

A COMMISSION SURVEY

1978

**CHANGING
PUBLIC ATTITUDES
ON GOVERNMENTS
AND TAXES**

**Advisory Commission on
Intergovernmental Relations**

WASHINGTON, D.C. 20575 • 1978



S-7

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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, and Timothy Conlan of the government structure and functions staff. All interpretations of the data are those of the Commission's staff.

Abraham D. Beame
Chairman

Wayne F. Anderson
Executive Director

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The 1978 Survey

HIGHLIGHTS

The seventh annual ACIR-sponsored poll of public attitudes on government and taxes was taken just before California voters strongly endorsed Proposition 13 on June 6, 1978. This poll,

based on personal interviews with 2,110 adults, was conducted by Opinion Research Corporation of Princeton during the period May 11 through May 30, 1978. It produced five major findings.

First, nationally, there was no dramatic upsurge in antiproperty tax feeling during the last year. As for the last five years, the local property tax and the federal income tax have run almost neck and neck for the booby prize—as the worst major tax

in the estimate of the nation's taxpayers (*Table 1*). In 1978, as in 1977, the poll showed that anti-property tax sentiment was most pronounced in the west (*Table 1a*).

Table 1

Which Do You Think is the Worst Tax— That is, the Least Fair?

	Percent of Total U.S. Public				
	May 1978	May 1977	May 1975	April 1974	May 1973
Federal Income Tax	30%	28%	28%	30%	30%
State Income Tax	11	11	11	10	10
State Sales Tax	18	17	23	20	20
Local Property Tax	32	33	29	28	31
Don't Know	10	11	10	14	11

For additional detail see pages 8 and 32.

Table 1a

Which Do You Think is the Worst Tax— That is, the Least Fair? (May 1978)

	Total U.S. Public	Percent of			
		North- east	North- Central	South	West
Federal Income Tax	30%	25%	34%	33%	23%
State Income Tax	11	18	11	6	11
State Sales Tax	18	21	15	19	19
Local Property Tax	32	27	35	27	44
Don't Know/No Answer	10	9	7	17	5

Second, the country is polarized as to whether the federal government should play a stronger or weaker role in public affairs. This year the ACIR revived a question first asked by Free and Cantril in 1964 to ascertain the public attitude on the appropriateness of the use of power by the federal government.¹ As clearly illustrated in *Table 2*, there has been significantly more polarization since 1964 when there was roughly a three-way split in views.

Consistent with today's conventional wisdom, the group of people believing that the federal government has too much power has grown the

most since 1964. Their numbers are up 12 percentage points, from 26% to 38%. Contrary to the conventional wisdom, however, the number of people believing that the federal government should be more active has not fallen. It has risen 5 percentage points, from 31% to 36%. Most significantly, the number of people believing that the federal government exercises just the right amount of power has been reduced to half, from 36% to 18%. These changes clearly underscore growing polarization in the body politic.

Table 2

Which One of These Statements Comes Closest to Your Own View About Governmental Power Today?

	Percent of Total U.S. Public	
	1978	1964
The Federal Government Has Too Much Power	38%	26%
The Federal Government is Now Using Just About the Right Amount of Power for Meeting Today's Needs	18	36
The Federal Government Should Use Its Powers More Vigorously to Promote the Well-Being of All Segments of the People	36	31
Don't Know/No Answer	8	7

For additional detail see page 10.

¹Lloyd Free and Hadley Cantril, *Political Beliefs of Americans*, New York, NY, Simon and Schuster, 1968, p. 218.

Third, there is also no consensus on state and local use of power. It is interesting to note, however, that state and local governments received

the fewest bad marks in the south, the region with the least amount of local government fragmentation.

Table 3

Which One of These Three Statements About The Ability of State and Local Governments to Deal With Today's Problems Comes Closest to Your View?

	Total U.S. Public	North-east	Percent of North-Central	South	West
State and Local Government is Too Fragmented and Disorganized to be Effective	36%	44%	36%	30%	35%
State and Local Government Does an Adequate Job in Dealing With Today's Problems	22	19	21	22	26
State and Local Government Should be Given More Power and Authority Because it is Closest to the People	33	28	36	34	32
Don't Know/No Answer	10	9	7	14	7

For additional detail see page 12.

3

Fourth, the country continues to be split pretty much down the middle on the issue of special federal aid to the central cities. As might be expected, the greatest support for federal aid is found

in the northeast region of the country—the area where central cities face the most acute problems (Table 4).

Table 4

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

	Percent of Total U.S. Public			Percent of Respondents by Region (May 1978)			
	May 1978	May 1977	March 1976	North-east	North-Central	South	West
Favor	47%	43%	48%	60%	41%	43%	45%
Oppose	45	44	40	32	52	46	47
No Opinion	9	12	12	7	7	11	9

For additional detail see pages 14 and 40.

Fifth, a significant shift in the public estimate of the relative effectiveness of the three levels of government appears to have taken place just after the passage of Proposition 13. Just prior to the adoption of Proposition 13, the federal govern-

ment came out first, local government second, and state governments third when respondents to the ACIR-sponsored poll were asked to select the most effective level of government (*Table 5*).

Table 5

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

Percent of U.S. Public

	May 1978*	May 1977	March 1976	May 1975	April 1974	May 1973	March 1972
Federal	35%	36%	36%	38%	29%	35%	39%
Local	26	26	25	25	28	25	26
State	20	20	20	20	24	18	18
Don't Know	19	18	19	17	19	22	17

*Opinion Research Corporation—2,110 adults, personal interviews, May 11-30, 1978. ORC also conducted the earlier polls for ACIR.

For additional detail see pages 16 and 22.

4

In sharp contrast, the federal government runs a poor third in three polls taken just a few weeks

later—after the “California tax revolt.”

**The Gallup Poll for Newsweek
June 7-8, 1978**

Telephone Interviews—750 Adults

Which level of government gives you the most value for your tax dollars?

Local Government 35%	State Government 23%	Federal Government 22%	Can't Say 20%
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**NBC-AP Poll
June 12-13, 1978**

Telephone Interviews—1,600 Adults

Do you feel that you get your money's worth from the tax dollars you pay to the federal government [state government, local government, local schools], or don't you think you get your money's worth?

	Yes. Get Money's Worth	No. Don't Get Money's Worth	Not Sure	Total
Federal	21%	73%	6%	100%
State	30	63	7	100
Local Government	39	53	8	100
Local Schools	45	44	11	100

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**CBS News-New York Times Poll
June 19-23, 1978**

Telephone Interviews—1,527 Adults

Which level of government do you think wastes the biggest part of its budget—the federal government, the state government, or local governments?

Federal	62%	None/All Equal	13%
State	12	No Opinion	8
Local	5		

Assuming the validity of all four surveys, there are at least two sets of factors that may account for the wide variations in the results of the polls taken just before and after passage of Proposition 13.

1. *Technical Factors*—The most obvious of these are differences in the wording and the sequence of the survey questions.
2. *Long-term Trends Versus Short-Term*

Fluctuations—The ACIR findings over the last seven years may well be the best indicator of sustained public opinion on this subject. In contrast, the post-Jarvis polls may have captured a temporary, albeit significant, swing in public opinion—a shift that could have been caused by the massive media effort to discover the implications of the California tax revolt for the entire federal system.

**Detailed Results
of
1978 Survey**

Table 1

Which Do You Think is the Worst Tax—That is, the Least Fair?

	Federal Income Tax	State Income Tax	State Sales Tax	Local Property Tax	Don't Know
Total Public	30%	11%	18%	32%	10%
18-29 Years of Age	29	10	19	32	10
30-44	31	14	21	29	5
45-59	35	11	16	32	9
60 Years and Over	24	7	17	36	18
Male					
Total	31	13	17	32	8
18-29 Years of Age	30	12	16	33	9
30-44	32	15	19	29	4
45-59	34	13	16	35	6
60 Years and Over	26	11	19	33	12
Female					
Total	29	9	19	32	12
18-29 Years of Age	27	8	22	32	11
30-44	31	13	22	29	5
45-59	36	9	17	29	11
60 Years and Over	22	4	15	37	22
Employed	32	8	22	31	8
Housewife	30	9	14	35	13
High School Graduate or Less					
Total	26	12	20	31	12
Less Than High School Graduate	19	10	21	33	16
High School Graduate	31	13	19	30	9
College					
Total	39	8	14	34	5
Some	36	8	14	36	6
Graduate	43	9	14	32	5
Executive, Professional, Managerial	39	13	15	29	6
White Collar	35	11	16	30	8
Blue Collar					
Total	28	11	21	32	10
Skilled	34	14	17	28	7
Semi/Unskilled	23	9	23	35	12
Retired	22	8	17	38	15

Table 1 (Cont.)

Which Do You Think is the Worst Tax—That is, the Least Fair?

	Federal Income Tax	State Income Tax	State Sales Tax	Local Property Tax	Don't Know
Total Public	30%	11%	18%	32%	10%
Nielsen Markets					
A	26	15	18	32	9
B	31	10	19	31	9
C	30	8	16	35	12
D	35	4	20	30	13
Household Income					
Under \$7,000	22	7	20	32	19
\$7,000-\$9,900	26	11	25	27	10
\$10,000-\$14,900	26	14	18	36	8
\$15,000-\$24,900	34	10	16	36	6
Over \$25,000	43	13	16	25	5
Region					
Northeast	25	18	21	27	9
North-Central	34	11	15	35	7
South	33	6	19	27	17
West	23	11	19	44	5
Rural	28	9	17	34	13
Suburb	33	9	18	32	9
City					
Total	27	13	19	31	10
One Family	30	13	14	34	9
Multifamily	21	13	28	25	12
Race					
White	32	10	17	33	9
Nonwhite	16	13	27	23	23
No Child	26	11	17	34	13
With Children					
Total	33	11	19	30	7
12-17	35	11	18	29	7
6-11	31	10	19	31	8
Under 6	31	11	21	30	7
Own Home	32	11	16	34	9
Rent Home	24	11	24	26	14

Table 2

**Which of These Statements Comes Closest to Your View
About Governmental Power Today?**

	Federal government has too much power	Federal government is using about the right amount of power for meeting today's needs	Federal government should use its powers more vigorously to promote the well be- ing of all segments of the people	No Opinion
Total Public	38%	18%	36%	8%
18-29 Years of Age	32	20	42	6
30-44	44	17	35	4
45-59	43	17	33	7
60 Years or Over	33	18	33	16
Male				
Total	38	19	37	6
18-29 Years of Age	34	21	39	6
30-44	46	15	38	1
45-59	39	20	35	5
60 Years or Over	35	19	33	13
Female				
Total	37	17	36	10
18-29 Years of Age	31	18	45	6
30-44	42	18	33	7
45-59	47	13	31	9
60 Years or Over	31	17	32	19
Employed	41	15	38	6
Housewife	37	17	34	12
High School Graduate or Less				
Total	34	17	38	10
Less than High School				
Graduate	28	15	41	16
High School Graduate	40	18	37	5
College				
Total	46	20	31	3
Some	43	21	33	3
Graduate	51	18	28	4
Executive, Professional, Managerial	48	20	30	2
White Collar	42	17	35	6
Blue Collar				
Total	35	17	39	9
Skilled	38	15	41	6
Semi/Unskilled	32	18	38	12
Retired	31	20	37	12

Table 2 (Cont.)

**Which of These Statements Comes Closest to Your View
About Governmental Power Today?**

	Federal government has too much power	Federal government is using about the right amount of power for meeting today's needs	Federal government should use its powers more vigorously to promote the well be- ing of all segments of the people	No Opinion
Total Public	38%	18%	36%	8%
Nielsen Markets				
A	33	19	41	6
B	36	20	35	8
C	45	14	32	8
D	41	16	31	12
Household Income				
Under \$7,000	27	16	42	15
\$7,000-\$9,900	32	19	37	12
\$10,000-\$14,900	39	20	34	7
\$15,000-\$24,900	46	15	36	4
Over \$25,000	46	21	31	2
Region				
Northeast	27	17	47	9
North-Central	41	23	31	5
South	40	16	33	11
West	42	15	37	6
Rural	38	18	33	10
Suburb	40	18	35	7
City				
Total	36	18	39	8
One Family	41	16	35	7
Multifamily	23	21	47	9
Race				
White	39	17	36	7
Nonwhite	24	23	36	16
No Child	36	18	35	11
With Children				
Total	39	18	37	6
12-17	44	15	36	5
6-11	39	18	36	7
Under 6	34	18	41	7
Own Home	41	18	33	8
Rent Home	29	18	44	9

Table 3

Which of These Three Statements About the Ability of State and Local Governments to Deal With Today's Problems Comes Closest to Your View?

	State and local government is too fragmented and disorganized to be effective	State and local government does an adequate job in dealing with today's problems	State and local government should be given more authority because it is closest to the people	No Opinion
Total Public	36%	22%	33%	10%
18-29 Years of Age	37	24	31	8
30-44	40	21	33	6
45-59	36	20	36	8
60 Years or Over	30	20	33	17
Male				
Total	38	22	33	7
18-29 Years of Age	38	23	34	6
30-44	48	23	25	4
45-59	31	23	39	8
60 Years or Over	33	20	36	11
Female				
Total	34	21	33	12
18-29 Years of Age	36	26	29	10
30-44	32	19	40	8
45-59	41	18	33	8
60 Years or Over	27	21	31	22
Employed	40	23	31	6
Housewife	30	19	36	15
High School Graduate or Less				
Total	34	22	33	11
Less than High School Graduate	29	22	32	18
High School Graduate	39	23	34	5
College				
Total	40	20	34	6
Some	43	20	31	6
Graduate	36	19	38	7
Executive, Professional, Managerial White Collar	37	22	35	6
White Collar	40	21	33	6
Blue Collar				
Total	34	23	33	11
Skilled	36	23	34	7
Semi/Unskilled	32	22	32	14
Retired	34	19	34	13

Table 3 (Cont.)

Which of These Three Statements About the Ability of State and Local Governments to Deal With Today's Problems Comes Closest to Your View?

	State and local government is too fragmented and disorganized to be effective	State and local government does an adequate job in dealing with today's problems	State and local government should be given more authority because it is closest to the people	No Opinion
Total Public	36%	22%	33%	10%
Nielsen Markets				
A	38	22	31	9
B	38	20	32	10
C	32	23	35	10
D	31	22	38	9
Household Income				
Under \$7,000	32	22	31	15
\$7,000-\$9,900	31	23	28	17
\$10,00-\$14,900	41	25	28	6
\$15,000-\$24,900	34	20	41	5
Over \$25,000	45	19	33	4
Region				
Northeast	44	19	28	9
North-Central	36	21	36	7
South	30	22	34	14
West	35	26	32	7
Rural	35	24	30	11
Suburb	37	23	33	7
City				
Total	36	20	34	10
One Family	34	21	36	9
Multifamily	40	17	30	13
Race				
White	37	21	34	8
Nonwhite	28	30	23	19
No Child	36	19	33	12
With Children				
Total	36	24	33	8
12-17	37	22	35	6
6-11	36	22	32	10
Under 6	35	25	32	8
Own Home	36	22	34	9
Rent Home	37	20	30	13

Table 4

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

	Favor	Oppose	Don't Know
Total Public	47%	45%	9%
18-29 Years of Age	58	33	9
30-44	48	46	6
45-59	37	56	8
60 Years and Over	40	48	12
Male			
Total	45	47	8
18-29 Years of Age	59	31	9
30-44	44	54	2
45-59	34	57	9
60 Years and Over	36	52	12
Female			
Total	48	43	9
18-29 Years of Age	56	35	9
30-44	51	40	9
45-59	39	54	7
60 Years and Over	43	45	12
Employed	56	37	7
Housewife	39	50	10
High School Graduate or Less			
Total	44	46	10
Less Than High School Graduate	44	42	14
High School Graduate	45	49	6
College			
Total	53	42	5
Some	55	39	6
Graduate	48	48	3
Executive, Professional, Managerial	53	45	3
White Collar	47	46	7
Blue Collar			
Total	47	42	11
Skilled	41	48	11
Semi/Unskilled	53	37	11
Retired	39	51	9

Table 4 (Cont.)

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

	Favor	Oppose	Don't Know
Total Public	47%	45%	9%
Nielsen Markets			
A	57	35	8
B	45	48	7
C	39	52	9
D	34	54	12
Household Income			
Under \$7,000	51	36	13
\$7,000-\$9,900	50	40	10
\$10,000-\$14,900	45	47	8
\$15,000-\$24,900	43	50	7
Over \$25,000	45	51	3
Region			
Northeast	60	32	7
North-Central	41	52	7
South	43	46	11
West	45	47	9
Rural	38	50	12
Suburb	46	46	7
City			
Total	51	41	8
One Family	45	48	7
Multifamily	64	26	10
Race			
White	43	49	8
Nonwhite	75	13	13
No Child	46	46	9
With Children			
Total	48	44	8
12-17	49	44	7
6-11	48	43	9
Under 6	49	43	9
Own Home	41	50	8
Rent Home	61	30	9

Table 5

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

	Federal	State	Local	Don't Know
Total Public	35%	20%	26%	19%
18-29 Years of Age	37	24	25	14
30-44	30	21	29	20
45-59	31	21	30	18
60 Years and Over	41	10	21	28
Male				
Total	38	20	27	15
18-29 Years of Age	39	23	27	11
30-44	33	19	30	18
45-59	30	25	30	15
60 Years and Over	52	9	22	18
Female				
Total	32	20	25	23
18-29 Years of Age	36	26	23	16
30-44	27	23	28	21
45-59	31	19	30	21
60 Years and Over	34	11	20	35
Employed	33	19	31	17
Housewife	28	22	26	25
High School Graduate or Less				
Total	36	18	24	22
Less Than High School Graduate	40	13	18	28
High School Graduate	33	22	29	16
College				
Total	30	25	31	14
Some	33	26	27	14
Graduate	26	22	38	14
Executive, Professional, Managerial	23	25	36	17
White Collar	31	23	33	13
Blue Collar				
Total	35	21	23	21
Skilled	36	24	24	17
Semi/Unskilled	35	18	22	25
Retired	45	12	19	24

Table 5 (Cont.)

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

	Federal	State	Local	Don't Know
Total Public	35%	20%	26%	19%
Nielsen Markets				
A	39	18	25	18
B	34	20	27	19
C	32	21	28	19
D	31	21	24	24
Household Income				
Under \$7,000	47	16	15	22
\$7,000–\$9,900	35	14	28	23
\$10,000–\$14,900	37	22	21	20
\$15,000–\$24,900	28	21	35	16
\$25,000 Plus	23	26	35	15
Region				
Northeast	41	16	26	18
North-Central	30	20	32	18
South	36	18	21	25
West	32	28	27	13
Rural	33	19	24	25
Suburb	31	20	31	18
City				
Total	38	20	24	18
One Family	25	21	26	18
Multifamily	46	18	19	18
Race				
White	33	20	28	18
Nonwhite	44	18	9	29
No Child	35	16	26	23
With Children				
Total	34	23	27	17
12-17	37	21	27	15
6-11	28	24	28	19
Under 6	33	24	24	19
Own Home	33	19	28	19
Rent Home	39	20	21	20

THE POLL

This report presents the findings of a personal interview research survey conducted among a probability sample of 2,110 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 11 through May 30, 1977, by members of the Opinion Research Corporation national interviewing staff. All interviews were conducted in the homes of respondents, using a thoroughly pretested questionnaire.

The most advanced probability sampling techniques were employed in the selection of interviewing households and random selection of a designated respondent within the household. One callback was required in all cases where the originally designated respondent was not available at the time of the initial call to that housing unit. Only one interview was conducted per household. To further ensure the representativeness of the sample, data were subject to ORC's weighting program, which takes into account probability of being at home and six different demographic variables. Therefore, the results may be projected to the total U.S. population of men and women, 18 years of age or over.

Introduction to Detailed Findings

The tables contained in this report present detailed findings of the survey results. Where percentages add to more than 100, it is because of multiple answers.

The following definitions are provided for some of the standard sidebreaks by which the data are analyzed. Other sidebreaks are self-explanatory.

Occupation refers to the occupation of the chief wage earner in the family. The 1978 questionnaire uses the Hollingshead classifications shown at the left below; the sidebreak collapses them as shown at the right and adds a retired classification.

The *city size* groups all respondents into one of three major categories — rural, suburb, or city — and is based on interviewer observation of the respondent's location in terms of rural, suburb and city, and the age and type of dwelling.

City dwellers are divided into two groups — those living in single family versus multi-family dwellings.

The four geographic regions are comprised as follows: Northeast — Maine, New Hampshire, Vermont, Massachusetts, Rhode Island, Connecti-

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Hollingshead Classification

Higher Executives, Large Business Owners, Major Professionals

Business Manager, Medium Business Owners, Lesser Professionals

Administrative, Small Business Owners, Semiprofessionals

Clerical/Sales Workers, Technicians, Little Business Owners

Skilled Manual Employees

Machine Operators, Semiskilled Employees

Unskilled Employees

Sidebreak Groupings

Executive/Professional/Managerial

White Collar

Blue Collar
Skilled
Semi/Unskilled

Retired

cut, 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.

The *Nielsen Market Size* groups respondents by A.C. Nielsen Company market size:

- A — All counties comprising the 25 largest metropolitan areas;
 - B — All other counties having a population of 150,000 or more, or that form part of a metropolitan area having a total population of 150,000 or more;
 - C — All other counties having a population of 35,000 or more, or forming part of a metropolitan area having a population of 35,000 or more; and
 - D — All remaining counties in the country.
- Income* groups respondents by total family income in 1977, before taxes.

APPENDIX TABLES
Detailed Results
of
1972-77 Surveys

APPENDIX TABLE A

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

	Federal	State	Local	Don't Know
Total Public	36%	20%	26%	18%
18-29 Years of Age	33	27	25	14
30-44	29	22	33	16
45-59	37	16	27	20
60 Years and Over	45	13	18	25
Male				
Total	42	17	28	13
18-29 Years of Age	36	27	27	10
30-44	37	18	36	9
45-59	48	10	30	12
60 Years and Over	50	10	21	19
Female				
Total	30	24	24	23
18-29 Years of Age	31	28	24	18
30-44	24	25	31	20
45-59	26	23	23	27
60 Years and Over	39	16	13	31
Employed	29	25	26	20
Housewife	28	23	25	25
High School Graduate or Less				
Total	38	21	21	21
Less Than High School Graduate	39	20	16	26
High School Graduate	37	22	26	15
College				
Total	32	20	36	13
Some	35	21	31	14
Graduate	27	19	43	11
Executive, Professional, Managerial	23	24	42	11
White Collar	33	21	32	14
Blue Collar				
Total	36	22	22	20
Skilled	34	21	25	20
Semi/Unskilled	38	22	19	20
Retired	45	15	17	22

APPENDIX TABLE A (Cont.)

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

	Federal	State	Local	Don't Know
Total Public	36%	20%	26%	18%
Nielsen Markets				
A	36	18	25	20
B	36	19	30	15
C	35	23	25	17
D	34	24	22	20
Household Income				
Under 7K	41	20	15	23
7-9.9K	38	21	24	17
10-14.9K	35	23	26	16
15-24.9K	32	19	33	17
25K Plus	27	18	48	8
Region				
Northeast	39	16	26	19
North Central	37	19	27	16
South	34	24	22	20
West	31	22	29	17
Rural	33	25	20	23
Suburb	34	20	28	17
City				
Total	38	20	25	17
One Family	36	18	29	17
Multifamily	42	22	18	18
Race				
White	35	21	27	18
Nonwhite	42	18	18	21
No Child	39	18	23	19
With Children				
Total	31	23	29	17
12-17	32	22	29	16
6-11	32	23	27	17
Under 6	29	25	29	17
Own Home	35	18	29	18
Rent Home	38	25	19	18

APPENDIX TABLE A-1

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

	March 1976				May 1975				April 1974				May 1973				March 1972			
	1.	2.	3.	4.	1.	2.	3.	4.	1.	2.	3.	4.	1.	2.	3.	4.	1.	2.	3.	4.
Total U.S. Public	36	20	25	19	38	20	25	17	29	24	28	19	35	18	25	22	39	18	26	17
Men	39	19	26	17	40	21	26	13	34	23	28	15	37	20	26	17	43	17	28	12
Women	33	21	24	22	36	21	23	20	25	26	27	22	33	17	24	26	37	18	24	21
18—29 Years of Age	36	26	25	13	38	26	24	12	30	27	27	16	38	21	23	18	40	23	24	13
30—39	31	23	30	16	36	22	28	14	23	24	32	21	33	20	26	21	41	19	23	17
40—49	33	22	28	19	40	18	27	15	31	23	30	16	35	20	26	19	39	15	30	16
50—59	32	17	24	27	40	18	29	13	31	24	28	17	31	17	31	21	35	16	32	17
60 Years or Over	43	12	19	26	38	16	18	28	30	21	24	25	37	14	19	30	41	14	22	23
Less Than High School Complete	43	16	16	26	41	16	19	24	31	22	20	27	37	16	19	28	38	17	23	22
High School Complete	33	24	26	17	37	22	27	14	27	27	31	15	35	20	27	18	41	19	27	13
Some College	31	21	36	13	37	22	29	12	29	24	35	12	34	21	30	15	38	19	30	13
Professional	27	27	34	13	35	24	31	10	22	28	34	16	30	22	37	11	43	19	25	13
Managerial	29	17	40	14	37	21	31	11	29	24	34	13	34	19	30	17	34	22	32	12
Clerical, Sales	32	27	25	16	43	21	25	11	25	28	31	16	34	17	28	21	41	18	26	15
Craftsman, Foreman	35	25	22	18	35	20	30	15	28	25	29	18	33	21	27	19	37	21	26	16
Other Manual, Service	37	17	22	24	41	21	19	19	33	21	25	21	37	18	22	23	41	15	25	19
Farmer, Farm Laborer	30	27	29	21	35	26	26	13	18	22	27	33	23	28	20	29	40	14	27	19

Rural	34	21	30	16	37	21	24	18	—	—	—	—	—	—	—	—	—	—		
Old Suburb	33	24	24	20	38	21	25	16	—	—	—	—	—	—	—	—	—	—		
New Suburb	24	24	34	18	36	24	31	9	—	—	—	—	—	—	—	—	—	—		
City—1 Family	40	18	25	17	38	22	25	15	—	—	—	—	—	—	—	—	—	—		
City—Multifamily	30	26	20	24	49	13	20	18	—	—	—	—	—	—	—	—	—	—		
City—Apartment	46	13	17	24	35	17	25	23	—	—	—	—	—	—	—	—	—	—		
Nonmetro—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	36	18	24	24	42	16	24	18	28	22	25	25	34	16	28	22	43	12	24	21
North Central	34	22	27	18	34	24	27	15	30	22	35	13	37	16	26	21	38	21	29	12
South	39	22	22	17	42	19	20	19	29	27	22	22	37	19	21	23	36	19	27	18
West	34	17	31	18	34	23	29	14	28	27	28	17	30	25	26	19	42	21	21	16
Under \$5,000 Family Income	42	17	19	24	37	19	17	27	32	26	21	21	37	15	16	32	42	18	19	21
\$5,000—\$6,999	50	13	13	24	43	14	22	21	34	20	29	17	38	20	18	24	48	17	19	16
\$7,000—\$9,999	34	19	26	21	41	20	26	13	27	23	24	26	35	18	23	24	37	19	29	15
\$10,000—\$14,999	34	24	22	20	37	22	26	15	25	28	30	17	35	22	29	14	36	16	31	17
\$15,000 or Over	30	23	35	13	37	23	31	9	29	22	35	14	33	18	33	16	39	20	29	12
White	35	21	27	17	37	21	25	17	28	24	30	18	35	19	27	19	38	19	26	17
Nonwhite	46	11	10	33	44	18	20	18	34	24	11	31	40	16	11	33	52	10	20	18
No Children in Household	38	19	23	21	39	19	22	20	29	23	27	21	35	18	23	24	39	17	25	19
With Children Under 18	34	22	27	18	37	23	27	13	29	26	28	17	35	19	26	20	40	19	26	15
With Teenagers 12-17	32	21	28	19	38	22	27	13	31	22	28	19	35	18	25	22	38	18	28	16
Own Home	34	21	27	19	39	21	24	16	29	24	30	17	34	17	28	21	38	18	28	16
Rent Home	41	19	19	21	37	20	24	19	30	24	23	23	36	22	19	23	43	19	20	18

APPENDIX 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?

	Decrease Services and Taxes	Keep Taxes and Services About Where They Are	Increase Services and Raise Taxes	No Opinion
Total Public	31%	52%	4%	13%
18-29 Years of Age	30	51	5	14
30-44	31	54	3	12
45-59	35	49	3	13
60 Years or Over	29	56	3	12
Male				
Total	35	51	4	10
18-29 Years of Age	37	49	5	9
30-44	36	51	4	10
45-59	38	50	3	10
60 Years or Over	29	56	4	11
Female				
Total	28	53	3	16
18-29 Years of Age	24	52	5	19
30-44	28	57	2	13
45-59	31	49	3	16
60 Years or Over	29	56	2	13
Employed	29	52	4	15
Housewife	28	54	2	15
High School Graduate or Less				
Total	30	53	3	14
Less than High School Graduate	32	49	2	17
High School Graduate	28	57	4	11
College				
Total	34	51	4	11
Some	32	54	2	12
Graduate	36	47	8	9
Executive, Professional, Managerial	37	52	4	7
White Collar	35	51	4	10
Blue Collar				
Total	29	51	4	16
Skilled	27	56	4	13
Semi/Unskilled	30	47	4	19
Retired	29	56	2	13

APPENDIX TABLE B (Cont.)

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

	Decrease Services and Taxes	Keep Taxes and Services About Where They Are	Increase Services and Raise Taxes	No Opinion
Total Public	31%	52%	4%	13%
Nielsen Markets				
A	29	54	4	14
B	35	52	5	9
C	31	54	1	14
D	30	49	5	16
Household Income				
Under 7K	27	51	4	18
7-9.9K	32	51	3	13
10-14.9K	31	58	2	9
15-24.9K	33	52	3	12
25K Plus	38	50	6	6
Region				
Northeast	33	48	3	15
North Central	27	61	4	8
South	32	51	4	13
West	33	46	3	18
Rural	37	45	3	15
Suburb	31	55	4	10
City				
Total	29	53	3	15
One Family	30	55	3	12
Multifamily	28	48	5	20
Race				
White	33	53	3	11
Nonwhite	22	49	6	23
Total Public	31	52	4	13
No Child				
	30	54	3	13
With Children				
Total	32	50	4	13
12-17	33	52	4	11
6-11	28	53	5	14
Under 6	32	49	5	14
Own Home	32	54	3	11
Rent Home	30	48	5	17

APPENDIX 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?
(in percent)

	1. State Income Tax 2. State Sales Tax 3. State Property Tax					4. Other 5. Don't Know				
	March 1976					March 1972				
	1.	2.	3.	4.	5.	1.	2.	3.	4.	5.
Total U.S. Public	25	45	10	6	14	25	46	14	5	10
Men	27	44	11	6	12	29	43	14	6	8
Women	24	45	9	6	16	22	48	13	4	13
18—29 Years of Age	27	43	17	5	9	29	38	23	2	8
30—39	23	48	9	7	13	26	47	14	4	9
40—49	28	45	8	8	11	25	49	10	6	10
50—59	18	51	7	6	18	20	50	11	7	12
60 Years or Over	26	40	6	5	23	25	47	8	6	14
Less Than High School Complete	23	38	10	5	24	24	44	13	5	14
High School Complete	24	49	10	6	12	25	49	13	4	9
Some College	30	48	10	7	5	27	45	16	5	7
Professional	30	49	10	5	6	27	48	11	7	7
Managerial	23	51	10	8	8	25	47	17	3	8
Clerical, Sales	24	43	16	6	11	22	47	17	5	9
Craftsman, Foreman	25	53	9	6	7	24	48	12	6	10
Other Manual, Service	24	41	12	6	17	26	43	14	4	13
Farmer, Farm Laborer	13	49	9	6	23	34	37	21	1	7
Nonmetro—Rural	22	51	8	6	14	25	45	15	3	12
—Urban	29	44	7	4	16	22	50	10	5	13
Metro—50,000—999,999	15	60	8	11	6	26	49	12	5	8
—1,000,000 or Over	27	45	11	6	11	26	42	16	5	11
Northeast	28	37	12	6	17	28	38	16	5	13
North Central	26	48	9	6	12	27	50	8	5	10
South	20	47	11	5	17	23	43	18	5	11
West	30	46	8	8	9	22	54	13	4	7
Under \$5,000 Family Income	26	32	12	4	27	26	40	16	6	12
\$5,000—\$6,999	20	45	8	6	21	21	46	18	3	12
\$7,000—\$9,999	23	44	13	7	13	27	46	12	5	10
\$10,000—\$14,999	24	50	10	7	9	26	49	11	5	9
\$15,000 or Over	26	52	8	8	6	23	51	13	5	8
White	25	47	10	6	12	25	46	14	5	10
Nonwhite	24	30	9	10	27	24	42	16	4	14
No Children in Household	25	43	10	6	16	24	44	15	5	12
With Children Under 18	25	47	10	6	12	26	48	13	4	9
With Teenagers 12-17	27	44	9	6	14	25	49	11	5	10
Own Home	27	49	6	6	12	25	51	9	5	10
Rent Home	20	35	19	6	20	25	36	24	4	11

APPENDIX 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?

(in percent)

	1. Favor			2. Oppose			3. No Opinion		
	March 1976			May 1975					
	1.	2.	3.	1.	2.	3.	1.	2.	3.
Total U.S. Public	60	21	19	55	22	23	55	22	23
Men	62	23	15	59	25	16	59	25	16
Women	58	20	22	51	20	29	51	20	29
18—29 Years of Age	64	21	15	59	19	22	59	19	22
30—39	63	20	17	57	27	16	57	27	16
40—49	61	24	15	53	26	21	53	26	21
50—59	62	20	18	58	26	16	58	26	16
60 Years or Over	53	20	27	46	18	36	46	18	36
Less Than High School Complete	53	20	27	45	22	33	45	22	33
High School Complete	60	23	17	60	23	17	60	23	17
Some College	70	21	9	60	23	17	60	23	17
Professional	67	21	12	66	21	13	66	21	13
Managerial	61	23	16	67	22	11	67	22	11
Clerical, Sales	60	23	17	59	23	18	59	23	18
Craftsman, Foreman	62	26	12	52	27	21	52	27	21
Other Manual, Service	61	20	19	55	25	20	55	25	20
Farmer, Farm Laborer	60	12	28	45	29	26	45	29	26
Rural	60	20	20	47	27	26	47	27	26
Old Suburb	55	23	22	58	20	22	58	20	22
New Suburb	58	28	14	55	31	14	55	31	14
City—1 Family	64	20	16	57	23	20	57	23	20
City—Multifamily	60	20	20	57	29	14	57	29	14
City—Apartment	69	16	15	55	15	30	55	15	30
Northeast	62	16	22	58	17	25	58	17	25
North Central	61	21	18	51	28	21	51	28	21
South	62	20	18	54	21	25	54	21	25
West	53	31	16	57	23	20	57	23	20
Under \$5,000 Family Income	54	18	28	48	14	38	48	14	38
\$5,000—\$6,999	64	18	18	55	16	29	55	16	29
\$7,000—\$9,999	58	24	18	53	23	24	53	23	24
\$10,000—\$14,999	60	24	16	54	29	17	54	29	17
\$15,000 or Over	67	21	12	61	27	12	61	27	12
White	61	21	18	55	23	22	55	23	22
Nonwhite	54	20	26	53	17	30	53	17	30
No Children in Household	59	21	20	53	20	27	53	20	27
With Children Under 18	61	22	17	57	25	18	57	25	18
With Teenagers 12-17	60	21	19	58	25	17	58	25	17
Own Home	58	23	19	53	26	21	53	26	21
Rent Home	65	17	18	57	16	27	57	16	27

APPENDIX TABLE E

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

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

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	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
Nonmetro--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
Nonwhite	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

APPENDIX TABLE F

Which Do You Think is the Worst Tax — That is, the Least Fair?

	Federal Income Tax	State Income Tax	State Sales Tax	Local Property Tax	Don't Know
Total Public	28%	11%	17%	33%	11%
18-29 Years of Age	29	10	18	35	9
30-44	34	15	16	29	6
45-59	32	11	14	33	10
60 Years and Over	18	7	20	34	20
Male					
Total	28	11	18	36	7
18-29 Years of Age	29	10	18	40	3
30-44	32	16	15	33	4
45-59	29	11	15	38	7
60 Years and Over	21	9	23	31	16
Female					
Total	29	10	17	30	14
18-29 Years of Age	28	9	19	30	14
30-44	35	15	18	26	7
45-59	34	10	14	28	14
60 Years and Over	15	4	17	38	26
Employed	31	10	19	30	10
Housewife	29	13	17	27	13
High School Graduate or Less					
Total	26	11	19	31	23
Less Than High School Graduate	23	11	20	29	17
High School Graduate	29	11	17	33	10
College					
Total	33	10	15	35	6
Some	33	12	14	35	6
Graduate	34	8	16	36	7
Executive, Professional, Managerial	29	8	14	42	6
White Collar	34	13	14	32	7
Blue Collar					
Total	30	11	19	31	10
Skilled	31	13	16	33	7
Semi/Unskilled	28	10	21	29	12
Retired	19	9	21	33	18

APPENDIX TABLE F (Cont.)

Which Do You Think is the Worst Tax — That is, the Least Fair?

	Federal Income Tax	State Income Tax	State Sales Tax	Local Property Tax	Don't Know
Total Public	28%	11%	17%	33%	11%
Nielsen Markets					
A	25	13	16	34	11
B	31	9	17	33	9
C	28	10	18	35	10
D	31	9	20	25	15
Household Income					
Under 7K	22	8	21	30	18
7-9.9K	28	11	19	30	12
10-14.9K	31	10	18	37	4
15-24.9K	33	13	14	32	8
25K Plus	31	13	14	38	3
Region					
Northeast	20	17	23	28	13
North Central	32	9	15	37	8
South	33	10	17	25	14
West	25	7	15	45	7
Rural	27	10	17	36	10
Suburb	27	11	15	35	11
City					
Total	30	10	20	29	11
One Family	29	10	20	31	10
Multifamily	31	12	18	25	14
Race					
White	28	11	17	34	10
Nonwhite	27	10	20	23	20
No Child	26	9	17	34	14
With Children					
Total	31	11	18	32	8
12-17	31	13	18	31	8
6-11	32	13	18	30	7
Under 6	29	10	17	34	9
Own Home	27	10	17	36	10
Rent Home	30	12	18	26	14

APPENDIX TABLE F-1

Which do You Think is the Worst Tax – That is, the Least Fair?
(in percent)

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

APPENDIX 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?

- (in percent)
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
Nonmetro-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
Nonwhite	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

APPENDIX TABLE H

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

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
Nonmetro-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
Nonwhite	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

APPENDIX 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?**

(in percent)

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
Nonmetro-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
Nonwhite	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

APPENDIX TABLE J

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

	Favor	Oppose	Don't Know
Total Public	43%	44%	12%
18-29 Years of Age	55	36	9
30-44	41	48	10
45-59	39	48	13
60 Years and Over	33	48	18
Male			
Total	45	47	8
18-29 Years of Age	57	38	5
30-44	43	52	4
45-59	42	49	9
60 Years and Over	33	52	15
Female			
Total	42	42	16
18-29 Years of Age	54	34	13
30-44	40	45	15
45-59	37	46	17
60 Years and Over	33	44	23
Employed	44	41	16
Housewife	39	45	16
High School Graduate or Less			
Total	43	43	15
Less Than High School Graduate	42	39	19
High School Graduate	43	47	10
College			
Total	45	47	8
Some	46	44	10
Graduate	44	52	4
Executive, Professional, Managerial	43	50	6
White Collar	43	47	10
Blue Collar			
Total	47	41	12
Skilled	40	48	12
Semi/Unskilled	53	35	13
Retired	35	46	19

APPENDIX TABLE J (Cont.)

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

	Favor	Oppose	Don't Know
Total Public	43%	44%	12%
Nielsen Markets			
A	48	40	12
B	38	53	9
C	42	48	10
D	42	35	23
Household Income			
Under 7K	45	35	19
7-9.9K	49	39	12
10-14.9K	44	48	7
15-24.9K	40	51	9
25K Plus	37	58	5
Region			
Northeast	58	34	8
North Central	38	48	13
South	38	47	15
West	41	47	11
Rural	38	52	9
Suburb	43	45	12
City			
Total	45	41	14
One Family	37	48	15
Multifamily	60	28	12
Race			
White	41	47	11
Nonwhite	58	24	18
No Child	42	45	13
With Children			
Total	44	44	12
12-17	45	44	12
6-11	44	44	11
Under 6	41	47	12
Own Home	37	50	13
Rent Home	56	33	11

APPENDIX TABLE J-1

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

(in percent)

	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
Nonwhite	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

APPENDIX TABLE K

Some States have Passed Laws Which Give Special Tax Breaks or Other Incentives to Industries That Will Locate Facilities or Expand Present Operations in the State. Do You Favor or Oppose This Policy?

	Favor	Oppose	No Opinion
Total Public	50%	36%	14%
18-29 Years of Age	51	38	12
30-44	54	35	11
45-59	51	36	13
60 Years or Over	45	33	22
Male			
Total	56	35	9
18-29 Years of Age	57	36	8
30-44	61	34	5
45-59	57	37	7
60 Years and Over	49	36	15
Female			
Total	46	36	19
18-29 Years of Age	45	40	15
30-44	50	35	15
45-59	46	34	19
60 Years and Over	40	30	29
Employed	46	40	14
Housewife	47	34	19
High School Graduate or Less			
Total	46	38	16
Less than High School Graduate	44	36	20
High School Graduate	49	39	12
College			
Total	59	31	9
Some	56	33	11
Graduate	64	28	7
Executive, Professional, Managerial	64	30	6
White Collar	52	39	9
Blue Collar			
Total	47	38	15
Skilled	51	36	13
Semi/Unskilled	44	40	16
Retired	46	34	20

APPENDIX TABLE K (Cont.)

Some States Have Passed Laws Which Give Special Tax Breaks or Other Incentives to Industries That Will Locate Facilities or Expand Present Operations in the State. Do You Favor or Oppose This Policy?

	Favor	Oppose	No Opinion
Total Public	50%	36%	14%
Nielsen Markets			
A	52	34	14
B	49	39	12
C	50	37	13
D	50	31	20
Household Income			
Under 7K	43	35	22
7-9.9K	47	37	16
10-14.9K	55	37	9
15-24.9K	54	37	9
25K Plus	61	31	7
Region			
Northeast	57	30	13
North Central	48	38	13
South	52	30	18
West	42	49	9
Rural	43	42	15
Suburb	53	33	13
City			
Total	50	35	15
One Family	49	37	14
Multifamily	52	33	15
Race			
White	51	37	12
Nonwhite	47	29	25
No Child	51	35	15
With Children			
Total	50	36	14
12-17	51	34	14
6-11	58	30	13
Under 6	47	40	13
Own Home	49	38	14
Rent Home	54	31	15

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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 re-appointed.

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.