukee: Institute for Wisconsin's Future, September, 1997: 33 pp. Abridged version published in *The La Follette Policy Report* 10 (Fall 1997), 3 pp.

Chernick, Howard and Andrew Reschovsky, "State Responses to Block Grants: Will the Social Safety Net Hold?" *The La Follette Policy Report* 7 (Spring/Summer 1996): 8 pp.

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Reschovsky, Andrew and Michael Wiseman, "The Two-Thirds Initiative: A Reform Opportunity Lost?" *La Follette Issues*, Madison, WI: La Follette Institute of Public Affairs, 1995, 36 pp.

Chernick, Howard and Andrew Reschovsky, "Urban Fiscal Problems: Coordinating Actions Among Governments," *La Follette Issues*, Madison, WI: La Follette Institute of Public Affairs, 1995, 48 pp. Abridged versions published in *Government Finance Review* 11, August 1995. pp. 17-21, and in *The La Follette Policy Report*, Fall 1995.

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Reschovsky, Andrew, "Do the Elderly Face High Property Tax Burdens?" Working Paper #9403, Public Policy Institute of the American Association of Retired Persons, Washington, DC, May 1994, 17 pp.

Eisinger, Peter and Andrew Reschovsky, *The Economic and Fiscal Impact of Eliminating the Teacher Residency Requirement*, A report to the Milwaukee Teachers' Education Association, Madison, April 1994, 34 pp.

Reschovsky, Andrew, "The Impact on Local Governments of Adopting Use-Value Property Taxation of Farmland in Wisconsin," A report distributed to Agriculture/ Agribusiness and CNRED Agents, Department of Agricultural Economics, October 13, 1993.

Chernick, Howard and Andrew Reschovsky, "The Gas Tax and the Deficit: Is it Fair to Use One to Cure the Other?" The Robert M. La Follette Institute of Public Affairs Working Paper Series, Working Paper No. 19, Madison: July 1993.

Reschovsky, Andrew and Michael Wiseman, "Reforming School Finance," The Robert M. La Follette Institute of Public Affairs Working Paper Series, Working Paper No. 16, Madison: April 1993.

Green, Richard K. and Andrew Reschovsky, "An Analysis of the State of Wisconsin's Shared Revenue Program," A Report Submitted to the Department of Revenue, April 1993, 126 pp.

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Ladd, Helen F., Andrew Reschovsky, and John Yinger, "Measuring the Fiscal Conditions of Minnesota Cities," Final Report to the Legislative Commission on Planning and Fiscal Policy, March 1991, 130 pp.

Reschovsky, Andrew, "Who Will Benefit from the Citizens for Limited Taxation Petition?" A Report Prepared for the Tax Equity Alliance of Massachusetts, October 1990, 26 pp.

Reschovsky, Andrew, "Distributional Analysis of the Governor's Tax Proposals", A Report Prepared for the Special Commission on Tax Reform, January 1989, 36 pp.

Reschovsky, Andrew, "The Income Taxation of the Family", A Report Prepared for the Special Commission on Tax Reform, August 1988, 22 pp.

Reschovsky, Andrew and Howard Chernick, "Unfair Burdens: Taxation of the Poor in Massachusetts", A Study for the Tax Equity Alliance for Massachusetts (TEAM), February 1988, 54 pp.

Reschovsky, Andrew, "An Analysis of Several Proposed Circuit Breaker Provisions for Massachusetts; A Report Submitted to the Assessing Department, City of Boston, July 1987, 53 pp.

Reschovsky, Andrew, "Updating the Massachusetts Personal Income Tax to Reflect Recent Changes in the Federal Individual Income Tax", Appendix 3 of the Sixteenth Interim Report of the Massachusetts Special Commission on Tax Reform, December 1987, 19 pp.

Chernick, Howard and Andrew Reschovsky, "The Taxation of the Poor: Impacts of Federal Tax Reform Proposals," Institute for Research on Poverty Discussion Paper no. 819-86, Madison, WI, October 1986, 44 pp.

Chernick, Howard and Andrew Reschovsky, "The Impact of Taxes on the Elderly," Final Report Submitted to the National Institute of Aging, September 1986, 392 pp.

Reschovsky, Andrew, "Who Pays Massachusetts' Taxes? The Sales Tax," Sixth Interim Report of the Massachusetts Special Commission on Tax Reform, Massachusetts House Document No. 5146, January 1987, 56

pp.

Reschovsky, Andrew, "Who Pays Massachusetts' Taxes? The Residential Property Tax," Ninth Interim Report of the Massachusetts Special Commission on Tax Reform, Massachusetts House Document No. 5149, January 1987, 92 pp.

Reschovsky, Andrew, "Who Pays Massachusetts' Taxes? The Personal Income Tax," Second In-terim Report of the Massachusetts Special Commission on Tax Reform, Massachusetts House Document No. 6386, October 1986, 99 pp.

Reschovsky, Andrew, "An Analysis of Three Proposals to Reform the Massachusetts Individual Income Tax," Report Submitted to the Massachusetts Special Commission on Tax Reform, October 1985, 31 pp.

Reschovsky, Andrew, "State Government Financing in the United States," in Pierre-Henri Derycke, *Les Finances des Regions: Une Analyse Comparative de Six Pays*, Nanterre, Centre d'Étude et de Recherches sur la Ville et l'Espace, October 1984, 54 pp.

Reschovsky, Andrew, "Décentralisation et Finance Publiques Locales: Le Cas des Etats-Unis," in *Les Logiques d'Évolution du Secteur Public Local: Une Approche Quantitative*, Nanterre, Centre d'Études et de Recherches sur la Ville et l'Espace, January 1984, 56 pp.

Reschovsky, Andrew and John Yinger. "Rich Towns, Poor Towns," *Boston Observer* 2, No. 7, September 1983: 7-11.

Reschovsky, Andrew, "Fiscal Inequalities in the United States," report for the Ministry of Urbanism, Government of the Republic of France, March 1982, 51 pp.

Reschovsky, Andrew, "The Feasibility of Research on Metropolitan Area Tax Base Sharing and Business Development Patterns," prepared for the Office of Economic Affairs, U.S. Department of Housing and Urban Development, May 1979, 63 pp.

Reschovsky, Andrew, "Tax Base Sharing: An Assessment of the Minnesota Experience," prepared for the Office of Economic Affairs, U.S. Department of Housing and Urban Development, March 1978, 95 pp.

Knickman, James and Andrew Reschovsky, "The Impact of the N.J. Income Tax and Property Tax Rebates on Local Municipalities," *N.J. Urban Education Research Reports*, No. 4, February 1977, 64 pp.

Reschovsky, Andrew, "Predicting the Effect of New Jersey's New Educational Funding Law," *N.J. Urban Education Research Reports*, No. 3, January 1977, 17 pp.

Reschovsky, Andrew and James Knickman, "Municipal Overburden in New Jersey: An Assessment," *N.J. Urban Education Research Reports*, No. 2, December 1976, 65 pp.

Reschovsky, Andrew and James Knickman, "State Financial Reform in New Jersey and the Urban Fiscal Crisis," *N.J. Urban Education Research Reports*, No. 1, December 1976, 24 pp.

CONFERENCES (since 2012)

Association of Public Policy and Management, presented "Measuring the Fiscal Health of U.S. Cities," Chicago, IL, November 2, 2017 (with Howard Chernick).

National Tax Association, "Measuring the Fiscal Health of U.S. Cities," Philadelphia, PA, November 9, 2017 (with Howard Chernick).

Urban Institute and Lincoln Institute of Land Policy, Policy Forum on *Housing Markets and the Fiscal Health of U.S. Central Cities*, April 17, 2017, Washington, DC. Organized forum and presented "The Effect of the Housing

Crisis on the Finances of Central Cities”.

OECD Working Party on Urban Policy and the Working Party on Rural Policy, peer reviewer presentation on the Synthesis Report, *The Governance of Land Use*, Paris, November 8, 2016.

International Association of Chinese Planners, 10th Annual Conference, keynote presentation, “Measuring the Fiscal Health of Cities: An International Perspective,” Peking University, Beijing, China, July 2-3, 2016.

Urban China Research Network, Annual Conference, presented ““Measuring the Fiscal Health of Municipal Governments in Zhejiang Province,” (co-authored with Yan Yan), Xi’an Jiaotong University, Xi’an, China, June 28-30, 2016.

American Real Estate and Urban Economics Association, National Conference, presented “The Effect of the Housing Crisis on the Finances of Central Cities,” (co-authored with Howard Chernick and Sandra Newman), Washington, DC, June 2-3, 2016.

International Symposium on Urban Fiscal Sustainability in China, presented “The Definition and Measurement of Urban Fiscal Health”, Beijing, China, May 25, 2016.

Smart City Business America Congress & Expo, presented “Revenue Policies and Strategies to Strengthen Municipal Fiscal Health,” Curitiba, Brazil, March 29-30, 2016.

Association of Education Finance and Policy, presentation on Fiscally Standardized Cities as part of a panel “Assessing and Using Census Data Sets: Understanding and Better Using National Survey Information,” Denver, CO, March 17-19, 2016.

National Tax Association, presented “The Effect of the Housing Crisis on the Finances of Central Cities,” (with Howard Chernick and Sandra Newman), and “Pension Costs and Central City Finances,” (with Adam Langley and Richard Dye), Boston, MA, November 19-21, 2015.

Association of Public Policy and Management, presented “The Effect of the Housing Crisis on the Finances of Central Cities,” (with Howard Chernick and Sandra Newman), Miami, FL, November 12-14, 2015

International Property Tax Conference, presented “Major Property Tax Trends in the U.S.,” Brasilia, Brazil, March 25-26, 2015.

Association of Education Finance and Policy, presented “The Political Economy of Voter Support for School Property Taxation,” (with Lindsay Amiel and Jared Knowles), San Antonio, TX, March 13-15, 2014.

East-West Center/Korea Institute of Public Finance conference “Post-Crisis Fiscal Policy and Public Financial Management Challenges,” presented “Measuring the Fiscal Health of Urban Local Governments: Lessons from India and the United States,” East West Center, University of Hawaii, Honolulu, Hawaii, February 14-15, 2014.

Social Policy Seminar Series, Johns Hopkins University, presented “The Fiscal Prospects of American Central Cities,” Baltimore, MD, September 26, 2013.

International Association of Assessing Officers, 79th Annual International Conference, Presented “Prospects for Property Tax Revenue for School Funding,” Grand Rapids, MI, August 26, 2013.

Annual Conference of the Association of Education Finance and Policy, presented, “Exploring the Role of the Property Tax in the Funding of Public Education,” New Orleans, LA, March 14-16, 2013.

Annual Conference on Taxation, National Tax Association, presented, “The Prospects for School Property Tax Revenue in the Wake of the ‘Great Recession’,” Providence, RI, November 16, 2012.

Annual Conference of the International Fellows in Urban Studies, Organized Plenary session on “The Economic Crisis and Cities: Public Finance Challenges” and made a presentation on the situation in the U.S.. Also, roundtable panelist: “Reinventing Urban Planning,” Paris, France, June 17-20, 2012.

National Federation of Municipal Analysts Annual Conference, presented “Predicting the Impact of the Housing Crisis and the ‘Great Recession’ on Central City Revenue,” Las Vegas, April 19, 2012.

GRANTS AND CONTRACTS

John D. and Catherine T. MacArthur Foundation, \$450,000, “The Housing Market and the Fiscal Condition of America’s Central Cities,” October 1, 2013-September 30, 2016.
 Robert Wood Johnson Foundation, Public Health Research Network, Quick Strike Research Fund Project, \$25,000, July 1-Oct. 31, 2011.
 University of Wisconsin Institute for Clinical and Translational Research, Health Policy Assistantship, July 2010-June 2011 and July 2011-June 2012.
 The World Bank, \$75,000, November 2006-November 2007.
 Ford Foundation, \$659,000, 1999-2001 and \$61,500, supplemental grant, March-November, 2001, and \$79,800, 2006- 2007.
 Graduate School, University of Wisconsin-Madison, \$16,000, 2005-06.
 Center on Urban and Metropolitan Policy, The Brookings Institution, \$30,000, 1998.
 U.S. Department of Health and Human Services, \$30,000, 1997-1998
 Economic Policy Institute, \$5,000, 1997.
 Consortium for Policy Research in Education, U.S. Department of Education, \$90,000, 1996-1998.
 Twentieth Century Fund, \$4,500, 1996.
 Public Policy Institute, American Association of Retired Persons, \$30,000, 1992-93.
 Wisconsin Department of Revenue, \$50,250, 1992.
 Russell Sage Foundation, \$51,000, 1990-1992.
 Minnesota Legislative Commission on Planning and Fiscal Policy, \$105,000, 1990.
 Massachusetts Special Legislative Commission on Early Childhood Programs, \$4,500, 1989-1990.
 Massachusetts Special Commission on Tax Reform, \$49,550, 1986-1989.
 Tax Equity Alliance for Massachusetts, \$4,000, 1988-1989.
 Small Grant Program, Institute for Research on Poverty, \$6,200, 1985-1986.
 National Institute of Aging, \$150,000, 1982-1985.
 Lincoln Institute of Land Policy, \$50,000, 1981-82.
 Office of Economic Affairs, U.S. Department of Housing and Urban Development, \$20,000, 1979-81.
 Office of Income Security Policy/Research, U.S. Department of Health and Human Services, \$10,000, 1979-1981.

TEACHING AREAS

Public Finance, Public Policy Analysis, Urban Economics, Microeconomics

COURSES TAUGHT (Since 1991)

Economics 370	Urban Economics
Public Affairs 880	Microeconomics Policy Analysis
Public Affairs 827	Milwaukee Internship
Public Affairs 974	Seminar in Urban Economic Policy
AAE 921	Seminar in Rural Community Economic Development
Public Affairs 869	Workshop in Policy Analysis
AAE/Econ 745	State, Local, Intergovernmental Economics (Ph.D. level)
Public Affairs 891	State and Local Government Finance
AAE 575/Econ 390	State and Local Public Finance
AAE/Econ 567	Public Finance in Less Developed Countries
Public Affairs 867	Government Finance in Developing Countries

MISCELLANEOUS PROFESSIONAL ACTIVITIES

Referee for:

American Economics Review, Journal of Public Economics, National Tax Journal, Land Economics, Public Finance Review, Journal of Policy Analysis and Management, Publius: The Journal of Federalism, Southern Economic Journal, Urban Affairs Quarterly, Economics of Education Review, Growth & Change, State and Local Government Review, Economic Development Quarterly, Education Finance & Policy, Public Budgeting & Finance, European Economic Review, American Education Research Journal, Housing Policy Debate, Urban Affairs Review, National Science Foundation, Education Evaluation and Policy Analysis, Journal of Public Administration Research and Theory, National Academy of Sciences/National Research Council, and the Institute for Research on Poverty

Editorial Service

Member, Board of Editors, *Education Finance and Policy*, 2005-

Editor, *La Follette Policy Report*, 2003-2007.

Section editor, *Handbook of Research in Education Finance and Policy* (Routledge, January 2008 and revised edition, 2015).

Memberships

American Economic Association

National Tax Association

Nominating Committee, 1991

Property Tax Committee, 1992-94

Ad hoc Research Committee, 1993

Program Committee, 1995 Annual Conference on Taxation

Intergovernmental Fiscal Relations Committee, 1995-98

Association for Public Policy Analysis and Management

Elected member: APPAM Policy Council, 1998-2001

Program committee, 2008, 2009, and 2010.

Association of Education Finance and Policy

Board of Directors, 2006-2009

Chair, New Scholars Award Committee, 2007-08.

Chair, Awards Committee, 2008-09.