**Dear Editorial Board,**

Please consider the enclosed manuscript for publication as a Research Article in Journal of Urban Economics. The manuscript is titled **“The Effect of Local Road Maintenance Tax Cuts on House Values”** and is coauthored work with **Dr. David Brasington**.

We assemble a unique dataset that merges outcomes of local referendums on road-maintenance levies, financial audits of local governments, satellite-images of roads and housing transactions, to study the causal link between failing to renew dedicated road maintenance taxes and property values. By examining close elections – where tax renewals either narrowly pass or fail – and by focusing on renewal levies that routinely appear about every five years instead of referendums for additional funding, we address endogeneity concerns and isolate the impact of road-spending reductions on both infrastructure and property values.

We first measure the loss in road maintenance funds once an area fails to renew its road tax levy. Moreover, we estimate road quality before and after these failed elections by employing a fine-tuned GPT-4O vision model on Google Earth satellite images, thereby quantifying how road conditions evolve over time. Our results show a decline in house prices in these areas starting four years after the vote relative to similar-enough areas that choose to maintain their road tax levy. These findings add new insights into the ongoing debate about the role of maintaining local infrastructure in development of cities, with potential implications for urban infrastructure finance and local tax policy.

All research described was conducted in accordance with the Journal of Urban Economics ethical guidelines. For the peer review process, we request that at least one reviewer have actual experience using regression discontinuity in their research.

Thank you for your time and consideration. We hope that our work will be of interest to the journal’s readership.

**Sincerely,**

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