

Geoffrey F. Propheter

Associate Professor
 School of Public Affairs
 University of Colorado Denver
 geoffrey.propheter@ucdenver.edu
 Last updated: October 5, 2023

AREAS OF RESEARCH	Property tax policy and administration Sports facilities and public affairs Land and economic development	
EDUCATION	PhD, Public Policy & Administration, George Washington University <i>Three essays on property tax administration.</i> Chair: Prof. Joseph Cordes	2014
	MA, Public Policy & Administration, Sacramento State University <i>Revenue impact of a sales tax on services.</i> Chair: Prof. Robert Wassmer	2010
	MA, Philosophy, San Jose State University	2006
	BA, Philosophy, Sacramento State University	2005
ACADEMIC EXPERIENCE	Associate Professor, School of Public of Affairs, University of Colorado Denver Assistant Professor, School of Public of Affairs, University of Colorado Denver Adjunct Assistant Professor, School of Public Administration, LIU Brooklyn Lecturer, George Washington University, Washington DC	2023-present 2017-2023 2014-2015 2012-2014
PROFESSIONAL EXPERIENCE	Property Tax Analyst, New York City Independent Budget Office Research Assistant, George Washington Institute of Public Policy Research Assistant, Sacramento State University Department of Public Policy	2014-2017 2010-2014 2009-2010
WORKING PAPERS	[9] Do sports facilities create a debt illusion? Evidence from Sacramento, California (with JC Bradbury) [8] Are major league sports facilities the highest and best use of land? Evidence from UBS Arena in New York [7] Property tax relief and residential electricity demand (with Serena Kim) [6] Municipal bond market response to sports facility announcement and construction (with Shihao Dai) [5] Capitalization of lease uncertainty into professional sports team valuations [4] Compliance and assessment outcomes in taxpayer-active systems: Evidence from the personal property tax [3] On the relative economic impact of sports facilities, supermarkets, and department stores. [2] Home prices and NFL departures (with Brad Humphreys) [1] Locked in place or wheels greased? Temporary property tax savings and household mobility. (under review)	
BOOKS	[1] <i>Major league sports facilities and the property tax: Costs and implications of a stealth tax expenditure</i> (2022). Cham, Switzerland: Springer Publishing.	

PEER-
REVIEWED
PUBLICATIONS

- [43] Propheter, G. & Dai, S. (forthcoming). Social equity implications of subsidizing major league sports. *Administrative Theory & Praxis*.
- [42] Propheter, G. & Dai, S. (forthcoming). The Dallas Cowboys relocation and intrametropolitan sales tax revenue impacts across cities and industries. In Victor Matheson and Robert Baumann (Eds.), *The economic impact of sports facilities, franchises, and events: Contributions in honor of Robert Baade*.
- [41] Propheter, G. (2023). Partisanship and property tax redistribution: Evidence from repealing Colorado's Gallagher Amendment. *Public Finance Review*, 51(5), 619-648.
- [40] Propheter, G. (2023). Sports facilities as a housing amenity: Do prices follow facilities? *Journal of Sports Economics*, 24(4), 443-474.
- [39] Propheter, G. (2022). An analysis of California's State-County Assessors' Partnership Agreement Program on county assessment administration spending. *Journal of Property Tax Assessment & Administration*, 19(2), 5-19.
- [38] Propheter, G. (2022). An impact analysis of California's State-County Assessors' Partnership Agreement Program. *California Journal of Politics and Policy*, 14(1), 1-26.
- [37] Propheter, G. (2022). Golf courses and property prices: Is it the golf or the open space? *Applied Economic Letters*, 29(3), 245-248.
- [36] Propheter, G. (2021). Do open records facilitate criminal behavior? The case of property tax records. *Journal of Public Management and Social Policy*, 28(1-2), 61-70
- [35] Propheter, G. (2021). Sports facilities and the local property tax base in recovery. *Regional Science, Policy and Practice*, 13(5), 1687-1701.
- [34] Propheter, G., & Mata, M. (2021). Local government fiscal early warning surveys: Lessons from COVID-19. *Journal of Public and Nonprofit Affairs*, 7(1), 29-45.
- [33] Propheter, G. (2021). GASB 77 implementation in Colorado local governments. *Municipal Finance Journal*, 41(4), 1-21.
- [32] Propheter, G. (2020). The effect of a new sports facility on property development: Evidence from building permits and a localized synthetic control. *Journal of Regional Analysis & Policy*, 50(1), 67-82.
- [31] Propheter, G. (2020). Does proximity to a new sports facility affect existing businesses' survival time? *Journal of Sports Economics*, 21(5), 451-476.
- [30] Propheter, G. (2020). Do urban sports facilities have unique social costs? An analysis of event-related congestion on police response time. *International Journal of Urban Sciences*, 24(2), 271-281.
- [29] Propheter, G. (2020). Technology use and its effect on public sector performance: Aerial imagery in property tax assessment administration. *International Journal of Public Administration*, 43(7), 634-643.
- [28] Propheter, G. (2019). Capitalization of property tax relief: Some equity implications and relevance to policy design. *Public Finance & Management*, 19(2), 1-23.
- [27] Propheter, G. (2019). An exploration of revenue structures in rural municipalities. *State and Local Government Review*, 51(1), 46-56.
- [26] Ely, T., Propheter, G., Wasserman, S., & Jones, R. (2019). What gets measured, gets done: Understanding and addressing middle-class challenges. *Public Administration Review*, 79(5), 768-771.

- [25] Propheter, G. (2019). Professional sports as economic activity magnets: Some evidence from employment microdata. *Journal of Urban Affairs*, 41(6), 842-852.
- [24] Propheter, G. (2019). Excessive revenue underforecasting: Evidence and implications from New York City's property tax. In Daniel Williams and Thad Calabrese (Eds.), *Handbook of Government Budget Forecasting* (pp. 217-240). Cham, Switzerland: Palgrave Macmillan.
- [23] Propheter, G. (2019). Property tax exemptions for nonprofit hospitals: What are they worth? Do they earn it? Evidence from New York City. *Public Budgeting & Finance*, 39(2), 3-22.
- [22] Propheter, G. (2019). Estimating the effect of sports facilities on local area commercial rents. *Journal of Sports Economics*, 20(1), 91-114.
- [21] Propheter, G. (2019). Do professional sport franchise owners overpromise and underdeliver the public? Lessons from Brooklyn's Barclays Center. *International Journal of Public Sector Management*, 32(1), 80-101.
- [20] Propheter, G. (2018). Markets, efficiency, and governance. In Karina M. Saldivar and Helisse Levine (Eds.), *Positioning Markets and Governance in Public Management* (pp. 38-52). Hershey: IGI Global.
- [19] Mughan, S. & Propheter, G. (2017). Estimating the manufacturing employment impact of eliminating the tangible personal property tax: Evidence from Ohio. *Economic Development Quarterly*, 31(4), 299-311.
- [18] Propheter, G., Levine, H., & Fudge, M. (2017). An exploration of the Great Recession's impact on states' reliance on user fees. *Public Finance & Management*, 17(3), 259-282.
- [17] Propheter, G. (2017). Towards enhancing tax abatement transparency: Reviewing the promises and limitations of GASB 77. *Journal of Public Budgeting, Accounting & Financial Management*, 29(4), 439-463.
- [16] Propheter, G. (2017). Subsidies and stadia' opulence. *Journal of Sports Economics*, 18(1), 3-18.
- [15] Levine, H., Fudge, M., & Propheter, G. (2016). Local option sales taxes and county rainy day funds. *Journal of Public Budgeting, Accounting & Financial Management*, 28(4), 467-487.
- [14] Wassmer, R., Ong, R., & Propheter, G. (2016). Questioning the purported benefits of professional sports venues. *Economic Development Quarterly*, 30(3), 252-266.
- [13] Propheter, G. (2016). Managerial experience and organizational performance: A fifteen-year panel study of local assessors. *Public Administration Review*, 76(3), 438-446.
- [12] Propheter, G. (2016). Elected and appointed assessor efficiency differentials. *Public Performance & Management Review*, 39(2), 358-380.
- [11] Propheter, G., & Hatch, M. (2015). Lease-purchase financing as a public-private partnership strategy for financing major league sports facilities. *Urban Affairs Review*, 51(6), 905-925.
- [10] Propheter, G. (2015). Political institutions and state sales tax base erosion. *Statistics, Politics, and Policy*, 6(1-2), 1-19.
- [9] Propheter, G. (2015). Frequency and attendance at popular music concerts in the US: Does facility age matter? *Cultural Trends*, 24(4), 310-319.
- [8] Propheter, G., & Hatch, M. (2015). Evaluating parking monetization as a strategy for publicly financing major league sports facilities. *Growth & Change*, 46(1), 1-15.

- [7] Propheter, G. (2014). Local sales tax revenue redistribution and sports: The case of MLS in Bridgeview. *Public Budgeting & Finance*, 34(3), 73-91.
- [6] Propheter, G. (2014). Assessment administration and performance during the Great Recession: The case of Washington. *Public Finance Review*, 42(5), 662-685.
- [5] Propheter, G. (2012). Are basketball arenas catalysts of economic development? *Journal of Urban Affairs*, 34(4), 441-459.
- [4] Propheter, G. (2012). Political determinants of state e-commerce sales tax policy. *Politics & Policy*, 40(4), 657-679.
- [3] Propheter, G., & Jez, S. J. (2012). Whither utility and duty? A case for virtue in community college administration. *Community College Review*, 40(3), 215-239.
- [2] Propheter, G. (2012). Incentivizing out-of-state vendor compliance with sales tax revenue rebates. *Policy & Internet*, 4(1), 1-35.
- [1] Propheter, G. (2011). Determinants of legislative compensation in California and the residual impacts of Proposition 1A. *California Journal of Politics and Policy*, 3(1), 1-21.

NOT PEER-
REVIEWED
PUBLICATIONS

- [7] Propheter, G. (2014). Assessment transparency and professional sports facilities. *Fair & Equitable*, 12(12), 3-8.
- [6] Propheter, G. (2013). Evaluating the public costs of public-private partnerships: The case of professional sports facilities. *Public Administration Review*, 73(3), 523-527. A review of Judith G. Long's *Public/private partnerships for major league sports facilities*.
- [5] Collins, C., & Propheter, G. (2013). The property tax base and the Great Recession. *State Tax Notes*, 69(7), 445-448.
- [4] Collins, C., & Propheter, G. (2013). Special property tax treatment for historic properties. *State Tax Notes*, 69(3), 159-161.
- [3] Propheter, G. (2013). Sports facilities and the property tax. *State Tax Notes*, 68(5), 391-402.
- [2] Propheter, G. (2012). Use tax awareness and compliance: A survey analysis. *State Tax Notes*, 65(4), 257-264.
- [1] Propheter, G. (2011). Sales tax revenue rebates: Running amok in Illinois. *State Tax Notes*, 62(3), 153-164.

REPORTS

- [7] Ely, T., & Propheter, G. (2022). *Inflation, public services, & TABOR*. Denver: University of Colorado Denver School of Public Affairs.
- [6] Ely, T., & Propheter, G. (2022). *Inflation in Colorado: A closer look*. Denver: University of Colorado Denver School of Public Affairs.
- [5] Ely, T., & Propheter, G. (2022). *What's inflation and how do we measure it?*. Denver: University of Colorado Denver School of Public Affairs.
- [4] Ely, T., & Propheter, G. (2018). *Colorado's middle-class families: Characteristics and cost pressures*. Denver: University of Colorado Denver School of Public Affairs.
- [3] Propheter, G. (2017). *An efficient use of public dollars? A closer look at the market effects of the 421-a tax break for condos*. New York: New York City Independent Budget Office.

- [2] Propher, G. (2015). *From tax breaks to affordable housing: Examining the 421-a tax exemption for One57*. New York: New York City Independent Budget Office.
- [1] Propher, G. (2015). *Property tax cost and affordable housing implications of Mayor de Blasio's proposed 421-a reform*. New York: New York City Independent Budget Office.

INVITED TALKS [1] An analysis of California's State-County Assessors' Partnership Agreement Program on county assessment administration spending. Financial Management Aspects of Property Taxation Workshop, Syracuse University, April 27, 2022.

CONFERENCE PRESENTATIONS [17] The Republican voter's dilemma? Higher property taxes on homes or on businesses: Colorado's Gallagher Amendment. Western Social Science Association, Denver, CO, April 1, 2022.

[16] Major league sports owners and the property tax: More pay it than you probably think. Association of Budgeting & Financial Management, Washington, DC, October 1, 2021.

[15] The Republican voter's dilemma? Higher property taxes on homes or on businesses: Colorado's Gallagher Amendment. Association of Budgeting & Financial Management, Washington, DC, October 1, 2021.

[14] Locked in place or wheels greased? Temporary property tax savings and household mobility. Association of Public Policy Analysis and Management Fall Research Conference, November 8, 2019.

[13] A Survey of GASB 77 Implementation in Colorado Local Governments: The Good, the Bad, and the Unknown. Association of Budgeting & Financial Management, Washington, DC, September 26, 2019.

[12] Representative bureaucracy in property tax appeals: It shouldn't matter but does it? (with Sebawit Bishu). Association of Budgeting & Financial Management, Washington, DC, September 27, 2019.

[11] Technology use and its effect on public sector performance: Aerial imagery in property tax assessment administration. Public Management Research Conference, Chapel Hill, NC, June 13, 2019.

[10] Capitalization of property tax relief: Some equity implications and relevance to policy design. Association of Budgeting & Financial Management, Denver, CO, October 4, 2018.

[9] Professional sports facilities and the property tax base: A spatial economic case study of Brooklyn. Association of Budgeting & Financial Management, Denver, CO, October 4, 2018.

[8] An exploration of revenue structures in rural municipalities in Colorado. Association of Budgeting & Financial Management, Denver, CO, October 4, 2018.

[7] Forecasting and budgeting dynamics of the property tax in New York City: Fiscal obfuscation through conservative budgeting? Association of Budgeting and Financial Management, Washington, DC, September 29, 2017.

[6] Assessment and tax burden implications of eliminating the property tax exemption for non-profit hospitals. Association of Budgeting and Financial Management, Washington, DC, September 27, 2017.

[5] Utilization of user fees in the US during times of financial stress (with Marc Fudge and Helisse Levine). Association of Budgeting and Financial Management, Seattle, WA, October 7, 2016.

[4] Estimating the size and distribution of New York City's 421-a residential development property tax exemption. New York Federal Reserve-NYU Fiscal Policy Breakfast, New York, New York, January 21, 2016.

- [3] Building partnerships and engaging new markets in public affairs education. Annual National Association of Schools of Public Affairs and Administration Conference, Washington, DC, October 12, 2013.
- [2] Political determinants of state sales tax base erosion. Association for Budgeting & Financial Management Conference, Washington, DC, October 4, 2013.
- [1] A critical evaluation of parking monetization and lease-purchase financing as public-private partnership strategies to construct major league sports facilities (with Megan Hatch). Urban Affairs Association Conference, San Francisco, CA, April 6, 2013.

JOURNAL REFEREE	<p>More Frequent: Journal of Sport Management, Journal of Sports Economics, Public Budgeting & Finance, Economic Development Quarterly</p> <p>Less Frequent: Contemporary Economic Policy, Politics & Policy, Public Finance Review, Growth & Change, Public Finance & Management, Journal of Urban Affairs, Policy & Internet, Public Management Review, Journal of Public and Nonprofit Affairs, Journal of Regional Analysis & Policy, The Social Science Journal, Journal of Public Management and Social Policy, Sustainability, Economies, Journal of Sport & Social Issues, State and Local Government Review, Housing Policy Debate, Municipal Finance Journal, Journal of the American Planning Association, Public Integrity, Applied Geography, National Tax Journal, Applied Economics Letters, Journal of Policy Analysis & Management, Applied Financial Economics, Journal of Social Equity and Public Administration, International Journal of Public Administration</p>	
SERVICE TO FIELD	<p>ABFM Nomination Committee Member</p> <p>ABFM Michael Curro Award Committee Member</p> <p>ABFM Student Poster Award Committee Member</p> <p>Chair of Practioner Outreach, State and Local Government Review</p>	<p>2022</p> <p>2019</p> <p>2019</p> <p>2016-2019</p>
PROFESSIONAL ASSOCIATIONS	<p>International Association of Assessing Officers</p> <p>Association for Public Policy Analysis & Management</p> <p>National Tax Association</p> <p>Association for Budgeting & Financial Management</p> <p>North American Association of Sports Economists</p>	<p>2020-present</p> <p>2011-present</p> <p>2011-present</p> <p>2012-present</p> <p>2013-present</p>
HONORS	<p>Excellence in Research & Creative Activities Faculty Award, School of Public Affairs</p> <p>Dean's Doctoral Student Mentoring Award, nominee, CU Denver</p> <p>Laverne Burchfield Award, ASPA</p> <p>Cristy Jensen Distinguished Graduate Award, Sacramento State University</p>	<p>2020</p> <p>2018</p> <p>2014</p> <p>2010</p>
GRANTS	<p>Impact of inflation on Colorado household spending (with Todd Ely), Bell Policy Center, 2022</p> <p>Center for Excellence in Teaching and Learning, CU Denver, 2022</p> <p>Faculty Development Investment Fund, CU Denver, 2019-2020</p> <p>Economic analysis of middle-income families in Colorado (with Todd Ely), Bell Policy Center, 2019</p> <p>Young Upwardly Mobile Professors, CU Denver 2017-2019, 2022</p>	<p>\$10,000</p> <p>\$600</p> <p>\$5,000</p> <p>\$16,000</p> <p>\$4,000</p>
COURSES TAUGHT	<p>Quantitative methods II, CU Denver</p> <p>Economics and public finance, CU Denver</p> <p>MPA capstone, CU Denver</p>	<p>2017-present</p> <p>2017-present</p> <p>2020-present</p>

	Public budgeting and financial management, LIU Brooklyn	2015
	Privatization and contracting-out, LIU Brooklyn	2015
	Government and the economy, LIU Brooklyn	2015
	Public policy analysis, LIU Brooklyn	2014
	Cross-sector collaboration in the US, GWU	2013
INSTRUCTION DEVELOPMENT	ACUE microcredential: Creating an Inclusive Learning Environment	2022
UNIVERSITY SERVICE	SPA Local Government concentration director	2022-present
	Member, University Strategic Planning Advisory Committee	2021-present
	SPA Program Advisor, Joint MPA-MA Geography	2020-present
	Member, University Assessment Committee	2021-2022
	Member, School of Public Affairs MPA Committee	2017-2022
	Member, School of Public Affairs PhD Committee	2019-2020,2022-
	Member, Master of Public Affairs Scholarship Review Committee	2019-2020
	Member, School of Public Affairs Faculty Search Committee	2019, 2021
	Member, University Disabilities Committee	2018-2020