

## **Comparing Local Governance in Developed Democracies:**

### **Selected Indicators**

Jefferey M. Sellers  
University of Southern California

March 2006

(NOTE TO REVIEWERS: The materials in this working paper, along with the attached spreadsheets, provide detailed documentation and specific citations for the local government indicators in Tables 3 and 4 of Jefferey M. Sellers and Anders Lidström, “Decentralization, Local Government and the Welfare State,” *Governance* 20 (4): 609-632 (2007).

Citations to “Sellers, Jefferey M. (2006). Comparing Local Governance in Developed Democracies. Online working paper, at <http://www.usc.edu/dept/polsci/sellers/Publications/Assets/Comparing%20Local%20Governance%20Systems%20in%20Developed%20Democracies.pdf>.” are to this document.)

## Measuring Infrastructures of Local Government in Multi-level Systems: Analytical and Methodological Notes

The main analytical task of building an index lay in assigning significance to the many possible indicators that have in recent years become available to assess infrastructures of local governance and government. To give equal consideration to the indicators the indices employed a common index of two points for each. Along this scale, the number of gradations varied from a continuous scale for the statistical indicators and a dichotomous one for some of the institutional attributes. Statistical indicators were scaled so that 0 and 2 corresponded to the highest and lowest levels among the entire sample.

As Adcock and Collier (2001: p. 538) argue, a valid indicator for a “systematized concept” like local capacity or supralocal supervision should include elements to capture all “key elements” of the concept. Other methodological work on scales and indicators confirms that content validity is even more true for formative indicators like the ones developed here than for reflective indicators (Edwards and Bagozzi 2000). The indicators here capture dimensions of local capacity and supralocal empowerment that have guided construction of other indicators for differences in subnational governments, including federalism (e.g., Rodden 2002; Schneider 2003) as well as local government (e.g., Vetter 2001). This work separates out analytically distinct legal-administrative and fiscal dimensions of decentralization. The political dimension represented by corporate local government representation (Table 3(b)) is also often separated out. In this instance, because there is only one such indicator, it is incorporated into a single politico-administrative dimension. To avoid privileging either this dimension or the fiscal one, indicators in both categories received were averaged together and given equal weight in the final aggregated indicator.

Whenever possible, the indicators relied on data from 1995. In a few instances, however available information forced use of information as early as 1990 or as late as 2001.

### Designation of Local Government Units

The analysis distinguishes all local government organizations from others at subnational scales as well as those of national governments. How to make these designations is a matter of judgement, as national practices vary widely and often leave limited choices for parallel indicators. In general, our analysis classifies those governments generally recognized as federal units as intermediate rather than local. In all of these cases (Australia, Austria, Belgium, Canada, Germany, Switzerland, and the United States), lower level units classified as local included municipalities. In most instances an additional type of local unit equivalent to the county in the U.S. states or the *Kreis* in Germany applied to somewhat wider scales and often functioned as a metropolitan unit. A similar set of distinctions also applied to states usually considered unitary. In France, Italy and Spain we classified the sub-national governments with jurisdictional scales generally beyond those of most metropolitan areas as intermediate rather than local. This designation still left other units above the metropolitan scale classified as local, including

departments in France, provinces in Italy and the Netherlands, counties in Denmark, Ireland and the UK.

A number of anomalies required additional adjustments. In Germany, since three of the federal units were also in effect city governments, the analysis of practices at the *Land* level remained confined to the territorial states. Separate capital regions with distinct federal status like the District of Columbia in the United States and the Brussels region in Belgium also had to be excluded from a number of the calculations. On a number of occasions, such as in the calculation of tax shares, international statistical data from the OECD and other sources for unitary had to be corrected for inadequate attention to intermediate scales. Sometimes, as in the figures for types of subnational taxes, it proved impossible to separate the figures from different levels out entirely.

The focus of these indicators on decentralization to local government units in general precludes consideration of several other types of decentralization. For instance, consolidation results in fewer municipalities in relation to population, but does not change the allocation of authority or fiscal resources from higher level to local governments. This can more properly be considered centralization at the local level itself.

### The Indicator for Local Tax Autonomy

Drawing on efforts by the OECD (OECD 1999) and additional research on most developed countries, we constructed an index of local tax autonomy (Stfi04). In part, the five gradations in this index took into account whether localities could set the tax rate without restrictions, with limited or informal restrictions, with strict limitations, or not at all. At the same time, the index measured whether localities retained the power to assess a tax and determine the tax base. Since localities in most countries drew on more than one type of local tax, calculations for each country weighted the rating for each type of tax according to the proportion of all tax revenues from that type. In countries where multiple intermediate jurisdictions imposed a variety of conditions on local taxation, the rating for each type of tax derived from the proportionate distribution of different ratings among all the intermediate level governments.

Appendix 1 details the formula used to calculate local tax autonomy. Appendix 2 presents the application of this formula for each county, including the percentage of tax revenues in each major category and the overall national rating of autonomy for that category. In three of the federal states, the ratings for tax autonomy differed considerably among federal units and had to be averaged among the units. The ratings for each federal unit by tax are given in Appendix 3. Note that the rating of property tax autonomy for the U.S. states followed a formula based on estimated degree of constraint rather than an average of the different dimensions. Where either overall limitations or specific restrictions were present, these were assumed to indicate autonomy rating of .8 regardless of whether there was a limit on property tax revenue increases. Where neither other restriction was present, a revenue increase limitation produced a rating of .4.

## Relations Among the Indicators

As an essentially formative set of indicators, the measures of capacities and supervision depend less validity than a reflective measure would (Edwards and Ragozzi 2000). Even in this event, correspondences among the individual indicators, as a form of “conbergent validation,” can help to validate these two dimensions of local empowerment (Ibid, p. 171; Collier and Adcock, p. 538).

The measures of the various dimensions of capacity demonstrate considerable convergent validity. Despite the small number of cases, most of the indicators are intercorrelated (Appendix 4). Principal components analysis confirms a common dimension of covariance (Appendix 5 (a)). A single factor that loads moderately to strongly on all the variables accounts for sixty-three percent of the variation. Component scores were .397 (constitutional protections), .504 (corporate representation), .948 (expenditure), .948 (employment), and .938 (tax revenues). Expenditure, tax revenue and employment shares were also highly correlated ( $r=.64$  to  $r=.87$ ). Corporate representation and constitutional protection correlated no more than .37 with the other indicators.

Less convergence appears among indicators for supralocal supervision. With a few exceptions, most countries have relied either on fiscal or on political administrative mechanisms for supervision rather than on both types. Only one pair of these indicators (supervisory officials and a translocal civil service, at  $r=.57$ ) correlates at more than .50, and only a handful over .40 (Appendix 4). Nor did principal components analysis bring out consistent statistical relations (Appendix 5(b)). Three components emerged. The first, dominated by loadings for prefects (.892), governmental form (.68), civil service (.74) and tax autonomy (-.843), explained 38 percent of the variation. A second, loaded heavily on executive appointment (.827) and grants (.827) explained 22 percent. A third, loading principally on borrowing supervision (.927), accounted for 17 percent.

**Table 1**

**Indicators of Infrastructures for Local Government**

Features	Consequences	Scale
<b>LOCAL CAPACITIES</b>		
<b>Politico-Administrative</b>		
Table 3(a) Absence of constitutional protections on local autonomy	Absence of constitutional means to assert local government autonomy	2=no explicit or implicit constitutional protection 1=constitutional provisions furnish implicit means to assert local interests 0=explicit constitution guarantee of local authority
Table 3(b) Absence of corporate representation for local governments	No corporate representation of local governments in higher level decision-making	2=insignificant influence 1.33=limited influence 0.67=strong role, not formally institutionalized 0=institutionalized representative role (in constitution, laws)
Table 3(c) Local government employment as proportion of all public employment	Monopoly of higher level governments on government employment	2=lowest 0=highest
<b>Fiscal</b>		
Table 3(e) Local government expenditure as proportion of all government expenditures	Monopoly of higher level governments on government expenditures	2=lowest 0=highest
Table 3(f) Local tax revenues as a percentage of all tax revenues, 1995	Local fiscal capacities to raise revenues independently	2=Lowest 0=Highest
<b>LOCAL SUPERVISION</b>		

<b>Politico-Administrative</b>		
Table 4(a) Supralocal supervisory officials at local level	Carries out supralocal policies locally/mediates clientelist relations with higher levels	2=local administrative/supervisory official 1=local administrative official, elected locally or possessing limited powers 0=no local supralocal representative
Table 4(b) Supralocal appointment of executive within local government	Carries out supralocal policies locally/mediates clientelist relations with higher levels	2=supralocal appointment of executive 0=local appointment
Table 4(c) Supralocal determination of local governmental forms	Implements state policies about governmental form, or leaves to local self-determination	2=supralocal determination of local structures 1=significant but limited elements of local self-determination 0=widespread local choices of government forms

Table 4(d) Civil service for local personnel	System of expertise, standards for local administrative personnel	<p>2= national civil service for local personnel with full coverage (job duties, tenure, discipline, rewards, closed recruitment)</p> <p>1.6= national civil service for local personnel with 4 of 5 items (job duties, tenure, discipline, rewards, closed recruitment)</p> <p>1.2= national civil service for local personnel with 3 of 5 items (job duties, tenure, discipline, rewards, closed recruitment)</p> <p>0.8= national civil service for local personnel with 2 of 5 items (job duties, tenure, discipline, rewards, closed recruitment); or separate, national local civil service with job duties, tenure, discipline, rewards, closed recruitment</p> <p>0.4= national civil service for local personnel with 4 of 5 items (job duties, tenure, discipline, rewards, closed recruitment); or separate, national local service with limited conditions</p> <p>0= separate local or other subnational civil service, without national rules</p>
<b>Fiscal</b>		
Table 4(f) Grants as proportion of local government revenue	Reliance on funds from higher levels rather than locally raised revenues	<p>2=highest</p> <p>0=lowest</p>

<p>Table 4(g) Local tax autonomy</p>	<p>Limits influence of local decision-making on local taxation: legislated constraints on rates, assessments, sharing of taxes (subject partly to local rate determinations), informal rate constraints, procedural constraints</p>	<p>2=Central or intermediate government sets rates, base  1.60=standardized or strictly limited rates with some discretion, but no discretion as to base  1.20=No discretion as to base, and range set for rates; or no discretion as to base, and diversion of revenues to other governments: or informal constraints on rates  .8=No discretion as to base/assessment, or informal constraints on rates, or sharing  0.4=Autonomy to set base/assessment, and procedural or insignificant constraints on rates (e.g., requirement of local majority vote)  0=Full autonomy to assess and set rates</p>
<p>Table 4(h) Constraints on local borrowing</p>	<p>Local fiscal capacities to raise revenues independently</p>	<p>2=Approval required  1=Almost free  0=Free, or requirement of local majority vote (from Council of Europe ratings)</p>



## Appendix 1

### Formulas for Calculation of Indexes

**Formula for calculating variations among federal units and local governments:**

$$\sum N_i = (F_1 + F_2 + \dots + F_j)/j,$$

or (if local variations within federal units, and information on distribution within units)

$$\sum N_i = (L_1 + L_2 + \dots + L_k)/k,$$

or (estimated if variations among local and/or federal units, and inadequate information on distribution)

$$\sum N_i = (V_1 + V_2 + \dots + V_m)/m,$$

$$\sum F_j = (V_1 + V_2 + \dots + V_p)/p,$$

where

$N_i$  = the value for country  $i$ ,

$j$  = the number of federal units in country  $i$ ,

$F_j$  = the value or rating for federal unit  $j$  in country  $i$ .

$k$  = the number of local governments surveyed in country  $i$ ,

$L_k$  = the value or rating for each local government  $k$ ,

$V_m$  = one of  $m$  values present in one or more local governments or federal units of country  $i$ ,

$V_p$  = one of  $p$  values present in one or more local governments in federal unit  $j$ .

**Formula for tax autonomy index:**

$$\sum O_i = \sum (S_1/C_i) R_1 + (S_2/C_i) R_2 + \dots + (S_x/C_i) R_x$$

where

$O_i$  = the overall local tax autonomy rating for country  $i$ ,

$S_x$  = the total amount of revenues raised by the local governments of country  $i$  in tax category  $x$ ,

$R_x$  = the rating of local tax autonomy for tax category  $x$  in country  $i$ ,

$C_i$  = the total local tax revenues in country  $i$ .

**Where  $R_x$  had to be aggregated from distinct types of taxes, and those types could not be broken down in OECD categories, the estimation employed the following formula:**

$$R_x = (RT_1 + \dots + RT_y) / y_x$$

where

$y_x$  = the number of predominant taxes in country  $i$  within OECD tax category  $x$ ,

$RT_y$  = the rating of tax autonomy for tax  $y$ .

When the taxes and ratings of autonomy also varied among federal units, since

$$RT_y = (RTF_{y1} + RTF_{y2} + \dots + RTF_{yj}) / j_y,$$

where

$RTF_{yj}$  = the rating of local tax autonomy within federal unit  $F_j$  for tax of type  $RT_y$ , and

$j_y$  = the number of federal units  $j$  that raise the tax at varying rules for local tax autonomy, then

$$R_x = ((RTF_{11} + RTF_{12} + \dots + RTF_{1j}) / j_1) + \dots + ((RTF_{y1} + RTF_{y2} + \dots + RTF_{yj}) / j_y) / y_x$$

Only the predominant taxes in each OECD category were used in these sub-national calculations. In a few cases of inadequate subnational information the calculation employed alternative formulas based on the means ratings for the known types of taxation (see the section on federal and local unit variations).

## **Appendix 2**

### **Detailed Sources for Indicators**

#### **Absence of constitutional protections on local autonomy Table 3(a)**

Australia: 2 (rights of local government “sometimes recognised in state constitutions, but there is no reference to local government in the national constitution”). Commonwealth Local Government Forum. (2002), p. 2.

Austria: 0 (Right to *Selbstverwaltung* in Art. 116, Abs. 1 and Art. 118 Abs 4 of Federal Constitution (1962 Amendments)). Neudorfer (1998), pp. 384-385.

Belgium: 0 (Arts. 41, 162: delegates to communes and provinces “interests which are exclusively of a communal or provincial nature”).

Canada: 2 (“The Canadian Constitution gives the provinces exclusive control over cities and other municipalities, subject to . . . limited exceptions”). City Solicitor, City of Toronto (2001); Lidstone (2001), pp. 1-2.

Denmark: 0 (Article 82 provides “right of the municipalities to manage their own affairs independently under the supervision of the state”). Council of Europe (1998a), p. 5.

Finland: 0 (Section 51, par. 2 of Constitution Act provides that local government administration must be founded “on self-government by citizens as provided in separate acts”). Council of Europe (1998b), p. 5.

France: 1 (Article 72: all territorial authorities, including communes, “administer themselves freely through elected councils under the conditions laid down by the law, and possess regulatory powers for the exercise of their competencies”) (right to self-governance does not include explicit grant of local autonomy) Council of Europe (1998c), p. 5.

Germany: 0 (Article 28, Par. 2: “Communities must be guaranteed the right to regulate all their local affairs under their own responsibility, within the legal framework. . . .”). Council of Europe (1999b), p. 5.

Greece: 0 (Article 102: “Local government agencies shall enjoy administrative independence. . . The state shall supervise local government agencies, without infringing upon their initiative and freedom of action.”). Council of Europe (2001), p. 5.

Ireland: 2 (“The Irish Constitution at present makes no special provision for local government” but one has been recommended). Council of Europe (1998d), p. 5.

Italy: 2 (Article 5 and Title V (Articles 114-133)). Council of Europe (2000a), p. 5.

Japan: 0 (Chapter 8, Article 92: “Regulations concerning organization and operation of local public entities shall be fixed by law in accordance with the principle of local autonomy.”). Council of Local Authorities for International Relations (CLAIR) (2000), p. 43.

Netherlands: 0 (Article 124: “The powers of provinces and municipalities to regulate and administer their own internal affairs shall be delegated to their administrative organs.”). Council of Europe (1999c), p. 5.

New Zealand: 2 (“New Zealand has no written constitution. Local government’s powers are defined by Act of Parliament.”). Commonwealth Local Government Forum (2002b), p. 2.

Norway: 2 (“The Norwegian Constitution. . . contains no provisions for local government.”). Council of Europe (1998e), p. 5.

Portugal: 0 (Article 6, paragraph 1: “The state shall be a unitary one organised according to the principles of self-government of local authorities and democratic decentralisation of public administration.”). Council of Europe (1998f), p. 5.

Spain: 0 (Constitution of 1978, Article 140: “The Constitution guarantees the autonomy of the municipalities. They shall enjoy full legal status.”). Council of Europe (1997b), p. 5; Newton (1997), p. 147.

Sweden: 1 (Chapter 1, section 1 of Instrument of Government: “Popular Government. . . is implemented by a representative and parliamentary system of government and by local government.”). Council of Europe (1993), p. 5.

Switzerland: 1 (informal recognition by federal constitutional tribunal of right to existence and maintenance of territory). Meylan (1986), pp. 137, 143; (Effectively, minimal). Thüerer (1998), pp. 206-209.

United Kingdom: 2 (“The powers and scope of action for [local authorities] derive from specific statutory authority.”). Council of Europe (2000b), p. 5.

United States: 2 (no constitutional guarantees of local authority)

### **Absence of corporate representation for local governments (Table 3(b))**

Australia: .67 (Australian Local Government Association participates in national Council of Australian Governments, other bodies , “modest but significant role” in national agendas). Commonwealth Local Government Forum. (2002a), p. 7.

Austria: 0 (Legal right of City and Communal representative organizations to participate

in lawmaking recognized in federal constitutional law (Art 115 Abs 3) and in Land laws). Neudorfer (1998), pp. 394-396.

Belgium: 2 (Representation in law-making appears highly limited, except within federal regions; no national representative organization since federalization). Association of Flemish Cities and Municipalities (2002); Union of Belgian Cities and Municipalities (2002); Union of Cities and Municipalities of Wallonia (2002); Association de la Ville et des Communes de la Région de Bruxelles-Capitale (2002).

Canada: 1.33 (Federation of Canadian Municipalities lobbies on behalf of municipalities, limited informal official recognition at national level but more effective activities by constituent provincial municipal associations within provinces) (FCM “national voice of municipal governments....represents the interests of all municipalities on policy and program matters within federal jurisdiction”). Federation of Canadian Municipalities (2002); (Federal municipalities task force formed, other lobbying on behalf of municipalities) Federation of Canadian Municipalities (2001), p. 3; (In provinces municipal associations have internal role in provincial steering or consultative committees, informal consultations; “limited” influence through external representation for the media) Boswell (1996), pp. 253, 263-264.

Denmark: 0 Council of Europe (1998a), pp. 19-20 (National Associations of Local Authorities and County Councils (both excluding Copenhagen and Fredericksburg) “act on behalf of local authorities, in negotiations with the central government and with the trade unions of the local staff.”); Organization for Economic Cooperation and Development (1992), p. 72 (“vitaly important for cooperation with central government. . .”legislation and other initiatives of importance for local government are not prepared without negotiations with these organizations. Often central government policy control over regional and local government matters (esp. expenditure limits are settled through agreement so that formal legislation is not needed”).

Finland: 0 (Association of Finnish Local Authorities “represents the interest of local authorities and provides expert services such as training, research, publishing”) Council of Europe (1998b), p. 19; (“The legislation on local authorities, matters of municipal administration and finances that are important and the far-reaching in principal, and coordination of State and municipal finances shall be dealt with in a negotiating procedure between the State and local authorities, provisions on which will be laid down by decree.”) Finnish Local Government Act (1995), Section 8.

France: 1.33 (Numerous associations representing various types of local organizations: Association des Maires de France, Association des Maires des Grandes villes de France, Association des Petites Villes de France, Association des Maires Ville et Banlieue de France, Fédération des Maires des Villes Moyennes, Fédération Nationales des Maires Ruraux, Assemblée des Départements de France, Association des Régions de France, Association Française du Conseil des Communes et Régions d’Europe, Cités-Unies-

France ; generally representation but limited influence compared with other means). Association des Maires de France (2002); Association des Maire de Grandes Villes de France (2002) ; Schmidt (2002), pp. 334-341.

Germany: .67 (for 13 territorial Laender: Deutscher Städtetag especially, as head of Federal Union of Communal Organizations, active in influencing federal policy with implications for cities and communities, such as tax, housing, and transportation) Deutscher Städtetag (2002).

Greece: 1.33 (Central Union of Municipalities and Communities of Greece (KEDKE), composed of all Local Unions in each prefecture “is supervised by the Minister of Interior, Public Administration and Decentralisation,” also representative body for second level local government). Council of Europe (2001), p. 22.

Ireland: .67 (General Council of County Councils and Association of Municipal Authorities of Ireland both maintain “liaison [with]. . . the Department of the Environment at administrative and ministerial level on matters of mutual concern,” nominate “to certain boards and for the purpose of *Seanad* (Senate) elections”). Council of Europe (1998d), p. 17.

Italy: .67 (Municipalities may belong to two associations: ANCI (National Association of Italian Municipalities) and LA(League of Autonomies) “cooperate with government authorities in the drawing up of sectoral policies by representing their members’ interests and issuing opinions as sometimes provided for by state law.”). Council of Europe (2000a), p. 26.

Japan: 1.33 (Limited but legally prescribed advisory role for Japan Association of City Mayors, Governors Association, Association of Towns and Villages, other bodies; mainly confined to financial issues and other matters of consensus, and “seldom play the kind of role in developing policy and reviewing the administrative details of proposed laws that similar organizations play in Britain and France” (Reed, 1986, p. 41); Six Local Lobbies as “pressure groups” that are important allies for Ministry of Home Affairs, but generally subordinate to it (Akizuki, 2001, p. 74)). Reed (1986); Japan Association of City Mayors (2002); Akizuki (2001).

Netherlands: 0 (Union of Dutch Local Authorities (VNG) and Association of Provincial Authorities (IPO); “Under the Municipalities Act and the Provinces Act, the minister concerned (And in the Municipalities Act, the provincial authority too) is obliged to seek the opinion of the municipal or provincial authorities and the organisations which represent them on draft legislation. In addition, administrative agreements concluded by central government with the union and the association contain rules regulating dealings between these parties.”) Council of Europe (1999c), p. 29.

New Zealand: .67 (New Zealand Local Government Association: “With every justification, the NZLGA is treated respectfully as a surrogate of local government

opinion.”). Bush. (1995), pp. 184-185; (Local Government New Zealand “acts as the national voice of local government” and represents it in the informal central-local government forum established in 2000). Commonwealth Local Government Forum (2002b), p.7.

Norway: .67 (“no special legislation regulating the relationship between the Norwegian Association of Local Authorities and central government”) Council of Europe (1998e), p. 23; (Describes institution of “formal consultation process with the state. . . after years of informal consultation with the State concerning the economic framework of local and regional authorities to carry out an increasing number of decentralised responsibilities.”) Norwegian Association of Regional and Local Authorities (2002c).

Portugal: 0 (National Association of Portuguese Municipalities (ANMP): “Since 1984 the government has been legally obliged to seek its opinion on all legislative measures concerning local authorities;” since 1995 a similar role for National Association of Parishes) Council of Europe (1998f), p. 30.

Spain: 1.33 (Spanish Federation of Municipalities and Provinces, other regional federations, common interest associations authorized in Local Government Act but without special status) Council of Europe (1997b), p. 44, 46; Newton. (1997), p. 154 (“an important pressure group defending local government in both financial and legal respects;” but example of representation by regional rather than national associations).

Sweden: 0 (Swedish Association of Local Authorities “the municipalities’ spokesman in relation to central government and other authorities and organisations. The Association cannot order its members to take specific decisions, but it can make recommendations”; also Federation of County Councils with similar roles/duties) Council of Europe (1993), pp. 14-15.

Switzerland .67 (Swiss Federation of Cities: “There was scarcely a law-making process important to communes in which it did not engage intensively” (p. 275); Swiss Federation of Communes: politically neutral general representative, “defender of general state foundations of communal status” (p. 277); both generally concerned with informal influence of officials.) Thürer (1998), pp. 272-278.

United Kingdom: .67 (Local Government Association others are “voluntary associations formed to represent [local authorities’] collective interests”) Council of Europe (2000b), p. 22.

United States: 1.33 (National League of Cities, other organizations representing various localities at national level exercise limited, waning influence since 1970s at national level (Judd and Swanstrom, 1998, pp.213-251)); sometimes strong representation at state level). Judd and Swanstrom (1998); Mossberger (2000), pp. 54-94 (for enterprise zones); Pincetl (2000) (strong influence of local government associations in California environmental policy).

### **Local government employment as proportion of all public employment (Table 3(c))**

Organization for Economic Cooperation and Development. (1992). *Public Management: OECD Country Profiles*. Paris: OECD.

Australia: 1991, p. 22.

Austria: 1992, p. 35.

Belgium: 1991, p. 48.

Canada: 1991, p. 62 (public enterprises included at federal and intermediate levels).

Denmark: 1990, p. 75 (local governments plus Copenhagen and Fredericksberg).

Finland: 1991, p. 95.

France: 1989, p. 110.

Germany: 1990, pp. 129-130 (public enterprises separated out at all levels).

Greece: 1990, p. 146 (public establishments and enterprises listed separately).

Ireland: 1991, p. 158 (many sectoral, commercial bodies listed separately from national or local governments).

Italy: 1989, p. 174 (Municipalities, local agencies, provinces included as local, diverse others listed).

Japan: 1991, p. 187.

Netherlands: 1990, p. 205 (includes Communities, Polder Boards, Provinces; national and common regulation counted at other levels)

New Zealand: 1992, p. 220.

Norway: 1990, p. 239.

Portugal: 1989, p. 254.

Spain: 1990, p. 266 (local only; autonomous communities and public companies as well as other administrations counted at other levels).

Sweden: 1991, p. 277 (includes county council, local authority and parish sectors).

Switzerland: 1985, p. 289.

United Kingdom: 1990, p. 324.

USA: 1990, p. 347.

### **Local government expenditure as proportion of all government expenditures (Table 3(e))**

(Expenditures) International Monetary Fund. (2000). *Government Finance Statistics Yearbook*. Washington, D.C.: International Monetary Fund.

France: (local expenditures 1993 for Municipalities and *Départements* not regions, total for that year from IMF 2000 used) Organization for Economic Cooperation and Development (1997), p. 205.

Greece: (percent 1992 est.) Technical Assistance Information, European Commission (2001), p. 3.

Italy: (local expenditures 1992 for Municipalities and provinces not regions, total for that



year from IMF 2000 used) Organization for Economic Cooperation and Development (1997), p. 285.

Japan: (expenditures 1992, GDP for that year used) Organization for Economic Cooperation and Development. (1997), p. 299.

### **Local tax revenues as a percentage of all tax revenues, 1995 (Table 3(f))**

(All tax revenues) Organization for Economic Cooperation and Development. (2001). *Revenue Statistics 1965-2000*. Paris: OECD.

France: 1992, in Organization for Economic Cooperation and Development (1997), pp. 205; (Other tax revenues) International Monetary Fund (2000).

Italy: 1991, in Organization for Economic Cooperation and Development (1997), p. 284; (Other tax revenues) International Monetary Fund (2000).

Japan: Organization for Economic Cooperation and Development (1997), p. 298; (All revenues) International Monetary Fund (2000).

Spain: 1995, in International Monetary Fund (2000).

### **Supralocal supervisory officials at local level (Table 4(a))**

Australia: 0 Organization for Economic Cooperation and Development (1992), p. 19.

Austria: 2 (Land administration at district (*Bezirk*) level supervised by appointed district commissioner) Organization for Economic Cooperation and Development (1992), p. 33.

Belgium: 1 (in province, Crown-appointed governor supervises, chairs executive and attends directly elected Council, executive body) Organization for Economic Cooperation and Development (1992), p. 71.

Canada: 0 Organization for Economic Cooperation and Development. (1992), pp. 58-59.

Denmark: 1 ( after reform of 1970, County supervisory committee composed of centrally appointed prefect (chair) and four other members elected by county council from amongst members). Council of Europe (1998a), pp. 28-29; Organization for Economic Cooperation and Development (1992), p. 71.

Finland: 2 (County administration subordinate to Interior Ministry, part of state administration, governor a permanent civil servant appointed by president) Organization for Economic Cooperation and Development (1992), pp. 90-91; (*A posteriori* supervision by provincial administration, “confined to ensuring legality of activities in

municipalities”) Council of Europe. (1998b), pp. 22-23; (State administration present at provincial and/or regional level depending on ministry provincial offices subord. To Ministry of Interior function as regional general administrative authorities of state; Sept. 1997 reduction in no. of provincial offices 12 to 6) 7. (Provincial Government general powers in field of state administration, but also state authorities with specific powers at regional level, 95 state local districts with policy, public prosecutor, distrain, registry authorities) 15.

France: 2 Council of Europe. (1998c), p.9; Organization for Economic Cooperation and Development (1992), p. 106.

Germany: 1.62 (8 of 13 Territorial German Länder (BW, BAY, HES, N, NRW, RP, SAC, SAN) have Regierungsbezirke, 5 (S, SH, MV, TH, BRA) have modified version of supervision, Regierungsbezirk officials supervisory responsibilities vary but often involve only supervision for legality) Otto Model, Carl Creifelds, Gustav Lichtenberger (1987), pp. 265-267.

Greece: 2 (Regional state administration (headed by secretary general, responsible to Interior Ministry and other ministries, council chaired by this official composed of prefects and representatives from local governments) represents government in interdepartmental coordination, planning; department headed by prefects who directly represents government, has main territorial decisionmaking power, appointed by central government and subordinate to Ministry of Interior, responsible for application of government policy, worked with council of department composed of social, economic, professional reps.; subprefect and district council along similar lines, delegated by council of dept) Organization for Economic Cooperation and Development (1992), p. 142-143.

Ireland: 0 (only a few special functional authorities) Council of Europe (1998d), pp. 7-8; Organization for Economic Cooperation and Development (1992), p. 155.

Italy: 2 (In 92 provinces a “Prefect of the Republic” nominated by Council of Ministers and responsible to Ministry of Interior: after 1970 transition from considerable powers to “principal function. . . of guaranteeing public order”). Organization for Economic Cooperation and Development (1992), p. 171.

Japan: 1 (Prefectural governments after WWII under Ministry of Home Affairs, but prefects elected; also many local ministerial offices). Organization for Economic Cooperation and Development (1992), pp. 183-184; Council of Local Authorities for International Relations (CLAIR) (2000), p. xx.

Netherlands: 1 (Queen’s commissioner at Provincial and burgomaster at municipal levels appointed by central government, but acts with elected council) Council of Europe (1999c), pp. 12, 14-15, 37; (Deconcentrated government services of individual ministries) Organization for Economic Cooperation and Development (1992), p. 201.

New Zealand: 0 Organization for Economic Cooperation and Development (1992), pp. 217.

Norway: 2 (County governor directly responsible in several areas, also coordinates other central bodies) Council of Europe (1998e), pp. 7-8; (control usually restricted to legality also sectoral controls for expediency) 30-31. Organization for Economic Cooperation and Development (1992), pp. 234-235

Portugal: 2 (Regional Co-ordination committees (CCRs) in five NUTS II regions, and 43 Technical Support Offices formed since 1994 reform under CCRs) Council of Europe (1998f), pp. 12-13; (Civil governor heads 18 administrative districts; although administrative regions not yet created, central rep. sits on regional governing bodies) Organization for Economic Cooperation and Development (1992), p. 251.

Spain: 2 (Provincial civil governors, like Prefects the standing central representative). Organization for Economic Cooperation and Development (1992), pp. 263; (Government delegate responsible for state administrative services within Autonomous Communities, where appropriate coordination of services within community) Council of Europe (1997b), p. 16; (no general administrative supervision of autonomous communities, but Government Delegate or civil governor along with Autonomous communities supervise at local level), p.52-54 ; Newton (1997), p. 54.

Sweden: 2 (County administrative boards, headed by governor appointed by government but composed also of appointments by county councils) Organization for Economic Cooperation and Development (1992), p. 274; (County administrative boards appointed by government, but 14members besides governor appointed “on the proposal of the county councils”) (County administrative boards “directly responsible to, and are supervised by, the government. The county administrative boards in their turn supervise the municipalities”) Council of Europe (1993), pp. 8, 17.

Switzerland: 1.5 (no federal prefect, but cantons generally have a prefect, in some cases extensive powers (Fribourg, Vaud, Berne) some cases limited powers (Saint-Gall), some cases elected (Bern, Fribourg) Paolo Urio, in collaboration with Nedjalka Markov (1986), p. 120.

United Kingdom: 0 Organization for Economic Cooperation and Development (1992), p. 320.

United States: 0 Organization for Economic Cooperation and Development (1992), pp. 338-344.

### **Supralocal appointment of executive within local government (Table 4(b))**

Australia: 0

Austria: 0

Belgium: 2 (in province, Crown-appointed governor supervises, chairs executive and attends directly elected Council, executive body) Organization for Economic Cooperation and Development (1992), p. 71.

Canada: 0

Denmark: 0

Finland: 0

France: 0

Germany: 0

Greece: 0

Ireland: 0

Italy: 0

Japan: 2

Korea:

Netherlands: 2 (Queen's commissioner at Provincial and burgomaster at municipal levels appointed by central government, but acts with elected council) Council of Europe (1999c), pp. 12, 14-15, 37; (Deconcentrated government services of individual ministries) Organization for Economic Cooperation and Development (1992), p. 201.

New Zealand: 0

Norway: 0

Portugal: 0

Spain: 0

Sweden: 0

Switzerland: 0

United Kingdom: 0

United States: 0

**Supralocal determination of municipal government forms (Table 4(c))**

Australia: 1 (optional elements include electoral systems in 4 states, “wide variety” of council structures” with “considerable discretion . . . over. . . organisational structures”) Commonwealth Local Government Forum (2002a), pp. 4-5.

Austria: 2 Neudorfer (1998), pp. 139-69.

Belgium: 2 Organization for Economic Cooperation and Development (1992), p. 71.

Canada: 1 (optional elements include chief administrative officer (Newfoundland, Nova Scotia, Ontario), appointment/election of mayor (Nova Scotia), charter cities) (see provincial legislation) City Solicitor, City of Toronto (2001).

Denmark: 2 Council of Europe (1998a), pp.8-11.

Finland: 2 Council of Europe (1998b), pp.10-12.

France: 2 Council of Europe (1998c), pp.12-14.

Germany: 2 (none of 16 territorial Laender determine own local government forms) Council of Europe (1999b), pp.13-16.

Greece: 2 Council of Europe (2001), pp.9-10.

Ireland: 2 Council of Europe (1998d), pp.10-12.

Italy: 2 Council of Europe (2000a), pp.14-16.

Japan: 2 (“uniformity” of local authorities) Council of Local Authorities for International Relations (CLAIR) (2000), p. 6.

Netherlands: 2 Council of Europe (1999c), pp. 11-13.

New Zealand: 2 (Council, chief executive officer established in Local Government Act; but range of possible council members) Bush (1995), pp. 194-231.

Norway: 2 Council of Europe (1998e), pp. 10-13.

Portugal: 2 Council of Europe (1998f), pp. 15-18.

Spain: 2 Council of Europe (1997b), pp.19-25.

Sweden: 2 Council of Europe (1993), pp. 9-10.

Switzerland: 1 (choice of local Parliament or Einwohnerversammlung, also citizen commissions) Geser (1999), pp.444-456.

United Kingdom: 2 Council of Europe (2000b), pp. 13-15.

United States: .52 (average for 50 states (1990), based on whether general state law for cities allows optional forms of government (0) or not (2)) United States Advisory Commission on Intergovernmental Relations (1993).

#### **Civil service for local personnel (Table 4(d))**

Australia: .4 (national local standards) United Nations Economic and Social Commission for Asia and the Pacific (2002), p. 7; (separate civil service) Synnersstrom, Lalazarian and Manning (2001), pp. 2-3.

Austria: 2 (job duties and responsibilities, tenure and security, disciplinary arrangements, rewards and wage bargaining, closed career system) Synnersstrom, Lalazarian and Manning (2001), pp. 2-3.

Belgium: 2 (job duties and responsibilities, tenure and security, disciplinary arrangements, rewards and wage bargaining, closed career system) Synnersstrom, Lalazarian and Manning. (2001), pp. 2-3.

Canada: 0 (separate civil service) Synnersstrom, Lalazarian and Manning (2001), pp. 2-3.

Denmark: 1.6 (job duties and responsibilities, tenure and security, disciplinary arrangements, rewards and wage bargaining) Synnersstrom, Lalazarian and Manning (2001), pp. 2-3.

Finland: 1.6 (job duties and responsibilities, tenure and security, disciplinary arrangements, rewards and wage bargaining) Synnersstrom, Lalazarian and Manning (2001), pp. 2-3.

France: 2 (job duties and responsibilities, tenure and security, disciplinary arrangements, rewards and wage bargaining, closed career system) Synnersstrom, Lalazarian and Manning. (2001), pp. 2-3.

Germany: 2 (job duties and responsibilities, tenure and security, disciplinary arrangements, rewards and wage bargaining, closed career system) Synnersstrom,

Lalazarian and Manning. (2001). pp. 2-3.

Greece: 2 (job duties and responsibilities, tenure and security, disciplinary arrangements, rewards and wage bargaining, closed career system) Synnersstrom, Lalazarian and Manning (2001), pp. 2-3.

Ireland: .4 (special national body of law for qualifications, job duties and responsibilities, tenure and security, disciplinary arrangements) Council of Europe (1998d), p. 23; (separate civil service) Synnersstrom, Lalazarian and Manning (2001), pp. 2-3.

Italy: .4 (national collective bargaining on statutory conditions, wages) Council of Europe (2000a), pp. 31-32; (separate civil service) Synnersstrom, Lalazarian and Manning. (2001), pp. 2-3.

Japan: .8 (national rules for promotion, entry, work conditions define job duties and responsibilities, tenure and security, disciplinary arrangements, rewards and wage bargaining, closed career system) Council of Local Authorities for International Relations (CLAIR) (2000), pp. 58-60; (separate civil service) Synnersstrom, Lalazarian and Manning (2001), pp. 2-3.

Korea: 0 (separate civil service) Synnersstrom, Lalazarian and Manning (2001), pp. 2-3.

Netherlands: 1.6 (job duties and responsibilities, tenure and security, disciplinary arrangements, rewards and wage bargaining) Synnersstrom, Lalazarian and Manning (2001), pp. 2-3.

New Zealand: 0 (separate Local Government Training Board, Joint Council for Local Authorities Services set up 1977-1978, originally “to develop an integrated career service, including national salary scales and conditions of service” but ultimately “recurrent salary-fixing and the development of job evaluation techniques” (Bush, 1999, p. 74); abolished 1989, replaced after 1991-2 by Local Government Industry Training Organisation under Local Government Association (p. 213)) Bush (1995).

Norway: .4 (tenure and security only) Synnersstrom, Lalazarian and Manning (2001), pp. 2-3.

Portugal: 1.6 (job duties and responsibilities, tenure and security, disciplinary arrangements, rewards and wage bargaining) Synnersstrom, Lalazarian and Manning (2001), pp. 2-3.

Spain: 1.6 (job duties and responsibilities, tenure and security, disciplinary arrangements, rewards and wage bargaining) Synnersstrom, Lalazarian and Manning (2001), pp. 2-3.

Sweden: 1.2 (job duties and responsibilities, disciplinary arrangements, rewards and wage bargaining) Synnersstrom, Lalazarian and Manning (2001), pp. 2-3.

Switzerland: 0 (separate civil service within cantons) Paolo Urio, in collaboration with Nedjalka Markov (1986), pp. 107, 128-130.

United Kingdom: 1.6 (job duties and responsibilities, tenure and security, disciplinary arrangements, rewards and wage bargaining) Synnersstrom, Lalazarian and Manning (2001), pp. 2-3.

United States: 0 (separate civil service) Synnersstrom, Lalazarian and Manning (2001), pp. 2-3.

### **Grants as proportion of local government revenue (Table 4(f))**

International Monetary Fund. (2000). *Government Finance Statistics Yearbook*. Washington, DC: International Monetary Fund.

France: (1993, departments and municipalities) Organization for Economic Cooperation and Development (1997), p. 205.

Italy: (1991, provinces and municipalities) Organization for Economic Cooperation and Development (1997), pp. 284.

Japan: (1993, Prefectures and Municipalities) Organization for Economic Cooperation and Development (1997), p. 298.

### **Local tax autonomy (Table 4(g))**

Australia: .343 (.8 in 3 of 7 states and territories, others 0) (all taxes are rates on industrial, commercial property, assessed locally) (rates generally not regulated) Chapman & Wood (1984), pp. 70-77; (Rate increases “pegged” or limited in three states) Sansom (1996), p. 17; (Rate capping in Victoria in 1995) Victorian Local Governance Association (2002), pp 5.

Austria: 1.846 (Revenue-split taxes (81 percent) rated 2; Land tax (11 percent) with no assessment rights and limited discretion (Neudorfer, 1998, 452-453), rated .8; variety of additional taxes (9 percent) with various limited constraints (Neudorfer, 1998, 443-459, OECD calls rates and assessments discretionary (20)), rated .8) Council of Europe (1997a), p. 43; Organization for Economic Cooperation and Development (1999), pp. 19-21; Neudorfer (1998), pp. 443-459.

Belgium: .732 (Local discretionary taxes on goods, services (13 percent), rated 0; corporate, personal income taxes (84 percent) rated .8; other split-revenue taxes (2 and 1 percent) fixed by higher levels, rated 2) Council of Europe (1997a), p. 43; Organization for Economic Cooperation and Development (1999), pp. 22-25.



Canada: .12 (Property tax (85 percent) without rate limits, locally assessed (Almy 2000, Exhibit 3-1), rated 0; sales taxes (2 percent) rated average of .8 for 4 provinces (Treff & Perry 1997, pp. 5:16-5:17); and other corporate and additional taxes (12 percent total), “business taxes” rated average of .8 for 9 provinces (Treff & Perry 1997, pp. 6:15-6:16)). Almy (2000b); Treff & Perry (1997).

Denmark: 1.142 (Counties and municipalities)(General cooperation in economic policy includes local authority representation in setting of local authority expenditures and taxes (OECD, 1999, p. 31); Municipal, county personal income taxes (64 percent, 27 percent) rated 1.2 because no discretion in assessment and informal constraints on rates; other portions of income taxes subject to central determination (0); municipal land tax (4.5 percent) without discretion to set base, limits on rates (OECD, 1999, p. 33), rated 1.2; other small taxes). Council of Europe (1997a), p. 43; Council of Europe (1998a), p. 21; Organization for Economic Cooperation and Development. (1999), pp. 31-34.

Finland: .952 (Personal income tax (84 percent), no discretion in assessment, rated .8; share of corporate tax (11 percent) set at national level, rated 2; property tax (5 percent), no discretion in assessment and range of rates set, rated 1.2; small discretionary dog tax). Council of Europe (1997a), p. 30; Council of Europe (1998b), p. 20; Organization for Economic Cooperation and Development (1999), pp. 31-34.

France: 1.2 (All assessments by national officials; for direct local taxes imposition of ceilings and other conditions). Council of Europe (1997a), p. 43; Council of Europe (1998c); Gilbert (Ministry of Finance, 1999). *Le cadre législatif de la fiscalité directe locale de 1980 à 2001*. Retrieved October 28, 2002 from Ministry of Finance Website; Organization for Economic Cooperation and Development (2001), p. 214; Technical Assistance Information, European Commission. (2001), pp. 39-41.

Germany: 1.356 (Enterprise, property taxes (total proportion: 52 percent) raised through levy on top of higher level taxes and standard assessments, rated .8 (note that enterprise taxes removed in 1998); share of income tax, small income tax, interest tax, enterprise tax controlled only through Bundesrat (47 percent), rated 2; small number (1 percent) of discretionary local taxes, rated 0) Council of Europe (1997), pp. 33-35; Council of Europe (1999b), p. 20; Organization for Economic Cooperation and Development (1999), pp. 37-39 (note that assessment here differs from that of OECD, which mistakenly takes Bundesrat approval by majority of all federal states for taxes as equivalent to a need for local government consent for taxes).

Greece: 2 (Personal income tax set at higher levels) Council of Europe. (1997a), p. 43; Council of Europe (2001), pp. 23-24.

Ireland: .8 (only local taxes are rates on commercial and industrial property on basis established by national government, rated at .8) Council of Europe (1997a), p. 43; Coughlan & Buitleir (1996), pp. 54-71; Council of Europe (1998d), p. 18.

Italy: .8 (Communal Tax on Immovable Property, 39 percent, assessed by communes at rates from 4-6 percent, rated .8; Local business tax (27 percent) assessed by communes within limits set by legislation, rated .8; other minor taxes with range or base restrictions, rated .8)(later, in 1998-1999: regional tax on economic activities replaced local income tax, tax on net assets) (local income tax, tax on net assets; local income tax surcharge) Council of Europe (1997a), p. 30; International Bureau of Fiscal Documentation (2001); Council of Europe (2000a), p. 27; Technical Assistance Information, European Commission (2001), pp. 19-24.

Japan: 1.672 (Prefectoral and local taxes: some with standard rate with possibility of local variation subject to central approval (municipal light vehicle tax, prefectural property and property acquisition, golf course utilization, local consumption and automobile taxes, amounting to 8.1 percent of prefectural and local tax revenues) rated 2; others amounting to 81.8 percent subject to standard rate and band of allowed variation, rated 1.6; others amounting to 10.2 percent determined by central government and rated 2). Organization for Economic Cooperation and Development (1999), pp. 43-45; Ministry of Finance (2001), pp. 213-241 (Note that OECD classifications don't accurately reflect variations and conditions).

Netherlands: .8 (base for all but insignificant taxes set by national government (OECD 1999, p. 49); municipalities fix tax rates (Council of Europe (1997a), p. 43 (rates municipalities as "free to determine tax rate"); Council of Europe (1999c), p. 32) but amount "must not be made dependent on the income, profit or assets of taxpayers," for property tax "the rate for every full 5 000 guilders of value of the property must be the same in each municipality" and there may be a difference of not more than 20% in the rate between residential and non-residential buildings" and "[t]he difference in rates between owners and occupants of property may not exceed 25%" (*ibid.*); provincial motor vehicle tax rate maximum set by government (*ibid.*)) Council of Europe (1997a), p. 43; Council of Europe (1999c), pp. 31-32; Organization for Economic Cooperation and Development (1999), pp. 49-51; Technical Assistance Information, European Commission (2001); ("In general, the municipalities are free to determine the tax rates, and also determine whether the tax has to be levied," p. 60) *Regional and Local Government in the European Union*. Brussels: European Commission, pp. 59-61. Retrieved December 21, 2002 from <http://cadmos.carlbro.be/Library/SubNat/RLGinEU/RLGinEU.htm>.

New Zealand: .429 (Property rates (91 percent of tax revenues) subject to several, flexible options as to rates and valuation, with wide discretion, rated .4; water charge (7 percent) subject to similar wide discretion and rating; OECD holds that "significantly" autonomous local decisionmaking (54-55; see also Bush, pp. 245-247 ("extensive room to manoeuvre")); petroleum tax (2 percent) no discretion) Bush (1995), pp. 244-247; Organization for Economic Cooperation and Development (1999), pp. 52-56.

Norway: 1.935 (Income, corporate and wealth taxes (95 percent of tax revenues) rated by

OECD as “customary to consider the maximum rates as binding restrictions” (58, 60), Council of Europe as within a band established by state (43); Council of Europe (1998e, 25) notes that despite range of rates in national legislation, “in practice, all the authorities levy the maximum rates. . . . This means that local government tax revenues are largely determined by tax legislation passed annually by the parliament, and by fluctuations in local income and employment levels[;]” same COE rating for property tax (5 percent, rated 1.2)) Council of Europe (1997a), p. 30; Organization for Economic Cooperation and Development (1999), pp. 52-56.

Portugal: 1.438 (Property tax (34 percent) assessed by municipality, discretion to vary rate between .8 percent and 1 percent, rated 1.2; corporate tax (derrama) (14 percent) calculated and collected by central government but municipalities may impose up to 10 percent surcharge “to fund investments and/or in connection with financial equalisation contracts” (Council of Europe 1998f, 31), rated 1.2; other specific services tax (subject to rate limits (*ibid.*) (15 percent), rated .8; others (37 percent) set by state (OECD 1998f, p. 63), rated 2) Council of Europe (1997a), p. 43; Council of Europe (1998f); Organization for Economic Cooperation and Development (1999), pp. 63 (note that these categorizations go beyond the OECD classifications).

Spain: 1.639 (Income, corporate taxes shared and determined at regional and central levels, rated 2; Real estate tax (24 percent) subject to central assessment, rates within band of .3 or .4 percent, rated 1.6 (Council of Europe, 1997a, p. 43; IBFD, 2001, p. 536); real estate capital gains tax based on cadastral land values (1 percent), multiplier 2.7-3.7 depending on municipal size, rated 1.2 (IBFD, p. 536); 2 motor vehicle taxes (total: 8 percent) required local tax, rated .8 (OECD 1999, 68; Council of Europe, 1997b, 47; construction duty (5 percent) rated .8 (OECD, 1999, 68; Council of Europe, 1997b, 47-48); Economic activity fee subject to provincial surcharge (13 percent) (IBFD, p. 535) rated 2; range of taxes listed by OECD under category A because of regional role (total 28 percent); same for many taxes under category B (15 percent); Council of Europe (1997a), p. 43; Council of Europe (1997b), pp. 47-49; International Bureau of Fiscal Documentation (2001), pp. 531-551; Organization for Economic Cooperation and Development (1999), pp. 65-69.

Sweden: 1.199 (Municipalities, county councils, parishes)(Tax freezes imposed by central government constrain rate increases 1991, 1992, 1993)(local flat-rate income tax (total 99.7 percent, 96 percent of municipal) assessed on national base, and year to year constraints so 1.2 rating; small remaining amount of sales and use fees (.3 percent overall, 4 percent of municipal) rated .8) Council of Europe (1997a), p. 43; Council of Europe (1993), p. 531-551; Organization for Economic Cooperation and Development (1999), pp. 70-71; International Bureau of Fiscal Documentation (2001), p. 567.

Switzerland: .83 (OECD, Council of Europe estimate of widespread local discretion to add local surcharges to cantonal rates or to introduce the 97 percent of taxes not fixed in central legislation, on the basis of data at cantonal level) Council of Europe (1997a), p. 43; Council of Europe (1998g), pp. 24-25 (Geneva), 43-44 (Neuchâtel); Organization for

Economic Cooperation and Development (1999), pp. 72-80.

United Kingdom: .8 Council of Europe. (1997a), p. 30; Organization for Economic Cooperation and Development (1999), pp. 82-83.

United States: .815 (Income tax 6 percent of tax revenues, average rating of .894 (for 17 states) (from local tax information in Commerce Clearing House (2002), Vol. 1, pp. 2502-6374, Vol. 2, pp. 3503-4075); property tax 74 percent of tax revenues, rated average .72 (for 50 states); sales taxes 20 percent with average rating 1.145 (for 33 states)) Advisory Commission on Intergovernmental Relations (1994); Commerce Clearing House (2002); Due (1994), pp. 299-315; Hy & Waugh (1995), pp. 51-79; Mullins & Cox (1995), pp. 14-25, 31-37.

### **Constraints on local borrowing (Table 4(h))**

Australia: 2 (All borrowings submitted to states for approval, larger ones require approval by federal Loan Council) Chapman & Wood (1984), pp. 31-32, 82-86; Craig (1997), pp. 186-187.

Austria: 2 (Approval required) Council of Europe (1997a), p. 30.

Belgium: 2 (Approval required) Council of Europe (1997a), p. 30.

Canada: 1.4 (Average for 11 provinces, 7 require higher level approval, 1 allows under 10 percent of tax yield, 2 allow with electoral approval) Auld (1989), p. 210.

Denmark: 0 (Free) Council of Europe (1997a), p. 30.

Finland: 0 (free) Council of Europe (1997a), p. 30.

France: 1 (almost free) Council of Europe (1997a), p. 30.

Germany: 1 (Partly conflicting accounts) (“As a rule, municipalities must obtain approval from the legal supervisory agency for the total amount they plan to borrow... [but] criterion of a well-ordered budget economy.”) Council of Europe (1999b), p. 40; (Free) Council of Europe (1997a), p. 30.

Greece: 2 (approval required) Council of Europe (1997a), p. 30.

Ireland: 2 (approval required) Council of Europe (1997a), p. 30.

Italy: 0 (free) Council of Europe (1997a), p. 30.

Japan: 2 (Municipalities prefectural approval, prefectures central approval) (after Decentralization Act of 2000, a local consensus system will take effect in 2005). Council

of Local Authorities for International Relations (CLAIR) (2000), p. 57.

Netherlands: 0 (free) Council of Europe (1997a), p. 30.

New Zealand: 1 (Approval by Local Authorities Loan Board required, after 1986 exemption for under \$50 million or 90 percent, in some cases voter approval necessary) Bush (1995), p. 251.

Norway: 2 (Approval required) Council of Europe (1997a), p. 30.

Portugal: 0 (Free) Council of Europe (1997a), p. 30.

Spain: 2 (Approval required) Council of Europe (1997a), p. 30.

Sweden: 0 (Free) Council of Europe (1997a), p. 30.

Switzerland: 0 (free) Council of Europe (1997a), p. 30.

United Kingdom: 2 (approval required) Council of Europe (1997a), p. 30.

United States: 0.02 (rules imposed as conditions but state approvals not required, except for short-term borrowing in Nevada (rating: 1) (U.S. Advisory Commission on Intergovernmental Relations 19993: 40-41)) Stotsky & Sunley (1997), pp.374; Ter-Minassian & Craig (1997), pp.158-160; United States Advisory Commission on Intergovernmental Relations (1993), pp.40-41.

### Appendix 3

#### Indicators by Federal Units

##### (a) Australia

	Local tax autonomy (Table 4(g))
New South Wales	0.8
Victoria	0.8
Queensland	0
South Australia	0.8
West Australia	0
Tasmania	0
Northern Territory	0
AVERAGE	0.342857

SOURCES: See Appendix 2

##### (b) Canada

	Tax autonomy (Table 4(g))		
	Supervision of local borrowing (Table 4(c))	Business taxes	Sales Taxes
Newfoundland	2	0.8	
Prince Edward Island	0	2	
Nova Scotia	2	0.4	1.2
New Brunswick	2		
Quebec	2	0.4	2
Ontario	2	0.4	

Manitoba	2	0.8	0
Saskatchewan	2	0.8	0
Alberta	0	0.4	
British Columbia	0	1.2	
AVERAGE	1.4	0.8	0.8

Source: Auld 1989, p. 210 (1987 data); Treff and Perry 1997, pp. 5:16-5:17, 6:15-6:16.

(c) United States

Tax autonomy (Table 4(g))

	Overall property tax limits	Specific Property tax rate limitations	Property tax revenue increase limits	Property tax autonomy	Sales tax rate limits	Local sales tax administration autonomy	Sales tax Personal Income Tax	Corporate Income Tax	Income tax autonomy	Supralocal control of government form (Table 4(c))
Alabama	0.8	0.8	0	0.8	0.8state and local	1.2	0	0	0	
Alaska	0	0.8	0.4	0.8	0.8local	0.8			2	
Arizona	0.8	0	0.4	0.8	0.8state and local	1			0	
Arkansas	0	0.8	0.4	0.8	0.8state	1.2	0.4	0.4	0	
California	0.8	0	0	0.8	0.8state	1.2	0	0	0	
Colorado	0	0.8	0.4	0.8	0.8state and local	1			0	
Connecticut	0	0	0	0					0	
Delaware	0	0	0.4	0.4					2	
Florida	0	0.4	0	0.4	0.8state	1.2			2	
Georgia	0	0.8	0	0.8	0.8state	1.2	1.6	1.6	1.6	2
Hawaii	0	0	0	0					2	
Idaho	0.8	0.8	0.4	0.8	0local	0.8			0	
Illinois	0	0.8	0.4	0.8	0.8state	1.2			0	
Indiana	0	0	0.4	0.4			1.2	1.2	2	
Iowa	0	0.8	0	0.8	0.8state	1.2	1.2	1.2	0	
Kansas	0	0.8	0.4	0.8	0.8state	1.2			0	
Kentucky	0	0.8	0.4	0.8			0.6	0	0.3	0

Louisiana	0	0.4	0.4	0.4	0.8local	0.8				0
Maine	0	0	0	0						2
Maryland	0	0	0	0			1.6		1.6	2
Massachsetts	0	0.8	0.4	0.8						0
Michigan	0.8	0.4	0.4	0.8			1.6	1.6	1.6	2
Minnesota	0	0.8	0	0.8	0.8state and local	1				2
Mississippi	0	0	0.4	0.4	0.8state	1.2				0
Missouri	0	0.8	0.4	0.8	0.8state	1.2	1.6	1	1.3	0
Montana	0	0.4	0.4	0.8						0
Nebraska	0	0.8	0.4	8	0.8state	1.2				0
Nevada	0.8	0.8	0.4	0.8						0
New Hampshire	0	0	0	0						0
New Jersey	0	0	0.4	0.4			1.6		1.6	0
New Mexico	0.4	0.4	0.4	0.4	0.8state	1.2				0
New York	0	0.8	0	0.8	0.8state	1.2	2	2	2	0
North Carolina	0	0.4	0	0.4	0.8state	1.2				0
North Dakota	0	0.8	0.4	0.8	0.8state	1.2				0
Ohio	0.8	0	0.4	0.8	0.8state	1.2	0.4	0.4	0.4	0
Oklahoma	0.8	0	0	0.8	0.8state	1.2				0
Oregon	0.8	0.8	0.4	0.8			0	0	0	2
Pennsylvania	0	0.8	0.4	0.8	0.8state	1.2	0.8	0	0.4	0
Rhode Island	0	0	0.4	0.4						2
South Carolina	0	0	0	0	0.8state	1.2				0
South Dakota	0	0.8	0	0.8	0.8state	1.2				0
Tennessee	0	0	0	0	0.8state	1.2				0
Texas	0	0.8	0.4	0.8	0.8state	1.2				0
Utah	0	0.8	0.4	0.8	0.8state	1.2				0
Vermont	0	0	0	0						2
Virginia	0	0	0	0	0.8state	1.2	1.2	1.2	1.2	0
Washington	0.8	0.8	0.4	0.8	0.8state	1.2		0.4	0.4	0
West Virginia	0.8	0.8	0.4	0.8						0
Wisconsin	0	0.4	0	0.4	0.8state	1.2				0



Wyoming	0	0.8	0	0.8	0.8state	1.2		0
AVERAGE				0.72		1.145455	0.894118	0.52

SOURCES: Mullins and Cox 1995, pp. 14-25, 31-37; Due and Midesell 1995, pp. 300-303; Commerce Clearing House 2002, vol. 1, pp. 2502-6374, Vol. 2, pp. 3503 - 4075 -5; U.S. Advisory Commission on Intergovernmental Relations 1993, pp. 20-21.

## Appendix 4 - Correlation Matrix of Indicators

	Constitutional protections on local autonomy	Corporate representation for local governments	Local government employment as percent of public employment	Politico- administrative capacities (average)	Local government expenditure as percent of public expenditure	Local tax revenues as percent of total	Fiscal capacities (average)	Capacities (average of politico- administrative and fiscal)	Local supervisory officials (prefect or equivalent)	Supralocal appointment of local executive	Supralocal control of governmental form	Translocal civil service	Politico- administrative supervision (average)	Grants as percent of local revenue	Local tax autonomy	Supervision of local borrowing	Fiscal supervision (average)	Fiscal and politico- administrative supervision (average)
	STSL01	STSL02	STSL03	PAEM	STSL04	STFI03	FIEM	EMALL	STSL05	STSL06	STSL07	STLO06	PACON	STFI01	STFI04	STFI02	FISUP	SUPALL
Constitutional protections on local autonomy	1.00	0.37	0.17	0.79	0.17	0.34	0.26	0.60	-0.63	-0.14	-0.45	-0.66	-0.70	0.25	-0.59	0.22	0.02	-0.54
Sig. (1-tailed)		0.05	0.23	0.00	0.23	0.07	0.13	0.00	0.00	0.27	0.02	0.00	0.00	0.13	0.00	0.17	0.46	0.01
Corporate representation for local governments	0.37	1.00	0.30	0.71	0.30	0.36	0.34	0.60	-0.17	0.13	-0.22	0.02	-0.09	0.03	-0.10	0.44	0.31	0.10
Sig. (1-tailed)	0.05		0.09	0.00	0.09	0.05	0.07	0.00	0.24	0.29	0.17	0.46	0.36	0.45	0.34	0.02	0.09	0.34
Local government employment as percent of public employment	0.17	0.30	1.00	0.64	1.00	0.87	0.97	0.85	-0.14	0.12	-0.05	0.05	-0.03	-0.06	-0.21	0.31	0.12	0.04
Sig. (1-tailed)	0.23	0.09		0.00		0.00	0.00	0.00	0.27	0.31	0.41	0.42	0.45	0.41	0.18	0.09	0.31	0.43
Politico- administrative capacities (average)	0.79	0.71	0.64	1.00	0.64	0.71	0.70	0.94	-0.49	0.02	-0.37	-0.35	-0.45	0.13	-0.47	0.43	0.18	-0.26
Sig. (1-tailed)	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.01	0.47	0.05	0.06	0.02	0.28	0.02	0.03	0.22	0.13
Local government expenditure as percent of public expenditure	0.17	0.30	1.00	0.64	1.00	0.87	0.97	0.85	-0.14	0.12	-0.05	0.05	-0.03	-0.06	-0.21	0.31	0.12	0.04
Sig. (1-tailed)	0.23	0.09		0.00		0.00	0.00	0.00	0.27	0.31	0.41	0.42	0.45	0.41	0.18	0.09	0.31	0.43
Local tax revenues as percent of total	0.34	0.36	0.87	0.71	0.87	1.00	0.96	0.89	-0.23	0.25	-0.03	0.03	-0.02	0.22	-0.22	0.35	0.27	0.12
Sig. (1-tailed)	0.07	0.05	0.00	0.00	0.00		0.00	0.00	0.16	0.14	0.46	0.45	0.46	0.17	0.17	0.06	0.12	0.30
Fiscal capacities	0.26	0.34	0.97	0.70	0.97	0.96	1.00	0.90	-0.19	0.18	-0.04	0.04	-0.03	0.07	-0.22	0.34	0.19	0.08
Sig. (1-tailed)	0.13	0.07	0.00	0.00	0.00	0.00		0.00	0.21	0.21	0.43	0.43	0.45	0.38	0.16	0.07	0.20	0.36
Capacities (average of politico- administrative and fiscal)	0.60	0.60	0.85	0.94	0.85	0.89	0.90	1.00	-0.39	0.10	-0.24	-0.20	-0.29	0.12	-0.39	0.42	0.20	-0.12

administrative and fiscal)																		
Sig. (1-tailed)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.04	0.34	0.14	0.20	0.10	0.31	0.04	0.03	0.19	0.30	
Local supervisory officials (prefect or equivalent)	-0.63	-0.17	-0.14	-0.49	-0.14	-0.23	-0.19	-0.39	1.00	-0.08	0.49	0.57	0.79	-0.29	0.71	-0.22	0.02	0.63
Sig. (1-tailed)	0.00	0.24	0.27	0.01	0.27	0.16	0.21	0.04	0.37	0.01	0.00	0.00	0.10	0.00	0.17	0.47	0.00	
Supralocal appointment of local executive	-0.14	0.13	0.12	0.02	0.12	0.25	0.18	0.10	-0.08	1.00	0.15	0.23	0.43	0.39	-0.20	-0.03	0.07	0.37
Sig. (1-tailed)	0.27	0.29	0.31	0.47	0.31	0.14	0.21	0.34	0.37	0.25	0.16	0.03	0.04	0.19	0.45	0.39	0.05	
Supralocal control of governmental form	-0.45	-0.22	-0.05	-0.37	-0.05	-0.03	-0.04	-0.24	0.49	0.15	1.00	0.45	0.71	0.18	0.49	0.13	0.40	0.77
Sig. (1-tailed)	0.02	0.17	0.41	0.05	0.41	0.46	0.43	0.14	0.01	0.25	0.02	0.00	0.22	0.01	0.28	0.04	0.00	
Translocal civil service	-0.66	0.02	0.05	-0.35	0.05	0.03	0.04	-0.20	0.57	0.23	0.45	1.00	0.82	-0.20	0.40	-0.17	-0.04	0.62
Sig. (1-tailed)	0.00	0.46	0.42	0.06	0.42	0.45	0.43	0.20	0.00	0.16	0.02	0.00	0.19	0.03	0.23	0.43	0.00	
Politico-administrative supervision (average)	-0.70	-0.09	-0.03	-0.45	-0.03	-0.02	-0.03	-0.29	0.79	0.43	0.71	0.82	1.00	-0.03	0.55	-0.14	0.12	0.85
Sig. (1-tailed)	0.00	0.36	0.45	0.02	0.45	0.46	0.45	0.10	0.00	0.03	0.00	0.00	0.44	0.01	0.27	0.30	0.00	
Grants as percent of local revenue	0.25	0.03	-0.06	0.13	-0.06	0.22	0.07	0.12	-0.29	0.39	0.18	-0.20	-0.03	1.00	-0.29	-0.05	0.29	0.12
Sig. (1-tailed)	0.13	0.45	0.41	0.28	0.41	0.17	0.38	0.31	0.10	0.04	0.22	0.19	0.44	0.10	0.41	0.10	0.29	
Local tax autonomy	-0.59	-0.10	-0.21	-0.47	-0.21	-0.22	-0.22	-0.39	0.71	-0.20	0.49	0.40	0.55	-0.29	1.00	0.24	0.49	0.69
Sig. (1-tailed)	0.00	0.34	0.18	0.02	0.18	0.17	0.16	0.04	0.00	0.19	0.01	0.03	0.01	0.10	0.15	0.01	0.00	
Supervision of local borrowing	0.22	0.44	0.31	0.43	0.31	0.35	0.34	0.42	-0.22	-0.03	0.13	-0.17	-0.14	-0.05	0.24	1.00	0.85	0.34
Sig. (1-tailed)	0.17	0.02	0.09	0.03	0.09	0.06	0.07	0.03	0.17	0.45	0.28	0.23	0.27	0.41	0.15	0.00	0.07	
Fiscal supervision (average)	0.02	0.31	0.12	0.18	0.12	0.27	0.19	0.20	0.02	0.07	0.40	-0.04	0.12	0.29	0.49	0.85	1.00	0.62
Sig. (1-tailed)	0.46	0.09	0.31	0.22	0.31	0.12	0.20	0.19	0.47	0.39	0.04	0.43	0.30	0.10	0.01	0.00	0.00	
Fiscal and politico-administrative supervision (average)	-0.54	0.10	0.04	-0.26	0.04	0.12	0.08	-0.12	0.63	0.37	0.77	0.62	0.85	0.12	0.69	0.34	0.62	1.00
Sig. (1-tailed)	0.01	0.34	0.43	0.13	0.43	0.30	0.36	0.30	0.00	0.05	0.00	0.00	0.00	0.29	0.00	0.07	0.00	

## Appendix 5

### Principal Components Analysis

(a) Capacity indicators

	Component	
	1	2
Constitutional protections on local autonomy	0.397	0.765
Corporate representation for local governments	0.504	0.617
Local government employment as percent of public employment	0.948	-0.284
Local government expenditure as percent of public expenditure	0.948	-0.284
Local tax revenues as percent of total	0.938	-0.080
Variation explained	62%	23%

(b) Supervision indicators

	Component		
	1	2	3
Local supervisory officials (prefect or equivalent)	0.892	-0.036	-0.219
Supralocal appointment of local executive	-0.058	0.827	-0.011
Supralocal control of governmental form	0.680	0.433	0.329
Translocal civil service	0.740	0.283	-0.270
Grants as percent of local revenue	-0.340	0.740	0.196
Local tax autonomy	0.843	-0.206	0.286
Supervision of local borrowing	-0.005	-0.163	0.927
Variation explained	38%	22%	17%

## Bibliography

lupinfo. (1988). Finland: Electoral System. Retrieved December 8, 2002 from <http://www.lupinfo.com/country-guide-study/finland/finland140.html>.

Adcock, Robert and David Collier. (2001). Measurement Validity: A Shared Standard for Qualitative and Quantitative Research. *American Political Science Review* 95(3): 529-546.

Akizuki, Kengo. (2001). Partnership in Controlled Decentralization: Local Governments and the Ministry of Home Affairs. In Muramatsu, Michio, Iqbal, Farrukh and Kume, Ikuo (Eds.). *Local Government Development in Post-War Japan* (pp. 63-84). Oxford: Oxford University Press.

Alberta Municipal Government Act. (2000). Retrieved December 22, 2002 from <http://www.qp.gov.ab.ca/documents/acts/M26.cfm>.

Alberta Local Authorities Election Act. (1997). Retrieved December 22, 2002 from <http://www.qp.gov.ab.ca/documents/acts/L21.cfm>.

Almy, Richard. (2000). *Property Tax Policies and Administrative Practices in Canada and the United States: Executive Summary*. Retrieved October 28, 2002 from <http://www.iaao.org/almy2.pdf>.

Almy, Richard (2000). *State and Provincial Property Tax Policies and Administrative Practices*. Unpublished draft, International Association of Assessing Officers.

Almy, Richard. (2001). *A Survey of Property Tax Systems in Europe*. Report prepared for Department of Taxes and Customs, Ministry of Finance, Republic of Slovenia. Retrieved December 22, 2002 from <http://www.agjd.com/EuropeanPropertyTaxSystems.pdf>.

Associação Nacional de Municípios Portugueses. (2002). *Associação Nacional de Municípios Portugueses*. Retrieved October 29, 2002 from <http://www.anmp.pt/anmp/index.html>.

Association de la Ville et des Communes de la Région de Bruxelles-Capitale. (2002). *L'association en un clin d'oeil*. Retrieved October 29, 2002 from <http://www.avcb-vsgb.be/avcb/introf.htm>.

Association des Maires de France. (2002). *Les Missions*. Retrieved December 12, 2002

from <http://www.maire-info.com>.

Association des Maires de Grandes Villes de France. (2002). *L'Association des Maires de Grandes Villes de France*. Retrieved December 12, 2002 from <http://www.grandesvilles.org>.

Association of European Local Government Chief Executives (UDITE). (2001). *Local Government Systems in Europe and Latin America*. Retrieved October 26, 2002 from UDITE website.

Association of Flemish Cities and Municipalities. (2002). *The Association of Flemish Cities and Municipalities*. Retrieved October 29, 2002 from <http://www.vvsg.be/Basisschermen/vvsgenglish.htm>.

Association of Finnish Local and Regional Authorities. (2002). *The association and administration*. Retrieved December 26, 2002 from <http://www.kuntaliitto.fi/english/administ.htm>.

Association of Local Authorities in Iceland. (2002). *The Association of Local Authorities in Iceland*. Retrieved October 22, 2002 from <http://www.samband.is//template1.asp?ID=364>.

Associazione Nazionale Comuni italiani. (2002). *Associazione Nazionale Comuni italiani: Chi siamo*. Retrieved October 28, 2002 from <http://www.anci.it/ChiSiamo1.cfm>.

Auld, D.A.L. (1989). Financing the Provincial-Local Public Capital Infrastructure. In Melville McMillan (Ed.). *Provincial Public Finances: Plaudits, Problems, and Prospects, Vol. 2* (pp. 193-214). Toronto: Canadian Tax Foundation.

Barzel, Sebastian. (2002). *Deutschland auf einen Blick*. Retrieved December 18, 2002 from <http://www.daeb.de/index.html>.

Beun, Brechtje and Galen Irwin. (2001). Electoral Systems: The Netherlands. Retrieved December 7, 2002 from [http://www.aceproject.org/main/english/es/esy\\_nl.htm](http://www.aceproject.org/main/english/es/esy_nl.htm).

Borge, Lars-Erik and Rattsø, Jørn. (1997). Local Government grants and income tax revenue: Redistributive politics in Norway 1900-1990, *Public Choice*, 92, 181-197, reprinted in Rattsø, Jørn (Ed.). (1998). *Fiscal Federalism and State-Local Finance: The Scandinavian Perspective* (pp. 181-196). Cheltenham, UK: Edward Elgar.

Borge, Lars-Erik and Rattsø, Jørn. (1998). Reforming a centralized system of local public finance: Norway. In Rattsø, Jørn (Ed.). *Fiscal Federalism and State-Local Finance: The Scandinavian Perspective* (pp. 29-48). Cheltenham, UK: Edward Elgar.

Boswell, Peter G. (1996). Provincial-Municipal Relations. In Dunn, Christopher (Ed.).

*Provinces: Canadian Provincial Politics* (pp. 253-274). Peterborough, Ontario: Broadview Press.

British Columbia Local Government Act. (1996). Retrieved December 22, 2002 from [http://www.qp.gov.bc.ca/statreg/stat/L/96323\\_00.htm](http://www.qp.gov.bc.ca/statreg/stat/L/96323_00.htm).

Bush, Graham. (1995). *Local Government and Politics in New Zealand*. (2<sup>nd</sup> ed.). Auckland: Auckland University Press.

Carey, John M and Shugart, M.S. (1995). Incentives to Cultivate a Personal Vote: A Rank Ordering of Electoral Formulas, *Electoral Studies* 14(4),417-439.

Chapman, Ralph J.K and Michael Wood. (1984). *Australian Local Government*. Sydney: George Allen & Unwin.

Chief Administrative Officer, City of Toronto. (2001). Comparison of Powers and Revenue Sources of Selected Cities. Retrieved October 24, 2002 from [http://www.canadascities.ca/caoreport\\_062000.htm](http://www.canadascities.ca/caoreport_062000.htm).

City Solicitor, City of Toronto. (2001). Powers of Canadian Cities: The Legal Framework. Retrieved 24, 2002 from [http://www.canadascities.ca/caoreport\\_062000\\_1.htm](http://www.canadascities.ca/caoreport_062000_1.htm).

Commerce Clearing House. (2002). *State Tax Guide*. (vols.1-3). Chicago: Commerce Clearing House.

Commonwealth Local Government Forum. (2002a). *Country Profile: Australia*. Retrieved October 21, 2002 from <http://www.clgf.demon.co.uk/research>.

Commonwealth Local Government Forum. (2002b). *Country Profile: New Zealand*. Retrieved October 21, 2002 from <http://www.clgf.demon.co.uk/research>.

Commonwealth Local Government Forum. (2002c). *Country Profile: United Kingdom*. Retrieved October 21, 2002 from <http://www.clgf.demon.co.uk/research>.

Conference of the Federation of Canadian Municipalities, Banff, Alberta Retrieved October 24, 2002 from <http://www.fcm.ca>.

Coughlan, Maurice and Buitlir, Donal de. (1996). *Local Government Finance in Ireland*. Dublin: Institute of Public Administration.

Council of Europe. (1977). *Conditions of local democracy and citizen participation in Europe*. Study Series Local and regional Authorities in Europe, No. 15.

Council of Europe. (1988). *Allocation of powers to the local and regional levels of*

*government in the member states of the council of Europe*. Study Series Local and regional Authorities in Europe, No. 42.

Council of Europe. (1993). *Structure and operation of local and regional democracy: Sweden*. Strasbourg: Council of Europe Publishing.

Council of Europe. (1997a). *Local Finance in Europe*. Study Series Local and Regional Authorities in Europe, No. 61.

Council of Europe. (1997b). *Structure and operation of local and regional democracy: Spain*. Strasbourg: Council of Europe Publishing.

Council of Europe. (1998a). *Structure and operation of local and regional democracy: Denmark*. Strasbourg: Council of Europe Publishing.

Council of Europe. (1998b). *Structure and operation of local and regional democracy: Finland*. Strasbourg: Council of Europe Publishing.

Council of Europe. (1998c). *Structure and operation of local and regional democracy: France*. Strasbourg: Council of Europe Publishing.

Council of Europe. (1998d). *Structure and operation of local and regional democracy: Ireland*. Strasbourg: Council of Europe Publishing.

Council of Europe. (1998e). *Structure and operation of local and regional democracy: Norway*. Strasbourg: Council of Europe Publishing.

Council of Europe. (1998f). *Structure and operation of local and regional democracy: Portugal*. Strasbourg: Council of Europe Publishing.

Council of Europe. (1998g). *Structure and operation of local and regional democracy: Switzerland*. Strasbourg: Council of Europe Publishing.

Council of Europe. (1999a). *Electoral Systems and Voting Procedures at Local Level*. Study Series Local and regional Authorities in Europe, No. 68.

Council of Europe. (1999b). *Structure and operation of local and regional democracy: Germany*. Strasbourg: Council of Europe Publishing.

Council of Europe. (1999c). *Structure and operation of local and regional democracy: Netherlands*. Strasbourg: Council of Europe Publishing.

Council of Europe. (2000a). *Structure and operation of local and regional democracy: Italy*. Strasbourg: Council of Europe Publishing.



Council of Europe. (2000b). *Structure and operation of local and regional democracy: United Kingdom*. Strasbourg: Council of Europe Publishing.

Council of Europe. (2001). *Structure and operation of local and regional democracy: Greece*. Strasbourg: Council of Europe Publishing.

Council of Local Authorities for International Relations (CLAIR). (2000). *Local Government in Japan*. Tokyo: CLAIR. Retrieved October 24, 2002 from <http://www.clair.nippon-net.ne.jp>.

Cox, Gary. (1997). *Making Votes Count: Coordination in the World's Electoral Systems*. Cambridge: Cambridge University Press.

Craig, Jon. (1997). Australia. In Ter-Minassian, Teresa (ed.), *Fiscal Federalism in Theory and Practice* (pp. 175-200). Washington, D.C.: International Monetary Fund.

Cusack, Thomas. (1999). Social capital, institutional structures and democratic performance: A comparative study of German local governments, *European Journal of Political Research* 35, 1-34.

De Fátima Abrantes Mendes, Maria, and Migués, Jorge. (2001). *Lei Eleitoral dos Órgãos da Autarquias Locais: Lei Orgânica No. 1/2001 14 de Agosto Anotada e comentada*. Retrieved December 8, 2002 from Portuguese National Election Commission Website <http://www.cne.pt/Legislacao/difiles/lo12001.pdf>.

Deutscher Städtetag. (2002). Deutscher Städtetag: Aufgaben und Arbeitsweise. Retrieved December 18, 2002 from <http://www.staedtetag.de/10/wir/aufgaben/index.htm>.

de Wulf, Luc. (1983). Taxation and Income Distribution. In Cnossen, Sijbren (ed.). *Comparative Tax Studies: Essays in Honor of Richard Goode* (pp. 345-370). Amsterdam: North Holland Publishing Company.

Due, John F. (1983). The retail sales tax: The United States Experience. In Cnossen, Sijbren (ed.), *Comparative Tax Studies: Essays in Honor of Richard Goode* (pp. 217-241). Amsterdam: North Holland Publishing Company.

Due, John F. (1994). *Sales Taxation: State and Local Structure and Administration*. (2<sup>nd</sup> ed.). Washington, D.C.: Urban Institute Press.

Edwards, Jeffrey R. and Richard P. Bagozzi. 2000. On the Nature and Direction of Relationships Between Constructs and Measures. *Psychological Methods* 5(2): 155-174.

European Commission. (1997). *Ein Europa der Städten und Gemeinden: Handbuch für Städtepartnerschaften*. Luxemburg: Office of Publications for the European Community.

European Commission. (2001). *Regional and Local Government in the European Union*. Brussels: European Commission. Retrieved December 21, 2002 from <http://cadmos.carlbro.be/Library/SubNat/RLGinEU/RLGinEU.htm>.

Falch, Rorberg and Rattsø, Jørn. (1997). Political economic determinants of school spending in federal states: theory and time-series evidence, *European Journal of Political Economy*, 13, 299-304, reprinted in Rattsø, Jørn (ed.), *Fiscal Federalism and State-Local Finance: The Scandinavian Perspective* (pp. 241-255). Cheltenham, UK: Edward Elgar.

FEMP. (2002). Qué es la FEMP? Retrieved October 29, 2002 from <http://www.femp.es/quees/contenido.htm>.

Federation of Canadian Municipalities. (2002). About FCM: Thumbnail Sketch. Retrieved October 24, 2002 from <http://www.fcm.ca/english/about/mission/sketch.html>.

Federation of Canadian Municipalities. (2001). *Municipal Autonomy*. Communities in an Urban Century Symposium. Toronto, Ontario. Retrieved October 24, 2002 from <http://www.fcm.ca>.

Finnish Local Government Act. (1995). Retrieved from December 26, 2002 from <http://kuntaliitto.fi/english/law.htm>.

French Ministry of Finance. (2002). Le cadre législatif de la fiscalité directe locale de 1980 à 2001. Retrieved October 28, 2002 from [http://www.dgcl.interieur.gouv.fr/donneeschiffrees/fiscal/stat2001/Cadre\\_legislatif\\_fisca2001.pdf](http://www.dgcl.interieur.gouv.fr/donneeschiffrees/fiscal/stat2001/Cadre_legislatif_fisca2001.pdf).

Geser, Hans. (1999). Die Gemeinden in der Schweiz. In Ulrich Klöti, Peter Knoepfel, Hanspeter Kriesi, Wolf Linder and Yannis Papadopoulos (Eds.). *Handbuch der Schweizer Politik* (pp. 421-468). Zürich: Verlag Neue Züricher Zeitung.

Gilbert, Guy. (1999). L'autonomie financière des collectivités locales est-elle en question? In Caisse des dépôts (Ed.), *Quel avenir pour l'autonomie des collectivités locales?* Paris: Editions de l'aube/SECPB.

Government of Israel. (1996). *Israel Yearbook and Almanac 1996*. Pp.180-181. Retrieved October 22, 2002 from <http://www.iyba.co.il/96/lgov.htm>.

Government of New Zealand. (2002). New Zealand's Electoral System: Local Council Elections. Retrieved October 22, 2002 from [http://www.elections.org.nz/elections/esyst/la\\_index.html](http://www.elections.org.nz/elections/esyst/la_index.html).

Gravel, Robert J. (1987). *Les institutions administratives locales au Québec*. Québec: Presses de l'Université de Québec.

Hagen, Terje. (1997). Agenda setting power and moral hazard in principal-agent relationships: Evidence from hospital budgeting in Norway, *European Journal of Political Research*, 31, 287-314, reprinted in Rattsø, Jørn (ed.). (1998). *Fiscal Federalism and State-Local Finance: The Scandinavian Perspective* (pp. 296-). Cheltenham, UK: Edward Elgar.

Heinelt, Hubert and Haus, Michael (eds.). (2001). *Die Stellung leitender Kommunalbediensteter in Deutschland: Ergebnisse einer schriftlichen Befragung (U.D.I.T.E. Leadership Study)*. Darmstadt: Technische Universität Darmstadt. Retrieved October 26, 2002 from UDITE Website.

Herps. (1998). Land Value Taxation in Australia and its Potential for Reforming Our Chaotic Tax System. Address 1988. Retrieved October 28, 2002 from <http://www.earthsharing.org.au/herps>.

Hesse, J. J. and Sharpe, L. J. (1991). Conclusions. In J.J. Heese (Ed.). *Local Government and Urban Affairs in International Perspective* (pp.xx-xx). Baden-Baden: Nomos.

Hobson, Paul A.R. (1989). Local Government in Canada: Creature, Chameleon, Consort. In Melville McMillan (ed.), *Provincial Public Finances: Plaudits, Problems, and Prospects, Vol. 2* (pp. 215-240). Toronto: Canadian Tax Foundation.

Hy, Ronald John and Waugh, William L. (1995). *State and local tax policies: a comparative handbook*. Westport, CT: Greenwood Press.

International Bureau of Fiscal Documentation. (2001). *European Tax Handbook*. Amsterdam: IBFD Publications.

International City/County Management Association. (1997). *Municipal Forms of Government, 1996*. Accessed at <http://www.icma.org/download/cat15/grp120/sgp224/fog96web.pdf> (November 27, 2002).

International Monetary Fund. (2000). *Government Finance Statistics Yearbook*. Washington, DC: International Monetary Fund.

Iversen, Torben, and Soskice, David. (2001). The Two Worlds of Industrial Capitalism: Ricardian and Hechsher-Ohlin. Paper presented at American Political Science Association Annual Meeting, San Francisco, CA. Pp. 33-34.

Japan Association of City Mayors. (2002). Japan Association of City Mayors. Retrieved December 26, 2002 from <http://www.mayors.or.jp/jacm/forenglish/jacm-index.html>.

- Japan Local Government Centre. (2001). The Local Autonomy System. Retrieved December 7, 2002 from <http://www.jlgc.org.au/LCJapanToday1&2.htm>.
- Japan Local Government Centre. (2001). Local Elections. Retrieved December 7, 2002 from <http://www.jlgc.org.au/LCJapanToday1&2.htm>.
- Japanese Ministry of Finance, *An Outline of Japanese Taxes*. (2001). Tokyo: Japanese Ministry of Finance. Retrieved November 29, 2002 from <http://www.mof.go.jp/english/tax/tax.htm>.
- Judd, Dennis and Swanstrom, Todd. (1998). *City Politics: Private Power and Public Policy*. (2<sup>nd</sup> ed.). New York: Longman.
- Kingdom, John. (1993). Canada. In J.A. Chandler (Ed.), *Local government in liberal democracies* (pp. 159-187). London: Routledge.
- Krelove, Russel, Stotsky, Janet, and Vehorn, Charles L. (1997). Canada. In Ter-Minassian, Teresa (Ed.), *Fiscal Federalism in Theory and Practice* (pp. 201-225). Washington, D.C.: International Monetary Fund.
- Lidstone, Donald. (2001). A Comparison of New and Proposed Municipal Acts of the Provinces: Revenues, Financial Powers and Resources. Paper prepared for 2001 Annual Conference of the Federation of Canadian Municipalities, Banff, Alberta Retrieved October 24, 2002 from <http://www.fcm.ca>.
- Local Government New Zealand. (2002a). Goals and Key Activities. Retrieved October 22, 2002 from <http://www.lgnz/about/goals.html>.
- Local Government New Zealand. (2002b). Local Government. Retrieved October 22, 2002 from <http://www.lgnz/localgovt/lgroles.html>.
- Lotz, Jørgen R. (1983). The role of local government taxation: The Tiebout effect and equalization. In Cnossen, Sijbren (Ed.), *Comparative Tax Studies: Essays in Honor of Richard Goode* (pp. 279-293). Amsterdam: North Holland Publishing Company.
- Mair, Peter and Ingrid van Biezen. (2001). Party Membership in Twenty European Democracies, 1980-2000, *Party Politics*, 7(1), 5-21.
- Manitoba Municipal Act. (1996). Retrieved December 22, 2002 from <http://web2.gov.mb.ca/laws/statutes/ccsm/m225e.php>.
- Markov, Nedjalka. (1986). Les administrations cantonales. In Raimund E. Germann and Ernest Weibel (Eds.). *Handbuchpolitisches System der Schweiz, Volume 3: Föderalismus* (pp. 137-169). Bern, Stuttgart: Haupt, p. 120.

Mascarenhas, R.C. (1997). The New Zealand Civil Service. Paper prepared for Civil Services in Comparative Perspective Conference, Bloomington, IN. Retrieved December 5, 2002 from <http://www.indiana.edu/~esrc/mascar1.html>.

McCabe, Barbara C. and Richard C. Feacock. (1999). State Rules and City Property Taxes: The Impact of State Tax and Expenditure Limitations on Local Property Tax Dependence. Paper presented at APPAM Research Conference, Washington, DC.

McManus, Susan. (1999). "The Resurgent City Councils". In Ronald E. Weber and Paul Brace (Eds.), *American State and Local Politics* (pp. 166-193). New York: Chatham House Publishers.

Meylan, Jean. (1986). Les communes. In Raimund E. Germann and Ernest Weibel (Eds.), *Handbuch politisches System der Schweiz, Volume 3: Federalismus* (pp. 137-169). Bern, Stuttgart: Haupt.

Ministry of Finance. (2001). *An Outline of Japanese Taxes*. Tokyo: Japanese Ministry of Finance, pp. 213-241. Retrieved November 29, 2002 from <http://www.mof.go.jp/english/tax/tax.htm>.

Model, Otto, Creifelds, Carl and Lichtenberger, Gustav. (1987). *Staatsbürger-Taschenbuch*. Munich: C.H. Beck'sche Verlagsbuchhandlung.

Mossberger, Karen. (2000). *The Politics of Ideas and the Spread of Enterprise Zones*. Washington, D.C.: Georgetown University Press.

Mouritzen, Poul Erik and James H. Svara. (2002). *Leadership at the Apex: Politicians and Administrators in Western Local Governments*. Pittsburgh, PA: University of Pittsburgh Press.

Mullins, Daniel R. and Kimberley A. Cox. (1995). *Tax and Expenditure Limits on Local Governments*, (Report M-194). Washington: Advisory Commission on Intergovernmental Relations.

Muramatsu, Michio. (1997). *Local Power in the Japanese State*. (Betsey Scheiner and James White Trans.). Berkeley, CA: University of California Press.

Muramatsu, Michio and Iqbal, Farrukh. (2001). Understanding Japanese Central-Local Government Relations: Perspectives, Models and Salient Characteristics. In Muramatsu, Michio, Iqbal, Farrukh and Kume, Ikuo (Eds.), *Local Government Development in Post-War Japan* (pp. 1-29). Oxford: Oxford University Press.

Neudorfer, Hans. (1998). *Gemeinderecht: Organisation und Aufgaben der Gemeinden*

in *Österreich*. Vienna: Springer.

Neumayer, Eric. (2002). Are Left-Wing Party Strength and Corporatism Good for the Environment? A Panel Analysis of OECD Countries. Unpublished paper, London School of Economics and Political Science. Retrieved December 12, 2002 from <http://www.lse.ac.uk/collections/geographyAndEnvironment/whosWho/profiles/neumayer/pdf/corporatismarticle.pdf>.

New Brunswick Municipal Act. (1967).

New Zealand Department of Internal Affairs. (2001). *Reviewing the Local Government Act of 1974*. Wellington: Department of Internal Affairs.

Newfoundland Municipal Elections Act. (2001). Retrieved December 22, 2002 from <http://www.gov.nf.ca/hoa/statutes/m20-2.htm#5>.

Newton, Michael T. (1997). *Institutions of Modern Spain: A Political and Economic Guide*. Cambridge: Cambridge University Press.

Norris, Pippa. (2001). *Democratic Phoenix: Political Activism Worldwide*. Cambridge: Cambridge University Press. Chapter 6.

Norwegian Association of Regional and Local Authorities. (2002a). Employment Policy and Activities. Retrieved October 22, 2002 from <http://www.ks.no/english.asp>.

Norwegian Association of Regional and Local Authorities. (2002b). International Contacts and Co-operation. Retrieved October 22, 2002 from <http://www.ks.no/english.asp>.

Norwegian Association of Regional and Local Authorities. (2002c). KS: Members, Organisation and Activities. Retrieved October 22, 2002 from <http://www.ks.no/english.asp>.

Norwegian Association of Regional and Local Authorities. (2002d). Local Democracy and Citizen Participation. Retrieved October 22, 2002 from <http://www.ks.no/english.asp>.

Norwegian Association of Regional and Local Authorities. (2002e). Local Government Structure and Tasks. Retrieved October 22, 2002 from <http://www.ks.no/english.asp>.

Norwegian Association of Regional and Local Authorities. (2002f). Local Public Enterprises. Retrieved October 22, 2002 from <http://www.ks.no/english.asp>.

Nova Scotia. (2002). Municipal Government Act Information Guide. Retrieved December 22, 2002 from <http://www.gov.ns.ca/snsmr/muns/legal/mga/default.asp>.

Ontario Municipal Act. (2001). Retrieved December 22, 2002 from [http://192.75.156.68/DBLaws/Statutes/English/01m25\\_e.htm](http://192.75.156.68/DBLaws/Statutes/English/01m25_e.htm).

Organization for Economic Cooperation and Development. (2002a). Labor Market Statistics - DATA: Labour force data based on fiscal years. Retrieved December 18, 2002 from <http://www2.oecd.org/scripts/cde/DoQuery.asp>.

Organization for Economic Cooperation and Development. (2002b). *National Accounts of OECD Countries, Detailed Tables: Volume II, 1989-2000*. Paris: OECD.

Organization for Economic Cooperation and Development. (2001). *Revenue Statistics 1965-2000*. Paris: OECD.

Organization for Economic Cooperation and Development. (1999). *Taxing Powers of State and Local Government*. Paris: OECD.

Organization for Economic Cooperation and Development. (1997). *Managing Across Levels of Government*. Paris: OECD. Retrieved December 21, 2002 from <http://www1.oecd.org/puma/malg/malg97/toc.htm>.

Organization for Economic Cooperation and Development. (1992). *Public Management: OECD Country Profiles*. Paris: OECD.

Peterson, Paul E. (1981). *City Limits*. Chicago: University of Chicago Press.

Pierre, Jon. (1999). Models of Urban Governance: The Institutional Dimension of Urban Politics. *Urban Affairs Review*, 34 (3), pp.372-396.

Pincetl, Stephanie. (2000). *Transforming California*. Berkeley, CA: University of California Press.

Pola, Giancarlo. (1999). Perspectives de l'autonomie financière des collectivités en Europe. In Caisse des dépôts (Ed.), *Quel avenir pour l'autonomie des collectivités locales?* (Pp. 191-228). Paris: Editions de l'aube/SECPB.

Prince Edward Island: Municipalities Act (2000). Retrieved December 22, 2002 from <http://www.gov.pe.ca/law/statutes/pdf/m-13.pdf>

Putnam, Robert. (1993). *Making Democracy Work: Civic Tradition in Modern Italy*. Princeton, NJ: Princeton University Press.

Quebec Code Municipal. (2002). Retrieved December 26, 2002 from [http://publicationsduquebec.gouv.qc.ca/cgi/telecharge.cgi/C\\_27\\_1/C27\\_1.HTM?table=loi](http://publicationsduquebec.gouv.qc.ca/cgi/telecharge.cgi/C_27_1/C27_1.HTM?table=loi)

s&user=x&html&doc=/C\_27\_1/C27\_1.RTF.ZIP&/C\_27\_1/C27\_1.HTM.

Quebec Law on Municipal Elections. (1988, Revised to 2002). Retrieved December 26, 2002 from <http://doc.gouv.qc.ca/home.php#>.

Rattsø, Jørn (Ed.). (1998). *Fiscal Federalism and State-Local Finance: The Scandinavian Perspective*. Cheltenham, UK: Edward Elgar.

Rattsø, Jørn and Sørensen, Rune. (1998). Local governments integrated in a welfare state: a review of Norwegian local government performance. In Rattsø, Jørn (ed.). *Fiscal Federalism and State-Local Finance: The Scandinavian Perspective* (pp. 49-67). Cheltenham, UK: Edward Elgar.

Reed, Steven. (1986). *Japanese Prefectures and Policymaking*. Pittsburgh: University of Pittsburgh Press.

Rodden, Jonathan. (2004). "Decentralization and Federalism: On Meaning and Measurement," *Comparative Politics* 36(4): 481-500.

Sansom, Graham Charles. (1996). Testimony on Aspects of the National Competition Policy Reform Package before Standing Committee on Financial Institutions and Public Administration, House of Representatives, Canberra, December 12, 1996. Retrieved December 26, 2002 from <http://www.aph.gov.au/hansard/rep/commtee/r2571458.pdf>

Saskatchewan Northern Municipalities Act. (1983, updated to 2002). Retrieved December 26, 2002 from <http://www.qp.gov.sk.ca/publications/index.cfm?fuseaction=details&c=1864&id=2>.

Saskatchewan Rural Municipality Act. (1989). Retrieved December 26, 2002 from <http://www.qp.gov.sk.ca/publications/index.cfm?fuseaction=details&c=1958&id=2>.

Saskatchewan Urban Municipalities Act. (1984). Retrieved December 26, 2002 from <http://www.qp.gov.sk.ca/documents/English/Statutes/Statutes/U11.pdf>.

Sbragia, Alberta. (1998). *Debt Wish*. Pittsburgh: University of Pittsburgh Press.

Schmidt, Vivien A. (1991). *Democratizing France*. Cambridge: Cambridge University Press.

Schneider, Aaron. (2003.) Decentralization: Conceptualization and Measurement. *Studies in Comparative International Development* 38 ( 3): 32-56.

Schweizerischer Städteverband. (2002). Schweizerischer Städteverband. Retrieved October 22, 2002 from [http://www.staedteverband.ch/ssv/portrait\\_rechts.htm](http://www.staedteverband.ch/ssv/portrait_rechts.htm).



Sellers, Jefferey M. (2002). *Governing From Below: Urban Regions and Global Economy*. New York: Cambridge University Press.

Siaroff, Alan. (1999). Corporatism in 24 Industrial Democracies: Meaning and Measurement, *European Journal of Political Research*, 36,: 175-205.

Söderström, Lars. (1998). Fiscal federalism: The Nordic Way. In Rattsø, Jørn (Ed.). *Fiscal Federalism and State-Local Finance: The Scandinavian Perspective* (pp. 3-28). Cheltenham, UK: Edward Elgar.

Sørensen, Rune. (1995). The demand for local government goods: The impact of parties, committees, and public sector politicians, *European Journal of Political Research*, 27, 119-141. Reprinted in Rattsø, Jørn (Ed.). (1998). *Fiscal Federalism and State-Local Finance: The Scandinavian Perspective* (pp. 93-xxx). Cheltenham, UK: Edward Elgar.

Statistics Canada. (2002). *Geographic Units: Census Subdivision*. Retrieved October 24, 2002 from <http://www.statcan.ca/english/census2001/dict/geo012.htm> (October 24, 2002).

Strøm, Bjarne. (1997). Employment and wages in the private and local government sectors in a centralized fiscal system, *Scottish Journal of Political Economy*, 44(5), 583-406. Reprinted in Rattsø, Jørn (Ed.). (1998). *Fiscal Federalism and State-Local Finance: The Scandinavian Perspective* (pp. 394-406). Cheltenham, UK: Edward Elgar.

Stotsky, Janet and Sunley, Emil M. (1997). United States. . In Ter-Minassian, Teresa (Ed.), *Fiscal Federalism in Theory and Practice* (pp. 359-383). Washington, D.C.: International Monetary Fund.

Svara, James. (1999). The Embattled Mayors and Local Executives. In Ronald E. Weber and Paul Brace (Eds.), *American State and Local Politics* (pp. 139-165). New York: Chatham House Publishers, 1999.

Swiss Federal Statistics Office. (2001). Number of Jobs by Economic Sectors, 1993-2000. Retrieved December 29, 2002 from [http://www.statistik.amin.ch/stat\\_ch/ber00/indicateurs/eemplois\\_secteurs02.htm](http://www.statistik.amin.ch/stat_ch/ber00/indicateurs/eemplois_secteurs02.htm).

Switzerland. (2002). Bundesgesetz über die politischen Rechte, Art. 35. Retrieved December 9, 2002 from [http://www.admin.ch/ch/d/sr/161\\_1/a35.html](http://www.admin.ch/ch/d/sr/161_1/a35.html).

Synnersstrom, Staffan, Kathy Lalazarian and Nick Manning. (2001). The Scope of the Civil Service in OECD and Select CEE Countries. Retrieved December 5, 2002 from [http://www1.worldbank.org/publicsector/civilservice/cs\\_law\\_oecd.htm](http://www1.worldbank.org/publicsector/civilservice/cs_law_oecd.htm).

Technical Assistance Information, European Commission. (2001). Regional and Local Government in the European Union. Brussels: European Commission. Retrieved

December 21, 2002 from  
<http://cadmos.carlbro.be/Library/SubNat/RLGinEU/RLGinEU.htm>.

Ter-Minassian, Teresa and Craig, Jon. (1997). Control of Subnational Government Borrowing. In Ter-Minassian, Teresa (Ed.). *Fiscal Federalism in Theory and Practice* (pp. 156-172). Washington, D.C.: International Monetary Fund.

Thürer, Daniel. (1998). *Bund und Gemeinden*. Berlin: Springer.

Treff, Karin and Perry, David B. (1997). *Finances of the Nation 1996*. Toronto: Canadian Tax Foundation.

Treisman, Daniel. (2002). Defining and Measuring Decentralization: A Global Perspective. Unpublished paper, University of California at Los Angeles.

Tsebelis, George. (1995). Decision-making in Political Systems: Veto Players in Presidentialism, Parliamentarism, Multicameralism and Multipartyism. *British Journal of Political Science*, 25, pp. 289-325.

Union of Belgian Cities and Municipalities. (2002). Union of Belgian Cities and Municipalities: A Brief Description. Retrieved October 29, 2002 from <http://www.uvcb-vbsg.be/uvcb/english.htm>.

Union of Cities and Municipalities of Wallonia. (2002). The Union of Cities and Municipalities of Wallonia: At the Local Authorities' Service. Retrieved October 29, 2002 from <http://www.uvcw.be/english.htm>.

United Nations Economic and Social Commission for Asia and the Pacific. (2002). *Local Government in Asia and the Pacific: A Comparative Perspective: Country Paper: Australia*. Retrieved October 21, 2002 from <http://www.unescap.org/huset/lgstudy/country/australia/australia.html>.

United Nations Economic and Social Commission for Asia and the Pacific. (2002). *Local Government in Asia and the Pacific: A Comparative Perspective: Country Paper: Korea*. Retrieved October 21, 2002 from <http://www.unescap.org/huset/lgstudy/country/korea/korea.html>.

United States Advisory Commission on Intergovernmental Relations. (1993). *State Laws Governing Local Government Structure and Administration*. Washington, DC: Advisory Commission on Intergovernmental Relations.

United States Advisory Commission on Intergovernmental Relations. (1994). *Significant Features of Fiscal Federalism, Volume 1: Budget Processes and Tax Systems* (Report M-190). Washington, DC: Advisory Commission on Intergovernmental Relations.

United States Census Bureau. (1998). *1997 Census of Governments: Government Organization*. Washington, DC: Government Printing Office, Section 5, p. 3 (Table 3: Local Governments and Public School Systems by Type and State: 1997), Section 8 (Table 4: Percent Distribution of County Government Revenue by Source and State: 1996-1997). Retrieved October 24, 2002 from United States Census Bureau Website.

United States Census Bureau. (2001). *Statistical Abstract of the United States*. Washington, DC: Government Printing Office. (Population (1997) and Area (2000) figures at pp. 829-840).

Urio, Paolo (in collaboration with Nedjalka Markov). (1986). Les administrations cantonales». In Raimund E. Germann and Ernest Weibel (Eds.), *Handbuch: Politisches System der Schweiz, Volume 3: Federalismus* (pp. 107-136). Bern, Stuttgart: Haupt, 1986.

Vetter, Angelika. (2000). Democracy in Big Cities: The Comparative View. In Gabriel, Oscar W. Hoffmann-Martinot, Vincent/Savitch, Hank V. (Eds.). *Urban Democracies* (pp.433-452). Opladen: Leske Budrich.

Vetter, Angelika. (2002). *Lokale Politik als Ressource der Demokratie in Europa?* Opladen: Leske + Budrich.

Victorian Local Governance Association. (2002). Submission to Inquiry into Local Government and Cost Shifting, Standing Committee on Economics, Finance and Public Administration. Retrieved December 27, 2002 from <http://www.aph.gov.au/house/committee/efpa/localgovt/subs.htm>.

von Armin, Hans Herbert. (2002). Wählen wir unsere Abgeordneten unmittelbar? Retrieved December 9, 2002 from <http://www.hfv-speyer.de/VONARNIM/Wahl.htm>.

Wastl-Walter, Doris. (2000). *Gemeinden in Österreich im Spannungsfeld von staatlichem System und lokaler Lebenswelt*. Vienna: Böhlau.

World Bank Group. (1997). *Share of Total Government Expenditure*. Washington, DC: World Bank. Retrieved December 21, 2002 from <http://www1.worldbank.org/publicsector/decentralization/percent.htm>.

