

A COMMISSION SURVEY

1976

CHANGING
PUBLIC ATTITUDES
ON GOVERNMENTS
AND TAXES

Advisory Commission on
Intergovernmental Relations

WASHINGTON, D.C. 20575 • JULY 1976



S-5

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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

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The 1976 Survey

Summary of Findings

Five major findings emerge from the 1976 ACIR Public Opinion Survey on governmental performance, taxes, and Federal aid.

- *For the fifth year in a row, the Federal government scored first, local government second, and state governments third in response to the question "From which level of government do you feel you get the most for your money?"* The Federal government continued to hold its relatively strong popular lead—the alleged "anti-Washington" sentiment to the contrary notwithstanding.
- *The public does not appear to be quite as negative on the issue of government spending and taxes as it was at the time of the 1975 poll.* Perhaps due to improved economic conditions, the number of respondents who favored a cut in government spending and taxes fell from 38% to 30%, while those supporting a "hold the line" policy rose from 45% to 51%. As in the case of last year, however, only 5% of the body politic opted in favor of increased government services and higher taxes.
- *If a state government must raise taxes substantially—a sales tax increase commanded far more public support than an income tax hike.* A property tax increase ranked a very poor third.
- *The Federal general revenue sharing program continued to enjoy clear majority support among the American public—three out of every five respondents favored this program.* About one in five respondents opposed the program and another one in five expressed no opinion.
- *The public is of two minds when asked whether it favors special Federal aid for central cities in financial difficulty—48% of the respondents were favorably disposed while 40% opposed such special help.* As might be expected, there was a sharp division of opinion on the merits of this proposal. Those favoring special Federal aid to the central cities ranged from 72% of the apartment dwellers to only 33% of the rural respondents.

The Most Popular Level of Government

Table 1

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

Percent of Total U.S. Public

	March 1976	May 1975	April 1974	May 1973	March 1972
Federal	36%	38%	29%	35%	39%
Local	25	25	28	25	26
State	20	20	24	18	18
Don't Know	19	17	19	22	17

This five-year record reveals a remarkable consistency – the Federal government the clear public opinion winner with local governments in a relatively strong second place position (Table 1). Only during the Watergate era (April 1974 poll) was there a substantial drop in popular support for the Federal government.

A more detailed analysis of the 1976 intergov-

ernmental popularity contest reveals a cleavage of opinion along socio-economic lines (Table 1A). The Federal government drew its heaviest support from low-income families, city apartment dwellers, the non-whites, the elderly, and the least educated. In sharp contrast, local government drew its heaviest support from the college educated, the high-income families, and the managerial and professional occupations.

Table 1A

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

March 1976

	Federal	State	Local	Don't Know
Total U.S. Public	36	20	25	19
Men	39	19	26	17
Women	33	21	24	22
18-29 Years of Age	36	26	25	13
30-39	31	23	30	16
40-49	33	22	28	19
50-59	32	17	24	27
60 Years or Over	43	12	19	26
Less Than High School Complete	43	16	16	26
High School Complete	33	24	26	17
Some College	31	21	36	13
Professional	27	27	34	13
Managerial	29	17	40	14
Clerical, Sales	32	27	25	16
Craftsman, Foreman	35	25	22	18
Other Manual, Service	37	17	22	24
Farmer, Farm Laborer	30	27	29	21
Rural	34	21	30	16
Old Suburb	33	24	24	20
New Suburb	24	24	34	18
City – 1 Family	40	18	25	17
City – Multifamily	30	26	20	24
City – Apartment	46	13	17	24
Northeast	36	18	24	24
North Central	34	22	27	18
South	39	22	22	17
West	34	17	31	18
Under \$5,000 Family Income	42	17	19	24
\$5,000-\$6,999	50	13	13	24
\$7,000-\$9,999	34	19	26	21
\$10,000-\$14,999	34	24	22	20
\$15,000 or Over	30	23	35	13
White	35	21	27	17
Non-White	46	11	10	33
No Children in Household	38	19	23	21
With Children Under 18	34	22	27	18
With Teenagers 12-17	32	21	28	19
Own Home	34	21	27	19
Rent Home	41	19	19	21

For a similar breakdown of 1972-1975 survey data, see Appendix Table A.

The Proper Size of Government

Table 2

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	
	March 1976	May 1975
Keep taxes and services about where they are.	51%	45%
Decrease services and taxes.	30	38
Increase services and raise taxes.	5	5
No opinion.	14	12

For the second consecutive year ACIR probed the general public attitude on taxes and services. The responses in the March 1976 poll indicated that public interest in keeping taxes and services about where they are increased from 45% to 51%.

A substantially smaller percentage of respondents in the March 1976 poll than in the May 1975 poll (30% as compared to 38%) associated themselves with the statement "decrease services and taxes." In the 1976 poll, as in the 1975 poll, only one in 20 respondents felt a need to, "increase services and raise taxes."

Although every category except the farmers gave the "hold the line" policy more support than any other alternative, those most willing to decrease services and taxes in the March 1976 poll included respondents from the 50 through 59 year age group, the managerial and farmer occupational groups, the rural dwellers, those located in the West, and families with teenagers (Table 2A). Most of the categories of respondents were of the same mind in the May 1975 poll.

Table 2A

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.

3. Increase Services and Raise Taxes.

2. Keep Taxes and Services About Where They Are.

4. No Opinion.

	March 1976			
	1.	2.	3.	4.
Total U.S. Public	30	51	5	14
Men	32	50	6	12
Women	29	52	4	15
18-29 Years of Age	32	51	5	12
30-39	30	53	4	13
40-49	33	45	7	15
50-59	35	45	5	15
60 Years or Over	23	59	3	15
Less Than High School Complete	32	47	4	17
High School Complete	31	53	3	13
Some College	28	53	9	10
Professional	28	52	10	10
Managerial	38	46	5	11
Clerical, Sales	31	50	4	15
Craftsman, Foreman	32	50	4	14
Other Manual, Service	30	51	4	15
Farmer, Farm Laborer	39	35	6	20
Rural	40	45	4	11
Old Suburb	32	53	5	10
New Suburb	29	57	3	11
City - 1 Family	27	53	4	16
City - Multifamily	23	59	3	15
City - Apartment	29	50	8	13
Northeast	28	53	5	14
North Central	28	50	5	17
South	31	53	4	12
West	37	46	5	12
Under \$5,000 Family Income	30	52	4	14
\$5,000-\$6,999	25	54	1	20
\$7,000-\$9,999	34	47	5	14
\$10,000-\$14,999	28	52	4	16
\$15,000 or Over	32	52	6	10
White	31	51	5	13
Non-White	24	48	4	24
No Children in Household	28	54	5	13
With Children Under 18	33	48	5	14
With Teenagers 12-17	37	44	5	14
Own Home	32	51	4	13
Rent Home	26	52	5	17

For a similar breakdown of the 1975 survey data, see Appendix Table B.

The Revenue Instrument of Choice

Table 3

Suppose Your State Government Must Raise Taxes Substantially, Which of These Do You Think Would be the Best Way to Do It?

	March 1976	March 1972
State Sales Tax	45%	46%
State Income Tax	25	25
State Property Tax	10	14
Other	6	5
Don't Know	14	10

The public clearly favors the sales tax if state taxes have to be increased. These 1976 poll results closely match our findings in 1972—the last time this question was asked.

There are significant variations, however, when the responses are examined on a regional basis (Table 3A). Northeastern respondents picked the state sales tax much less frequently than did the respondents in the other three regions and the income tax received considerably less than average support in the South.

The strongest support for the sales tax came from families residing in new suburbs or in rural areas, upper income families, and those in the 50-59 age category.

Homeowners and renters also differed sharply on this tax increase issue—49% of the homeowners favored a state sales tax increase as contrasted to only 35% of the renters. As might be expected, the property tax received considerably more support from renters (19%) than from homeowners (6%).

Table 3A

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, or 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 1976				
	1.	2.	3.	4.	5.
Total U.S. Public	25	45	10	6	14
Men	27	44	11	6	12
Women	24	45	9	6	16
18-29 Years of Age	27	43	17	5	9
30-39	23	48	9	7	13
40-49	28	45	8	8	11
50-59	18	51	7	6	18
60 Years or Over	26	40	6	5	23
Less Than High School Complete	23	38	10	5	24
High School Complete	24	49	10	6	12
Some College	30	48	10	7	5
Professional	30	49	10	5	6
Managerial	23	51	10	8	8
Clerical, Sales	24	43	16	6	11
Craftsman, Foreman	25	53	9	6	7
Other Manual, Service	24	41	12	6	17
Farmer, Farm Laborer	13	49	9	6	23
Rural	22	51	8	6	14
Old Suburb	29	44	7	4	16
New Suburb	15	60	8	11	6
City – 1 Family	27	45	11	6	11
City – Multifamily	24	37	9	9	21
City – Apartment	25	33	19	7	16
Northeast	28	37	12	6	17
North Central	26	48	9	6	12
South	20	47	11	5	17
West	30	46	8	8	9
Under \$5,000 Family Income	26	32	12	4	27
\$5,000-\$6,999	20	45	8	6	21
\$7,000-\$9,999	23	44	13	7	13
\$10,000-\$14,999	24	50	10	7	9
\$15,000 or Over	26	52	8	8	6
White	25	47	10	6	12
Non-White	24	30	9	10	27
No Children in Household	25	43	10	6	16
With Children Under 18	25	47	10	6	12
With Teenagers 12-17	27	44	9	6	14
Own Home	27	49	6	6	12
Rent Home	20	35	19	6	20

For a similar breakdown of 1972 data, see Appendix Table C.

The Revenue Sharing Rating

Table 4

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			
	March 1976	May 1975	April 1974	May 1973*
Favor	60%	55%	65%	56%
Oppose	21	22	13	18
No Opinion	19	23	22	26

*In the 1973 poll, the question was worded slightly differently. See Appendix Table 4A for exact wording.

In the final year (1976) of the initial five-year Federal general revenue sharing program, three

out of five respondents favored the revenue sharing form of Federal aid. About one in five respondents expressed opposition to the program and another one in five respondents expressed no opinion.

The respondents in virtually all subclassifications favored revenue sharing by margins of two and one-half or three to one. Those who were the most supportive of local governments (question 1) were also those who gave Federal revenue sharing the strongest backing—the college educated, the professionals, the highest income group, and the homeowners (Table 4A). It should be noted, however, that revenue sharing also received well above average support from city apartment dwellers—a group that was not pro local government in response to question 1.

Support for Federal revenue sharing rose from 55% in May 1975 to 60% by March of 1976. Most of this increase can be traced to the decline in the “no opinion” category which dropped from 23% to 19% during the same period. The current debate over the renewal of this program may explain this drop in the “no opinion” category.

Table 4A

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?

	March 1976		
	Favor	Oppose	No Opinion
Total U.S. Public	60	21	19
Men	62	23	15
Women	58	20	22
18-29 Years of Age	64	21	15
30-39	63	20	17
40-49	61	24	15
50-59	62	20	18
60 Years or Over	53	20	27
Less Than High School Complete	53	20	27
High School Complete	60	23	17
Some College	70	21	9
Professional	67	21	12
Managerial	61	23	16
Clerical, Sales	60	23	17
Craftsman, Foreman	62	26	12
Other Manual, Service	61	20	19
Farmer, Farm Laborer	60	12	28
Rural	60	20	20
Old Suburb	55	23	22
New Suburb	58	28	14
City—1 Family	64	20	16
City—Multifamily	60	20	20
City—Apartment	69	16	15
Northeast	62	16	22
North Central	61	21	18
South	62	20	18
West	53	31	16
Under \$5,000 Family Income	54	18	28
\$5,000-\$6,999	64	18	18
\$7,000-\$9,999	58	24	18
\$10,000-\$14,999	60	24	16
\$15,000 or Over	67	21	12
White	61	21	18
Non-White	54	20	26
No Children in Household	59	21	20
With Children Under 18	61	22	17
With Teenagers 12-17	60	21	19
Own Home	58	23	19
Rent Home	65	17	18

For a similar breakdown of 1973-1975 survey data, see Appendix Table D.

Special Federal Aid to Cities

Table 5

Many of Our Major Central Cities Are Experiencing Financial Difficulty. Would You Favor or Oppose Special Federal Aid for These Central Cities?

Favor	48%
Oppose	40
No Opinion	12

Following the news coverage of New York City's fiscal crisis, a rash of stories emphasized the financial difficulties of other major cities. ACIR attempted to gauge the public attitudes on whether the Federal government should extend special financial aid to hard-pressed central cities.

Although the polling results indicate a clear plurality favor special Federal aid for central cities in financial difficulties, the results within respondent categories indicate a wide divergence of opinion along regional lines. For example, 70% of the respondents in the Northeast would favor a Federal program and only 22% would oppose it, whereas only 39% of the respondents in the South would favor the program and 46% would oppose it (Table 5A).

Some evidence of self interest is also apparent on socio-economic bases—opponents of aid to the big cities exceed proponents in such respondent categories as farmers, new suburban dwellers, and homeowners. Well above average support for this idea came from the young, city renters, and non-whites.

Table 5A

Many of Our Major Central Cities are Experiencing Financial Difficulty. Would You Favor or Oppose Special Federal Aid for These Central Cities?

	March 1976		
	Favor	Oppose	No Opinion
Total U.S. Public	48	40	12
Men	47	45	8
Women	49	37	14
18-29 Years of Age	56	35	9
30-39	48	42	10
40-49	46	45	9
50-59	46	41	13
60 Years or Over	41	42	17
Less Than High School Complete	46	37	17
High School Complete	49	41	10
Some College	49	45	6
Professional	53	42	5
Managerial	45	45	10
Clerical, Sales	47	39	14
Craftsman, Foreman	49	40	11
Other Manual, Service	52	39	9
Farmer, Farm Laborer	29	45	26
Rural	33	55	12
Old Suburb	46	42	12
New Suburb	41	48	11
City - 1 Family	50	40	10
City - Multifamily	70	19	11
City - Apartment	72	20	8
Northeast	70	22	8
North Central	43	47	10
South	39	46	15
West	44	44	12
Under \$5,000 Family Income	46	38	16
\$5,000-\$6,999	52	36	12
\$7,000-\$9,999	49	37	14
\$10,000-\$14,999	48	43	9
\$15,000 or Over	48	44	8
White	47	43	10
Non-White	60	19	21
No Children in Household	46	42	12
With Children Under 18	50	39	11
With Teenagers 12-17	50	39	11
Own Home	44	45	11
Rent Home	56	31	13

The Poll

This report presents the findings of a personal interview research survey conducted among 2,127 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 March 10 through April 2, 1976, 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 1975, 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.

APPENDIX TABLES
Detailed Results
of
1972-1975 Surveys

TABLE A

**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				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

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

TABLE C

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 | 4. Other |
| 2. State Sales Tax | 5. Don't Know |
| 3. State Property Tax | |

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—50,000–999,999	26	49	12	5	8
—1,000,000 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 D

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 E

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

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

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 G

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 H

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 I

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

SELECTED ACIR PUBLIC FINANCE REPORTS

- The Role of the States in Strengthening the Property Tax*, A Commission Report A-17, (Washington, D.C.: Government Printing Office, Revised 1976), Vol. I, '87 pp.
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- Fiscal Balance in the American Federal System*, A Commission Report A-31, (Washington, D.C.: Government Printing Office, October 1967), Vol. I, 355 pp.
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- State Aid To Local Government*, A Commission Report A-34, (Springfield, Virginia: National Technical Information Service, April 1969), 105 pp.
- Urban America and the Federal System*, Commission Findings and Proposals M-47, (Springfield, Virginia: National Technical Information Service, October 1969), 140 pp.
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- City Financial Emergencies: The Intergovernmental Dimension*, A Commission Report A-42, (Washington, D.C.: Government Printing Office, July 1973), 186 pp.
- The Value-Added Tax and Alternative Sources of Federal Revenue*, An Information Report M-78, (Washington, D.C.: Government Printing Office, August 1973), 86 pp.
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- Federal-State-Local Finances: Significant Features of Fiscal Federalism*, An Information Report M-79, (Washington, D.C.: Government Printing Office, February 1974), 344 pp.
- ACIR State Legislative Program*, Part 3, State and Local Revenue (M-94) and Part 4, Fiscal and Personnel Management (M-95), (Washington, D.C.: Government Printing Office, November 1975).
- Understanding the Market for State and Local Debt*, An Information Report M-104, (Washington, D.C.: Government Printing Office, May 1976), 56 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 substate 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.