

DE-EMPHASIS

In summary, the highest priority would seem to attach to de-emphasis of the property tax *per se*. It is a generally inferior tax instrument, although not the worst of all possible taxes. But an inferior tax becomes a monstrous one if applied at high enough rates.

There *are* alternatives to ever-increasing property tax rates in urban areas, alternatives which require a willingness to accept real change in that most conservative of all institutions, local government.

SCOPE OF COMMISSION RESEARCH¹

Zoning and land use:

- Problems of land assembly.
- Regionalism in land use controls.
- Land value trends.
- New techniques in land use and development controls.
- Zoning in the suburbs.
- Zoning in the central city.
- Zoning case studies.

Building codes, housing costs, and technology:

- Impact of local building codes, regulations and practices on housing costs.
- Structure of building codes.
- Building code administration.
- Analysis of the building industry.
- Urban technology.
- Development standards and urban design.
- Development standards and the development process.
- Labor practices and housing.
- Housing costs.

Housing programs:

- Housing needs.
- Programs for expanding low- and moderate-income housing.
- Evaluation of social objectives of low-income housing programs.
- Evaluation of types of home ownership.
- Financing.
- Community development and renewal.
- Processing time and procedures for housing programs.
- Housing construction goals: implications.

Housing codes:

- Goals and administration.
- Legal remedies for housing code violations.
- State of housing code enforcement.
- Code enforcement: Costs and effects.
- Housing code standards.

Taxation and government finance:

- Demographic developments and prospects.
- Impact of the property tax.
- Federal taxes and housing.
- School districts: Lessons on governmental unit consolidations.
- Land taxation.

¹ Listing does not imply all research performed will lend itself to publication.