

A COMMISSION SURVEY

CHANGING
PUBLIC ATTITUDES
ON GOVERNMENTS
AND TAXES

**Advisory Commission on
Intergovernment Relations**

WASHINGTON, D.C. 20575 • JUNE 1974

S-3



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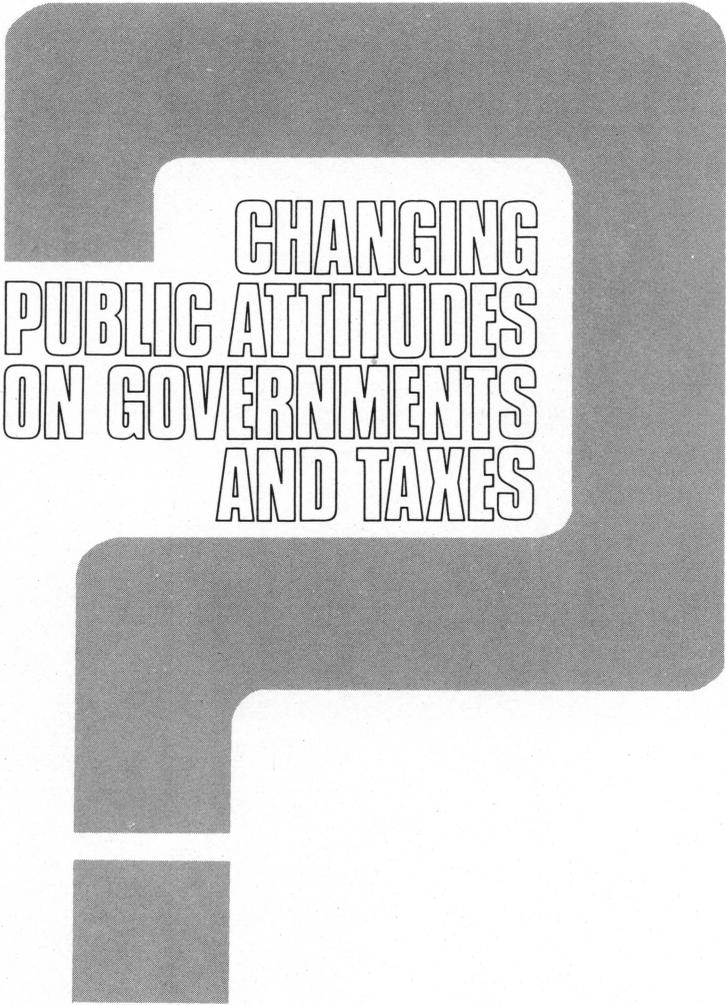
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FOREWORD

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. To this end the Commission contracted with Opinion Research Corporation of Princeton, New Jersey, to question the public about their perception of Federal aid policies and tax preferences.

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

Robert E. Merriam
Chairman

Wm. R. MacDougall
Executive Director

Changing Public Attitudes on Government and Taxes

INTRODUCTION

Three major findings emerged from an appraisal of public opinion on taxes, levels of government, and revenue sharing conducted in April of this year.

- **Fewer people than in the past years feel that the Federal government gives the taxpayer the most for his money. Two years ago the Federal government was selected by a decisive margin as the level of government that provided the most for the tax dollar — this year the Federal government has lost the most favored position and is virtually tied with the local government. States, while still last, have risen sharply in public esteem.**

- **Taxpayers chose the Federal personal income tax and the local property tax as the least fair taxes — a response essentially similar to last year but dramatically different from two years ago when the local property tax was by far the most unpopular of all taxes.**

- **By a large margin, the American public approves the present Federal revenue sharing program. The margin of support is larger than the margin of support found in a similar poll conducted in May 1973 when the program was just getting underway.**

LEVEL OF GOVERNMENT

The number of Americans who believe that they receive more for their money from the Federal government than they do from state or local government has declined steadily since 1972. For the third year, the public was asked:

From which level of government do you feel you get the most for your money — Federal, state or local?

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

As a result of a loss of popularity by the Federal government and a gain by the states, the three levels now enjoy about the same degree of public support. This change is probably due to two factors:

- the disenchantment with the Federal government brought about by Watergate, inflation, and the energy crisis, and
- an improved state image due to the leadership of many states during the energy crisis and state avoidance of tax increases.

The national government is especially sensitive to swings in public opinion because its acts of omission and commission are dramatized throughout the country by television, radio, and newspapers.

Among the categories of respondents, women have consistently given the Federal government lower ratings than men have, and this year women rated the three levels of government equally. While non-whites showed the least esteem for local government, there has

been a marked decrease in their respect for the Federal government over the last two years, from 52 to 34 percent (Table 1).

THE MOST FAIR TAX AND THE LEAST FAIR TAX

This year's poll confirms last year's indication that there has been a significant shift in public thinking about taxes. Last year and this year it was almost a standoff between the Federal income tax and the local property tax when the respondents were asked to designate the "worst" tax. In sharp contrast, the research two years ago reported that the local property tax was by far the most unpopular of all the major revenue producers. Also, in the 1974 and 1973 surveys, the state sales tax was mentioned as the worst tax more frequently than in the 1972 survey.

Similarly, when asked to name the fairest tax, the Federal income tax and the state sales tax were chosen less frequently as compared to two years ago, but still more frequently than

the other taxes. This year more respondents named the local property tax as the fairest.

These findings emerged from the following pair of questions.

The Federal income tax was chosen as the fairest most often by people in the largest metropolitan areas and least often in rural areas. The local property tax was chosen as fairest most often in rural areas and least often by people in the largest metropolitan areas (Tables 2 and 3).

Several factors may account for the change in tax preferences. Two years ago the property tax was being denounced by policymakers at all levels of government and judicial decisions had created the impression that the local property tax was ill suited as a means of financing schools. At the time the 1973 and 1974 polls were taken the property tax was enjoying a somewhat better press. Moreover, pressure on the local property tax has been reduced by the earmarking of Federal revenue sharing funds and state surpluses for new property tax relief programs.

Here is a list of the major types of taxes in the country today. Which do you think is fairest?

	Percent of Total U.S. Public		
	March 1972	October 1973*	April 1974
Federal Income Tax	36	29	26
State Income Tax	11	11	13
State Sales Tax	33	24	24
Local Property Tax	7	15	14
Don't Know	13	21	23

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

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

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

THE PROPERTY TAX

Regressivity and unfair assessments are the two most important reasons cited by respondents for dissatisfaction with the property tax.

Because past polls had indicated the great unpopularity of the property tax, a question was included in this poll to explore the causes of this unpopularity. The specific question and national response were:

Here are some of the reasons that people give us for feeling that the property tax is not a good tax. Which one of these do you feel is the most important reason for dissatisfaction with the property tax?

- | | | |
|----|--|-----|
| 1. | It is hardest on low income families . . . | 27% |
| 2. | It is based on estimates of home value that are not always fair . . . | 21 |
| 3. | Reassessments may sometimes result in a shocking tax bill increase . . . | 6 |
| 4. | It discourages homeownership . . . | 12 |
| 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 . . . | 12 |
| 6. | Property taxes have been going up faster than other taxes . . . | 12 |
| 7. | No opinion . . . | 11 |
| 8. | Don't agree that property tax is not a good tax . . . | 5 |

(See Table 4 for responses by category of respondent.)

Percentages add to more than 100 because multiple responses were accepted when a respondent could not decide on one reason for dissatisfaction with the property tax.

REVENUE SHARING

The revenue sharing program was again strongly supported by public opinion and by a larger margin than last year. Both last May and this April the public was asked:

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 \$6-billion a year to use as they think best. Do you favor or oppose this revenue sharing form of Federal aid?

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

*In the 1973 poll, the question was worded slightly differently. See Table 5 for exact wording.

All categories of respondents exhibited this strong response in favor of revenue sharing (Table 5).

VARIATIONS BY CATEGORIES

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

The highest income group (\$15,000 and over) showed the strongest preference for local government, chose the sales tax as the fairest tax more often than other income groups, chose the sales tax as the worst tax less often than other income groups, and chose the Federal and state income taxes as the least fair more often than other income groups. In explaining dissatisfaction with the local property

tax, the highest income group emphasized unfair assessments (response 2) and the fact that the property tax imposes a levy on unrealized capital gains — "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."

Non-whites chose the sales tax as the fairest tax less often than whites and were less inclined to feel that they got the most for their money from local government. In explaining dissatisfaction with the property tax, non-whites emphasized regressivity — "It is hardest on low income families."

REGIONAL VARIATIONS

State and local governments across the country are a diverse lot, differing sharply in organization, in services provided, and in the intensity with which they utilize property, income, and sales taxes. In view of this fact, it is interesting to notice regional variations in responses.* State governments receive strongest support in the south and west while support for local government ranged from 35 percent in the north central region to 22 percent in the south. Dislike for the property tax was strongest in the west (a region that has experienced significant increases in the property tax in recent years) while disfavor for the property tax was weakest in the south — a region that makes relatively light use of it. Fewer people in the northeast than in other regions regarded the state sales tax as the fairest.

Because state and local fiscal arrangements vary greatly even within each region, different responses could be expected for individual states and communities.

DESCRIPTION OF POLL

This report is based on the findings of a personal interview research survey conducted

*See Appendix for a listing of the states by region.

among 2,173 men and women 18 years or over living in private households in the continental United States.

Interviewing for this survey was completed during the period March 22 through April 10, 1974, by members of the Opinion Research Corporation national interviewing staff. All interviews were conducted in the home of the respondents.

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

Only one interview was taken per household, regardless of the number of people 18 years of age or over in the household. Weights were introduced into the tabulations to ensure proper representation in the sample.

APPENDIX

The regions are as follows:

Northeast

Maine, New Hampshire, Vermont, Massachusetts, Rhode Island, Connecticut, New York, New Jersey, and Pennsylvania.

North Central

Ohio, Indiana, Illinois, Michigan, Wisconsin, Minnesota, Iowa, Missouri, North Dakota, South Dakota, Nebraska, and Kansas.

South

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

West

Montana, Idaho, Wyoming, Colorado, New Mexico, Arizona, Utah, Nevada, Washington, Oregon, and California.

Table 1

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

1. Federal, 2. State, 3. Local, 4. Don't Know

	April 1974				May 1973				March 1972			
	1.	2.	3.	4.	1.	2.	3.	4.	1.	2.	3.	4.
Total U.S. Public	29	24	28	19	35	18	25	22	39	18	26	17
Men	34	23	28	15	37	20	26	17	43	17	28	12
Women	25	26	27	22	33	17	24	26	37	18	24	21
18-19 Years of Age	30	27	27	16	38	21	23	18	40	23	24	13
30-39	23	24	32	21	33	20	26	21	41	19	23	17
40-49	31	23	30	16	35	20	26	19	39	15	30	16
50-59	31	24	28	17	31	17	31	21	35	16	32	17
60 Years of Age	30	21	24	25	37	14	19	30	41	14	22	23
Less Than High School Complete	31	22	20	27	37	16	19	28	38	17	23	22
High School Complete	27	27	31	15	35	20	27	18	41	19	27	13
Some College	29	24	35	12	34	21	30	15	38	19	30	13
Professional	22	28	34	16	30	22	37	11	43	19	25	13
Managerial	29	24	34	13	34	19	30	17	34	22	32	12
Clerical, Sales	25	28	31	16	34	17	28	21	41	18	26	15
Craftsman, Foreman	28	25	29	18	33	21	27	19	37	21	26	16
Other Manual, Service	33	21	25	21	37	18	22	23	41	15	25	19
Farmer, Farm Laborer	18	22	27	33	23	28	20	29	40	14	27	19
Non-Metro — Rural	26	25	25	24	35	20	21	24	33	20	26	21
— Urban	28	27	29	16	35	19	28	18	37	20	27	16
Metro — 50,000-999,999	26	26	27	21	34	18	26	22	37	20	29	14
1,000,000 or Over	32	22	28	18	37	18	23	22	44	15	23	18
Northeast	28	22	25	25	34	16	28	22	43	12	24	21
North Central	30	22	35	13	37	16	26	21	38	21	29	12
South	29	27	22	22	37	19	21	23	36	19	27	18
West	28	27	28	17	30	25	26	19	42	21	21	16
Under \$5,000 Family Income	32	26	21	21	37	15	16	32	42	18	19	21
\$5,000-\$6,999	34	20	29	17	38	20	18	24	48	17	19	16
\$7,000-\$9,999	27	23	24	26	35	18	23	24	37	19	29	15
\$10,000-\$14,999	25	28	30	17	35	22	29	14	36	16	31	17
\$15,000 or Over	29	22	35	14	33	18	33	16	39	20	29	12
White	28	24	30	18	35	19	27	19	38	19	26	17
Non-white	34	24	11	31	40	16	11	33	52	10	20	18
No Children in Household	29	23	27	21	35	18	23	24	39	17	25	19
With Children Under 18	29	26	28	17	35	19	26	20	40	19	26	15
With Teenagers 12-17	31	22	28	19	35	18	25	22	38	18	28	16
Own Home	29	24	30	17	34	17	28	21	38	18	28	16
Rent Home	30	24	23	23	36	22	19	23	43	19	20	18

Table 2

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

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

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

Table 3

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

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

	April 1974					May 1973					March 1972				
	1.	2.	3.	4.	5.	1.	2.	3.	4.	5.	1.	2.	3.	4.	5.
Total U.S. Public	30	10	20	28	14	30	10	20	31	11	19	13	13	45	11
Men	29	9	23	31	10	30	9	19	34	9	19	11	15	44	11
Women	30	10	17	26	19	30	11	20	28	12	18	14	12	45	12
18-29 Years of Age	31	8	21	29	13	31	12	21	28	9	22	13	15	41	9
30-39	30	11	18	29	13	33	9	19	31	8	22	16	15	40	10
40-49	35	10	21	28	7	29	11	19	32	11	19	12	12	46	11
50-59	31	13	17	30	14	36	12	16	29	8	17	14	14	45	11
60 Years of Age	24	8	21	26	23	21	7	22	34	17	13	9	10	51	17
Less Than High School															
Complete	26	8	22	25	22	27	7	21	30	15	17	11	13	43	16
High School Complete	34	12	16	30	11	34	12	19	29	8	21	14	12	46	8
Some College	32	9	22	31	7	28	13	18	34	7	19	13	17	45	8
Professional	33	14	21	27	10	29	11	20	35	5	13	16	17	48	9
Managerial	37	10	16	29	12	37	11	16	31	5	25	12	16	41	6
Clerical, Sales	33	8	16	32	11	32	15	15	30	8	23	13	13	42	9
Craftsman, Foreman	34	12	19	26	9	34	12	14	32	9	21	15	15	41	9
Other Manual, Service	26	10	19	31	15	32	10	24	27	10	20	13	11	43	14
Farmer, Farm Laborer	27	4	27	11	31	27	9	14	27	23	16	13	5	51	16
Non-Metro — Rural	26	8	26	18	23	32	6	17	30	15	26	9	6	41	19
— Urban	41	7	19	25	8	31	10	20	31	9	25	7	15	41	12
Metro — 50,000-999,999	30	10	17	30	15	28	13	22	28	10	18	15	14	47	7
1,000,000 or Over	27	10	21	31	14	31	9	19	33	10	15	13	14	45	13
Northeast	29	11	21	29	17	29	12	23	28	9	13	16	20	38	13
North Central	32	12	20	27	9	27	9	20	36	10	16	11	9	56	10
South	29	9	19	23	19	30	11	20	25	14	26	12	13	34	16
West	29	4	19	38	11	35	8	13	36	8	18	12	11	54	5
Under \$5,000 Family															
Income	22	7	24	26	22	23	5	22	28	21	16	9	13	48	15
\$5,000- \$6,999	22	8	26	29	15	26	9	26	28	12	18	11	14	44	13
\$7,000- \$9,999	30	8	18	30	16	35	12	19	29	8	21	15	13	41	12
\$10,000-\$14,999	33	10	17	20	10	30	13	18	33	7	22	15	14	41	8
\$15,000 or Over	38	14	17	27	8	34	10	16	35	6	19	13	14	46	8
White	31	10	20	29	12	30	11	19	31	10	20	12	13	45	11
Non-white	23	7	21	24	29	26	7	26	26	18	12	16	16	39	18
No Children in															
Household	29	9	20	28	17	28	9	20	32	12	18	11	12	46	13
With Children Under 18	31	10	19	29	12	32	11	19	29	10	19	14	15	43	10
With Teenagers 12-17	30	10	21	28	12	31	11	20	28	10	19	15	13	45	10
Own Home	31	10	18	29	13	28	12	18	35	9	19	12	12	47	11
Rent Home	27	8	24	27	17	33	7	24	23	14	19	14	15	40	12

Table 4

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

1. It is hardest on low income families.
2. It is based on estimates of home value that are not Always fair.
3. Reassessments may sometimes result in a shocking tax bill increase.
4. It discourages homeowning.
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.

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

Percentages add to more than 100 because multiple responses were accepted when a respondent could not decide on one reason for dissatisfaction with the property tax.

Table 5

April 1974 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 \$6-billion a year to use as they think best. Do you favor or oppose this revenue sharing form of Federal aid?

May 1973 In addition to providing certain monies to state and local governments for specific purposes, the national government has begun a new form of Federal aid called revenue sharing. Under this new program, state and local governments will receive \$5.5-billion this year to use as they think best. Do you favor or oppose this new revenue sharing form of Federal Aid?

- 1. Favor
- 2. Oppose
- 3. No Opinion

	April 1974			May 1973		
	1.	2.	3.	1.	2.	3.
Total U.S. Public	65	13	22	56	18	26
Men	69	15	16	61	20	19
Women	61	11	28	50	17	33
18-29 Years of Age	68	12	20	59	17	24
30-39	69	13	18	60	19	21
40-49	67	13	20	59	20	21
50-59	64	18	18	56	19	25
60 Years of Age	56	11	33	45	16	39
Less Than High School Complete	57	12	31	49	17	34
High School Complete	72	11	17	56	19	25
Some College	69	17	14	67	19	14
Professional	70	17	13	72	18	10
Managerial	71	13	16	59	22	19
Clerical, Sales	66	15	19	61	17	22
Craftsman, Foreman	68	14	18	57	17	26
Other Manual, Service	66	11	23	55	20	25
Farmer, Farm Laborer	53	8	39	40	18	42
Non-Metro — Rural	58	10	32	52	16	32
— Urban	70	15	15	52	23	25
Metro — 50,000-999,999	67	13	20	56	16	28
1,000,000 or over	63	13	24	58	18	24
Northeast	71	8	21	62	14	24
North Central	69	13	18	50	24	26
South	62	13	25	56	14	30
West	56	19	25	54	23	23
Under \$5,000 Family Income	56	14	30	44	14	42
\$5,000- \$6,999	67	9	24	59	15	26
\$7,000- \$9,999	65	12	23	54	20	26
\$10,000-\$14,999	69	12	19	62	20	18
\$15,000 or Over	69	16	15	62	21	17
White	65	14	21	58	18	24
Non-white	64	4	32	46	16	38
No Children in Household	61	15	24	53	18	29
With Children Under 18	69	11	20	59	18	23
With Teenagers 12-17	67	12	21	58	18	24
Own Home	66	13	21	56	19	25
Rent Home	64	12	24	55	16	29

PROFESSIONAL STAFF

(MAY 1974)

OFFICE OF THE DIRECTOR

William R. MacDougall, Executive Director

David Walker, Assistant Director

John Shannon, Assistant Director

TAXATION AND FINANCE

Robert Berney, Senior Resident

John Bowman, Senior Resident

L. Richard Gabler, Senior Analyst

John Gambill, Research Assistant

William Harris, Intern

I. M. Labovitz, Director, Bank Tax Study

Will S. Myers, Senior Analyst

Francis X. Tippett, Statistician

GOVERNMENT STRUCTURE AND ORGANIZATION

Ruth Bosek, Intern

John Callahan, Senior Analyst

Bruce McDowell, Senior Analyst

Carl Stenberg, Senior Analyst

EXTERNAL AFFAIRS

Margaret Carvan, Intern

Lawrence Gilson, Director of Policy Implementation

Rochelle Stanfield, Information Officer

ADMINISTRATIVE SERVICES

Esther Fried, Administrative Officer

Carol Monical, Librarian

Diana Roberts, Production Manager

Franklin A. Steinko, Assistant to Executive Director

what is acir?

The Advisory Commission on Intergovernmental Relations (ACIR) was created by 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.

Of the 26 Commission members, nine represent the Federal government, 14 represent State and local governments and three represent the general public. Twenty members are appointed by the President. He names three private citizens and three Federal executive officials directly and selects four governors, three State legislators, four mayors and three elected county officials from slates nominated, respectively, 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 other six are Members of Congress—three Senators appointed by the President of the Senate and three Representatives appointed by the Speaker of the House. Commission members serve two-year terms and may be reappointed. The Commission names an Executive Director who heads the small professional staff.

After selecting specific intergovernmental issues for investigation, ACIR follows a multi-step 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 positions. Commission findings and recommendations are published and draft bills and executive orders are developed to assist in implementing ACIR policies.

