

STATE OF NEW YORK

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SPECIAL REPORT

OF THE

STATE TAX COMMISSION

No. 13

THE FISCAL ASPECTS OF STATE AND LOCAL
RELATIONSHIPS IN NEW YORK

By

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“To inquire into the best form of government in the abstract (as it is called) is not a chimerical, but a highly practical employment of scientific intellect; and to introduce into any country the best institutions which, in the existing state of that country, are capable of in any tolerable degree fulfilling the conditions, is one of the most rational objects to which practical effort can address itself.”—JOHN STUART MILL.

PREFACE

One of the most plaguing problems confronting students of government and legislative bodies is determining the line of fiscal relationships that should exist between State and local governments. What shall be the attitude of a State toward the fiscal burdens resting so heavily on many of its political subdivisions? Should an attempt be made to relieve local budgets through transferring centrally collected revenues to cities, counties, towns, villages and *ad hoc* districts? If there is to be an intergovernmental transfer of funds on what basis shall the exchange be made? Which of the three methods—subventions, grants-in-aid, or sharing—appears to provide the most expeditious method for getting revenues into the hands of the localities? Or, are there other better methods? How much attention should be given to the re-allocation of functions between the State and its local units as a solution of the fiscal problem? Upon what basis should decisions be made as to whether an activity is suitable for central or local administration? Should the problem of allocating functions or funds be contemplated in terms of existing units, or is there an urgent need for redefining the bounds and reconstructing the administrative organization of local government?

The purpose of this study has been to consider the nexus between State and local revenue problems in a comprehensive rather than a restricted manner. This has necessitated inclusion of the related problems of area, functional allocation, and administrative organization.

The scope of the treatise has, perforce, limited the field of primary research. If it were not for the fact that much sod-turning has already been done in New York, preparation of a study of this character in a conscionable amount of time would have been impossible. Many of the topics here considered have been exhaustively treated in able special reports. No attempt has been made to re-do the work of these investigators; rather, their findings have been used as a basis for determining the nature and scope of central-local relationships under a modern type of local government.

Acknowledgement is here made to all those who have assisted in any way in the preparation of this book. To Professor Simon E. Leland, under whose direction the manuscript was prepared, the debt of the author is heavy. Not only has his aid as adviser been invaluable, but from his lectures delivered at the University of Chicago many of the points of view presented throughout the work had their genesis. The New York Tax Commission has borne the entire cost of publication and provided

other financial assistance. Improvement in theoretical consistency, factual accuracy, and topical organization has been made possible through suggestions offered by Professor Marshall Dimmock of the University of Chicago, Professor M. Slade Kendrick of Cornell University, and Senator Seabury C. Mastick of Pleasantville, N. Y., all of whom have read the manuscript. Because these gentlemen have read and criticized the book, it does not follow that they are wholly in accord with the thesis. Of no small value has been the advice offered by my colleagues, I. M. Labovitz, G. W. Mitchell, and Eugene Maynard, members of the research staff of the Illinois State Tax Commission. Special acknowledgement is given to Mr. Labovitz for suggesting the use of techniques developed by him in connection with a study of the finances of Illinois. Recognition is also due Mrs. Beulah Bailey Thull, a member of the research staff of the New York Tax Commission, for preparing a major portion of the index. The tedium of gathering data, checking citations, preparing tables and charts, and reading proof, has been greatly lightened by the indefatigable and capable assistance of my wife, Irene M. Malone.

For such errors as may be found in the work the author assumes full responsibility.

PAUL E. MALONE

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