

Justin M. Ross

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Indiana University
Bloomington, IN 47405

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Academic Positions

Associate Professor
School of Public and Environmental Affairs
July 2014 – Present
Indiana University, Bloomington

Affiliated Faculty
Workshop in Political Theory and Policy Analysis
April 2011 – Present
Indiana University, Bloomington

Assistant Professor
School of Public and Environmental Affairs
August 2008 – July 2014
Indiana University, Bloomington

Education

Ph.D. Economics, West Virginia University, 2008

B.S. Business Economics (*Cum Laude*), Wright State University, 2004

Research Interests

State and local public finance; property taxes; fiscal zoning; land use; behavioral effects from revenue administration; institutional analysis; tax amnesty

Teaching Experience

Undergraduate: Intermediate Microeconomics, Principles Macro and Microeconomics, Cost-Benefit Analysis, Business Statistics.

Masters: Management Economics, Cost-Benefit Analysis

Doctoral: Public Revenue

Published and Forthcoming Papers

Mikesell, John M. and Justin Ross. "The Labor Incidence of Capital Taxation: New Empirical Evidence from the Retail Sales Taxation of Manufacturing Machinery and Equipment." Forthcoming at *National Tax Journal*.

Ross, Justin M. and Sian Muhgan. "The Effect of Fiscal Illusion on Public Revenue: Evidence from Local Government Property Assessment." Forthcoming at *Public Finance Review*.

Ross, Justin M., Madeline Dinges, and Kate Yang. (2015). "Indiana's Property Tax Caps: Old Idea, New Approach, and Surprising Incentives." *Public Budgeting & Finance* 35(4): 18-41.

Ross, Justin M., Wenli Yan, and Craig Johnson. (2015). "The Public Financing of America's Largest Cities: A Study of City Financial Records in the Wake of the Great Recession." *Journal of Regional Science* 55(1): 113-38.

Ross, Justin M. and Gyeoreh Lee. (2015). "Could Land-Only Taxation Save Local Governments in Indiana?" *Journal of Public and Nonprofit Affairs* 1(1): 29-42.

Mikesell, John L. and Justin M. Ross. (2014). "State Revenue Forecasts as Political and Technical Problems: The Value of Consensus Forecasting and Forecast Acceptance in the Budget Process."

Public Administration Review 74(2): 188-203.

Ross, Justin M., Joshua C. Hall, and William Resh. (2014). "Frictions in Polycentric Administration with Non-Congruent Borders: Evidence from Ohio School District Class Sizes." *Journal of Public Administration Research and Theory* 24(3): 623-49.

Ross, Justin M. and Wenli Yan. (2013). "Fiscal Illusion from Property Reassessment? An Empirical Test of the Residual View." *National Tax Journal* 66(1): 7-32.

Ross, Justin M. (2013). "A Socioeconomic Analysis of Property Assessment Uniformity: Empirical Evidence on the Role of Policy." *Public Budgeting and Finance* 33(1): 49-75.

Ross, Justin M. (2013). "Are Community-Nuisance Fiscal Zoning Arrangements Undermined by State Property Tax Reforms? Evidence from Nuclear Power Plants and School Finance Equalization." *Land Economics* 89(3): 449-465.

Ross, Justin M. and Phuong H. Nguyen. (2013). "School District Income Taxes: New Revenue or a Property Tax Substitute?" *Public Budgeting and Finance* 33(2): 19-40.

Ross, Justin M. and Neal W. Buckwalter. "Strategic Tax Planning for State Tax Amnesties: Evidence from Eligibility Period Restrictions." *Public Finance Review* 41(3): 275-301.

Mikesell, J.M. and Justin M. Ross. (2012). "Fast Money? The Contributions of State Tax Amnesties to Public Revenue Systems." *National Tax Journal* 65(3): 529-62.

Ross, Justin M. (2012). "Interjurisdictional Determinants of Vertical Equity in Property Assessment: Evidence from Virginia." *Land Economics* 88(1): 28-42.

Ross, Justin M. (2012). "Local Government Property Tax Amnesty Programs: Structures and Themes." *Public Finance and Management* 12(2): 146-173.

Leguizamon, Susane and Justin M. Ross. (2012). "Revealed Preference for Relative Status: Evidence from the Housing Market." *Journal of Housing Economics* 21(1): 55-65.

Cox, Michael and Justin Ross. (2011). "Robustness and Vulnerability of Community Irrigation Systems: The Case of the Taos Valley Acequias." *Journal of Environmental Economics and Management* 61(3), pp. 254-66.

Ross, Justin M. (2011). "Assessor Incentives and Property Assessment." *Southern Economic Journal* 77(3), pp. 776-94.

Ross, Justin M., Michael Farmer, and Cliff Lipscomb. (2011). "Inconsistency in Welfare Inferences from Distance Variables in Hedonic Regressions." *Journal of Real Estate and Finance Economics* 43(3): 385-400.

Hall, Joshua C. and Justin M. Ross. (2010). "Tiebout Competition, Yardstick Competition, and Tax Instrument Choice: Evidence from Ohio School Districts." *Public Finance Review* 38(6), pp. 710-737.

Ross, Justin M., Pavel Yakovlev, and Fatima Carson. (2012). "Does State Spending On Mental Health Lower Suicide Rates?" *Journal of Socio-Economics* 41(4): 408-417.

Ross, Justin M., Sarah E. Larson, and Chad Wall. (2012). "Are Surveys of Experts Unbiased? Evidence from College Football Rankings." *Contemporary Economic Policy* 30(4): 502-522.

Hall, Joshua C. and Justin M. Ross. (2009). "New Empirical Estimates of Rent-Seeking: An Update of Sobel and Garrett (2002)." *Journal of Public Finance and Public Choice* 27(2/3): 125-36.

Ross, Justin .M. (2009). "What Should Policy Makers Know When Economists Say "Market" Failure?" *Georgetown Public Policy Review* 14(1), pp. 27-32.

Ross, Justin M. (2008). "A Theoretical Model of the Distribution of Teacher Attention Under Benchmark Testing." *Economics Bulletin* 9(29): 1-8.

Ross, Justin M. and Robert R. Dunn. (2007). "The Income Tax Responsiveness of the Rich: Evidence from Free-Agent MLB All-Stars." *Contemporary Economic Policy* 25(4): 639-648.

Under Peer Review

"Unfunded Mandates and Fiscal Structure: Empirical Evidence from a Synthetic Control Model." Revise and resubmit at *Public Administration Review*.

"Fiscal Zoning and Fiscal Externalities."

"The Impact of State Taxes on Pass-Through Businesses: Evidence from the 2012 Kansas Income Tax Reform." (with Jason Debacker, Bradley T. Heim, & Shanthi P. Ramnath)

"Do Local Governments Site Nuisance Activities Along Borders? A Empirical Strategy Applied to Wind Turbines." (with Sanya Carley)

Working Papers

"Does the Federal Budget Process Matter for Fiscal Sustainability?" (with Denvil Duncan and John L. Mikesell)

Book and Symposium Contributions

Carbon Tax Guide : A Handbook for Policy Makers. (2017). World Bank, Washington, DC.

"Will You Stop that Infernal Racket!?! Externalities and The Simpsons." Ross, Justin M. in *Homer Economicus: The Simpsons and Economics.* Joshua C. Hall (ed), Stanford University Press (2014).

"Amnesty for Property Tax Delinquents?" (2013). Justin M. Ross. *State Tax Notes* 68(12): 919-28.

"State Tax Amnesty: How a Standard Feature of American State Tax Administration Has Changed Over Thirty Years." (2012). Mikesell, John L. and Justin M. Ross. *State Tax Notes* 67(7): 481-95.

"Forgiveness is Divine, But is it Good Tax Policy?" Justin M. Ross. *SPEA Insights.* Bloomington, IN: Indiana University - School of Public & Environmental Affairs.

"Local Government Lessons from Amnesty Programs for Property Tax Delinquents." Justin M. Ross. Forthcoming in *Government Finance Review*.

"Property Taxes and Polycentricity." Ross, Justin M. and Daniel Hummel. (2012). In *The Annual Proceedings of the Wealth and Well-Being of Nations* Volume IV 2011-2012, edited by Emily Chamlee-Wright.

"When it Comes to Taxes in South Carolina: Focus on Being Competitive." Ross, Justin M., Joshua C. Hall, and Peter T. Calcagno. Chapter 4 in *Unleashing Capitalism: A Prescription for Economic Prosperity in South Carolina.* Columbia, SC: South Carolina Policy Council, 2009.

“Getting It Right: Where University Systems Lose Information in Designing Programs.” Ross, J.M. *Doing More With Less: Making Colleges Work Better*. Joshua Hall (ed), Springer, 2010.

“Managing the Internal Organization of Colleges and Universities.” Holian, Matt and Justin M. Ross. *Doing More With Less: Making Colleges Work Better*. Joshua Hall (ed), Springer, 2010.

“U.S. Department of Housing and Urban Development.” J.C. Hall and J.M. Ross in *Booms and Busts: An Encyclopedia of Economic History from the First Stock Market Crash of 1792 to the Current Global Economic Crisis*, Mehmet Odekon (ed), M.E. Sharpe, forthcoming August 15, 2010.

“When it Comes to Taxes: Focus on Being Competitive.” Ross, Justin M. and Joshua C. Hall, 2007. Chapter 5 in *Unleashing Capitalism: Why Prosperity Stops at the West Virginia Border, and How to Fix it*. Edited by Russell S. Sobel. Morgantown, WV: The Public Policy Foundation of West Virginia.

Book Reviews

“Book Review: Youngman, Joan. (2016). A Good Tax: Legal and Policy Issues for the Property Tax in the United States.” Ross, J.M. (2017). *National Tax Journal*. 70(1).

“Book Review: Audretsch, David B., Flack, Oliver, & Hebllich, Stephan (Eds.) (2009). Innovation and Entrepreneurship.” Ross, J.M. (2009). *The Review of Regional Studies*. 39(2): 227-237.

White Papers and Policy Statements

“*Gross Receipts Taxes: Theory and Recent Evidence*.” Ross, Justin M. (2016). Tax Foundation Fiscal Fact No. 529.

“*An Indiana Land Tax: An Exemption Proposal for Growth and Local Government Fiscal Sustainability*” by Justin M. Ross (June 24, 2014), prepared for Governor Mike Pence’s [Indiana Tax Competitiveness and Simplification Conference](#).

“*Fiscal Analysis for Lake County, Indiana*.” by Justin M. Ross and Madeline Dinges (October 2013). Prepared for the Lake County Council.

“*Property Tax Amnesty*.” by Justin M. Ross (June 26, 2012). Policy opinion memo prepared for the state legislature of Ohio.

“*The Elective Zoning Proposal*..” by Justin Ross (February 2, 2012). Policy opinion memo prepared for Bonner County (Idaho) government.

“*The Business Case for Product Philanthropy*.” by Justin Ross and Kellie McGiverin-Bohan (2012). Prepared for The Home Depot Foundation.

“*A Statistical Analysis of Race in Cincinnati-Wells Fargo’s Lending Practices*.” Ross, Justin M. and John P. Blair, (2004). Prepared for Ohio Civil Rights Commission.

“*Recent Developments*.” Ross, Justin M., in *Consensus Oil and Gas Forecast for West Virginia 2006*. by Hammond, George W. (2006). Prepared for the West Virginia Office of Oil and Gas.

Media Writing

“*A Tax Increase Hidden in Your House*.” Ross, J.M. and Eileen Norcross. [Washington Post](#), September 18, 2015.

“*Counterpoint: Risk: Loss of Local Control*” Ross, J.M. [Sunday Indianapolis Star](#), October 8, 2010.

"Does America Need A Third Stimulus Bill?" Ross, J.M. [Connect @ SPEA](#), September 15, 2009.

"Good Intentions Lead to Flawed Outcomes." Ross, Justin M. and Fatima Carson. [Indianapolis Star](#), December 7, 2008.

"Friedman Still Right." Ross, Justin M. [Indiana Daily Student](#), October 16, 2008.

Bureau of Business and Economic Research Publications

"Eastern Panhandle Regional Outlook 2005-2009." Hammond, George W., Kevin P. Speaker, and Justin M. Ross, (2005).

"Mid-Year Review 2005." Hammond, George W. and Justin M. Ross, (2005).

"Morgantown MSA Economic Monitor July 2005." Hammond, George W. and Justin M. Ross, (2005).

"Morgantown MSA Economic Monitor June 2006." Higginbotham, Amy, George W. Hammond, and Justin M. Ross, (2006).

"Morgantown MSA Economic Monitor September 2006." Higginbotham, A., George W. Hammond, and Justin M. Ross, (2006).

"North Central Region and Morgantown MSA Outlook: 2005-2009." Hammond, George W., Kevin P. Speaker, and Justin M. Ross, (2005).

"North Central Region and Morgantown MSA Outlook: 2006-2010." Hammond, George W., Kevin P. Speaker, and Justin M. Ross, (2006).

"Potomac Highlands Regional Outlook: 2005-2009." Hammond, G.W., Kevin P. Speaker, and Justin M. Ross, (2005).

"West Virginia Economic Outlook 2006." Hammond, G.W., Scott Murdoch, Justin M. Ross, and Kevin P. Speaker, (2006).

Presentations

"The Income Tax Responsiveness of the Rich: Evidence from Free-Agent MLB All-Stars." Southern Economic Association 76th Annual Meetings: November 2006.

"Models of Teachers' Incentives under Different Institutional Rules." Southern Economic Association 76th Annual Meetings: November 2006.

"Elected Versus Appointed Property Tax Assessors" Southern Regional Science Association 46th Annual Meetings: March 2007.

"Assessor Incentives and Property Assessment." Southern Economic Association 77th Annual Meetings: November 2007

"Tenure Choice, Location, and the Tax Treatment of Housing." Southern Economic Association 77th Annual Meetings: November 2007

"Does the Congruency of School and City Borders Matter? A Spatial Hedonic Analysis." Southern Economic Association 77th Annual Meetings: November 2007

“Does the Congruency of School and City Borders Matter? A Spatial Hedonic Analysis.” Southern Regional Science Association 47th Annual Meetings: March 2008

“Issues in Spatial Political Economy.” Department of Economics, Wright State University: May 12, 2008.

“Using Housing Prices to Understand Public Policy.” Beloit College, Charles G. Koch Student Research Colloquium and Speaker Series: October 24, 2008.

“Are Community Arrangements with NIMBYs Undermined by School Finance Reform.” Indiana University (v691): October 31, 2008.

“Are Community Arrangements with NIMBYs Undermined by School Finance Reform.” Southern Economic Association 78th Annual Meetings: November 2008.

“A Brief History of State-Level Rent-Seeking.” Southern Economic Association 78th Annual Meetings: November 2008.

“Is National Defense a Public Good?” Southern Economic Association 78th Annual Meetings: November 2008.

“Is There Crowd Wisdom in the Judgment of Experts? Evidence from College Football Rankings.” Indiana University (v691): February 24, 2009.

“Assessor Incentives and Property Assessment.” Public Choice Society Annual Meetings: March 2009

“Is There Crowd Wisdom in the Judgment of Experts? Evidence from College Football Rankings.” Southern Economic Association 79th Annual Meetings: November 2009.

“Are Community Arrangements with NIMBYs Undermined by School Finance Reform.” University of Louisville-Department of Urban and Public Affairs: February 2010.

“Is There Crowd Wisdom in the Judgment of Experts? Evidence from College Football Rankings.” (w/Sarah Larson) Association for Private Enterprise Education: April 2010.

“Municipality-School Border Congruency and the Coordination of Inputs to Education: Evidence from Ohio School Public Financing and Class Size.” Indiana University (v691): September 24, 2010.

“Do Anticipated State Tax Amnesties Induce Strategic Tax Planning? Evidence from Eligibility Period Restrictions.” Association for Budgeting and Financial Management: October 7, 2010.

“Municipality-School Border Congruency and the Coordination of Inputs to Education: Evidence from Ohio School Public Financing and Class Size.” The Workshop in Political Theory and Policy Analysis: November 2, 2010.

“Institutional Determinants of Property Assessment Regressivity.” Southern Economic Association 80th Annual Meetings: November 22, 2010.

“Municipality-School Border Congruency and the Coordination of Inputs to Education: Evidence from Ohio School Public Financing and Class Size.” (w/ Joshua Hall) Southern Economic Association 80th Annual Meetings: November 22, 2010.

“School District Income Taxes: New Revenue or a Property Tax Substitute.” Public Choice Society: March 11-13, 2011.

“Strategic Tax Planning for State Tax Amnesties: Evidence from Eligibility Period Restrictions.” Western Social Science Association: April 13-16, 2011.

“School District Income Taxes: New Revenue or a Property Tax Substitute.” Public Economic Theory Conference: June 2-5, 2011.

“Fast Money? The Contribution of State Tax Amnesties to Public Revenue Systems.” SPEA-GRIP Meetings in Speyer, Germany: July 15-16, 2011.

“School District Income Taxes: New Revenue or a Property Tax Substitute.” Association for Budgeting and Financial Management: October 13-15, 2011.

“Fast Money? The Contribution of State Tax Amnesties to Public Revenue Systems.” National Tax Association: November 17-19, 2011.

“Strategic Tax Planning for State Tax Amnesties: Evidence from Eligibility Period Restrictions.” National Tax Association: November 17-19, 2011.

“School District Income Taxes: New Revenue or a Property Tax Substitute.” Southern Economic Conference: November 19-21, 2011.

“Property Taxes and Polycentricity.” Upton Forum’s Series on the Wealth and Well Being of Nations (Beloit College). February 23rd, 2012.

“Fiscal Illusion from Property Reassessment? An Empirical Test of the Residual View.” Association for Public Budgeting and Financial Management: October 11-13th, 2012.

“State Revenue Forecasts as Political and Technical Problems: The Value of Consensus Forecasting and Forecast Acceptance in the Budget Process.” National Tax Association: November 15-17th, 2012.

“Fiscal Illusion from Property Reassessment? An Empirical Test of the Residual View.” National Tax Association: November 15-17th, 2012.

“The Public Financing of America’s Largest Cities in the Wake of The Great Recession.” Nations and Regions/Cities After the Great Recession: Austerity or Creative Destruction and Boom, hosted by the International Institute of Housing and Urban Development Studies (Utrecht University, The Netherlands), December 13-14, 2012.

“Efficient Siting of Nuisance Facilities Under Regulatory and Fiscal Decentralization: Empirical Evidence from the Effect of Political Borders on Wind Farm Location.” University of Kentucky, Martin School of Public Policy and Administration. September 13, 2013.

“The Labor Incidence of Capital Taxation: Evidence from the Retail Sales Taxation of Manufacturing Machinery and Equipment.” University of Kansas, Department of Economics. October 26, 2013.

Principles of Sound Fiscal Policy. Keynote for National Taxpayer’s Conference in Washington D.C on August 7, 2014.

Inequality and School Finance: Lessons From Reform. Keynote for Ohio State University Liberty Fund Seminar on November 7, 2014.

"The Effect of Fiscal Illusion on Public Revenue: Evidence from Local Government Property Assessment." Presented at the 2014 Annual Conference on Taxation.

"Tilting at Windmills: Evidence on 'Beggars Thy Neighbor' Fiscal Zoning Among Local Governments." Presented at the 2014 Annual Conference on Taxation.

"Tilting at Windmills: Evidence on 'Beggars Thy Neighbor' Fiscal Zoning Among Local Governments." Presented at the 2014 Southern Economic Conference.

"Tilting at Windmills: Evidence on 'Beggars Thy Neighbor' Fiscal Zoning Among Local Governments." Presented at the 2014 Association for Public Budgeting and Financial Management.

Honors and Awards

Most Creative Teaching Award, SPEA-IUB, 2015-2016

Outstanding Graduate Teaching Award, SPEA-IUB, 2015-2016

Provost's Award for Undergraduate Research and Creative Activity (Madeline Dinges - 2014)

Indiana University Trustee Teaching Award, 2009, 2013

Indiana University Student Choice Award, Nomination 2010 and 2011.

WVU Distinguished Doctoral Student Fellowship, 2007-2008

Vickers Doctoral Student Research Paper Award Winner, 2007-2008

Jon Vilasuso Doctoral Student Publication Award, 2007-2008

Swiger Fellow Supplement Award, Department of Economics, WVU, 2004-2008

Dadisman Graduate Assistant Supplement Award, 2006-2008

Professional Affiliations

National Tax Association

Association for Budgeting and Financial Management

Southern Economic Association

Southern Regional Science Association

Western Economic Association International

Public Choice Society

Association of Private Enterprise Education

Doctoral Dissertation Committee Service

Chair:

Yang Kate Lang, Public Affairs, SPEA-IUB

Sarah Larson, Public Policy, SPEA/Political Science-IUB

Member:

Beth Neary, Public Affairs, SPEA-IUB (Chair: Maureen Pirog)

Janey Quian Wang, Public Affairs, SPEA-IUB (Chair: John Mikesell)

Michael Cox, Public Policy, SPEA/Political Science-IUB (Chair: Elinor Ostrom)

Susane Leguizamon, Economics, West Virginia University (Chair: Russell Sobel)

Tima Tilek-uulu Moldogaziev, Public Affairs, SPEA-IUB (Chair: Chris Johnson)

Ohla Krupa, Public Affairs, SPEA-IUB (Chair: John Mikesell)

Cheol Liu, Public Affairs, SPEA-IUB (Chair: John Mikesell)

Sergio Villamayor (Chair: Elinor Ostrom)

Daniel Hummel, Public Affairs, Florida Atlantic University (Chair: Khi Thai)

Natalia Ermasova, Public Affairs, SPEA-IUB (Chair: John Mikesell)

Other Professional Experience

Conference Program Committee, National Tax Association (2011 and 2012).

Referee, National Tax Journal

Referee, Public Finance Review

Referee, Public Budgeting and Finance

Referee, Public Budgeting and Financial Management

Referee, Land Economics

Referee, Journal of Regional Science

Referee, Regional Science and Urban Economics

Referee, Public Finance and Management

Referee, Journal of Environmental Economics and Management

Referee, Public Choice

Referee, International Journal of Public Administration

Referee, Journal of Regional Analysis and Policy

Referee, Annals of Regional Science

Referee, Contemporary Economic Policy

Referee, Education Economics

Referee, Journal of Economics and Finance Education