

## RESUME

MICHAEL E. BELL

Research Professor  
George Washington Institute of Public Policy  
George Washington University  
[meb@gwu.edu](mailto:meb@gwu.edu)

P.O. Box 869  
Mc Henry, Maryland 21541  
Tel 301.387.9030  
FAX 301.387.4066  
[mebassociates2@gmail.com](mailto:mebassociates2@gmail.com)

## RECENT RESEARCH POSITIONS

2003- present	Research Professor George Washington Institute of Public Policy State and Local Fiscal Policy Research Program George Washington University
2001-present	Executive Director, Coalition for Effective Local Democracy
1997-present	President, MEB Associates, Inc.
2004-2007	David C. Lincoln Fellow Lincoln Institute of Land Policy
1996-2003	Research Fellow Lincoln Institute of Land Policy
1988-1997	Principal Research Scientist, The Institute for Policy Studies, The Johns Hopkins University

## EDUCATION

Ph.D., Economics, Graduate School of Public Affairs  
State University of New York at Albany

M.A., Economics  
Simon Fraser University  
Burnaby, British Columbia, Canada

B.A., Economics, University of California at Berkeley

## BOOKS

Implementing A Local Property Tax Where There Is No Real Estate Market: The Case of Commonly Owned Land In Rural South Africa, Lincoln Institute of Land Policy, Cambridge, Massachusetts, April 2006, with John H. Bowman.

Subnational Data Requirements for Fiscal Decentralization: Case Studies from Central and Eastern Europe, The World Bank Institute, Washington D.C., 2003, with Serdar Yilmaz and Jozsef Hegudus (editors).

Property Taxes in South Africa: Challenges in the Post-apartheid Era, Lincoln Institute of Land Policy, Cambridge, Massachusetts, March 2002, with John H. Bowman (editors).

Environmental Infrastructure Management, NATO ASI Series 2: Environment, Volume 37, Kluwer Academic Publishers, London, 1997, with John J. Boland and Eugene Z Stakhiv (editors).

Intergovernmental Fiscal Relations in an Era of New Federalism, JAI Press, Greenwich, Connecticut, 1988 (editor).

Fragile Foundations: A Report on America's Public Works. Final Report of The National Council on Public Works Improvement, Government Printing Office, February, 1988, with Council Staff.

Regional Dimensions of Industrial Policy, D.C. Heath and Company, Lexington Books, Lexington, Massachusetts, January 1982, with Paul Lande (editors).

## SELECTED ARTICLES

"Distributional Consequences of Converting the Property Tax to a Land Value Tax: Replication and Extension of England and Zhao," with John H. Bowman, National Tax Journal, December 2008.

"Intra-metropolitan Area Fiscal Capacity Disparities and the Property Tax," with Lindsay C. Clark and Joseph J. Cordes and Harold Wolman, Working Paper WP04MB1, Lincoln Institute of Land Policy, 2004 and published in State Tax Notes, Volume 33, Number 3, July 19, 2004, pp. 195-211.

"Implications of a Split-Rate Real Property Tax: An Initial Look at Three Virginia Local Government Areas," with John H. Bowman, Working Paper WP04JB1, Lincoln Institute of Land Policy, 2004 and published in State Tax Notes, Volume 32, Number 4, April 26, 2004, pp. 261-91.

"Building Civic Infrastructure: Implementing Community Partnership Grant Programmes in South Africa" with Charles F. Adams and Trevor Brown, Public Administration and Development, Vol. 22, 2002, pp. 293-302.

"Reinventing Local Government in South Africa: The Implications of Metropolitan Structures," with John H. Bowman, Regionalist, Volume 3, Number 3, Winter 1999-2000, pp.63-72.

"Property Tax Assessment," Encyclopedia of Taxation and Tax Policy, Joseph J. Cordes, Robert D. Ebel, and Jane G. Gravelle, editors, The Urban Institute Press, 1999, pp. 296-8.

"Local Property Taxation in South Africa: Current Performance and Challenges for the Post-apartheid Era" with John H. Bowman, Public Budgeting and Finance, Winter 1997, Vol. 17, No. 4, pp. 71-87.

"Local Self-Government in Central and Eastern Europe: Decentralization or Deconcentration?" with Katalin Zsomboki, Environment and Planning C: Government and Policy, 1997, Vol. 15, Issue 2, pp. 177-86.

"The Impact of Local Sales Tax on Owner-Occupied Housing" with Joyce Y. Man, Journal of Urban Economics, Vol. 39, No. 1, January 1996, pp. 114-30.

"Financing the Post-Apartheid City in South Africa" with Philip M. Dearborn and Roland Hunter, Urban Studies, Vol. 30, No. 3, April 1993, pp. 581-92.

"Centralization Versus Decentralization: The Case of Financing Autonomous Local Governments in Poland" with Joanna Regulska, Public Finance, Vol. 47, 1992, Supplement, pp. 187-201.

"Gauging Assessment Uniformity: A Comparison of Measures" with John H. Bowman Property Tax Journal, December 1991, Vol. 10, No. 4.

#### SELECTED PUBLICATIONS AND REPORTS

"The Assessment Requirements for a Separate Tax on Land," with John H. Bowman and Jerome German, in Land Value Taxation and Economic Development, edited by Richard Dye and Richard England, Lincoln Institute of Land Policy, Cambridge, MA, forthcoming.

"Tax and Expenditure Limitations and Their Effects on Local Finances and Urban Areas," with David Brunori, Joe Cordes and Bing Yuan, in Urban and Regional Policy and Its Effects, edited by Margery Austin Turner, Howard Wial, and Hal Wolman, Brookings Institution Press, Washington D.C., 2008, pp. 109-154.

"Extending Property Taxation into Previously Untaxed Areas: South African Townships and Tribal Areas," with John H. Bowman in Making the Property Tax Work: Experiences in Developing and Transitional Countries, Edited by Roy Bahl, Jorge Martines-Vazquez and Joan Youngman, Lincoln Institute of Land Policy, Cambridge, MA, 2008, pp. 334-371.

Building on the Successes of the Fiscal and Financial Allocation and Monitoring Commission in Sudan: A Roadmap for the Future, with Rory Riordan, Federation Forum, Ottawa, Canada, 2007.

Consistency of Land Values: Comparison of Three General Approaches to Valuing Land Where There are Few Vacant Land Sales, with John H. Bowman, Lincoln Institute of Land Policy, Working Paper Series, 2007.

Methods of Valuing Land for Real Property Taxation: An Examination of Practices in States that Require Separate Valuation of Land and Improvements, with John H. Bowman, Lincoln Institute of Land Policy, Working Paper WP06MB1, Cambridge, Massachusetts, March 2006.

Financing Urban Infrastructure in Bangladesh: An Initial Concept Note, with Mary Ellen Hammond, The World Bank, 2006.

Measuring Fiscal Decentralization: A New Perspective, with Robert D. Ebel, Kai Kaiser and Jeep Rojchaichaninthorn, The World Bank, 2006

Statistical Capacity Building in Tanzania and Uganda: Identifying and Measuring Own-Source Subnational Revenue Autonomy, with Robert D. Ebel, The World Bank, 2006.

Fiscal Decentralization in The Sudan: Concepts and Challenges, with Medani M. Ahmed, George Washington University, Institute for Public Policy, Working Paper Series, 2005.

The Government of The Sudan: Intergovernmental Policies and Issues, with Medani M. Ahmed, George Washington University, Institute for Public Policy, Working Paper Series, 2005.

An Analysis of Fiscal Policies in The Sudan: A Pro-poor Perspective, with Medani M. Ahmed and Rahamtalla Ali Babiker, Prepared for the UNDP, George Washington University, Institute for Public Policy, Working Paper Series, 2005.

Valuing Land for Tax Purposes in Traditional Tribal Areas of South Africa Where There Is No Land Market, with John H. Bowman and Lindsay C. Clark, Lincoln Institute of Land Policy, Working Paper WP05MB1, Cambridge, Massachusetts, 2005.

Widening the Net: Extending the Property Tax into Previously Untaxed Areas in South Africa, with John H. Bowman, Lincoln Institute of Land Policy, Working Paper WP02MB1, Cambridge, Massachusetts, 2002.

Infrastructure: The Key to New Jersey's Future, with Nancy Connery, The Foundation of the New Jersey Alliance for Action, October 2001.

"Fiscal Decentralization Indicators: Local Democratic Governance" with Charles Adams, prepared for Open Society Institute, Local Government and Public Service Reform Initiative, Budapest, Hungary, 1999.

A Framework for Strengthening Local Property Tax Administration in South Africa: Final Report, edited with John H. Bowman, Department of Constitutional Development, South Africa, November 1998.

"Non-tax Revenues in the District of Columbia: Current Practices and Future Prospects," with James O'Keeffe in Taxing Simply, Taxing Fairly, Report of the District of Columbia Tax Revision Commission, Part II, Consultant Reports, Greater Washington Research Center, Washington D.C., September 1998.

Macroeconomic Analysis of the Linkages Between Transportation and Economic Performance: NCHRP Report 389, with Therese J. McGuire, Transportation Research Board, 1997.

Property Rates in South Africa: A Preliminary Assessment of Current Practices, edited with John H. Bowman, The Johns Hopkins Institute for Policy Studies, June 1997.

"Property Taxation: An Overview," in Property Rates in South Africa: A Preliminary Assessment of Current Practices, edited with John H. Bowman, The Johns Hopkins Institute for Policy Studies, June 1997.

The Distribution Industry: An Engine for Maryland's Growth, with Maryann P. Feldman and Lester M. Salamon, Johns Hopkins Institute for Policy Studies, November 1996.

"Tax Base Sharing Revisited: Issues and Options," in John E. Anderson (ed.). Fiscal Equalization for State and Local Government Finance, Praeger, 1994, pp. 151-73.

"Property Taxes", with John H. Bowman, in Local Government Finance: Concepts and Practices, Chicago: Government Finance Officers Association, 1991, John Petersen and Dennis Strachata (eds), pp. 85-111.

#### SELECTED PROCEEDINGS PAPERS

"Split-rate Real Property Taxation: Property Tax Redistribution across Land Uses in Three Virginia Localities," with John H. Bowman, Proceedings of the 97<sup>th</sup> Annual Conference on Taxation, Washington D.C., National Tax Association, 2005, pp. 104-110.

"Extending Property Taxes into Previously Untaxed Areas in South Africa" with John H. Bowman, Proceedings of the 95th Annual Conference on Taxation, Washington D.C., National Tax Association, 2003, pp 370-6.

"Strengthening Civic Society in South Africa: The Community Partnership Grant Program" with Charles F. Adams and Trevor L. Brown, Proceedings of the 95th Annual Conference on Taxation, Washington D.C., National Tax Association, 2003, pp 124-30.

"Fiscal Decentralization Indicators: Local Democratic Governance" with Charles F. Adams, Proceedings of the 92th Annual Conference on Taxation, Washington D.C., National Tax Association, 2000, pp 236-41.

"Implementing a Local Property Tax in South Africa," with John H. Bowman, Proceedings of the 89th Annual Conference on Taxation, Washington D.C., National Tax Association, 1997, pp 410-6.