

Recent Professional and Personal Activities

Robert P. Strauss

February 3, 2020

Recent Awards

Albert Nelson Award for Lifetime Achievement, Marquis Publications, April, 2017.

United States Tennis Association League, Local Mixed Doubles Champion, Allegheny Mountains Division, Summer, 2015, 2017, and 2018.

Fellow, National Academy of Public Administration, December, 2015.

20 Years of Service Award, Internal Revenue Service, Statistics of Income Advisory Board, 2007.

David C. Lincoln Fellow, Lincoln Land Institute, 2006-2007

2005 Steven B. Gold Award, from the Association of Public Policy and Management, National Tax Association, and Federation of Tax Administrators, Washington, DC (November 4, 2005).

Recent Public and Professional Service and Recognition

SAS Market Research Panel, October, 2017.--

Participant, National Academy of Public Administration Project on the 2016 Presidential Leadership Transition, 2016-7.

Session Chair, Session on Optimal Taxation, November 13, 2014, 107th Annual Research Conference, National Tax Association, Santa Fe, New Mexico.

PA. House Resolution 571, December 11, 2013, Pa. General Assembly, Committee on Finance, 21 Yeas, 2 Neas, 2 Present; December 13, 2013, PA. General Assembly, 189 Yeas, 10 Neas, 3 Present. A resolution urging the US Congress to pass its Amazon tax as did Pennsylvania, based on the testimony and research of Professor Robert Strauss of Carnegie Mellon University.

Consultant on Actual Value Initiative, Philadelphia Controller, March-June, 2013

Research Consultant, Pew Charitable Trust, June-July, 2012.

Editorial Consultant, Lincoln Land Institute, July, 2012.

Visiting Senior Scholar, The Tax Foundation, Spring 2012-2017.

Consultant, Government Development Bank of Puerto Rico, Fall, 2010.

Member, Education Committee, *Pittsburgh Today*, www.pittsburghtoday.org, September, 2010-14.

Founding Advisory Committee Member, Pennsylvania School Boards Association
Education Research and Policy Center, 2010--2012.

Session Chair, Session on Property Taxation, November 16, 2012, 105th Annual Research Conference, National Tax Association, Providence, Rhode Island.

Session Chair, Education Adequacy and the Courts, March 18, 2010, American Education Finance Association, 35th Annual Research Conference, Richmond, Virginia.

Program Committee Member, 101st Annual Research Conference on Taxation, National Tax Association, Philadelphia, Pa. , November 19-21, 2008

Co-Chair with R. Mattoon, Federal Reserve Board of Chicago, National Tax Association, May 16, 2008 Annual Spring Conference on Taxation, State and Local Program, Washington, D.C.

Member of Selection Committee, Otto A. Davis Memorial Lecture Series, Center for Study of Public Choice, George Mason University, February, 2008.--

Member, National Academy of Sciences Panel on Census of Governments Statistics, January, 2006.--August, 2007.

Consultant on Real Estate Assessments, Pittsburgh Public Schools, October 1, 2005 - December 31, 2009.

Consultant on Student Learning Outcomes, Pittsburgh Public Schools, October 1, 2005 – December 30, 2008.

Member, Academic Advisory Panel, New Mexico Tax Policy Institute, May, 2004.--

School Finance Panel Member, Institute for Education Sciences, U.S. Department of Education, 2004, 2005.

Informal advisor on tax and intergovernmental finance issues, Office of the Majority Leader, United States Senate, 2003-2006.

Informal advisor on tax, social policy and intergovernmental finance issues, Office of the Speaker, United States House of Representatives, 2007-2010.

Recent Public Policy Technology Projects

A Research Guide to Marcellus/Utica Shale Searchable Electronic Bibliography
<http://www.andrew.cmu.edu/org/marcellus-biblio/> (October , 2012)

Property Tax Estimator for Allegheny County, Pennsylvania
www.propertytaxestimator.net (August, 2012)

RODAS: Road Damage Assessment System (Pothole Tracking through crowd sourcing)
www.rodasproject.org (March, 2010)

Pennsylvania Student and Teacher Test Score Web Site: Compare any building subgroup test scores in the state over time, view how each building does over time. Examine teacher preparation test scores and placement results by Pennsylvania Teacher Preparation Program: (2008)

www.paeducationquality.net

Recent Interviews, Panels, Presentations, Coverage and Briefings 2020

February 3, 2020, “DoorDash, Postmates didn’t collect state sales tax they way they should,” *Philadelphia Inquirer*.

<https://www.inquirer.com/business/doordash-postmates-grubhub-uber-eats-food-delivery-sales-tax-20200203.html>

2019

July 13, 2019, “Medicaid-Medicare Issues in South West Pennsylvania,” *Pittsburgh Tribune-Review*.

<https://triblive.com/local/valley-news-dispatch/lower-burrell-womans-story-personifies-failures-in-medicaid-waiver-program/>

June 2, 2019 “Hundreds of commercial property owners are challenging Philly’s assessments, with \$63 million at stake,” *Philadelphia Inquirer*.

<https://www.inquirer.com/news/assessment-commercial-property-lawsuit-uniformity-philadelphia-20190602.html>

April 8, 2019, “The Right to No: Where open records requests go to die,” *The Caucus*.

March 30, 2019, “Pennsylvania’s Elderly and the Fisc: An Update on the Case for Generational Equity,” The Sixth Annual Kathryn Oliverio Bishirjian Memorial Lecture, Annual Meeting, Pennsylvania Academy of Nutrition and Dietetics, Pittsburgh Marriott North.

March 12, 2019, User Perspective Panelist, *Sunshine Week: A 10 Year Celebration*, sponsored by *The Caucus*, Harrisburg, Hilton Hotel; 6 to 7:30PM. Statewide Broadcast by PCNTV.

March 12, 2019, “A Federal Universal SALT Credit and the Case for Qualified Municipal Infrastructure Bond[s] QMIBs,” A Seminar Presentation to the Tax Economists Forum, 8:30-10AM, NFIB, 1201 F. Street NW, Washington, DC.

February 28, 2019, “Equity and the Environment.” A CAPS Seminar.” 10:30-noon, 224 Scaife Hall, CMU Campus. Paper:

http://www.andrew.cmu.edu/user/rs9f/heo_strauss_paper_2_18_2019.pdf

February 17, 2019, *Pittsburgh Post-Gazette* “Some students, faculty remain uneasy about CMU's Army AI Task Force.”

<https://www.post-gazette.com/business/tech-news/2019/02/17/army-ai-task-force-pittsburgh-cmu-farnam-jahanian-military-google-project-maven/stories/201902150015>

January 23, 2019 *Philadelphia Inquirer*, “Spot Real Estate Assessments”.

<http://www.philly.com/news/assessment-land-value-abatement-casnoff-opa-philadelphia-20190123.html>

2018

November 20, 2018,” Navient Student Loans Litigation,” Channel 11 wpxi interview.

November 5, 2018, “Taxpayers pick up the tab for stadium repairs while Steelers, Pirates legally avoid \$50 million in rent payments, Channel 4 TV Interview.

<https://www.wtae.com/article/taxpayers-pick-up-tab-for-stadium-repairs-while-steelers-pirates-legally-avoid-50-million-in-rent-payments/24670012>

October 23, 2018 Some Personal Reflections on Puerto Rico's Economic Crisis, Guest Lecture, CMU in Puerto Rico. 1202 Hamburg Hall, Carnegie Mellon.

<http://heinzcollege.mediasite.com/Mediasite/Play/35896554e3d2425fbd48f8e059e4d351d>

October 4/5 Facilitator, University of Pittsburgh Visit of Peking University-Shenzen Chancellor Yun-Dong Wu.

August 28, 2018 NPR/WESA FM Panel, "What Would It Take To Offer Free Public College In Pennsylvania?" "

<http://www.wesa.fm/post/what-would-it-take-offer-free-public-college-pennsylvania>

August 10, 2018, *Philadelphia Inquirer*, "165,000 Philly homeowners may be paying too much in property taxes. Is the city assessing property fairly?"

http://www.andrew.cmu.edu/user/rs9f/phila_final_report.avi_2013.pdf

July 24, 2018, *The Caucus*, "Kitchen Confidential: Comments on Judges Restaurant Habits" p.9

July 10, 2018, *The Caucus*, "Overheard on 3rd: What the *Janus* Decision Means."

June 25, 2018, WPXI TV, "Night Talk: 50 shades of Capitalism," (re-broadcast June 26, 27, 2018).

April 5, 2019, *Pittsburgh Tribune-Review*, *Quotables, For Whom the Turnpike Tolls*

<http://triblive.com/opinion/featuredcommentary/13490757-74/quotables-for-whom-the-turnpike-tolls>

March 3, 2018, *Pittsburgh Tribune-Review*, "Comments on Level of Pennsylvania's Corporate Tax Rate"

<http://triblive.com/state/pennsylvania/13359333-74/expert-pennsylvania-corporate-tax-rate-may-deter-growth>

February 27, 2018 WTAE Channel 4, "Comments on Potential Impact of Amazon HQ2 on Pittsburgh"

<http://www.wtae.com/article/community-concern-over-amazon-s-hq2/18917385>

February 13, 2018, *Realtor.Com* "Comments on the President's Infrastructure Plan.

<https://www.realtor.com/news/trends/infrastructure-trump-housing/>

February 6, 2018. “Financing Pennsylvania’s Public Sector after the Federal Tax Cuts and Jobs Creation Act of 2017.” A presentation to the Northmont Brotherhood Club, 9AM, Northmont Presbyterian Church.

February 4, 2018, Pittsburgh Tribune-Review, Sundays pops: Pa.’s hot streak in bids for casino licenses. Comments on transparency.

<http://triblive.com/opinion/editorials/13239271-74/sunday-pops-pas-hot-streak-in-bids-for-casino-licenses>

January 24, 2018, Commonwealth Foundation, Blog, “Restoring State Budget Transparency”

<https://www.commonwealthfoundation.org/policyblog/detail/restoring-state-budget-transparency>

January 23, 2018, *The Caucus*, “Inside Pennsylvania’s Higher Education Assistance Authority” Comments on PHEAA.

January 19, 2018, *Altoona Mirror*. Lawmakers hear state tax proposals.

<http://www.altoonamirror.com/news/local-news/2018/01/lawmakers-hear-state-tax-proposals/>

January 18, 2018, “Financing Pennsylvania’s Public Sector after The Federal Tax Cuts and Jobs Act of 2017,” Prepared Testimony before the Pennsylvania House Appropriations Committee, Subcommittee on Fiscal Policy,”

[Streaming Video of 1/18/2018 Hearing \(38 minutes in for Prof. Strauss's testimony and Q/A's\)](#)

Written testimony:

<http://www.andrew.cmu.edu/user/rs9f/jan182018.pdf>

January 15, 2018, *Philadelphia Inquirer*, “Pennsylvania’s Population is aging. Who is going to pay for it?”

<http://www.philly.com/philly/news/pennsylvania/pennsylvanias-population-is-aging-who-is-going-to-pay-for-it-20180115.html>

2017

November 19, 2017, *Philadelphia Inquirer*, “Property tax likely here to stay in Pa. Here's why”

<http://www.philly.com/philly/news/pennsylvania/property-tax-pennsylvania-amendment-20171120.html>

November 15, 2017, Pennsylvania House of Representatives Select Committee on Tax Modernization and Reform, "Financing Pennsylvania's Public Sector: Past as Prologue?" Prepared Testimony presented to a Hearing, Ryan State Office Building, Harrisburg, PA,

http://www.andrew.cmu.edu/user/rs9f/rpstrauss_written_testimony_select_committee_11_12_2017.pdf

<https://cmu.box.com/s/sg8afkc3rz9g76ifarje1792rwwprfx>

November 8, 2017, *Realtor.com*, Interview, "What federal tax reform could mean to the housing industry."

September 19, 2017 "Broken, Why Pennsylvania's fragmented system of local governance is bad for taxpayers and businesses," *The Caucus*, Tuesday, September, 2017.

June 17, 2017, "Pennsylvania's Budget Impasse: Is Leasing the Answer?" Lancasteronline.com

http://lancasteronline.com/insider/pennsylvania-lawmakers-consider-leasing-state-assets-to-reduce-deficit/article_9e57eebc-52f5-11e7-96f8-3ffe05b3caa4.html

June 13, 2017, "Readability of the US Federal Tax System: Some Further Results," with Skye Toor, Tax Economists' Forum, Hall of the States, hosted by the Multistate Tax Commission.

June 5, 2017, "Background: Prospects for Regional Solution to Pittsburgh's Lead Problem," A conversation with the Allegheny County Director of Public Health and President, Pennsylvania American Water.

April 13, 2017, "Pennsylvania's Public Authorities: II," Lancasteronline.com

http://lancasteronline.com/opinion/editorials/everyone-every-organization-needs-to-be-held-accountable-and-that/article_3db270fe-1fc5-11e7-a8f4-b7544d62e223.html

April 9, 2017, "Pennsylvania's Public Authorities: I," Lancasteronline.com
http://lancasteronline.com/insider/an-in-depth-look-at-authorities-in-pennsylvania-you-have/article_269ef466-1c94-11e7-97cc-fb91dc9c63bc.html

April 6, 2017, "Observations on Pennsylvania's Budget," Allentown *Morning Call*.

March 28, 2017, "Ideas to Fix Pittsburgh's Water Crisis," Luncheon presentation to the leadership of Pennsylvania America Water.

March 27, 2017 WESA, 90.5 FM, "Great Question: Pittsburgh's Property Tax: Who is exempt, who is taxable?"

March 21, 2017 *The Caucus*, “Falling Apart: Breaking Up Is Hard to Do: Prospects for Eliminating Pennsylvania’s School Property Tax.”

March 14, 2017, *The Caucus*, The Interview, “Interview with Prof. Robert Strauss of Carnegie Mellon”

http://www.andrew.cmu.edu/user/rs9f/the_interview_3_14_2017.pdf

January 25, 2017, Pennsylvania Department of Community and Economic Development, Harrisburg, PA, “Prospects for Reforming the Common Level Ratio.”

2016

June 6, 2016, Northmont Presbyterian Church, What the Hell is Going on in Pennsylvania? Or Is Pennsylvania a Banana Republic? A Survival Guide for Taxpayers and Voters

April 19, 2016, Indiana University of Pennsylvania, Panelist, “Indiana County’s Re-Assessment “

https://www.youtube.com/watch?v=hFX11_FGuvk

See also Brian O’Neil, Pittsburgh Post-Gazette, April 20, 2016

<http://www.post-gazette.com/opinion/brian-oneill/2016/04/21/Brian-O-Neill-The-perpetual-pain-of-Pa-property-taxes/stories/201604210020>

March 24, 2016, WPSU-TV, “A Conversation about the State Budget and Higher Education” (one hour panel discussion with calls and discussion via state-wide Penn State TV).

<https://www.youtube.com/watch?v=wMkEZPvHnPI>

March 17, 2016, “Quantifying the Social Costs and the Distributional Effects of Air Pollution in the U.S. , Panel on Distributional Effects of Air Quality,” with Jinhyok Heo, Annual Research Conference of the Cost-Benefit Society Association, George Washington University campus.

March 17, 2016, “Quantifying the Social Costs and the Distributional Effects of Air Pollution in the U.S., with Jinhyok Heo, School of Engineering, Cornell University, luncheon seminar for World Bank air quality group.

March 17, 2016, “Incremental vs. Comprehensive Welfare Reform,” Office of the Speaker, US House of Representatives, the Capitol.

March 9, 2016, “ Patterns and Implications of Articulation Agreements between Career Technology Centers and School Districts in Pennsylvania: A Progress Report.” A

presentation to the education policy staff of the Speaker of the Pennsylvania House of Representatives, 401 Main Capitol.

2015

October 2, 2015, “An Investigation of Indices to Measure State Financial Opacity and Transparency,” with Beverly Bunch, Yunni Deng, and Xuege Zhang. Annual Research Conference, Association for Budgeting and Financial Management Conference, Washington, D.C.

August 25, 2015, “School Safety Standards among the States: Implications for the Philadelphia and Pittsburgh Public Schools,” Briefing for the Office of Policy, Philadelphia Mayor Jim Kenney.

July 28, 2015, “Federal Fiscal Relations in the US: One Long View with Some Details about the Design of General Revenue Sharing,” The Indian Public Finance Institute, New Delhi, India.

July 27, 2015, “Technologies to Reflect the Public Interest: Some US Examples,” The Energy and Resources Institute (TERI), New Delhi, India.

May 2, 2015, “The Fiscal Implications of Pennsylvania’s Aging Population,” with Yunni Deng, School of Public and Environmental Affairs, Indiana University, “Conference on *Federal, State, and Local Budgets in Jeopardy: A Conference on America’s Fiscal Future*.”

February 27, 2015, “School Safety Standards among the States: Implications for the Pittsburgh Public Schools,” With Natalie Bucklin and Tessa Hochberg, American Education Finance Association, Annual Research Conference, Washington, DC.

February 26, 2015, “Pa. is in dire need of property tax reform, *Philadelphia Inquirer*, Robert P. Strauss and Michael Suley, opinion piece.

https://www.inquirer.com/philly/opinion/inquirer/20150226_Pa_is_in_dire_need_of_property-tax_reform.html

2014

November 14, 2014, “The Readability of the US Tax System: 1966-2013: Some First Results,” with Skye Toor, National Tax Association 107th Annual Research Conference, Santa Fe, New Mexico. Session on Salience of Taxation.

September 26, 2014, “The Fiscal Implications of Pennsylvania’s Aging Population,” with Yunni Deng, IMF. Lehigh University, College of Business and Economics, *Symposium on Fiscal Challenges Facing Pennsylvania*. PCN taped the presentation and will show it shortly.

<http://www4.lehigh.edu/business/news/cbenewsarticle.aspx?Channel=%2fChannels%2fNews+2014&WorkflowItemID=03257cc7-0a14-403d-b247-35e6714d7309>

June 13, 2014, “Readability of the US Tax System over Time: First Results for Individual vs. Small Business Instructions, 1991-2013,” with Helen Lin, Internal Revenue Service, Statistics of Income Division, Advisory Board Conference, Washington, D.C.

March 28, 2014, Gerald R. Ford School Of Public Policy, University of Michigan, Ann Arbor, Michigan, Seminar on Causal Inference in Education Research, “ Fixing the Teacher Hiring Problem.”

March 28, 2014, Gerald R Ford Presidential Library, Ann Arbor Michigan, “ Fixing what was broken in the House of Cards: Bailing out New York City, and Renewing General Revenue Sharing.”

March 11, 2014, Northmont Presbyterian Church, North Hills, PA, “Fixing the Teacher Hiring Problem”

February 28, 2014, Pennsylvania Cable TV, “Competitive Bidding for Municipal Bond Placement,” taped at Heinz College Public Expenditure Class. (Shown statewide three times in early March, 2014).

January 22, 2014, Pa. Representative Eli Evankovich and staff, Public Education Accountability Measures for Pennsylvania, 10:30-12:30, Murrysville, Pa.

January 15, 2014, Pa. Representative James Christiana and Staff, Public Education Accountability Measures for Pennsylvania, 3-5PM, Heinz College

January 10, 2014, Pennsylvania Senate, Appropriations Committee Staff (Democratic), Public Education Accountability Measures, Harrisburg, PA. 1-2PM

January 10, 2014 Pennsylvania State Board of Education, Executive Director, Area Vocational School Articulation Agreements, Harrisburg, PA 10-11AM

2013

November 22, 2013, “A Conversation about the Economics of Education with Professor Robert P. Strauss,” Economics Department Seminar, Oberlin College, Oberlin, Ohio.

November 20, 2013, “A Human Capital Strategy for the Next Four Years: Aligning Local Responsibility and Authority in New Jersey’s Public Schools (Lessons Learned from Pennsylvania),” Edison College, New Jersey Economic Outlook Conference, Trenton, New Jersey.

September 27, 2013, Presentations of “Readability of the US Individual Income Tax: Background, Initial Findings, and Research Plans,” to: Chief of Staff, Joint Committee on

Taxation, US Congress; Director of Research and Director of Statistics Division of IRS; Executive Director, The Tax Foundation; and, Executive Director, Federation of Tax Administrators, Washington, D.C.

September 20, 2013, School of Public and Environmental Affairs, Indiana University, Bloomington, Indiana. "Teacher Preparation, Teacher Hiring, Student Achievement and School Governance in Pennsylvania: Lessons Learned and Proposals based on Empirical Research and Common Sense." A presentation to the SPEA faculty.

September 20, 2013, School of Public and Environmental Affairs, Indiana University, Bloomington, Indiana. "Reflections on Etiquette and Efficacy in the House of Cards: A Personal Retrospective." A presentation to SPEA's MPA students.

May, 9, 2013, Press Conference and Presentation, Philadelphia, PA with Philadelphia Controller Alan Butkovitz, Philadelphia's Actual Value Initiative

Study:

http://www.philadelphiacontroller.org/publications/SalesRatioStudy_May2013.pdf

Coverage:

May 10, 2013 Philadelphia Tribune, Sales Ratio Study

<http://www.phillytrib.com/newsarticles/item/9109-report-questions-fairness-of-avi-process.html>



Robert Strauss, professor of economics and public policy at Carnegie Mellon University, issued a report questioning the fairness of the controversial actual value initiative for reassessing real estate.—
PHOTOGRAPH BY TRIBUNE PHOTO CHIEF ABDUL SULAYMAN

<http://www.youtube.com/watch?v=l9OODcY3Z9Y>

<http://www.citypaper.net/blogs/nakedcity/Controllers-analysis-AVI-made-assessments-even-less-accurate.html>

<http://www.philly.com/philly/blogs/heardinthehall/Butkovitz-Report-AVI-Inaccurate-and-Unfair.html>

<http://www.philly.com/philly/blogs/heardinthehall/?c=r>

http://blogs.phillymag.com/the_philly_post/2013/05/08/butkovitz-avi-assessments-worse-old-bad-property-tax-assessments/

<http://philly.curbed.com/archives/2013/05/09/study-finds-avi-places-unfair-burden-along-racial-lines.php>

<http://www.philly.com/philly/blogs/heardinthehall/Butkovitz-Report-AVI-Inaccurate-and-Unfair.html>

http://www.philly.com/philly/news/homepage/20130509_Butkovitz_Reassessment_plan_inaccurate.html

http://www.philly.com/philly/hp/news_update/20130509_Butkovitz_AVI_worse_than_status_quo.html

<http://www.philly.com/philly/blogs/cityhall/A-quick-guide-to-the-many-studies-on-AVI.html>

2012

December 18, 2012, PCNC/Straight Talk, “The Fiscal Cliff”

November 17, 2012, with Elaine Wei, “Measuring the Frequency and Depreciation in Real Estate Assessment Quality in Pennsylvania: 1988-2009, National Tax Association Annual Research Conference, Providence, Providence Rhode Island.

November 16, 2012 Session Chair on Property Taxation, National Tax Association Annual Research Conference, Providence, Providence Rhode Island.

February 7, 2012, PCNC/Straight Talk, “Re-Assessment in Allegheny County,” ½ hour interview, 8PM.

February 7, 2012, Northmont Presbyterian Church, North Hills, Pa., “Treating ReAssessment Fever in Allegheny County with Facts,” 9AM

2011

May 31, 2011 Northmont Presbyterian Church, North Hills, Pa., “Fixing What’s Broken in Pennsylvania: Taxation of Internet Sales and Raising the Student Teacher Ratio to Fund Teacher Pensions”

May 18, 2011, “The Impact of Not Collecting Sales and Use Tax on Internet Sales into Pennsylvania, *Testimony* before the Pennsylvania House of Representatives, Committee on Finance, Room 650, Irvis Office Building, Harrisburg, PA., 10AM.

May 4, 2011, “The Impact of Not Collecting Sales and Use Tax on Internet Sales into Pennsylvania,” *Testimony* before the Pennsylvania Senate Committee on Finance, North Office Building, Harrisburg, Pennsylvania 9:30AM.

http://www.andrew.cmu.edu/user/rs9f/RP_Strauss_Final_Alliance_Internet%20Tax_Report_5_3_2011.pdf

News Coverage of Testimony:

<http://www.prnewswire.com/news-releases/alliance-for-main-street-fairness-to-release-pennsylvania-economic-impact-study-121091489.html>

<http://www.sacbee.com/2011/05/02/3595297/alliance-for-main-street-fairness.html>

<http://www.centralpennbusiness.com/article/20110503/CPBJ01/110509971>

<http://www.sacbee.com/2011/05/03/3598253/pennsylvania-losing-hundreds-of.html>

http://pr-usa.net/index.php?option=com_content&task=view&id=714675&Itemid=30

<http://www.post-gazette.com/pg/11125/1144252-454.stm>

<http://www.centralpennbusiness.com/article/20110506/FRONTPAGE/110509937>

2010

November 9, 2010, Presentation on Pittsburgh Public Schools Enrollment and City Population, Baptist Ministers Conference. A Public Hearing on Public Education in Pittsburgh, Ebenezer Baptist Church, Pittsburgh, PA.

September 15, 2010, Presentation, “Education Policy Research of Professor Robert P. Strauss,” Education Committee, *Pittsburgh Today!*, www.pittsburghtoday.org , Allegheny Intermediate Unit.

September 15, 2010, Panelist, *The Promise and Perils of Marcellus Shale*, Heinz College Carnegie Mellon, Pittsburgh, Pa.

September 13, 2010, Briefing with Veronica Acha for Pennsylvania Boroughs Association on Road Damage Assessment System (RODAS), Heinz College, Carnegie Mellon.

August 16, 2010, Seminars: Pennsylvania Business Council, Selected Senate Legislative Staff of the Democratic Caucus, and Selected Senate Legislative Staff of the Office of the Republican Majority Leader: Tax and Transportation Policy Projects related to Marcellus Shale under the direction of Professor Robert P. Strauss, Harrisburg, Pennsylvania.

August 6, 2010, Panelist, "Night Talk: Get to the Point -- Transportation Issues in Pittsburgh and the Region," WPXI TV, 8-9PM, rebroadcast Monday August 9, 2010 5-6PM..

April 29, 2010, Host, Pennsylvania Attorney General Tom Corbett, "Ensuring Things Work in the Public Interest in the Commonwealth of Pennsylvania: The Role of the Attorney General and the Role of the Governor," McConomy Auditorium, Carnegie Mellon University. Broadcast, Pennsylvania Cable Network News April 30, 2010.

April 26, 2010, "Journalists' Roundtable," Pennsylvania Cable Network, Panel Discussion before the Annual Conference of the Pennsylvania Boroughs Association, Omni William Penn Hotel, Pittsburgh, Pennsylvania. Broadcast, April 30, 2010, May 3, 2010.

April 23, 2010, Invited Participant, American Tax Policy Institute, Roundtable on Federal-State Tax Relations in the 21st Century: Conformity, Coordination and Conflict.

April 22, 2010, "Facts about Education in Pennsylvania: Teacher Preparation, Recruitment and Student Achievement," Pennsylvania Business Council," Crowne Plaza Hotel, Harrisburg, PA.

March 19, 2010, "Patterns of Retirement and Return Employment of Pennsylvania's Professional School Personnel: 1984-2006," with Jinxiang Liu, American Education Finance Association 35th Annual Research Conference, Richmond, Virginia.

March 18, 2010, "Functional Form and Error Distribution in Value-Added Educational Modeling: A Box-Cox Approach," with Abby Clay Turner, American Education Finance Association 35th Annual Research Conference, Richmond, Virginia.

March 1, 2010, Host, Pennsylvania Auditor General Jack Wagner, "Ensuring Things Work in the Public Interest in the Commonwealth of Pennsylvania: The Role of the Auditor General and the Role of the Governor," Heinz College Auditorium, Carnegie Mellon University.

February 25, 2010, "***Fixing Pittsburgh's Pension Problems***," Testimony before the Post Agenda, Session Pittsburgh City Council, 1:30 PM, Thursday, February 25, 2010
http://www.andrew.cmu.edu/user/rs9f/rpstrauss_written_remarks_2_25_2010.pdf

Print Coverage:

http://www.pittsburghlive.com/x/pittsburghtrib/news/pittsburgh/s_677948.html

http://www.pittsburghlive.com/x/pittsburghtrib/news/columns/hey1/s_669314.html

http://www.pittsburghlive.com/x/pittsburghtrib/news/pittsburgh/s_669015.html

<http://www.post-gazette.com/pg/10057/1038757-53.stm>

Online Coverage:

<http://content.usatoday.com/topics/quote/Places,+Geography/Towns,+Cities,+Counties/Atlanta/0c9V0oo8Ebh2o/07y7cof3yUeNU/0>

2009

October 27, 2009, “Major Research Findings on Teacher Preparation, Teacher Selection, Teacher Quality, and k-12 Student Achievement in Pennsylvania, PSLC Seminar, Newell Simon Hall, Carnegie Mellon.

July 30, 2009, “Patterns of Teacher Retirement and Return Employment,” Regional Education Laboratory, South West, Conference on Teacher Pensions and Quality, Dallas Texas.

June 2, 2009, Testing 1,2,3: An Analysis of 4Sight in Pennsylvania,” with Abigail Clay Turner, Econometric Society, Boston Summer 2009 Meetings.

May 20, 2009, “Major Findings of the Three Year Study of the Effects of Teacher Quality Reforms in 2000 for the Pennsylvania State Board of Education,” Harrisburg, Pennsylvania, The Pennsylvania State Board of Education.

April 23, 2009, “IT Centralization and its Risks: Issues Surrounding the Reauthorization of the E-Government Act of 2002: A Presentation to the Staff Director of the Senate Homeland Security and Government Operations Committee.” US Senate, Washington, DC.

April 17, 2009, “ Suggestions for Federal Form 990 Evolution,” A Presentation to the IRS/Statistics of Income Advisory Board, Washington, DC.

April 9, 2009, “Teacher Quality and its Effects on Student Learning in Pennsylvania: Major Findings of a 3 Year Study Funded by the Heinz Endowments and William Penn Foundation. A Briefing to the Legislative Staff of the Pa. House and Senate.” 10 AM-1PM, Room 14E, The Capitol, Harrisburg, Pennsylvania.

March 20, 2009, American Education Finance Association, Annual Research Conference, Nashville, Tennessee.

“Testing 1,2,3: An Analysis of 4Sight in Pennsylvania,” with Abigail Clay Turner;

“A Comparative Analysis of the Preparation and Supervision of Nursing and Teaching Services in Pennsylvania,” with Sarah E. Strauss.

February 26, 2009, “Results of Pennsylvania’s Teacher Hiring Practices and a Governance Reform Proposal,” American Federation of Teachers, Washington, D.C..

February 19, 2009, “Patterns of Pennsylvania School Personnel Retirement and Re-Employment: 1984-2007,” *RETHINKING TEACHER RETIREMENT BENEFIT SYSTEMS* National Center on Performance Incentives, Second Annual Conference, Peabody College of Vanderbilt University.

2008

November 25, 2008, Northmont Presbyterian Church, North Hills, Pa., “The Change We Need?”

November 21, 2008, Presentation to the Finance Director of the City of Philadelphia and the Finance Director of the School District of Philadelphia, “Evolving Issues in Real Estate Assessment and Taxation in Philadelphia.”

November 21, 2008, Co-Chair, Session on the Crisis in State and Local Finance; paper presentation: “Options for Reinstating a Taxable Property Values Survey.” Annual Research Conference, National Tax Association, Philadelphia, Pa.

November 13, 2008, Luncheon Keynote Speaker, “Teacher Quality and Student Learning Outcomes A Progress Report on a Major Research Study for the Pennsylvania State Board of Education,” Pennsylvania Association of Intermediate Unit Human Resources and Business Managers, William Penn Hotel, Pittsburgh, PA.

May 16, 2008 Chair, Session on the Twin Crises in State and Local Finance, National Tax Association, Spring 2008 Research Conference, Washington, D.C.

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April 26, 2008, “The Research Project on Diversion Effects on Bingo and Small Games of Chance of Casino Gambling in Pennsylvania,” Annual Advisory Board Meeting of the Pennsylvania Fire and Emergency Services Institute, Springdale, Pennsylvania.

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Allentown Morning Call, August 1, 2010, Challenges Facing Next Pa. Governor

<http://www.mcall.com/news/local/elections/mc-pennsylvania-competitiveness-20100731,0,5117569,full.story>

Pittsburgh Tribune-Review, June 6, 2010, Veterans Administration

http://www.pittsburghlive.com/x/pittsburghtrib/news/pittsburgh/s_684696.html

Philadelphia Inquirer, May 23, 2010, Board of Revenue and Taxation Vote

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Pittsburgh Tribune-Review, May 13, 2010, Teacher Contract Settlements

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Pittsburgh Tribune-Review, May 1, 2010, State Disclosure and Borrowing

http://www.pittsburghlive.com/x/pittsburghtrib/news/pittsburgh/s_679042.html

Pittsburgh Tribune-Review, April 24, National Jobs Numbers

http://www.pittsburghlive.com/x/pittsburghtrib/news/pittsburgh/s_677948.html

Pittsburgh Tribune-Review, March 24, Pittsburgh Pension Liabilities \$1 billion

http://www.pittsburghlive.com/x/pittsburghtrib/news/breaking/s_674239.html

Pittsburgh Tribune-Review, March 24, State Revenues Down

http://www.pittsburghlive.com/x/pittsburghtrib/news/s_673089.html

WTAE, March 15, 2010, Gas Prices

Chicago Tribune | South/Southwest, March 10, 2010, Mayoral Control of Schools

<http://www.chicagotribune.com/news/local/southsouthwest/ct-x-s-0310-harvey-mayor-20100310,0,5834888.story>

WTAE. January 4, 2010, National, Regional, Economic Outlook

<http://www.thepittsburghchannel.com/money/22123659/detail.html>

Pittsburgh Tribune-Review, March 1, 2010, Charitable Giving for Chile

http://www.pittsburghlive.com/x/pittsburghtrib/news/pittsburgh/s_669413.html

Pittsburgh Tribune-Review, February 28, 2010, Job Creation of Stimulus Package

http://www.pittsburghlive.com/x/pittsburghtrib/news/regional/s_668539.html

Pittsburgh Tribune-Review, February 7, 2010, Pittsburgh Public Schools Enrollment

http://www.pittsburghlive.com/x/pittsburghtrib/news/s_666085.html

Pittsburgh Tribune-Review, January 13, 2010, Value of Economic Development Incentives

http://www.pittsburghlive.com/x/pittsburghtrib/business/s_661977.html

2009

WPXI, December 18, 2009 Night Talk, Pittsburgh's Finances

WTAE. September 29, 2009, Casino Debt Downgrade

WTAE. July 16, 2009, Starbucks Reconfiguring

WPXI, June 19, 2009, Act 47 and City Budget

WTAE. June 16, 2009, Renegotiate Credit Card Debt

WTAE. May 11, 2009, Gas Prices and Stock Market

WTAE. May 4, 2009, Consumer Downsizing

WTAE, April 27, 2009, GM Retrenchment

WTAE, April 21 2009, Credit Cards and Fees

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WTAE, March 3, 2009, Stock Market and Economy

WTAE, February 2, 2009, Phone Competition

WTAE, January 31, 2009, Optimism and the Stock Market

WTAE, January 15, 2009, Circuit City, National Retailers

Smart Money, December 28, 2009, Pittsburgh Housing Market

Pittsburgh Tribune-Review, December 24, 2009, Pittsburgh's Influence

Philadelphia Enquirer, December 19, 2009, Philadelphia Police Contract

Tax Notes, December 18, 2009, IRS IT Centralization

Pittsburgh Tribune-Review, November 24, 2009, Mayor Ravenstahl's lawyer

Pittsburg Post-Gazette, November 15, 2009, Pittsburgh Water & Sewer Authority
L'Express, October 16, 2009, Credit Cards, US Economy, G-20

Pittsburgh Tribune-Review, August 28, 2009 Pittsburgh's Pensions

Pittsburgh Tribune-Review, August 18, 2009 Statewide School Budgets

Pittsburgh Tribune-Review, August 6, 2009 State Budget Impasse

Pittsburgh Tribune-Review, July 30, 2009, Declining Suburban Population

Philadelphia Enquirer, July 27, 2009, Pittsburgh Municipal Pensions

Pittsburgh Tribune-Review, July 9, 2009, City Water Authority

Pittsburgh Tribune-Review, June 25, 2009, Pension Funds and Market

TheNotebook.Org, June 16, 2009, Teacher Shortage?

Pittsburgh Tribune-Review, May 20, 2009,

pa2010.com, Allegheny County Executive and Assessments

Tax Notes, May 11, 2009, IRS IT Centralization

Philadelphia Enquirer, May 10, 2009, State Real Estate Assessment

Tax Notes Today, May 6, 2009, IRS IT Centralization

Philadelphia Enquirer, May 3, 2009, Assessments in Philadelphia

Pittsburgh Tribune-Review, April 29, 2009, Specter Party Switch

Pittsburgh Tribune-Review, March 27, CMU 'Voluntary' Furloughs

Pittsburgh Post-Gazette, March 24, 2009, Takings Clause

Pittsburgh Tribune-Review, February 12, 2009, Economy

Pittsburgh Post-Gazette, February 27, 2009, CMU Endowment

Pittsburgh Tribune Review, February 25, 2009 Fumo Trial

2008

WTAE, December 31, 2008, Financial New Years Resolutions

WTAE, December 20, 2008, Automobile Market, Bailout

KQV, December 5, 2008, Regional and National Economy

WTAE, December 3, 2008, Mortgages, Refinancing

WTAE, November 25, 2008, Gift Cards

WTAE, November 7, 2008, Weak Dollar, Mixed Blessing

WTAE, November 3, 2008, Credit Card Crunch

WTAE, October 24, 2008, PNC Takeover of National City Bank

WTAE, October 23, 2008, UPMC Layoffs

WTAE, October 21, 2008, Credit Crunch

WTAE, October 6, 2008, Gasoline Price Volatility

WTAE September 30, 2008, Failure of Congressional Bailout

WTAE September 26, 2008, National City Stock Price Decline

Bloomberg News, September 26, 2008 National Home Builders Tax Credit Idea

WTAE September 24, 2008, UPMC and Regional Economy

WTAE September 1, 2008, No Interest Credit

Bloomberg.Com August 14, 2008 Housing Tax Credit

Bloomberg.Radio August 13, 2008 Housing Tax Credit

WTAE August 5, 2008 Disappearing Department Stores

WPXI July 31, 2008 Relative Energy Prices

WTAE July 30, 2008 Decline in Car Leases

WTAE July 10, 2008 Housing Market

WTAE July 9, 2008 Property Taxes and Debt

WTAE June 26, 2008 National Economy

CBS.Com April 11, 2008 Pennsylvania Primary

WTAE May 12, 2008 Bingo Diversion

WTAE May 9, 2008 Energy Costs

WTAE April 4, 2008 Obama Campaign

WTAE February 21, 2008

KDKA February 2, 2008 Airport Revitalization

WTAE January 15, 2008

Pittsburgh Tribune Review, December 19, 2008

Pittsburgh Tribune Review, December 11, 2008

Pittsburgh Tribune Review, October 6, 2008

Pittsburgh Tribune Review, August 27, 2008

Pittsburgh Tribune Review, August 16, 2008

Pittsburgh Tribune Review, July 22, 2008

Pittsburgh Tribune Review, June 25, 2008

Philadelphia Enquirer, June 22, 2008

Philadelphia Enquirer, June 20, 2008

Philadelphia Enquirer, June 13, 2008

Pittsburgh Tribune Review, June 10, 2008

Pittsburgh Tribune Review, May 13, 2008

Pittsburgh Tribune Review, April 17, 2008

Pittsburgh Tribune Review, March 25, 2008

Pittsburgh Tribune Review, March 2, 2008

Pittsburgh Tribune Review, February 27, 2008

Pittsburgh Post Gazette February 12, 2008

Recent Doctoral Student Committees

Frank Moxie, Youngstown State, School of Education, “Teacher Hiring Practices in Ohio, 2011-14.

Haijing Hao, Heinz School, 2006-7

Abigale Clay Turner, Joint Degree Program, Tepper-Heinz , 2008-2011.

Recent Masters Thesis Supervision

Eric Meyer, “Billion Dollar Babies: An Examination of Public Authorities in Pennsylvania,” May, 2008.

Recent Independent Study and Internship Supervision

Summer 2018, Sharon Chen, “Analysis of National Consumption Data”

Spring, 2018, Kashal Babu, “Investigation of Recent Consumption Patterns in India”

Fall 2017, Varun Joshi, “Patterns of the US Safety Net: 1979-2017”

Summer 2015, “Factors Affecting State GO Borrowing Costs,” Jennifer Zhang

Summer, 2014, School Safety in the Pittsburgh Public Schools, Tessa Hochberg.

Fall, 2012, “Reforming Governance in Area Vocational Schools to Improve Workforce Development in Pennsylvania, Doug Mennen

Nate Frentz, Spring, 2012, “Choices and Uncertainties in the Distributional Analysis of Tax Burdens”

Yusuf Turk, Spring, 2012, “State and Local Road Deterioration due to Marcellus Shale Exploration: A Review of State Policies with an Application to Pennsylvania”

Elaine Wei, Spring, 2012, “The Rate of Deterioration in the Quality and Equity of Pennsylvania’s Real Estate Assessments: 1988-2009”

Ahmet Unlu, Comparative Analysis of Natural Gas Taxation Among the States, Fall, 2011

Bilal Shah, US, Chinese and Indian Macroeconomic Policies, Summer 2011

Kendal Fowler, Road Bonding Requirements for Road Hauling in Pennsylvania, Spring 2011.

Melvin Udeh, Comparative Study of Natural Gas Severance Tax Policy in the United States, Fall, 2010.

Ms. Veronica Alvarez Achá, Road Damage Assessment System (RODAS), with Professor Takeo Kanade of CMU Robotics Institute and School of Computer Science, Summer, 2010 (funded by the Pennsylvania Business Council).

Niyazi Ozpehriz, “Severance Taxation among the American States.” Summer, 2010

Snigdha Verma, “Assessing the Revenue Generating Capacity of the Pittsburgh Parking Authority, Spring, 2010

Snigdha Verma, “Tax Planning Opportunities of Multijurisdictional Corporations.” Spring, 2009

Lora Borinaga Aquinde, Andrew Bray, Robert Kaminski, and Sanya Gurnani, “A Feasibility Study of the Sale/Lease of the Pittsburgh Parking Authority and the Pittsburgh Water and Sewer Authority,” Spring, 2009

Recent Teaching

Spring, 2019, Public Expenditure Analysis, Economic Principles of Policy Analysis, Project Course on Qualified Municipal Infrastructure Bonds

Fall, 2018, Public Finance, Education Finance and Policy

Spring, 2018 Public Expenditure Analysis, Education Finance and Policy

Spring, 2017, Education Finance and Policy, Cost-Benefit Analysis (Mini 3, Mini 4)

Fall 2016, Public Finance, Systems Synthesis Project on Property Reassessments

Fall 2015 Public Finance, Macroeconomics;

Spring 2016 Regional Finance and Education Policy, and Public Expenditure Analysis.

Fall, 2014 Public Finance, Macroeconomics;

Spring 2015, Regional Finance and Education Policy and Public Expenditure Analysis

Spring, 2014 Public Expenditure Analysis, Regional Finance and Education Policy, Econ456 Visiting Professor of Economics (to complete Business and Government course for Professor Murray Weidenbaum) at Washington University, St. Louis.)

Fall, 2013 Public Finance, Macroeconomics

Spring, 2013, Public Expenditure Analysis, Regional Finance and Education Policy

Fall, 2012, Macroeconomics, Public Finance

Spring, 2012, Public Expenditure Analysis, Regional Finance and Education Policy

Fall, 2011, Public Finance, Macro-Economics

Spring, 2011, Public Expenditure Analysis, Regional Finance and Education Policy

Fall, 2010 Public Finance, Macroeconomics

Spring, 2010 Public Expenditure Analysis, Regional Finance and Education Policy

Fall, 2009 Public Finance, Microeconomics for Managers

Spring 2009 Public Expenditure Analysis, Microeconomics for Managers

Fall 2008 Public Finance

Spring 2008 Public Expenditure Analysis

Fall 2007 Public Finance, Governmental and School Accounting

Recent Publications

Book and Monograph

Co-Author, *State and Local Government Statistics at the Crossroads*, (Washington, D.C., National Academies Press, October, 2007).

Distributional, Employment, and Budgetary Effects of Living Wage Ordinances. (Washington, DC: Employment Policies Institute, September, 2006).

Recent Articles, Opinion Pieces

“Equity and the Environment: An Application of Berliant-Strauss Horizontal and Vertical Equity Index Numbers to Measuring the Distributional Effects of Air Quality

Regulation,” with Jinhyok Heo, *International Journal of Economic Theory* (forthcoming, March, 2020).

“Financing Pennsylvania’s Public Sector: Past as Prologue?” *State Tax Notes*, January 15, 2018, pp.32-51.

“The Readability of the US Tax System: 1966-2013: Some First Results,” with Skye Toor, *Proceedings*, National Tax Association 107th Annual Research Conference, November, 2015, Santa Fe, New Mexico. Session on Salience of Taxation.

“The Fiscal Implications of Pennsylvania’s Aging Population,” with Yunni Deng, *State Tax Notes*, 75, 3 (January 19, 2015), pp 165-182.

“Should Sales Taxes Be Imposed On E-Commerce?,” with Sami Dahkha, *Journal of Public Economic Theory*, 16, 6 (December, 2013), pp. 803-828.

“The Impact of Not Collecting Sales and Use Taxes from Internet Sales in Pennsylvania,” 66, , *State Tax Notes* , 391 (November 5, 2012).
May 27, 2011 Pittsburgh Business-Times, Failure to Tax Ecommerce Hurts Pa.
<http://www.bizjournals.com/pittsburgh/print-edition/2011/05/27/failure-collect-tax-e-commerce-hurts.html>

May 25, 2011 Centre Daily Times, Failure to Tax Ecommerce Hurts Pa.
<http://www.centredaily.com/2011/05/24/2731407/failure-to-tax-e-commerce-hurts.html>

May 14, Harrisburg Patriot-News, Pa. Losing Out by Not Collecting Tax on E-Commerce
http://www.pennlive.com/editorials/index.ssf/2011/05/pa_loosing_out_by_not_collecti.html

May 13, 2011, Johnstown Tribune Democrat, “Failure-to-collect-tax-on-e-commerce-hurts-state”
<http://tribune-democrat.com/editorials/x528364190/Failure-to-collect-tax-on-e-commerce-hurts-state>

May, 11, 2011, Pittsburgh Post-Gazette, The e-commerce tax dodge
Making online retailers collect Pennsylvania sales taxes would help state finances and businesses
<http://www.post-gazette.com/pg/11131/1145510-109-0.stm#ixzz1MGAnVJ32>

“The Crisis in State and Local Government Statistics: A One Year Assessment,”
State Tax Notes, 52, 4 (January 26, 2009).

“Options for Census Measuring Taxable Property Values,” *Proceedings of the National Tax Association, 101st Annual Conference* (in press), Philadelphia, Pennsylvania, November, 2008.

“A fork in the road. Allegheny County can appeal Judge Wettick's decision on real estate assessments or get on with making the system fair.” *Forum*. Pittsburgh-Post Gazette, June 10, 2007.

“Education Policy Research and Professional Training at SUPA and the Heinz School,” *The Heinz School Review*, March 2007.

"The Effects of Defined Benefit Pension Incentives and Working Conditions on Teacher Retirement Decisions," *Education Finance and Policy* 2, 1 (Summer 2006). with Joshua Ferguson and William B. Vogt .

“Improving Public Education through Strengthened Local Control,” with Roger T. Severino, *Conference on Education and Economic Development*, Federal Reserve Bank of Cleveland, (April, 2005) pp. 73-105.

Recent Grants

The Eden-Hall Foundation, 2017-8, General Research Support

Pennsylvania Boroughs Association, General Research Support, 2015-2016.

PNC Foundation, General Research Support, 2015-2016.

Eden Hall Foundation, General Research Support, 2015-2016.

Eden Hall Foundation, seed funding for study of readability of federal tax system, 2013-2014

Eden Hall Foundation, continued study of impact of Marcellus Shale exploration on public roads of Pennsylvania, 2012-2013

Chostwaite Foundation, 2012-2013, Development of online bibliography of Marcellus and Utica Shale Research on Housing, Social and Transportation Issues.

RK Mellon Foundation, PNC Charitable Trust, 2012-2013, Independent Evaluation of Allegheny County Reassessment and creation of www.propertytaxestimator.net/pa/allegheny.

Eden Hall Foundation, 2011-2012, State Mechanisms that deal with Municipal Financial Distress, Subscription for Hunt Libraries to Lexus/Nexus State Capitols and Related Research Support.

Chrostwaite Foundation, continued support for development of RODAS during academic year 2010-2011.

Pennsylvania Business Council, to support a summer 2010 internship for Veronica Acha to design a Road Damage Assessment System (RODAS).

The Eden-Hall Foundation, to defray approximately half the costs of a June, 2010-August, 2011 subscription for the University libraries to subscribe to Commerce Clearing House's Omnitax federal, state and local databases for research and teaching purposes.

The Eden-Hall Foundation, to defray expenses related to student class project on diversion effects on bingo and small games of chance of casino gambling in Pennsylvania., Spring 2008, Fall, 2009.

The Heinz Endowments: to study the effects of teacher quality reforms in Pennsylvania 2005-2009.

William Penn Foundation: to study the effects of teacher quality reforms in Pennsylvania, 2006-2009;

Pittsburgh Public Schools to study real estate tax assessments; to study the validity of internal and external assessments of student performance; 2005-9.

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