To improve the effectiveness of the American federal system through increased cooperation among National, State, and local levels of government.
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ORIGIN, COMPOSITION AND FUNCTIONS

Dating from the establishment of the Republic, the division of authority and responsibility between the National Government and the States has been debated more frequently with fervor than any other feature of our governmental system.

International and domestic developments since the onset of World War II have given special importance to the structure of this federal system. The sequence of international crises has brought into sharp focus the contrast between the federal form with powers divided among its parts and unitary systems under which all public powers stem from the central government. At home, the role of government has increased its scope with problems of national economic growth and stability, with accelerated population mobility particularly into and around large urban areas, and with the people’s insistence on more and improved governmental services at all government levels.

Growth in the size and complexity of our modern life and governmental activity has added greatly to the variety and extent of interaction among the several levels of government. This increased interaction has expanded opportunities for actual accomplishment of a greater range of intergovernmental cooperation. However, such expansion of governmental activity at all levels has correspondingly increased the number of actual and potential friction points in our federal system. In the process, municipal
and State officials have become increasingly more concerned with intergovernmental relations. Similar attention also has emanated from a succession of recent Congresses and Chief Executives.

During the Administration of President Truman, the Commission on Organization of the Executive Branch of the Government (the "First Hoover" Commission) addressed itself to the relationships between Federal and State governments, especially with reference to the administration of grant-in-aid programs. In one of its reports it recommended that a permanent agency "be created with primary responsibility for study, information and guidance in the field of Federal-State relations." In 1953, President Eisenhower called for a thorough review of intergovernmental relations. Congress responded by authorizing the creation of a temporary commission made up of persons appointed by the President and designated Members from both Houses of Congress. This Commission came to be known by the name of its Chairman, the late Meyer Kestnbaum of Chicago. In 1955 the Kestnbaum Commission issued its formal report, the most comprehensive review of intergovernmental relations since the adoption of the Constitution.

The Kestnbaum report covered not only the philosophical aspects of federalism but also a wide variety of specific recommendations on the allocation of functions and responsibilities as between the National Government and the States. In 1955-58 the House Intergovernmental Relations Subcommittee, under the
chairmanship of Congressman Fountain of North Carolina, made a comprehensive study of the recommendations of the Kestnbaum Commission, including those relating to permanent arrangements within the National Government to deal with intergovernmental relations. After a series of hearings running through 1956 and 1957, the subcommittee agreed upon a bill to create a permanent Advisory Commission on Intergovernmental Relations. Hearings on this bill were held jointly with a subcommittee of the Senate Committee on Government Operations. A companion measure was sponsored in the Senate by Senator Muskie of Maine and 25 other Senators. These bills culminated in the enactment of Public Law 380 in the first session of the 86th Congress.

Public Law 86–380, approved by the President September 24, 1959, provided for the establishment of the Advisory Commission on Intergovernmental Relations, a permanent, bipartisan body of 26 members, to give continuing study to the relationships among local, State, and National levels of government.

The Act provides that the Commission will:

1. Bring together representatives of the Federal, State, and local governments for consideration of common problems;

2. Provide a forum for discussion of the administration of Federal grant programs;

3. Give critical attention to the conditions and controls involved in the administration of Federal grant programs;
4. Make available technical assistance to the executive and legislative branches of the Federal Government in the review of proposed legislation to determine its overall effect on the Federal system;

5. Encourage discussion and study at an early stage of emerging public problems that are likely to require intergovernmental cooperation;

6. Recommend, within the framework of the Constitution, the most desirable allocation of governmental functions, responsibilities, and revenues among the several levels of government; and

7. Recommend methods of coordinating and simplifying tax laws and administrative practices to achieve a more orderly and less competitive fiscal relationship between the levels of government and to reduce the burden of compliance for taxpayers.

The composition of the Commission is specified by the Act: Three private citizens appointed by the President; three Members of the U.S. Senate; three Members of the U.S. House of Representatives; three officers of the Executive Branch of the National Government; four Governors; three State legislators; four mayors; and three county officials. The President designates the Chairman and Vice Chairman of the Commission.

The six Members of Congress are chosen by the President of the Senate and the Speaker of the House, respectively. Of the three Members from each House, no more than two may be of
the same political party. The Governors are appointed by the President from a panel of names submitted by the Governors' Conference, the panel consisting of two names for each vacancy. No more than two of the four Governors may be of the same political party. The three State legislators—no more than two of the same political party—are appointed by the President from a panel submitted by the Board of Managers of the Council of State Governments. The four mayors—no more than two of the same political party and not less than two from cities of less than 500,000—are appointed by the President from a panel submitted jointly by the American Municipal Association and the United States Conference of Mayors. The three county officials—no more than two of the same political party—are appointed from a panel submitted by the National Association of Counties. The three officers of the executive branch of the National Government are designated by the President.

Thus, of the 26 members of the Commission, 9 represent the National Government (6 from the Legislative, and 3 from the Executive Branch), 14 represent State and local government, and 3 the public at large. Consequently, although created by the Congress, the Commission from a practical point of view is not a Federal agency in the usual sense of the word. Rather, it is a national body responsive to all three levels of government and to their executive and legislative branches.

Members of the Commission serve for a term of 2 years from the date of appointment and are
eligible for reappointment. However, except for the three public members, any member ceasing to hold the official position from which appointed to the Commission ceases simultaneously to be a member of the Commission.

The Commission meets at the call of the Chairman. To date it has met four or five times a year.

The staff of the Commission is headed by an Executive Director, appointed by and serving at the pleasure of the Commission. The staff work of the Commission is organized into three major areas—(1) Taxation and Finance, (2) Metropolitan Areas, and (3) Governmental Structure and Functions.

Four organizations maintain particularly close ties with the Commission, both legally and substantively. These are the Council of State Governments, the American Municipal Association, the National Association of Counties, and the United States Conference of Mayors. These organizations are charged under the Act with participating in the appointment of members of the Commission. Furthermore, the membership of these organizations is closely concerned with the work of the Commission, both in terms of bringing problems to the attention of the Commission and in acting upon the Commission's recommendations to State and local governments. In connection with recommendations
made to State and local government, the Commission works closely with State leagues of municipalities and State associations of county officials. Additionally, the Commission works with the National Conference of State Legislative Leaders, the National Association of State Auditors, Comptrollers and Treasurers, the National Association of Attorneys General, the National Municipal League and a variety of other public and private interest organizations.

The Commission also works closely with the Executive Office of the President, the various agencies of the Executive Branch of the National Government, and with those committees of the Congress most concerned with legislation affecting intergovernmental relations.

Since the Commission is a continuing body, it approaches its work in terms of specific issues and problems, the resolution of which would produce improved cooperation among the levels of government and a more effective functioning of the federal system. The Commission's activities focus upon relationships between State governments and the counties, cities, and other units of local government as well as problems of Federal-State and Federal-local relations.

Studies are undertaken of the problems resulting from the rapid growth of our metropolitan areas with specific emphasis directed to identifying the proper responsibilities of each level of government; recommending the most effective
use of the combined resources of our local, State, and National governments in meeting urban needs; and improving coordination among the many governmental jurisdictions and functions in the large metropolitan areas.

Efforts are being directed to the strains currently being placed on traditional governmental taxing practices. Studies are undertaken seeking to improve Federal, State, and local coordination of tax and fiscal practices and policies to achieve equitable allocation of tax resources, increased efficiency in tax collection and in administration, and reduced compliance burdens upon taxpayers.

The Commission is proceeding to discharge its responsibilities in the following manner:

1. It approaches its work objectively. As it gives consideration to present functions and responsibilities and to emerging problems, the Commission is endeavoring to frame its recommendations on the merits of the case as it sees them. Depending on the circumstances it may recommend expansion, or contraction, transfer, or elimination of particular functions and responsibilities at respective levels of government.

2. It approaches its work selectively. To prevent duplication, it does not involve itself in areas presently the responsibility of other governmental commissions and bodies. (For example, in the area of Federal taxes, the Commission will be concerned with the Federal-State-local relationships involved in these taxes and not with the desirable magnitude of a par-
ticular tax—the latter being the concern of the respective executive officials and legislative committees.) It hears groups with an interest in intergovernmental relationships but does not espouse "group causes," as such.

3. It works with governmental agencies, associations of public officials, colleges and universities, and private research organizations studying problems of intergovernmental relations. The Commission hopes to encourage and stimulate these groups to make sure that total resources, public and private, will be most effectively deployed for the solution of problems.

In selecting items for its work program, the Commission is guided by: (a) The relative importance and urgency of the problem; (b) its manageability from the standpoint of financial and staff resources available to the Commission; and (c) the extent to which the Commission can make a fruitful contribution toward solution of the problem.

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Although the Commission is a continuing body it recognizes that its own value and place in the federal system will be determined by the extent to which it is able to make constructive contributions. It cannot expect continuance and support over an indefinite period unless by its actions significant changes for the better occur in the relationships between and among Federal, State, and local agencies of government. Therefore, a considerable share of the resources of the Com-
mission are devoted to the promotion of legislative or administrative action to carry out the recommendations which it makes to the legislative and executive branches of the various levels of government.

Specifically, when the Commission makes recommendations for legislative changes at the National level, it develops draft bills for consideration by the Congress. Congressional members of the Commission introduce these bills which are referred to appropriate committees in the normal course and considered along with other legislation before the Congress. The Commission transmits its recommendations for administrative changes at the National level to the President, his Executive Office, or heads of individual departments and agencies, as appropriate.

Legislative recommendations to the States are translated into draft bill form and submitted to the Council of State Governments and its Committee of State Officials on Suggested State Legislation. To the extent that Commission proposals are approved at this stage, they are published and distributed by the Council to Governors, legislators, and other officials of the several States. The Commission and the Council then make every effort to encourage favorable consideration by the State legislative bodies. Recommendations for executive action by the States are channeled to the States either by the Council of State Governments and the Governors' Conference or by the Commission directly.
The Commission explains and seeks formal support for its recommendations from the various organizations with which it cooperates. The Commission also works with State leagues of municipalities, State associations of counties, citizen groups, business, professional and labor organizations, taxpayer leagues, bureaus of governmental research, and other public and private interest groups in behalf of legislation proposed, particularly at the State level.
RECOMMENDATIONS OF THE ADVISORY COMMISSION ON INTERGOVERNMENTAL RELATIONS

Governmental Structure and Functions

The Commission recommends:

1. Amendment of State constitutions to grant "residual powers" to units of general local government—namely, all powers not reserved to the State in the Constitution or pre-empted for the State by action of the legislature;

2. Modification of State and Federal grant-in-aid programs to provide incentives to small local units of government to join together in the administration of the function being given grant assistance;

3. Authorization to county governments individually or jointly to establish service corporations or authorities, where clearly necessary and with appropriate safeguards;

4. Authorization to municipalities and counties to adopt optional forms of local government;

5. Authorization to county governing boards to fix appointment, tenure and salaries of all county officials and personnel except those engaged in so-called "liberty and equality functions" such as elections administration and district attorney and sheriff functions;

6. Authorization to municipalities to appoint all city officers other than the mayors and council members;
7. Provision by the State government of technical assistance upon request of local governments with regard to personnel administration.

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The Commission recommends as guiding principles for consideration and use by Governors, legislators, and State and Federal courts that:

1. Apportionment of seats in State legislative bodies is a basic factor of representative government and hence should be clearly specified in State constitutions;

2. Where a legislative body is to be apportioned on the basis of population a maximum deviation of ten percent should be constitutionally specified;

3. The constitution should charge the State legislature with initial responsibility for apportionment but should further provide for a nonlegislative and nonjudicial body to do the apportioning job if the legislature fails to act or acts unconstitutionally;

4. The constitution should further specify the frequency of reapportionment and should endow State courts with both jurisdiction and remedies with respect to reapportionment actions;

5. The people of the State should be provided the opportunity to react at the polls at any time to the continuance or change of apportionment formulas;
6. State and Federal courts confine their apportionment roles to adjudicating and enforcing the constitutionality of apportionment actions and should refrain from the prescription by judicial decree of specific apportionment formulas or the geographic composition of legislative districts;

7. Both houses of a State legislature be apportioned strictly on the basis of population.

The Commission recommends that:

1. Public employees of all units of government be provided coverage by a staff retirement system;

2. States, in which numerous small public employee retirement systems operate, examine the situation and provide the necessary leadership for merging these systems where feasible;

3. States which do not now have an intrastate reciprocal retirement law enact such legislation in order to provide for a considerable measure of preservation and continuity of retirement credits for public employees who transfer employment between covered units of government within the State;

4. The employee's benefits be vested when he has completed a period of service of not more than five years in the system and that the employee be granted a deferred retirement annuity at the normal retirement age, providing he does not withdraw his con-
tributions to the retirement fund when he leaves employment covered by the fund;

5. Units of government not now covered under Social Security review the situation and give careful consideration to the possible advantages of extending Social Security to their employees.

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The Commission recommends that Congress amend the Social Security Act:

1. To provide for judicial review of decisions of the Secretary of Health, Education, and Welfare regarding conformity of State public assistance plans with the Act;

2. To provide the Secretary with discretion for declaring parts of State public assistance plans out of conformity with the Act;

3. To give the Secretary discretion to waive the single State agency requirement for the public assistance titles when he is certain that the objectives of the program will not be endangered;

4. To establish a permanent Public Assistance Advisory Council to advise the Secretary on proposed legislation, administrative regulations, and other related matters;

5. To remove the prohibitions in the Act denying Federal participation in assistance payments to needy individuals who are patients in institutions as a result of a diagnosis of tuberculosis or psychosis.

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The Commission recommends that the States enact legislation to provide:

1. That no special district be created prior to review and approval of the proposed district by an agency consisting of representatives of city and county government in the county within which the proposed district will operate. Creation of districts undertaking functions of statewide concern also should be approved by an appropriate State agency;

2. That prior to granting consent to creation of a special district, municipalities, counties, and districts performing the same function which would be undertaken by the proposed district be given an opportunity to indicate an ability and willingness to provide the service within the territory of the proposed district and, where such willingness and ability is expressed, the proposed district not be created;

3. That activities of existing and subsequently created special districts be coordinated with the activities of units of general government, specifically: (a) proposed acquisition of title to land by a district should be approved by the unit of general local government within which the land lies; and (b) proposed district capital improvements should be submitted to the appropriate unit or units of general local government for comment prior to final action on the proposal by the governing body of the district. Where the district is
performing a function that directly affects a program conducted by the State, approval and review also should be required by the State agency responsible for the State program involved;

4. That a designated State agency and the county governing body be informed of the creation of all special districts within respective county borders;

5. That to the extent practicable, special district budgets and accounts be formulated and maintained according to uniform procedures and that State or private audits of district accounts be made at regular intervals;

6. That counties and municipalities, when sending out their tax bills or providing receipts to individual property owners, itemize special district property taxes and special assessments levied against the property;

7. Simple procedures for consolidation, merger, or dissolution of special districts. Such procedures should permit an appropriate unit of general government to assume responsibility for the function of the special district, and a consolidation and merger of districts performing the same or similar functions;

8. Review and approval by a State agency of service charges or tolls levied by special districts where such charges or tolls are not reviewed and approved by the governing body of a unit of general government;
9. Authorization for counties to establish subordinate taxing areas in parts of their territory to enable these governments to provide and finance a governmental service in a portion of the county.

Each State should undertake a comprehensive study of all governmental entities authorized by law to ascertain the numbers, types, functions, and financing of entities within the State that might be defined as special districts, subordinate agencies, and taxing areas to determine their total impact on government structure and organization within the State and for the purpose of developing appropriate selected legislation.

Counties and municipalities should, in preparing annual reports of their operations, include pertinent information on the activities of all special districts operating within their respective territories.

Metropolitan Areas

In its reports on governmental structure and alternative approaches to reorganization in metropolitan areas, the Commission has submitted a number of recommendations for consideration by State legislatures, including:

1. Simplified statutory requirements for municipal annexation of unincorporated territory;

2. Authorization for inter-local contracting or joint performance of urban services and for formation of voluntary "metropolitan councils" of elected officials:
3. Authorization for establishment of metropolitan service corporations for performance of particular governmental services that call for area-wide handling;

4. Authorization for municipalities to exercise extraterritorial planning, zoning and sub-division regulation in their unincorporated fringe areas;

5. Authorization for voluntary transfer of governmental functions from cities to counties and vice versa;

6. Authorization for the creation of metropolitan area study commissions on local government structure and services;

7. Authorization for creation of metropolitan area planning bodies;

8. Establishment of a unit of State government to give continuing attention, review, and assistance regarding the State's metropolitan areas;

9. Inauguration of State programs of financial and technical assistance to metropolitan areas;

10. Stricter State standards for new incorporations within metropolitan areas;

11. Financial and regulatory action by the State to secure and preserve "open land" in and around metropolitan areas;

12. Assumption by the State of an active role in the resolution of disputes among local units of government within metropolitan areas.
The Commission has also recommended expanded activity by the National Government with respect to metropolitan area problems, including:

1. Financial support on a continuing basis to metropolitan area planning agencies;
2. Expanded Federal technical assistance to State and metropolitan planning agencies;
3. Congressional consent in advance to interstate compacts creating planning agencies in those metropolitan areas crossing State lines;
4. Review by a metropolitan planning agency of applications for Federal grants-in-aid within the area with respect to airport, highway, public housing and hospital construction, waste treatment works and urban renewal projects. (Provision for item 1 has been made by administrative regulation and items 2 and 3 were included in the Housing Act of 1961.)

The Commission recommends:

1. Provision of Federal financial assistance in the form of loans and demonstration and planning grants to metropolitan areas for mass transportation facilities and services. (This was largely accomplished through the incorporation of mass transportation assistance in the Housing Act of 1961).
2. Legislative and administrative action by the States, particularly the larger industrial States, in initiating programs of financial and technical assistance to their metropolitan
areas with respect to mass transportation facilities and services;

3. Enactment of State legislation, particularly in the larger industrial States, authorizing the establishment within metropolitan areas of mass transportation authorities, with powers to construct and operate transportation systems, to issue bonds, and to impose user charges.

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The Commission supplements previous recommendations concerning governmental organization in metropolitan areas by proposing that:

1. Where effective county subdivision control does not exist over fringe areas, State legislatures enact legislation authorizing their municipalities to exercise extraterritorial planning, zoning and subdivision regulation in their unincorporated fringe areas:

2. The State government make its "good offices" available in the event of disputes in connection with interlocal contracts;

3. The States facilitate the formation of voluntary "metropolitan councils" of elected officials by enacting the suggested legislation authorizing the making of interlocal agreements, supplemented by whatever special provisions may be required in the particular instance in according legal entity status to voluntary councils desirous of such status.

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The Commission recommends the following
### Legislative and Administrative Actions by State and Local Governments:

1. Increased investment by local governments in urban water and sewer facilities, particularly for sewage treatment plants;

2. Improvement in central city-suburban contractual and planning relationships including suburban representation on city water and sewer agencies serving suburbs under contract;

3. Cooperation among local units of government in metropolitan areas so as to plan, develop and regulate water and sewer facilities on an areawide basis;

4. Enactment of State legislation vesting responsibility for overall State water resource planning and policy making in a single agency and providing for representation of urban interests on interstate water agencies;

5. Enactment of State legislation to provide for (a) abatement and control of pollution of rivers and streams; and (b) State and local regulatory authority over individual well and septic tank installations, minimizing and limiting their use to exceptional situations consistent with comprehensive land use goals;

6. Enactment of State legislation to (a) provide State financial assistance for local sewage treatment works, supplementing existing Federal aid; (b) provide incentives for area-wide or regional development of local water and sewer utilities; (c) provide State technical assistance to local waste treatment fa-
cility planning and construction; (d) liberalize debt limits and referenda requirements for water and sewer utility financing; and (e) permit joint action by units of local government in meeting area water and sewer needs;

7. More vigorous enforcement of existing State pollution abatement laws.

The Commission also recommends the following legislative and administrative actions by the National Government:

1. The Commission sees no present need for any new Federal grant-in-aid program for local water works comparable to Federal grants for sewage treatment construction;

2. Amendment of the Water Pollution Control Act of 1956 to provide (a) an additional matching incentive for the development of sewage disposal facilities on a regional or areawide basis; and (b) an increased dollar ceiling in Federal grants to larger cities for sewage treatment works;

3. Amendment of statute governing Public Facility Loans Program of the Housing and Home Finance Agency to permit (a) communities of 50,000 or more to qualify for sewer and water loans; and (b) the joining together of communities with an aggregate population of over 50,000 for purposes of such loan assistance;

4. Amendment of statutes governing the FHA mortgage insurance program and the home loan program of the Veterans Administration to (a) tighten eligibility requirements
for individual well and septic tank installations and (b) include as insurable site preparation and development costs of water and sewer lines and systems;

5. Evaluation by the Federal Executive Branch of present Federal enforcement powers and financial incentives relative to industrial pollution of rivers and streams;

6. Consideration of urban water needs in future Federal water resources planning equal to that given water requirements for navigation, power, and agriculture.

The Commission recommends that:

1. (a) All organizational limitations which require or promote special purpose units of local government to the disadvantage of general purpose units of local government (i.e., municipalities, towns, and counties), be removed from Federal aid programs for urban development;
   (b) General purpose units of government be favored as Federal aid recipients, other factors being equal; and
   (c) Special purpose units of government be required to coordinate their Federal aid activities with general purpose governments;

2. Joint participation by local governmental units having common program objectives affecting the development of an urban area
overlapping existing political boundaries be authorized and encouraged;

3. Federal grants-in-aid for urban development be channeled through the States in cases where a State (a) provides appropriate administrative machinery to carry out relevant responsibilities, and (b) provides significant financial contributions and, when appropriate, technical assistance to the local governments concerned;

4. Effective planning at the local levels be required and promoted to the extent appropriate in all Federal aid programs significantly affecting urban development;

5. Eligibility requirements for Federal urban planning assistance, under Section 701 of the Housing Act of 1954, be broadened to include all municipalities and counties over 50,000 population which are undergoing rapid urbanization;

6. Legislation be enacted by the Congress to establish the principle of Federal interagency coordination, and this principle be implemented by preparing and adopting a unified urban development policy within the Executive Branch;

7. State governments assume their proper responsibilities for assisting and facilitating urban development; and

8. Legislation be enacted by the States to encourage joint undertakings by political sub-
divisions having common program objectives affecting the development of an urban area overlapping existing political boundaries.

Taxation and Finance

The Commission recommends:

Amendment of the Internal Revenue Code to increase the credit against the Federal estate tax for inheritance and estate taxes paid to the States, such amendment to be effective with respect to any given State only after (a) State legislative action to shift the State tax from an "inheritance base" to an "estate base" and (b) legislative action adjusting State tax rates to assure that the effect of the increased credit would redound to the benefit of the State treasury rather than to individual Federal taxpayers.

The Commission recommends:

1. Where such authority does not now exist, enactment by States of legislation authorizing State and local governments to invest their idle funds in interest-bearing deposits with insured institutions and in obligations of the State or the Federal Government;

2. Technical assistance by financial officers of the State government to smaller local units of government with respect to the desirability of, and opportunities for the investment of idle funds;
3. Cooperative action by the U.S. Treasury Department and State and local finance officers designed to provide full and current information regarding the investment opportunities in short-term Treasury obligations, including exploring the desirability of special Treasury issues particularly designed to meet the needs of State and local governments.

The Commission recommends:

1. Amending the Public Health Service Act of 1944 to grant authority to States to transfer funds up to 33⅓ percent among specific health categories of Federal grants-in-aid for tuberculosis, venereal disease, heart disease and cancer control and general health services;

2. Amending the Public Health Service Act of 1944 to place Federal grants-in-aid for the aforementioned categories under a single apportionment and matching formula instead of the different formulas now existing.

The Commission recommends:

1. The enactment by the Congress of a general statute, applicable to any new grants which may be enacted in the future, to provide that each new grant would be reenacted, terminated or redirected at the end of 5 years, depending upon the results of a thorough reexamination of the grant by the
cognizant legislative committees of the Congress;

2. Periodic review by congressional committees and executive agencies of the status of Federal grants-in-aid now in existence.

The Commission recommends:

1. Favorable congressional action on pending legislation to authorize and direct Federal agencies to retrocede legislative jurisdiction to the States over U.S. Government properties as rapidly and extensively as consistent with their essential needs;

2. That the states enact legislation, if required to enable them to accept jurisdiction;

3. That the President and Governors support implementation of the legislation.

The Commission recommends:

1. The enactment by the States of legislation authorizing the exchange of tax records and information among States and with the Federal Internal Revenue Service;

2. Joint action by the Treasury Department, the Council of State Governments, and the Commission's staff to identify those State and local records and types of information that are potentially useful for the administration of Federal income and other taxes;

3. Development by the States for submission to the Treasury Department and the Congress
of a proposal for the admission of State and local tax enforcement personnel to training programs conducted by the Internal Revenue Service (authorized by P.L. 87–870);

4. Favorable consideration by the Congress of pending legislation to authorize the Internal Revenue Service to perform statistical and related services for State tax agencies on a reimbursement basis (enacted, P.L. 87–870).

The Commission suggests a number of guidelines for the consideration of State Governors and legislatures. These include:

1. Providing cities and adjoining jurisdictions in large metropolitan areas with uniform taxing powers and authority for cooperative tax enforcement;

2. Authorizing the addition of local tax supplements to State sales and income taxes where these taxes are used both by the State and a large number of local governments;

3. Permitting pooled administration of similar local taxes levied by numerous local governments;

4. Limiting local governments to the more productive taxes and discouraging the smaller jurisdictions from excessive tax diversity;

5. Providing State technical assistance to local tax authorities including tax information, training facilities for local personnel, access to State tax records and where appropriate, using sanctions against State taxpayers who fail to comply with local tax requirements.
The Commission recommends:

1. Maximum flexibility for local government borrowing with any governing State provisions being as comprehensive and uniform in character as possible;

2. Vestment of authority to incur debt with the governing bodies of local governments, subject only to a permissive referendum if petitioned by the voters and resolved generally by a simple majority vote;

3. Repeal of constitutional and statutory provisions limiting local government debt by reference to the local property tax base;

4. Provision by the States of technical assistance to local governments regarding debt issuance and State prescription of the minimum content of public announcements of local bond offerings;

5. Consideration by the States of a substitute basis for the regulation of long-term local debt—namely, by reference to the net interest cost of prospective bond issues in relation to the prevailing yield of high quality municipal securities.

The Commission recommends as a general objective that all limitations imposed by the State upon local property tax rates be removed. Recognizing that such results cannot reasonably be expected to come about rapidly, the Commission proposes a number of guidelines for interim liberalization of property tax limits.
So long as tax rate limitations are retained:

1. Statutory provisions are preferred to constitutional provisions;

2. Use of full market value of taxable property as the basis is preferred to fractional assessed value;

3. Limitations on local functions in general are preferred to singling out individual functions;

4. Capital financing and debt service needs should be excluded;

5. Provision should be made to enable local governing bodies to obtain relief from tax limitations either by reference to the electorate or administratively by a State agency;

6. The electorate should always have power to initiate referenda on proposed rate increases;

7. If governing bodies and citizens are provided with the avenues of relief specified in 5 and 6, then tax limits embracing all overlapping local taxing jurisdictions are preferred to single jurisdiction limits;

8. Home rule charter counties and cities should be excluded from tax rate limitations.

In granting nonproperty taxing powers to local governments, beyond provisions granting home rule to local governments, the Commission recommends to States the following basic principles:

Local governments should be enabled to use these taxes only where required in the interest of the desired distribution of the combined State-local tax burden among the several bases...
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July

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nbers
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ri, Vice Chairman
, North Carolina
of taxation (property, income, consumption, etc.) and (b) where needs can not be met reasonably from available property tax sources or where property already bears an inordinate share of the tax burden.

Specifically the Commission recommends that provisions relating to their use be by statute rather than frozen in constitutions, that such authorization be specific and that the electorate always have the authority to petition a vote on proposals for new nonproperty taxes.

The Commission recommends a variety of legislative and administrative actions by State governments, as follows:

Reappraisal and Simplification of State Constitutional and Legislative Provisions

1. Each State should take a hard, critical look at its property tax law and rid it of all features which cannot be administered as written, encourage taxpayers dishonesty, force administrators to condone evasion and which, if enforced, would impose an intolerable tax burden. Each State should exclude from its property tax base any component it is unwilling or unable to administer competently.

2. To give legislatures and Governors flexibility and responsibility for producing and maintaining equitable, productive, administrable property tax systems, constitutions should be divested of all details that obstruct sound utilization and administration of the property tax.
3. No new changes in the property tax system, whether by exemption or classification, should be undertaken without weighing the effect on facility of administration. Where administration has been needlessly complicated by such changes in the past, the defects should be eliminated wherever feasible.

4. In any State where the laws governing assessment administration have not been carefully reviewed and recodified in recent years and where ambiguities, inconsistencies and other weaknesses have developed, the laws should receive a thorough reexamination, overhauling and recodification.

5. In the instance of any class of self-assessed personal property, unless the local assessor is given adequate means to audit the declarations of the taxpayers, the property should be assessed by the State or the tax on such property abolished.

6. Both the legislative and executive branches of the State governments should study the property tax as consistently as the other major sources of State-local revenue and treat it as an integral part of overall State and local financial planning. Adequate provision should be made for continuing study and analysis in the research divisions of State tax commissions and tax departments and by the interim tax study committees, legislative councils, and legislative reference bureaus of State legislatures, with workable liaison arrangements.
Eliminating Underassessment

1. The States should eliminate all requirements for fixed levels of assessment except for specifying the minimum assessment ratio (in relation to market value) below which assessments may not drop, and use for equalization and measurement purposes the annual assessment ratio studies conducted by their State supervisory agencies, as follows:

   (a) The determined average level of assessments in each of a State's assessment districts would provide the basis for tax equalization in taxing districts located in more than one assessment district and for equalizing State grants for schools and similar purposes.

   (b) The determined figures for the market value of taxable property in each taxing district would be the base for all regulatory and partial tax exemption provisions now related to assessed valuations or valuations equalized at fractional levels.

2. In conjunction with adoption of the foregoing course of action, a State should conduct a thorough reevaluation of all regulatory and partial tax exemption provisions that have been related to assessed valuation, consider the desirability of their continuance from the point of view of sound policy, and for any that may be continued, make such adjustments as are called for by new market value relationships.
3. Because there is a tendency for nonuniformity of assessment to increase when property is assessed at low fractions of full value, it is important to use as high a floor as is feasible in setting minimum assessment levels.

Tax Exemption

1. In order that the taxpayers may be kept informed, each State should require the regular assessment of all tax exempt property, compilation of the totals for each type of exemption by taxing districts, computation of the percentages of the assessed valuation thus exempt in each taxing district; and publication of the findings, including the function, scope, and nature of activities so exempted.

2. Outright grants, supported by appropriations, ordinarily are more in keeping with sound public policy and financial management, more economical, and more equitable than tax exemptions and should be used in preference to the latter, with allowance for such exceptions as are clearly indicated by the public interest. No tax exemption for secular purposes should be initiated or continued which would not be justifiable as a continuing State budget appropriation.

3. In the instance of mandatory tax exemptions extended to individuals for such purposes as personal welfare aid (the aged) and expressions of public esteem (the veterans), the States should reimburse the local communities for the amounts of the tax "loss."
Centralization of Assessment and Assessment Supervision

1. Centralized assessment administration with more inclusive centralization when dictated by efficiency, should be considered for immediate adoption by some States and for ultimate adoption by most States because it offers an uncomplicated and effective means of obtaining uniformly high-standard assessing throughout a State by the use of an integrated professional staff following standard methods and procedures under central direction.

2. The geographical organization of each State's primary local assessment districts should be reconstituted, to the extent required, to give each district the size and resources it needs to become an efficient assessing unit and to produce a well-ordered overall structure that makes successful State supervision feasible.

3. No assessment district should be less than countywide and when, as in very many instances, counties are too small to comprise efficient districts, multicounty districts should be created.

4. All overlapping assessment districts should be abolished to eliminate wasteful duplication.

5. The State’s share in joint State-local assessment administration should be vested in a single agency, professionally organized and equipped for the job, and headed by a career administrator of recognized professional
ability and knowledge of the property tax and its administration.

6. In States in which tax administration is co-ordinated in a central tax department, the agency should be a major division of that department; in States where organization for tax administration is diffused the agency should be given due prominence as a separate department or bureau. Under the latter condition, particularly when strong central executive control is lacking, it may be desirable to have the career administrator serve under a multimember commission appointed for overlapping terms.

7. The State supervisory agency should be responsible for assessment supervision and equalization, assessment of all State-assessed property, and valuation research, with adequate powers clearly defined by law.

8. The State supervisory agency should be empowered to establish the professional qualifications of assessors and appraisers and certify candidates as to their fitness for employment on the basis of examinations given by it or of examinations satisfactory to it given by a State or local personnel agency, and to revoke such certification for good and sufficient cause. No person should be permitted to hold the office of assessor or to appraise property for taxation who is not thus certified.

9. Assessors should be appointed to office, with no requirement of prior district residence, by the chief executives or executive boards of
local governments when assessment districts are coextensive with such governments and by the legally constituted governing agencies of multicounty districts; they should be appointed for indefinite, rather than fixed, terms; and should be subject to removal for good cause, including incompetence, by the appointing authorities.

10. To avoid obstruction to local recruitment and retention of competent professional personnel, State legislatures should not prescribe or limit the salaries paid certified local assessors and appraisers.

11. State legislatures should prescribe, or authorize the State supervisory agency to prescribe, and in either case authorize the agency to enforce minimum professional staffing requirements in all local assessment districts. Legislatures should authorize the supervisory agency and any local districts to enter into agreements under which the agency will provide the district with specified technical services.

12. Each State should (a) evaluate the structure, powers, facilities, and competence of its present agency or agencies for the supervision of assessment administration; (b) in continuing the existing setup or in creating one more suitable, determine and establish clearly its proper and necessary functions, services and powers and equip it with adequate and appropriate personnel and facilities for meeting its responsibilities; and (c) provide for continuing systematic evalua-
tion, by the legislative as well as the executive branch, of the usefulness of the agency and the means of improving its utility.

13. In any State establishing professional qualifications for assessors and appraisers, the State supervisory agency should cooperate with educational institutions in planning and conducting preentry courses of study, and should conduct or arrange for regular internship training programs.

14. To guard against weak spots among local assessing districts and to assure that assessing throughout the State meets at least acceptable minimum standards, each State should determine by thorough research the minimum level of acceptable assessment performance and require the State supervisory agency to provide for appropriate assessment administration, at district expense, in those local districts that fail to meet the minimum standards.

State-Assessed Property

1. State assessment should be extended to all property of types: (a) which customarily lie in more than one district and do not lend themselves to piecemeal local assessment; (b) which require appraisal specialists beyond the economical scope of most local district staffs; and (c) which can be more readily discovered and valued by a central agency.

2. The division of assessment jurisdiction between State and local agencies should be clear both to taxpayers and assessors.
1. The State agency responsible for supervision of property tax administration should be empowered to require assessors and other local officers to report data on assessed valuations and other features of the property tax, for such periods and in such form and content as it prescribes, in adequate detail to serve its needs for supervision and study. The agency should be required to publish meaningful digests of such data annually or biennially.

2. The State supervisory agency should be required to conduct, annually, comprehensive assessment ratio studies, in accordance with sound statistical procedures, of the average level of assessment and degree of uniformity of assessment overall and for each major class of property, in all assessment districts of the State. The agency should be required to publish the findings of each study, both as to the quality and average level of assessment, in clear, readily understandable form.

3. States should take all feasible steps to facilitate the compilation of comparable interstate property tax information by the Bureau of the Census, particularly by improving and standardizing their own collection, compilation, and analysis of essential data.

Taxpayer Appeals

1. The present administrative-judicial hierarchy of agencies for assessment review and
appeal in most States should be objectively evaluated and reconstituted, as necessary, to provide the remedies to which taxpayers are entitled, but do not now receive under the uniformity provisions of State laws and the equal protection clause of the Fourteenth Amendment.

2. The review machinery should have a two-level organization, with both the local and State agencies serving only an appellate function and being professionally well staffed for that purpose; the State agency—either an administrative board or a tax court—should be separate from any State agency for property tax administration, should be an appellate body to hear appeals from decisions of local review agencies and from central assessments by the State supervisory agency, and should include a small claims division with a simple, inexpensive procedure; appeals from the State agency, but on questions of law only, should be to the supreme court of the State.

3. To aid the taxpayer in proving inequitability in his assessment, (a) the State supervisory agency should be required, following sound statistical procedures, to make and publish the findings of annual assessment ratio studies which, in addition to serving the purposes of supervision and equalization, will inform the taxpayer of the average level of assessment in his district; and (b) the legislature should provide that the assessment ratios thus established may be intro-
duced by the taxpayer as evidence in appeals to the review agencies on the issue of whether his assessment is inequitable.

Industrial Development Bond Financing

It is the Commission's finding that industrial development bond financing tends to impair tax equities, competitive business relationships and conventional financing institutions out of proportion to the contribution it makes to economic development and employment. The Commission recognizes the widespread and growing nature of this practice and the unlikelihood that it can be stopped quickly. It concludes that if this practice continues, a number of safeguards are absolutely essential to minimize intergovernmental friction, to insure that government resources used for these purposes bear a reasonable relationship to the public purpose served and that the governmental power employed is not diverted for private advantage. The Commission believes that the need for these safeguards is urgent.

1. The Commission recommends that the States restrict and regulate by law the precise conditions under which local governments may engage in this activity, as follows:

   (a) Subject all bond issues to approval by a State supervisory agency;

   (b) Restrict authority to issue such bonds to counties and municipalities; deny the authority to special districts;
(c) Give priority to communities with surplus labor, outside the area of the effective operation of conventional credit and property leasing facilities;
(d) Limit the total amount of such bonds which may be outstanding at any one time in the State;
(e) Prohibit such financing for the "pirating" of industrial plants by one community from another.

2. The Commission recommends that local industrial development bond financing be confined to rural areas. States desiring to stimulate employment in urban and industrial areas, can accomplish this best by a program of second mortgage loans to supplement local civic and conventional financing or by State guarantees of conventional loans.

3. The Commission finds the industrial development bond device particularly offensive when it is used to finance plants for strong national firms which themselves have access to adequate financing through conventional channels. The abuse is especially glaring when the firm itself acquires the tax exempt bonds issued to finance the plant it occupies, thus becoming also the beneficiary of tax exempt income. Therefore, the Commission recommends that the Congress amend the Internal Revenue Code so that the firms which buy the tax exempt bonds themselves cannot deduct as a business cost the rents paid for the use of industrial plants built with these bonds.
The Commission examined the Federal grant-in-aid programs currently in operation to evaluate the extent to which differences in the States' need for and their ability to finance public services should be reflected in the distribution of Federal funds to the several States. Its conclusions and recommendations are as follows:

1. The national policy considerations which require Federal grant programs require also that, with important qualifications, the distribution of Federal grants among the States take account of the relative inequalities in the fiscal capacities of the States (together with their local governments) in such a way as to facilitate the achievement of a more uniform level of minimum program standards in all States.

2. The equalizing aim of Federal grant distributions should be limited to the functions and services specifically related to and involved in national objectives and only to the minimum service levels consistent with these national objectives.

3. Explicit equalization provisions are inappropriate to several categories of grants, including (a) planning and demonstration grants, (b) stimulation grants, (c) grants to meet localized emergencies, and (d) grants which cover substantially all of the program costs. Apart from these exceptions, Federal grant distributions should reflect differences in the
States' relative fiscal capacities to support the particular program or services at the required minimum level. This conclusion is subject to the overriding qualification that where program need is proportionate to relative State fiscal capacity, the objectives of an equalization grant can be met without use of an explicit equalizing provision.

4. To the extent practicable equalization provisions, introduced through both allocation and matching requirements, should aim for a reasonable uniform level of minimum program performance in every State; that uniformity in the mechanics of the equalization provisions is preferred over variety; and that statutory specification is preferable to administrative discretion.

5. Departments and agencies charged with the administration of Federal grant programs should be required by the President to review periodically (a) the adequacy of the need indexes employed in their respective grant programs, and (b) the appropriateness of their equalization provisions and that this review be coordinated by the Bureau of the Budget. This requirement may be coordinated with the periodic congressional review of grants-in-aid recommended in an earlier report of this Commission and embodied in legislation pending before the present Congress.
6. The President, through his Executive Office, should provide for the development of plans and procedures to assemble the data required for improving measures of State relative fiscal capacity and tax effort for use, to the extent practicable, on a government-wide basis and to collect and tabulate such necessary data on a continuing basis.
OTHER ACTIVITIES

The statute charges the Commission with studying and making recommendations for the allocation of governmental functions, responsibilities, and revenues among the several levels of government. Closely associated with this responsibility is that of giving critical attention to conditions and controls involved in the administration of Federal grant programs, discussion and study at an early stage of emerging public problems requiring intergovernmental cooperation, and the coordination and simplification of tax laws and administrative practices to achieve a more orderly fiscal relationship among the levels of government. The studies and recommendations of the Commission so far have involved in varying degrees the discharge of all these responsibilities.

The Act also directs the Commission to bring together representatives of Federal, State, and local governments for the discussion of common problems and to provide a forum for the administration and coordination of programs requiring intergovernmental cooperation. These responsibilities are being discharged through the operation of the Commission itself and the close consultation maintained with many organizations, groups, and individuals concerned with intergovernmental relations.

Additionally, however, the statute provides both explicitly and implicitly for the performance of certain other functions by the Commission.
The statute directs the Commission to make available "technical assistance to the executive and legislative branches of the Federal Government in the review of proposed legislation to determine its overall effect on the Federal system." The Commission responds to formal and informal requests of congressional committees, individual members of Congress, and the Bureau of the Budget with regard to the intergovernmental aspects of legislation under active consideration by the Congress or in the process of being developed. Where the Commission has taken a position on a question, formal comments are provided over the signature of the Chairman of the Commission. In other cases where the questions involved are of a technical nature the Commission's staff consults informally with congressional staffs or the representatives of Federal agencies with regard to proposed legislation under consideration.

Government administrators in metropolitan areas and scholars engaged in research on various aspects of metropolitan area problems have become increasingly concerned regarding the lack of adequate economic and other statistical data covering metropolitan areas and minor subdivisions thereof. Typically, these data are collected and published on the basis of individual governments and cannot always be assembled on an economic area basis. The Commission consults with Federal and State agencies regarding the ways in which statistics on population, housing, labor, governments and economic activities might be made more available and useful to those engaged in metropolitan area planning.
It has published *A Directory of Federal Statistics for Metropolitan Areas*.

The Commission has constituted itself as a central clearinghouse for information on the many complex aspects of intergovernmental relations. As part of this general purpose, it will act as a coordinating center for the further study of intergovernmental problems.

Among the first tasks of the Commission has been (1) to assemble selective information on the more crucial intergovernmental problems, (2) to identify the major sources of information in order to serve as a convenient reference point, and (3) to prepare, or have prepared, monographs summarizing presently available but relatively inaccessible data in Federal agencies and other sources which will help other levels of government to solve their financial and administrative problems.

In addition to the reports issued by the Commission making recommendations for legislative or other action by one or more levels of government, reports and other materials of an informational character are prepared. For example, summaries of State fiscal data and of State tax legislation are prepared by the staff for the use of Commission members and others; similarly, a brief statistical summary of the losses of county population under the 1960 Census has been issued. In July 1964, a comprehensive report on *Tax Overlapping in the United States, 1964*, was completed, updating a similar 1961 report. This report provides basic tax information to local, State, and National officials.
LIST OF COMMISSION PUBLICATIONS

Coordination of State and Federal Inheritance, Estate and Gift Taxes. January 1961. [Report A-1; 134 p., printed.] Describes the background of intergovernmental relations in the area of death taxation, presents alternative tax credit arrangements and recommends legislation to increase State revenues, to improve their distribution among the States and to simplify State tax statutes.

Modification of Federal Grants-in-Aid for Public Health Services. January 1961. [Report A-2; 46 p., offset, out-of-print; summary available.] Examines the objectives and financing of grants for public health services and recommends congressional action to provide greater flexibility at the State level.

Investment of Idle Cash Balances by State and Local Governments. January 1961. [Report A-3; 61 p., printed.] Summarizes the historical development and current status of the custody and investment of State and local funds; recommends legislative and administrative action to maximize interest earnings on idle funds.

Intergovernmental Responsibilities for Mass Transportation Facilities and Services in Metropolitan Areas. April 1961. [Report A-4; 54 p., offset, out-of-print; summary available.] Examines the urban transportation problem with special emphasis on major metropolitan areas; makes several recommendations for legislative action by both the States and the Federal Government.
Governmental Structure, Organization, and Planning in Metropolitan Areas. July 1961. [Report A-5; 83 p., printed.] Examines the problems associated with the highly complex governmental structure common to metropolitan areas; recommends various actions by the States and the Federal Government to improve intergovernmental relations and to simplify local governmental structure in these areas.

State and Local Taxation of Privately Owned Property Located on Federal Areas: Proposed Amendment to the Buck Act. June 1961. [Report A-6; 34 p., offset.] Examines the property tax status of privately owned properties in areas under exclusive Federal legislative jurisdiction; examines recent legislative proposals to permit local taxation of these properties; and recommends the retrocession of legislative jurisdiction to the States.

Intergovernmental Cooperation in Tax Administration. June 1961. [Report A-7; 20 p., offset.] Examines the status of intergovernmental cooperation among tax administrations and recommends steps to expand the scope of Federal-State and interstate cooperation, including exchange of tax information and training of personnel.

Senate Subcommittee on Intergovernmental Relations, January 1964. Describes the evolution and current status of Federal grants-in-aid and recommends the establishment of congressional machinery for their review.

Local Nonproperty Taxes and the Coordinating Role of the State. September 1961. [A-9; 68 p., offset.] Summarizes the extent of local nonproperty taxes in the United States and recommends some policy guidelines for their coordination by the States.


Alternative Approaches to Governmental Reorganization in Metropolitan Areas. June 1962. [A-11; 88 p., offset.] Reviews the major approaches to reorganization of governmental structure and powers in metropolitan areas, indicating their strengths and weaknesses, and the factors that make them likely to be effective if adopted.

Intergovernmental Responsibilities for Water Supply and Sewage Disposal in Metropolitan Areas. October 1962. [Report A-13; 135 p., offset.] Identifies problems of Federal-State-local relations with regard to the planning, financing, and construction of water supply and sewage disposal facilities and presents recommendations for legislative and administrative action by the levels of government concerned.


Apportionment of State Legislatures. December 1962. [Report A-15; 78 p., offset.] Reviews the history and present practices of State legislative apportionment and the possible impact thereof and recommends some guiding principles designed to assist public officials and private citizens in meeting their responsibilities in this matter.

*The Role of the States in Strengthening the Property Tax. June 1963. [Report A–17; printed; $1.25 each.] Volume 1 examines the major problems of property tax policy and administration, the State's relationship to them, and ways the State can deal with them; the prerequisites of sound assessment administration are examined on the basis of recent experience in the several States; remedial measures to meet the varying needs in the different States are recommended. Volume 2 summarizes the lines of action individual States have taken to meet their property tax responsibilities.

Industrial Development Bond Financing. June 1963 [Report A–18; 96 p., offset.] Summarizes the growth and present magnitude of local and State financing of industrial plants for lease to private enterprise in the several States; evaluates these practices; and recommends measures for preventing their abuse for private advantage.

The Role of Equalization in Federal Grants. January 1964. [Report A–19; 258 p., offset.] Examines the basis for distributing Federal grants; identifies those which should recognize interstate differences in needs and resources; and recommends legislative and administrative changes and basic data on 63 grant programs.

Comprehensive review of local government organization and planning requirements in 43 Federal aid programs affecting physical development in urban areas. Evaluates Federal interagency coordination of urban development programs, and recommends Federal legislative and administrative changes for strengthening general government and planning as well as interagency coordination. Also recommends appropriate State legislation.

Statutory and Administrative Controls Associated with Federal Grants for Public Assistance. May 1964. [Report A-21; — p., printed.] Reviews statutory and administrative controls associated with grant programs for public assistance which limit flexibility of State administrative organization and which produce friction between States and the Federal Government. Contains recommendations for amending Federal statutes designed to provide greater flexibility in the administration of the public assistance programs.

The Problem of Special Districts in American Government. May 1964. [Report A-22; — p., printed.] Comprehensive analysis of the role of special districts in the United States. Evaluates the value of such units of government and contains a series of recommendations designed to make them more responsible to the public as well as units of general government, and contains recommendations which would discourage resort to special districts.
Factors Affecting Voter Reactions to Governmental Reorganization in Metropolitan Areas. May 1962. [M-15; 80 p., offset.] Presents and analyzes factors affecting voter reaction to proposed plans for local government reorganization in 18 metropolitan areas.

*Measures of State and Local Fiscal Capacity and Tax Effort. A Staff Report. October 1962. [M-16; 150 p., printed; $1.00.] Studies alternative measures of State and local fiscal capacity and tax effort, with special emphasis on the development of the estimated yield of a representative tax system "yardstick", on a State-by-State basis, for use in appraising the relative capacities of the several States to produce revenue and the relative tax effort represented by their present tax systems; the advantages and disadvantages of such an approach are explained.

*A Directory of Federal Statistics for Metropolitan Areas. October 1962. [M-18; 118 p., printed; $1.00.] Provides a directory of sources indexed by major and detailed subject of all data regularly published by the Federal Government for standard metropolitan statistical areas and their constituent geographic units.

State Legislative Program of the Advisory Commission on Intergovernmental Relations. October 1963. [M-20; 214 p., offset.] Contains a compilation of all of the Commission's
State legislative proposals with draft bills to carry out the Commission's recommendations.

*Performance of Urban Functions: Local and Areawide. An Information Report. September 1963. M-21; 281 p., offset; $1.50.] Outlines a method whereby citizens and public officials might decide whether specific urban functions should be provided on a local, area-wide, or intermediate area basis; ranks 15 functions analyzed on a scale of "most local" through "most areawide"; and provides fact book of information on the functions.


*Single copies may be obtained from the Advisory Commission on Intergovernmental Relations. Multiple copies may be purchased from the Superintendent of Documents, Government Printing Office, Washington, D.C., 20402.
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