

A COMMISSION SURVEY

1979

**CHANGING
PUBLIC ATTITUDES
ON GOVERNMENTS
AND TAXES**

**Advisory Commission on
Intergovernmental Relations**
WASHINGTON, D.C. 20575 • 1979



S-8

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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.

Wayne F. Anderson
Executive Director

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HIGHLIGHTS

For the eighth consecutive year ACIR has participated in a general public caravan survey. The poll consists of personal interviews with 2,022 adults conducted by the Opinion Research Corporation during May and June, 1979. The results of the five questions on tax and other fiscal matters ranged from the surprising to the expected as the following highlights will show.

1

Rating Governments

For the first time since 1972, when ACIR began its annual polling, the federal government trailed local government on the question "From which level of government do you get the most for your money?" After an unbroken record of winning marks on relative effectiveness, the federal government dropped to the low point in public esteem — 29% — registered previously only in our 1974 poll (Table 1).

Table 1

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 1979	May 1978	May 1977	March 1976	May 1975	April 1974	May 1973	March 1972
Federal	29	35	36	36	38	29	35	39
Local	33	26	26	25	25	28	25	26
State	22	20	20	20	20	24	18	18
Don't Know	16	19	18	19	17	19	22	17

Table 2

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

Percent of Respondents by Region

	Northeast	North-Central	South	West
Federal	38	25	31	18
State	16	18	26	27
Local	30	40	27	40
Don't Know	16	17	16	15

The public estimate of local government's performance reached its all time, high mark in ACIR's 1979 poll. Even in the Nixon-Watergate period, when the federal rating dropped notably, local government performance did not get as high marks as it does currently.

State government's rating improved modestly over its level of recent years. But, this level of government continues to rank behind the local and federal level as it has since ACIR began asking this question.

The regional pattern of responses to this question demonstrates sharp variations in public perception of the three levels of government. Interestingly, the Northeast continues its previously established tendency to back the federal government most heavily. The North-Central and West regions clearly are local government partisans (Table 2). State government enjoys more support than the federal government in the West.

Among classes of respondents, local government drew its strongest support from the college

educated, the suburban resident, and the home owner (Appendix Table A-1).

Rating Major Taxes

By the time of ACIR's 1979 poll, the purgative powers of Proposition 13 had apparently had substantial effect. The turnaround between 1978 and 1979 in public sentiment on the property tax is remarkable. After years of neck-and-neck competition over the designation as the worst tax, the federal personal income tax emerged clearly as the most unpopular in ACIR's 1979 poll results (Table 3). This is not entirely startling since the ACIR poll pits one type of tax against the others. Results on this question are all relative—when one tax draws more support, others must draw less.

The regional distribution of responses to the worst tax question shows decided turnarounds among respondents. The West's opinion of the property tax and the federal income tax did a flip flop—antiproperty tax feeling dropped sharp-

Table 3

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

Percent of U.S. Public

	May 1979	May 1978	May 1977	May 1975	April 1974	May 1973	March 1972
Federal Income Tax	37	30	28	28	30	30	19
State Income Tax	8	11	11	11	10	10	13
State Sales Tax	15	18	17	23	20	20	13
Local Property Tax	27	32	33	29	28	31	45
Don't Know	13	10	11	10	14	11	11

Table 4

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

Percent of Respondents by Region

	Local Property Tax			
	Northeast	North-Central	South	West
May 1978	27	35	27	44
May 1979	29	30	25	24
	Federal Income Tax			
	Northeast	North-Central	South	West
May 1978	25	34	33	23
May 1979	27	38	38	45

ly while the antifederal income tax response increased dramatically (Table 4).

What are the primary factors responsible for the relative rise in the unpopularity of the income tax and the rather dramatic decline in antiproperty tax attitudes? Four explanations appear plausible.

1. The Proposition 13 explosion in the West reduced the pent-up antiproperty tax feeling in that region of the country.
2. Growth in local property tax collections slowed due both to (a) more conservative spending policies at the local level, and (b) limitations on local tax and spending authority in several states.
3. Many state legislatures have enacted new property tax relief measures and/or expanded old programs.
4. Individual income tax liabilities continue

to grow as inflation automatically pushes taxpayers into higher income tax brackets.

Again, a note of caution must be struck. The poll pits one type of tax against others in a "zero sum" game.

3

Rating Direction of Tax And Spending Trends

The overwhelming proportion of the American public continues to support a "go slow" policy on taxes and spending. When asked to choose among options after considering all government services on the one hand and taxes on the other, 85% of the respondents wanted to either decrease services and taxes or keep them where they are. This aggregate percentage response for the two options is slightly higher than the similar aggregate in 1977 and 1975 (Table 5). A larger

Table 5

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 U.S. Public			
	May 1979	May 1977	March 1976	May 1975
Decrease Services and Taxes	39	31	30	38
Keep Taxes and Services About Where They Are	46	52	51	45
Increase Services and Taxes	6	4	5	5
No Opinion	9	13	14	12

percentage of respondents were willing to accept cuts in taxes and services in 1979 than in any previous year in which this question was asked.

The lowest percentage support for decreasing services (30%) occurred among nonwhites. The highest percentage for decreasing services and taxes (46%) showed up among men 30 to 44 years of age and for the West among the regions (*Appendix Table B*).

Rating General Revenue Sharing

General Revenue Sharing continues to enjoy the support of a majority (51%) of the American public. But, a larger percentage of respondents (30% in 1979) than in previous ACIR polls dating back to 1973 oppose the concept (*Table 6*).

Rating Special Federal Aid To Distressed Cities

The American public remains about equally divided on whether there should be special federal aid for fiscally distressed central cities (*Table 7*). In the 1979 ACIR poll 44% favored the idea, 43% opposed it.

Among respondent groups, the idea draws greatest support in the Northeast region, where much of the presumed benefit would occur. Strongest opposition appears in the North-Central and West regions. The response in the North-Central region is somewhat surprising because a number of the distressed cities are in states comprising that region. The aged opposed the idea with substantially greater frequency than younger respondents (*Appendix Table I*).

4

Table 6

In Addition to Providing Certain Monies 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 \$7 Billion a Year to Use as They Think Best. Do You Favor or Oppose This Revenue Sharing Form of Federal Aid?*

Percent of U.S. Public

	May 1979*	March 1976	May 1975	April 1974	May 1973
Favor	51	60	55	65	56
Oppose	30	21	22	13	18
No Opinion	19	19	23	22	26

*Wording varied slightly in previous years.

Table 7

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

Percent of U.S. Public

	May 1979	May 1977	March 1976
Favor	44	43	48
Oppose	43	44	40
Don't Know	12	12	12

THE POLL

This report presents the findings of a personal interview research survey conducted among a probability sample of 2,022 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 14 through June 4, 1979, 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 1979 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-

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 1978, before taxes.

APPENDIX TABLES:

Detailed Results of 1979-72 Surveys

APPENDIX TABLE A-1

1979-77

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

(in percent)

	1. Federal				2. State				3. Local				4. Don't Know			
	May 1979				May 1978				May 1977							
	1.	2.	3.	4.	1.	2.	3.	4.	1.	2.	3.	4.				
Total Public*	29	22	33	16	35	20	26	19	36	20	26	18				
18-29 Years of Age*	29	25	36	10	37	24	25	14	33	27	25	14				
30-44	27	23	38	12	30	21	29	20	29	22	33	16				
45-59	27	22	33	19	31	21	30	18	37	16	27	20				
60 Years and Over*	32	15	26	27	41	10	21	28	45	13	18	25				
Male																
Total*	31	21	33	14	38	20	27	15	42	17	28	13				
18-29 Years of Age	31	24	37	8	39	23	27	11	36	27	27	10				
30-44	29	24	38	8	33	19	30	18	37	18	36	9				
45-59	32	21	28	20	30	25	30	15	48	10	30	12				
60 Years and Over	35	13	28	20	52	9	22	18	50	10	21	19				
Female																
Total*	26	22	34	18	32	20	25	23	30	24	24	23				
18-29 Years of Age	28	25	35	12	36	26	23	16	31	28	24	18				
30-44	25	23	37	15	27	23	28	21	24	25	31	20				
45-59	23	23	37	17	31	19	30	21	26	23	23	27				
60 Years and Over	29	17	24	30	34	11	20	35	39	16	13	31				
Employed	24	23	37	16	33	19	31	17	29	25	26	20				
Housewife	24	23	38	16	28	22	26	25	28	23	25	25				
High School Grad or Less																
Total	32	20	30	18	36	18	24	22	38	21	21	21				
Less Than Grad*	36	18	21	25	40	13	18	28	39	20	16	26				
High School Grad*	28	22	37	13	33	22	29	16	37	22	26	15				
College																
Total*	21	26	43	11	30	25	31	14	32	20	36	13				
Some	22	26	41	11	33	26	27	14	35	21	31	14				
Grad	19	25	46	11	26	22	38	14	27	19	43	11				
Executive, Prof, Manager*	22	27	43	9	23	25	36	17	23	24	42	11				
White Collar	26	20	43	12	31	23	33	13	33	21	32	14				

Blue Collar												
Total	30	24	30	17	35	21	23	21	36	22	22	20
Skilled	27	25	32	15	36	24	24	17	34	21	25	20
Semi/Unskilled	31	23	27	18	35	18	22	25	38	22	19	20
Retired	35	16	25	24	45	12	19	24	45	15	17	22
Nielsen Markets												
A	30	16	37	17	39	18	25	18	36	18	25	20
B	31	23	31	15	34	20	27	19	36	19	30	15
C	29	22	35	15	32	21	28	19	35	23	25	17
D	21	31	30	18	31	21	24	24	34	24	22	20
Household Income												
Under 7K	37	15	21	26	47	16	15	22	41	20	15	23
7-9.9K*	32	18	33	17	35	14	28	23	38	21	24	17
10-14.9K*	30	22	34	15	37	22	21	20	35	23	26	16
15-24.9K	24	28	37	10	28	21	35	16	32	19	33	17
25K Plus	22	23	44	12	23	26	35	15	27	18	48	8
Region												
Northeast*	38	16	30	16	41	16	26	18	39	16	26	19
North-Central*	25	18	40	17	30	20	32	18	37	19	27	16
South*	31	26	27	16	36	18	21	25	34	24	22	20
West*	18	27	40	15	32	28	27	13	31	22	29	17
Rural*	20	31	27	22	33	19	24	25	33	25	20	23
Suburb	27	21	40	12	31	20	31	18	34	20	28	17
City												
Total	33	18	32	16	38	20	24	18	38	20	25	17
One Family*	30	18	35	16	25	21	26	18	36	18	29	17
Multifamily*	39	19	25	16	46	18	19	18	42	22	18	18
Race												
White*	26	22	36	15	33	20	28	18	35	21	27	18
Nonwhite*	46	18	13	22	44	18	9	29	42	18	18	21
No Child*	29	21	33	17	35	16	26	23	39	18	23	19
With Children												
Total	29	23	34	14	34	23	27	17	31	23	29	17
12-17*	30	23	33	14	37	21	27	15	32	22	29	16
6-11	27	23	36	14	28	24	28	19	32	23	27	17
Under 6	30	24	36	9	33	24	24	19	29	25	29	17
Own Home*	25	22	37	15	33	19	28	19	35	18	29	18
Rent Home*	36	20	26	18	39	20	21	20	38	25	19	18

*Comparable category in 1976-72 surveys (see Appendix Table A-2).

APPENDIX TABLE A2
1976-72
From Which Level of Government Do You Feel You Get the Most for Your Money
— Federal, State, or Local?
(in percent)

	1. Federal				2. State				3. Local				4. Don't Know							
	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 Public	36	20	25	19	38	20	25	17	29	24	28	19	35	18	25	22	39	18	26	17
Male	39	19	26	17	40	21	26	13	34	23	28	15	37	20	26	17	43	17	28	12
Female	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 and 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 Grad	43	16	16	26	41	16	19	24	31	22	20	27	37	16	19	28	38	17	23	22
High School Grad	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																				
One Family	40	18	25	17	38	22	25	15	—	—	—	—	—	—	—	—	—	—		
Multifamily	30	26	20	24	49	13	20	18	—	—	—	—	—	—	—	—	—	—		
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
Region																				
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
Household Income																				
5-6.9K	42	17	19	24	37	19	17	27	32	26	21	21	37	15	16	32	42	18	19	21
7-9.9K	50	13	13	24	43	14	22	21	34	20	29	17	38	20	18	24	48	17	19	16
10-14.9K	34	19	26	21	41	20	26	13	27	23	24	26	35	18	23	24	37	19	29	15
15K Plus	34	24	22	20	37	22	26	15	25	28	30	17	35	22	29	14	36	16	31	17
15K Plus	30	23	35	13	37	23	31	9	29	22	35	14	33	18	33	16	39	20	29	12
Race																				
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																				
Under 18	38	19	23	21	39	19	22	20	29	23	27	21	35	18	23	24	39	17	25	19
12-17	34	22	27	18	37	23	27	13	29	26	28	17	35	19	26	20	40	19	26	15
12-17	32	21	28	19	38	22	27	13	31	22	28	19	35	18	25	22	38	18	28	16
Own Home																				
Rent 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

1979-75

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

(in percent)

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

	May 1979				May 1977*				March 1976				May 1975				
	1.	2.	3.	4.	1.	2.	3.	4.	1.	2.	3.	4.	1.	2.	3.	4.	
Total Public	39	46	6	9	31	52	4	13	Total U.S. Public	30	51	5	14	38	45	5	12
18-29 Years of Age	41	43	7	8	30	51	5	14	18-29 Years of Age	32	51	5	12	36	47	6	11
30-44	39	46	5	10	31	54	3	12	30-39	30	53	4	13	42	46	3	9
45-59	40	47	5	8	35	49	3	13	40-49	33	45	7	15	39	47	3	11
60 Years and Over	36	48	5	11	29	56	3	12	50-59	35	45	5	15	43	42	5	10
									60 Years or Over	23	59	3	15	33	45	3	19
Male									Male	32	50	6	12	40	46	4	10
Total	41	44	6	10	35	51	4	10									
18-29 Years of Age	44	41	7	8	37	49	5	9									
30-44	45	40	5	10	36	51	4	10									
45-59	37	48	6	9	38	50	3	10									
60 Years and Over	34	47	5	13	29	56	4	11									
Female									Female	29	52	4	15	37	45	4	14
Total	38	47	5	9	28	53	3	16									
18-29 Years of Age	39	45	8	9	24	52	5	19									
30-44	33	51	6	10	28	57	2	13									
45-59	43	46	3	8	31	49	3	16									
60 Years and Over	38	48	4	10	29	56	2	13									
Employed	36	50	6	8	29	52	4	15									
Housewife	41	48	3	8	28	54	2	15									
High School Grad or Less																	
Total	39	46	5	11	30	53	3	14									
Less than Grad	37	45	4	13	32	49	2	17	Less Than Grad	32	47	4	17	33	46	4	17
High School Grad	40	46	5	9	28	57	4	11	High School Grad	31	53	3	13	43	46	3	8
College																	
Total	41	46	7	6	34	51	4	11									
Some	42	43	8	7	32	54	2	12	Some College	28	53	9	10	40	42	7	11
Grad	40	49	6	5	36	47	8	9									
Executive, Prof, Manager	44	43	6	7	37	52	4	7	Professional	28	52	10	10	36	49	8	7
White Collar	38	47	7	8	35	51	4	10	Managerial	38	46	5	11	44	45	5	6

Blue Collar					Clerical, Sales	31 50 4 15	37 52 3 8
Total	40 45 5 10	29 51 4 16			Craftsman, Foreman	32 50 4 14	42 43 4 11
Skilled	41 46 7 7	27 56 4 13			Other Manual, Service	30 51 4 15	36 49 4 11
Semi/Unskilled	40 44 3 13	30 47 4 19			Farmer, Farm Laborer	39 35 6 20	39 30 5 26
Retired	37 47 5 11	29 56 2 13					
Nielsen Markets							
A	39 47 5 10	29 54 4 14					
B	43 42 7 7	35 52 5 9					
C	36 46 5 13	31 54 1 14					
D	37 51 4 8	30 49 5 16					
Household Income							
Under 7K	36 46 5 14	27 51 4 18		Under 5K	30 52 4 14	31 42 5 22	
7-9.9K	36 49 5 10	32 51 3 13		5-6.9K	25 54 1 20	39 44 3 14	
10-14.9K	39 46 4 10	31 58 2 9		7-9.9K	34 47 5 14	34 53 4 9	
15-24.9K	41 46 6 7	33 52 3 12		10-14.9K	28 52 4 16	39 48 5 8	
25K Plus	44 43 7 6	38 50 6 6		15K Plus	32 52 6 10	46 42 5 7	
Region							
Northeast	39 43 10 9	33 48 3 15		Northeast	28 53 5 14	39 39 5 17	
North-Central	40 49 3 7	27 61 4 8		North-Central	28 50 5 17	39 47 4 10	
South	36 47 6 12	32 51 4 13		South	31 53 4 12	34 50 4 12	
West	45 42 4 9	33 46 3 18		West	37 46 5 12	43 42 5 10	
Rural	41 45 3 12	37 45 3 15		Rural	40 45 4 11	37 48 3 12	
Suburb	42 47 5 6	31 55 4 10		Old Suburb	32 53 5 10	37 50 4 9	
City				New Suburb	29 57 3 11	41 47 4 8	
Total	37 45 7 10	29 53 3 15					
One Family	38 46 6 10	30 55 3 12		One Family	27 53 4 16	42 44 4 10	
Multifamily	36 44 8 12	28 48 5 20		Multifamily	23 59 3 15	43 41 4 12	
				Apartment	29 50 8 13	31 40 9 20	
Race							
White	41 46 5 8	33 53 3 11		White	31 51 5 13	39 46 3 12	
Nonwhite	30 44 7 20	22 49 6 23		Nonwhite	24 48 4 24	33 40 11 16	
No Child	38 49 5 9	30 54 3 13		No Child	28 54 5 13	36 44 5 15	
With Children							
Total	40 44 6 9	32 50 4 13		Under 18	33 48 5 14	40 48 4 8	
12-17	37 49 5 9	33 52 4 11		12-17	37 44 5 14	44 46 2 8	
6-11	37 44 4 14	28 53 5 14					
Under 6	43 43 7 6	32 49 5 14					
Own Home	41 46 5 7	32 54 3 11		Own Home	32 51 4 13	41 46 3 10	
Rent Home	35 44 6 15	30 48 5 17		Rent Home	26 52 5 17	33 45 6 16	
*Surveys prior to 1977 had different subclassifications.							

Blue Collar			Craftsman, Foreman	62	26	12	52	27	21	68	14	18	57	17	26	
Total	49	32	19	Other Manual, Service	61	20	19	55	25	20	66	11	23	55	20	25
Skilled	52	33	16	Farmer, Farm Laborer	60	12	28	45	29	26	53	8	39	40	18	42
Semi/Unskilled	48	31	21													
Retired	44	30	26													
Nielsen Markets																
A	48	32	20													
B	54	29	17													
C	55	28	16													
D	43	32	24													
Household Income																
Under 7K	48	25	27	Under 5K	54	18	28	48	14	38	56	14	30	44	14	42
7-9.9K***	49	27	23	5-6.9K	64	18	18	55	16	29	67	9	24	59	15	26
10-14.9K***	51	33	16	7-9.9K	58	24	18	53	23	24	65	12	23	54	20	26
15-24.9K	54	29	17	10-14.9K	60	24	16	54	29	17	69	12	19	62	20	18
25K Plus	51	37	12	15K Plus	67	21	12	61	27	12	69	16	15	62	21	17
Region																
Northeast***	61	20	19	Northeast	62	16	22	58	17	25	71	8	21	62	14	24
North-Central***	47	35	18	North-Central	61	21	18	51	28	21	69	13	18	50	24	26
South***	49	31	20	South	62	20	18	54	21	25	62	13	25	56	14	30
West***	47	35	17	West	53	31	16	57	23	20	56	19	25	54	23	23
Rural***	52	32	17	Rural	60	20	20	47	27	26	58	10	32	52	16	32
Suburb	52	31	18	Old Suburb	55	23	22	58	20	22						
City				New Suburb	58	28	14	55	31	14						
Total	50	30	21	Nonmetro - Urban							70	15	15	52	23	25
One Family***	46	32	20	One Family	64	20	16	57	23	20						
Multifamily***	54	25	22	Multifamily	60	20	20	57	29	14						
				Apartment	69	16	15	55	15	30						
				Metro - 50,000-999,999							67	13	20	56	16	28
				1,000,000 or over							63	13	24	58	18	24
Race																
White***	50	32	18	White	61	21	18	55	23	22	65	14	21	58	18	24
Nonwhite***	57	17	27	Nonwhite	54	20	26	53	17	30	64	4	32	46	16	38
No Child***	50	31	19	No Child	59	21	20	53	20	27	61	15	24	53	18	29
With Children																
Total***	52	30	18	Under 18	61	22	17	57	25	18	69	11	20	59	18	23
12-17***	54	28	18	12-17	60	21	19	58	25	17	67	12	21	58	18	24
6-11	58	23	19													
Under 6	48	33	19													
Own Home***	50	33	17	Own Home	58	23	19	53	26	21	66	13	21	56	19	25
Rent Home***	52	26	22	Rent Home	65	17	18	57	16	27	64	12	24	55	16	29

*Wording of question varied slightly each year.

**1976-73 surveys had different subclassifications.

***Comparable category in 1976-73 surveys.

APPENDIX TABLE D

1976-72

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		3. State Property Tax			5. Don't Know				
	2. State Sales Tax		4. Other							
	March 1976					March 1972				
	1.	2.	3.	4.	5.	1.	2.	3.	4.	5.
Total Public	25	45	10	6	14	25	46	14	5	10
Male	27	44	11	6	12	29	43	14	6	8
Female	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 and Over	26	40	6	5	23	25	47	8	6	14
Less Than High School Grad	23	38	10	5	24	24	44	13	5	14
Grad	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
Rural	22	51	8	6	14	25	45	15	3	12
Nonmetro—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
Household Income										
5K	26	32	12	4	27	26	40	16	6	12
5-6.9K	20	45	8	6	21	21	46	18	3	12
7-9.9K	23	44	13	7	13	27	46	12	5	10
10-14.9K	24	50	10	7	9	26	49	11	5	9
15K Plus	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 Child	25	43	10	6	16	24	44	15	5	12
Under 18	25	47	10	6	12	26	48	13	4	9
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 E

1974-72

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

(in percent)

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

	April 1974					March 1972				
	1.	2.	3.	4.	5.	1.	2.	3.	4.	5.
Total Public	26	13	24	14	23	36	11	33	7	13
Male	29	13	27	13	19	40	11	32	7	10
Female	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 and Over	26	9	20	15	30	31	8	34	7	20
Less Than High School Grad	24	9	19	15	34	31	12	31	8	18
Grad	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
Clericals, 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
Rural	11	9	26	20	34	19	11	33	15	22
Nonmetro - 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
Household Income Under 5K	28	9	20	13	29	33	12	30	9	16
5-6.9K	27	15	19	12	27	37	11	32	7	13
7-9.9K	23	13	23	14	27	36	14	30	9	11
10-14.9K	26	16	24	15	19	34	10	38	6	12
15K Plus	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 Child in Household	26	12	23	13	25	34	10	33	8	15
Child Under 18	25	15	25	15	20	37	11	33	8	11
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-1

1979-77

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

	1. Federal Income Tax					3. State Sales Tax					5. Don't Know				
	2. State Income Tax					4. Local Property Tax									
	May 1979					May 1978					May 1977				
	1.	2.	3.	4.	5.	1.	2.	3.	4.	5.	1.	2.	3.	4.	5.
Total Public	37	8	15	27	13	30	11	18	32	10	28	11	17	33	11
17-29 Years of Age	42	7	16	25	9	29	10	19	32	10	29	10	18	35	9
30-44	42	9	11	26	13	31	14	21	29	5	34	15	16	29	6
45-59	36	12	15	27	9	35	11	16	32	9	32	11	14	33	10
60 Years and Over	24	6	16	33	21	24	7	17	36	18	18	7	20	34	20
Male															
Total	39	9	14	26	12	31	13	17	32	8	28	11	18	36	7
18-29 Years of Age	48	6	15	23	8	30	12	16	33	9	29	10	18	40	3
30-44	38	9	11	29	13	32	15	19	29	4	32	16	15	33	4
45-59	35	16	15	24	10	34	13	16	35	6	29	11	15	38	7
60 Years and Over	30	4	15	31	20	26	11	19	33	12	21	9	23	31	16
Female															
Total	35	8	15	28	14	29	9	19	32	12	29	10	17	30	14
18-29 Years of Age	37	8	17	26	11	27	8	22	32	11	28	9	19	30	14
30-44	45	8	11	23	13	31	13	22	29	5	35	15	18	26	7
45-59	38	8	16	30	9	36	9	17	29	11	34	10	14	28	14
60 Years and Over	20	8	17	34	21	22	4	15	37	22	15	4	17	38	26
Employed	47	7	14	22	9	32	8	22	31	8	31	10	19	30	10
Housewife	31	10	16	30	13	30	9	14	35	13	29	13	17	27	13
High School Grad or Less															
Total	34	8	15	28	15	26	12	20	31	12	26	11	19	31	13
Less Than Grad	27	8	17	28	20	19	10	21	33	16	23	11	20	29	17
High School Grad	40	8	14	29	10	31	13	19	30	9	29	11	17	33	10
College															
Total	45	9	13	24	8	39	8	14	34	5	33	10	15	35	6
Some	48	10	11	24	7	36	8	14	36	6	33	12	14	35	6
Grad	41	9	17	23	10	43	9	14	32	5	34	8	16	36	7
Executive, Prof, Manager	45	10	13	26	7	39	13	15	29	6	29	8	14	42	6
White Collar	41	11	13	26	9	35	11	16	30	8	34	13	14	32	7

Blue Collar	37	8	15	25	14	28	11	21	32	10	30	11	19	31	10
Total	40	8	17	28	8	34	14	17	28	7	31	13	16	33	7
Skilled	35	9	14	23	20	23	9	23	35	12	28	10	21	29	12
Semi/Unskilled	25	6	18	32	19	22	8	17	38	15	19	9	21	33	18
Retired	40	10	16	23	10	26	15	18	32	9	25	13	16	34	11
Nielsen Markets	37	7	15	28	13	31	10	19	31	9	31	9	17	33	9
A	28	11	13	34	13	30	8	16	35	12	28	10	18	35	10
B	40	5	11	26	18	35	4	20	30	13	31	9	20	25	15
C															
D															
Household Income	26	5	21	26	22	22	7	20	32	19	22	8	21	30	18
Under 7K	28	8	17	28	19	26	11	25	27	10	28	11	19	30	12
7-9.9K	36	12	10	32	10	26	14	18	36	8	31	10	18	37	4
10-14.9K	42	8	14	28	8	34	10	16	36	6	33	13	14	32	8
15-24.9K	47	11	11	24	7	43	13	16	25	5	31	13	14	38	3
25K Plus															
Region	27	10	24	29	10	25	18	21	27	9	20	17	23	28	13
Northeast	38	10	11	30	11	34	11	15	35	7	32	9	15	37	8
North-Central	38	6	13	25	17	33	6	19	27	17	33	10	17	25	14
South	45	9	11	24	11	23	11	19	44	5	25	7	15	45	7
West															
Rural	34	9	8	34	16	28	9	17	34	13	27	10	17	36	10
Suburb	40	9	15	23	13	33	9	18	32	9	27	11	15	35	11
City															
Total	36	8	17	27	12	27	13	19	31	10	30	10	20	29	11
One Family	37	7	13	31	11	30	13	14	34	9	29	10	20	31	10
Multifamily	34	9	26	17	14	21	13	28	25	12	31	12	18	25	14
Race															
White	38	8	14	28	11	32	10	17	33	9	28	11	17	34	10
Nonwhite	30	9	17	19	25	16	13	27	23	23	27	10	20	23	20
No Child	34	9	15	29	13	26	11	17	34	13	26	9	17	34	14
With Children															
Total	41	8	13	26	12	33	11	19	30	7	31	11	18	32	8
12-17	40	10	13	27	11	35	11	18	29	7	31	13	18	31	8
6-11	43	8	12	23	15	31	10	19	31	8	32	13	18	30	7
Under 6	42	7	14	28	9	31	11	21	30	7	29	10	17	34	9
Own Home	37	9	12	30	11	32	11	16	34	9	27	10	17	36	10
Rent Home	36	6	20	20	18	24	11	24	26	14	30	12	18	26	14

*Comparable category in 1975-72 surveys (see Appendix Table F-2).

APPENDIX TABLE F-2

1975-72

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

	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 Public	28	11	23	29	10	30	10	20	28	14	30	10	20	31	11	19	13	13	45	11
Male	30	12	22	29	9	29	9	23	31	10	30	9	19	34	9	19	11	15	44	11
Female	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 and Over	22	9	25	29	20	24	8	21	26	23	21	7	22	34	17	13	9	10	51	17
Less Than Grad	24	10	26	28	16	26	8	22	25	22	27	7	21	30	15	17	11	13	43	16
High School Grad	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																				
One Family	29	11	19	35	8	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Multifamily	21	10	33	29	7	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
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
Region																				
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
Household Income																				
Under 5K	25	9	25	25	19	22	7	24	26	22	23	5	22	28	21	16	9	13	48	15
5-6.9K	31	10	26	25	11	22	8	26	29	15	26	9	26	28	12	18	11	14	44	13
7-9.9K	25	14	27	24	10	30	8	18	30	16	35	12	19	29	8	21	15	13	41	12
10-14.9K	31	12	23	30	7	33	10	17	20	10	30	13	18	33	7	22	15	14	41	8
15K Plus	29	13	18	35	6	38	14	17	27	8	34	10	16	35	6	19	13	14	46	8
Race																				
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																				
Under 18	28	10	24	27	12	29	9	20	28	17	28	9	20	32	12	18	11	12	46	13
12-17	28	13	21	31	8	31	10	19	29	12	32	11	19	29	10	19	14	15	43	10
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

April 1974

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 Public	27	21	6	12	12	12	11	5
Male	26	21	6	14	14	12	8	5
Female	27	21	6	10	11	12	14	4
18-20 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 and Over	33	16	5	9	6	12	14	9
Less Than High School Grad	32	14	5	10	7	12	17	6
Grad	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
Rural	25	18	4	13	8	6	23	9
Nonmetro-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
Household Income Under 5K	32	16	4	11	8	11	17	7
5-6.9K	34	14	3	13	8	11	14	6
7-9.9K	30	19	7	11	11	12	9	4
10-14.9K	22	25	8	14	13	11	8	3
15K Plus	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 Child in Household	28	20	5	10	11	13	12	5
Child Under 18	24	22	7	13	13	10	10	4
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

March 1972

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 Public	32	14	44	10
Male	35	17	40	8
Female	29	11	48	12
18-20 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 and Over	34	15	34	17
Less Than High School Grad	31	15	39	15
Grad	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
Rural	25	11	47	17
Nonmetro-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
Household Income Under 5K	32	15	39	14
5-6.9K	29	17	42	12
7-9.9K	29	14	47	10
10-14.9K	36	12	46	6
15K Plus	31	14	48	7
White	32	14	45	9
Nonwhite	26	17	38	19
No Child in Household	33	13	42	12
Child Under 18	30	14	47	9
12-17	30	13	46	11
Own Home	33	14	44	9
Rent Home	29	15	44	12

APPENDIX TABLE I

1979-76

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

(in percent)

	1. Favor			2. Oppose			3. No Opinion				March 1976*		
	May 1979			May 1978			May 1977*						
	1.	2.	3.	1.	2.	3.	1.	2.	3.		1.	2.	3.
Total Public	44	43	13	47	45	9	43	44	12	Total Public	48	40	12
18-29 Years of Age	55	33	12	58	33	9	55	36	9	18-29 Years of Age	56	35	9
30-44	42	47	11	48	46	6	41	48	10	30-39	48	42	10
45-59	44	45	10	37	56	8	39	48	13	40-49	46	45	9
60 Years and Over	34	48	18	40	48	12	33	48	18	50-59	46	41	13
										60 Years or Over	41	42	17
Male										Male	47	45	8
Total	43	47	10	45	47	8	45	47	8				
18-29 Years of Age	53	37	10	59	31	9	57	38	5				
30-44	42	51	7	44	54	2	43	52	4				
45-59	40	52	8	34	57	9	42	49	9				
60 Years and Over	33	53	14	36	52	12	33	52	15				
Female										Female	49	37	14
Total	46	39	16	48	43	9	42	42	16				
18-29 Years of Age	56	29	15	56	35	9	54	34	13				
30-44	43	43	14	51	40	9	40	45	15				
45-59	48	40	12	39	54	7	37	46	17				
60 Years and Over	34	44	22	43	45	12	33	44	23				
Employed	45	41	14	56	37	7	44	41	16				
Housewife	47	40	14	39	50	10	39	45	16				
High School Grad or Less													
Total	44	41	15	44	46	10	43	43	15				
Less Than Grad	42	38	20	44	42	14	42	39	19	Less Than Grad	46	37	17
High School Grad	46	44	11	45	49	6	43	47	10	High School Grad	49	41	10
College													
Total	45	46	8	53	42	5	45	47	8				
Some	44	47	9	55	39	6	46	44	10	Some College	49	45	6
Grad	47	46	7	48	48	3	44	52	4				
Executive, Prof, Manager	48	45	8	53	45	3	43	50	6	Professional	53	42	5
White Collar	47	40	13	47	46	7	43	47	10	Managerial	45	45	10

Blue Collar										Clerical, Sales	47	39	14
Total	46	41	13	47	42	11	47	41	12	Craftsman, Foreman	49	40	11
Skilled	47	44	9	41	48	11	40	48	12	Other Manual, Service	52	39	9
Semi/Unskilled	45	39	16	53	37	11	53	35	13	Farmer, Farm Laborer	29	45	26
Retired	36	47	16	39	51	9	35	46	19				
Nielsen Markets													
A	54	33	13	57	35	8	48	40	12				
B	48	40	12	45	48	7	38	53	9				
C	32	44	13	39	52	9	42	48	10				
D	31	54	15	34	54	12	42	35	23				
Household Income													
Under 7K	42	37	22	51	36	13	45	35	19	Under 5K	46	38	16
7-9.9K	48	38	13	50	40	10	49	39	12	5-6.9K	52	36	12
10-14.9K	45	45	10	45	47	8	44	48	7	7-9.9K	49	37	14
15-24.9K	45	45	10	43	50	7	40	50	9	10-14.9K	48	43	9
25K Plus	45	47	8	45	51	3	37	58	5	15K Plus	48	44	8
Region													
Northeast	63	26	11	60	32	7	58	34	8	Northeast	70	22	8
North-Central	35	51	14	41	52	7	38	48	13	North-Central	43	47	10
South	43	43	14	43	46	11	38	47	15	South	39	46	15
West	38	51	11	45	47	9	41	47	11	West	44	44	12
Rural	34	54	12	38	50	12	38	52	9	Rural	33	55	12
Suburb	41	48	11	46	46	7	43	45	12	Old Suburb	46	42	12
City										New Suburb	41	48	11
Total	51	35	14	51	41	8	45	41	14	One Family	50	40	10
One Family	46	40	14	45	48	7	37	48	15	Multifamily	70	19	11
Multifamily	61	25	14	64	26	10	60	28	12	Apartment	72	20	8
Race													
White	43	46	11	43	49	8	41	47	11	White	47	43	10
Nonwhite	54	20	26	75	13	13	58	24	18	Nonwhite	60	19	21
No Child	44	43	13	46	46	9	42	45	13	No Children	46	42	12
With Children													
Total	45	43	12	48	44	8	44	44	12	Under 18	50	39	11
12-17	45	43	12	49	44	7	45	44	12	12-17	50	39	11
6-11	45	43	12	48	43	9	44	44	11				
Under 6	47	39	14	49	43	9	41	47	12				
Own Home	40	49	11	41	50	8	37	50	13	Own Home	44	45	11
Rent Home	53	29	18	61	30	9	56	33	11	Rent Home	56	31	13

*Surveys prior to 1977 had different subclassifications.

APPENDIX TABLE J

March 1972

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 Public	34	10	40	16	29	18	27	26
Male	34	12	40	14	30	19	28	23
Female	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 and Over	31	10	32	27	20	19	21	40
Less Than High School Grad	29	9	37	25	26	16	21	37
Grad	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
Rural	31	5	39	25	33	11	25	31
Nonmetro-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
Household Income Under 5K	30	9	37	24	26	17	22	35
5-6.9K	32	10	41	17	30	20	22	28
7-9.9K	32	9	40	19	26	18	26	30
10-14.9K	36	10	43	11	31	16	33	20
15K Plus	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 Child in Household	33	9	38	20	27	17	25	31
Child Under 18	35	10	42	13	31	18	30	21
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 K

May 1977

**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?**

(in percent)

	1. Favor			2. Oppose			3. No Opinion		
	1.	2.	3.	1.	2.	3.	1.	2.	3.
Total Public	50	36	14	Total Public	50	36	14		
18-29 Years of Age	51	38	12	Nielsen Markets					
30-44	54	35	11	A	52	34	14		
45-59	51	36	13	B	49	39	12		
60 Years and Over	45	33	22	C	50	37	13		
Male				D	50	31	20		
Total	56	35	9	Household Income					
18-29 Years of Age	57	36	8	Under 7K	43	35	22		
30-44	61	34	5	7-9.9K	47	37	16		
45-59	57	37	7	10-14.9K	55	37	9		
60 Years and Over	49	36	15	15-24.9K	54	37	9		
Female				25K Plus	61	31	7		
Total	46	36	19	Region					
18-29	45	40	15	Northeast	57	30	13		
30-44	50	35	15	North-Central	48	38	13		
45-59	46	34	19	South	52	30	18		
60 Years and Over	40	30	29	West	42	49	9		
Employed	46	40	14	Rural	43	42	15		
Housewife	47	34	19	Suburb	53	33	13		
High School Grad or Less				City					
Total	46	38	16	Total	50	35	15		
Less Than Grad	44	36	20	One Family	49	37	14		
Grad	49	39	12	Multifamily	52	33	15		
College				Race					
Total	59	31	9	White	51	37	12		
Some	56	33	11	Nonwhite	47	29	25		
Grad	64	28	7	No Child	51	35	15		
Executive, Prof, Manager	64	30	6	With Children					
White Collar	52	39	9	Total	50	36	14		
Blue Collar				12-17	51	34	14		
Total	47	38	15	6-11	58	30	13		
Skilled	51	36	13	Under 6	47	40	13		
Semi/Unskilled	44	40	16	Own Home	49	38	14		
Retired	46	34	20	Rent Home	54	31	15		

APPENDIX TABLE L

MAY 1978

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

(in percent)

1. Federal government has too much power.
2. Federal government is using about the right amount of power for meeting today's needs.
3. Federal government should use its powers more vigorously to promote the well being of all segments of the people.
4. No Opinion.

	1.	2.	3.	4.		1.	2.	3.	4.
Total Public	38	18	36	8	Total Public	38	18	36	8
18-29 Years of Age	32	20	42	6	Nielsen Markets				
30-44	44	17	35	4	A	33	19	41	6
45-59	43	17	33	7	B	36	20	35	8
60 Years and Over	33	18	33	16	C	45	14	32	8
Male					D	41	16	31	12
Total	38	19	37	6	Household Income				
18-29 Years of Age	34	21	39	6	Under 7K	27	16	42	15
30-44	46	15	38	1	7-9.9K	32	19	37	12
45-59	39	20	35	5	10-14.9K	39	20	34	7
60 Years and Over	35	19	33	13	15-24.9K	46	15	36	4
Female					25K Plus	46	21	31	2
Total	37	17	36	10	Region				
18-29 Years of Age	31	18	45	6	Northeast	27	17	47	9
30-44	42	18	33	7	North-Central	41	23	31	5
45-59	47	13	31	9	South	40	16	33	11
60 Years and Over	31	17	32	19	West	42	15	37	6
Employed	41	15	38	6	Rural	38	18	33	10
Housewife	37	17	34	12	Suburb	40	18	35	7
High School Grad or Less					City				
Total	34	17	38	10	Total	36	18	39	8
Less Than Grad	28	15	41	16	One Family	41	16	35	7
Grad	40	18	37	5	Multifamily	23	21	47	9
College					Race				
Total	46	20	31	3	White	39	17	36	7
Some	43	21	33	3	Nonwhite	24	23	36	16
Grad	51	18	28	4	No Child	36	18	35	11
Executive, Prof, Manager	48	20	30	2	With Children				
White Collar	42	17	35	6	Total	39	18	37	6
Blue Collar					12-17	44	15	36	5
Total	35	17	39	9	6-11	39	18	36	7
Skilled	38	15	41	6	Under 6	34	18	41	7
Semi/Unskilled	32	18	38	12	Own Home	41	18	33	8
Retired	31	20	37	12	Rent Home	29	18	44	9

APPENDIX TABLE M

MAY 1978

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

(in percent)

1. State and local government is too fragmented and disorganized to be effective
2. State and local government does an adequate job in dealing with today's problems
3. State and local government should be given more authority because it is closest to the people
4. No Opinion

	1.	2.	3.	4.		1.	2.	3.	4.
Total Public	36	22	33	10	Total Public	36	22	33	10
18-29 Years of Age	37	24	31	8	Nielsen Markets				
30-44	40	21	33	6	A	38	22	31	9
45-59	36	20	36	8	B	38	20	32	10
60 Years and Over	30	20	33	17	C	32	23	35	10
Male					D	31	22	38	9
Total	38	22	33	7	Household Income				
18-29 Years of Age	38	23	34	6	Under 7K	32	22	31	15
30-44	48	23	25	4	7-9.9K	31	23	28	17
45-59	31	23	39	8	10-14.9K	41	25	28	6
60 Years and Over	33	20	36	11	15-24.9K	34	20	41	5
Female					25K Plus	45	19	33	4
Total	34	21	33	12	Region				
18-29 Years of Age	36	26	29	10	Northeast	44	19	28	9
30-44	32	19	40	8	North-Central	36	21	36	7
45-59	41	18	33	8	South	30	22	34	14
60 Years and Over	27	21	31	22	West	35	26	32	7
Employed	40	23	31	6	Rural	35	24	30	11
Housewife	30	19	36	15	Suburb	37	23	33	7
High School Grad or Less					City				
Total	34	22	33	11	Total	36	20	34	10
Less Than Grad	29	22	32	18	One Family	34	21	36	9
Grad	39	23	34	5	Multifamily	40	17	30	13
College					Race				
Total	40	20	34	6	White	37	21	34	8
Some	43	20	31	6	Nonwhite	28	30	23	19
Grad	36	19	38	7	No Child	36	19	33	12
Executive, Prof. Manager	37	22	35	6	With Children				
White Collar	40	21	33	6	Total	36	24	33	8
Blue Collar					12-17	37	22	35	6
Total	34	23	33	11	6-11	36	22	32	10
Skilled	36	23	34	7	Under 6	35	25	32	8
Semi/Unskilled	32	22	32	14	Own Home	36	22	34	9
Retired	34	19	34	13	Rent Home	37	20	30	13

SELECTED ACIR PUBLIC FINANCE REPORTS

- Significant Features of Fiscal Federalism: 1978-79 Edition, M-115, May 1979, 92 pp.**
- State-Local Finances in Recession and Inflation: An Economic Analysis, A-70, May 1979, 82 pp.**
- Countercyclical Aid and Economic Stabilization, A-69, December 1978, 50 pp.**
- The Adequacy of Federal Compensation to Local Governments for Tax Exempt Federal Lands, A-68, November 1978, 216 pp.**
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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.