Index

AAFRC Trust for Philanthropy 205, 211
Aaron, Henry J. 104, 105
ACIR see Advisory Commission on Intergovernmental Relations
Abramowitz, Susan 175
Adkins, Lee C. 61
administration
housing subsidies program 113
local government taxation 19, 37–8
Advisory Commission on Intergovernmental Relations (ACIR)
income tax and 53, 54
median voter model and 44
property tax and 58, 62, 63
revenue structure changes and 43
sales tax and 48, 49
Alm, James 61
American Bar Association 49
Anderson, John E. 42
Arnot, R. 80
arts organizations
analyzed 238–40
employment 200
Netzer’s work and 2, 198–9, 205, 229, 234, 242
The Subsidized Muse 202
receipts 201
tax exemptions and 223, 224
see also not-for-profit sector
arts subsidies
Cordes’ contribution summarised 5, 241–2
direct 202
federal and state 204, 205
importance of 205–6, 208, 210
indirect compared 226, 228, 230, 231, 232
local 204–5
NCCS estimates 207–9
distribution of 233
indirect 209
direct compared 226, 228, 230, 231, 232
NCCS Guidestar database see National Center on Charitable Statistics
nonprofit organizations’ role 199–202, 203
partial, NCCS and 225–9
policy implications 229–34
barriers to entry 242–3
government role 242
size 242
private 215, 216
tax incentives for 218, 219
public, sources of 227
see also subsidies
attendance, private schools
 Differences in 176–7
effects of 177–8
Baker, Samuel H. 45
barriers to entry
 arts subsidies and 242–3
Basolo, Victoria 102
Becker, Gary 44
benefits
 housing subsidies ratio 121
private education 194
see also tax exemptions; tax incentives
benefits tax
property tax as 12, 13, 31–2
see also revenue
Bemis, E. 156
Betts, Julian R. 180–81
Biegeleisen, J. Alan 61
Blackley, Paul R. 61
Boyko, M. 143
Bradford, David F. 168–9
Breeden, Charles H. 44
bribery see corruption
budget

local government, financing from own revenue 8–9
tax-deductible charitable contributions and 211–12
see also cost

business
charitable contributions, price sensitivity of 214
corporate income taxes, exemption from 220–25
land tax model and 75
property tax and, residential compared 15
capital taxes
eliminating NYC 83
see also revenue
Caplin, Andrew 106
charitable contributions
corporate and estate, price sensitivity of 214
financial importance of 214–20
individual, price elasticity of 212–14
price incentives for 209–11
tax-deductible, budgetary cost of 211–12
tax deductions for 209
charity
public ownership and 157–8
see also National Center on Charitable Statistics
Chay, Ken 129
Chernick, Howard 36, 38
Chicone, David L. 61
Chubb, John E. 171

city
housing subsidies and 101–2, 122–3, 127–9
efficiency 103–4, 105
equity 103, 104–5
information and investment risk reduction 106
intervention 4
population increase encouragement 106
spillovers 106–7
land tax model and equilibrium 75–8
model calibration 82–4
services 84–5
public ownership and 147
charity 157–8
education 158
fire safety 157
justice system 157
mass transit 153–5
power and light 156–7
sanitation 151–2
streets and roads 152
water supply and sewers 148–51
sales tax, income tax and 55–7
see also local government
Clotfelter, Charles T.
arts organizations and 214
demand for private schooling and 181
not-for-profit sector and 4–5
residential segregation and education 195, 196
state expenditure and 45
Cobb–Douglas specification
land tax model and 78–80
Coleman, James S. 176, 177, 182, 184
Congressional Budget Office 221
Conlon, John R. 181
Cordes, Joseph J. 5, 234, 241, 242
Cornia, Gary C. 49
corporation see business
corruption
public ownership and Glaeser's contribution summarised 163–5
models 131–2, 133, 138
overpricing of outputs 134–5, 144–5
perversion of subsidies 137–8, 145–7
underpricing of inputs 135–7, 139–44
cost
budgetary, of tax-deductible charitable contributions 211–12
income elasticity and, revenue structural changes 45
local government taxation administration 19, 37–8
private education, ‘flight’ and 195–6
see also budget
cost–benefit analysis
housing subsidies 113
data summary 113–16
preliminary investigation 121–2
regression results 116–18
property tax and 12
Craig, Eleanor D. 45
Cudahy, B. 137, 153
Cummings, Jean L. 107–8
Darwin, Leonard 131, 141
de Tocqueville, Alexis see Tocqueville, Alexis de
DeBoer, Larry 61
decentralization
arts subsidies and 229–31, 234, 242
demand
private education enrollment patterns and trends 178–80
explaining 180–81
Deran, Elizabeth 45
DiLorenzo, Thomas J. 45
discipline
private schools and 175–6
discrimination see race; segregation
Douglas, James 170
Downs, Anthony 43
Due, John F. 47
Dye, Richard F. 61
economics
public
household production 168–70
pluralism to segregation 171–2
nonprofit sector role 170–71
urban, Netzer’s work on 1–2, 196
education
K-12 generally, race and 183
private 180
benefits of 194
demand for 178–81
distinctiveness of 172–8
costs associated with ‘flight’ 195–6
importance of 166–8
public sector role compared 193–4
residence and 196–7
role 170–71
segregative effects 181–6, 189, 194–5
public
finance of, property tax and 20–24
school district data summary 28–9
supplemental service organizations 187
public ownership and 158
segregation and equity and 4–5
student membership organizations 187–8
supplemental service organizations 186–7
type of school and 179
see also not-for-profit sector
Edwards, Barbara 3
efficiency
housing subsidies and 103–4, 105
local government finance 10–15
elasticity
income, expenditure and, revenue structural changes 45
price
excess burden and, local taxes 16–17
individual charitable giving and 212–14
Ellen, Ingrid Gould 4, 108, 113, 118
Eller, Martha 214
Ellis, E. 134
Elwood, David T. 104
employment
arts organizations 200
entertainment see arts organizations
environmental taxes
‘double-dividend’ literature 7
Pigouvian taxes and 17
see also revenue
equity
education 4–5
housing subsidies 103, 104–5
local tax system and 18
estate tax
arts subsidies and 211, 241
see also revenue
excise tax
  excess burden and, local taxes 16
  median voter model and 46–7
  see also revenue
  expenditure see cost

Fairlie, Robert W. 180–81
  federal government
  arts funding and 204, 242
  housing subsidies system 102
  see also individually named taxes;
    government; local government;
    state government
  government
  arts subsidies, direct and indirect
    204, 205, 208, 210, 232
  land tax model and 75
  see also individually named taxes;
    federal government; local
    government; public ownership;
    public subsidies; state
    government

Greene, Jay P. 178
  Grogger, Jeffrey 178
  Gyourko, J. 76, 82

Hamilton, Bruce W. 12, 13, 14, 31, 89
  Harmon, Oskar Ragnar 62
  Hart, O.
  public ownership advantages and
    130
  public ownership model 133, 147,
    154, 157, 158

Haughwout, Andrew
  land tax and 3
  capital stock and debts 84
  distortionary taxation 82, 88, 98
  expenditure 83
  income tax 84
  model 74, 78, 80, 93, 95
  reform 99
  tax and price equilibrium 77

head tax
  income tax and 14
  local taxes and 12
  see also households; revenue

hedonic regression model
  spillovers and housing subsidies and
    109–10
  controls for neighborhoods
    and trends in property values
    111
  extension of 112, 119–21
  proximity to other subsidized
    housing 111–12
  proximity to Ten Year Plan units
    111
  structural characteristics of
    property 110

Heins, A. James 45
  crockitt, Walter 61
  Hirsch, Arnold 105
  Hogan, Timothy D. 61
Holli, M. 137
Holtz-Eakin, Douglas 61
households
homeowners and renters compared, local taxes and 15
land tax model and 74–5
production, public economics and 168–70
see also head tax; residence
housing
local zoning rule (Hamilton) 12
see also property tax; residence
housing subsidies
city role in 101–2, 122–3, 127–9
efficiency 103–4, 105
equity 103, 104–5
information and investment risk reduction 106
intervention 4
population increase encouragement 106
spillovers 106–7
cost–benefit analysis 113–18, 121–2
federal system 102
hedonic regression model, 109–12, 119–21
program for
administration 103
creation 103
local, spillover effects of 107–9
revenue generation of 102–3
see also subsidies
Howard, Christopher 231
Hunter, William J. 44

income
administration and cost 19, 37–8
adoption of, property tax and 58–61, 63
city, sales tax and 55–7
corporate, exemption from 220–25
cyclical patterns 18–19
eliminating NYC 83
exemption from, arts subsidies and 222–5
expansion of 52–4
head tax and 14
incidence and 18, 32–7
local government 9–10, 11, 13–14, 54
personal, residential property tax and 34
property tax compared 2–3, 7–8, 17, 30–31, 39
regression results 64
revenue structure changes and 42–3, 71–2
state 53
tax–base disparities and 3, 24–5
information
investment risk and, housing subsidies 106
Inman, Robert P.
capital stock and debts and 84
distortionary taxation and 82
land tax model 74, 78, 95
taxing decision model 45
Inner-City Scholarship Fund 175
inputs underpricing
public ownership and 135–7
model 139–44
Internal Revenue Service (IRS)
Form 990 Tax Returns, NCCS
Guidestar database of 206–7
see also National Center on Charitable Statistics
investment risk
information and, housing subsidies 106
Joint Committee on Taxation 221
Josephson, M. 136
Judd, D. 135, 138
justice system
public ownership and 157
land tax
adoption of 73–4
model 74–8
assumptions and parameterization 79
calibrating 78–86
economic responses in 96–8
future research and 95–6
results and outcomes 85–6
richness of 95
solving 78
variables and solution procedure 93–4
policy change, as 3
political economy of 89–90, 98–100
property tax replacement with 86–9
tax reform and 98
wage and land price equilibrium 76, 77

see also revenue
Lankford, Hamilton 181
Leahy, John 106
Lee, Chang-Moo 107, 108
Leviathan model
revenue structure changes and 44
light see power and light
Lin, Ta-Win 107
local government
arts funding 204–5
finance
efficient 10–15
tax incidence and 18, 32–7
private schools and
costs associated with ‘flight’ 195–6
residence and 196
residential choice and local fiscal packages 196–7
property tax exemption 222
see also individually named taxes;
city; federal government;
government; public ownership;
revenue; state government
Lopes-de-Silanes, F. 152
Loveridge, Scott 107, 108
Ludwig, Jens 178
Lyons, Robert F. 107, 108
MacKinnon, J. 80
Mallick, Rajiv 62
McCallin, Nancy 61
McGuire, Therese 8, 62, 71–2
McIntyre, Robert 33, 34, 35
McLure, Charles E. Jr. 35
median voter model
revenue structure changes and 43–4, 45–7
Metcalf, Gilbert E. 33–4, 35, 61
Mieszkowski, Peter 13, 80
Mikesell, John L. 47
Mills, Edwin S. 106
Minnesota Taxpayers Association 225
Misiolek, Walter S. 61
models
corruption in public ownership 131–2, 133, 138
overpricing outputs 144–5
perversion of subsidies 145–7
underpricing inputs 139–44
general equilibrium numerical (Godspeed), local taxes and 14
hedonic regression, spillovers and housing subsidies 109–10
controls for neighborhoods and trends in property values 111
extension of 112, 119–21
proximity to other subsidized housing 111–12
proximity to Ten Year Plan units 111
structural characteristics of property 110
land tax 74–8
assumptions and parameterization 79
calibrating 78–86
economic responses in 96–8
future research and 95–6
results and outcomes 85–6
richness of 95
solving 78
variables and solution procedure 93–4
Leviathan, revenue structure changes and 44
median voter, revenue structure changes and 43–4, 45–7 simultaneous, regression results, local taxes and 64 Tiebout, local taxes and 10–12 Moe, Terry M. 171 Moomau, Pamela H. 61 Morton, Rebecca B. 61 Mulligan, Casey 44

exemption from, arts subsidies and 222–5
head tax and 12
incidence and 18, 32–7
income tax adoption and 58–61
income tax compared 2–3, 7–8, 17, 30–31, 39
income tax replacement of 12–13, 38–9
land tax replacement of 86–9
local, exemptions 222
median voter model and 47
Netzer’s work on 1, 18, 42, 44
politics and 12, 14–15
rate pyramiding and 16–17
real per capita 59, 60
regression results 64
residential
commercial compared 15
personal income tax and 34
revenue structure changes and 42–3, 71–2
sales tax adoption and 58–61, 62–3, 64–5
school finance and 20–21, 24
property wealth and income per pupil 22, 23
school district data summary 28–9
state, exemptions 222
see also revenue
Proposition 13
property tax and 38
PTA see parent-teacher associations
public economics
nonprofit sector and
household production 168–70
pluralism to segregation 171–2
nonprofit sector role 170–71
see also economics
public education
finance of, property tax and 20–24
school district data summary 28–9
private schools and 193–5
supplemental service organizations 187
public finance
Netzer’s work on 2
see also local government

Amy Ellen Schwartz - 9781845421632
Downloaded from Elgar Online at 02/02/2019 08:05:34PM via free access
public ownership
arguments for and against 130–31, 158–9
control in NYC and 147
charity 157–8
education 158
fire safety 157
justice system 157
mass transit 153–5
power and light 156–7
sanitation 151–2
streets and roads 152
water supply and sewers 148–51
corruption
Glaeser’s contribution
summarised 163–5
models 131–2, 133, 138
overpricing outputs 134–5, 144–5
perversion of subsidies 137–8, 145–7
underpricing inputs 135–7, 139–44
history and theories 131–3
proofs of propositions 161–2
reasons for 4
public services
land tax model calibration and 84–5
public ownership and
education 158
fire safety 157
justice system 157
mass transit 153–5
power and light 156–7
sanitation 151–2
streets and roads 152
water supply and sewers 148–51
public subsidies
arts organizations, sources of 227
see also arts subsidies; housing subsidies; government
Quigley, John M. 102, 109–10, 127–9
Rabiega, William A. 107
race
education segregation by 182–4
private education and 167, 176, 185–6
student membership organizations and 188
see also segregation
receipts
arts organizations 201
recreation see arts organizations
regression
hedonic, model, spillovers and
housing subsidies and 109–10
controls for neighborhoods and
trends in property values 111
extension of 112, 119–21
proximity to other subsidized
housing 111–12
proximity to Ten Year Plan units 111
structural characteristics of
property 110
results
housing subsidies, cost–benefit
analysis 116–18, 120
local property, income and sales
taxes 64
religion
private education and 173–5
Resch, Alexandra M. 181
Reschovsky, Andrew 30, 36, 38
residence
segregation of, private education and 196–7
see also households; housing; housing subsidies
revenue
administration and cost 19, 37–8
budget financing from 8–9
cyclical patterns 18–19
direct and indirect arts subsidies and 226
finance efficiency 10–15
generation of, for housing subsidies 102–3
incidence and 18, 32–7
income tax as percentage of 11
Internal Revenue Service (IRS)
Form 990 Tax Returns, NCCS
Guidestar database of 206–7
NYC aggregate, eliminating sales, capital and income taxes
without changing 87
practice 9–10
sales, income and property tax and
49, 50
sources of 10
structural changes 42–3, 71–2
alternative theoretical approaches 61–2
empirical analysis 54–61, 62–5
effect of, empirical evidence of 44–5
future research proposals 65–6
income elasticity and expenditure 45
Leviathan model 44
median voter model 43–4, 45–7
sample cities 55–7
tax bases compared 7–9, 24–5, 30–31
see also individually named taxes; tax exemptions; tax incentives Riordan, W. 142, 156
risk
investment, information and, housing subsidies 106
roads see streets and roads
Roback, J. 75, 76
Robinson, Linda 107
Rosen, Harvey S. 45, 61
Rubin, Paul H. 44

Salama, Jerry J. 105
Salamon, Lester 231
sales tax
adoption of, property tax and 58–61, 62–3, 64–5
city, income tax and 55–7
eliminating NYC 83
expansion of 47–52
median voter model and 45–7
property tax and 3
rate variations 50–51
regression results 64
revenue structure changes and 42–3, 71–2
state 48
see also revenue
sanitation
public ownership and 152
Santiago, Anna M. 108
Schill, Michael H. 104, 105, 108
school see education
Schwab, Robert
property tax and benefit tax, as 31, 32
business 15
income tax compared 2–3, 15, 30, 33, 37–8, 39
renters 15
segregation
education 4–5
effects 181–6, 189, 194–5
pluralism to 171–2
residence and 196–7
housing 105
see also race
separation of sources doctrine
local government taxation and 16, 24–5
sewers see water supply and sewers
Sexton, Terri A. 38
Shelton, Robert B. 61
Shleifer, A. 132
simultaneous model
regression results, local property, income and sales taxes 64
Sjoquist, David 3, 61
Solow, Robert M. 163–5
Soper, George 151
spillovers
city role in housing subsidies and 106–7
local program effects
cost–benefit analysis 113–18, 121–2
evidence from NYC 107–9
hedonic regression model 109–12, 119–21
Stackhouse, E. Ann 175
state government
arts funding and 204, 242
income tax 53
property tax
education finance and 20–21
exemption 222
sales tax 48
see also individually named taxes; federal government; government; local government
Steffens, Lincoln 134, 135
Steuerle, C. Eugene 214
Stockfish, J. A. 45
Stone, Joe A. 181
streets and roads
public ownership and building 152

Amy Ellen Schwartz - 9781845421632
Downloaded from Elgar Online at 02/02/2019 08:05:34PM via free access