

1975

**CHANGING
PUBLIC ATTITUDES
ON GOVERNMENTS
AND TAXES**

**Advisory Commission on
Intergovernmental Relations**

WASHINGTON, D.C. 20575 • JULY 1975

S-4



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(JUNE 30, 1975)

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A COMMISSION SURVEY

1975

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FOREWORD

As part of its continuing research on fiscal federalism, the Advisory Commission on Intergovernmental Relations believes it is useful to determine public attitudes on major intergovernmental fiscal issues. Each year since 1972, the Commission has contracted with Opinion Research Corporation of Princeton, New Jersey, to gauge public opinion as to tax instruments, Federal aid, and effectiveness of the levels of government. This publication presents both the current and cumulative record of these surveys.

This study was prepared by Will Myers, senior analyst, and John Shannon, assistant director, of the Commission's public finance staff. All interpretations of the data are those of the Commission's staff.

Robert E. Merriam
Chairman

Wayne F. Anderson
Executive Director

CONTENTS

The 1975 Survey

Introduction	1
The Most Popular Level of Government	1
The Worst Tax	2
The Revenue Sharing Rating	2
The Proper Size of Government	3
The "Don't Knows"	3
Variations by Categories	4
The Poll	4

Detailed Results of the 1975 Survey

Table 1 – Responses to the Question: From which level of government do you feel you get the most for your money – Federal, state, or local?	8
Table 2 – Responses to the Question: Which do you think is the worst tax – that is, the least fair?	9
Table 3 – Responses to the Question: In addition to providing certain moneys to state and local governments for specific purposes, the national government also gives a form of Federal aid called revenue sharing. Under this program, state and local governments receive about \$6-billion a year to use as they think best. Do you favor or oppose this revenue sharing form of Federal aid?	10
Table 4 – Responses to the Question: Considering all government services on the one hand and taxes on the other, which of the following statements comes closest to your view?	11

Detailed Results of ACIR Public Opinion Surveys: 1972-1975

Table A – Responses to the Question: From which level of government do you feel you get the most for your money – Federal, state or local? (1975, 1974, 1973, 1972)	14
Table B – Responses to the Question: Which do you think is the worst tax – that is, the least fair? (1975, 1974, 1973, 1972)	16

Table C — Responses to the Question: Here is a list of the major types of taxes in the country today. Which do you think is the fairest? (1974, 1972)	18
Table D — Responses to the Question: Here are some of the reasons that people give us for feeling that the property tax is not a good tax. Which one of these do you feel is the most important reason for dissatisfaction with the property tax? (1974)	19
Table E — Responses to the Question: Here are three statements about taxes. Which of the statements agrees most with your own thinking? (1972)	20
Table F — Responses to the Questions: Suppose the Federal government must raise taxes substantially, which of these do you think would be the best way to do it? Which do you think would be the next best way? (1972)	21
Table G — Responses to the Question: Suppose your state government must raise taxes substantially, which of these do you think would be the best way to do it — state income tax, state sales tax, or state property tax? (1972)	22
Table H — Responses to the Question: When the Federal government gives funds to state and local governments, do you feel the money is used more efficiently when it is given out for specific purposes or when it is given out for the state and local governments to use as they think best? (1973)	23
Table I — Responses to the Question: In addition to providing certain moneys to state and local governments for specific purposes, the national government also gives a form of Federal aid called revenue sharing. Under this program, state and local governments receive about \$6-billion a year to use as they think best. Do you favor or oppose this revenue sharing form of Federal aid? (1975, 1974, 1973)	24

The 1975 Survey

Introduction

Four major findings emerge from an analysis of the latest ACIR public opinion poll on taxes, governmental performance, and general revenue sharing conducted during May 1975.

- *The Federal government was selected by a clear margin as the level of government that provided the most for the tax dollar.* This marked a turn-about from last year's results which showed all three levels of government about on a par.
- *The Federal income tax and the local property tax draw about equal fire as the worst or least fair taxes.* This pattern has remained fairly stable for the last three years.
- *The revenue sharing program was again strongly supported by public opinion, but by a smaller margin than last year.* Almost one quarter of those queried had "no opinion" when asked if they approved or disapproved of this Federal aid program.
- *An overwhelming proportion of national opinion holds the view that the general level of governmental services and taxes to finance them should be kept about where they are or decreased.* A very small minority of a cross-section of the American public subscribes to the view that governments should "increase services and raise taxes."

The Most Popular Level of Government

The number of Americans who believe that they receive more for their money from the Federal government than they do from state or local government rose sharply from 29 percent to 38 percent in the past year,

reversing a downward trend evident in the past three polls. (See *Table 1.*) For the fourth year, the public was asked:

	Percent of Total U.S. Public			
	May 1975	April 1974	May 1973	March 1972
Federal	38%	29%	35%	39%
State	20	24	18	18
Local	25	28	25	26
Don't Know	17	19	22	17

The upturn in public favor for the Federal government appears to be attributable in large part to non-fiscal factors, primarily the end of the Watergate crisis and the related upswing in public confidence in the Presidency.

It may also be attributed in part to the fact that the Federal government enjoys certain fiscal advantages over state and local governments, particularly in periods of recession. Because of its ability to engage in deficit financing, only the Federal government is in a position both to expand its spending and cut its taxes. In sharp contrast, many state and local governments have to take highly unpopular action – either increase taxes or decrease services, or both.

In any event, the Federal government has now climbed back to the confidence level it held in March 1972 and, in the process, pushed state and local governments down a few points from their 1974 "highs." It should also be noted that the "don't know" category has now dropped back to the "low" (17%) registered in 1972.

Table II
Which do you think is the worst tax — that is, the least fair?

	Percent of Total U.S. Public				
	May 1975	April 1974	October 1973*	May 1973	March 1972
Federal Income Tax	28%	30%	25%	30%	19%
State Income Tax	11	10	13	10	13
State Sales Tax	23	20	17	20	13
Local Property Tax	29	28	31	31	45
Don't Know	10	14	16	11	11

*The October 1973 responses are from a poll conducted by Opinion Research Corporation for H. & R. Block, Inc.

The Worst Tax

This year's poll regained for the local property tax, by a small margin, the dubious honor of being considered the least fair of the major Federal, state, and local taxes. For the past three years, including 1975, it has been practically a stand-off between the Federal income tax and the local property tax. (See *Table II*.) In sharp contrast, the first ACIR poll in March 1972 found that the local property tax was by far the most unpopular of major revenue producers.

Federal income tax rebates were being distributed during this year's polling period — an action which may explain, at least partially, the diminution in public antipathy toward the Federal income tax.

While the relative disfavor of the property tax remained about the same for the nation as a whole, regional variations were noteworthy. For example, in the West it was named the worst tax by 27 percent of the respondents in 1975, down from 38 percent in 1974. In the North Central region the results showed an opposite trend, 34 percent in 1975, up from 27 percent in 1974. (*Table 2*.)

The Revenue Sharing Rating

The revenue sharing program was again strongly supported by public opinion, by a smaller margin than in 1974, but by about the same margin as in 1975. (See *Table III*.) The percentage favoring the program went from 65 percent to 55 percent and there was a related increase from 13 to 22 percent in those opposed to the program. In each of the last three years the public was asked:

Table III

In addition to providing certain moneys to state and local governments for specific purposes, the national government also gives a form of Federal aid called revenue sharing. Under this program, state and local governments receive about \$6-billion a year to use as they think best. Do you favor or oppose this revenue sharing form of Federal aid?

	Percent of Total U.S. Public		
	May 1975	April 1974	May 1973*
Favor	55%	65%	56%
Oppose	22	13	18
No Opinion	23	22	26

*In the 1973 poll, the question was worded slightly differently. See *Table 3* for exact wording.

While virtually all respondent categories including those of income and race showed declines in public support for the general revenue sharing program, regional variations were noteworthy. For example, the percent favorable dropped from 69 in 1974 to 51 in 1975 in the North Central region, yet in the West it remained essentially the same in both years.

It is not surprising that a substantial percentage of respondents in the ACIR poll offered "no opinion" as their response. A survey of the general public and

**Percentage Favoring Revenue Sharing
by Region – 1975, 1974, 1973**

	May 1975	April 1974	May 1973
Northeast	58%	71%	62%
North Central	51	69	50
South	54	62	56
West	57	56	54

community leaders conducted late in 1974 discovered that 43 percent of the general public had not heard about the general revenue sharing program and that only 22 percent of the general public could provide a good acceptable description of the program.¹

The Proper Size of Government

ACIR introduced a new question in its 1975 polling in order to give policymakers at all levels a reading as to the public attitude on the general issue of spending and taxes. The response was clear and unmistakable – hold the line or retrench. (See *Table IV*.)

Regardless of perspective – sex, age, education, occupation, location, income level, family status and race – 70 percent or more of the respondents in each category favors a halt to further expansion of services and taxes at this time. This opinion, while strong in every category of respondent, intensifies as the income of the respondent increases. It is somewhat weaker

Table IV

Considering all government services on the one hand and taxes on the other, which of the following statements comes closest to your view?

	Percent of Total U.S. Public
Decrease services and taxes.	38%
Keep taxes and services about where they are.	45
Increase services and raise taxes.	5
No opinion.	12

among non-white respondents than among whites, and in the farmer and farm laborer occupation group than in all other occupational groups. (See *Table 4*.)

At a time of economic recession and the resulting uncertainty for individuals and families, it might be expected that respondents would desire to cut back or hold the line on government spending and taxes. As an added note of caution, it should be borne in mind that strong general aversion to greater spending and taxes does not reveal public opinion on specific spending and tax proposals.

The "Don't Knows"

An analysis of the non-response categories to each of the four questions asked in this year's ACIR poll reveals two factors that should be kept in mind in examining these survey results.

Percentages of Non-Response Replies by Question

Family Income	Worst Tax	Viewpoint on Spending and Taxes	Most Effective Government	General Revenue Sharing
TOTAL U.S. PUBLIC	10%	12%	17%	23%
Under \$5,000	19	22	27	38
\$5,000–\$6,999	11	14	21	29
\$7,000–\$9,999	10	9	13	24
\$10,000–\$14,000	7	8	15	17
\$15,000 and Over	6	7	9	12

¹Opinion Research Corporation, *The General Public and*

Community Leaders View the General Revenue Sharing Program, Princeton, N.J., Feb. 1975, pp. 2, 3.

First, the public has fewer doubts about "pocketbook" issues such as taxes than it has about abstract questions involving intergovernmental issues. Thus, the no responses ranged, for the four questions, from a low of 10 percent "don't knows" when asked to select the worst tax to a high of 23 percent "no opinion" when asked whether they favored or opposed Federal general revenue sharing with state and local governments.

Secondly, socio-economic status as indicated by income correlates directly with the willingness to express a political opinion. Thus, as income rises, the number of "no opinions" falls.

Variations by Categories

The responses to questions in this poll varied by category of respondent, especially when analyzed by income and race.

The highest income group chose the property tax as the worst tax, expressed strongest preference for the Federal government, and had the highest percentage of respondents favoring general revenue sharing. These outcomes differed noticeably from preferences a year ago when this group showed the strongest preference for local government, and chose the Federal income tax as the least fair.

Non-whites were clearly more favorably disposed toward the Federal government than are the whites and mentioned with equal frequency the Federal income tax and the state sales tax as the worst tax.

The Poll

This report presents the findings of a personal interview research survey conducted among 2,075 men and women, 18 years of age or over, living in private households in the continental United States.

Interviewing for this *Caravan Survey* was completed during the period May 9 through May 23, 1975, by members of the Opinion Research Corporation national interviewing staff. All interviews were conducted in the homes of the respondents.

The most advanced probability sampling techniques were used in the design and execution of the sample plan; therefore, the results may be projected to the total U.S. population of men and women 18 years of age or over.

Only one interview was taken per household, regardless of the number of people 18 years of age or over in

the household. Weights were introduced into the tabulations to ensure proper representation in the sample.

The tables read across. All figures in the body of the tables are percentages. Throughout the tables, an asterisk (*) signifies any value less than one-half percent. Where percentages add to more than 100, it is because of multiple answers.

The following definitions are provided for some of the sidebreaks by which the data are analyzed. Other sidebreaks are selfexplanatory.

Occupation refers to the occupation of the chief wage earner in the household.

City Size is based on interviewer observation of the respondent's location in terms of area, and the age and type of dwelling. This sidebreak does not add to the total number of interviews, as some respondents simply do not qualify within a definition. For example, a suburban garden apartment does not fit the description "single family dwelling."

For those categories that are not selfexplanatory, the following definitions are provided:

Old Suburb — single family dwelling in a small town or suburb built prior to World War II

New Suburb — single family dwelling built since World War II

City 1 Family — single family dwelling within a metropolitan area

City Multifamily — multiple family dwelling, which would include a duplex, double house, residential house with more than one family living in it, etc., within a metropolitan area

Income is total family income in 1974, before taxes.

Geographic Regions include:

Northeast: Maine, New Hampshire, Vermont, Massachusetts, Rhode Island, Connecticut, New York, New Jersey, Pennsylvania

North Central: Ohio, Indiana, Illinois, Michigan, Wisconsin, Minnesota, Iowa, Missouri, North Dakota, South Dakota, Nebraska, Kansas

South: Delaware, Maryland, District of Columbia, Virginia, West Virginia, North Carolina, South Carolina, Georgia, Florida, Kentucky, Tennessee, Alabama, Mississippi, Arkansas, Louisiana, Oklahoma, Texas

West: Montana, Idaho, Wyoming, Colorado, New Mexico, Arizona, Utah, Nevada, Washington, Oregon, California

**Detailed Results
of the
1975 Survey**

Table 1

From Which Level of Government Do You Feel You Get the Most for Your Money – Federal, State, or Local?

	1. Federal	2. State	3. Local	4. Don't Know
	May 1975			
	1.	2.	3.	4.
Total U.S. Public	38	20	25	17
Men	40	21	26	13
Women	36	21	23	20
18–29 Years of Age	38	26	24	12
30–39	36	22	28	14
40–49	40	18	27	15
50–59	40	18	29	13
60 Years or Over	38	16	18	28
Less Than High School Complete	41	16	19	24
High School Complete	37-	22	27	14
Some College	37	22	29	12
Professional	35	24	31	10
Managerial	37	21	31	11
Clerical, Sales	43	21	25	11
Craftsman, Foreman	35	20	30	15
Other Manual, Service	41	21	19	19
Farmer, Farm Laborer	35	26	26	13
Rural	37	21	24	18
Old Suburb	38	21	25	16
New Suburb	36	24	31	9
City—1 Family	38	22	25	15
City—Multifamily	49	13	20	18
City—Apartment	35	17	25	23
Northeast	42	16	24	18
North Central	34	24	27	15
South	42	19	20	19
West	34	23	29	14
Under \$5,000 Family Income	37	19	17	27
\$5,000—\$6,999	43	14	22	21
\$7,000—\$9,999	41	20	26	13
\$10,000—\$14,999	37	22	26	15
\$15,000 or Over	37	23	31	9
White	37	21	25	17
Non-White	44	18	20	18
No Children in Household	39	19	22	20
With Children Under 18	37	23	27	13
With Teenagers 12–17	38	22	27	13
Own Home	39	21	24	16
Rent Home	37	20	24	19

Table 2

Which do you Think is the Worst Tax – That is, the Least Fair?

- | | |
|-----------------------|-----------------------|
| 1. Federal Income Tax | 4. Local Property Tax |
| 2. State Income Tax | 5. Don't Know |
| 3. State Sales Tax | |

May 1975

	1.	2.	3.	4.	5.
Total U.S. Public	28	11	23	29	10
Men	30	12	22	29	9
Women	26	11	24	29	12
18–29 Years of Age	33	12	25	26	5
30–39	28	14	23	29	8
40–49	29	12	19	33	9
50–59	26	12	22	30	11
60 Years or Over	22	9	25	29	20
Less Than High School Complete	24	10	26	28	16
High School Complete	29	12	20	32	9
Some College	33	12	23	27	6
Professional	29	13	19	30	9
Managerial	35	11	20	31	5
Clerical, Sales	28	12	22	31	7
Craftsman, Foreman	27	13	21	31	10
Other Manual, Service	31	13	26	27	6
Farmer, Farm Laborer	22	4	36	22	16
Rural	28	9	26	28	13
Old Suburb	29	15	22	27	8
New Suburb	24	10	19	34	13
City—1 Family	29	11	19	35	8
City—Multifamily	21	10	33	29	7
City—Apartment	33	12	25	20	13
Northeast	21	15	27	30	10
North Central	26	14	21	34	7
South	33	6	22	25	14
West	31	12	23	27	10
Under \$5,000 Family Income	25	9	25	25	19
\$5,000–\$6,999	31	10	26	25	11
\$7,000–\$9,999	25	14	27	24	10
\$10,000–\$14,999	31	12	23	30	7
\$15,000 or Over	29	13	18	35	6
White	28	12	22	31	10
Non-White	30	7	30	17	16
No Children in Household	28	10	24	27	12
With Children Under 18	28	13	21	31	8
With Teenagers 12–17	28	12	20	34	9
Own Home	27	11	21	33	10
Rent Home	31	13	26	20	12

Table 3

In Addition to Providing Certain Moneys to State and Local Governments for Specific Purposes, the National Government Also Gives a Form of Federal Aid Called Revenue Sharing. Under This Program, State and Local Governments Receive About \$6-Billion a Year to Use as They Think Best. Do You Favor or Oppose This Revenue Sharing Form of Federal Aid?

	1. Favor	2. Oppose	3. No Opinion
	May 1975		
	1.	2.	3.
Total U.S. Public	55	22	23
Men	59	25	16
Women	51	20	29
18-29 Years of Age	59	19	22
30-39	57	27	16
40-49	53	26	21
50-59	58	26	16
60 Years or Over	46	18	36
Less Than High School Complete	45	22	33
High School Complete	60	23	17
Some College	60	23	17
Professional	66	21	13
Managerial	67	22	11
Clerical, Sales	59	23	18
Craftsman, Foreman	52	27	21
Other Manual, Service	55	25	20
Farmer, Farm Laborer	45	29	26
Rural	47	27	26
Old Suburb	58	20	22
New Suburb	55	31	14
City-1 Family	57	23	20
City-Multifamily	57	29	14
City-Apartment	55	15	30
Northeast	58	17	25
North Central	51	28	21
South	54	21	25
West	57	23	20
Under \$5,000 Family Income	48	14	38
\$5,000-\$6,999	55	16	29
\$7,000-\$9,999	53	23	24
\$10,000-\$14,999	54	29	17
\$15,000 or Over	61	27	12
White	55	23	22
Non-White	53	17	30
No Children in Household	53	20	27
With Children Under 18	57	25	18
With Teenagers 12-17	58	25	17
Own Home	53	26	21
Rent Home	57	16	27

Table 4

Considering All Government Services on the One Hand and Taxes on the Other, Which of the Following Statements Comes Closest to Your View?

1. Decrease services and taxes.
2. Keep taxes and services about where they are.
3. Increase services and raise taxes.
4. No Opinion.

May 1975

	1.	2.	3.	4.
Total U.S. Public	38	45	5	12
Men	40	46	4	10
Women	37	45	4	14
18-29 Years of Age	36	47	6	11
30-39	42	46	3	9
40-49	39	47	3	11
50-59	43	42	5	10
60 Years or Over	33	45	3	19
Less Than High School Complete	33	46	4	17
High School Complete	43	46	3	8
Some College	40	42	7	11
Professional	36	49	8	7
Managerial	44	45	5	6
Clerical, Sales	37	52	3	8
Craftsman, Foreman	42	43	4	11
Other Manual, Service	36	49	4	11
Farmer, Farm Laborer	39	30	5	26
Rural	37	48	3	12
Old Suburb	37	50	4	9
New Suburb	41	47	4	8
City-1 Family	42	44	4	10
City-Multifamily	43	41	4	12
City-Apartment	31	40	9	20
Northeast	39	39	5	17
North Central	39	47	4	10
South	34	50	4	12
West	43	42	5	10
Under \$5,000 Family Income	31	42	5	22
\$5,000-\$6,999	39	44	3	14
\$7,000-\$9,999	34	53	4	9
\$10,000-\$14,999	39	48	5	8
\$15,000 or Over	46	42	5	7
White	39	46	3	12
Non-White	33	40	11	16
No Children in Household	36	44	5	15
With Children Under 18	40	48	4	8
With Teenagers 12-17	44	46	2	8
Own Home	41	46	3	10
Rent Home	33	45	6	16

**Detailed Results
of ACIR
Public Opinion Surveys:
1972-1975**

Table A

From Which Level of Government do You Feel You Get the Most for Your Money —
Federal, State, or Local?

	May 1975				April 1974				May 1973				March 1972			
	1.	2.	3.	4.	1.	2.	3.	4.	1.	2.	3.	4.	1.	2.	3.	4.
Total U.S. Public	38	20	25	17	29	24	28	19	35	18	25	22	39	18	26	17
Men	40	21	26	13	34	23	28	15	37	20	26	17	43	17	28	12
Women	36	21	23	20	25	26	27	22	33	17	24	26	37	18	24	21
18-29 Years of Age	38	26	24	12	30	27	27	16	38	21	23	18	40	23	24	13
30-39	36	22	28	14	23	24	32	21	33	20	26	21	41	19	23	17
40-49	40	18	27	15	31	23	30	16	35	20	26	19	39	15	30	16
50-59	40	18	29	13	31	24	28	17	31	17	31	21	35	16	32	17
60 Years or Over	38	16	18	28	30	21	24	25	37	14	19	30	41	14	22	23
Less Than High School Complete	41	16	19	24	31	22	20	27	37	16	19	28	38	17	23	22
High School Complete	37	22	27	14	27	27	31	15	35	20	27	18	41	19	27	13
Some College	37	22	29	12	29	24	35	12	34	21	30	15	38	19	30	13
Professional	35	24	31	10	22	28	34	16	30	22	37	11	43	19	25	13
Managerial	37	21	31	11	29	24	34	13	34	19	30	17	34	22	32	12
Clerical, Sales	43	21	25	11	25	28	31	16	34	17	28	21	41	18	26	15
Craftsman, Foreman	35	20	30	15	28	25	29	18	33	21	27	19	37	21	26	16
Other Manual, Service	41	21	19	19	33	21	25	21	37	18	22	23	41	15	25	19
Farmer, Farm Laborer	35	26	26	13	18	22	27	33	23	28	20	29	40	14	27	19

Rural	37	21	24	18	—	—	—	—	—	—	—	—	—	—	—	—
Old Suburb	38	21	25	16	—	—	—	—	—	—	—	—	—	—	—	—
New Suburb	36	24	31	9	—	—	—	—	—	—	—	—	—	—	—	—
City—1 Family	38	22	25	15	—	—	—	—	—	—	—	—	—	—	—	—
City—Multifamily	49	13	20	18	—	—	—	—	—	—	—	—	—	—	—	—
City—Apartment	35	17	25	23	—	—	—	—	—	—	—	—	—	—	—	—
Non-Metro—Rural	—	—	—	—	26	25	25	24	35	20	21	24	33	20	26	21
—Urban	—	—	—	—	28	27	29	16	35	19	28	18	37	20	27	16
Metro—50,000–999,999	—	—	—	—	26	26	27	21	34	18	26	22	37	20	29	14
—1,000,000 or Over	—	—	—	—	32	22	28	18	37	18	23	22	44	15	23	18
Northeast	42	16	24	18	28	22	25	25	34	16	28	22	43	12	24	21
North Central	34	24	27	15	30	22	35	13	37	16	26	21	38	21	29	12
South	42	19	20	19	29	27	22	22	37	19	21	23	36	19	27	18
West	34	23	29	14	28	27	28	17	30	25	26	19	42	21	21	16
Under \$5,000 Family Income	37	19	17	27	32	26	21	21	37	15	16	32	42	18	19	21
\$5,000–\$6,999	43	14	22	21	34	20	29	17	38	20	18	24	48	17	19	16
\$7,000–\$9,999	41	20	26	13	27	23	24	26	35	18	23	24	37	19	29	15
\$10,000–\$14,999	37	22	26	15	25	28	30	17	35	22	29	14	36	16	31	17
\$15,000 or Over	37	23	31	9	29	22	35	14	33	18	33	16	39	20	29	12
White	37	21	25	17	28	24	30	18	35	19	27	19	38	19	26	17
Non-White	44	18	20	18	34	24	11	31	40	16	11	33	52	10	20	18
No Children in Household	39	19	22	20	29	23	27	21	35	18	23	24	39	17	25	19
With Children Under 18	37	23	27	13	29	26	28	17	35	19	26	20	40	19	26	15
With Teenagers 12–17	38	22	27	13	31	22	28	19	35	18	25	22	38	18	28	16
Own Home	39	21	24	16	29	24	30	17	34	17	28	21	38	18	28	16
Rent Home	37	20	24	19	30	24	23	23	36	22	19	23	43	19	20	18

Table B

Which do You Think is the Worst Tax – That is, the Least Fair?

	1. Federal Income Tax					3. State Sales Tax					5. Don't Know									
	2. State Income Tax					4. Local Property Tax														
	May 1975					April 1974					May 1973					March 1972				
	1.	2.	3.	4.	5.	1.	2.	3.	4.	5.	1.	2.	3.	4.	5.	1.	2.	3.	4.	5.
Total U.S. Public	28	11	23	29	10	30	10	20	28	14	30	10	20	31	11	19	13	13	45	11
Men	30	12	22	29	9	29	9	23	31	10	30	9	19	34	9	19	11	15	44	11
Women	26	11	24	29	12	30	10	17	26	19	30	11	20	28	12	18	14	12	45	12
18–29 Years of Age	33	12	25	26	5	31	8	21	29	13	31	12	21	28	9	22	13	15	41	9
30–39	28	14	23	29	8	30	11	18	29	13	33	9	19	31	8	22	16	15	40	10
40–49	29	12	19	33	9	35	10	21	28	7	29	11	19	32	11	19	12	12	46	11
50–59	26	12	22	30	11	31	13	17	30	14	36	12	16	29	8	17	14	14	45	11
60 Years or Over	22	9	25	29	20	24	8	21	26	23	21	7	22	34	17	13	9	10	51	17
Less Than High School Complete	24	10	26	28	16	26	8	22	25	22	27	7	21	30	15	17	11	13	43	16
High School Complete	29	12	20	32	9	34	12	16	30	11	34	12	19	29	8	21	14	12	46	8
Some College	33	12	23	27	6	32	9	22	31	7	28	13	18	34	7	19	13	17	45	8
Professional	29	13	19	30	9	33	14	21	27	10	29	11	20	35	5	13	16	17	48	9
Managerial	35	11	20	31	5	37	10	16	29	12	37	11	16	31	5	25	12	16	41	6
Clerical, Sales	28	12	22	31	7	33	8	16	32	11	32	15	15	30	8	23	13	13	42	9
Craftsman, Foreman	27	13	21	31	10	34	12	19	26	9	34	12	14	32	9	21	15	15	41	9
Other Manual, Service	31	13	26	27	6	26	10	19	31	15	32	10	24	27	10	20	13	11	43	14
Farmer, Farm Laborer	22	4	36	22	16	27	4	27	11	31	27	9	14	27	23	16	13	5	51	16

Rural	28	9	26	28	13	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Old Suburb	29	15	22	27	8	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
New Suburb	24	10	19	34	13	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
City—1 Family	29	11	19	35	8	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
City—Multifamily	21	10	33	29	7	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
City—Apartment	33	12	25	20	13	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Non-Metro—Rural	—	—	—	—	—	26	8	26	18	23	32	6	17	30	15	26	9	6	41	19
—Urban	—	—	—	—	—	41	7	19	25	8	31	10	20	31	9	25	7	15	41	12
Metro—50,000—999,999	—	—	—	—	—	30	10	17	30	15	28	13	22	28	10	18	15	14	47	7
—1,000,000 or Over	—	—	—	—	—	27	10	21	31	14	31	9	19	33	10	15	13	14	45	13
Northeast	21	15	27	30	10	29	11	21	29	17	29	12	23	28	9	13	16	20	38	13
North Central	26	14	21	34	7	32	12	20	27	9	27	9	20	36	10	16	11	9	56	10
South	33	6	22	25	14	29	9	19	23	19	30	11	20	25	14	26	12	13	34	16
West	31	12	23	27	10	29	4	19	38	11	35	8	13	36	8	18	12	11	54	5
Under \$5,000 Family Income	25	9	25	25	19	22	7	24	26	22	23	5	22	28	21	16	9	13	48	15
\$5,000—\$6,999	31	10	26	25	11	22	8	26	29	15	26	9	26	28	12	18	11	14	44	13
\$7,000—\$9,999	25	14	27	24	10	30	8	18	30	16	35	12	19	29	8	21	15	13	41	12
\$10,000—\$14,999	31	12	23	30	7	33	10	17	20	10	30	13	18	33	7	22	15	14	41	8
\$15,000 or Over	29	13	18	35	6	38	14	17	27	8	34	10	16	35	6	19	13	14	46	8
White	28	12	22	31	10	31	10	20	29	12	30	11	19	31	10	20	12	13	45	11
Non-White	30	7	30	17	16	23	7	21	24	29	26	7	26	26	18	12	16	16	39	18
No Children in Household	28	10	24	27	12	29	9	20	28	17	28	9	20	32	12	18	11	12	46	13
With Children Under 18	28	13	21	31	8	31	10	19	29	12	32	11	19	29	10	19	14	15	43	10
With Teenagers 12—17	28	12	20	34	9	30	10	21	28	12	31	11	20	28	10	19	15	13	45	10
Own Home	27	11	21	33	10	31	10	18	29	13	28	12	18	35	9	19	12	12	47	11
Rent Home	31	13	26	20	12	27	8	24	27	17	33	7	24	23	14	19	14	15	40	12

Table C

Here is a List of the Major Types of Taxes in the Country Today.
Which do You Think is the Fairest?

	April 1974					March 1972				
	1.	2.	3.	4.	5.	1.	2.	3.	4.	5.
Total U.S. Public	26	13	24	14	23	36	11	33	7	13
Men	29	13	27	13	19	40	11	32	7	10
Women	23	14	21	15	27	32	11	34	8	15
18-29 Years of Age	26	21	23	13	18	39	13	30	8	10
30-39	25	14	25	13	23	31	13	36	9	11
40-49	28	10	28	16	18	43	10	30	5	12
50-59	23	9	28	13	26	33	11	39	8	9
60 Years of Over	26	9	20	15	30	31	8	34	7	20
Less Than High School Complete	24	9	19	15	34	31	12	31	8	18
High School Complete	24	15	27	16	17	41	10	33	7	9
Some College	32	19	27	9	14	37	9	37	8	9
Professional	27	22	24	12	16	45	9	31	6	9
Managerial	24	16	28	12	21	37	11	34	9	9
Clerical, Sales	26	15	28	14	17	35	11	36	7	11
Craftsman, Foreman	26	12	25	18	19	37	11	35	6	11
Other Manual, Service	27	13	21	13	25	34	13	31	7	15
Farmer, Farm Laborer	11	7	20	21	42	38	10	30	10	12
Non-Metro-Rural	11	9	26	20	34	19	11	33	15	22
-Urban	24	15	29	18	13	31	14	35	7	13
Metro-50,000-999,999	23	14	27	15	21	40	11	35	6	8
-1,000,000 or Over	32	14	20	10	25	39	10	30	7	14
Northeast	29	10	18	12	32	43	10	23	9	15
North Central	28	16	27	15	15	38	13	35	4	10
South	23	11	25	16	26	29	9	37	10	15
West	24	20	27	12	18	34	13	37	6	10
Under \$5,000 Family Income	28	9	20	13	29	33	12	30	9	16
\$5,000-\$6,999	27	15	19	12	27	37	11	32	7	13
\$7,000-\$9,999	23	13	23	14	27	36	14	30	9	11
\$10,000-\$14,999	26	16	24	15	19	34	10	38	6	12
\$15,000 or Over	25	14	32	14	16	40	8	36	7	9
White	26	13	26	15	20	35	11	35	8	11
Non-White	22	15	13	7	43	37	9	23	7	24
No Children in Household	26	12	23	13	25	34	10	33	8	15
With Children Under 18	25	15	25	15	20	37	11	33	8	11
With Teenagers 12-17	25	13	26	14	22	37	11	34	7	11
Own Home	25	12	26	17	21	34	10	36	8	12
Rent Home	27	17	21	8	26	39	13	27	8	13

Table D

Here are Some of the Reasons that People give us for Feeling that the Property Tax is not a Good Tax. Which one of these do You Feel is the Most Important Reason for Dissatisfaction With the Property Tax?

1. It is hardest on low income families.
2. It is based on estimates of home value that are not always fair.
3. Reassessments may sometimes result in a shocking tax bill increase.
4. It discourages homeownership.
5. It taxes any increase in the value of a home over the original purchase price, even though that increase is only on paper and not in the homeowner's hands unless he sells the house.
6. Property taxes have been going up faster than other taxes.
7. No opinion.
8. Don't agree that property tax is not a good tax.

April 1974

	1.	2.	3.	4.	5.	6.	7.	8.
Total U.S. Public	27	21	6	12	12	12	11	5
Men	26	21	6	14	14	12	8	5
Women	27	21	6	10	11	12	14	4
18-29 Years of Age	24	20	5	16	13	10	11	4
30-39	20	23	8	11	19	12	9	4
40-49	25	25	8	11	14	11	8	4
50-59	29	23	8	10	10	14	10	1
60 Years or Over	33	16	5	9	6	12	14	9
Less Than High School Complete	32	14	5	10	7	12	17	6
High School Complete	25	23	7	15	13	13	7	4
Some College	20	29	7	10	19	10	6	4
Professional	21	23	6	13	21	9	6	4
Managerial	24	29	7	12	20	10	5	2
Clerical, Sales	22	25	8	13	14	11	8	5
Craftsman, Foreman	21	23	9	16	10	12	7	5
Other Manual, Service	29	18	6	12	10	13	15	2
Farmer, Farm Laborer	27	10	1	6	8	5	32	11
Non-Metro-Rural	25	18	4	13	8	6	23	9
-Urban	25	22	5	16	12	12	8	5
Metro-50,000-999,999	24	22	7	11	11	12	10	6
-1,000,000 or Over	29	21	7	11	14	13	9	3
Northeast	24	21	6	14	10	16	11	3
North Central	28	26	7	12	12	8	8	3
South	27	17	6	9	12	11	16	8
West	26	20	6	13	15	13	5	4
Under \$5,000 Family Income	32	16	4	11	8	11	17	7
\$5,000-\$6,999	34	14	3	13	8	11	14	6
\$7,000-\$9,999	30	19	7	11	11	12	9	4
\$10,000-\$14,999	22	25	8	14	13	11	8	3
\$15,000 or Over	19	28	7	11	18	13	6	4
White	25	22	7	12	12	12	9	5
Non-White	37	12	2	12	12	8	24	3
No Children in Household	28	20	5	10	11	13	12	5
With Children Under 18	24	22	7	13	13	10	10	4
With Teenagers 12-17	24	26	6	11	13	10	11	4
Own Home	25	24	8	10	13	13	8	5
Rent Home	30	16	3	16	10	9	16	4

Table E

Here are Three Statements About Taxes. Which of the Statements Agrees Most with Your Own Thinking?

1. The Federal government should start a value added tax (a form of national sales tax) and use the money to help reduce local property taxes.
2. The Federal government should not start a value added tax (a form of national sales tax) but should raise individual income taxes to help reduce local property taxes.
3. The Federal government should take neither of these actions to help reduce local property taxes.
4. Don't know.

March 1972

	1.	2.	3.	4.
Total U.S. Public	32	14	44	10
Men	35	17	40	8
Women	29	11	48	12
18-29 Years of Age	32	13	48	7
30-39	30	14	47	9
40-49	32	11	46	11
50-59	28	16	47	9
60 Years or Over	34	15	34	17
Less Than High School Complete	31	15	39	15
High School Complete	32	12	48	8
Some College	32	15	48	5
Professional	29	16	48	7
Managerial	30	13	52	5
Clerical, Sales	35	12	44	9
Craftsman, Foreman	31	11	48	10
Other Manual, Service	32	13	44	11
Farmer, Farm Laborer	38	5	37	20
Non-Metro-Rural	25	11	47	17
-Urban	33	10	48	9
Metro-50,000-999,999	33	14	47	6
-1,000,000 or Over	31	16	40	13
Northeast	30	17	39	14
North Central	35	13	44	8
South	28	12	49	11
West	35	14	43	8
Under \$5,000 Family Income	32	15	39	14
\$5,000-\$6,999	29	17	42	12
\$7,000-\$9,999	29	14	47	10
\$10,000-\$14,999	36	12	46	6
\$15,000 or Over	31	14	48	7
White	32	14	45	9
Non-White	26	17	38	19
No Children in Household	33	13	42	12
With Children Under 18	30	14	47	9
With Teenagers 12-17	30	13	46	11
Own Home	33	14	44	9
Rent Home	29	15	44	12

Table F

A. Suppose the Federal Government Must Raise Taxes Substantially, Which of These do You Think Would be the Best Way to Do It?

B. Which Do You Think Would be the Next Best Way?

1. Collect a value added tax (VAT), a form of national sales tax on things other than food and similar necessities.
2. Raise individual income tax rates.
3. Raise money by reducing special tax treatment for capital gains and cutting tax deduction allowances for charitable contributions, state and local taxes, medical expenses, etc.
4. Don't know.

	March 1972 - A				March 1972 - B			
	1.	2.	3.	4.	1.	2.	3.	4.
Total U.S. Public	34	10	40	16	29	18	27	26
Men	34	12	40	14	30	19	28	23
Women	34	7	40	19	28	16	27	29
18-29 Years of Age	35	10	45	10	36	20	29	15
30-39	33	12	41	14	27	21	32	20
40-49	33	8	45	14	35	12	27	26
50-59	36	10	36	18	24	16	28	32
60 Years or Over	31	10	32	27	20	19	21	40
Less Than High School Complete	29	9	37	25	26	16	21	37
High School Complete	38	8	43	11	31	18	32	19
Some College	36	13	42	9	31	21	32	16
Professional	41	12	38	9	28	23	33	16
Managerial	36	9	39	16	27	19	28	26
Clerical, Sales	36	6	47	11	31	16	31	22
Craftsman, Foreman	33	9	44	14	31	15	29	25
Other Manual, Service	30	10	41	19	30	16	27	27
Farmer, Farm Laborer	34	12	37	17	38	18	20	24
Non-Metro-Rural	31	5	39	25	33	11	25	31
-Urban	39	7	37	17	26	16	29	29
Metro-50,000-999,999	36	10	42	12	30	20	29	21
-1,000,000 or Over	31	11	40	18	28	18	26	28
Northeast	28	12	41	19	28	19	24	29
North Central	36	11	39	14	29	20	29	22
South	33	8	38	21	27	16	25	32
West	40	7	44	9	32	16	34	18
Under \$5,000 Family Income	30	9	37	24	26	17	22	35
\$5,000-\$6,999	32	10	41	17	30	20	22	28
\$7,000-\$9,999	32	9	40	19	26	18	26	30
\$10,000-\$14,999	36	10	43	11	31	16	33	20
\$15,000 or Over	38	9	43	10	35	18	31	16
White	34	9	41	16	29	18	28	25
Non-White	28	11	38	23	23	13	26	38
No Children in Household	33	9	38	20	27	17	25	31
With Children Under 18	35	10	42	13	31	18	30	21
With Teenagers 12-17	34	9	42	15	31	17	29	23
Own Home	36	9	40	15	29	17	28	26
Rent Home	31	11	39	19	28	19	26	27

Table G

Suppose Your State Government Must Raise Taxes Substantially, Which of These Do You Think Would be the Best Way to Do It – State Income Tax, State Sales Tax, or State Property Tax?

	1. State Income Tax	2. State Sales Tax	3. State Property Tax	4. Other	5. Don't Know
	March 1972				
	1.	2.	3.	4.	5.
Total U.S. Public	25	46	14	5	10
Men	29	43	14	6	8
Women	22	48	13	4	13
18–29 Years of Age	29	38	23	2	8
30–39	26	47	14	4	9
40–49	25	49	10	6	10
50–59	20	50	11	7	12
60 Years or Over	25	47	8	6	14
Less Than High School Complete	24	44	13	5	14
High School Complete	25	49	13	4	9
Some College	27	45	16	5	7
Professional	27	48	11	7	7
Managerial	25	47	17	3	8
Clerical, Sales	22	47	17	5	9
Craftsman, Foreman	24	48	12	6	10
Other Manual, Service	26	43	14	4	13
Farmer, Farm Laborer	34	37	21	1	7
Non-Metro–Rural	25	45	15	3	12
–Urban	22	50	10	5	13
Metro–\$0,000–\$99,999	26	49	12	5	8
–\$100,000 or Over	26	42	16	5	11
Northeast	28	38	16	5	13
North Central	27	50	8	5	10
South	23	43	18	5	11
West	22	54	13	4	7
Under \$5,000 Family Income	26	40	16	6	12
\$5,000–\$6,999	21	46	18	3	12
\$7,000–\$9,999	27	46	12	5	10
\$10,000–\$14,999	26	49	11	5	9
\$15,000 or Over	23	51	13	5	8
White	25	46	14	5	10
Non-White	24	42	16	4	14
No Children in Household	24	44	15	5	12
With Children Under 18	26	48	13	4	9
With Teenagers 12–17	25	49	11	5	10
Own Home	25	51	9	5	10
Rent Home	25	36	24	4	11

Table H

When the Federal Government Gives Funds to State and Local Governments, Do You Feel the Money is Used More Efficiently When it is Given out for Specific Purposes or When it is Given out for the State and Local Governments to Use as They Think Best?

1. For specific purposes.
2. As they think best.
3. No opinion.

	May 1973		
	1.	2.	3.
Total U.S. Public	48	30	22
Men	50	32	18
Women	46	29	25
18-29 Years of Age	53	28	19
30-39	46	36	18
40-49	54	29	17
50-59	43	35	22
60 Years or Over	43	26	31
Less Than High School Complete	44	26	30
High School Complete	52	30	18
Some College	50	39	11
Professional	50	39	11
Managerial	56	31	13
Clerical, Sales	45	35	20
Craftsman, Foreman	49	31	20
Other Manual, Service	51	28	21
Farmer, Farm Laborer	45	27	28
Non-Metro-Rural	46	32	22
-Urban	43	36	21
Metro-50,000-999,999	45	33	22
-1,000,000 or Over	53	25	22
Northeast	54	26	20
North Central	49	29	22
South	42	33	25
West	51	33	16
Under \$5,000 Family Income	39	27	34
\$5,000-\$6,999	47	31	22
\$7,000-\$9,999	50	27	23
\$10,000-\$14,999	55	31	14
\$15,000 or Over	49	36	15
White	48	32	20
Non-White	51	19	30
No Children in Household	46	30	24
With Children Under 18	50	31	19
With Teenagers 12-17	48	32	20
Own Home	48	31	21
Rent Home	48	30	22

Table 1

April 1974 In addition to providing certain moneys to state and local governments for specific purposes, the national government has begun a new form of Federal aid called revenue sharing.

May 1975 In addition to providing certain moneys to state and local governments for specific purposes, the national government has begun a new form of Federal aid called revenue sharing.

May 1973 Under this new program, state and local governments will receive \$5.5-billion this year to use as they think best. Do you favor or oppose this new revenue sharing form of Federal aid?

	May 1975			April 1974			May 1973		
	1.	2.	3.	1.	2.	3.	1.	2.	3.
	1. Favor			2. Oppose			3. No Opinion		
Total U.S. Public	55	22	23	65	13	22	56	18	26
Men	59	25	16	69	15	16	61	20	19
Women	51	20	29	61	11	28	50	17	33
18-29 Years of Age	59	19	22	68	12	20	59	17	24
30-39	57	27	16	69	13	18	60	19	21
40-49	53	26	21	67	13	20	59	20	21
50-59	58	26	16	64	18	18	56	19	25
60 Years or Over	46	18	36	56	11	33	45	16	39
Less Than High School Complete	45	22	33	57	12	31	49	17	34
High School Complete	60	23	17	72	11	17	56	19	25
Some College	60	23	17	69	17	14	67	19	14
Professional	66	21	13	70	17	13	72	18	10
Managerial	67	22	11	71	13	16	59	22	19
Clerical, Sales	59	23	18	66	15	19	61	17	22
Craftsman, Foreman	52	27	21	68	14	18	57	17	26
Other Manual, Service	55	25	20	66	11	23	55	20	25
Farmer, Farm Laborer	45	29	26	53	8	39	40	18	42

Rural	47	27	26	—	—	—	—	—	—
Old Suburb	58	20	22	—	—	—	—	—	—
New Suburb	55	31	14	—	—	—	—	—	—
City—1 Family	57	23	20	—	—	—	—	—	—
City—Multifamily	57	29	14	—	—	—	—	—	—
City—Apartment	55	15	30	—	—	—	—	—	—
Non-Metro—Rural	—	—	—	58	10	32	52	16	32
—Urban	—	—	—	70	15	15	52	23	25
Metro—50,000—999,999	—	—	—	67	13	20	56	16	28
—1,000,000 or Over	—	—	—	63	13	24	58	18	24
Northeast	58	17	25	71	8	21	62	14	24
North Central	51	28	21	69	13	18	50	24	26
South	54	21	25	62	13	25	56	14	30
West	57	23	20	56	19	25	54	23	23
Under \$5,000 Family Income	48	14	38	56	14	30	44	14	42
\$5,000—\$6,999	55	16	29	67	9	24	59	15	26
\$7,000—\$9,999	53	23	24	65	12	23	54	20	26
\$10,000—\$14,999	54	29	17	69	12	19	62	20	18
\$15,000 or Over	61	27	12	69	16	15	62	21	17
White	55	23	22	65	14	21	58	18	24
Non-White	53	17	30	64	4	32	46	16	38
No Children in Household	53	20	27	61	15	24	53	18	29
With Children Under 18	57	25	18	69	11	20	59	18	23
With Teenagers 12—17	58	25	17	67	12	21	58	18	24
Own Home	53	26	21	66	13	21	56	19	25
Rent Home	57	16	27	64	12	24	55	16	29

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- Trends in Fiscal Federalism: 1954-1974*. An Information Report M-86, (Washington, D.C.: Government Printing Office, February 1975), 40 pp.
- Federal-State-Local Finances: Significant Features of Fiscal Federalism*. An Information Report M-79, (Washington, D.C.: Government Printing Office, February 1974), 344 pp.

what is acir?

The Advisory Commission on Intergovernmental Relations (ACIR) was created by the Congress in 1959 to monitor the operation of the American federal system and to recommend improvements. ACIR is a permanent national bipartisan body representing the executive and legislative branches of Federal, state, and local government and the public.

The Commission is composed of 26 members — nine representing the Federal government, 14 representing state and local government, and three representing the public. The President appoints 20 — three private citizens and three Federal executive officials directly and four governors, three state legislators, four mayors, and three elected county officials from slates nominated by the National Governors' Conference, the Council of State Governments, the National League of Cities/U.S. Conference of Mayors, and the National Association of Counties. The three Senators are chosen by the President of the Senate and the three Congressmen by the Speaker of the House. Each Commission member serves a two year term and may be reappointed.

As a continuing body, the Commission approaches its work by addressing itself to specific issues and problems, the resolution of which would produce improved cooperation among the levels of government and more effective functioning

of the federal system. In addition to dealing with the all important functional and structural relationships among the various governments, the Commission has also extensively studied critical stresses currently being placed on traditional governmental taxing practices. One of the long range efforts of the Commission has been to seek ways to improve Federal, state, and local governmental taxing practices and policies to achieve equitable allocation of resources, increased efficiency in collection and administration, and reduced compliance burdens upon the taxpayers.

Studies undertaken by the Commission have dealt with subjects as diverse as transportation and as specific as state taxation of out-of-state depositories; as wide ranging as sub-state regionalism to the more specialized issue of local revenue diversification. In selecting items for the work program, the Commission considers the relative importance and urgency of the problem, its manageability from the point of view of finances and staff available to ACIR and the extent to which the Commission can make a fruitful contribution toward the solution of the problem.

After selecting specific intergovernmental issues for investigation, ACIR follows a multistep procedure that assures review and comment by representatives of all points of view, all affected levels of government, technical experts, and interested groups. The Commission then debates each issue and formulates its policy position. Commission findings and recommendations are published and draft bills and executive orders developed to assist in implementing ACIR policies.

