repeated each decade. Tennessee and Texas appeared six times and West Virginia five times. Shifting to *tax burden* and the relation of per capita taxes to per capita personal income, eight states—Colorado, Louisiana, Minnesota, Mississippi, Montana, North Dakota, South Dakota, and Wisconsin—appeared in the upper quartile in at least three of the four decade years it was possible to check from 1932 through 1962. New York was there in two of the four years and not far behind in the other two. Six states—Connecticut, Delaware, Illinois, Maryland, Missouri, and Virginia—repeatedly ranked in the lowest quartile in tax burden at least three out of the four decades reviewed.

Elaborate statistical analysis have been attempted to explain differential tax levels among states and among cities. So far much has seemed to escape the analysts' efforts. To emphasize, as my study did, that there are persisting patterns to tax effort—whether low, high, or moderate—leaves two questions: What started a state in its particular direction? What kind of "crisis" may shift the pattern of acceptable taxes to its citizens?

We do know that the fifty states tend to move up (only occasionally down) together even though there are leaders and laggards. We know that the federal grant-in-aid device has spurred states to act to become eligible for grants. We know that Mississippi apparently provides a low quality of service through its citizens carry a high tax burden. We also know that state experience with shared taxes indicates no long run slackening of local government tax effort when the relative service need is there. The Wisconsin experience (and I believe this is common) offers evidence that shared tax or grant formulas that provide bonuses for less needy governments probably add to the niceties of that community's public service standard as much as in reducing tax effort. (Impressions rather than statistics confirm this evaluation.) Where the good life and low tax rate are a generation or more old, the pattern is built into community expectation and property values.

Some of the central cities as well as states may have unused financial resources, but increasingly the central cities wage an unending battle as the turnover in residents leaves them with more and more problems and fewer and fewer financial and civic leadership resources to call upon. Our cities have borne the full weight of many of our domestic crises with a certain readiness on the part of the state (and at times the national government) to give advice and to "solve" problems by establishing or encouraging competing and/or overlapping jurisdictions in the city's backyard. During the century before the Great Depression many of the cities may have asked for the restrictive treatment they received. The penalties for their past sins have been grave and threaten to engulf much more than the cities. Can we unloose the central cities of our metropolitan areas or must we devise a different governmental structure to more reasonably balance local expenditures and revenues?

The traditional solution would expand the central city's borders to include most of the metropolitan area within its boundaries. City service benefits and their costs would be borne by the whole interacting community. Much can still be said for this approach; and in the smaller, separated metropolitan areas it may be the solution if we can but bring together the political combination to accomplish the reunion and give it direction in infancy. The Nashville-Davidson County organization requires continuing observation for possible lessons. The traditional solution loses force when one thinks of applying it to the New York metropolitan area or the Chicago or the Los Angeles. In the first place it is difficult for anyone including Census to define the physical area with its socially and economically interacting individuals and organizations. Secondly, there is no feasible way to impose such a single structure. Third, for all of the logic of such arrangement, we might well have an amoral and uncontrollable behemoth.

Without much thought we are pushing a third type of government in metropolitan areas, one that has a number of general purpose jurisdictions overlayed in different patterns by functional districts. School districts, water districts, park districts, forest districts, sewage districts, police districts, planning districts (sometimes a contradiction in terms) and a host of others exist in different metropolitan areas. Chicago perhaps is the "model" with 1060 local governments and special districts, but few conscientious citizens in Minneapolis-St. Paul or in any other large metropolitan area would find time to follow the issues and attend the public meetings of all the governments of "their" residence. Who controls the functional districts? Is there any point of evaluating the impact on the system of the separate approaches? Are these problems present under general purpose governments with their functional departments to the same degree or lesser