

FISCAL RELATIONS
BETWEEN
THE UNITED STATES
AND
THE DISTRICT OF COLUMBIA

MESSAGE

FROM THE PRESIDENT OF THE UNITED STATES

TRANSMITTING, PURSUANT TO PUBLIC ACT NO. 762, 74TH CONGRESS,
2D SESSION, APPROVED JUNE 23, 1936, THE REPORT OF THE ADVISORY
COMMITTEE AND THE DIRECTOR OF THE SURVEY, ON THE
FISCAL RELATIONS BETWEEN THE UNITED STATES
AND THE DISTRICT OF COLUMBIA

JANUARY 6 (CALENDAR DAY JANUARY 8), 1937

READ: REFERRED TO THE COMMITTEE ON APPROPRIATIONS AND
ORDERED TO BE PRINTED WITH ILLUSTRATIONS

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SECC. DE EST.
945 26-5-37



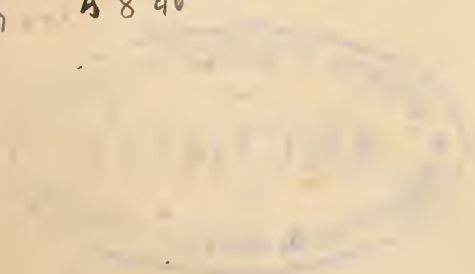
UNITED STATES
GOVERNMENT PRINTING OFFICE
WASHINGTON : 1937

336.20973
E79

4.3.1947

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A COMMUNICATION
FROM
THE PRESIDENT OF THE UNITED STATES
TRANSMITTING THE REPORT ON
“FISCAL RELATIONS BETWEEN THE UNITED STATES AND THE DISTRICT
OF COLUMBIA” FOR THE CONSIDERATION OF THE 75TH CONGRESS

THE WHITE HOUSE,
Washington, D. C., January 8, 1937.

To the Congress of the United States:

Pursuant to the provisions in the 1937 District of Columbia Appropriation Act approved June 23, 1936 (Public, No. 762, 74th Cong.), I have the honor to transmit herewith for the consideration of Congress the following report on “Fiscal Relations between the United States and the District of Columbia.”

The major recommendations in this report are outlined in my 1938 Budget Message as transmitted to you on this date. I have considered these findings and recommendations in collaboration with the Advisory Committee and the Director of the Study and I earnestly commend these to your close consideration at this session of Congress. I urge early enactment of the necessary legislative measures to assure a continuing equitable determination of fiscal relations between the two governments.

Special attention is invited to sections 10 and 13 which show that while the extent of local governmental services in the District of Columbia is substantially equal to that in 17 comparable cities, both the property tax and the total tax load in the District of Columbia are lower than in any of these cities.

FRANKLIN D. ROOSEVELT.

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CONTENTS

A Communication from the President of the United States Transmitting the Report for the Consideration of the 75th Congress.....	Page III
Letter of Transmittal of Advisory Committee and Director of Survey.....	v

REPORT

Section Number	Page
1. Introduction.....	1
2. Summary of Report.....	4
3. Conclusions and Recommendations.....	7
4. Political Status of the District and History of Its Local Government.....	18
5. History of the Fiscal Relations of the District and Federal Governments.....	24
6. Organization and Functions of the District Government.....	32
7. Revenues and Expenditures of the District Government.....	37
8. Intergovernmental Relationships of the District and Federal Governments.....	49
9. Revenue Sources and Tax Systems in the District and Comparable Cities.....	73
10. Actual Taxes on Typical Properties and Taxpayers in the District and Comparable Cities.....	84
11. Property Assessments in the District and Comparable Cities.....	94
12. Total and Per-Capita Expenditures in the District and Comparable Cities.....	106
13. Comparative Governmental Services in the District and Selected Cities.....	113
14. Social and Economic Characteristics of the District and Selected Cities.....	120
15. Relationships of Foreign Governments with Their Capitals.....	131
16. Administrative and Fiscal Reorganization of the District Government.....	144
17. Fiscal Responsibility and Representation in District Affairs.....	150

APPENDICES

A. Previous Official Investigations and Congressional Action on Fiscal Relationships.....	155
B. Departments and Activities of the District Government.....	174
C. Statistical Tables.....	179

TABLES IN TEXT OF REPORT

Table number	SECTION 3—CONCLUSIONS AND RECOMMENDATIONS	Page	SECTION 6—ORGANIZATION AND FUNCTIONS OF THE DISTRICT GOVERNMENT	Table number	Page
3A.	Estimated net effect of 3-point formula—Fiscal year 1937.....	16	6A.	Functions generally performed in cities by State or local governments, and government administering corresponding functions in the District of Columbia.....	34
	SECTION 4—POLITICAL STATUS OF THE DISTRICT AND HISTORY OF ITS LOCAL GOVERNMENT			SECTION 7—REVENUES AND EXPENDITURES OF THE DISTRICT GOVERNMENT	
4A.	Ownership and use of land in the District of Columbia—June 30, 1936.....	19	7A.	Total receipts, expenditures, and cash balances of general operating funds of the District of Columbia—Fiscal years 1923-37.....	47
	SECTION 5—HISTORY OF THE FISCAL RELATIONS OF THE DISTRICT AND FEDERAL GOVERNMENTS		7B.	General fund balances of the District of Columbia, by classes of funds—Fiscal years 1923-38.....	47
5A.	Approximate share of the United States Government in local government expenditures in the District of Columbia—Specified periods, 1790-1936.....	24	7C.	Changes in the "Surplus Revenues" and "Appropriated Funds" accounts of the District of Columbia—Fiscal years 1923-37.....	48
5B.	Statement of "Contributions made respectively by the District of Columbia and the United States Government from 1790 to 1878, inclusive", as compiled by the Joint Citizens' Committee of the District in 1915.....	25		SECTION 8.—INTERGOVERNMENTAL RELATIONSHIPS OF THE DISTRICT AND FEDERAL GOVERNMENTS	
5C.	Expenditures of the District of Columbia by funds and contributions by the United States—Fiscal years 1879-1936.....	28	8A.	Specific operating services rendered by the Federal Government.....	56
			8B.	Specific operating services rendered by the District government.....	58

Table number	Page	SECTION 11—PROPERTY ASSESSMENTS IN THE DISTRICT AND COMPARABLE CITIES	Page
8C. Summary of total estimated costs of specific operating intergovernmental services for which estimates of cost were made, exclusive of water service—Fiscal years 1925-37-----	61	11A. Per-capita assessed valuations, tax rates, and tax levies in 40 cities—1930-----	95
8D. Total reimbursed and nonreimbursed costs of specific operating intergovernmental services for which estimates of costs were made, exclusive of water service—Fiscal years 1925-37-----	62	11B. Population and per-capita property tax levy in the District of Columbia and 17 comparable cities—1930-----	95
8E. Estimated upper and lower limits of value, specific operating services for which definite cost estimates were not made-----	63	11C. Comparison of estimated and actual assessment ratios in the District and 17 comparable cities—1935-----	97
8F. Tentative program of capital outlay requirements for the District of Columbia during the period 1938-43-----	65	11D. Comparison of sales and assessments of improved properties in the District of Columbia—Fiscal years 1929-36-----	97
8G. Estimated capital outlays in connection with specific intergovernmental services or involving improvements of joint interest-----	67	11E. Changes in assessed valuation of taxable property in the District of Columbia and 17 comparable cities—1923-36-----	98
8H. Capital outlays for District water system—1882-1934-----	68	11F. Trends of taxable property assessments in the District of Columbia and 17 comparable cities—1923-37-----	98
8I. Receipts of the water fund and expenditures for the water supply and distribution systems of the District of Columbia—Fiscal years 1925-37-----	68	11G. Assessed valuations and per-capita tax levies in the District of Columbia and 10 industrial cities—1930-----	99
8J. Water consumption in the District of Columbia—Fiscal years 1925-36-----	69	11H. Assessed valuations and per-capita tax levies in the District of Columbia and 15 residential cities—1930-----	99
8K. Unaccounted-for water as a percentage of total consumption in the District of Columbia—Fiscal years 1925-36-----	69	11I. Comparison of assessed valuations of tax-exempt and taxable property in the District of Columbia and 17 comparable cities—1936-----	100
8L. Percentage distribution of water consumption in the District of Columbia by classes of consumers—1935-----	70	11J. Assessed valuation of taxable and tax-exempt real property in the District of Columbia—Fiscal years 1930-37-----	102
8M. Water consumption by Federal departments in the District of Columbia—Fiscal year 1936-----	70	11K. Assessor's valuation of property of the United States in the District of Columbia—1936-----	102
8N. Estimated Federal portion of water rents in the District of Columbia—Fiscal years 1925-36-----	71	11L. Property located in Maryland and Virginia owned and used by the District of Columbia-----	104
8P. Summary of the differences between the estimated costs of nonreimbursed specific services rendered by the Federal and District Governments—Fiscal years 1925-36-----	72	SECTION 12—TOTAL AND PER-CAPITA EXPENDITURES IN THE DISTRICT AND COMPARABLE CITIES	
SECTION 9—REVENUE SOURCES AND TAX SYSTEMS IN THE DISTRICT AND COMPARABLE CITIES		12A. Total net bonded debt payable from general revenues in 17 cities, as of January 1, 1936-----	108
9A. Relative importance of nontax revenues in the District of Columbia and 17 comparable cities—Fiscal years 1923-35-----	74	12B. Relative rank of the District of Columbia and 17 comparable cities in per-capita cost payments (highest to lowest)—Fiscal years 1923-35-----	110
9B. Mean percentage distribution of local and State taxes in 17 comparable cities by types of taxes—Fiscal years 1923-34-----	76	12C. Governmental cost payments per capita in the District of Columbia and the average of 17 comparable cities—By periods, 1923-35-----	110
9C. Mean percentage distribution of State taxes in the 48 States by types of taxes—Fiscal years 1923-31-----	77	SECTION 13—COMPARATIVE GOVERNMENTAL SERVICES IN THE DISTRICT AND SELECTED CITIES	
9D. Percentage distribution of local taxes in the District of Columbia by types of taxes and corresponding distribution of combined local and State taxes in 17 comparable cities—Fiscal years 1923-36-----	80	13A. Percentage distribution of cost payments per capita in certain cities—1931 and 1934-----	113
SECTION 10—ACTUAL TAXES ON TYPICAL PROPERTIES AND TAXPAYERS IN THE DISTRICT AND COMPARABLE CITIES		13B. Numbers of city employees in relation to population and area, in the District of Columbia and 16 comparable cities-----	114
10A. Detailed comparisons of average effective real estate tax rates as determined by separate appraisals in 18 cities—1935-----	88	13C. Distribution of day-school costs per student in the District of Columbia and 13 comparable cities—1934-35-----	114
10B. Average assessed and effective tax rates on typical residential properties in 18 cities—1935-----	89	13D. School indices by types of schools in the District of Columbia and comparable cities—1934-----	114
10C. Average assessed and effective tax rates on typical multi-family property in 18 cities—1935-----	89	13E. Obligations incurred for direct and work relief in the District of Columbia and 17 comparable cities—1935-----	115
10D. Average assessed and effective tax rates on typical store property in 18 cities—1935-----	90	13F. Obligations incurred for relief by sources of funds in the District of Columbia and 17 comparable cities—1935-----	115
10E. Local and State taxes paid by individual owning a \$7,000 home in each of 18 cities—1935-----	90	13G. Number and distribution of relief cases in the District of Columbia and 17 comparable cities—June 1935-----	115
10F. Local and State taxes paid by salaried individual owning a \$9,000 dwelling in each of 18 cities—1935-----	90	13H. Number and composition of eligible workers on relief in the District of Columbia and 17 comparable cities—March 1935-----	115
10G. Local and State taxes paid on typical multi-family property in 18 cities—1935-----	91	13I. Numbers of police employees on population and area bases in the District of Columbia and 17 comparable cities—1935-----	115
10H. Local and State taxes paid on store property and retail business in 18 cities—1935-----	91		

Table number	Page	Table number	Page
13J. Rate per 100,000 population of class I offenses known to the police in the District of Columbia and 15 comparable cities—1935.....	116	13V. Street lighting units, costs and mileages, in the District of Columbia and 16 comparable cities—1935.....	119
13K. Police equipment in the District of Columbia and 16 comparable cities—1935.....	116	SECTION 14—SOCIAL AND ECONOMIC CHARACTERISTICS OF THE DISTRICT AND SELECTED CITIES	
13L. Fire department indices in the District of Columbia and 17 comparable cities—1935.....	116	14A. Property tax as a percentage of gross rental of typical properties in the District of Columbia and 17 comparable cities—1935.....	124
13M. Average fire losses in the District of Columbia and 17 comparable cities—1931-35.....	117	14B. Cubic-foot costs of building the same standard house in the District of Columbia and 15 other cities—1936.....	125
13N. Vital and morbidity statistics in the District of Columbia and 17 comparable cities.....	117	14C. Comparative statistics of income tax returns in the District of Columbia and the United States as a whole—1926-34.....	126
13P. Street mileages and pavement indices in the District of Columbia and 16 comparable cities—1935.....	117	14D. Relative gross incomes within the District of Columbia, by sources.....	129
13Q. Numbers of parks and park acreages, 1935, and capital expenditures, 1926-30, in the District of Columbia and 17 comparable cities.....	117	14E. Total Federal civil officers and employees employed in the District of Columbia—1920-36.....	129
13R. Recreation facilities, personnel, and use in the District of Columbia and 17 comparable cities—1935.....	118	SECTION 15—RELATIONSHIPS OF FOREIGN GOVERNMENTS WITH THEIR CAPITALS	
13S. Library volumes, circulation, and personnel in the District of Columbia and 15 comparable cities—1935.....	118	15A. Fiscal relations of foreign governments and their capitals.....	138
13T. Number of garbage collections per week in the District of Columbia and 16 comparable cities—1935.....	118		
13U. Frequency of street cleaning in business and residential sections in the District of Columbia and 16 comparable cities.....	118		

TABLES IN APPENDIX C

Table number	Page	Table number	Page
FINANCES OF THE DISTRICT GOVERNMENT		REVENUES IN THE DISTRICT AND COMPARABLE CITIES	
I. Summary of consolidated receipts, expenditures, and balances of all funds, District of Columbia—Fiscal years 1923-37.....	179	XII. Percentage distribution by major sources of local revenues in the District of Columbia and combined local and State revenues in 17 comparable cities—Fiscal years 1923-35.....	206
II. Assessed property valuations, tax rates, tax levies, and receipts against tax levies, District of Columbia—Fiscal years 1923-36.....	181	XIII. Percentage distribution by types of local taxes in the District of Columbia and combined State and local taxes in 17 comparable cities—Fiscal years 1923-32.....	212
III. Net receipts of general operating funds, District of Columbia—Fiscal years 1923-37.....	182	XIV. Percentage distribution by types of State and local taxes in 17 comparable cities—Fiscal years 1923-35.....	214
IV. Net expenditures from general operating funds, District of Columbia—Fiscal years 1923-37.....	184	PROPERTY ASSESSMENTS AND TAX RATES IN THE DISTRICT AND COMPARABLE CITIES	
V. Summary of receipts, expenditures, and balances of Federal-aid funds, District of Columbia—Fiscal years 1933-36.....	199	XV. Assessed valuations of taxable property in the District of Columbia and 17 comparable cities—1923-36.....	218
VI. Summary of receipts, expenditures, and balances of trust funds, District of Columbia—For the period from July 1, 1922, to June 30, 1936.....	199	XVI. Property tax rates in the District of Columbia and 17 comparable cities—1930-36.....	220
INTERGOVERNMENTAL RELATIONSHIPS OF THE DISTRICT AND FEDERAL GOVERNMENTS		EXPENDITURES IN THE DISTRICT AND COMPARABLE CITIES	
VII. Estimated costs of specific operating services rendered by the District government—Fiscal years 1925-37.....	200	XVII. Total and per-capita cost payments of the District of Columbia and of local and State governments combined in 17 comparable cities—Fiscal years 1923-35.....	221
VIII. Estimated costs of specific operating services rendered by the District government—Fiscal years 1925-37.....	202	XVIII. Per-capita cost payments of the District of Columbia and of local and State governments combined in 17 comparable cities, with noncomparable items eliminated, in total and by classes of payments—Fiscal years 1923-35.....	223
IX. Total estimated apportionment of capital outlays in connection with specific intergovernmental services or involving improvements of joint interest, exclusive of water service—Fiscal years 1925-36.....	204	XIX. Per-capita cost payments in the District of Columbia and combined local and State per capita cost payments in 17 comparable cities for operation and maintenance of general departments, by major divisions—Fiscal years 1923-32.....	225
X. Estimated nonreimbursed costs of capital outlays in connection with specific intergovernmental services or involving improvements of joint interest, exclusive of water service—Fiscal years 1925-36.....	204	XX. Per-capita cost payments of the District of Columbia adjusted for intergovernmental relationships with the Federal Government and comparison with average per-capita cost payments of 17 comparable cities—Fiscal years 1923-35.....	227
XI. Reimbursed costs of capital outlays in connection with specific intergovernmental services or involving improvements of joint interest—Fiscal years 1925-36.....	205		

COMPARATIVE GOVERNMENTAL SERVICES IN THE DISTRICT AND COMPARABLE CITIES	
Table number	Page
XXI. City employees in the District of Columbia and 16 comparable cities—1935.....	227
XXII. Statistics of education in the District of Columbia and 17 comparable cities—1934.....	228
XXIII. Relief statistics, District of Columbia and 17 comparable cities—1935.....	230
XXIV. Police statistics of the District of Columbia and 17 comparable cities—1935.....	231
XXV. Fire statistics of the District of Columbia and 17 comparable cities—1935.....	231
XXVI. Health statistics of the District of Columbia and 17 comparable cities.....	232
XXVII. Street pavement statistics of the District of Columbia and 16 comparable cities—1935.....	232
XXVIII. Park statistics of the District of Columbia and 17 comparable cities—1935.....	233
XXIX. Recreation statistics of the District of Columbia and 17 comparable cities—1935.....	233
XXX. Library statistics of the District of Columbia and 15 comparable cities—1935.....	234
XXXI. Street lighting statistics of the District of Columbia and 16 comparable cities—1935.....	234
SOCIAL AND ECONOMIC CHARACTERISTICS OF THE DISTRICT AND COMPARABLE CITIES	
XXXII. Climatic and topographical conditions in 18 cities.....	235
XXXIII. Population of the 18 cities and their States—1910 and 1920-35, inclusive.....	235
XXXIV. Population trends, density, and ratios to metropolitan district population—18 cities.....	236
XXXV. Racial composition and age groups in 18 cities—1930.....	237
XXXVI. Sex composition in 18 cities—1910, 1920, and 1930.....	237
XXXVII. Marital conditions in 18 cities—1930.....	237
XXXVIII. Average size of private families in 18 cities—1930.....	238
XXXIX. School attendance and illiteracy in 18 cities—1930.....	238
XL. Distribution of occupied workers by industries in 18 cities—1930.....	238
XLI. Sex ratios within industries in 18 cities—1930.....	239
XLII. Age distribution of occupied workers in 18 cities—1930.....	239
XLIII. Marital status of female workers in 18 cities—1930.....	239
XLIV. Tenure and tenancy of homes in 18 cities.....	239

Table number	Page
XLV. Duration of occupancy in occupied residential units in 8 cities—1934.....	240
XLVI. Median monthly rental and monthly rental distribution in 18 cities—1930.....	240
XLVII. Cost of living on a maintenance standard in 17 cities—1935.....	240
XLVIII. Motor-vehicle registrations in 18 cities—1929 and 1935.....	240
XLIX. Telephones in 17 cities.....	240
L. Percentages of net profit margins on gross income of corporations by industrial groups for the United States and District of Columbia—Calendar years 1926-34.....	241
LI. Internal revenue collections and population in the District of Columbia as percentages of the totals for the United States—Calendar years 1925-35.....	241
LII. Population and individual income tax returns in 18 cities—1929 and 1934.....	241
LIII. Percentages of population filing individual income tax returns, United States and the District of Columbia—1926-34.....	241
LIV. Sources of income shown in individual income tax returns from the District of Columbia and the entire United States—1929.....	241
LV. Principal industries in 18 cities.....	242
LVI. Value added in manufacture per wage earner in 18 cities—1925-33.....	242
LVII. Wage earners in manufacturing industries as a percentage of total population in 18 cities—1923-33.....	242
LVIII. Percentage of population over 10 gainfully occupied in 18 cities—1930.....	242
LIX. Wholesale sales per capita in 17 cities—1929 and 1933.....	242
LX. Retail sales in 18 cities—1929 and 1933.....	243
LXI. Federal employees in the District of Columbia in relation to District population—1920-36.....	243
LXII. Number of employees and monthly pay rolls of the Federal Government—1933-36.....	243
LXIII. Visitors and visitors' expenditures in the District of Columbia—1932-35.....	243
LXIV. Benefits to the Federal Government from normal governmental functions of the District government.....	244
LXV. Estimated costs of benefits to the Federal Government from normal governmental functions of the District government—Fiscal years 1925-37.....	244

CHARTS

SECTION 4—POLITICAL STATUS OF THE DISTRICT AND HISTORY OF ITS LOCAL GOVERNMENT	
Chart number	Page
1. Ownership and use of land in the District of Columbia—June 30, 1936.....	19
SECTION 5—HISTORY OF THE FISCAL RELATIONS OF THE DISTRICT AND FEDERAL GOVERNMENTS	
2. Expenditures of the District government and net contributions by the Federal Government—Fiscal years 1879-1936.....	25
3. Percentage distribution of District government expenditures by District funds and net contributions of the Federal Government—Fiscal years 1879-1936.....	26
SECTION 7—REVENUES AND EXPENDITURES OF THE DISTRICT GOVERNMENT	
4. Distribution of revenue receipts of the District of Columbia—Fiscal years 1923-36.....	45
5. Distribution of tax receipts of the District of Columbia—Fiscal years 1923-36.....	45

Chart number	Page
6. Expenditures for operation and maintenance of general departments, District of Columbia—Fiscal years 1923-36.....	46
7. Percentage distribution of expenditures for operation and maintenance of general departments, District of Columbia—Fiscal years 1923-36.....	46
8. Capital outlays in amounts and percentages of total expenditures, general operating funds, District of Columbia—Fiscal years 1923-37.....	47
9. Total receipts, expenditures and cash balances of general operating funds, District of Columbia—Fiscal years 1923-37.....	47
10. District of Columbia receipts, appropriations, expenditures, and balances—general fund—Fiscal years 1923-37.....	48
SECTION 9—REVENUE SOURCES AND TAX SYSTEMS IN THE DISTRICT AND COMPARABLE CITIES	
11. Percentage distribution of total State and local tax revenues in representative States and in the District of Columbia—1932-33.....	75

Chart number	Page	Chart number	Page
12. Percentage distribution of local and State tax revenues—1923-34.....	76	21. Percentage distribution of tax-exempt and taxable real property in the District of Columbia and 16 comparable cities—1936.....	101
13. Percentage distribution of tax revenues in the District of Columbia and 17 comparable cities—1923-34.....	78	22. Distribution of taxable and exempt real property in the District of Columbia—Fiscal years 1930-37....	104
14. Percentage distribution of total State and local tax revenues in the State of New York—1913-30.....	79	SECTION 12.—TOTAL AND PER CAPITA EXPENDITURES IN THE DISTRICT AND COMPARABLE CITIES	
15. Percentage distribution of total tax levy by sources in the State of Wisconsin—1913-34.....	79	23. Per-capita cost payments for operation and maintenance, interest, and capital outlays, for general government in the District and 17 cities—Fiscal years 1923-35.....	109
SECTION 10—ACTUAL TAXES ON TYPICAL PROPERTIES AND TAXPAYERS IN THE DISTRICT AND COM- PARABLE CITIES		24. Per-capita cost payments for city-county-State activities in the District and the average for 17 cities—Fiscal years 1923-35.....	111
16. Average assessed and effective real estate tax rates, as determined by separate appraisals of typical property in 18 selected cities—1935.....	92	25. Per-capita governmental cost payments in the District and the average for 17 cities—By periods, 1923-35..	111
17. Local and State taxes paid by typical taxpayers, as determined by separate appraisals in 18 selected cities—1935.....	93	SECTION 14.—SOCIAL AND ECONOMIC CHARACTER- ISTICS OF THE DISTRICT AND SELECTED CITIES	
SECTION 11—PROPERTY ASSESSMENTS IN THE DIS- TRICT AND COMPARABLE CITIES		26. Population trends—1930.....	121
18. Per-capita property assessments, tax rates, and tax levies, 40 cities—1930.....	96	27. Density of population in selected cities—1930.....	122
19. Trends in taxable property assessments in the District of Columbia and in 17 comparable cities—1923-37..	98	28. Percentage of property tax to gross rental of typical properties.....	125
20. Per-capita property tax levies in typical residential and industrial cities—1930.....	99	29. Percent of persons over 10 gainfully occupied—18 selected cities.....	127
		30. Correlation of per-capita retail sales with ratios of city to metropolitan population—1929 and 1933.....	128



SECTION 1

INTRODUCTION

Authorization for Study

The District of Columbia Appropriation Act for 1937 (Public, No. 762, 74th Cong., approved June 23, 1936) contains the following provision:

Not to exceed \$50,000 shall be available for expenditure, under the direction of the President, for making an independent study of the fiscal relations between the United States and the District of Columbia and enabling him to report to Congress at the beginning of the next regular session, what, in his judgment, is a fair and equitable amount to be paid by the United States as an annual contribution toward the expenses of the government of the District of Columbia; such sum shall be available for personal services without regard to the civil-service laws and the Classification Act of 1923, as amended, and for such other expenditures as may be necessary in connection with such study.

On August 22, 1936, President Roosevelt announced arrangements for conducting the study of fiscal relations between the United States and the District of Columbia pursuant to the above act and that the study would be completed in time for presentation of the report and recommendations at the beginning of the next session of Congress.

The arrangements referred to consisted of the appointment of the Director of the Fiscal Relations Study and of an Advisory Committee to advise and counsel with the Director in planning the program and procedures and in the analysis and preparation of the report and recommendations.

Major Objective of Study

The approach on the several segments of the study has been objective. The major purpose has been to discover all the facts dealing with Federal and District administrative and fiscal relationships, as well as the facts on services and economic conditions and the revenues and expenditures in cities which are roughly comparable in size with the District of Columbia. This is believed to be the first comprehensive study of this subject in which all phases of the problem have been dissected and put together with complete detachment.

The findings of fact have served as valuable aids in the development of sound principles and a workable formula for the equitable determination of fiscal relations between the two governments. These are simple in character and application and will solve the problem of equitable fiscal relations upon a continuing basis. It

is hoped that the factual presentations and recommendations may serve also as genuine guides and standards for the District government and other communities in the field of fiscal planning and reporting.

General Scope of Study

The study has been carried on under the following major divisions:

(1) Review of the history of (a) the District of Columbia and its local government, (b) the revenue sources of the District government, (c) the fiscal relations between the United States and the District of Columbia Governments, and (d) previous investigations of fiscal relations.

(2) Administrative organization, operations, and revenues and expenditures of the District of Columbia government, the functions performed by the District government in its role as a combined city-county-State government, and intergovernmental relationships between the two governments.

(3) Nature and extent of intergovernmental services as rendered by the District of Columbia and also by the Federal Government, and the definition of bases for continuing contractual arrangements for payment for such services.

(4) Extent of Federal-District interests in District improvements and capital outlay program and the arrangement for equitable allocation and payment for such improvements.

(5) Comparative actual property and other tax payments on typical properties and taxpayers in the District of Columbia and in 17 cities roughly comparable in size.

(6) Comparative per-capita cost payments for ordinary city-county-State services of the District government and of the 17 other cities.

(7) Extent and quality of public services rendered in the District and the averages of the 17 cities.

(8) Effect of social and economic characteristics on governmental costs and services in District and in comparable cities.

(9) Trends in property valuations, tax rates, and taxes in the District and in other cities.

(10) Revenue sources and tax systems of the District and comparable communities.

(11) Experience concerning fiscal relations of foreign governments and their capital cities.

(12) Measures for broader District control over purely local affairs, local suffrage, and Federal suffrage for the residents of the District.

Organization and Procedure

In view of the limited period of time available for conducting the study and for preparing the report, a program and procedure was developed and the staff organized in a manner to permit concurrent prosecution of the several divisions of the study. By these means, it has been possible to carry through comprehensive analyses and correlations of extensive data and to prepare the report, findings, and recommendations dealing with all the above divisions.

The organization meeting of the Advisory Committee was held on August 31. Since then the Advisory Committee has held frequent meetings and counseled with the Director in planning the program and in the analysis of the data, staff reports, findings, and recommendations. The Committee has also devoted much time to conferences with Federal and District officials and representatives of local civic and trade organizations invited to present information and suggestions dealing with this general problem.

Cooperation With District, Federal, and Outside Agencies

In order to obtain comparable data which would make possible the appraisal of administrative and fiscal conditions in the 18 cities, use was made of official statistical data published by the Bureau of the Census and other Federal agencies. These were supplemented by data furnished by the officials of the District government and of the other cities and the States in which these cities are located. Again, these were supplemented by personal staff investigations in the different cities and by inquiries made by special appraisers and local governmental research specialists. In connection with this work, the assistance of the municipal officials and of directors of governmental research bureaus in such cities has been invaluable.

Public Hearings

While the special field studies in Washington and the other 17 cities were under way, the local District and Federal officials, individuals, and representatives of local civic bodies that have been giving study to the fiscal relations problem were invited to present their data, beliefs, and suggestions dealing with various

phases of the problem. To permit effective study of the information thus obtained, and as a timesaver for all parties, these agencies were requested to submit written briefs and other relevant information. The invitations were generally accepted, and a number of valuable briefs were received. In order to clear up questions that developed in the study of the briefs, and to obtain further local points of view, a series of public hearings was held. These hearings proved to be most helpful and satisfactory.

Officials of the Federal and District Governments and certain individuals and representatives of local civic and trade organizations appeared at the public hearings. In some instances liaison arrangements were made whereby the information originally presented was supplemented through supporting data and informal conferences.

The civic agencies represented at the public hearings were as follows:

- American Automobile Association.
- American Motorists Association and Keystone Automobile Club, jointly.
- Citizens' Joint Committee on Fiscal Relations, representing the following constituent organizations:
 - Board of Trade.
 - Federation of Citizens' Associations.
 - Central Labor Union.
 - District of Columbia Federation of Women's Clubs.
 - Merchants' and Manufacturers' Association.
 - Voteless District of Columbia League of Women Voters.
 - District of Columbia Bankers' Association.
 - District of Columbia Building and Loan League.
 - District of Columbia Bar Association.
 - Women's Bar Association.
 - Washington Real Estate Board.
 - Federation of Business Men's Associations.
 - Association of Oldest Inhabitants.
 - Society of Natives of the District of Columbia.
 - Northeast Washington Citizens' Association.
 - Chamber of Commerce (merged with Board of Trade).
 - Rotary Club.
 - Kiwanis Club.
 - Cosmopolitan Club.
 - Soroptimist Club.
- Conduit Road Citizens' Association.
- District of Columbia Bankers' Association.
- District of Columbia Congress of Parents and Teachers.
- Federation of Business Men's Associations.
- Federation of Citizens' Associations.
- Former District Assessor.
- People's Counsel.
- Ten Miles Square Club.
- Washington Board of Trade.
- Washington Taxpayers' Association.
- W. P. A. Lodge 139, American Federation of Government Projects.

**Acknowledgments of
Services and Cooperation**

Grateful acknowledgment is tendered for the invaluable assistance and fine cooperation by the heads of the District of Columbia and Federal departments and their assistants, and also by the several civic organizations in Washington and in the other cities in which special field studies were conducted.

Sincere gratitude is also due the public-spirited directors of the governmental research bureaus and the public officials and special appraisers in the following cities, who, without exception, devoted much time and energy in furnishing valuable information dealing with certain segments of the problem.

Cleveland, Ohio.
St. Louis, Mo.

Baltimore, Md.
Boston, Mass.

Pittsburgh, Pa.
San Francisco, Calif.
Milwaukee, Wis.
Buffalo, N. Y.
District of Columbia.
Minneapolis, Minn.
New Orleans, La.

Cincinnati, Ohio.
Newark, N. J.
Kansas City, Mo.
Seattle, Wash.
Indianapolis, Ind.
Rochester, N. Y.
Jersey City, N. J.

This report would not be complete if it did not acknowledge and heartily commend the industry, untiring energy, and interest of the staff members. With an understanding of the objective, program, and policies, and the necessity of carrying through the study in the limited time available, every member of the staff has given his best and has made possible the achievement of the measure of accomplishment represented by this report.

SECTION 2

SUMMARY OF REPORT

Introduction

In the following are summaries of the major findings, basic principles, and recommendations arrived at as a result of study of the problems of fiscal relations between the Governments of the United States and the District of Columbia. An amplified statement is presented in section 3 of this report, followed by detailed supporting data in later sections.

Summary of Major Findings

1. The District of Columbia was established by constitutional provision to be under the exclusive legislative control of Congress in order that the National Government might be freed from dependence upon State and local authorities within the seat of government. (Sec. 4.)

2. Federal contributions to the District government have been tending downward in terms of percentages of District expenditures. (Sec. 5.)

3. Former reports on Federal-District fiscal relations have agreed generally that—

(a) Property of the United States cannot be taxed and should not be taxed by any regular taxing method.

(b) The United States has a special obligation to improve the District in accordance with its special status as capital.

(c) The District may fairly be taxed for local purposes about the same as other communities, and the Federal Government, in view of its present control, may be expected to defray local expenses not covered by such taxation. (Sec. 5.)

4. The District government corresponds to a combination of State-county-city-special district governments in other communities, rather than to city governments alone. (Sec. 6.)

5. District finances are subject to Federal control. Such control is particularly intensive with respect to appropriations and expenditures. (Sec. 7.)

6. The loose arrangement and uncompensated interchange of certain operating services between District and Federal departments are important sources of irritation and friction respecting fiscal relationships. (Sec. 8.)

7. Present diffused and uncontrolled arrangements for determining the kind, character, and order of capital

improvements in the District and the extent of Federal and local interests in the same are unsatisfactory and unfair to both the District and the Federal Governments. (Sec. 8.)

8. Although District taxes are lower than in American cities of comparable population, the District tax load is not so widely distributed. The District tax system lacks diversity and does not reflect recent trends in the tax systems of comparable communities. A reduction in the relative importance of the property tax is possible with adoption of a broader tax base. (Sec. 9.)

9. The tax load is substantially lower in the District than in any other comparable city, whether the comparison is restricted to property taxes or includes all kinds of taxes. (Sec. 10.)

10. The tax load in the District would be lower than in comparable cities even if there were no Federal contribution. (Sec. 10.)

11. Neither the total assessed valuation per capita nor the tax rates on assessed valuations are of any value as measures for comparison of the tax load upon property or upon the owners of property. (Sec. 11.)

12. Taxable real property values in the District increased more rapidly prior to 1930 than in comparable cities, and they have maintained greater stability in the District. (Sec. 11.) Property tax collections likewise have been more stable than in the other cities. (Sec. 7.)

13. The valuation of property in the District to which the Federal Government holds title, as determined by the District assessor in 1936, is \$648,791,000. Of this total, about \$263,506,000 is the value of property owned by the Federal Government but not used exclusively for Federal business, leaving a total of \$385,285,000 as the valuation of property used for Federal business. (Sec. 11.)

14. The higher prices paid for property purchased for governmental uses and expenditures made for improvements on such properties have enhanced the value of other District property. (Sec. 11.)

15. The ratio and the lump-sum methods of Federal contributions assume that the interest of the Federal

Government in District affairs is either a fixed proportion year by year or a certain specific amount, regardless of changing conditions and of the extent of special intergovernmental services. Neither method is sound or equitable. (Sec. 12.)

16. Per-capita cost payments for all normal services are lower in the District than the average of 17 comparable cities. (Sec. 12.)

17. District costs per capita have been kept relatively low by the unitary organization of the District government, by the District pay-as-you-go policy and avoidance of borrowing, by the freedom from obligation to support rural services, and by the process of local and Federal budgetary controls. (Secs. 12 and 16.)

18. Residents and property-owners of the District receive services roughly equal to the average of 17 comparable cities. (Sec. 13.)

19. Social and economic factors, on the whole, exert no net influence making the level of local expenditures per capita higher or lower in the District than the average of 17 comparable cities. (Sec. 14.)

20. Rentals are higher and the ratio of property tax to gross rentals is lower in the District than in the other cities, indicating relatively higher returns to property owners in the District. (Sec. 14.)

21. The District has greater ability to pay the costs of normal State and local services than has the typical comparable city. (Sec. 14.)

22. Policies of foreign countries toward their capital cities provide no precedent for an uncompensated gratuity to a well-established capital city. (Sec. 15.)

23. The present departmental organization and administrative and fiscal procedures in the District government are not conducive to highest standards of service and economy. (Sec. 16.)

24. Much dissatisfaction of District residents and taxpayers arises from lack of citizen participation in and control over purely local affairs. (Sec. 17.)

Major Principles and Recommendations

1. The following principles are recommended as the basis on which relative Federal and District obligations shall be equitably determined:

(a) District residents and taxpayers should provide sufficient revenues for normal local governmental purposes, as do citizens of comparable cities.

(b) Until District residents have a direct and formal part in determining the character and extent of local services and expenditures, they should not be expected to bear costs in excess of those borne normally by the residents of other comparable communities for similar services.

(c) As long as congressional control is direct and exclusive, the National Treasury should bear any costs in excess of those borne normally by taxpayers in communities comparable with the District. (Sec. 3.)

2. The following rules should be applied for the continuing equitable determination of Federal-District fiscal relations:

(a) Extension of the present system of contractual reimbursement to cover the entire field of intergovernmental operating services;

(b) Establishment of a continuing method for determining the extent of Federal and of District interest in each public permanent improvement within the District and for fixing the amount to be paid by each Government in each instance; and

(c) Comparison of the average cost per capita of supplying normal State and local services in a group of comparable communities with the cost per capita of supplying similar services in the District, and payment of any excess from the Federal Treasury as long as Congress exercises direct and positive control over the District government. (Secs. 3, 8, 12.)

3. The following specific provisions included in the three-point formula should be put into the form of a bill or bills for enactment at the present session of Congress:

I. *Intergovernmental Contractual Services:* Contractual arrangements shall be established for the reimbursement of the cost of specific intergovernmental services supplied either government by the other. Appropriations therefor shall be included in the respective annual departmental budgets.

Pending the grant of broader powers of local control over purely local affairs, unusual costs of the District government caused by statutes providing special allowances and leaves in excess of those usually provided in cities of comparable size shall be met by the Federal Government. (Secs. 3, 8.)

II. *Capital Outlays of Joint Interest:* The National Capital Planning Commission shall determine the extent of the respective Federal and District interests in capital outlays and improvements included in the District budget. The capital outlay budget estimates of the District, divided accordingly, shall be prepared and submitted by this Commission through a District authority together with a long-time improvement program for the District similarly apportioned. (Secs. 3, 8.)

III. *Per-Capita Governmental Costs:* Pending the grant of broader powers of local control over purely local affairs, the excess of District governmental costs per capita over the average of those in comparable cities shall be assumed by the Federal Government through appropriations especially designated for this purpose. Provided, however, that such excess District governmental costs shall be assumed only after allowance has been made for reimbursements due to unusual costs occasioned by congressional enactments referred to under point I of the formula. (Secs. 3, 12.)

4. To clear the way for adoption of this formula, the substantive law providing for annual Federal contributions on a percentage basis should be repealed and the system of annual lump-sum contributions should be abandoned. (Sec. 3.)

5. As a corollary of the three-point formula, Federal property in the District should not be subject to the ad valorem property tax or to any other tax, excepting as similar property may be subjected to State and local taxes generally. (Secs. 3, 11.)

6. Administrative arrangements should be made for continuing application of the three-point formula, as follows:

(a) A permanent municipal survey agency should be established and charged, along with other duties, with reviewing periodically the contractual provisions governing intergovernmental services and recommending changes in the provisions when necessary or desirable; with formulating and recommending contractual arrangements to cover new intergovernmental services as they arise; and with making the necessary comparative studies of the per-capita costs of local governmental services and the extent of local taxation on the basis of data gathered by the Bureau of the Census and in conformity with procedures described in this report. As long as the Bureau of the Budget continues to pass upon details of the District budget, the permanent survey agency might properly be operated as a section of that Bureau. (Secs. 3, 12, 16.)

(b) The powers and duties of the present National Capital Park and Planning Commission should be enlarged to make it the one responsible agency for physical planning and development of the District, and the Commission should be charged, among other duties, with analyzing proposed capital improvements and preparing the estimates of the capital budget (as distinguished from the operating budget) of the District, and with showing in the capital budget the portions payable by the District and by the Federal Government. With the organization of the capital improvement program, this Commission might also be charged with the duties of the advisory council recommended below. The personnel of the Commission should be modified to include representatives of both Governments and local citizens qualified in planning and engineering; and the Commission should be relieved of its administrative duties and renamed the National Capital Planning Commission. (Secs. 3, 8, 16.)

7. Pending the granting of broader powers over local affairs, there should be established an advisory council consisting of representatives of the Federal and District Governments and citizens representative of civic groups to be appointed by the President, such council to advise on the original preparation of the District

budget, the determination of tax and revenue sources, and on the operation and administration of District services and expenditures. (Secs. 3, 16, 17.)

8. District residents should be given broad control over purely local affairs, with Congress reserving only those powers possessed elsewhere by State legislatures. When this has been done, Federal payments occasioned by relatively higher employment policies and standards, and by governmental costs in excess of those in comparable cities, should cease, and the responsibility for administrative and fiscal policies, and for the level of local expenditures, should be borne by the people of the District. Pending such local control, the advisory council recommended above should be established. (Secs. 3, 16, 17.)

9. Provision should be made for a comprehensive analysis of the administrative organization and methods of the District government, with a view to developing a well-thought-out and modern plan of municipal government adapted to the requirements of the District and designed to establish it as the model of municipal administration. (Secs. 3, 16.)

10. Provision should be made for a permanent municipal survey agency that will aid the administrative officials in maintaining the District not only as the most beautiful Federal city but also as the model local government, through continuing review of the administrative organization and methods of the District government and the installation of improved techniques upon approval by proper authorities. This staff agency should have, in addition, the duties indicated in paragraph 6 (a) above. (Secs. 3, 16.)

11. The revenue system of the District should be revised to make it correspond to the more diversified State and local revenue systems of comparable communities, thereby reducing the percentage of property taxes to total taxes and bringing about a wider and more equitable distribution of the tax load on the basis of benefits received and ability to pay. (Secs. 3, 9.)

12. Provision should be made through congressional enactment for local suffrage upon favorable vote by the legal residents of the District at a referendum upon the question. (Secs. 3, 17.)

The foregoing recommendations are stated more fully, and with subsidiary recommendations, in section 3. Detailed analyses and supporting data appear in the subsequent sections cited in parentheses above.

SECTION 3

CONCLUSIONS AND RECOMMENDATIONS

Scope of "Fiscal Relations"

Proposals developed in this fact-finding survey are intended to systematize the fiscal relationships of the United States and the District of Columbia Governments. Narrowly interpreted, the problems of fiscal relations involve only direct interrelations of the public treasuries of the Federal and local governments and might be defined and solved largely on an administrative level. However, the questions which require settlement go much deeper than this. In a broader sense, fiscal relations between the two governments comprise all policies, operations, and arrangements affecting the distribution of costs of government between residents and property-owners of the District of Columbia and residents and taxpayers of the country as a whole. Any policies or arrangements which place part of the cost of local government service upon the National Government are within the subject of fiscal relations. Likewise, any policies or arrangements which place part of the cost of the National Government upon the local government or discriminatingly upon the local population are within this subject.

A study of the fiscal relationships of the two governments could be made without considering such problems as local suffrage, local administrative techniques and organization, or the details of financial procedures, but it would be incomplete. These questions must be distinguished in order that the main problem may be resolved into its essential elements and treated dispassionately, but these matters merge with questions of fiscal relationships and are so bound up with them in popular discussion that they cannot be ignored. It therefore becomes necessary to consider their significance and to develop sound and workable suggestions for the solution of these problems. As these borderline points of irritation are clarified and settled, the central fiscal problems will be solved more readily, equitably, and finally.

Status of the District

A clear conception of the legal and political status of the District government must underlie any proposals for adjusting the fiscal relations of the local and National Governments. Legally, the District is neither a State nor a Territory of the United States, though for certain purposes it is treated like one or the other. It is a

peculiar type of municipal corporation, charged with duties performed in other communities by the State and local governments and enjoying by virtue of its position as the national seat of government certain of the constitutional immunities and privileges of the Federal Government. (See sec. 4.) States and cities outside the District, for example, may not impose income taxes on the salaries of Federal employees nor does the ordinary city enjoy as a matter of right tax exemption on property which it may own in another State. The District of Columbia, by virtue of its Federal status, may be authorized by Congress to tax the salaries of Federal employees. By the same token it holds property in other States free from State and local taxation.

Its Federal status makes the District of Columbia subject to congressional control in a degree that is unique in American government. The Territories, such as Alaska and Hawaii, occupy much the same legal status as the District in the Federal system, but in the Territories Congress may divest itself of its authority whereas in the District it may not. Without constitutional amendment Congress may not grant to residents of the District suffrage in national affairs or voting representation in Congress nor may it abdicate its own position of authority over local affairs. It may delegate administration and may permit local self-determination even upon matters of operating and fiscal policy, but no particular Congress may bind its successors or even itself to refrain from overriding local decisions and actions. (See sec. 4.)

The local government of the District was established and is controlled by acts of Congress. Local governmental operations have been subject to congressional control in detail almost since the District was organized. Before 1874, however, the inhabitants were permitted to exercise limited suffrage in local affairs. Since 1874 they have had no suffrage whatever. (See secs. 4 and 17.)

Essential Objectives

The essential objectives to be sought by any proposals for settling the fiscal relations of the United States and District Governments are as follows:

1. In most general terms, to provide Congress with an adequate and permanently applicable guide for determining annually what is a fair and equitable

amount, if any, to be paid from the United States Treasury toward expenses of the District government.

2. To simplify the legislative problem by rendering unnecessary the perennial controversy over the form and amount of Federal allotment to the District government. This should make it possible to concentrate in the hearings and congressional debates on the relative merits of the proposed appropriation items, rather than upon questions of the relative legal and moral rights of the District or outside taxpayers.

3. To simplify Federal budget problems by defining for the Federal budgetary authorities the role of the National Government in financing the District, by giving them a guide or working rule by which to gauge the net amount of Federal payment, if any, to be recommended for any particular year.

4. To define the respective roles of Federal budgetary authorities and District budgetary authorities with regard to the detailed items comprised in District estimates.

5. To simplify the District budgeting problem by defining the role of the National Government in financing the District. The proposals should make more or less certain the extent and character of the Federal allotment which may be anticipated and the uses to which it may be applied.

These objectives may serve as criteria for measuring the adequacy of recommendations for a future program of Federal-District fiscal relationships. They need to be interpreted, of course, in the light of certain basic assumptions as to the reciprocal obligations of the District and the Nation. These assumptions are presented below as the fundamental principles on which are based the recommendations in this report.

Basic Principles

The unique status of the District of Columbia as a governmental territory implies that the National Government has a special obligation in providing local governmental services—an obligation which it does not have in the several States and local communities. With control, the National Government assumes responsibility for filling the place filled in other communities by State, county, city, and other local governments and for the form, scope, and efficiency of local government within the District.

This is, however, a responsibility toward the Nation for which the District is the seat of government. It is not a special responsibility to the residents of the District. Flowing as they do from constitutional provisions, the legal and political status of the District and the consequent special immunities and disabilities are an elementary condition of residence or property ownership as much as the climate or topography.

The constitutional provisions may be changed but not by local action or by congressional decision alone. Consequently, it must be said that their choice of residence gives inhabitants of the District no claim for special benefits or concessions from the National Government. They stand entitled to share equally with others the benefits and costs of congressional action.

If Congress has an obligation to provide local governmental services at the seat of government and to provide and control the machinery of administration, it has an obligation also to determine how the cost of local services shall be met. Legally, Congress is authorized to place this entire cost upon the national revenues or upon distinctively local revenues of the District or it may adopt some intermediate course. The particular course to be adopted should be determined by a balancing of the equities between the population and taxpayers of the District and those of the Nation as a whole.

The special interests of the Nation in its Capital require that local governmental services shall be at least equivalent in scope and standards of quality to those rendered in other comparable American communities by the State and local governments. In ordinary cities these matters are subject to State and local determination, and therefore the residents and taxpayers may be expected to pay the entire cost of the services. Their obligation to pay is measured by the cost of the services rendered. In the District, with the scope and character of service subject to congressional control, the actual cost is not necessarily a measure of the amount which residents and taxpayers may be expected to pay for local governmental services. It is reasonable to assume that in the absence of Federal control the residents of the District would choose to have services equivalent to the average in other comparable communities. They may be expected, therefore, to provide revenues sufficient for normal local governmental purposes as do citizens of comparable cities.

Considered in the light of experience and practice in fiscal planning and control in public agencies throughout the country and of the conclusions presented in previous reports upon Federal-District fiscal relations, the foregoing observations suggest definite principles or guides for determining the equitable obligations of the Federal and District Governments. These principles are stated in the recommendation below.

The following principles are recommended for adoption as the basis upon which relative Federal and District obligations shall be equitably determined:

(1) *District residents and taxpayers should provide sufficient revenues for normal local governmental purposes, as do citizens of comparable cities.*

(2) *Until District residents have a direct and formal part in determining the character and extent of local*

services and expenditures, they should not be expected to bear costs in excess of those borne normally by residents of other comparable communities for similar services.

(3) As long as congressional control is direct and exclusive, the National Treasury should bear any costs in excess of those borne normally by taxpayers in communities comparable with the District.

Application of Basic Principles

Considered in the light of factual findings detailed in later sections of this report, the foregoing guides lead to a definite, workable formula for future fiscal relationships of the Federal and District Governments. This formula has three elements, as follows:

(1) Extension of the present system of contractual reimbursement to cover the entire field of intergovernmental operating services;

(2) Establishment of a continuing method for determining the extent of Federal and of District interest in each public permanent improvement within the District and for fixing the amount to be paid by each government in each instance; and

(3) Comparison of the average cost per capita of supplying normal State and local services in a group of comparable communities with the cost per capita of supplying similar services in the District, and payment of any excess from the Federal Treasury as long as Congress exercises direct and positive control over the District government.

It is recommended that the provisions of this formula be embodied in a bill or bills for enactment at the present session of Congress. Provisions should be made as follows:

I. Intergovernmental contractual services: *Contractual arrangements shall be established for the reimbursement of the cost of specific intergovernmental services supplied either government by the other. Appropriations therefor shall be included in the respective annual departmental budgets.*

Pending the grant of broader powers of local control over purely local affairs, unusual costs of the District government caused by statutes providing special allowances and leaves in excess of those usually provided in cities of comparable size shall be met by the Federal Government.

II. Capital outlays of joint interest: *The National Capital Planning Commission shall determine the extent of the respective Federal and District interests in capital outlays and improvements included in the District budget. The capital outlay budget of the District, divided accordingly, shall be prepared and submitted by this Commission through a District authority together with a long-time improvement program for the District similarly apportioned.*

III. Per-capita governmental costs: *Pending the grant of broader powers of local control over purely local affairs, the excess of District governmental costs per capita over the average of those in comparable cities shall be assumed by the Federal Government through appropria-*

tions especially designated for this purpose. Provided, however, that such excess District governmental costs shall be assumed only after allowance has been made for reimbursements due to unusual costs occasioned by congressional enactments referred to under point I of the formula.

To clear the way for such legislation, it is recommended that the substantive law providing for annual Federal contributions based on a fixed percentage of District appropriations be repealed and that the present system of annual lump-sum contributions be abandoned.

The history of the percentage and lump-sum systems is set forth in section 5 of this report.

Intergovernmental Contractual Services

In order to clarify the fiscal operations of the District and to eliminate many points of friction between District and national interests, it is recommended that the system of intergovernmental contractual arrangements, now covering a few of the services rendered by each government for the other, be extended to all such services which involve substantial expenditures. The cost of each specific service rendered by either government for the other should be estimated annually according to definite equitable bases agreed upon in advance on a contractual basis. Appropriations covering these costs should be included in the respective departmental budgets. Reimbursement for the services should be made regularly to the departments rendering the service.

Intergovernmental services of the fiscal years 1923-37 are reviewed in section 8 of this report, and specific recommendations for the treatment of each service are included there. The Federal Government is performing 39 specific services for the District, and the District government is performing 30 specific services for the Federal Government. In a few instances such services are already subject to reimbursement apart from the annual lump-sum contributions from the Federal Treasury. Examples of intergovernmental services rendered by the Federal Government are the care of the insane of the District in St. Elizabeths Hospital and incarceration of District convicts by the Bureau of Prisons, both of which are now reimbursed, and the auditing activities of the Comptroller General, which are not now reimbursed. Examples of services rendered by the District government are the adjudication of Federal cases in the District court, provision of police details for specific Federal and kindred purposes, and incarceration of prisoners convicted of Federal offenses. In a few instances in which services are now reimbursed, the specific recommendations contemplate increased or decreased reimbursement. Bases of reimbursement are proposed for most services not now covered by this system. One of the most important of these services, water supply to Federal offices, presents special problems which are discussed in detail in section 8. It

is recommended that the Federal Government pay, on the basis of the standard rate schedule, for water consumed. Further, it is recommended that the United States District Court and the Court of Appeals of the District be transferred from the District budget to that of the Department of Justice; and that changes be made in the controlling agency for Freedmen's Hospital, the Temporary Home for Ex-Soldiers and Ex-Sailors, and the House of Detention of the Metropolitan Police. (Sec. 8.)

As a matter of convenience in treatment the category of "intergovernmental services" has been broadened to comprise certain items which are not strictly within the term. Extraordinary municipal services rendered in the District but not matched in the average comparable city are included here—for example, education of nonresident children without charge. In such instances the solution recommended in section 8 is imposition of charge upon the special beneficiaries. Similarly, statutory amendment to impose adequate charges is recommended to eliminate deficiencies in water main special assessments—the deficiency resulting from a statutory provision fixing assessment rates materially below actual cost. Likewise, there are included in this category excess costs of ordinary services occasioned by meeting special Federal standards for employees' leaves and other working conditions. These should be paid by the Federal Government to the extent that the excess over the average of comparable cities is imposed by congressional enactment. (Sec. 8.)

Capital Outlays of Joint Interest

The interests of the Federal and District Governments are intertwined in the problem of Capital development planning as a whole and in the construction of many specific public improvements. The general rule for allocation of costs may be the same for permanent improvements as for ordinary intergovernmental operating services, but the method of applying the rule will differ, since capital outlays must be considered separately for each development or project and cannot be handled by continuing contractual arrangements.

In view of the knowledge and experience accumulated by the National Capital Park and Planning Commission in its administration of parks and participation in District planning, it is recommended (1) that the powers and duties of the Commission be enlarged to make it the one responsible agency for physical planning and development of the District; (2) that the Commission be charged, among other duties, with analyzing proposed capital improvements and preparing the estimates of the capital budget (as distinguished from the operating budget) of

the District, and with showing in the capital budget the portions payable by the District and by the Federal Government, respectively; (3) that the personnel of the Commission be modified to include representatives of both Governments and local citizens qualified in planning and engineering; and (4) that the Commission be relieved of its present administrative duties and renamed the National Capital Planning Commission. With the organization of the capital improvement program, this Commission might also be charged with the duties of the advisory council recommended in this report.

It should be understood that the District authorities would have the privilege of omitting specific capital improvements from their regular budget estimates but would have no authority to modify the proportionate cost allocations determined by the Planning Commission.

These recommendations are set forth in greater detail in section 8.

Governmental Costs Per Capita

With intergovernmental services and the Federal interests in capital outlays adjusted by the procedures recommended above, cost payments of the District government for general departments may be compared with cost payments of other communities, in accordance with the following definitions and procedures.

COMPARABLE COMMUNITIES.—Cities differ in population, social conditions, wealth, industries, customs, and in countless other ways. The differences, however, are comparatively small in metropolitan cities. Comparison of the social and economic characteristics of the District with those in the average of 17 other cities of approximately the same population are presented in section 14. These indicate that variations of the District from the average exert no net influence upon the level of governmental expenditures, and that the District has greater ability to pay for governmental services than has the typical comparable city.

For the purpose of supplying a standard with which to compare the District government, it is necessary that the group of cities be large enough so that averages will give a good cross section of American municipal administration and not be distorted by chance deviations. On the other hand, it is necessary that the group of cities be small enough so that the task of compiling data will not be too arduous or extended. The choice of cities should be practically automatic. The number of larger cities that are adequately comparable with the District will decrease if the District continues to advance in population faster than other cities. There were in 1930 only 13 cities with populations greater than in the District.

Therefore, it is recommended (1) that the comparable cities be selected every 10 years on the basis of the decennial census; (2) that the number of other cities so selected be not greater than 17, and (3) that the choice of particular cities be made by starting with the largest city which has a population not exceeding twice that of the District and counting downward through the designated number of cities.

In the application of this formula in the present decade, the District stands ninth from the top, with 486,869 population in the census of 1930. Cleveland, with 900,429 population, was the largest, and Jersey City, with 316,715, the smallest among the 17 other cities. (See appendix C, table XXXIII.)

NORMAL GOVERNMENTAL SERVICES.—There is no fixed body of governmental activities which may be selected as representing the "normal services ordinarily rendered by State and local governments." It is possible to compile an extended list of services performed by some local or State agency in every American city of a size comparable with the District. Correspondingly, it can be shown that every substantial governmental operation of local benefit in the District is matched by State or local governments in all or practically all comparable communities. (See sec. 6.) Obviously, there are some State and local activities not applicable within the District of Columbia—for example, provision for rural highways, election of local officials, and fish and game conservation. Urban residents outside the District help pay for rural roads through State taxes, but if the District were a State with its present area its taxpayers would pay for few rural roads.

It is recommended, therefore, that in comparing the District with other communities, particular State and local governmental services be considered "normal services" if they are provided by some State or local agency in all or practically all comparable communities and if they are services of a kind that would be as beneficial in the District as elsewhere.

NORMAL COST OF SUPPORTING GOVERNMENT.—In order to apply in practice the doctrine that the taxpayers of the District may be expected to bear costs equal to normal costs for like services in comparable communities, it is necessary to determine (1) the terms in which costs shall be measured, and (2) precisely what shall be considered comparable costs.

(1) **Criteria of Comparable Costs.**—Comparisons between the District and other communities might be made in terms of cost payments per capita or effective tax rates.

Earlier reports have suggested adoption of a standard in terms of effective tax rates. For example, a congressional report of 1914 on real estate taxation stated —

Your committee was unable to see any good reason why a man living in the District of Columbia having property there should not be assessed substantially the same rate as is assessed on like property of like individuals in other similar municipalities.¹

All reports on fiscal relations since 1914 have adopted this view either expressly or by implication. (See appendix A.)

Comparison of the District and other communities on the basis of effective tax rates has much to commend it. Citizens are more directly concerned with what they individually have to pay for governmental services than with the expenditures made in providing the services. Moreover, differences in the ability of different communities to support public services (see sec. 14) are reflected in the various tax bases—property, income, privileges, etc.

A standard in terms of effective tax rates implies that the District shall be required to raise from local sources whatever amounts may be derived by applying the effective rates prevailing, on the average, in other comparable communities, and that these amounts shall be supplemented from the Federal Treasury if and to the extent that they prove deficient for support of the local government in any year. This presupposes, however, that the District has a revenue system similar to the State and local systems of comparable cities. Section 9 of this report shows that the taxing system in the District is less diversified than the systems in other cities. Section 10 shows, on the basis of field appraisals of typical properties, that the effective rate of property tax on real estate is materially lower in the District than in 17 comparable cities. It shows also that the aggregate tax load upon typical taxpayers is materially lower in the District.

Most of the differences between the District and the average of other cities in total tax load reflects low effective property tax rates, and some of the difference results from lack of diversity in the revenue system of the District. Until the District system conforms to the normal State and local pattern, comparisons in terms of effective tax rates will be more difficult to interpret than comparisons based on governmental cost payments per capita. Furthermore, reliable data are not regularly available for comparisons of effective tax rates and will not be available until provision is made for periodic reappraisal of property according to uniform valuation techniques and for reporting of effective tax rates determined on this basis. (See sec. 11.) Cost payments have been compiled regularly on a well-defined basis by the Bureau of the Census in its Financial Statistics of Cities and its similar series for States.

¹ 63d Cong., 2d sess., H. Rpt. 417, pt. 1, p. 6.

Comparison in terms of cost payments is, therefore, more practical. The data for States are not at present compiled. This series clearly should be revived and extended. If it is not, the State statistics necessary for the Federal-District fiscal relations formula may be gathered for this particular purpose.

(2) *Comparable Costs*—The actual costs of general departmental activities of the District government at present are not comparable with those of other cities. Expenditures of the District government include some items that are not for ordinary local services but for the special benefit of the National Government. These must be deducted from District payments for purposes of the comparison. Likewise there must be deducted expenditures made to meet unusual requirements imposed upon the District by Congress—e. g., the tuition of nonresident children admitted to the District schools without charge; excess payments for public improvements to the extent that these are made in order to enhance the District in its special role as seat of the National Government; and excess costs of ordinary services occasioned by meeting the relatively higher Federal standards of employment. On the other hand, additions must be made for those services ordinarily rendered by State or local governments which are provided in the District by the Federal Government.

With the changes recommended above under the headings, "Intergovernmental Contractual Services" and "Capital Outlays", the regular accounts of the District government will show directly the actual costs of local governmental services, since special services to the Federal Government and other extraordinary services will have been eliminated and services rendered by the Federal Government will have been added.

It is necessary also to make some adjustments in aggregate cost payments of local governments elsewhere, as reported by the Bureau of the Census, if they are to be comparable with the net costs of local services in the District. (See secs. 6 and 12.) To city expenditures must be added expenditures of counties, school districts, park districts, and other local governments where these overlap the city jurisdiction, as they do in most cities comparable in size with the District of Columbia. In the *Financial Statistics of Cities*, compiled by the Bureau of the Census, expenditures and revenues of county and other overlapping local units are prorated to the cities in proportion to aggregate assessments of property for taxes. This method is here accepted as adequate for the purposes of the comparison with the District of Columbia, since the bulk of local revenues is derived from property taxes.

Expenditures made by the State government also should be added. Its cost payments cannot safely be prorated to the cities according to percentages of assessed values, for the reasons that property taxes have become a minor source of State revenues and that assessment standards vary more widely throughout a State than a county. As the most practical available method, State payments may be added to local payments by prorating State expenditures according to population. This is done by combining per capita expenditures.

From the combined per capita expenditures of local and State governments in cities comparable with the District, the following deductions must be made: (1) Payments from the States to the local governments and from the local governments to the States, in order to eliminate double inclusion; (2) payments financed from Federal aid funds; and (3) payments for services not rendered in the District. These deductions are explained in section 12.

Further adjustments of cost data might be warranted if the quality and quantity of service rendered in the District differed materially from the average for the other cities. Practical overall measures of the extent of governmental services are not now available. It is to be hoped that the efforts of workers in the field of public administration will provide acceptable methods and standards of measurement in the not too distant future. A number of measures reviewed in section 13 of this report indicate that the District is now at about the average level of 17 comparable cities in the extent of services. In view of these facts, no attempt need be made to adjust cost payments for variations between the District and the average of the comparable cities in the extent of services.

Recommendation on Cost Comparisons.—As a long-range program it is recommended (1) that the revenue system of the District be revised to make it correspond to the more diversified State and local revenue systems of comparable communities; and (2) that when such a revenue system has been achieved, consideration be given to the equity and practicability of using effective tax rates to measure the obligation of the District to support local government.

As an immediate program, it is recommended (1) that the obligation of the District be measured by the average cost per capita of supplying normal State and local services in a group of comparable American communities; (2) that the costs to be considered shall comprise payments for operation and maintenance of general departments, capital outlays of general departments, and interest upon funds borrowed to finance general departments; and (3) that comparability of reported cost data shall be assured by treatment along the lines outlined above and set forth in detail in section 12 of this report.

It is recommended, further, that if the data show that general governmental cost payments per capita were higher in the District than the average of the comparable cities in the latest fiscal year for which comparison can be made, the excess shall be paid from the Federal Treasury. The actual amount to be appropriated for this purpose shall be determined by multiplying the excess over the average cost per capita by the number representing the population of the District at the end of the fiscal year compared, the population to be determined from official census estimates. It should be provided that as comparative cost payments per capita for each fiscal year become available, adjustments in the amount of Federal reimbursements shall be taken up annually in the budget estimates in course of preparation. It should be provided, further, that comparative cost payments per capita for the years between decennial censuses shall be recalculated after each decennial census, upon the basis of interpolated or revised population estimates, and that Federal reimbursements shall be adjusted in accordance with these recalculations. (See sec. 12.)

Federal Property in the District

Property owned by the Federal Government constitutes the leading category of tax-exempt property in the District. It comprises approximately 29 percent of the present land area of the District and represents approximately one-third of the value placed upon all taxable and exempt real estate by the District assessor. Much of the Federal property is used largely and in some cases wholly by the government or people of the District. (Sec. 11.)

The aggregate valuation of Federal property as reported by the District assessor in 1936 is \$648,791,000, comprising \$342,161,000 for land and \$306,630,000 for improvements. This includes approximately \$263,506,000 for properties which are not used solely or primarily for the business of the Federal Government. Property used for Federal business is valued at \$385,285,000, of which \$147,688,000 represents land and \$237,597,000 represents improvements. (Sec. 11.)

Under Supreme Court decisions of long standing, instrumentalities of the Federal Government may not be taxed by any State or other political subdivision without express consent by Congress. Such consent has been given in the case of real estate owned by various Federal credit agencies.

In addition, provision has been made authorizing payments in lieu of taxes in the case of certain revenue-producing enterprises which are of a character ordinarily classified by the courts as not essential governmental purposes. Property covered by these provisions may be taxed in the District or subjected to pay-

ments in lieu of taxes, the same as in other jurisdictions. (Sec. 11.)

With adoption of the three-point formula for Federal-District fiscal relations recommended above, there will be no equitable basis for a claim that the District should collect taxes on Federal property.

It is therefore recommended, as a corollary of the three-point formula, that Federal property in the District shall not be subject to the ad valorem property tax or any other tax, excepting as similar property may be subjected to State and local taxes generally.

Continuing Application Of the Formula

Besides requiring consideration by the National Capital Planning Commission of each capital improvement project, the three-point formula outlined above will require continuing review of intergovernmental services in the District and of comparative cost payments.

It is recommended that a permanent municipal survey agency be established and be charged with (1) examining into the administrative organization, methods, and practices and the effectiveness and economy of the District government in all its branches; (2) installing integrated departmental services and improved methods and techniques upon approval by proper authorities; (3) reviewing periodically the contractual provisions governing intergovernmental services and recommending changes in the provisions when necessary or desirable; (4) formulating and recommending contractual arrangements to cover new intergovernmental services as they arise; and (5) making the necessary comparative studies of the per-capita costs of local governmental services and the extent of local taxation on the basis of data gathered by the Bureau of the Census and in conformity with procedures described in this report. As long as the Bureau of the Budget continues to pass upon details of the District budget, the permanent survey agency might properly be operated as a section of that Bureau. (See sec. 16.)

Organization and Operation Of District Government

In view of the third element in the formula for future Federal-District fiscal relations, the Federal Government has an equal interest with the local taxpayers in the excellence of the organization and operation of the District government. Moreover, the special status of the District suggests that its local government should be a model of municipal administration with the highest standards of service and economy.

Successive recommendations of past surveys indicate, as is now urged, that there is need of intensive, compre-

hensive, and continuous study of the organization and administration of the District government. (See sec 16.)

It is recommended (1) that an investigation of the organization and operation of the District government be authorized, to be made by a staff familiar with modern practice in municipal administration; (2) that the permanent agency proposed above be established; and (3) that there be authorized a representative advisory council, consisting of representatives of the Federal and District Governments and of District citizens appointed by the President as representatives of civic groups, to advise in the planning of municipal services and administration, the original preparation of the District budget, determination of revenue sources, and improvement of organization and procedures.

Local Revenues

The Federal Government has a direct financial interest in the local revenue system of the District government, particularly if comparisons with other communities are to be made in terms of actual taxes paid. Comparison of the existing revenue system of the District with the prevailing system in other cities, as set forth in section 9, shows that the local revenue system in the District is much less diversified. The absence of overlapping governments and of constitutional restrictions affords a unique opportunity for developing a model system, both in the taxes included and in administrative procedures.

In order to insure a wider and more equitable distribution of the tax load, consideration should be given to reduction of the importance of the property tax as a source of District revenue, the adoption of a net income tax and an inheritance or estate tax, increase of the gasoline tax, graduation of the motor vehicle tax upon commercial vehicles with reference to weight, and re-examination of existing business taxes. (Sec. 9.)

Financial Responsibility

Under the existing system of District government, authority is diffused and responsibility decentralized. This condition is evident particularly in budgetary procedures, described in sections 7 and 16. Neither the District Commission nor the Bureau of the Budget exercises the full and complete control necessary to secure a completely integrated budget for the District.

Effective financial responsibility should be concentrated in the heads of the District government. This might be achieved were the District authorities charged with formulating the budget estimates completely and were the budget reviewed by the proposed advisory council before going to the Bureau of the Budget. (See sec. 16.)

Local Suffrage

Questions of local control over purely local affairs are interwoven with questions of the fiscal relations of the Federal and District Governments. (See sec. 17.) Federal responsibility for supporting the local government could be reduced by conferring upon the residents broad powers over purely local affairs, with Congress reserving only those powers possessed elsewhere by State legislatures. When this has been done, Federal payments occasioned by employment policies and standards and by governmental costs higher than those in comparable cities should cease, and responsibility for administration and fiscal policies and for the level of local expenditures should be borne by the people of the District. Pending such local control, the advisory council proposed above will afford an enlarged measure of popular representation.

Summary of Proposed Changes in Organization

The recommendations in this report contemplate the following organizational changes in the District and Federal Governments:

1. Changes in the present National Capital Park and Planning Commission, to make it the one agency responsible for physical planning and development of the District. With its name changed to National Capital Planning Commission, and its membership modified to represent both governments and to include citizens qualified in planning and engineering, the commission would analyze all proposed capital improvements, determine the relative quotas of the Federal and District Governments in meeting the costs of each such capital improvement, and prepare the capital budget estimates of the District. It should be relieved of present administrative duties. With the organization of the capital improvement program, the Commission might also be charged with the duties of the advisory council recommended below. (See sec. 8.)

2. Establishment of an advisory council consisting of representatives of the Federal and District Governments and of District citizens appointed by the President as representatives of civic groups. This council would advise upon budgetary and other fiscal matters, and in the planning and organization of municipal services and administration. It would afford an enlarged measure of local representation pending the grant of broader powers of local control over purely local affairs. (See sec. 16.)

3. Establishment of a permanent municipal survey agency, to be operated as a section of the Bureau of the Budget as long as that Bureau continues to examine into and pass upon details of the District budget. This agency would be charged with making continuing

analyses of the organization and operation of the District government, with a view to making it a model of municipal administration, and with making the periodic reports required for continuing application of the three-point formula recommended above. (See sec. 16.)

In addition, the recommended solution of problems relating to intergovernmental services includes proposals for the following transfers of control over institutions (sec. 8):

Freedmen's Hospital from the Department of the Interior to the District Board of Public Welfare;

The Temporary Home for Ex-Soldiers, Sailors, and Marines, from the District Board of Public Welfare to the United States Veterans' Administration;

The House of Detention, from the Metropolitan Police to the District Board of Public Welfare.

Likewise it is proposed that the United States District Court and the Court of Appeals of the District be included in the budget of the Department of Justice, rather than that of the District. (See sec. 8.)

Summary of Proposed Changes In Budgetary Practice

The recommendations in this report contemplate the following changes in budgetary practices and procedures:

(1) Inclusion of items in annual Federal and District departmental appropriations to cover payments to be made by the departments of each government for services rendered by agencies of the other government. (See sec. 8.)

(2) Division of appropriations for capital outlays of joint interest between the Federal and District Governments in conformity with the proportionate allocation of costs determined in each instance by the National Capital Planning Commission.

(3) Discontinuance of the system of Federal lump-sum contributions and replacement by (a) contributions representing the excess, if any, of District governmental costs per capita over the average in comparable cities, this average to be determined by the method prescribed in this report; and (b) reimbursements for unusual costs occasioned by congressional enactments.

(4) Preparation of a capital improvement program and the annual capital outlays budget of the District by the National Capital Planning Commission, with the right reserved to the District authorities to omit specific capital improvements from their regular budget estimates but not to modify the proportionate cost allocations determined by the planning commission.

(5) Clarification of the responsibility of District authorities for the complete annual budget by including

in the budget, as prepared by them, all appropriations from District funds for District purposes and complete and reliable estimates of revenues.

(6) Review of the District budget estimates by a representative advisory council which will receive the comments and suggestions of residents and taxpayers and may append its own recommendations but will have no power to amend the budget.

Sharper definition of the budgetary responsibilities of the District authorities, supplemented by review by the advisory council, should assist and expedite the work of the Bureau of the Budget in the formulation of the District Budget.

Previous Investigations

The principles and formula recommended in this report carry forward to a logical conclusion the doctrines and suggestions embodied in earlier reports on the subject of Federal-District fiscal relations. Despite differences in specific recommendations, former reports over a period of many years have agreed generally upon the following more important doctrines (see sec. 5 and appendix A):

(1) That property of the United States can not be taxed and should not be taxed by any regular taxing method.

(2) That the United States has a special obligation to improve the District in accordance with its special status as Capital.

(3) That the District may fairly be taxed for local purposes about the same as other communities and that the Federal Government, in view of its close control of the District government, may be expected to defray local expenses not covered by such taxation.

Foreign Experience

Review of the practices of foreign nations indicates that few countries make special grants to their capitals, unless for special municipal services. (See sec. 15.) The survey of foreign practices leads to the following findings of special relevance to Federal-District fiscal relations:

(1) Nearly all capitals are subject to supervision by the national government, at least with respect to municipal finance.

(2) In all capitals, excepting the District of Columbia and capitals under dictatorship, residents have some participation in municipal affairs.

(3) National government property in capital cities is taxable for local purposes only if similar taxation of government property is permitted in all other cities, and usually such taxation, where permitted, is restricted to revenue-producing property.

(4) Capital cities are not specially favored by national subsidies unless they are cities in initial stages of development or rendering specific services for the national government in return.

(5) Apart from Australia, where there are special arrangements, no government recognizes a legal obligation to develop or maintain its capital; but all governments expend national funds upon national property and works in the capital.

(6) In capital cities generally, the attitude of local interests towards the national government indicates that indirect advantages derived from being the seat of government more than balance any special financial burdens which might be imposed by the presence of government offices.

Net Effect of Recommendations

The application of the recommended three-point formula is illustrated below in terms of financial operations of the current fiscal year, ending June 30, 1937. The amounts are estimated on the basis of the best information available at the date of this report, but they are necessarily subject to revision in the light of the operating experience of the entire fiscal year. In the case of capital outlays of joint interest, the estimated amounts represent averages of the three fiscal years, 1934 through 1936, derived from appendix C, tables IX, X, and XI.

In summary, the estimates for the fiscal year 1937 indicate that under the three-point formula the District would have received net payments of \$2,072,037, instead of the \$5,000,000 lump-sum contribution actually received. The net amount is derived as shown in table 3A.

TABLE 3A.—Estimated net effect of 3-point formula—Fiscal year 1937

Division of formula	Total reimbursable amount	Reimbursable amount in 1937 Budget	Additional amount reimbursable		Net amount reimbursable to District government
			To District government	To Federal government	
I. Intergovernmental contractual services.....	\$4,967,868	\$2,859,050	\$1,978,416	\$130,402	\$1,848,014
II. Capital outlays.....	1,240,982	771,235	346,885	122,862	224,023
III. Excess per-capita District of Columbia governmental costs ¹	0	0	0	0	0
Total.....	6,208,850	3,630,285	2,325,301	253,264	2,072,037

¹ The recommendations provide that an adjustment shall be made, if necessary, when comparative data for the fiscal year 1937 become available.

The net amount comprises payments under the first two divisions of the formula. Comparative cost payments for the District and the average of other comparable cities, for the latest year reported, indicate that

there would be in 1937 no payment by the Federal Government to the District for excess governmental costs per capita. (See sec. 12.) The recommendations provide that an adjustment shall be made, if necessary, when comparative data for the fiscal year 1937 become available.

The net amount of \$1,848,014 shown in table 3A for intergovernmental contractual services comprises the net excess of District over Federal costs for operation and maintenance of services not now reimbursed, an estimated amount for water consumed by Federal agencies, and the operating cost of services chargeable to private individuals. Details are as follows:

Intergovernmental contractual services for which reimbursement is recommended, other than water service (see sec. 8, esp. table 8D):	
Services of the Federal Government—	
Actually reimbursed by District government.....	\$2,823,950
Not reimbursed by District government..	130,402
Total.....	2,954,352
Services of the District government—	
Actually reimbursed by Federal Government.....	35,100
Not reimbursed by Federal Government..	1,028,616
Total.....	1,063,716
Net difference, nonreimbursed services—excess of District over Federal costs.....	898,214
For employees' allowances and leaves in excess of those usually provided in cities of comparable size (see sec. 8).....	425,000
Water consumed by Federal Government (see sec. 8, esp. table 8N).....	250,000
Total chargeable to Federal Government..	1,573,214

Operating services of the District government payable through charges to private individuals (see sec. 8):	
Free education of certain nonresident children..	\$250,000
Health services in schools for nonresident children.....	2,800
Extension of library facilities to nonresidents..	22,000
Total chargeable to individuals.....	274,800
Total amount payable to District government for reimbursable operating services..	1,848,014

The net amount of \$224,023 shown in table 3A for capital outlays not now reimbursed comprises the net excess of District over Federal capital outlays of joint interest, and the amount of District outlays reimbursable through charges to individuals. The charges to individuals include (1) allocated portions of capital out-

lay expenditures in connection with operating services rendered to these individuals and (2) the deficiency in special assessments for water main extensions charged for at a statutory rate which covers only 50 percent of the cost of extensions. (See sec. 8.) Excepting for the water main assessments, the amounts estimated for capital outlays are based upon 3-year averages, computed from data in appendix C, tables IX, X, and XI. Items making up the total of \$224,023 are as follows:

Capital outlays of joint interest, exclusive of water service (average of 3 years, 1934-36, inclusive):

Outlays by the Federal Government—	
Actually reimbursed by District government..	\$600
Not reimbursed by District government.....	122, 862
Total.....	<u>123, 462</u>
Outlays by the District government—	
Actually reimbursed by Federal Government..	\$770, 635
Not reimbursed by Federal Government.....	165, 227
Total.....	<u>935, 862</u>
Net difference, nonreimbursed outlays—excess of District over Federal costs, payable by Federal Government.....	<u>42, 365</u>

Capital outlays reimbursable by private individuals:

Increased rate of assessment for water service mains, now under-assessed at statutory rates....	\$150, 000
Capital outlays for operating services rendered nonresidents (average of 3 years, 1934-36, inclusive)—	
Schools.....	30, 564
Library facilities.....	1, 094
Total changeable to individuals.....	<u>181, 658</u>
Total amount payable to District government for reimbursable capital outlays....	<u>224, 023</u>

With enactment by Congress of the provisions in the three-point formula, the making of estimates of specific amounts to be paid by each government to the other for special intergovernmental operating services will be a matter of routine in the preparation of the annual departmental budget estimates. Accordingly, estimates for the fiscal year 1938 are not included here pending completion by the Bureau of the Budget of the 1938 departmental budget estimates for the District and the Federal Governments. Under the proposed procedure, estimates for capital outlays for 1939 and future years will be prepared by the National Capital Planning Commission.

SECTION 4

POLITICAL STATUS OF THE DISTRICT AND HISTORY OF ITS LOCAL GOVERNMENT

The Continental Congress And the Constitutional Convention

In the Continental Congress controversy began in 1783 over selection of a capital site. In that year the Congress moved from Philadelphia to Princeton because of threats from mutinous Pennsylvania soldiers, and in the next year and a half it met in three different cities. Since this moving about was generally regarded as evidence of weakness in the national government, the Constitutional Convention was particularly concerned that a permanent residence be established and Congress be relieved from its embarrassing dependence upon State and local authorities for police and military protection.

Without change, without reported debate, and without a dissenting vote the convention wrote into the Constitution a provision authorizing establishment of the seat of the Federal Government outside any State. As part of clause 17, section 8, article 1 of the Constitution, this provision declares that the Congress shall have power

To exercise exclusive legislation in all cases whatsoever over such district (not exceeding 10 miles square) as may, by cession of particular States, and the acceptance of Congress, become the seat of government of the United States.

The same clause provided for like control by Congress over any land occupied as national forts, arsenals, and dock yards, but it was never supposed that such special districts would become the residence of any considerable population and apparently this has never occurred.

There appears to have been little disagreement on the general principle that Congress should have exclusive jurisdiction over the future capital, wherever it might be located. Only in the ratifying conventions of North Carolina and Virginia were objections raised against this arrangement.¹

The constitutional clause carried no implication that the United States would purchase title to the land beyond its needs for government purposes; it would gain political control by cession and could permit private owners to retain titles to their lands until or unless Congress saw fit to buy their holdings. Earlier congressional proposals contemplated absolute ownership and control by the Government. The considerations which brought about the changed arrangement are not reported, but the change was highly significant in its effects upon the fiscal relations of the National and District Governments.²

In the 7 years from 1783 to 1790 Congress considered 22 sites in several different States, but reached no agreement. Finally by a compromise in which the bill for the capital was linked with a bill for national assumption of State debts, the seat of government was fixed by law on July 16, 1790.³

Establishment and Size Of the District

Pursuant to the constitutional grant of authority and this congressional decision, the United States acquired in 1791, by cession from Virginia and Maryland, jurisdiction over a tract approximately 10 miles square, lying on both sides of the Potomac River—approximately 39,316 acres on the Maryland side, 19,684 acres on the Virginia side, and 5,000 acres under water.

Title to a portion of the land within the District was acquired through contracts negotiated between President Washington and the 19 proprietors of land within the limits of what later became the city of Washington. The original boundaries of the city were established in the trust deeds of the contracting proprietors. The city covered approximately 6,111 acres, divided as follows:

	Acres
Donated to United States—	
For streets, avenues, and alleys.....	3,606
For building lots (10,136 lots).....	982
Purchased by United States at £25 an acre—	
For Government building sites.....	541
Retained by original proprietors (10,136 building lots).....	982
	6,111

Within this area, the city was laid out by commissioners appointed by President Washington.

Offices of the Government were transferred to the District in 1800. Congress met there for the first time in November of that year and the Supreme Court in the following February.

The only important change in the boundaries of the District occurred in 1846 when Congress, responding to petitions from inhabitants of the affected section, retroceded to Virginia the area originally received from that State.⁴

The original boundary between Maryland and Virginia became the boundary line between Virginia and the District, at low water mark on the Virginia side of the Potomac River.⁵ In 1927 jurisdiction over a small tract of made land on the Virginia side was ceded to the State.⁶ Claims have been advanced on the part of the Federal Government that its jurisdiction extends to the high water mark on the Virginia side. The exact location of the line is still unsettled, although the District of Columbia-Virginia Boundary Commission, which functioned during 1934-36, has made its report and disbanded.

Most of the building lots originally acquired by Federal Government were sold and the proceeds used to finance Government building construction. The 5

¹ Bryan, *A History of the National Capital*, 1, p. 21.

² Tindall, *Standard History of the City of Washington*, pp. 23-26.

³ 1 Stat. 139, ch. 28.

⁴ 9 Stat. 35, ch. 35, approved July 9, 1846.

⁵ See *Marine Railway and Coal Co., Inc., v. United States*, 257 U. S. 47, 63.

⁶ 44 Stat. 1176, ch. 171, approved Feb. 23, 1927.

acres purchased as sites for official buildings equaled little more than 1 percent of the present land area of the District, and all the Federal holdings other than for streets and alleys equaled less than 4 percent of the present land area. Since 1800 the National Government has purchased many additional tracts. In 1936 it held title to 11,213 acres, representing 28.7 percent of the land area of the District. The area in streets throughout the District is now only twice the original street reservations in the city of Washington, though the city occupied less than one-seventh of the land area of the present District. Property held by private taxable owners comprises 45.4 percent of the land area of the District and that held by tax-exempt owners other than the Federal and District governments comprises 4.1 percent. The details of land ownership and use are given in table 4A.

representation in Congress and in the electoral college, the Constitution plainly denied national representation to the residents of the District. There is, however, no record that the Constitutional Convention gave particular consideration to the method to be adopted for providing for the political rights of a people who, while citizens of the United States, would be citizens of no State. In the Continental Congress there were suggestions that local suffrage be granted to the residents of the District,⁷ and Madison, in discussing the seat-of-government clause in *The Federalist*, seems to have taken it for granted that the inhabitants would be given a voice in their local affairs.⁸ But between 1790 and 1800 there was no recorded reference, either in or out of Congress, to the course to be pursued.⁹

TABLE 4A.—Ownership and use of land in the District of Columbia—June 30, 1936

Ownership and use	Acres	Percent	
		Of total area	Of land area
Owned by United States:			
Occupied by buildings or adjacent to building sites.....	5,660.12	12.8	14.5
Parks, reservations, and parcels without buildings ¹	5,354.91	12.1	13.7
Used by District government.....	197.83	.4	.5
Total.....	11,212.86	25.3	28.7
Owned by District government:			
Occupied by buildings or adjacent to building sites.....	812.69	1.8	2.1
Vacant.....	223.20	.5	.6
Used by Federal Government.....	2.88	(?)	(?)
Total.....	1,038.77	2.3	2.7
Owned and used for tax-exempt purposes:			
Used for education.....	500.07	1.1	1.3
Used for churches.....	331.89	.7	.8
Used for cemeteries.....	281.28	.6	.7
Used for hospitals.....	31.77	.1	.1
Used for embassies.....	21.70	.1	.1
Used for other purposes.....	433.60	1.0	1.1
Total.....	1,600.31	3.6	4.1
Dedicated streets.....	7,500.00	16.9	19.1
Total non-taxable land area.....	21,351.94	48.1	54.6
Owned privately:			
Improved properties.....	9,874.59	22.3	25.2
Unimproved properties.....	7,924.96	17.9	20.2
Total.....	17,799.55	40.2	45.4
Total land area.....	39,151.49	88.3	100.0
Area under water.....	5,164.83	11.7	-----
Total area.....	44,316.32	100.0	-----

¹ This land, however, contains buildings with a value of \$216,900 as estimated by the District assessor. The areas actually occupied by these buildings have not been ascertained and therefore cannot be deducted.

² Under 0.05 of 1 percent.

Source: Compiled from data supplied by District assessor.

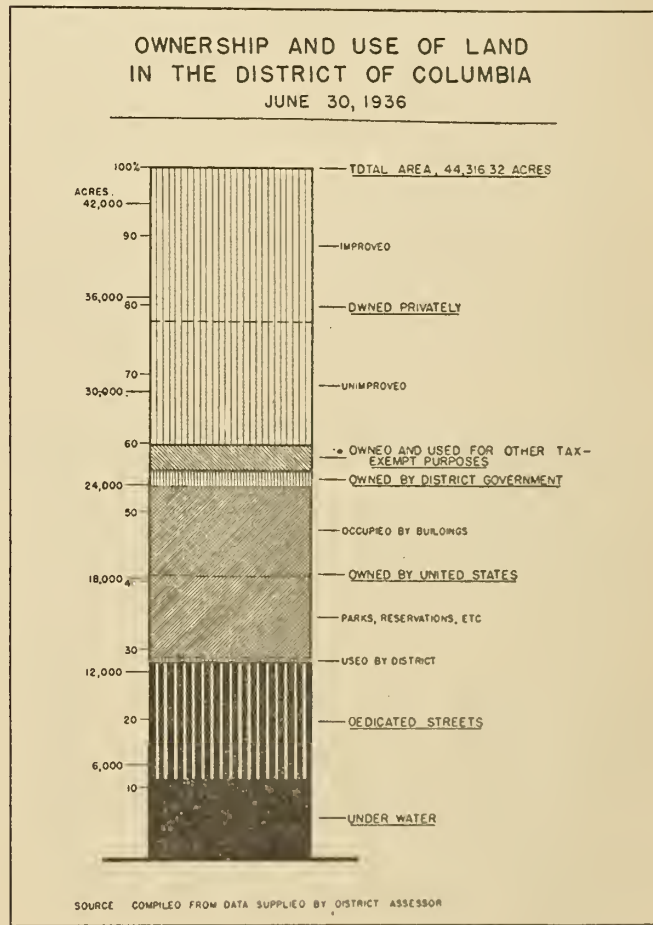


CHART 1.

With the transfer of the Government offices to the District, the question of the political status of the inhabitants could no longer be postponed. Under provisions of the District act of 1790, the laws of Virginia and Maryland remained in force within the District until 1800 and the inhabitants retained their citizenship in one or the other of these States. Indeed, the question which occupied Congress when it first

⁷ Bryan, *A History of the National Capital*, I, pp. 14-15.

⁸ *The Federalist*, No. XLIII. See below, sec. 17.

⁹ Bryan, "The Beginnings of Government in the District", *Records of the Columbia Historical Society*, v. 6 (1903), p. 68.

Political Status

District Residents

The political relationships to be maintained by the inhabitants of the District with their local government with the Federal Government were clouded from the beginning. By establishing the States as units for

approached District matters on December 31, 1800, was whether the jurisdiction of the States was automatically terminated and that of Congress made exclusive by the removal of the National Government to the District.¹⁰

Congress was memorialized by some groups within the District to assume jurisdiction at once and set up a system of local government. Other groups asked that action be deferred until an adequate system could be devised and submitted to the consideration of the residents. A constitutional amendment, to give representation to the District in the Federal Government, was suggested. In Congress, as in the District, opinions were divided, but an act concerning the District was adopted in February 1801. It continued in operation the then existing laws of Virginia and Maryland but ended the further legislative authority of the States within the District and established direct control by the Federal Government. The corporate powers of the existing municipal corporations of Georgetown and Alexandria were continued, and two county governments were established. In 1802 the city of Washington was chartered.

The date when Congress assumed its exclusive jurisdiction was subsequently held, by a court decision, to have been the first Monday in December 1800, the day appointed by the act of 1790 for removal of the seat of government.¹¹ At this date public property of the ceding States within the District passed to the National Government.

Suffrage

Residents of the District had no suffrage in national affairs after 1800, when they lost their rights under the laws of Maryland and Virginia (imposing residence, age, and property qualifications) to vote for presidential electors and other national officers. Beginning in 1871 they were permitted to elect a nonvoting delegate to the national House of Representatives, but this privilege was terminated in 1874.

Suffrage in local affairs also was terminated in 1874. Before that time, the privilege of voting for certain local officers was accorded to inhabitants of the municipalities of Georgetown and Washington until 1871 and of Alexandria while that town remained part of the Federal District. There was no local vote in selection of county officials at any time after 1800. From 1871 to 1874, under the territorial form of District government, there was suffrage in local affairs throughout the District, but some of the most influential offices were filled by appointment rather than election.¹²

Legal Status of the District

For purposes of fiscal and other relationships with the Federal Government, there is a necessary distinction between the legal status of the area comprised within the District of Columbia and the government of the District. The courts have several times observed that the District was set apart for the purposes of the Federal Union, rather than to provide a special type of local government for the particular area.¹³ In fulfill-

ment of these purposes and by virtue of the constitutional provision, Congress has sole and plenary legislative power over the District, its jurisdiction comprising all the legislative power of a local or State legislature as well as the legislative power of the general government. Congress is, of course, limited in general by express constitutional provisions. It could not, for example, grant suffrage in national affairs or voting representation in Congress without authority of a constitutional amendment. On the other hand, its plenary power enables Congress to legislate for the District upon matters to which its authority would not extend if the acts were intended to apply in the States.¹⁴

The District is not a "State" in the sense of being one of the constituent members of the Union nor in the sense of being an independent sovereignty, but since the District is in some respects a separate political community, the courts have said that it may under certain circumstances be deemed the equivalent of a State.¹⁵ Thus it may be treated as a State for the purpose of levies of direct Federal taxes which, before adoption of the sixteenth constitutional amendment, were required to be "apportioned among the several States" (art. 1, sec. 2);¹⁶ and it has been held to be a State, as that word is used in treaties with foreign powers, with respect to the ownership, disposition, and inheritance of property.¹⁷ On the other hand the District, like the Territories, is not a State within that clause of the Constitution which extends the Federal judicial power to all cases "between citizens of different States" (art. 3, sec. 2); consequently citizens of the District may not bring action in Federal courts against citizens of States.¹⁸ But the District has been distinguished from Territories of the United States on the ground that the Territories are ephemeral subdivisions of the outlying dominion—transitory establishments designed to tide over a period of pupilage—whereas the District is "a selected area set apart for the enduring purposes of the general government, to which the administration of purely local affairs is obviously subordinate and incidental."¹⁹

The local government of the District may be viewed as an agency of the National Government, but there are legal precedents establishing that it is not a direct portion of that government nor a department thereof. It is a municipal corporation, even though its officers are appointed by a superior authority and even though it may differ in many important respects from the ordinary municipal corporation.²⁰ Not being a sovereignty, the District has no inherent legislative power, but possesses merely such authority as Congress chooses to delegate. It has been held that Congress cannot delegate its general legislative power, as distinguished from authority to enact local or municipal regulations or ordinances. Even when within the limits of delegated power, any act of the District government is necessarily subject to modification or repeal by Congress at any time.²¹

¹⁰ See *ibid.*, 1356-1359, and cases cited.

¹¹ *Ibid.*, 1357, and cases cited.

¹² *Loughborough v. Blake*, 5 Wheaton (U. S.) 324.

¹³ *Geofroy v. Riggs*, 133 U. S. 258.

¹⁴ *Hepburn and Dundas v. Ellzey*, 2 Cranch (U. S.) 453.

¹⁵ *O'Donoghue v. U. S.*, 289 U. S. 516 (1933), 538-539.

¹⁶ See 13 *Corpus Juris*, 1356, and authorities cited.

¹⁷ *Ibid.*, 1361, and cases cited.

¹⁰ Bryan, *A History of the National Capital*, I, pp. 390-391.

¹¹ *United States v. Hammond*, 1 Cranch Circuit Court Reports, 15-21.

¹² See below, the history of local government.

¹³ See 13 *Corpus Juris*, 1354, and cases cited.

History of Local Government

From the acceptance of the District in 1790 until Congress assumed authority, the legislatures of Maryland and Virginia made laws governing their respective portions of the District. Existing local governments continued to manage local affairs. The Maryland section remained part of Montgomery and Prince George's Counties, subject to the county levy courts. This section included the town of Georgetown, incorporated in 1789. The Virginia portion remained part of Fairfax County and subject to its county court. This section included the town of Alexandria, incorporated in 1790. The only authority exercised by the United States before 1801 was that of the three commissioners appointed by President Washington to acquire lands on the eastern side of the Potomac and to provide buildings for the government departments.²²

In 1801 the Maryland portion was made a new county, Washington County, and the Virginia portion was set off as Alexandria County.²³ The town charters of Georgetown and Alexandria were not altered, excepting that certain judicial functions were transferred to the counties.²⁴ With incorporation of the city of Washington in 1802, there were five local governments in the District.

The number of local governments in the District was reduced to three in 1846, when the county and town of Alexandria were returned to Virginia. A quarter century later, by act of February 21, 1871, the separate governments of the cities of Washington and Georgetown and of the county of Washington were replaced by a single government for the District. The distinctive names of the areas within the former cities were retained by the law, though the corporations were abolished.²⁵ The name, "Washington", has come into general use as a synonym for "District of Columbia", but historically the city when it was a municipal corporation was not coterminous with the District.²⁶

History of the Counties, 1801-71

In Alexandria County the form of county government remained practically unchanged as long as the area continued within the District. Before 1801 the justices of the peace, who constituted the county court, were appointed by the Governor of Virginia; after that year, by the President of the United States.

Congress found no time for systematic revision or material amendment of the laws applying to this portion of the District. Consequently Alexandria County continued for more than 40 years subject to the laws as they were in 1800. There were no Federal buildings or improvements in that section, and the residents were dissatisfied because they derived no benefits from inclusion in the District. They were disfranchised in national affairs; in fact, the only suffrage was that of "freeholders and housekeepers" of the town of Alexandria in local affairs. Repeated pleas for retrocession finally led the legislature of Virginia to offer formally to accept return of the

territory. Congress, by act of July 9, 1846, authorized retrocession if voted on favorably by the citizens of the area. At the election a majority approved and a presidential proclamation of September 7, 1846, completed the process.²⁷

The county of Washington was governed until 1812 as a county under Maryland laws, but the justices of the peace who made up the levy court were appointed after 1800 by the President instead of by the Governor of Maryland. By act of 1812 Congress provided for sectional representation in the levy court, with two justices to be appointed to it from the part of the county east of Rock Creek and outside the city of Washington, two from west of Rock Creek, outside Georgetown, and three from Georgetown. The city of Washington was not to be represented. Real and personal property within the city was freed from county taxes and the county was relieved from obligation to provide for the poor of the city, but the city was required to bear one-half of the general county expenses, other than for roads and bridges outside Washington and Georgetown. Similar arrangements were made for Georgetown in 1826, when property within this town was exempted from county taxes and the town was required to support its own poor and to pay one-fourth of county expenses for the orphans' court, office of coroner, and jail, and one-half of the expense of certain roads. (See sec. 7.) The levy board was reconstituted in 1848 by the addition of four members appointed from Washington city. In 1862 Congress repealed the requirement that the levy court be appointed from among the justices of the peace, and in the following year the membership was changed to nine persons appointed for overlapping terms by the President with the advice and consent of the Senate. Three of the nine members were made appointive from the city of Washington, one from Georgetown, and five from the county outside these municipalities. This arrangement continued until 1871.²⁸

History of Town and City Governments to 1871

The mayor-council form of local government prevailed in the municipal corporations within the District. In the city of Washington (after 1812) and in Georgetown the municipal legislature had two chambers—a board of aldermen and a board of councilmen. In Alexandria there was only one board, called the common council. In general, the mayor was titular head of each corporation and chief executive officer, with appointing powers and a limited veto power during most of the period in all three municipalities. There were changes in the charter laws from time to time, but the forms of local organization were not materially affected.

CITY OF WASHINGTON.—The Federal Commissioners who located the seat of government under the law of 1790 were not by this act given any governmental authority. However, the State of Maryland, exercising its authority to legislate for part of the District, gave these Commissioners in 1791 certain powers of local government within the limits to be established for

²² See Dodd, *Government of the District of Columbia*, pp. 27-30.

²³ 2 Stat. 103, ch. 15, approved Feb. 27, 1801.

²⁴ *Ibid.*, sec. 16.

²⁵ 16 Stat., 419.

²⁶ See 63th Cong., 2d sess., S. Rpt. No. 322, *Naming the Seat of Government of the United States* (report to accompany S. 1181), Dec. 16, 1924, serial 8388.

²⁷ For the acts and proclamation, see *District of Columbia Code, 1929*, pp. 463-465. On the constitutionality of the retrocession, see 15 *Corpus Juris*, 1355, and authorities cited.

²⁸ See Dodd, *op. cit.*, pp. 31-32; and *D. C. Code, 1929*, pp. 454-455, 463, 465-468, and 492.

the capital city. Congress in 1802 replaced the Board of Commissioners with a superintendent appointive by the President. At almost the same time, however, it enacted a charter establishing the city of Washington with a regular municipal government, including 12 elective councilmen and second chamber of 5 members chosen by the councilmen from their own number. The mayor, who appointed all other officers, was appointed by the President. In 1804 the city council was reorganized to consist of nine popularly elected members in each chamber.²⁹

The charter of 1802 was by its terms a temporary one but was extended in 1804 for a period of 15 years. In 1812 it was materially altered. The city was divided into four wards, instead of three, with councilmen and aldermen elective by wards. The mayor was made elective annually by joint ballot of the council and board of aldermen. The powers of the corporation were extended. In 1820 an entirely new charter was enacted, to continue in force for 20 years or until Congress made other provision. The most important change was one making the mayor elective biennially by persons qualified to vote for councilmen and aldermen. All other officers were appointed by the mayor with the consent of the board of aldermen. Apart from minor amendments in 1824 and 1826, the charter of 1820 remained practically unaltered until 1848. It was then amended and continued for another 20-year term. The city offices of assessor, register, collector, and surveyor were made elective, and local suffrage was extended somewhat. Further amendments were made in 1864 and 1865. In 1868, when the charter would have expired, it was extended for 1 year, and certain appointments previously vested in the mayor were subjected to joint election by the aldermen and council. The mayor's appointing power was restored in the following year, and this charter, as amended, remained in force until the separate city government was abolished in 1871.³⁰

GEORGETOWN.—Although denominated "city of Georgetown", Georgetown was incorporated as a town, never as a city. The town was governed under Maryland laws until provided with a new charter by Congress in 1805. Aldermen and councilmen were elective, and these two boards jointly elected the mayor and recorder. In 1830 the mayor was made elective, as in Washington, by persons qualified to vote for aldermen and councilmen. Apart from some broadening of the suffrage in 1856 and broadening of corporate powers in 1862, there were no other important alterations in the local government until its abolition in 1871.³¹

TOWN OF ALEXANDRIA.—By congressional act of February 25, 1804, the town of Alexandria was given practically a new charter. Restricted popular suffrage in the election of members of the common council was continued as under Virginia law. The council elected a mayor annually until 1843, when provision was made for his election by voters qualified to elect councilmen. This was the arrangement at the time of retrocession.³²

²⁹ See Dodd, *op. cit.*, pp. 35, 36.

³⁰ *Ibid.*, pp. 36-8; for the principal acts, see *D. C. Code, 1929*, pp. 450-469.

³¹ See Dodd, *op. cit.*, pp. 34, 35; for the principal acts, see *D. C. Code, 1929*, pp. 483-495.

³² See Dodd, *op. cit.*, p. 31, and 2 Stat. 255, act approved Feb. 25, 1804.

Metropolitan Police District, 1861-78

Before 1861 police functions in the District were conducted by the regular municipal police forces, augmented after 1842 by an auxiliary guard organized and paid for entirely by the United States Government.³³ In 1861 the auxiliary guard was abolished by an act creating the "Metropolitan Police District of the District of Columbia", a new agency covering the entire District.³⁴ Control of the Metropolitan Police was assigned to a board comprising the mayors of Washington and Georgetown and five persons appointed by the President. Of the appointive members, three were required to be from the city of Washington, one from Georgetown, and one from the county at large. The common councils of Washington and Georgetown were required to provide at the expense of the cities all necessary accommodations within their respective city limits for station houses and jails. Other expenses were paid entirely from the United States Treasury until 1865. During the fiscal years 1865 through 1876, two-thirds of the costs were paid by the United States and one-third by the District. Thereafter the costs were divided equally between the District and the United States. The Metropolitan Police Board was retained until 1878, when its powers were conferred on the District Commissioners.³⁵

District Government, 1871-78

By an act of February 21, 1871,³⁶ local government within the District was radically changed. Existing local governments were wiped out and a single government established for the entire District, essentially the same in form as that instituted in organized Territories of the United States. Executive power was vested in a governor appointed by the President, by and with the advice and consent of the Senate. A secretary was appointed in the same manner. Legislative power was vested in a legislative assembly, comprising a council of 11 members appointed by the President and a house of delegates elected by popular vote. In nominating members of the council, the President was required to select two from Georgetown and two from the county outside the former cities of Washington and Georgetown. Members of the house of delegates were elected by districts and required to be residents of their districts. The legislative power of the District assembly extended "to all rightful subjects of legislation within said District", but certain subjects were expressly reserved from local legislation. Besides a limited veto power in the governor, the acts of the legislative assembly were subject to repeal or modification by Congress. There was specific provision that the act should not "be construed to deprive Congress of the power of legislation over said District in as ample manner as if this law had not been enacted." The District was permitted to elect a delegate to the National House of Representatives, who, like delegates from the several Territories, was accorded the right to engage in debate but not the right to vote.

³³ 5 Stat. 511, approved Aug. 23, 1842.

³⁴ 12 Stat. 320, approved Aug. 6, 1861.

³⁵ See Schmeckebier, *The District of Columbia: Its Government and Administration*, pp. 29, 30; also appendix A of this report.

³⁶ 16 Stat. 419 (*in D. C. Code, 1929*, p. 469).

Two boards with executive and ordinance-making power also were created, a board of public works and a board of health. The board of public works was given entire control of the work of keeping in repair the streets, avenues, alleys, and sewers of the city, and all other works which might be entrusted to their charge by the legislative assembly or Congress. It consisted of the governor and four other persons appointed by the President by and with the advice and consent of the Senate. It was specified that one member should be a civil engineer, one a citizen and resident of Georgetown, and one a citizen and resident of the District outside the cities of Washington and Georgetown. The board of health was given powers to regulate matters affecting public health and to perform any other duties imposed by the legislative assembly. The board of police continued independent of the territorial government.³⁷

Despite abolition of the municipal corporations of Washington and Georgetown in 1871, the schools within these cities remained under separate boards of school trustees until 1874. There was, however, a practical consolidation of the school systems in 1871 by appointment of the same person as superintendent in both cities. In Washington County, outside the cities, a congressional act of 1856 for establishing a public school system had been rejected by the voters upon a referendum. A similar measure was enacted by Congress in 1862 and imposed without referendum. Until 1871 the commissioners of primary schools were appointed from subdivisions of the District by the levy court of the county. The county board of school commissioners continued in existence until 1874, but from 1871 until 1874 its members were appointed by the governor of the District. At the beginning of 1874 the public schools of the District were under four separate boards—a board of trustees of white schools in Washington, a similar board in Georgetown, a board of trustees of the county of Washington, and a board of trustees (established by Congress in 1862) in charge of schools for colored children in Georgetown and Washington cities.³⁸

The Territorial form of government established in 1871 continued only 3 years. A broad program of costly physical improvements prosecuted by the board of public works caused a sharp increase in the debt of

the District government. In response to citizens' memorials charging that there had been dishonest administration, wasteful expenditure, and unauthorized projects, Congress appointed investigating committees to survey the situation. One of these committees recommended abolition of the existing local government, though it was not prepared to suggest at once the specifications of a new organization.³⁹ By act of June 20, 1874,⁴⁰ the territorial government was replaced by a temporary government headed by a commission of three members, appointed by the President by and with the advice and consent of the Senate. There was no fixed term of office for the commissioners and no requirement that they be residents of the District. They succeeded to the powers of the governor and board of public works, but were directed by law not to make any contract or incur any obligation other than as might be necessary in administering valid laws for government of the District, in executing existing legal contracts, and in protecting or preserving existing or uncompleted improvements. The act provided also that the President should detail an officer of the Engineer Corps of the Army to have charge of street, road, and bridge work under direction of the commissioners. For the first time since creation of the District, there was no provision for local suffrage of any kind.⁴¹

Provision was made for consolidating the four local boards of school trustees, and this was done by order of the District Commissioners in 1874.⁴²

District Government Since 1878

By legislation of June 11, 1878,⁴³ the commission form of government was continued with modifications as the permanent form of government of the District. This form of organization has persisted to the present time with only minor changes and some additions. The act of 1878 is still the organic act of the District, although it has been superseded at some points and supplemented at others by later enactments. The structure of the District government under the basic act and additions made since 1878 are indicated in section 6 of this report.

³⁹ See below, appendix A, a review of the Morrill committee report.

⁴⁰ 18 Stat. 116 (in *D. C. Code, 1929*, p. 471).

⁴¹ See Schmeckebier, *op. cit.*, pp. 34-35.

⁴² Dodd, *op. cit.*, p. 230; see Schmeckebier, *op. cit.*, p. 554n.

⁴³ 20 Stat. 102 (in *D. C. Code, 1929*, p. 477).

³⁷ See Schmeckebier, *op. cit.*, pp. 30-34.

³⁸ See Dodd, *op. cit.*, pp. 228-230.

SECTION 5

HISTORY OF THE FISCAL RELATIONS OF THE DISTRICT AND FEDERAL GOVERNMENTS

Phases of the Fiscal Relations

National allotments for the support of local government in the Federal District have passed through three main stages since 1790. Until 1878 there was no fixed system. From 1878 until 1925 Federal payments were made on a fixed percentage basis. Since 1925 there have been annual lump-sum allowances. In addition to these basic provisions, however, there have been from time to time variations in the provisions for charging particular items of expenditure and for crediting particular local revenues between the governments. Also there have been various congressional acts retroactively changing the charge or credit of specified items. Consequently it is difficult to obtain precise statistics reflecting the Federal share in District costs. Such figures as have been made available for this survey are summarized in table 5A. Details appear in later tables and in charts 2 and 3.

Formal monetary allowances and credits do not, however, cover the whole field of fiscal interrelationships of the Federal and District Governments. Various Federal departments perform services or make property holdings available directly for the inhabitants of the District, and others have contractual or informal service relationships which are not reflected in appropriation accounts. On the other hand, certain services are rendered by the District government for the special benefit of the National Government rather than for the District constituency. Such intergovernmental services are discussed in section 8 of this report, and, so far as adjustments can be made for them, this is done in section 12. Figures presented in the present section reflect only the formal monetary relationships.

The role of the Federal Government in local finance in the District has been the subject of frequent investigation and debate since 1800. Extensive congressional debates and reports accompanied the changes made from time to time in the system of Federal grants. The results of each inquiry and the views expressed in Congress are summarized in appendix A, which includes the legislative background for adoption of the fixed percentage basis in 1878, the change in the percentage in 1920, and substitution of the lump-sum system in 1924. The conclusions drawn from this review are included at the end of this section.

The circumstances giving occasion for special official inquiry have varied, and the form of inquiry also has varied. In 1834-36 and in 1874 the objective was to save the District from the consequences of defaults upon its public debt; also in 1874 and again in 1876 the objective was to draft a permanent form of local government. More recently the investigations have been instituted usually for the purpose of seeking a

formula to settle the Federal-District fiscal relationships, either upon some special point or generally. Sometimes the inquiry has been made by a special joint committee—as was the case with the Allison and Morrill reports of 1874, the Hunton report of 1875, the Chilton report of 1916, and the Phipps report of 1923. In two cases it was made by a select committee of the House—the Johnson report of 1892 and the Mapes report of 1931. The Poland report of 1874 was from the House Committee on the Judiciary. The Southard report of 1835 and Tyler report of 1836 were from the Senate Committee on the District, and the Stoddert report of 1834, the school lots report by Mr. Brown in 1856, the Starkweather report of 1872, Babcock report of 1896, and tax reports of 1912 and 1914 were from the House Committee on the District. Some of these committees employed accountants, fiscal specialists, or other outside assistants. For the most part they conducted hearings and received briefs and based their reports upon materials thus gathered or obtained through the researches of committee members. In two recent instances the whole investigation was entrusted to an administrative agency of the Federal Government. These were in 1929 and 1930, when the Bureau of Efficiency prepared two reports, and in 1935 when the Treasury Department made a study of comparative tax burdens. The present investigation is the first official inquiry by an agency outside the Congress without permanent administrative relationships to the Federal Government.

TABLE 5A.—Approximate share of the United States Government in local government expenditures in the District of Columbia—Specified periods, 1790-1936

[Amounts in thousands of dollars]

Method of sharing and fiscal years covered	Aggregate expenditures for District government		Aggregate payments by United States		
	All funds ¹	General funds only ²	Net amount ³	Percent of expenditures, all funds	Percent of expenditures, general funds
(a) No fixed system—1790-1878 (89 years) ⁴	\$83,821	-----	\$32,414	Pct. 38.7	Pct. -----
(b) Flat percentage system—50%: 1879-1920 (42 years).....	365,331	\$347,841	168,451	46.1	48.4
40%: 1921-24 (4 years).....	90,467	92,026	34,295	35.6	37.3
(c) Lump-sum—1925-36 (12 years).....	471,486	433,115	100,000	21.2	23.1

¹ Comprises the general fund of the District, the gasoline tax fund, the water fund, and payments by the District into the policemen's and firemen's relief fund.

² Includes payments into the policemen's and firemen's relief fund.

³ After deducting from the gross payments for 1903 and later years certain local revenues credited in part to the United States, as noted in the text.

⁴ The data are approximate only. See note to table 5B.

Sources: (a) Table 5B. (b) and (c) Statement compiled by the District auditor, as detailed in table 5C.

EXPENDITURES OF THE DISTRICT GOVERNMENT AND NET CONTRIBUTIONS BY THE FEDERAL GOVERNMENT FISCAL YEARS, 1879-1936

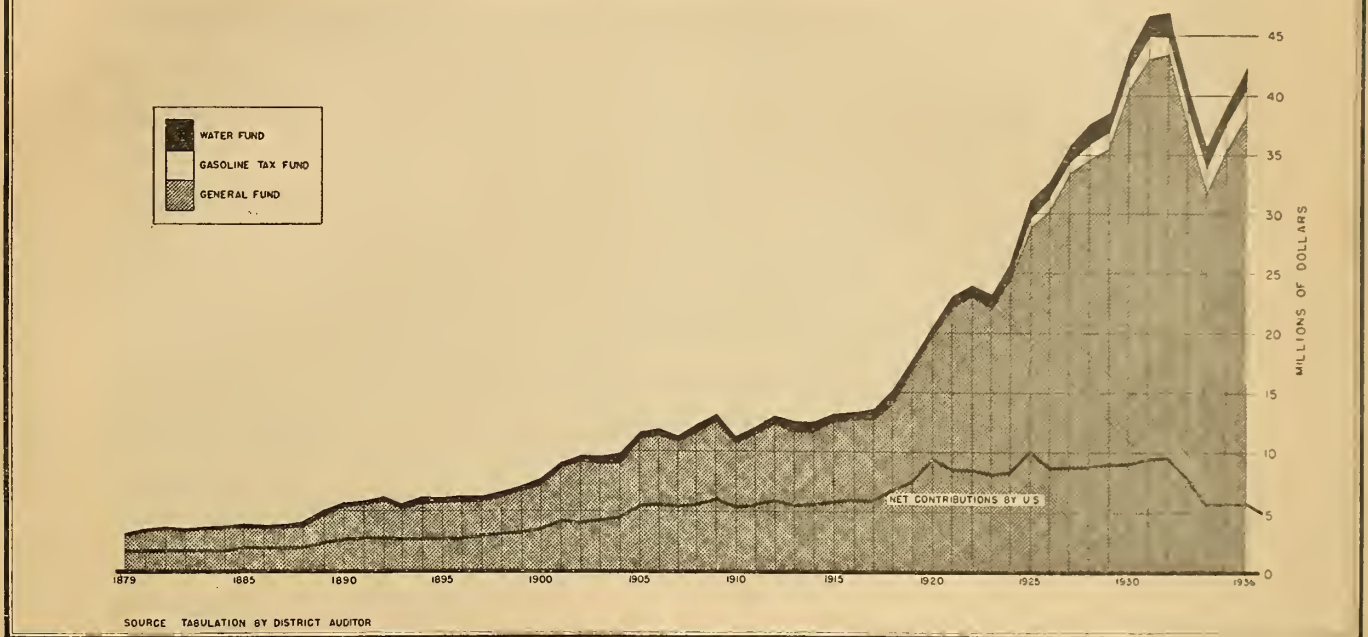


CHART 2.

Period 1790-1878— No Fixed System

In the absence of a definite plan of contributions by the Federal Government, residents of the District made repeated appeals to Congress during the period 1800 to 1871 for relief from a situation which they claimed was becoming intolerable. It was argued that the District, as the capital of the Nation, was laid out and was being developed on a scale beyond the means of an average municipality, and that, therefore, the Federal Government should share with the citizens the cost of its operation and maintenance. As a matter of fact, apart from the Federal buildings themselves, there was slight physical improvement of the District before 1871. Indeed, it was partly as a result of local pressure for more speedy development that the government of the District was unified in that year.

Even during this period, despite lack of a comprehensive policy, fixed rules were occasionally formulated for Federal contributions to particular items of expenditure. For example, an act of May 15, 1820, provided for payment by the United States on a front-foot basis for street and sidewalk improvements along any Federal property. Payment was to be made from sales of lots owned by the Government in the city.¹

¹ 3 Stat. 583, sec. 15 (in *D. C. Code, 1929*, p. 459).

A Senate committee recommended in 1835 that the Federal Government pay a definite proportion of the local government expense, based upon its property holdings in the District, but no action was taken in this direction.² The expenditures of the Federal Government continued to be irregular but were more liberal. It is impossible, however, to state accurately the amount of Federal allotments to District purposes during this period, chiefly because of the difficulties of distinguishing between payments for ordinary Federal operations within the District and payments for the special benefit of the District. In 1878 the Secretary of the Treasury, Mr. Sherman, prepared, in response to a request from the Senate, a detailed statement exhibiting "all appropriations and expenditures from the National Treasury, for public and private purposes, in the District of Columbia, from July 16, 1790, to June 30, 1876." Aggregate net expenditures after credits for repayments and other offsets, were reported at \$92,112,396, but by far the larger part of this sum was expended within the District for the routine operations of ordinary Federal departments and for provision of Federal buildings.³ In the Chilton committee hearings of 1915,

² Cf. 23d Cong., 2d sess., S. Doc. No. 97.

³ 45th Cong., 2d sess., *Senate Executive Documents*, vol. 3, no. 84. "Letter from the Secretary of the Treasury communicating, in answer to a Senate resolution of Apr. 29, 1878, a statement of appropriations and expenditures from the National Treasury, for public and private purposes, in the District of Columbia, from July 16, 1790, to June 30, 1876" (serial 1782). See, especially, the recapitulation at p. 267.

PERCENTAGE DISTRIBUTION OF DISTRICT GOVERNMENT EXPENDITURES
BY DISTRICT FUNDS AND NET CONTRIBUTIONS OF THE FEDERAL GOVERNMENT
FISCAL YEARS, 1879-1936

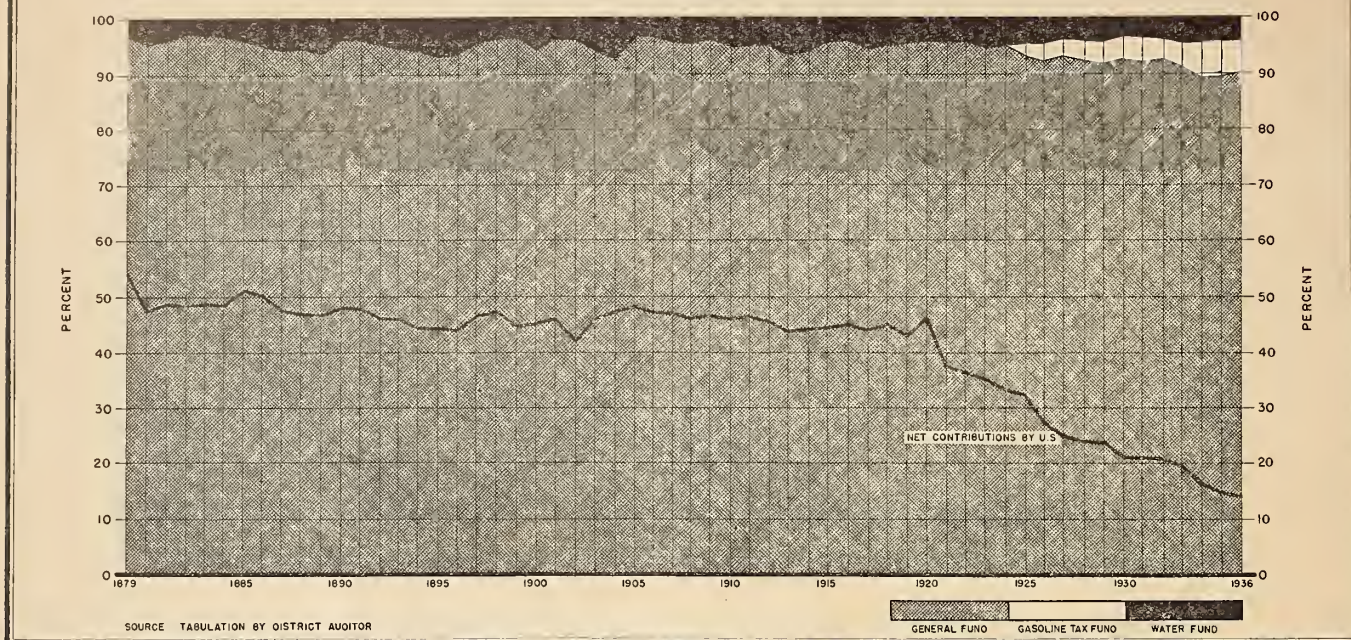


CHART 3.

a representative of the joint citizens' committee of the District submitted tabulations said to have been derived by a selection of items in the Sherman report.⁴ These tabulations indicated that for the entire period 1790 through 1876 there were Federal payments of \$26,628,728 for municipal purposes of the District. These payments were divided by periods as follows:

1790 to 1835, inclusive.....	\$1, 429, 079
1836 to 1870, inclusive.....	12, 477, 159
1871 to 1876, inclusive.....	12, 722, 490

The tabulation by years indicated that from 1790 to 1835 there were 22 years with no Federal payments, against 24 years in which there were such payments, and that there were Federal payments in every year from 1823 through 1876. By supplementing these statistics from the Sherman report with data from financial records of the District, the citizens' committee prepared a table, reproduced as table 5B, which indicated that the Federal Government met approximately 38.7 percent of all local governmental costs from 1790 through 1878. Based on this table, the aggregate Federal payment for the period 1790-1835 was 25.7 percent; for 1836-70, 41.2 percent; and for 1871-78, 38.6 percent. As the committee explained, however, the statement was only approximate.

⁴ 64th Cong., 1st sess., S. Doc. No. 247, "Fiscal Relations between the United States and the District of Columbia", *Hearings*, vol. 1 (serial 6915), pp. 41-43.

TABLE 5B.—Statement of "Contributions made respectively by the District of Columbia and the United States Government from 1790 to 1878, inclusive", as compiled by the Joint Citizens' Committee of the District in 1915

Period	District of Columbia	United States
1790 to 1835.....	\$4, 121, 570.46	\$1, 429, 079.46
1836 to 1870.....	17, 716, 573.38	12, 398, 818.80
1870 to 1878.....	29, 569, 598.48	18, 585, 857.59
Total.....	51, 407, 742.32	32, 413, 755.85
Excess by District of Columbia.....		18, 993, 986.47

"NOTE.—The above statement is approximate only, as the financial records of the District of Columbia are incomplete for the reasons that they were not all made at one source, and also that certain records are missing. The methods of bookkeeping and classification have been quite different, from time to time, so that it is impossible to make any but an approximate statement. The authorities used in compiling the record have been the *Sherman Report*, city register, collector of taxes, treasurer of the District, commissioners' reports, and statements of the Treasury Department as to the board of public works."

Source: 64th Cong., 1st sess., S. Doc. No. 247, vol. 1, p. 41 (serial 6915).

Period 1879-1924— The Flat Percentage System

In connection with a reorganization of the local government in 1878, Congress undertook to pay regularly from Federal funds half the expenditures of the District government. This arrangement was retained for 42 years, until the fiscal year 1921, when the share of the Federal Government was reduced to 40 percent. The 40-60 basis continued for only 4 years.

The 50-50 Basis

The flat percentage system was established in the organic act. After providing that the District Commissioners should submit annually to Congress, through the Secretary of the Treasury, estimates of their needs for current and other expenses of the District for the succeeding fiscal year, the law of 1878 provided as follows:

And to the extent to which Congress shall approve of said estimates, Congress shall appropriate the amount of 50 per centum thereof; and the remaining 50 per centum of such approved estimates shall be levied and assessed upon the taxable property and privileges in said District other than the property of the United States and the District of Columbia.⁵

The 50-50 system continued as the basic arrangement until the fiscal year 1921, but Federal payments for District purposes were not precisely 50 percent of the total during this period. There were occasional departures from this percentage with respect to particular items of expenditure; moreover, some miscellaneous local revenues were credited on occasion to the United States, reducing the percentage of its net payments.

At various times Congress provided that specified appropriations should be paid entirely from revenues of the District. For example, expenses of the water distribution system were paid entirely from revenues of the District water department, which have formed a special fund for that purpose since 1880. Major additions, beyond the resources of the water fund, however, were charged on the 50-50 basis to the United States and the District in the fiscal years 1898 to 1920, inclusive, and on the 40-60 basis from 1921 through 1924, the expenditures being treated as general fund expenditures of the District. For the fiscal years 1880 to 1916, inclusive, the expense of maintaining the Washington aqueduct was charged half to the United States and half to the general revenues of the water department; for the fiscal year 1917 and thereafter it was charged wholly to the water revenues.⁶

For some years after 1878 the miscellaneous revenues of the District, other than those derived from licenses and taxes, were deposited in the Federal Treasury entirely to the credit of the District. Beginning with the appropriation act of 1889, Congress provided at various times that specific sources of revenue be credited half to the United States and half to the District government.⁷ Some of the receipts of earlier years were subsequently recredited to the United States out of District revenues. The receipts thus reassigned were principally for fines collected in criminal cases in the supreme court of the District and fines collected in the police court. Appropriation acts from 1913 to 1919 provided for reimbursing the United States in amounts totaling \$2,444,148.16, each item representing revenues improperly credited to the District or expenditures which, in the opinion of Congress, had been improperly charged to the United States.⁸ Another adjustment made about this time by the Comptroller

of the Treasury without legislation was a charge against the District of \$52,973.64 in settlement of payments made by the Department of the Interior for the education of indigent blind children of the District of Columbia.⁹

Because of the retroactive application of these adjustments and their complicated character, it is not feasible to indicate their net effect upon the Federal share in District municipal expenditures. The recrediting of receipts was based in general on two different kinds of claims: (1) that the revenues (such as District supreme court fines) were essentially Federal, not local, revenues, or (2) that the Federal Government should be credited with half the revenues of activities (such as health department fees) for which it provided half the funds. The recharging of expenditures was based in general on the contention that the Federal Government had advanced money for the District or that the District had simply been undercharged.

Without adjustments of this sort, the year-by-year amounts and percentages of the Federal share in District expenditures from 1878 through 1920 are set forth in table 5C and charts 2 and 3. As indicated in the table, the records of the District auditor show that the Federal Government received credits for local miscellaneous revenues only in 1903 and later years, although there probably were such credits earlier. These are current credits for local collections and do not include recredits of past receipts, nor do they reflect recharged expenditures.

The gross Federal payments during the 42 fiscal years of the 50-50 basis represent, on an average, 46.8 percent of District government payments for all purposes, including the water fund, and 49.2 percent of payments from the District general fund. It may be assumed, however, that the local revenues would have been available entirely to the District government had there been no Federal participation in expenses. If, therefore, the Federal share of local revenues, as currently credited, is offset against the gross Federal payments, the net contribution during 1879-1920 is found to represent on an average 46.1 percent of all District payments, including payments from the water fund, and 48.4 percent of payments from the District general fund. The net Federal payment varied from 54.6 percent of all District payments in 1879 to 42.2 percent in 1902.

The 40-60 Basis

The equal division of responsibility for local governmental costs was abandoned in the appropriation act for the fiscal year 1921. This act provided that, apart from certain items charged entirely to the District, there should be paid by the United States 40 percent of the expenses of the District, the remaining 60 percent to be paid from District revenues.¹⁰ In order to provide sufficient local revenue, the District Commissioners were authorized to increase their tax rate. The provision of the organic act calling for equal contributions was not repealed; the departure was enacted for the

⁵ 20 Stat. 102, sec. 3 (in *D. C. Code, 1929*, p. 478).

⁶ Schmeckebier, *op. cit.*, pp. 43, 433.

⁷ For a list of the acts providing for division of the credit for certain District revenues, see *ibid.*, pp. 43-44, footnote. See also 4, *Decisions of Comptroller General* (Apr. 18, 1925), p. 869.

⁸ For a list of the items, with statutory citations and footnote explanations, see Schmeckebier, *op. cit.*, pp. 53-54.

⁹ For details and citations, see *ibid.*, p. 55n.

¹⁰ 41 Stat. 837, approved June 5, 1920. On the circumstances surrounding the change, see appendix A.

TABLE 5C.—Expenditures of the District of Columbia by funds and contributions by the United States—Fiscal years 1879–1936
 [Amounts in thousands of dollars]

Fiscal year	Expenditures				Contributions by United States					
					Gross		Less receipts covered to credit of United States ²	Net		
	Total	General fund ¹	Water fund	Gasoline tax fund	On flat per cent basis	On lump-sum basis		Amount	Percent of total District of Columbia payments	Percent of District of Columbia general fund
50-50 BASIS:										
1879	\$3,143	\$3,060	\$83		\$1,717			\$1,717	54.6	56.1
1880	3,450	3,280	170		1,653			1,653	47.9	50.4
1881	3,683	3,542	141		1,809			1,809	49.1	51.1
1882	3,455	3,357	98		1,679			1,679	48.6	50.0
1883	3,620	3,515	105		1,765			1,765	48.3	50.2
1884	3,602	3,491	111		1,746			1,746	48.5	50.0
1885	3,913	3,762	151		2,010			2,010	51.4	53.4
1886	3,797	3,609	188		1,901			1,901	50.1	52.7
1887	3,939	3,723	216		1,887			1,887	47.9	50.7
1888	4,130	3,912	218		1,955			1,955	47.3	50.0
1889	5,074	4,765	309		2,380			2,380	46.9	49.9
1890	5,568	5,373	195		2,682			2,682	48.2	49.9
1891	5,747	5,526	221		2,766			2,766	48.0	49.9
1892	6,172	5,883	289		2,861			2,861	46.4	48.1
1893	5,557	5,269	288		2,574			2,574	46.3	48.9
1894	6,102	5,750	352		2,731			2,731	44.8	47.5
1895	6,103	5,678	425		2,728			2,728	44.7	48.0
1896	6,260	5,860	400		2,769			2,769	44.2	47.3
1897	6,252	5,972	280		2,911			2,911	46.6	48.7
1898	6,586	6,345	241		3,151			3,151	47.8	49.7
1899	7,167	6,906	261		3,243			3,243	45.2	47.0
1900	7,749	7,302	447		3,529			3,529	45.5	48.3
1901	9,204	8,855	349		4,249			4,249	46.2	48.0
1902	9,663	9,303	360		4,082			4,082	42.2	43.9
1903	9,641	9,088	553		4,469		\$19	4,450	46.2	49.0
1904	9,818	9,084	734		4,672		23	4,649	47.4	51.2
1905	11,588	11,178	410		5,622		23	5,599	48.3	50.1
1906	11,847	11,437	410		5,622		24	5,598	47.3	48.9
1907	11,373	10,863	510		5,404		21	5,383	47.3	49.6
1908	12,195	11,634	561		5,691		30	5,661	46.4	48.7
1909	13,187	12,654	533		6,226		45	6,181	46.9	48.8
1910	11,396	10,802	594		5,355		70	5,285	46.4	48.9
1911	12,125	11,489	636		5,689		35	5,654	46.6	49.2
1912	13,098	12,439	659		6,145		139	6,006	45.9	48.3
1913	12,594	11,664	840		5,800		262	5,538	44.3	47.5
1914	12,543	11,772	771		5,799		233	5,566	44.4	47.3
1915	13,211	12,606	605		6,118		216	5,902	44.7	46.8
1916	13,401	12,808	593		6,333		275	6,058	45.2	47.3
1917	13,714	12,941	773		6,314		256	6,058	44.2	46.8
1918	15,119	14,384	735		7,032		212	6,820	45.1	47.4
1919	17,896	17,096	800		8,084		368	7,716	43.1	45.1
1920	20,739	19,864	875		9,953		394	9,559	46.1	48.1
Total, 1879-1920	365,331	347,841	17,490		171,096		2,645	168,451	46.1	48.4
40-60 BASIS:										
1921	23,140	22,114	1,026		9,218		516	8,702	37.61	39.35
1922	24,114	23,118	996		9,188		413	8,775	36.39	37.96
1923	23,376	22,168	1,208		8,910		628	8,282	35.43	37.36
1924	25,837	24,626	1,211		9,130		594	8,536	33.04	34.66
Total, 1921-24	96,467	92,026	4,441		36,446		2,151	34,295	35.55	37.27
LUMP-SUM BASIS:										
1925	31,102	29,084	1,367	\$651	1,235	\$9,000	191	10,044	32.29	34.53
1926	32,720	30,246	1,464	1,010	-15	9,000	57	8,928	27.29	29.52
1927	35,919	33,524	1,326	1,069	-6	9,000	105	8,899	24.82	26.52
1928	37,615	34,716	1,497	1,402	68	9,000	76	8,992	22.91	25.90
1929	38,510	35,478	1,527	1,505	135	9,000	17	9,118	23.68	25.70
1930	43,823	40,658	1,427	1,738	208	9,000	6	9,202	21.00	22.63
1931	46,648	42,994	1,659	1,995	161	9,500	8	9,653	20.69	22.45
1932	46,999	43,562	1,808	1,629	193	9,500	2	9,691	20.58	22.25
1933	40,779	37,346	1,744	1,689	193	7,775	1	7,967	19.54	21.33
1934	35,560	31,824	1,594	2,142	139	5,700	2	5,837	16.41	18.34
1935	* 39,311	* 35,288	1,585	2,438	146	* 5,700	19	* 5,827	14.82	16.51
1936	42,500	38,395	1,676	2,429	160	5,700	8	5,852	13.77	15.24
Total, 1925-36	471,486	433,115	18,674	19,697	2,617	97,875	492	100,000	21.21	23.09

¹ General fund expenditures as shown here include payments from District revenues into the policemen and firemen's relief fund and a payment of \$1,000,000 in 1936, which were shown separately by the auditor. They include also gross contributions by the United States. Expenditures from trust funds held by the District government are not included in this table.

² The deductions for receipts covered to the credit of the United States represent proportionate amounts of miscellaneous local revenues, as explained in the text of this section. Federal sharing in these local revenues was discontinued in 1924; amounts shown after that year are on account of revenues accrued in earlier years. Miscellaneous revenues released by the United States to the District of Columbia have been reported by the District auditor as follows (in dollars): 1925, \$664,319; 1926, \$786,358; 1927, \$758,738; 1928, \$865,340; 1929, \$935,280; 1930, \$968,761; 1931, \$771,703; 1932, \$885,301; 1933, \$883,107; 1934, \$663,190; 1935, \$803,577; 1936, \$700,000 (estimate) (74th Cong., 2d sess., Hearings before the subcommittee of House Committee on Appropriations, District of Columbia Appropriation Bill for 1937, p. 49.)

³ The Federal lump sum for 1935 was reported by the auditor as \$4,539,295. It is included in this table at \$5,700,000. The difference of \$1,160,705 represents repayment of a P. W. A. advance for sewer and park improvements, this amount having been deducted before the Federal lump sum was made available for other District expenditures.

Source: Adapted from a tabulation supplied by the District auditor.

year 1921 only. Miscellaneous revenues of the District continued to be credited equally to the United States and the District, excepting revenues from the sale of surplus products of the Home for the Aged and the Infirm and of the workhouse and reformatory, which were divided in the same proportions as appropriations.¹¹

The appropriation act for the fiscal year 1922 again adopted the 40-60 basis of division and provided that during that year and thereafter all fees, fines, and other miscellaneous items of revenue required by law to be credited to the United States and the District should be deposited in the Treasury to the credit of the United States and the District in the same proportions as appropriations were paid by these governments. Similar provision was made for collections on account of special assessments.¹²

The appropriation act for the fiscal year 1923 adopted the 40-60 basis as a permanent policy, repealing the 50-50 provision of 1878 by implication but not expressly. The act further provided that in the case of revenues arising from property situated on land owned by the United States and improved at the joint expense of the National and District governments, the United States should be first credited with a sum equal to 3 percent on the value of the land and the remainder of the revenues credited in the proportion that each government contributed to the improvement.¹³ The 3 percent ground rents appear never to have been paid; in any case the requirement was terminated, according to a ruling of the Comptroller General, with the change from the fixed percentage to the lump-sum system of Federal allotments.¹⁴

Despite the policy announced in the appropriation act of 1923, the fixed percentage system was last used for the fiscal year 1924. In 1925 Congress turned to the lump-sum method, though without specifically repealing the 40-60 provision of the appropriation act of 1923.

The yearly and aggregate share of the United States in District expenditures during the period of the 40-60 basis are set forth in table 5C. The total gross payments for the 4 years represented 37.8 percent of all District government expenditures and 39.6 percent of general fund expenditures. The net payments, after deducting local revenues credited to the United States, equaled 35.6 percent of all District expenditures and 37.3 percent of general fund expenditures.

Period 1925 to Present— Lump-Sum System

Under the lump-sum system, Congress has provided in the annual appropriation act for the District that all the expenditures be charged against District revenues but has supplemented these revenues in each year with a fixed amount from the Federal Treasury. Certain local revenues previously credited in part to the United States have been credited entirely to the District government since the lump-sum method was inaugurated, excepting only that the United States has continued to

receive its proportionate share of special assessments and other revenues arising as the result of expenditures from appropriations for the fiscal year 1924 and earlier years.¹⁵ These revenues on account of earlier years still accrue in small amounts annually, as shown in table 5C, where they are treated as deductions from the lump sums in determining net Federal payments to the District. In a footnote to the table are indicated the amounts of miscellaneous revenue which the Federal Government would have received if the earlier provisions of law had been continued. These amounts ranged from \$663,000 to \$969,000 a year.

The first lump-sum allotment, for the fiscal year 1925, was \$9,000,000. The same amount was designated for each of the following fiscal years through 1930. In 1931 and 1932 the annual allotment was increased to \$9,500,000; in 1933 it was reduced to \$7,775,000; and in 1934 it was further reduced to \$5,700,000. For each of the fiscal years 1935 and 1936 Congress again appropriated \$5,700,000. The lump sum was reduced further to \$5,000,000 for the fiscal year 1937 with provision for an independent survey to establish guides for future action.

Summary of Federal Contributions

A definitive statement of the net amount paid from general revenues of the United States for local District governmental operations since 1790 cannot be achieved. Such a statement should take account of the variety of intergovernmental service relationships existing over the years. Some services rendered to the District are not covered in the District appropriations but in regular Federal departmental appropriations. Some services of special interest to the National Government are rendered by the District government. Adjustments for recent years, developed and applied in sections 8 and 12 of this report, indicate that such intergovernmental services do not necessarily cancel out. A definitive statement should allow also for various provisions of law retroactively revising the credits for certain revenues or the charges for certain expenditures. Neither type of adjustment is made in the data presented in the foregoing pages.

Waiving these adjustments, the record shows a steady growth in the amount of Federal payments for local purposes until 1925 but a generally declining tendency in the percentages. Under the flat percentage system, the Federal share grew in amount as District expenditures grew, although dropping off somewhat in 1921 with the shift from the 50-50 to the 40-60 basis. After the change to the lump-sum system, the amount of the Federal allotment was constant for a few years, rose in one year, and then declined. Under the lump-sum system there has been a continuing decline in the relative importance of the Federal payment as a source of support for the District government. In general, the Federal percentage share over an extended period was about the same under the irregular system of 1790-1878 and the 40-60 system. It was highest under the 50-50 system and has been lowest—averaging 23 percent of general fund expenditures in the aggregate—under the lump-sum system.

¹⁵ See 43 Stat. 539, approved June 7, 1924, and later annual appropriation acts.

¹¹ 41 Stat. 837, 865, 869; see Schmeckebier, op. cit., p. 47.

¹² 41 Stat. 1144. See Schmeckebier, op. cit., p. 47.

¹³ 42 Stat. 668, approved June 29, 1922 (in *D. C. Code, 1929*, p. 246). See appendix A on adoption of this act.

¹⁴ 4, *Decisions of Comptroller General* (Apr. 18, 1925), p. 869.

Conclusions of Previous Investigations

The review of previous official reports, in appendix A, indicates the diversity of issues and considerations entering into the problem of fiscal relations between the Federal and District Governments. Conclusions and recommendations, likewise, have exhibited a diversity, yet certain elementary doctrines have been so frequently accepted in the official reports that they call for more than passing attention. Mere repetition of particular views does not enhance their logical or moral stature, but it does suggest what assumptions and conclusions have appeared reasonable at various times to different men. It should be recognized, of course, that most of the official investigations have been made directly by committees of Congress, comprising men elected from particular districts other than the District of Columbia and operating under special pressure to hold down the taxes upon their constituents; yet it cannot be said fairly that any of the reports reflects concern for any interest narrower than the welfare of the Nation as a whole. Consequently it seems unlikely that repetition and agreement, so far as they occur, result from any persistent bias in the investigating bodies. They seem to represent, rather, a gradual clarification of the points at issue. In the more recent reports the problem of fiscal relations has been seen as comprising a number of subordinate problems rather than a broad question to be answered on a wholesale scale.

The Southard committee in 1835 took the position that Federal property should not be taxed, although benefits common to the Federal Government and the District should be met by mutual burdens. The Starkweather report (1872) held that the amount of Federal allotments should be related to the value of United States property in the District, and the Hunton (1876) and Babcock (1896) reports justified the fixed percentage system by reference to the relative values of exempt and taxable properties, but the reports of the Bureau of Efficiency in 1929 and 1930 were the first to suggest that the Federal Government should pay taxes to the District on the basis of the value of its properties and the local tax rate. With this exception there seems to run through the reports an unvarying assumption that the United States could not be taxed and should not be taxed by any regular taxing method. On the floor of the House, on the other hand, it has sometimes been proposed that Federal properties be, in effect, taxed for District purposes. In 1871 such a proposition passed the House but was rejected by the Senate.¹⁶

Although opposed to a taxing method, the Southard committee held that the United States has a special obligation to improve the District in accordance with its special status as Capital. This view had been expressed by the Stoddert committee; it was echoed in the Poland and Chilton reports and indirectly in the reports of the Bureau of Efficiency. The Southard, Poland, and Chilton reports were referring, however, to direct Federal expenditures for improvements enhanc-

ing the beauty or grandeur of the Capital, whereas the Bureau of Efficiency was referring to burdens imposed upon the local government of the District by the presence of a greater amount of nontaxable property and the need for more parks than in any ordinary city. In no report was there explicit or even implied denial of the doctrine that the Federal Government should bear the expense of improvements designed particularly to advance the District in its relations as the seat of the National Government.

Frequently, however, it was argued in the congressional debates and suggested in some reports that any obligation on the part of the United States is, in effect, ended with provision for expenditures of predominantly national interest. In the reports, this was usually corollary to the doctrine that residents and property owners of the District could reasonably be expected to pay taxes for local purposes at least equivalent to the taxes paid by residents and property owners in comparable American cities.

Although the view was probably advanced earlier in the halls of Congress, the Morrill report of 1874 was the first report to present the doctrine that the people and property of the District may fairly be taxed for local purposes about the same as those of other like communities, and that the Federal Government may be expected to defray local expenses not covered by such taxation. In the Morrill report this doctrine was intimately related to recommendations for close Federal control of the District government. The Chilton report in 1916 reiterated this doctrine without making special reference to the extent of Federal control over the local government, but Senator Works, in his supplementary statement again connected the principle of taxes equal to those of other like communities with the principle of direct Federal administration of the local government. The main report of the Chilton committee emphasized that the responsibility of District residents in taxation should be "as fixed and certain" as that of residents of other comparable American cities, and particularly that tax rates upon property should be fixed and certain. This form of statement, it should be noted, disregards the fact that in most jurisdictions where general property taxes are levied the rate is variable from year to year in accordance with budget needs.

Like the Morrill and Chilton reports, the report of 1914 on the tax system of the District asserted that there is no good reason why owners of property in the District should not be taxed at substantially the same rate as like individuals would be taxed on like properties in other similar communities. All reports on fiscal relations since 1914 have adopted this view either expressly or by implication. The Phipps report expressed a belief that the United States had overpaid and was overpaying for District government, especially in view of the relatively growing private interests of residents and property owners and the low tax rate on property. The Mapes committee took the view that the United States should continue to make allotments, at least temporarily, but believed that inauguration of new tax forms and heavier taxation of property would

¹⁶ Individual Members of Congress proposed this system in 1876 but with a fixed rate applying to Federal properties. See *Congressional Record*, (68th Cong., 1st sess.), May 27 and 28, 1924, pp. 9608, 9731, and 9736.

bring the tax burdens of the District more nearly into line with those of comparable cities and would justify reduction or possibly elimination of the Federal grant.

The principal points of disagreement in recent reports have been (1) how to compare tax burdens in the District with those in other municipalities, and (2) whether the District is in fact taxed higher or lower than other comparable cities.

Rough comparisons between taxes in the District and other cities were made in Congress at least as early as 1876 and perhaps earlier but these were almost invariably in terms of unadjusted property tax rates without regard to variations in assessment ratios from place to place. The Bureau of Efficiency in 1929 and 1930 argued that assessment ratios used for adjusting property tax rates are ordinarily too crude and uncertain to yield reasonably accurate comparisons between different communities. Consequently the Bureau adopted a method which would obviate the use of assessment ratios. The Bureau assumed that the true value of property per capita is about the same in all cities in the population group more or less comparable with Washington, and that any differences in per-capita assessments may be explained either by differences in the assessment ratios or by variations in the price levels of property in the several cities. Its comparisons of the tax burden in Washington with the burden elsewhere were made by determining for other cities what property tax rates they would have extended if they had had the same assessed valuation per capita as the District of Columbia actually had. The hypothetical tax rates thus determined were used for comparisons between cities. The Mapes report in 1931 and the Treasury report in 1935, rejected this method of comparison and returned to the use of adjusted tax rates determined from assessment ratios. The Mapes committee declared its opinion that if any consideration were to be given at all to per-capita taxation in different cities, it should be confined to the per-capita taxes levied on real property. The Treasury made comparisons of the taxes of all kinds payable in the District and in other cities by a number of hypothetical taxpayers whose economic circumstances and social status were assumed to be constant in all the taxing jurisdictions.

The action of the Bureau of Efficiency in including Federal properties in the per-capita assessments for comparative purposes reflects a contention frequently made by citizens' groups of the District.

Though expressed in various forms, this contention is to the effect that the Federal properties correspond economically to taxed industrial properties in other cities and therefore the Federal allotment of funds should be treated partly or wholly as tax revenue of the District in any comparison with other cities. Earlier reports did not consider this approach, since they either stated or assumed the doctrine that Federal properties should not be subject to any regular taxing method. The Mapes committee considered this adjustment of assessment data and declared it could not agree with the underlying contentions. The Treasury report recognized that arguments for such an adjustment

might be advanced, but pointed out that the treatment given must depend upon whether the Federal allotments can be claimed by the District as a matter of right or are given by the Federal Government as a matter of grace, and observed that in practice Congress has apparently adopted the second view.

The different methods of comparison have yielded, on occasion, varying conclusions. The Bureau of Efficiency did not state its conclusions, but the tables in its reports show that if the 14 cities which it used for its comparisons had had per-capita assessments of real estate and personal property at the same level as the actual per-capita assessment in Washington, they would have needed on the average higher rates than the District in order to raise the amounts which they actually levied. However, if their per-capita assessments of real estate and personal property had been as high as the per-capita assessment in Washington plus the estimated per-capita value of Federal properties which the Bureau classified as taxable, these other cities could have employed on the average lower rates than were extended in the District. The Mapes committee concluded from its study of adjusted tax rates and other data that the property tax rate and the general burden of taxation were below the average of other comparable cities. The Treasury Department likewise concluded that Washington taxpayers bore lower property taxes and a smaller total burden of taxation than were borne, on the average, in other cities of a roughly comparable size and character.

Another point upon which the reports of previous official investigations appear to reach no accord is in the underlying question whether Federal allotments for the support of local government are to be expected by the District and its inhabitants as a matter of right, or whether they are made as a matter of equity and grace. As the Treasury report suggested, the first view leads to certain definite conclusions as to the bases upon which Federal allotments should be determined. It is this view which seems to have been adopted by the Bureau of Efficiency. The second approach leads to less definite conclusions as to the form, basis, and amount of Federal allotments. This approach appears to have been adopted in the Morrill, Chilton, Phipps, and Mapes reports, but in some of these it was tacitly assumed rather than definitely expressed.

The Babcock and Mapes reports each recommended the continuance of the system of Federal allotments that was current when the report was made. In the case of the Babcock report, this was the 50-50 system. In the case of the Mapes report, this was the lump-sum system, but the report recommended a reduction in the amount of the allotment. The Chilton report declared there was no reason for any arbitrary rule of proportionate contribution, and the Mapes report declared that the best basis for Federal participation is a lump-sum to cover the difference, if any, between local needs and local taxes that are not unduly burdensome. There has been in the reports no unanimity or even a clear consensus of opinion respecting the continuing basis for the allotment and, of course, the amount to be paid by the United States.

SECTION 6

ORGANIZATION AND FUNCTIONS OF THE DISTRICT GOVERNMENT

Character of the District Government

Because of the unique legal status of the District of Columbia government, every attempt to compare its operations with those of local governments in other American communities is confronted with the necessity of defining the kinds of government with which the District government is properly comparable.

In its organizational structure, the District government resembles that of a city. It operates, however, in an area in which there is no other overlapping local government and no State government. Consequently it has some of the functional characteristics of each type of local government and of the State government which together have jurisdiction in other American communities.

This section indicates the present organization of the District government and the extent to which its activities are comparable with a combination of State and local governments. Attention is given also to normal State-local functions rendered for the benefit of the District by the Federal Government and normal State-local functions carried on in other communities which are not duplicated in the District of Columbia. There appear to be no local governmental activities in the District which are not matched by State or local governments generally in the United States.

The present departmental units of the District government and the activities of each unit are enumerated in appendix B of this report. The agencies are grouped according to general functional categories.

Organization of the District Government

The organic act of 1878 specified that the District government should remain and continue a municipal corporation, with a commission of three members at its head.

The act provides that the President, by and with the advice and consent of the Senate, shall appoint the three District Commissioners. It restricts his choice to two citizens of the United States who have been actual residents of the District for 3 years before appointment and an officer of the Corps of Engineers of the United States Army with a lineal rank above that of captain.¹ Under the temporary act of 1874, the Army Officer who was detailed by the President was not a Commissioner, though the control of various public works was assigned to him.

The Commissioners are restrained from making any contract or incurring any obligation not provided for in the organic act or otherwise approved by Congress.

¹ This requirement is qualified by a joint resolution of Dec. 24, 1890 (26 Stat., 1113), providing that the President may detail the Engineer Commissioner from among the captains or officers of higher grade who have served at least 15 years in the Corps of Engineers of the United States Army.

They are required to submit annually to the Secretary of the Treasury (since 1921, the Bureau of the Budget) an estimate of the amount necessary to defray the expenses of the District government for the next fiscal year, to be transmitted to Congress with a statement of the extent to which the estimates have his approval. To the extent that these estimates were approved by Congress, one-half of the aggregate was formerly payable from appropriations from the United States Treasury and the remaining one-half was to be "levied and assessed upon the taxable property and privileges in said District other than the property of the United States and of the District of Columbia."²

There was no provision under the act of 1878 for a local legislative agency, although certain limited ordinance-making powers were bestowed upon the commissioners and other agencies of the local government and extended by Congress from time to time. These delegations of power to make particular types of local regulations relate primarily to police, sanitary, and other similar matters.

The Commissioners are the primary administrative authority of the District. They are authorized to abolish or consolidate offices, to remove employees, and to make appointments to any office under them authorized by law. They are not, however, in complete charge of all branches of the local government, as some functions are assigned to separate boards, commissions, or other units. Chief of these are the boards of education, library trustees, and public welfare, and the public utilities commission. Moreover, the municipal corporation which the Commissioners head does not have all the powers commonly exercised by a municipality. Certain municipal functions are performed within the District by special agencies responsible only to the Federal Government or by agencies which are primarily or predominantly devoted to strictly Federal duties, and some are performed by Federal agencies having merely contractual relations with the District government. The local judiciary occupies an anomalous position, its higher courts being part of the Federal judiciary, although financed through the District budget.³ The militia is in a similar position, its commanding officer responding directly to the President.

The duties of the District Commissioners include the assessment and collection of taxes; issuance of licenses; control of police (excepting Park Police); control of the fire department; regulation of weights and measures; operation of markets; operation of playgrounds; enforcement of health regulations; the grading, paving, and cleaning of streets; maintenance of bridges; disposal of ashes, garbage, and trash; building and maintenance of sewers; operation of the water distribution system; control of certain wharf property; inspection

² 20 Stat. 102, sec. 3. Regarding the departure from this 50-50 system, see section 5.

³ On the status of the courts, see *O'Donoghue v. United States*, 289 U. S. 516 (1933).

of buildings, plumbing, electrical installations, and elevators; operation of public comfort stations (excepting in the parks); care of trees on public streets (but not in parks); establishment of street lines; control of street lighting; erection of municipal buildings; purchasing of land, materials, and supplies for the activities under their control; and other local matters not specially assigned.⁴

The educational affairs of the public schools are controlled by the Board of Education, consisting of nine members appointed by the judges of the Supreme Court of the District (now called the District Court of the United States for the District of Columbia). This Board prepares budget estimates which may be reduced or increased by the Commissioners, who transmit them to the Bureau of the Budget as part of the general budget of the District. On legislative matters, the Board of Education makes recommendations directly to the committees of Congress. Business operations of the school system are largely directed by the District Commissioners or subordinates responding directly to them.⁵ Under the act of 1878 all the powers and duties of the previous Board of School Trustees were transferred to the Commissioners, but the Commissioners were required to appoint a board of 19 trustees to handle these matters. During the next 20 years the number of members was changed several times. Power of appointment was shifted to the District Supreme Court judges in 1906.⁶

The Board of Trustees of the Public Library is, like the Board of Education, a semi-independent agency, but its members are appointed by the Commissioners. This Board was established in 1896.

The Board of Public Welfare, which is also appointed by the District Commissioners, is subject to somewhat more intensive supervision than the other two boards. This Board was established in 1926 to take the place of earlier welfare agencies. First provision for organization of the welfare activities of the District government was made in 1890, by an act providing for a superintendent of charities, appointive by the President. In 1900 this office was replaced by a Board of Charities of five members appointive by the President. Meanwhile, in 1892 a Board of Children's Guardians was set up to deal with child care. Its members were appointed by judges of the police court and the District Supreme Court until 1923, when the appointments were transferred to the Commissioners. A survey and report by a special District Commission on Public Welfare Legislation brought about the legislation of 1926 consolidating the institutions and activities under the Board of Public Welfare.⁷

Another board, the Public Utilities Commission, regulates the services and rates of public service businesses in the District. Before 1908 such regulation was exercised directly by Congress. In 1908 the Interstate Commerce Commission was given authority to regulate street railways. The Public Utilities Commission was created in 1913. Until 1927 it consisted

of the three Commissioners of the District, organized as a separate governmental agency. In 1926 the membership was changed to comprise the Engineer Commissioner and two residents of the District appointed by the President.⁸

Other local administrative boards organized as units separate from the departments under the District Commissioners are the Board of Trustees of Columbia Hospital, founded in 1866 and later reconstituted; the Anatomical Board, established in 1902; the Board for Condemnation of Insanitary Buildings, established in 1906; the Fine Arts Commission, created in 1910; the Zoning Commission, established in 1920; the National Capital Parks and Planning Commission, set up in 1924; the Board of Indeterminate Sentence and Parole, established in 1932; the Alcoholic Beverage Control Board, established in 1934; the Alley Dwelling Authority, also organized in 1934; and various examining boards. Of these boards, only the ones for indeterminate sentence and parole, for alcoholic beverage control, and for various examining services are appointed wholly by the District Commissioners. Such agencies as the Fine Arts Commission and the Alley Dwelling Authority are entirely distinct from the District government.

Federal departments which are concerned merely incidentally with District affairs are indicated in section 8.

Comparison with Other Governments

There is no recognized body of governmental activities representing the "normal services ordinarily rendered by State and local governments." The best general review of activities over a period of years is afforded indirectly by the *Financial Statistics of Cities* and the corresponding *Financial Statistics of States*, compiled by the Bureau of the Census. The functional categories presented in these census reports were devised simply as a convenient basis for uniform grouping of governmental expenditures in different communities. For this reason, they do not show expressly or precisely all the activities and functions of State and local governments and the variations or growth from year to year. However, they do give indirectly an approach toward a comprehensive catalog of these activities. The functional outlines in these publications have been used as a basis for a check-list comparison between the District government and State and local governments elsewhere. They have been supplemented from a variety of other sources and by staff consultations.

The comparison is presented in table 6A, showing the list of governmental activities, the type or types of government to which each activity is usually assigned in other communities, and whether the service is rendered in the District by the local or the Federal Government. Activities represented in this table are those occurring quite generally in the State and local governments—in at least 18 of the 26 largest American cities,⁹ or 35 of the 48 States.

⁴ Summary from Schmeckebier, op. cit., pp. 67, 68.

⁵ See Schmeckebier, op. cit., p. 554.

⁶ See Dodd, op. cit., ch. xiii, Schmeckebier, p. 554.

⁷ See Schmeckebier, op. cit., pp. 214-217, esp. 215 n.

⁸ Ibid., pp. 685-686.

⁹ Cities with populations estimated at over 300,000 in 1933.

TABLE 6A.—Functions generally performed in cities by State or local governments, and government administering corresponding functions in the District of Columbia

[X denotes participation in a service. Parentheses (X) denote participation which, though real, is either negligible or highly specialized]

General functional category	Activity or branch of service	Government usually administering this function				Government administering this function in District of Columbia		
		City	County	Special district	State	District government	United States Government	
I. General government	Legislative branch	X			X		X	
	Executive commission or council	X	X	X		X		
	Mayor	X						
	Finance:							
	Auditing and accounting	X	X	X	X	X	X	
	Custody of funds	X	X	X	X	X	X	
	Assessment of property	X	X		X	X		
	Tax extension and collection:							
	Property taxes	X	X		X	X		
	Other taxes	X	X		X	X		
	Legal advice and service:							
	Corporation counsel	X	X	X	X	X		
	Criminal and civil prosecution	X	X		X	X	X	
	General executive:							
	Engineer and public works service	X	X	X	X	X	X	
	Purchases	X	X	X	X	X	(X) ¹	
	Civil service	X			X	X	X	
	City or regional planning	X		X	X	X	X	
	Intergovernmental relations	X	X		X	X	X	
	Courts	X	X		X	X	X	
	Elections	X	X	X	X	X		
	General government buildings	X	X		X	X		
	II. Protection of persons and property	Police	X	X		X	X	
		Traffic regulation	X	X		X	X	
		Licensing motor vehicles and operators	X	X		X	X	
Coroner		X	X		X	X		
Fire		X			X	X		
Militia and armories		(X)			X	X		
Register of deeds and mortgages			X		X	X		
Register of wills			X		X	X		
Inspection of buildings, plumbing, wiring, boilers		X			X	X		
Weights and measures		X			X	X		
Fish and game wardens					X	X		
Animal pounds		X				X		
Regulation:								
Financial institutions					X		(X) ²	
Insurance companies					X	X		
Public service corporations		(X)			X	X		
Sales of securities					X	X		
Professional occupations					X	X		
Skilled occupations and trades		X			X	X		
Labor controversies					X	X	X	
Workmen's compensation administration					X	X	X	
Factory inspection					X	X		
Inspection of mines and quarries					X	X		
Zoning		X				X	X	
III. Conservation of health		Supervision	X			X	X	
	Vital statistics	X			X	X		
	Prevention and treatment of communicable diseases	X	X		X	X		
	Conservation of child life	X		X	X	X		
	Food regulation and inspection	X			X	X		
	Licensing of doctors, nurses, midwives	X			X	X		
		X			X	X		
IV. Sanitation	Sewers and sewage disposal	X		X		X		
	Street cleaning	X				X		
	Other refuse collection and disposal	X				X		
	Public convenience stations	X				X		
	Abatement of nuisances	X				X		
	Sanitary inspection	X			X	X		
V. Development and conservation of natural resources	Agricultural				X			
	Forestry				X			
	Fish and game				X			
	Geological and topographical surveys				X		X	
VI. Streets and highways	Roadways	X	X		X	X		
	Trees and boulevards	X		X		X	X	
	Sidewalks	X				X		
	Snow and ice removal	X	X		X	X		
	Street lighting	X				X		
	Waterways				X		X	
	Repairs for compensation	X				X		
VII. Public welfare	General supervision	X	X		X	X		
	Care of poor	X	X		X	X		
	Relief of unemployed	X	X		X	X		
	Care of dependent children		X			X		
	Care of aged		X			X		
	Lodging houses	X				X		
	General hospitals	X	X		X	X		
	Tuberculosis hospitals	X	X		X	X		
	Hospitals for insane		X		X	X	X	
	Institutions for feeble-minded				X	X		
	Other special hospitals				X	X		
	Care of blind, deaf and mute				X	X	X	
	Jails, prisons, and reformatories	X	X		X	X		
	Juvenile training schools		X		X	X	(X)	
	Probation and parole	X	X		X	X		
	Pardons				X	X		

¹ Some District purchases are made through the Procurement Division of the United States Treasury.

² All banks in the District are national banks, subject to Federal supervision. There are no District banks comparable to State banks elsewhere.

TABLE 6A.—Functions generally performed in cities by State or local governments, and government administering corresponding functions in the District of Columbia—Continued

General functional category	Activity or branch of service	Government usually administering this function				Government administering this function in District of Columbia	
		City	County	Special district	State	District government	United States Government
VIII. Education.....	Schools.....	X		X	X	X	
	Teacher training.....			X	X	X	
	Libraries.....	X			X	X	X
IX. Recreation.....	Educational.....	X		X	X	X	X
	Parks and reservations.....	X		X	X	X	X
	Monuments and memorials.....	X		X	X	X	X
	Celebrations and commemorations.....	X			X	X	X
X. Public service enterprises.....	Water supply.....	X				X	X
	Markets.....	X				X	
XI. Other activities.....	Employees' pension and annuities.....	X	X	X	X	X	
	Soldiers' aid.....	X	X		X	X	

Normal State and Local Services in the District

Most of the activities performed by the District government are administered in other comparable communities by the city government, although in many places the county participates in the activity or takes it over entirely. Building inspection, for example, is generally assigned to the cities. Assessment and collection of property taxes is assigned usually to the city or the county, with some participation or control by State agencies. Provision of general hospitals is usually a city or county function, but most States also maintain general hospitals.

Some activities conducted by the District government are frequently allotted to specialized authorities in other communities. For example, sewers and sewage disposal systems sometimes are provided by sanitary districts, and boulevards and parks by independent park districts overlapping city corporations. Even more generally, the school system is organized under a board of education separate from other branches of local government. In the District the school board has a certain degree of independence from the District government and the parks are administered by a Federal agency at the expense of the District, but neither the schools nor the parks are established under special and separate corporate authorities nor do they have reserved taxing powers.

Some activities of the District government rarely are matched by local governments in other communities, but are assigned usually to the State governments. Regulation of insurance companies is seldom, if ever, administered by cities, and the regulation of public utilities, though originally a local responsibility and still frequently left in part to local agencies, is generally a function of the State government. Similarly, the licensing of doctors, nurses, midwives, and other persons whose occupation bears directly upon the public health is more generally a State than a local function. Care of the insane, feeble-minded, epileptic, blind, deaf, and other afflicted persons is nearly everywhere a State function. In the District these functions are performed by the local government.

Some activities normally conducted by State or local governments in the United States are provided in the District of Columbia by the Federal Government rather than the local government. The District government, for example, has no legislative branch, nor does it maintain its own treasury or personnel agency. The fiscal significance of these activities is evaluated in section 8 of this report, where consideration is given also to services rendered by the District for the benefit of the Federal Government.

A few normal State or local activities are not performed within the District by either the District or the Federal Government, principally because the particular types of activity are not applicable to this community. Thus there are no local elections in the District. There are no special fish and game wardens for the District. There is no special local regulation of sales of securities in the sense in which States maintain and administer so-called blue sky laws. There is no agency providing factory inspection with a view to accident prevention and improvement of working conditions in the manner in which such inspection is generally provided by State governments, excepting insofar as sanitary and building inspections may extend into this field. There is no agency inspecting mines and quarries in the District. Neither the District nor Federal Government undertakes development and conservation of agricultural and forestry resources within the District, as these activities would be superfluous in its wholly urbanized area. Activities such as these are important functions of State and local governments throughout the country.

Conclusions

This review suggests that the original commission government established in 1878 was the nucleus to which various boards, commissions, and offices have been added from time to time. The outline of organization units in appendix B indicates in some measure the diffusion of responsibility and lack of cohesion in the District government resulting from this planless growth. Detailed criticisms of the existing organization have been made by several agencies within the

last 15 years and are noted in section 16 of this report.

Apart from lack of coordination and internal diffusion of responsibility in some departments, the District government suffers from division of responsibility for local affairs between the Commissioners, semi-independent boards, and Federal authorities.

In comparison with local and State governments in other communities, however, the District government has the special merit of being a unitary organization. It combines in one corporate body the interests and activities ordinarily split up between the States and several layers of overlapping independent local governments with their costly duplications of powers and services.

Since the District government has broader scope than ordinary city governments, its finances are not directly comparable with those of city governments in other communities. Some adjustments of figures for revenues and expenditures are necessary before accurate and valid comparisons with other municipalities can be made.

On the side of the District government it is necessary to add to expenditures the amounts involved in certain services rendered within the District by the National

Government which are ordinarily rendered in other communities by State or local governments. On the other hand, the transactions of the District government which arise out of activities rendered by the District wholly or primarily for the benefit of the Federal Government must be deducted from the gross expenditures of the District.

On the side of State and local governments in other communities it is necessary, for purposes of comparison with the District government, to combine the operations and transactions of the cities with those of other overlapping governments, so far as these render services to or within the cities. The comparison must be made in terms of combined State-county-city-special district transactions. From these combined figures, it is necessary to eliminate activities and operations which are not matched within the District of Columbia, whether because the activities are not applicable to its area or because they have not been adopted as local functions of either the Federal or the District government.

These adjustments are made in section 12, in which are presented the total and per capita cost payments of the District and cities roughly comparable in size.

SECTION 7

REVENUES AND EXPENDITURES OF THE DISTRICT GOVERNMENT

Introduction

Compared with State and local governments in other areas, the District government has special advantages in matters of local finance. Property taxes are spread at a flat rate upon assessments made by a single authority, and the collections are not subject to division among a variety of levying units. Other revenues likewise are collected directly, without the intervention of overlapping governments. This integration in administering local revenues is not fully matched in the administration of expenditures and in budgeting and accounting. Some expenditures of District funds are made directly by Federal or semi-Federal agencies, not subject to supervision by the District authorities; and several Federal agencies participate in administrative control over local finance.

The differences in the extent of Federal control over District revenues and expenditures probably reflect the fact that the expenditure side of the budget is reviewed by Congress annually in great detail, whereas the revenue side is not reconsidered regularly as a whole. The revenue system, consequently, retains many characteristics acquired in the period when there were a number of local governments.

This section comprises a review of the history of local finance in the District, a description of fiscal procedures, and explanation and interpretation of tables covering in detail the revenues and expenditures during 1923-37. Section 9 of this report presents a comparison of the District revenue system with the revenue systems of other comparable communities for the period since 1923.

History of Local Revenues

Levies upon property have always been the leading source of local tax revenue in the District of Columbia. For many years they were almost the only source. In the course of time taxes on property were supplemented by gross receipts taxes on public utilities, certain franchise taxes, minor business taxes, and, more recently, by the gasoline and alcoholic beverage taxes. Among nontax revenues, Federal contributions and special assessments have long had predominant importance.

Local Revenues Before 1871

The basic act of 1801 by which Congress assumed jurisdiction over the District made no direct reference to taxes for the counties and towns. It did, however, continue in effect the laws of Virginia and Maryland, including the incorporation acts of Georgetown and Alexandria.¹ These acts conferred local taxing powers.

The first congressional act referring to county taxes within the District was an act of 1812 conferring powers upon the levy court of the county of Washington, on the Maryland side of the Potomac. Before that time

the board of county commissioners or levy court levied taxes throughout the county, within the city of Washington and the town of Georgetown as well as in the unincorporated area. For 2 years after incorporation of the city of Washington the same person acted as assessor and collector of taxes for both the city and the county.² In 1804 the power of the levy court to extend taxes within the city was terminated; it continued in Georgetown until 1826.³ By the act of 1812, the authority of the levy court to lay an annual tax upon all real and personal property in the county was continued, excepting that property within the limits of the city of Washington was still exempted. The rate was to be fixed by the levy court at not exceeding 25 cents on each \$100 of value.⁴

To compensate the county for its loss of revenue from the city of Washington, Congress provided for division of the cost of general county government between the city of Washington and the remainder of the county. The city corporation was required to pay half the general county expenses and charges, other than for roads and bridges outside the limits of Washington and Georgetown. The city was also required to support its own poor. The act directed that in case of difference of opinion as to what might properly be called general expenses, decision should be rendered by the circuit court of the county upon application by either party.⁵ An act of 1820 narrowed the obligation of the city so that it was required to pay one-half of the expense only of the orphans' court, coroner's office, and county jail, and of the opening and repairing of roads in the county east of Rock Creek leading directly to the city.⁶

Corresponding provision was made for Georgetown in 1826, under an act denying to the levy court any power to assess taxes upon real or personal property within the corporate limits of Georgetown; obliging the corporation to meet one-fourth of the expenses of the orphans' court, coroner's office, and county jail, and one-half of the expenses for opening and repairing roads in the county west of Rock Creek leading directly to Georgetown; and requiring the town to support its own poor.⁷

This arrangement appears to have persisted until abolition of the separate governments in 1871. An act of 1863 defining the powers of the levy court limited these powers to that portion of the county not included within the corporate bounds of Washington and Georgetown. By this act the levy court was given the power and duty to levy a tax upon all lands and other assessable property in the county, at a rate not exceeding \$1 on each \$100 valuation. Also the levy court was directed to levy upon property for maintenance and

¹ Cf. Bryan, *A History of the National Capital*, I, pp. 546-547.

² Cf. 4 Stat. 183, ch. 111, approved May 20, 1826 (in *D. C. Code, 1929*, p. 492).

³ 2 Stat. 771, ch. 117, approved July 1, 1812 (in *D. C. Code, 1929*, p. 454), sec. 8.

⁴ 2 Stat. 771, ch. 117 (in *D. C. Code, 1929*, p. 454), secs. 9, 11.

⁵ 3 Stat. 583, ch. 104, approved May 15, 1820 (in *D. C. Code, 1929*, p. 455), sec. 13.

⁶ 4 Stat. 183, ch. 111, approved May 20, 1826 (in *D. C. Code, 1929*, p. 492).

¹ 2 Stat. 103, ch. 15, approved Feb. 27, 1801 (in *D. C. Code, 1929*, p. 449).

support of the poor and to levy upon inhabitants of the age of 21 or over for road purposes.⁸ County revenues from fines also were provided by the act.⁹

In the Virginia portion of the District, the State laws which had been in effect in 1800 continued until the retrocession in 1846, to govern the revenues as well as other affairs of the county of Alexandria and the incorporated town of Alexandria. The forms and sources of revenue were in general as in Washington County on the Maryland side.

Within Georgetown and the city of Washington the local authorities were empowered from the beginning to levy taxes for local municipal purposes.

The Maryland act of 1789 incorporating Georgetown conferred power to impose a tax not exceeding in any one year one-eighth of 1 percent upon property within the town. Revenues from fines and forfeitures also were provided.¹⁰ In 1797 the maximum tax on property was increased by the State legislature,¹¹ and in 1805 it was made 50 cents on \$100 by act of Congress. The congressional act also extended the power of the town to lay special assessments for street improvements, the assessments to be made at a flat rate per front foot.¹² In 1826, when Georgetown was excused from county taxes but required to share the cost of certain county functions, the property tax rate limit was changed by Congress to 70 cents on each \$100 of all real and personal property in the town. The proceeds were to be used for general corporate purposes and also for support of the local poor, previously supported by the county.¹³ Additional revenues were authorized in 1842 by an act conferring power to license, tax, and regulate within the corporate limits all traders, retailers, and pawnbrokers, and to tax vendors of lottery tickets, money changers, hawkers, and pedlars.¹⁴ A special annual property tax was permitted under an act of 1855, in order that the town might make good its pledge to buy railroad stock. The rate of this tax was not to exceed 75 cents on the \$100; it applied to property already taxable and to certain designated intangibles. The same act gave the town authority to establish a water supply system, paying for it either by a special tax or out of corporate funds generally, or both.¹⁵ In the following year provision was made for a school tax of \$1 a year, to be collected from every free white adult male citizen of Georgetown. Payment of this tax was made a qualification for elective officers of the local government. Collections were dedicated to the establishment and support of common schools.¹⁶ In 1862, when the National Government was laying water mains in the streets of Georgetown, the corporation was authorized to make connections and to pay for the local mains either from general corporate funds or by a frontage tax on abutting lots. At the same time, provision was made for taxing lot owners for repairs to sidewalks adjoining their lots.¹⁷

By the accumulation of powers, the corporation of Georgetown had authority at the time of abolition, in 1871, to levy a tax at a rate not exceeding 70 cents on

each \$100 of real and personal property in the town; to collect a school poll tax of \$1 yearly from adult white males; to make special charges or assessments for water mains, street and alley paving, and sidewalk repairs; and to impose license taxes upon a number of occupations. Apparently intangible property was not taxed ordinarily under the property tax (this is suggested by the terms of the special tax act of 1855), but there was no exempting provision in the statutes. Early in the century the exemptions in Georgetown included churches, burying grounds, colleges, schools, articles of merchandise, tools and implements of mechanics.¹⁸

The taxing power of the city of Washington was conferred by the Charter Act of 1802, which simply gave to the corporation full power and authority to lay and collect taxes, subject to the restriction that no tax imposed by the city council upon real property should exceed three-fourths of 1 percent "on the assessment valuation thereof." Collections could be made, if necessary, by distress and sale of goods and chattels of the delinquent property owner, but vacant or unimproved city lots could not be sold for taxes.¹⁹ Employing the assessments made for county taxes and collecting through the same person, the city in its first year extended a tax at 25 cents on \$100 upon an assessed valuation of \$1,569,600 of realty and personalty. The amount of tax due was \$3,924, but only \$1,431 was collected, owing mainly to the fact that most of the city was unimproved and the lots were protected from sale by the provision in the charter. Little was gained from ordinance provisions for seizing personal property of delinquent resident lot owners and for suing nonresidents in actions of debt.²⁰ In 1812 the discrimination in favor of unimproved property was removed by an amendment authorizing public sale of the lots when taxes for two or more years were delinquent. By the same act Congress authorized front foot charges for street improvements and other improvements made upon petition and for special street lighting charges in proportion to the rentals or valuations of abutting houses. City lotteries also were permitted.²¹

Property exempted from taxation under Washington City ordinances was at first much the same as in Georgetown—churches, burying grounds, colleges, and schools—but in Washington crops and produce of the land were also exempt to the producers. Merchandise and tools, which were exempt in Georgetown, were taxed in Washington if the owners were not otherwise assessed, but the assessment in such cases did not go above \$80.²² Property of the Federal Government was exempted by an ordinance provision: the doctrine of immunity of Federal instrumentalities from State and local taxation was not announced by the United States Supreme Court until 1819.²³

In 1820 the property tax provisions and other revenue provisions of the Washington charter were revised by

⁸ The act did not limit this tax to male inhabitants, although it was payable in labor.

⁹ 12 Stat. 799, ch. 106 (in *D. C. Code, 1929*, p. 465).

¹⁰ Act of Maryland, Dec. 25, 1789, ch. 23 (in *D. C. Code, 1929*, p. 486), secs. 6, 7, and 11.

¹¹ Act of Maryland, 1797, ch. 56 (in *D. C. Code, 1929*, p. 487), sec. 9.

¹² 2 Stat. 332, ch. 32, approved Mar. 3, 1805 (in *D. C. Code, 1929*, p. 489), sec. 12.

¹³ 4 Stat. 183, ch. 111, approved May 20, 1826 (in *D. C. Code, 1929*, p. 492).

¹⁴ 5 Stat. 497, ch. 82, approved July 27, 1842 (in *D. C. Code, 1929*, p. 493).

¹⁵ 10 Stat. 633, ch. 45, approved Mar. 2, 1855 (in *D. C. Code, 1929*, p. 493).

¹⁶ 11 Stat. 32, ch. 84, approved Aug. 11, 1856 (in *D. C. Code, 1929*, p. 493).

¹⁷ 12 Stat. 405, ch. 82, approved May 21, 1802 (in *D. C. Code, 1929*, p. 494).

¹⁸ Bryan, *A History of the National Capital*, I, p. 470, citing a Georgetown ordinance of Apr. 19, 1808. Bryan says that in 1848 the city of Washington was first empowered to tax intangible property (*ibid.*, II, p. 290), but in this case also the earlier statutes do not clearly show an exemption.

¹⁹ 2 Stat. 195, ch. 53, approved May 3, 1802 (in *D. C. Code, 1929*, p. 450), secs. 7, 8, and 10.

²⁰ Bryan, *A History of the National Capital*, I, p. 469.

²¹ 2 Stat. 721, ch. 75, approved May 4, 1812 (in *D. C. Code, 1929*, p. 451), secs. 5, 6, and 8.

²² Bryan, *A History of the National Capital*, I, pp. 470-471, citing acts of the corporation of the city of Washington passed by the first council, 1803.

²³ *McCullough v. Maryland*, 4 Wheaton 314.

Congress. To the property tax exemptions provided by ordinance the statute added "the wearing apparel, or necessary tools and implements used in carrying on the trade or occupation, of any person", and it excepted these items from distress and sale for any tax. The act set up the several wards of the city as distinct fiscal entities in certain respects. It declared that after all objects of a general nature had been provided for, the city taxes raised on assessable property in each ward should be expended only in that ward. In addition, the act authorized the city authorities to lay taxes on particular wards, parts, or sections of the city for their particular local improvements, provided that certain limitations and procedures were observed. The commissioner of public buildings or other person appointed to superintend disbursements of the United States in Washington was directed to reimburse the city for "a just proportion" of any expense of improving streets abutting public property. Sources of general revenue were augmented by extending the list of occupations subject to license.²⁴

When the Washington city government was continued under a statute of 1848, the act of 1820 and some supplementary acts were extended for a term of 20 years. Although former acts restricted the tax rate on real estate to three-fourths of 1 percent without restricting the rate on personal property, it appears that in practice the same rate had been applied to both classes.²⁵ The act of 1848, besides continuing the former provisions, made the property tax provision more clearly comprehensive than before. It declared that the city might lay and collect a tax, not exceeding three-fourths of 1 percent per annum, "on every description of property within the said city, or which may be owned or held by the inhabitants thereof, except the wearing apparel and necessary tools and implements used in carrying on the trade or occupation of any person"; and it named expressly, as available subjects of the tax, the following items: (1) all stocks owned and possessed by any person whatever in any banking, insurance, or other incorporated or unincorporated company in the city of Washington; (2) all bonds and mortgages, stocks of all kinds, and all public and private securities owned or held by inhabitants of the city; and (3) the capital employed in the business of private bankers, brokers, and money lenders. Through the first and third of these categories the city might reach the specified intangible properties of non-residents. Besides amplifying the property tax provisions, the act of 1848 authorized the city to license, tax, and regulate livery stables, wholesale and retail dealers, insurance agencies, and nonresident merchants and traders. The tax on wholesale and retail dealers was required to be in a ratio according to the annual average amount of the capital invested in the business. The school tax of \$1 a year, collectible from white adult males, was continued. The city board of assessors and collectors were, with other officers, made elective. The board of assessors comprised one member from each ward, serving for 2-year terms. The board was charged with valuing all taxable property and listing all persons subject to school tax.²⁶

Before the changes of 1848 real estate bore about nine-tenths of the taxes of the city; after the change it bore half the taxes. The rate was continued at three-fourths of 1 percent until 1860, excepting for 3 years when it was lower.²⁷ This was the statutory maximum rate of property tax adopted upon establishment of the city; it remained the statutory limit until the separate corporation was abolished.

From 1848 until 1871 there were no important changes in the statutes governing the city of Washington. The property tax, the poll tax for schools, and miscellaneous license taxes were the principal sources of revenue, apart from special assessments and fees.²⁸

Changes in Organic Law Since 1871

With displacement of the county and city governments by a territorial government for the District in 1871, the sources of local revenue were unified. Thenceforth all taxes were levied and collected by a single agency throughout the District, though the taxes themselves were not everywhere uniform. The change to a commission form of government in 1874 brought no material change in the general sources of revenue, though one effect in practice was a temporary curtailment of the use of special assessments. The major revenue change by the new organic act of 1878 was definite provision for Federal allotments; the act made no direct alterations of the local revenue structure. Alterations and additions have come by virtue of separate later acts.

The Property Tax Since 1871

The change to a single government for the District did not at once bring about uniform rates of property taxation throughout the District. Taxes for repayment of debt contracted before 1871 by the former local governments were levied only within the areas over which the particular government had had jurisdiction. Moreover, the statute provided that property outside the former corporate limits of the cities of Washington and Georgetown could not be taxed for improving the streets, alleys, public squares, or other public property of the cities or for any other expenditure of a local nature for the exclusive benefit of either city or both of them.²⁹

The scope of the property tax was not altered by the organic act of 1871. Indeed, this statute made no express statement as to the types of property subject to tax or the types to be exempted, beyond a provision that the territorial assembly should pass no laws taxing property of the United States. The tax was almost wholly a real estate tax in practice, and in 1872 the territorial assembly limited it to this type of property,³⁰ after having granted extensive exemptions of personal property by act of 1871.³¹

Further exemptions for a special purpose were provided by the territorial legislature in an act of its third session exempting from all general taxes for a period of 10 years from the date of the act all property, both real and personal, actually employed for manufacturing purposes within the District, provided the

²⁴ Bryan, *A History of the National Capital*, II, pp. 290-291.

²⁵ Cf. *ibid.*, pp. 302-303.

²⁶ 16 Stat. 419, ch. 62, approved Feb. 21, 1871 (in *D. C. Code, 1929*, p. 469), secs. 20-22, 36, 38, and 40.

²⁷ *Laws of the District of Columbia, 1871-72*, pt. IV, acts of the 2d Legislative Assembly, p. 10, ch. X, approved June 20, 1872.

²⁸ *Laws of the District of Columbia, 1871-72*, pt. II, acts of the 1st Legislative Assembly, p. 23, ch. XXIII, sec. 2, approved Aug. 9, 1871.

²⁴ 3 Stat. 583, ch. 104, approved May 15, 1820 (in *D. C. Code, 1929*, p. 455).

²⁵ No express statement to this effect has been found.

²⁶ 9 Stat. 223, ch. 42, approved May 17, 1848 (in *D. C. Code, 1929*, p. 460).

property was worth at least \$5,000.³² Other real estate exempted from taxes comprised only the property of the United States and the District, real estate used for educational and charitable purposes, and, of course, the property of foreign governments.³³

In 1875 Congress made personal property subject again to District taxes. At the same time it renewed some of the personal property exemptions established by the territorial assembly and extended the list of exempted real property.³⁴ With minor modifications and additions, the list of exemptions then established has been carried forward to the present time.

Following adoption of the organic act of 1878, there were changes from time to time that local tax administration was deficient.

In 1892 the House of Representatives set up a select committee to inquire into the methods used in assessing land in the District and to determine whether there were inequalities and whether, in particular, there was any discrimination between sections of the District in the assessment then current. The investigation did not go into broad questions of fiscal relationships of the District and Federal Governments, but the committee remarked in its report that "the subject of taxation in the Federal District is not a matter to be considered with sole reference to the interests of District property owners or even with sole reference to the interests of the residents. As Members of the House, we are here as representatives of the people of the United States, and it is because the Constitution holds them to be parties of real interest that we are constitutionally called on to decide how taxes in the District shall be assessed."³⁵ In addition, the committee members confessed a special interest in the subject because members of Congress and all other persons called to serve in the Capital, excepting the President, face the necessity of obtaining dwelling accommodations, the cost of which is affected by the system of taxation within the District.

The report was devoted principally to examination of the deficiencies of real estate assessments and to discussion of the advantages to be derived from adopting a tax upon the annual rental value of land in place of the existing general tax on land, improvements, and personalty. The recommendations of the committee were limited, however, to proposals for changes in assessment organization and procedure. One of the chief objections to the existing system was that the board of three assistant assessors, appointed by the District Commissioners, sat with the assessor as a board of equalization to review and revise their own assessments. Publication of the report was followed by an act authorizing the President to appoint a board of revision and appeal to equalize the assessment for 1892.³⁶ In 1894 a permanent board was created, appointed by the District Commissioners. Among other duties this board was authorized to equalize the equalizations made by the board of revision appointed by the President.³⁷ The

District board of assistant assessors was enlarged in 1902 to five members, three assigned to real estate assessments and two to personal property.³⁸ Since then the board has been enlarged further to include six assistant assessors, three assigned to real estate and three to personal property. The six assistants, with the District assessor as chairman, constitute a board of equalization and review of real estate assessments and also a board of personal tax appeals.³⁹

A number of other changes in District revenue laws were made in 1902. Chief among these were provisions requiring that all taxable real estate, including improvements, be assessed thereafter at not less than two-thirds of true value and taxed at a fixed rate of 1½ percent upon the assessed valuation. Gross earnings taxes were introduced for various businesses in lieu of taxes on their personal property.⁴⁰ Provisions governing administrative procedures were revised, the sections specifying exemptions were altered, and references to taxation of intangible property were dropped from the law.

In addition, the legislation of 1902 included a provision for taxing the corporate excess of companies exercising special franchises or privileges beyond the ordinary corporate franchise. The tax was fixed at 1½ percent on an assessment to be determined by appraising the capital stock in bulk and deducting the value of separately taxed real estate. Companies taxed on gross receipts or earnings were not subject to this tax. Likewise it was inapplicable to newspaper, real estate, and mercantile companies, on the ground that they received no special franchise or privilege by reason of incorporation. Two years later it was made inapplicable to "business companies" which had no special franchises. Since public utilities are practically the only corporations enjoying special franchises, and most of these are subject to gross receipts taxes, the corporate excess provision in its present form has very limited application.

The property tax system of the District was subject to renewed congressional inquiries in 1912 and 1914.

Exercising authority conferred by a House resolution, a subcommittee of the House Committee on the District of Columbia inquired in 1912 into real estate assessments and taxes in the District.⁴¹ It reported as its findings that real estate was assessed "irregularly, unscientifically, without system, and with gross discrimination between section and section, between class and class, between land and improvements." More specifically, the committee concluded that the law which required assessment of realty at "not less than two-thirds of its true value" was a dead letter in practice and kept alive "solely to make a \$1 tax rate appear to be \$1.50"; that realty in the District was assessed at only slightly more than two-fifths of full value, land being assessed at one-third and improvements at two-thirds of true value on the average; that there was discrimination between classes of property, with small homes assessed generally at 90 percent and fine residences at 50 percent of true value and with variations

³² *Laws of the District of Columbia, 1873*, pt. II, Acts of the 3d Legislative Assembly, p. 126, ch. LIV.

³³ Cf. 18 Stat., pt. 111, 117, approved June 20, 1874. The property of foreign governments was not mentioned in the exempting provisions.

³⁴ 18 Stat., pt. 111, 501, approved Mar. 3, 1875, secs. 1 and 8.

³⁵ 52d Cong., 1st sess., H. Rept. 1469, *Assessment of Taxes in the District of Columbia*, submitted by Mr. Johnson, May 24, 1892, p. 7.

³⁶ 27 Stat., 366.

³⁷ Schmeckebier, *The District of Columbia: Its Government and Administration*, p. 169, citing 28 Stat., 282.

³⁸ 32 Stat., 617.

³⁹ *District of Columbia Code, 1929*, p. 246, title 20, sec. 694.

⁴⁰ See below, in this section, "Business taxes."

⁴¹ 62d Cong., 1st sess., House Resolution 154 (see *Congressional Record*, June 6 and 12, 1911, pp. 1718-1726 and 1925-30); and 2d sess., H. Rept. No. 1215, *Report on Assessment and Taxation of Real Estate in the District of Columbia*, submitted by Mr. George, Aug. 20, 1912.

in ground value assessments ranging from assessments at 60 percent of full value in areas occupied by small homes to 20 percent in large suburban areas; that this state of affairs resulted from deliberate policy; and that no fixed system of assessment guides and standards was employed in the District.⁴²

Recommendations were classified as administrative and legislative. In the first category were included proposals for full-value assessments, which the committee considered to be authorized by existing law; for collection of data bearing upon property values; for publication of land-value maps and assessment sheets; establishment of a systematic method of equalizing land values and establishment of tables of building factors and deterioration for valuation of improvements; and other changes. Among changes requiring legislation, the committee suggested annual in place of triennial assessments; repeal of the fixed tax rate of 1½ percent, leaving the rate to be fixed annually by budget requirements; and various changes in the administrative organization and its supervision.⁴³

The recommendations for statutory change were embodied in a bill introduced in the next Congress.⁴⁴ The Commissioners of the District expressed complete accord with the purposes of the bill and urged its enactment. With respect to the tax rate provision the Commissioners made the following observations:

Practically every city in the United States, except Washington, approaches the raising and expenditure of revenues from a standpoint exactly opposite the one used here. In other cities the municipal officers charged with that responsibility make up a budget including the estimated necessary expenditures for the coming year, and then fix their tax rate at a figure which will produce the amount of money required. In the District of Columbia the Commissioners and Congress first determine how much revenue the District will have, and then prepare a budget which it is estimated will consume their revenues. . . . The reason for this difference is that in the District of Columbia the tax rate is rigid and produces a certain sum of money automatically, without regard to the needs of the community, while in other cities the tax rate is fixed each year to provide a certain needed sum. . . . The system in the District of Columbia is economically unsound and tends to extravagance. . . .⁴⁵

The majority report on the bill, signed by eight members of the House Committee on the District, was accompanied by amendments providing, among other things, that real estate should be assessed annually at full value and taxed at the same rate as personal property. The rate was to remain at 1½ percent unless changed by Congress. Pointing out that real estate was then subject by law to the fixed rate of 1½ percent on two-thirds of full value, equivalent to 1 percent on full value, whereas tangible personal property was subject to the fixed rate of 1½ percent directly upon full value, the majority proposed applying the rate to full value of both types of property. In addition, the majority favored taxation of intangible personalty.⁴⁶ Eight other members of the committee objected that the tax rate should not be rigid but should vary annually with estimated needs. Seven members joined in a minority report declaring it unwise, without thorough

investigation, to provide for taxing intangible personal property; they agreed with the majority in proposing that an identical rate be applied to the full value of both real estate and taxed personal property.⁴⁷

In neither report was there any direct reference to the effects of the tax-rate recommendations, if adopted, upon the fiscal relations of the District and National Governments. The majority, however, indicated that if its recommendations for full value assessments and taxation of intangibles were carried out, the District could supply its portion of the budget with a rate of less than one-half of 1 percent on the actual estimated value of real estate. The report continued:

This seemed to the majority members of their committee as so unjust that they could not give their consent to it. . . . The average rate of taxation [of real estate] at its full cash value in the principal cities of the United States amounts to approximately 18 mills on the dollar. Your committee was unable to see any good reason why a man living in the District of Columbia having property there should not be assessed substantially the same rate as is assessed on like property of like individuals in other similar municipalities.⁴⁸

The sharply divergent views within the committee upon the kind of legislation needed were reflected upon the floor of the House. Despite protracted debate, the bill made no progress toward enactment.⁴⁹

Two years later, in the wake of a movement toward classified property taxes in other jurisdictions, Congress enacted a low-rate tax on intangibles for the District. The rate was 4 mills on the dollar and the act was to be effective July 1, 1917.⁵⁰ Before that date, however, the act was amended to provide for a 3-mill rate and the first assessment was postponed until May, 1918.⁵¹ Under this legislation moneys and credits, including moneys loaned and invested, bonds, and shares of stock were assessed at fair cash value by voluntary declarations of the owners, subject to a penalty of 20 percent for false returns. Exempt from assessment were the stock of banks and other corporations within the District whose taxation was otherwise provided for, and various other intangibles exempted by Congress from time to time. The 3-mill rate was in effect through 1922. Since then the rate has been 5 mills.

The rate increase was effected by the District Appropriation Act for 1923, which also authorized the District Commissioners to advance the rate to any level not exceeding that on tangible property.

The act of 1923 ended the long-standing discrimination against tangible personal property. It provided that the tax on real estate, as on personalty, should be based upon "full value, no less."

This act also provided for placing the District government on a cash basis by July 1, 1927, in order that cash advances from the Federal Treasury might be unnecessary. (See sec. 5.) To this end it authorized the District Commissioners to fix the tax rates annually, and it directed that there be levied for each fiscal year, from 1923 through 1927, a tax upon real estate and tangible personal property at a rate to produce money

⁴² 62d Cong., 2d sess., H. Rept. No. 1215, pp. 5-8.

⁴³ 62d Cong., 2d sess., H. Rept. No. 1215, p. 8.

⁴⁴ 63d Cong., bill H. R. 12873.

⁴⁵ 63d Cong., 2d sess., H. Rept. No. 417, pt. 2, pp. 6-7.

⁴⁶ 63d Cong., 2d sess., H. Rept. No. 417, pt. 1, and bill H. R. 12873, as reported with amendments.

⁴⁷ 63d Cong., 2d sess., H. Rept. No. 417, pt. 1, p. 7, and pt. 2.

⁴⁸ 63d Cong., 2d sess., H. Rept. No. 417, pt. 1, p. 6.

⁴⁹ The debates on H. R. 12873 fill 95 pages of the *Record*. Cf. *Congressional Record*, 63d Cong., 2d sess., pp. 6415-6648, 7312-7350, 8397-8417, and 8454-8457.

⁵⁰ 39 Stat., 717, approved Sept. 1, 1916.

⁵¹ 39 Stat., 1046, approved Mar. 3, 1917.

enough, when added to other local revenues, to pay the District's share of its expenses and build up the necessary cash surplus. Real and personal property taxes were made payable in semiannual installments.⁵²

Since 1923 there have been no changes of major importance in the property tax laws. Assessments of real estate, which had been made triennially before 1916 and biennially after that year, were required annually beginning in 1926. Enforcement of the intangibles tax was strengthened in 1929.

Exemptions of real estate from the property tax apply to property owned by public agencies or used for public or semipublic purposes. In the case of tangible personal property the basic exemptions under present law are as follows:

(1) The personal property of all library, benevolent, charitable, and scientific institutions incorporated under the laws of the United States or of the District of Columbia and not conducted for private gain.

(2) Libraries, schoolbooks, wearing apparel, and all family portraits.

(3) Household and other belongings, not held for sale, to the value of \$1,000, owned by the occupant of any dwelling house or other place of abode, in which such household and other belongings may be located.

(4) Household and other belongings not held for sale and owned by any person in the public service temporarily residing in the District of Columbia who is a citizen of any State or Territory and who is taxed on such personal property in such State or Territory.⁵³

Business Taxes

Apart from a few minor flat-rate license fees and taxes, practically all business taxes of the District are based upon gross earnings or receipts. Most of these taxes were introduced in their present form by act of Congress in 1902. Legislation of that year included the following taxes, at the rates indicated:⁵⁴

National banks and other incorporated banks—6 percent on gross earnings.

Trust companies—6 percent on gross earnings.

Incorporated savings banks⁵⁵—4 percent of gross earnings after interest paid depositors.

Building associations—2 percent of gross earnings.

Bonding, title guarantee, and fidelity companies—1½ percent of gross receipts.

Insurance companies—1½ percent of premium receipts.

Gas companies—5 percent of gross earnings.

Electric lighting and telephone companies—4 percent of gross earnings.

Street railway companies—4 percent of gross receipts.

All the rates of the foregoing taxes remain as enacted in 1902. In each case the tax is in lieu of taxes on personal property, and the shares of stock in corporations paying these taxes are not taxable to their owners under the intangible property tax. In the case of street railway companies and insurance companies, the rates were carried forward from earlier acts.

The Georgetown Barge Dock, Elevator, and Railway Company also is subject to a special gross earnings tax, at a rate of 5 percent, under an act of 1888.

⁵² 42 Stat., 668, approved June 29, 1922.

⁵³ *District of Columbia Code, 1929*, p. 252, title 20, sec. 755.

⁵⁴ 32 Stat., 619, c. 1352, approved July 1, 1902. Cf. *District of Columbia Code, 1929*,

p. 233, secs. 760-764.

⁵⁵ Savings banks having no capital and paying interest to depositors were required to pay 1½ percent on surplus and undivided profits.

Motor Vehicle and Fuel Taxes

Since 1929 the personal property tax on automobiles has been collected with the fee for license plates and its payment has been a condition prerequisite to issuance of plates.⁵⁶ Because the tax and fee are joined in administration, they are generally assumed in popular discussion to be one tax. The license fee for all gasoline-driven motor vehicles is \$1 a year.⁵⁷ The personal property tax is calculated from the value of the car and the current tax rate on tangible property. In 1935 the average personal property tax on automobiles was \$4.21 and in 1933 it was \$3.27.⁵⁸

The gasoline tax of the District was inaugurated in 1924 at a rate of 2 cents a gallon and has remained at that rate.⁵⁹ The proceeds, after deduction of refunds for consumption other than in motor vehicles, are set aside in a fund available for appropriation by Congress exclusively for road and street improvement and repair. There have been no diversions to other uses.

Alcoholic Beverage Taxes

Early in 1933 Congress enacted a beverage license law governing the sale of beverages with low alcoholic content. The act imposed various flat-rate license fees upon manufacturers, wholesalers, and dealers, and in addition a tax of \$1 a barrel upon sales of beverages.⁶⁰ Following repeal of national prohibition the act of 1933 was superseded by an alcoholic beverages control law setting up a more extensive system of license fees ranging from \$25 to \$3,500 yearly and stamp taxes ranging from 10 cents a gallon on wines to \$1.10 a gallon on alcohol.⁶¹ Under this act the District collected more than \$911,000 in the fiscal year 1935.

Borrowing

When Congress reorganized the District government in 1874 following a precipitate increase in its public debt, provision was made that no new obligations should be incurred. The organic act of 1874 likewise forbade the creation of new debts without express Congressional consent. (See sec. 4 and appendix A.)

Indebtedness of the District outstanding in 1874 was funded by the Secretary of the Treasury in the form of 50-year bonds bearing interest at 3.65 percent, with principal and interest payable half by the Federal Government and half from local revenues of the District. The sinking fund and interest payments, as well as refunding operations between 1879 and 1894, were administered by the Secretary of the Treasury until redemption was completed in 1925.

The District government has issued no new funded debt since 1874. Beginning in 1901 the Secretary of the Treasury was authorized by several acts to advance Federal funds to enable the District to pay its share of appropriations for acquisition of certain permanent improvements. These advances bore interest at 2 percent per annum. The Capper-Cramton Act of May 29, 1930, provided for acquisition of park lands from Federal funds advanced without interest. In addition, for a long period it was customary for the

⁵⁶ 45 Stat., 1226, c. 259; *District of Columbia Code, 1929*, p. 252, title 20, sec. 758a.

⁵⁷ *District of Columbia Code, 1929*, p. 253, title 20, sec. 842.

⁵⁸ *Finances of the District of Columbia, 1935*, p. 4.

⁵⁹ *District of Columbia Code, 1929*, p. 257, title 20, sec. 831.

⁶⁰ 48 Stat. 25, sec. 19, approved Apr. 5, 1933.

⁶¹ 48 Stat. 319, ch. 4, approved Jan. 24, 1934; 49 Stat. 898, ch. 756, Aug. 27, 1935. See *District of Columbia Code, Supp. II*, title 20, ch. 12.

Secretary of the Treasury to advance Federal funds to the District at the beginning of each fiscal year, to finance ordinary operations pending collection of local taxes for the year. All such advances were made without charge for interest, compensating in a measure for custody of District funds in the National Treasury without payment of interest. Following the change in 1920 in the method of Federal contribution, from a fixed percentage of District expenditures to a lump sum, the lump sum was made available in its entirety at the beginning of each fiscal year.

In the appropriation act for 1923, noted earlier in this section, Congress prescribed that local tax levies should be adequate to place the District on a cash basis by July 1, 1927, and authorized the Secretary of the Treasury to continue the customary advances of Federal funds until that time. Although substantial free balances were accumulated, these have been expended, and District authorities predict that there will be a deficit in the free balance at the close of the fiscal year 1937.⁶²

Budgetary and Accounting Procedures

As the foregoing history indicates, fiscal affairs of the District government are subject to detailed supervision by Congress. Particular attention is given to the yearly estimates of expenditures. Since 1878 the organic act has required the District Commissioners to submit annually to Congress, through the Secretary of the Treasury, estimates of their needs for expenses of the succeeding fiscal year. From the establishment of the United States Bureau of the Budget in 1921, the estimates have been submitted through the Bureau. Revenue estimates likewise are submitted by the District Commissioners, but they have not been in a position to show the amount to be expected as a Federal contribution, and, consequently, have been unable to present definitive estimates of revenues. (See sec. 16.) Moreover, to the extent that the minimum tax rates on property are governed by substantive law, revenues from this source are not related directly to estimated budgetary expenditures. In this respect, the ad valorem tax corresponds somewhat to the other local taxes, for which rates are fixed by continuing law. During the 14-year period (1923-36), covered in this survey, both the estimated and the actual receipts exceeded the totals of expenditures, cash balances considered. Accordingly the lack of correspondence between receipts and expenditures caused by defective budgetary procedure raised no serious problems during this period.

Under existing law budget estimates of expenditures are submitted to the District Commissioners by the respective departments. These estimates are consolidated by the District auditor and are scrutinized and revised by the District Commissioners. The revised departmental budgets are then submitted to the Bureau of the Budget. The Bureau again examines the budget requests in detail, conducting hearings and conferences, and submits the budget, as finally revised, to the President of the United States. The complete District budget is submitted to Congress with the Federal budget, as an annexed budget.

This procedure is now followed generally by the District departments, although in earlier years some

boards and agencies submitted their estimates directly to the Bureau of the Budget, without review by the Board of Commissioners. At present, the only important estimates not submitted through the Commissioners are those of the National Capital Park and Planning Commission (of which the engineer-commissioner is a member), and the Bureau has adopted the practice of conferring informally with the commissioners regarding these estimates. Appropriations of District funds for Freedmen's Hospital are not carried into the District budget. In this instance, appropriations are made to the Department of the Interior with provision that half of the appropriated amount shall be payable from District revenues.

All bills of the District departments and offices are sent to the District auditor for auditing. They are then transmitted to the Division of Accounts and Deposits of the Treasury Department, which maintains separate financial accounts for the District government. All the disbursement checks are made out by the District auditor, who is also the disbursing officer for the District government. The moneys against which the checks of the disbursing officer may be drawn are transferred from the General Treasury of the United States to the disbursing officer's balance. Such transfers are made usually every month in accordance with estimated needs.

At the same time all District accounts, records, and transactions are subject to either a pre-audit or a post-audit by the General Accounting Office. In addition to these accounting controls, several District departments also maintain elementary financial accounting records as well as operating or cost-accounting records.

Under the present procedure not all expenditures chargeable to the District pass through the hands of the District auditor. The transactions of some of the Federal departments are sent directly to the Division of Accounts and Deposits and the General Accounting Office. The District auditor has no continuing knowledge of or control over the status of appropriations which are disbursable in this manner. To obtain information regarding these transactions, the District auditor makes specific request for a statement of expenditures and balances from the Treasury Department.

Finances of the District Government, 1923-37

A detailed statement of the financial operations of the District government during the fiscal years 1923-37, inclusive, is presented in tables I to VI of appendix C. This is the first coordinated and uniform presentation which has been made of the receipts and expenditures of the District in detail over a period of years.

These tables were prepared from the reports entitled "Finances of the District of Columbia", which are joint annual reports of the District auditor, the District assessor, and the collector of taxes. The data for the fiscal year 1936 were taken from material in course of preparation for the 1936 report. The figures for 1937 were assembled from a digest of the 1937 appropriation act, prepared by the District auditor, and from estimates of revenues and estimates of expected deficiencies to be met through deficiency appropriations. The accounting staff of the District auditor's

⁶² See below in this section.

office gave material assistance in abstracting from the financial records of the District government the necessary supporting detail not published in the annual reports.

The published accounts were analyzed only where this was necessary to clarify the statements or where reduction to approximately comparable form was rendered difficult by changes in classification from one year to another. No audit of the books or records of the District government was undertaken.

The fiscal year of the District is the same as that of the Federal Government—from July 1 through June 30. Each fiscal year is numbered for the calendar year in which it ends.

Explanation of Basic Tables

Before discussing the significance of the subject matter in the appendix tables, the nature of each and its relationship to the others are indicated briefly.

Table I of appendix C presents a summary of consolidated receipts and expenditures and balances by funds for the fiscal years 1923 to 1937. This table exhibits the receipts and expenditures of each fund in total only. It reconciles the annual receipts and expenditures with beginning and ending balances, and may be regarded as a summary or control table for the detailed tables which follow.

Transfers between general operating funds have been eliminated. However, transfers to trust funds are included for the reason that such transfers represent governmental cost payments. Accordingly, the totals of receipts and expenditures of general operating funds represent the operating net receipts and expenditures of the District government.

Table II contains data on assessed property valuations, tax rates, tax levies, and tax receipts for the period 1923–36. The property and gross earnings taxes covered in this table form the largest portion of all District receipts as detailed in table III.

The taxes on gross receipts or gross earnings of financial and public utility businesses are in lieu of taxes on personal property of these types of corporations. Therefore the gross receipts or earnings on which the tax is computed are tabulated with the data on assessed property valuations.

The tax rates are shown separately for each class of assessed property. Throughout the period all the rates remained fixed excepting that extended against real estate and tangible personal property. In some cases the rates multiplied by the assessed valuations do not produce the figures for the tax levies. These discrepancies are minor and presumably result from retroactive corrections of the record, which are not reflected in the annual reports.

Tables III and IV present the net receipts and net expenditures of the general operating funds for the fiscal years 1923 to 1937. The general operating funds include the general fund, the gasoline tax, road, and street fund, and the fund for purchase and maintenance of traffic lights. The last two funds are classed with miscellaneous funds in the annual reports of the District. However, the transactions of these funds, though restricted by law to specific purposes, form a part of the general governmental operating receipts and expenditures of the District government.

In table IV expenditures are presented in summary by major functions, followed by the detail under each category. The expenditures are divided between operation and maintenance and capital outlays.

In comparisons between the District and other cities it should be noted that the classifications of receipts and expenditures in tables III and IV do not conform in all details with the classifications employed by the Bureau of the Census. For example, in grouping revenues as (1) taxes, (2) licenses, (3) fees, and (4) miscellaneous, the District auditor includes in licenses and fees certain items which the Bureau classifies as taxes. (See sec. 9.)

Table V summarizes the receipts, expenditures, and cash balances of Federal-aid funds for the fiscal years 1923 to 1936. These funds were first reported separately for the fiscal year 1923. Prior to that year they were included as a part of the item "Miscellaneous trust deposits", in the group "Miscellaneous funds." The Federal-aid subventions may be classed as (1) Federal-aid for relief, (2) emergency public works, and (3) various public welfare and social security grants.

All remaining funds of the District are summarized in table VI, which shows their receipts, expenditures, and balances for the period 1923–36 as a whole, not year by year. These funds, though entitled "Miscellaneous" in the reports, are actually trust funds and form no part of the picture of general financial operations. They are summarized here for information purposes only.

District Revenues

Since the District government has pursued since 1878 a policy of financing practically all expenditures out of current revenues, the course of aggregate revenues corresponds substantially to the course of expenditures, as represented for the entire period 1879–1936 in table 5C and chart 2 in section 5 of this report. Variations in year-end balances would cause a curve of total revenues to differ slightly from that for total expenditures, but in general it may be said that revenues, like expenditures, rose gradually from 1879 to 1917 and more rapidly from 1918 to 1932. There was a decline during the recent depression, followed by an upswing in 1935 and 1936.

The period of most rapid increase in expenditures was accompanied by a decline in the percentage contribution from Federal funds. Consequently total local revenues advanced at a more rapid rate than aggregate expenditures of the District government.

The detailed data for 1923–36, as represented in chart 4, indicate that tax revenues (including interest on delinquent property taxes) were consistently more than 90 percent of all District revenues excluding Federal contributions. Charts 4 and 5 show that there has been a decline in the relative importance of property taxes as the yield of other taxes has increased and the gasoline and alcoholic beverage taxes have been introduced. In 1936 property taxes were approximately 68 percent of all revenues and 74.5 percent of all taxes.

Despite the decline in relative importance of property taxes, collections from real estate were steadily between 60 and 70 percent of all tax revenues during 1923–36, as shown in chart 5. The percentage reduction was

divided between tangible personal property taxes⁶³ and the low-rate intangibles tax.

The rate on intangibles was constant, at one-half of 1 percent, throughout the period, but the rate on real estate and tangible personal property varied slightly, as follows:

Fiscal year	Tax rate (mills)	Fiscal year	Tax rate (mills)
1923-----	13	1930-----	17
1924-----	12	1931-----	17
1925-----	14	1932-----	17
1926-----	17	1933-----	17
1927-----	18	1934-----	15
1928-----	17	1935-----	15
1929-----	17	1936-----	15

Without adjustment for property taxes which were delinquent at the beginning of the period, the collections during 1923-36 averaged 98.7 percent of the total levies.

⁶³ The curves in charts 4 and 5 exaggerate the decline in relative importance of the tangibles tax, because collections shown for 1923-25 include some gross earnings taxes, which are not separable for those years.

The stability of the property tax in the District is attested by the fact that collections never fell below 94 percent of tax levies, even in the worst year of the depression, and were close to 100 percent during several years of the period. This record is not equaled in any other large American city.

Gross earnings and gross receipts taxes on public utilities, banks, and various other businesses increased in relative importance from 1923 to 1936. The amounts levied, as shown in table II of appendix C, advanced from \$1,596,000 in 1923 to \$2,289,000 in 1931, declined to \$1,650,000 in 1934 and increased to \$1,939,000 in 1936. Collections were not reported separately for all the gross receipts taxes before 1926.

The alcoholic beverage tax, introduced following repeal of national prohibition, has yielded revenues equaling approximately the percentage decline in property taxes.

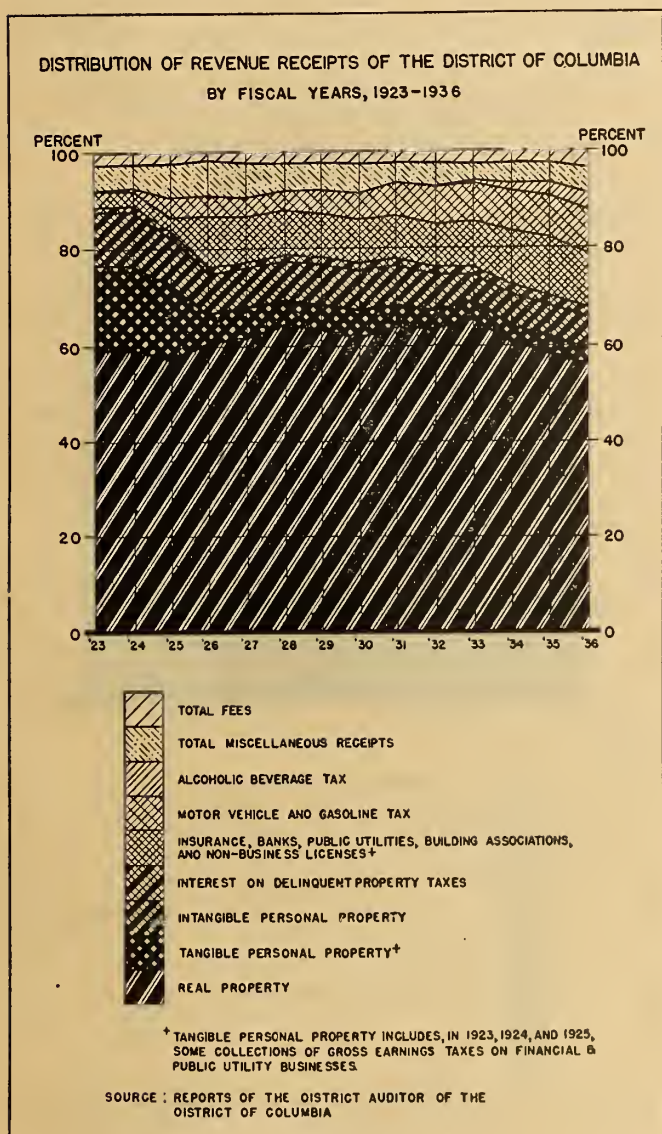


CHART 4.

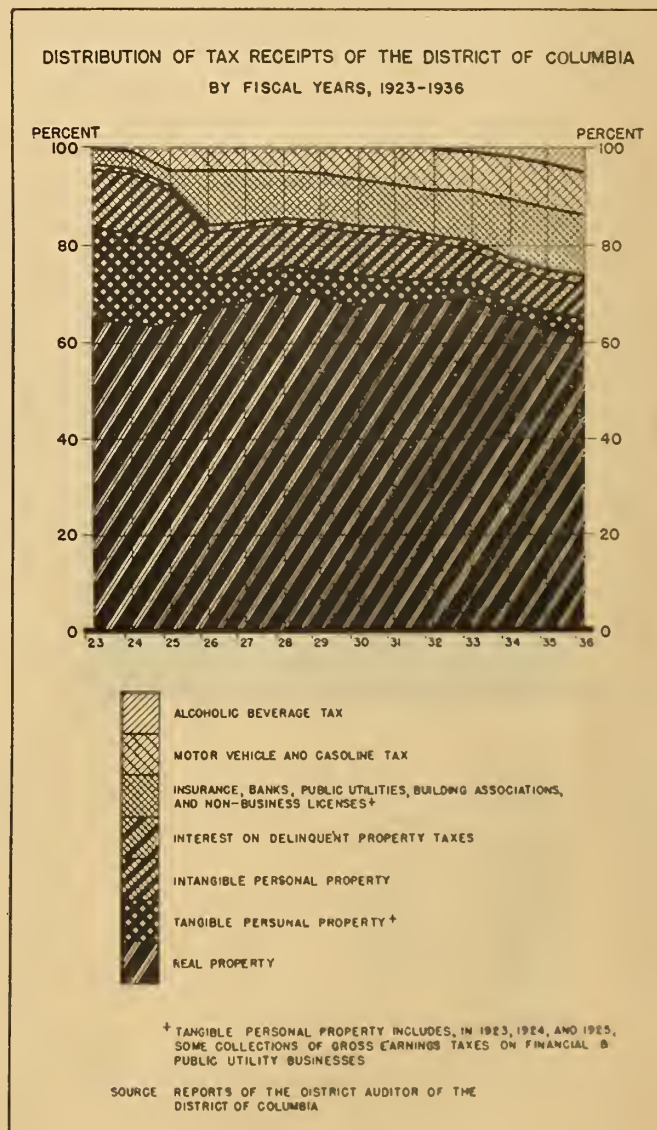


CHART 5.

District Expenditures

The course of District expenditures since 1879 in terms of yearly aggregates is set forth in chart 2, in section 5 above. The functional distribution of expenditures for operation and maintenance during 1923-36 is shown in charts 6 and 7. Capital outlay expenditures during the same period are shown in chart 8, and combined expenditures for operation and maintenance and outlays are in chart 9. In comparing the charts it should be noted that chart 2 includes the water fund as well as funds used for general departmental purposes.

Excepting for a reduction in all District expenditures in 1933 and 1934, the amount of cost payments for operation and maintenance in each major functional category increased steadily throughout 1923-36. Since 1932, however, general government, recreation, highways, and health and sanitation have declined slightly. These reductions have been more than offset by increases in expenditures for public welfare.

The categories showing reductions in amounts of expenditures for operation and maintenance declined

also in relative importance, decreasing from 30 percent in 1923 to about 22 percent in 1936. These reductions have been balanced by the increase in public welfare expenditures as a percentage of the total. Expenditures for education and the protection of person and property have remained almost constant in their ratios to total expenditures for operation and maintenance.

Capital outlays of the District government reached a maximum in 1931 and have declined 50 percent since that year. As in most other cities, the reductions have been greater than those for operation and maintenance, so that capital outlays have decreased from 29 percent of District expenditures in 1930 to 15 percent in 1937. The lower level of capital outlays has continued since 1934. The reduction in amount of capital outlays has kept the total of District expenditures in 1935, 1936, and 1937 below the peak of 1932.

Cash Balances

In the absence of borrowing or debt repayment, differences between revenues and cost payments are

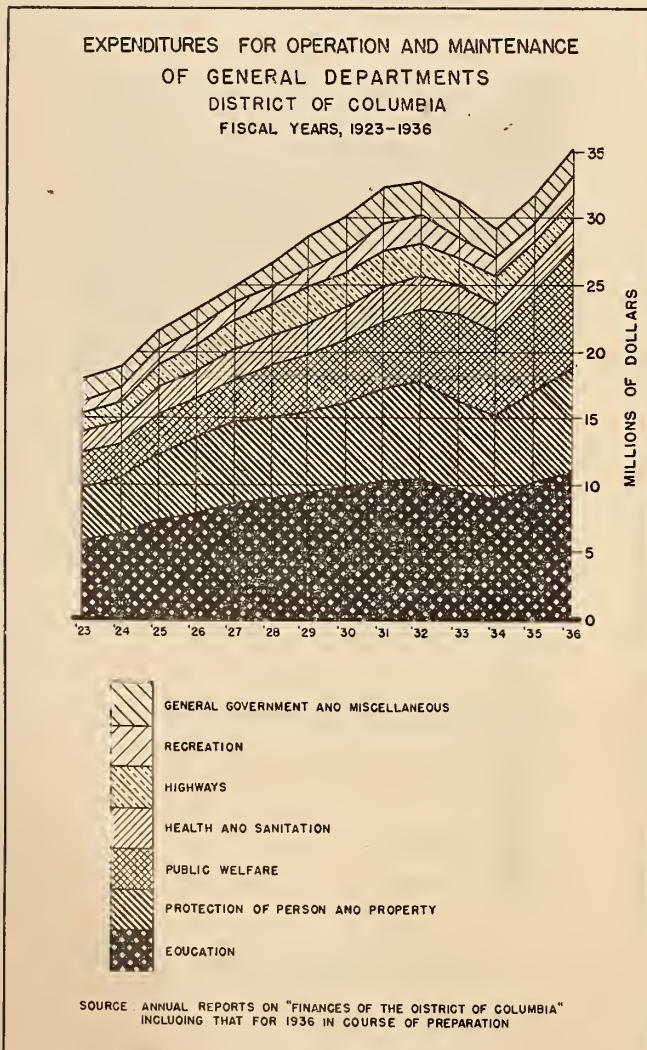


CHART 6.

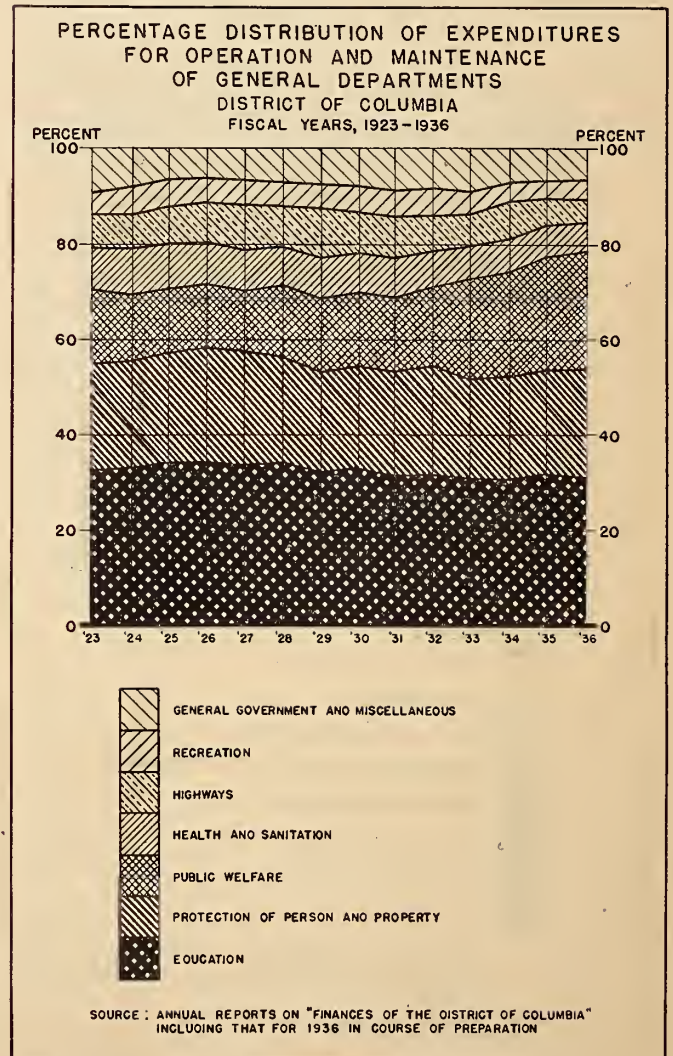


CHART 7.

reflected wholly in cash balances. The relationships between receipts, expenditures, and balances of the general operating funds of the District government are shown in table 7A and chart 9 for the period 1923-37.

From 1923 to 1929, inclusive, receipts exceeded expenditures, building up cash balances from approximately \$8,300,000 to \$18,300,000. Expenditures passed receipts in 1930 and remained higher through 1933. Cash balances were reduced nearly \$9,000,000 during this period. In 1934 receipts again exceeded expenditures somewhat, but since that year outgo has exceeded income, reducing cash balances. A balance of approximately \$2,950,000 is predicted by the District auditor for the end of the fiscal year 1937.

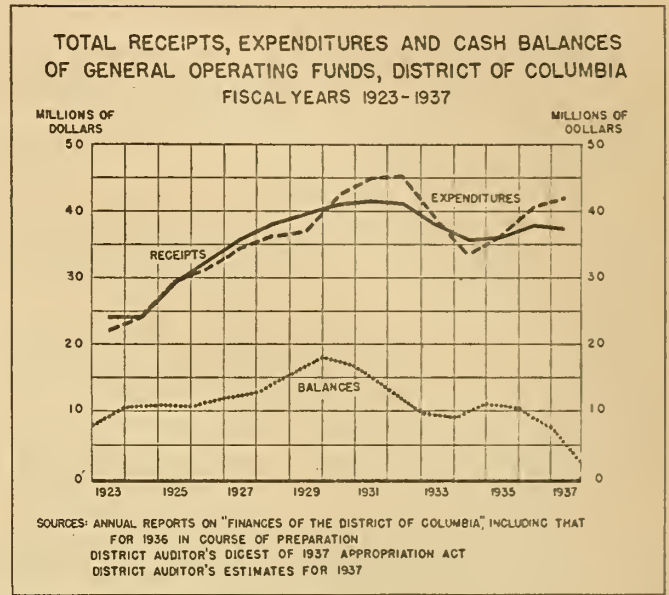


CHART 9.

The largest part of these balances is in the general fund, which, with gasoline tax fund and traffic light fund, composes what is here called the general operating funds of the District. The accounts of the general fund are so kept that the balance is separated into two parts—(1) "Surplus revenues" and (2) "Appropriated funds." Surplus revenues are the balances available for future appropriations and may be called free balances. The appropriated fund balances represent moneys appropriated but unspent. The amount in each category at the close of each fiscal year from 1922 through 1937 is shown in table 7B. In this table and table 7C there have been absorbed into the appropriations a number of adjustments of receipts and expenditures made by the General Accounting Office during the earlier years of the period.

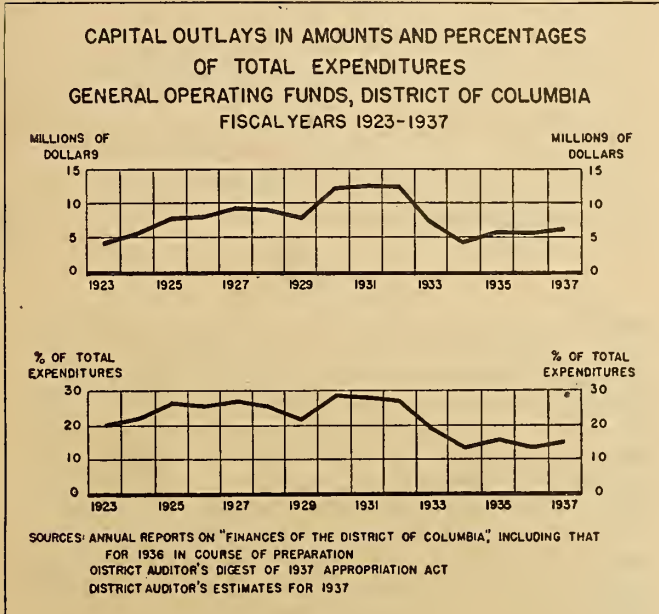


CHART 8.

TABLE 7A.—Total receipts, expenditures, and cash balances of general operating funds of the District of Columbia—Fiscal years 1923-37

Fiscal year	Balance at beginning of year	Total receipts	Expenditures			Percent capital outlays to total
			Total	Operation and maintenance	Capital outlays	
1923	\$8,312,319	\$24,721,234	\$22,369,431	\$17,863,551	\$4,505,880	20.1
1924	10,664,122	24,546,895	24,337,074	18,811,598	5,525,476	22.6
1925	10,873,943	29,505,742	29,654,438	21,560,793	8,093,645	27.2
1926	10,725,247	32,721,084	31,391,454	23,248,668	8,142,786	25.9
1927	12,054,877	35,850,188	34,600,427	24,954,038	9,648,814	27.8
1928	13,304,638	38,400,480	36,150,128	26,652,669	9,497,459	26.2
1929	15,554,990	39,742,729	37,006,045	28,696,916	8,309,128	22.4
1930	18,291,674	41,042,395	42,489,863	30,059,174	12,430,689	29.3
1931	16,844,206	41,798,415	44,969,067	32,110,273	12,858,793	28.8
1932	13,673,554	41,619,293	45,201,242	32,628,253	12,572,988	27.8
1933	10,091,605	38,283,348	39,034,838	31,346,462	7,688,376	19.6
1934	9,340,115	35,701,223	33,965,780	29,233,563	4,732,217	13.9
1935	11,075,558	37,180,649	37,726,399	31,747,965	5,978,434	15.8
1936	10,529,808	38,160,871	40,823,242	35,101,093	5,722,149	14.0
1937	7,867,437	37,520,000	42,431,290	35,961,040	6,470,250	15.2
1938	2,956,147					

¹ Estimate.

Sources: Annual Reports on "Finances of the District of Columbia", including that for 1936 in course of preparation; District Auditor's Digest of 1937 Appropriation Act; and District Auditor's Estimates for 1937.

TABLE 7B.—General fund balances of the District of Columbia, by classes of funds—Fiscal years 1923-38

Fiscal year	Total at beginning of year	Appropriated funds	Surplus revenues
1923	\$8,312,319	\$2,809,367	\$5,502,952
1924	10,664,122	5,541,779	5,122,343
1925	10,800,475	3,350,952	7,509,523
1926	10,574,816	4,588,000	5,986,816
1927	11,878,319	9,005,139	1,973,180
1928	12,676,257	9,005,368	3,670,889
1929	14,957,946	8,831,346	6,126,600
1930	17,515,439	8,855,774	8,689,665
1931	16,220,694	6,751,550	9,469,144
1932	13,306,824	9,032,302	4,271,522
1933	9,324,127	8,781,304	542,823
1934	8,111,430	8,174,173	-62,743
1935	9,706,759	5,060,264	4,646,495
1936	9,309,821	4,149,302	5,250,519
1937	6,651,535	3,805,750	2,845,785
1938	1,608,125	2,958,750	1-1,347,625

¹ Estimate.

Sources: Annual Reports on "Finances of the District of Columbia", supplemented by data from the District auditor.

In general, the method of determining these balances is as follows:

(1) The "Surplus revenues" account is credited with all receipts and with the unexpended balances of lapsed appropriations which, with the free balance at the beginning of the fiscal year, form a fund from which appropriations are made.

(2) The amounts of appropriations are transferred to the credit of "Appropriated funds", which is charged with expenditures and with the unexpended balances of lapsed appropriations which are transferred back to "Surplus revenues."

TABLE 7C.—Changes in the "Surplus Revenues" and "Appropriated Funds" accounts of the District of Columbia—Fiscal years 1923–37

SURPLUS REVENUES						
Fiscal year	Balance at beginning of fiscal year	Receipts during fiscal year	Lapsed appropriations	Total	Appropriations for fiscal year	Balance at end of fiscal year
1923	\$5,502,952	\$24,721,234	\$585,627	\$30,809,813	\$25,687,470	\$5,122,343
1924	5,122,343	24,533,427	238,609	29,894,379	22,384,856	7,509,523
1925	7,509,523	28,718,085	331,109	36,578,717	30,571,871	5,986,846
1926	5,986,846	31,685,022	254,477	37,926,345	35,953,165	1,973,180
1927	1,973,180	34,326,479	542,846	36,842,505	33,171,616	3,670,889
1928	3,670,889	36,997,649	467,202	41,135,740	35,009,140	6,126,600
1929	6,126,600	38,065,545	511,347	44,703,492	36,013,827	8,689,665
1930	8,689,665	39,333,467	532,560	48,555,692	39,086,548	9,469,144
1931	9,469,144	40,056,859	531,820	50,057,823	45,786,301	4,271,522
1932	4,271,522	39,592,160	720,242	44,583,924	44,041,101	542,823
1933	542,823	36,133,290	837,538	37,513,551	37,576,394	-62,743
1934	-62,743	33,419,531	795,012	34,151,800	29,505,305	4,646,495
1935	4,646,495	34,981,183	1,549,682	41,177,360	35,926,841	5,250,519
1936	5,250,519	35,646,012	1,397,176	42,293,707	39,447,922	2,845,785
1937	2,845,785	35,040,000	1,850,000	38,735,785	40,083,410	1,347,626

APPROPRIATED FUNDS

Fiscal year	Balance at beginning of fiscal year	Appropriations for fiscal year	Total	Expenditures during fiscal year	Lapsed appropriations	Balance at end of fiscal year
1923	\$2,809,367	\$25,687,470	\$28,496,837	\$22,369,431	\$585,627	\$5,541,779
1924	5,541,779	22,384,856	27,926,635	24,337,074	238,609	3,350,952
1925	3,350,952	30,571,871	33,922,823	29,003,714	331,109	4,588,000
1926	4,588,000	35,953,165	40,541,165	30,381,549	254,477	9,905,139
1927	9,905,139	33,171,616	43,076,755	33,528,541	542,846	9,005,368
1928	9,005,368	35,009,140	44,014,508	34,715,960	467,202	8,831,346
1929	8,831,346	36,013,827	44,845,173	35,478,052	511,347	8,855,774
1930	8,855,774	39,086,548	47,942,322	40,658,212	532,560	6,751,550
1931	6,751,550	45,786,301	52,537,851	42,973,729	531,820	9,032,302
1932	9,032,302	44,041,101	53,073,403	43,571,857	720,242	8,781,304
1933	8,781,304	37,576,394	46,357,698	37,345,987	837,538	8,174,173
1934	8,174,173	29,505,305	37,679,478	31,824,202	795,012	5,060,264
1935	5,060,264	35,926,841	40,987,105	35,288,121	1,549,682	4,149,302
1936	4,149,302	39,447,922	43,597,224	38,394,298	1,397,176	3,805,750
1937	3,805,750	40,083,410	43,889,160	40,083,410	1,850,000	1,295,750

¹ Estimate.

Source: Annual reports on "Finances of the District of Columbia", supplemented by data from the District auditor.

Table 7C shows the debits and credits by fiscal years. The surplus revenue balances in this table and table 7B differ from those appearing in the published

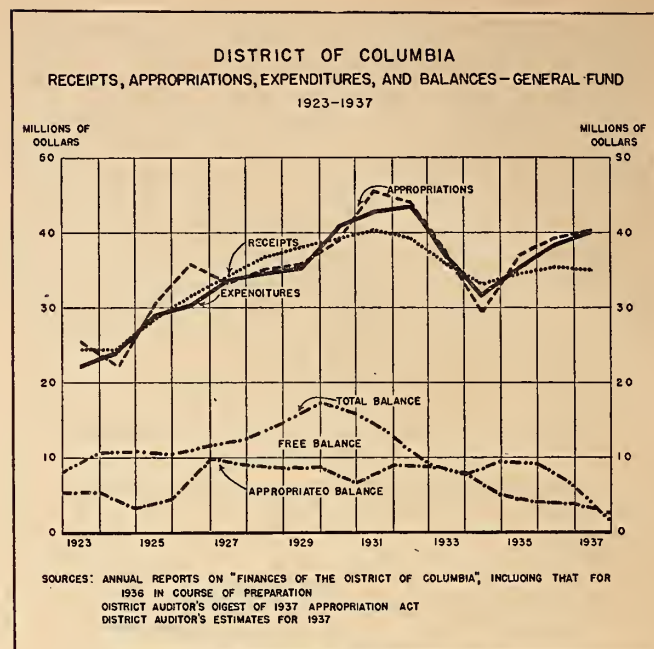


CHART 10.

annual reports. In the reports appropriations covering two successive fiscal years are charged in full to the surplus revenues of the fiscal years in which the appropriations were made, whereas the balances shown here apply appropriations to the fiscal years in which they were available for expenditure. This adjustment, made by the District auditor, produces a total of surplus revenues more nearly representative of the facts.

Chart 10 shows the annual receipts, appropriations, and expenditures, and appropriated and free balances during 1923–37. Appropriations have exceeded expenditures by 1.9 percent during the entire period. During the years in which appropriations exceeded expenditures, free balances were reduced. The expected total cash balance at the end of 1937 is entirely appropriated balance. In fact, it is estimated that there will be a deficit in free balances, or surplus revenues, at that time.

Variations in balances from year to year are marked. The course of these balances during the period studied reflects the effect of the peculiar budgeting procedure outlined previously. The trend of cash balances demonstrates that there has been no necessary close correspondence between the receipts and expenditures in the District during these years.

SECTION 8

INTERGOVERNMENTAL RELATIONSHIPS OF THE DISTRICT AND FEDERAL GOVERNMENTS

Introduction

Because of the close association and contacts between the Federal and District Governments, a number of services are exchanged between the two governments. The Federal Government performs certain special services for the District government, and the District government performs certain other services for the Federal Government.

For the most part, such interchanges of services have served efficiency and economy through coordinated and joint operation, but a comprehensive analysis of their nature and fiscal status has never previously been made. Some of these services have been reimbursed directly; others have not been. Their significance contrasted with the annual Federal contributions to the District government has been unknown.

The furnishing of gratuitous services is a source of continual annoyance and irritation. Often such disturbances are out of all proportion to the extent or value of the services rendered. In the interest of equity and good business, an agency that receives special services should pay for them. Elimination of free services is one essential of equitable relationship.

The establishment of contractual monetary reimbursements for services performed will not only eliminate many contributing irritations and fulfill a principle of equity, but will clear up the confusion attending their presence. Also, the adoption of definite fiscal arrangements will permit consideration of other important elements of the general fiscal problem with a greater degree of clarity and precision.

It was pointed out in section 6 of this report that the District government performs city, county, and State functions. In the comparison of costs with those in other comparable cities, the conception of the District as a combined city-county-State government carries an implication—a corollary—that it is a city-county-State only and not a functional branch of the Federal Government. Consequently activities and costs properly chargeable to the Federal Government should be excluded from those of the District government. Conversely, any Federal activities and expenditures which are of special benefit to the District should be included with those of the District government. A clear line of separation between the spheres of the District and Federal Governments must be drawn if valid and homogeneous totals of District expenditures are to be developed for comparative purposes.

Classes of Intergovernmental Services

The intergovernmental services may be classified into three main divisions. They are (1) special services of

an operating character, (2) capital outlays in which there are joint Federal and District interests, and (3) water service supplied Federal departments by the District. The analyses of services are grouped in this manner.

Operating services in turn fall into certain categories. Special services rendered by the Federal Government for the District include those performed for the District government itself, and those rendered the District as a community but not through the District government as an intermediary.

Services rendered by the District government for the benefit of Federal Government are grouped as follows: (1) Services performed by the District expressly for local Federal departments and offices; (2) services and facilities extended nonresidents of the District under congressional mandate and not ordinarily furnished nonresidents in other communities; (3) subventions and grants of the Federal Government in which, upon an equitable basis, the District should share; and (4) services and expenditures of the District government in excess of normal needs and occasioned by the fact that the District is the Nation's capital.

Water service supplied the Federal Government is treated separately because of its importance and because ordinarily it is not considered a general governmental function. Operating services have been segregated from capital outlays because the first class is, in the main, susceptible to automatic and routine methods of estimating costs and determining reimbursements, while the latter class involves consideration of future as well as present benefits.

Determination of Special Services

The first problem involved in this phase of the study was that of determining the existence of intergovernmental services and defining the nature of each service. Federal services which are not available as a practical matter to any other State or local government but which are furnished the District are considered special services to the District. District services of a Federal nature are considered services to the Federal Government, and District activities which are not local or State functions elsewhere are also included as Federal services even where the activities are not pursuant to Federal governmental business.

After having determined the existence and nature of each intergovernmental service, the establishment of sound bases of estimating costs was necessary. It was apparent that in many cases the value and cost of service rendered were not always identical. Benefits may be far beyond actual costs. Estimating benefits in many cases led into the realm of imponderables.

Accordingly, attempts along this line were abandoned, and value is assumed to equal cost.

Bases of estimating costs were subjected to scrutiny as to the feasibility of their use as bases of actual reimbursement. Though lack of simplicity was not a deterrent in estimating cost, intricate methods have not been proposed for reimbursement computations.

In formulating measures for solving the problem presented by each intergovernmental service, statutory, jurisdictional, and appropriation changes have been proposed where necessary if the weight of factors other than the purpose of the present inquiry was not predominant. For example, the transfer of the Temporary Home for Ex-Soldiers and Ex-Sailors to the Veterans' Administration has been proposed because the institution clearly is not a District function.

Listing of Intergovernmental Services

In order to search out the intergovernmental services, each of the Federal departments and independent offices was requested to furnish a list of services performed for the District, together with data on the extent, estimated cost, and basis of evaluating such services. Similarly, all departments of the District government were requested to supply detailed information on services rendered for the benefit of the Federal Government. The questionnaires accompanying the requests contained space for the basis and amount of each service rendered in the years 1925-36 as well as its description. Request was made that all services, whether paid for at present or not, should be included in order that a comprehensive picture might be obtained.

Replies from Federal departments named 25 specific services rendered the District. District replies contained 57 specific services rendered the Federal Government.

The subsequent staff investigations involved complete checks of the reports submitted and of supplemental information obtained on other services.

In conference with departmental officials, additional data and possible bases of estimating costs were secured and the implications of desirable jurisdictional, statutory, or appropriation changes were explored.

The analysis of the reports indicated the following: (1) Some of the reported services and benefits were not supported by subsequent analysis, accurate costs being higher or lower than reported figures. (2) In a few instances, no actual service was found, such reports being due to confusion in the conception of specific intergovernmental services. (3) In some cases in which the services have been reimbursed in the past, the amounts of reimbursement exceeded the actual costs of services rendered. (4) For other reimbursed services, the amounts of reimbursements fell short of actual costs. In these latter instances, the cause was found to lie uniformly in erroneous bases for estimating costs.

The analyses also embraced examination of District and Federal activities in order to find whether there were any intergovernmental services rendered which were not reported. Source materials were of considerable variety, including manuals, hearings, histories, and data produced in the prosecution of other phases of the

survey. Two District and six Federal services not reported were discovered.

Intergovernmental Operation And Maintenance Services

In the following divisions each of the intergovernmental services is described briefly. The departments rendering and receiving such service are named and the changes necessary to establish equitable relationship are summarized. A short explanation of the type of service items contained thereunder precedes each division.

Services by the Federal Government

The intergovernmental services of the Federal Government may be classified under two major divisions, the divisions being made to indicate the incidence of the benefit as a matter of clarity. These divisions include services rendered the District government itself and those rendered the community directly, not through the District government as an intermediary.

SERVICES RENDERED BY THE FEDERAL FOR THE DISTRICT GOVERNMENT

F-1. Supervision of maintenance of courthouse and Court of Appeals Building.

Performed by the Architect of the Capitol for the District courts.

No reimbursement or other change is recommended because the cost is negligible.

F-2. Codifying and printing District statutes.

Performed by the House Committee on the Revision of Laws, for all branches of the District government.

Use of the District Code by Congress is in connection with District matters. Since the code is of benefit almost solely to the District government rather than to Federal agencies, it is recommended that the entire cost be paid from District appropriations.

F-3. Controlling accounts and performing audits.

Performed by the Comptroller General for the District government.

It is proposed that the District reimburse the Office of the Comptroller General for the cost of work performed as determined by cost records. An amendment to the 1921 Budget and Accounting Act, United States Code, title 310, section 2, will be necessary to authorize such reimbursement.

F-4. Laboratory tests of road materials.

Performed by the Bureau of Public Roads of the Department of Agriculture for the District Highway Department.

The cost of this service is negligible, never having exceeded \$1,000 a year. Reimbursement will be accomplished through retention of a percentage of highway allotments. No recommendations for change are made.

F-5. Testing of street construction materials.

Performed by the National Bureau of Standards of the Department of Commerce for the District Highway Department.

Existing charges for tests are based upon standard laboratory rates which approximate actual costs. No change in this item is recommended.

F-6. Testing of miscellaneous materials.

Performed by the National Bureau of Standards for the District Purchasing Department.

This work is now done free of charge. It is recommended that charges for tests be made at standard laboratory rates as in F-5. No statutory or other change except an appropriation therefor is required, as the Bureau of Standards has authority under existing statutes to make such charges.

F-7. Vocational rehabilitation of disabled District residents.

Performed by the Office of Education of the Department of the Interior for the District Board of Education.

No especial service is rendered the District in this item as similar grants are made to the several States. The Office of Education supervises the work without compensation, but offsetting value accrues to it in providing actual field experience to its staff of educationists.

F-8. Consulting engineering service on fuel burning equipment.

Performed by the Bureau of Mines of the Department of the Interior for various District departments.

The District government has effected considerable savings in fuel consumption as a result of this service. Charging of a reasonable fee based on cost is recommended, as suggested in Section 5 of the act of February 25, 1913.

F-9. Maintenance of monument grounds and structures.

Performed by the National Capital Parks for itself, also, as administrative agency for the District park system.

Operation of the bascule span of the Arlington Memorial Bridge is of benefit to District shipping. Transfer of the cost to the District budget is recommended.

Maintenance of Monument Grounds is estimated to be 80 percent chargeable to the District. Reimbursement is not recommended because no simple factual basis of cost measurement can be found.

F-10. Medical care of colored District residents.

Performed by Freedmen's Hospital of the Department of the Interior for the District Board of Public Welfare.

Freedmen's Hospital is operated primarily for District patients. Since the national need of the hospital has practically disappeared and since crowded conditions at Gallinger Hospital would be partially relieved, it is recommended that control and operation of the institution be transferred to the District Board of Public Welfare.

F-11. Instruction of deaf children, residents of the District.

Performed by the Columbia Institution for the Deaf for the District Board of Education.

Tuition paid for District pupils in the elementary section should be increased to cover all operating expenses. It is suggested that the District be entitled, by appropriate statutory amendment, to send students to the collegiate section, Gallaudet College, on a scholarship basis, as do States and Territories.

F-12. Care of mentally sick indigent District residents.

Performed by St. Elizabeths Hospital of the Department of the Interior for the District Board of Public Welfare.

Existing reimbursements are at a rate higher than the District equitably should be expected to pay, being based on overall per diem costs and not the per diem applicable to District patients. A flat rate of \$1.40 per patient-day is proposed pending the installation of a cost accounting system which will establish per diem costs of the scale of service rendered District and comparable inmates.

While the District patients comprise more than 50 percent of the total, no jurisdictional change is recommended because of the importance of Federal control of policies in other fields than fiscal relations.

F-13. Waiving of interest on P. W. A. loans.

Performed by the Public Works Administration for the District Department of Sanitary Engineering.

The funds advanced by the Public Works Administration to the District government for P. W. A. construction projects carry no interest charges for the first 3 years. Similar advances to the States and municipalities bear interest at the rate of 4 percent per annum. It is recommended that the waiving of interest be withdrawn through statutory amendment of Public Act No. 51, May 6, 1935.

F-14. Prosecution of local cases in District courts.

The United States attorney for the District of Columbia of the Department of Justice engages in the prosecution of local as well as Federal cases. District, or local, cases may be defined as those which arise under Federal statutes applicable only to a particular locality and where neither litigant is a resident of a State.

It is proposed that reimbursement be based upon the estimated cost of work as measured by the relative number of local and Federal cases. No statutory or jurisdictional change is needed therefor.

F-15. Court clerical duties for local cases in District courts.

Performed by the clerk of the United States District Court for the District of Columbia.

The clerk of the District Court performs court clerical duties on District cases as well as Federal cases.

It is recommended that an appropriation be set up in the District budget reimbursing the clerk for the net cost of local cases (after deduction of fees) on the basis of the present local to Federal cost ratio of 60 percent to 40 percent. It is also recommended that certain elementary cost statistics be gathered and that this estimated cost ratio be adjusted each year in accordance therewith.

F-16. Execution of processes and judgments for local cases in District courts.

Performed by the United States marshal for the District of Columbia.

The marshal's office serves the United States District Court for the District of Columbia and the United States Court of Appeals for the District of Columbia. However, he does little work for the Appellate Court. It is proposed that reimbursement for costs incurred because of District cases be based upon the same ratio developed in F-15.

F-17. Treatment and training of delinquent boys, residents of the District.

Performed by the National Training School for Boys of the Department of Justice for the District Board of Public Welfare.

The existing basis of calculating per diem costs excludes certain maintenance expenditures properly allocable to the District. It is proposed that reimbursement be based upon actual per capita per diem costs for operation and maintenance, multiplied by the number of District boy-days.

F-18. Incarceration of District convicts.

Performed by the Bureau of Prisons of the Department of Justice for the District Board of Public Welfare.

Reimbursements now made by the District include the cost of maintaining prisoners convicted of Federal as well as local offenses. It is recommended that reimbursements, based on per capita per diem costs, be made only for prisoners convicted of local offenses.

In order to obtain adequate checks, it is suggested that the billing procedure be changed by routing the charge bills through the Board of Public Welfare.

F-19. Operation of a general employment agency.

Performed by the United States Employment Service of the Department of Labor for the District Board of Public Welfare.

It is recommended that the District share of the cost of operation of the District Employment Agency be calculated as for the States, in accordance with the Wagner-Peyser Act, 48 Stat. 113. Amendment of the act will be necessary to accomplish this.

Control of the employment center is now vested in the United States Employment Service. No change in jurisdiction is recommended.

F-20. Sale of miscellaneous services and materials.

Performed by the navy yard of the Navy Department for various District departments.

Reimbursements are based upon the actual cost of work done. No change is recommended.

F-21. Review, control, and compilation of the District budget.

Performed by the Bureau of the Budget of the Department of the Treasury.

Reimbursement by the District should be made for the estimated cost of the service, such estimated cost being based upon the personnel assignments in the Budget Bureau and upon the proportional share of the cost of printing the budget. An amendment to the Budget and Accounting Act of June 10, 1921, 49 Stat. 20, will be required.

F-22. Supervising and maintaining accounts.

Performed by the Division of Accounts and Deposits of the Treasury Department.

A fixed sum reimbursement is recommended. The estimated costs should be re-examined every 5 years and the amount of reimbursement adjusted accordingly. The determination of estimated cost annually is not proposed because variations are slight. An enabling clause will be required in the Treasury Department Organic Act, United States Code, title 5, section 255.

F-23. Handling and managing checks, deposits, and funds.
Performed by the Treasurer's office of the Treasury Department.

It is recommended that reimbursement be based upon the cost per item handled. This is easily calculable. Enabling authority, as in F-22, will be required.

F-24. Overhead of centralized purchasing.
Performed by the Procurement Division of the Treasury Department for the District Purchasing Department.

Approximately 5 percent is added to the cost of materials and supplies delivered by the Procurement Division to cover cost of operation. No change is recommended as costs are being reimbursed fairly in this manner.

F-25. Federal property used by the District government.
There are a number of parcels of land owned by the Federal Government which are being used by the District without payment of rent.

There are two alternative methods of reimbursement: Payment of an annual ground rental or sale of the land to the District government. Examination of each individual parcel should be made to determine whether the Federal Government intends to use the parcels for its own purposes in the future. In such cases, rental during the interim is recommended. Where land will be used permanently by the District government, purchase by the District is recommended.

For such lands as are rented by the District government, it will be necessary to amend the act of June 7, 1924, providing for a 3-percent ground-rental charge.

F-26. Printing checks and transportation requests.
Performed by the Bureau of Engraving and Printing of the Treasury Department.

Reimbursement on the basis of actual cost is recommended. No statutory change is necessary.

F-27. Studies of administrative methods and procedures.
Performed by the former Bureau of Efficiency for various District departments.

The Bureau is no longer in existence, but reference is made here in connection with services rendered prior to its abolition.

F-28. Pay of Engineer Commissioner and three assistants.
Performed by the United States Engineer Office of the War Department for the District government.

The War Department furnishes the services of the Engineer Commissioner and three engineer assistants and pays all but \$4,000 of their salaries and allowances. It is recommended that the District reimburse the War Department for such services. Statutory amendment will be required for such reimbursement.

F-29. Personnel administration.
Performed by the United States Civil Service Commission for various District departments.

Reimbursement is recommended on the basis of actual cost of the service rendered as determined by cost records maintained by the Commission. No statutory change required.

F-30. Compensation and claims administration.
Performed by the United States Employees' Compensation Commission for the District government.

Present reimbursement covers only the salaries of persons engaged exclusively in the administration of acts affecting the District. It is recommended that the amount of reimbursement be increased to include all costs properly chargeable to District administration. The additional amount to be reimbursed should be based upon a cost per case. No jurisdictional or statutory change is necessary.

F-31. Furnishing printing, binding, and paper.
Performed by the Government Printing Office for all District departments.

Present reimbursements are based upon actual cost as determined from cost accounting records. No change is recommended.

F-32. Determination of the District of Columbia-Virginia boundary.

Performed by a special commission for the District government.

The commission is no longer in existence, and no recommendation is necessary.

SERVICES RENDERED BY THE FEDERAL GOVERNMENT FOR THE DISTRICT, NOT THROUGH THE DISTRICT GOVERNMENT

F-33. Use of library facilities by District residents.
Performed by the Congressional Library.

The Congressional Library has an extensive reference library and serves in its main reading room tens of thousands of District residents each year.

The cost of such service to District residents is accurately determinable on the basis of reader counts. It would be difficult and expensive to maintain currently such counts as a means of fixing the amount of reimbursement. No recommendation for reimbursement is made, though the value of this service is now estimated at \$55,000 per year.

F-34. Use of museum facilities by District residents.
Performed by the Smithsonian Institution.

The Smithsonian Institution is the only public museum in Washington. The Corcoran Gallery of Art and several historical houses are the only private museums in Washington, so that District residents depend in large measure for museum facilities upon those offered by the Smithsonian Institution.

An actual count of visitors to the Institution, showing the number of District and out-of-town residents, is not available. Cities comparable to the District ordinarily have museums, for which operation and maintenance costs average approximately \$300,000 per year. Under ordinary circumstances, District residents would pay from \$100,000 to \$150,000 for museum facilities as offered by the Smithsonian Institution. However, the Institution is operated as a scientific and national museum and special interpretive museum services are not furnished the District residents, thus lessening the value of the service to the District. No reimbursement is recommended.

F-35. Laboratory examination of animals' brains for rabies.

Performed by the Bureau of Animal Industry of the Department of Agriculture for District veterinarians.

The District Board of Health should reimburse the Bureau of Animal Industry on the basis of the estimated cost per case. No statutory or jurisdictional change is recommended, as the Bureau is equipped to handle this type of examination.

F-36. Surveys of the filling of prescriptions.

Performed by the Food and Drug Administration of the Department of Agriculture.

The Food and Drug Administration has made periodic surveys of the accuracy of filling prescriptions by pharmacists in the District. The District Health Department has no facilities for this work. Such surveys are made every 8 or 9 years and the cost is small. No reimbursement is recommended.

F-37. Market place for farmers and dealers in foodstuffs.

Performed and managed by the Bureau of Agricultural Economics of the Department of Agriculture.

The operation of the Central Market resulted in a profit. The market is no longer in existence, and no recommendation for the future is made.

F-38. Maintenance of an arboretum.

Performed by the Bureau of Plant Industry of the Department of Agriculture.

The arboretum has not been completed, and the land is not fulfilling the purpose for which it was bought. In its present state of partial development, the arboretum is being used by local residents as a park. Arboretums are not common institutions in cities comparable with the District, even though where they do exist they unquestionably are of value to local residents. The benefit of the arboretum to District residents is small, and no reimbursement is recommended.

F-39. Maintenance of a botanic garden.

Performed by the United States Botanic Garden.

No records are kept of the number of visitors who are District residents. Botanic gardens are not ordinarily found in cities the size of Washington. Though the garden is of some value to the District, no reimbursement therefor is recommended.

Services by the District Government

The intergovernmental services rendered by the District government have been divided into four classes, as follows:

(1) Those services performed by the District government for the Federal Government in connection with its regular activities and functions. Reimbursement for a number of these services now is made by the Federal Government.

(2) Those services which are given by the District government because of statutory mandates of Congress but which are not furnished by comparable governmental units as ordinary local or State governmental functions. An example of this class of service is the education of children nonresident within the District. The present statutes require the District government to admit such pupils to its schools without charge. On an equitable basis, the District should not be required to stand the cost of their education.

(3) Subventions and grants made by the Federal Government to States, in which the District does not share. The District is not eligible to participation in Federal statutory apportionments where it is specified that funds are to be allocated by States. In cases in which this discrimination has caused the District to suffer by comparison with comparable municipalities, such subventions have been set up as a credit to the District to be charged against the Federal Government. Inclusion of the District among units eligible to receive such funds will require specific wording in the statutes.

(4) Services of the District which contribute toward the development of the Nation's Capital, on a scale above that of comparable cities. Where possible, the amount of normal expenditures has been evaluated and the excess over the normal has been considered the extent of the Federal interest which should be paid by the Federal Government.

SERVICES RENDERED BY THE DISTRICT GOVERNMENT FOR THE FEDERAL GOVERNMENT

D-1. Building inspection of Federal buildings on request.

Performed by the Building Inspection Division of the Engineering Department for various Federal departments. The amount of this work is inconsequential, and no reimbursement is recommended.

D-2. Consulting and engineering service upon highway matters.

Performed by the Highway Division of the Engineering Department for various Federal departments.

Reimbursement for actual cost of work, based upon cost records, is recommended. No statutory change is required.

D-3. Inspection of sewers and plumbing on request.

Performed by the Plumbing Inspection Division of the Engineering Department for various Federal departments.

The estimated cost of this work has not exceeded \$50 per year, and reimbursement is not proposed.

D-4. Surveys, computations, and plats of Federal property.

Performed by the Surveyor's Office of the Engineering Department for various Federal departments.

Reimbursement is recommended on the basis of the standard schedule of fees charged private individuals. These fees are equivalent to actual costs and make the department self-sustaining. Statutory change will not be necessary for such charges.

D-5. Consulting and engineering service on surveying matters.

Performed by the Surveyor's Office of the Engineering Department for various Federal departments.

It is recommended that actual cost records be kept by the Surveyor's Office and reimbursement based thereon. It is believed that a statutory amendment will not be necessary to authorize such reimbursement.

D-6. Issuing permits, tags, and title certificates without charge.

Performed by the Bureau of Vehicles and Traffic of the Metropolitan Police, for Federal departments operating vehicles and for embassies and legations.

It is recommended that the Federal Government pay for permits, tags, and title certificates at rates equal to the schedule of fees now charged private persons. It is also recommended that the Federal Government reimburse the District for permits and tags issued to foreign embassies and legations. Such charges to the Federal Government will necessitate a statutory amendment to the Traffic Act of March 3, 1925, as amended.

D-7. Police details for specific Federal and kindred purposes.

Performed by the Metropolitan Police for various Federal departments.

It is recommended that special details requested by Federal offices or agencies be reimbursed on the basis of actual man-day costs.

D-8. Detention of female witnesses and prisoners in Federal cases.

Performed by the House of Detention of the Metropolitan Police, for the Bureau of Prisons of the United States Department of Justice.

It is recommended that reimbursement for this service be based upon the number of inmate-days multiplied by the per diem cost, for persons detained on Federal charges.

The transfer of the institution to the Board of Public Welfare, which has charge of all other correctional institutions, is recommended. A statutory change will be necessary to effect such transfer.

D-9. White House police pensions in excess of contributions by the policemen.

Performed by the Policemen's and Firemen's Retirement Fund Commission for the White House police.

It is recommended that excess payments over contributions by the men be reimbursed from the White House police appropriations.

D-10. Detention of male witnesses and prisoners in Federal cases.

Performed by the jail under the Board of Public Welfare for the Bureau of Prisons of the United States Department of Justice. As in D-8, reimbursement is recommended on the basis of the cost per inmate-day multiplied by the number of prisoner-days of those awaiting trial on Federal charges.

D-11. Incarceration of prisoners convicted of Federal offenses.

Performed by the workhouse and reformatory of the Board of Public Welfare for the Bureau of Prisons of the United States Department of Justice.

Reimbursement for this service is recommended on the basis of cost per prisoner-day multiplied by the number of prisoner-days of those serving sentences under convictions on Federal charges.

D-12. Production and sale of services and commodities.

Performed by the workhouse and reformatory of the Board of Public Welfare for various Federal departments.

These institutions manufacture and sell miscellaneous products and services to various Federal agencies. Reimbursement is now made on the basis of actual costs and no change is recommended.

D-13. Temporary home for nonresident ex-soldiers and ex-sailors.

Performed by the temporary home of the Board of Public Welfare for the Veterans' Administration.

The institution provides lodgings for ex-soldiers and ex-sailors who come to the District in connection with pension, bonus, and other claims against the Federal Government. It is recommended that the control and entire cost of operating the home be transferred to the Veterans' Administration. A statutory change will be necessary to effect such transfer.

D-14. Adjudication of Federal cases.

Performed by the United States District court for the District of Columbia.

It is recommended that the budget appropriations of the District court be transferred from the District to the Department of Justice. The United States Supreme Court has held that this court is a Federal constitutional court and the expenses

of the clerk of the court are now part of the budget of the Department of Justice.

The actual counts of Federal and local cases as adjusted by time studies indicate an allocation of the services by the court of approximately 60 percent for local and 40 percent for Federal cases. Following the above transfer, it is recommended that the District reimburse the Federal Government for 60 percent of the total operating cost of the court. It is also recommended that simple cost accounting statistics be maintained to permit annual determination of the service and cost ratios and reimbursements.

No statutory changes will be necessary for the adoption of these recommendations.

D-15. Administration of justice in Federal cases.

Performed by the Court of Appeals for the District of Columbia, for the Department of Justice.

As in D-14, it is recommended that the budget appropriations of the Appellate Court be transferred to the Department of Justice as this court also has been held to be a Federal constitutional court. Following such transfer, it is recommended that District reimbursement to the Federal Government for District cases should be made on the basis of the estimated cost of such cases. The present ratio is approximately 30 percent for District and 70 percent for Federal cases. It is also recommended that simple cost accounting records be maintained in order to enable the current determination of the service ratios and reimbursements from year to year.

No statutory amendment will be necessary to effect these changes.

D-16. Recording of legal instruments for agencies of the Federal Government.

Performed by the recorder of deeds for various Federal departments.

Federal governmental agencies pay fees to the recorder for services rendered. As the total fees collected by the recorder approximate total expenses, such fees represent the actual cost of recording services. No change from the present fee basis is recommended.

D-17. Interest earnings on District cash balances.

No interest is paid by the Federal Treasury Department to the District for earnings on District cash balances. These balances have been averaging over \$14,000,000. It is recommended that the Treasury Department reimburse the District (1) for interest on its Treasury cash balances as determined monthly by the current interest rate on short-term Treasury notes, and (2) for interest on disbursement balances on the basis of one-half of 1 percent less than the current interest rate on Treasury notes. It is believed that a statutory amendment will not be necessary.

D-18. Reclamation of areas for Federal use.

Performed by the United States Engineer's Office for the District and Federal Government.

This service involves work on the reclamation of Anacostia Flats. In all cases, where land so reclaimed is taken over by the Federal Government for its use, the Federal Government should reimburse the District for the cost of reclamation allocated on a square-foot basis. In the period under review there has been no diversion of such reclaimed areas for Federal use and no reimbursement is due at this time.

D-19. District property used by the Federal Government.

Performed by the District government for various Federal departments.

The Federal Government uses a number of parcels of land which were purchased entirely from District funds. In some such cases, the Federal Government now has legal title, transfer of title having been made without any reimbursement to the District government. The Federal Government has not compensated the District for the use of these lands.

There are two alternative methods of providing reimbursement for such use of District property; either the payment of a 3 percent annual rental or outright purchase and payment for the value of land used. It is recommended that the first method be adopted where use of such lands by the Federal Government is temporary, and the second, where such use will be permanent. It is also recommended that examination be made of the use of each individual parcel to determine which definite plan and method of reimbursement should be followed.

SERVICES RENDERED NONRESIDENTS OF THE DISTRICT UNDER STATUTORY MANDATE

D-20. Free education of certain nonresident children.
Performed by the Board of Education.

Under existing Federal statutes, free education is provided the children of Federal employees who do not reside in the District, the children of other nonresidents over and above the amount of taxes which they pay in the District, and children residing in embassies. It is recommended that the statutes providing for the admission and education of nonresident pupils to the District public schools be amended by canceling all provisions for free tuition. It is further recommended that education of nonresident children be supplied only upon payment of tuition based on cost to the District. This change will not result in a charge upon the Federal Government, but will shift the cost to nonresidents who benefit from the District services.

D-21. Health service in schools for certain nonresident children.

Performed by the Health Department.

Public school health work is performed by the District Health Department. Part of the cost of such health service is furnished the classes of nonresident children referred to under D-20, and the allocation of cost of this service is the same as in D-20. It is recommended that the cost of school health work for nonresident children be included in calculating tuition fees for nonresident pupils, as recommended under D-20.

D-22. Hospitalization of indigent nonresidents.

Performed by Gallinger Hospital of the Board of Public Welfare.

While a complete record of the extent and cost of this service to indigent nonresidents is not available, it is estimated that no more than 2,500 patient-days service are supplied indigent nonresidents each year at a cost of approximately \$5,000 per year.

Provision for reimbursement may imply a requirement of acceptance of such patients who might otherwise be turned down, whereas the management of the institution believes that the hospital should remain as much a District institution as possible. For this reason actual reimbursement for indigent nonresident patient-days is not recommended.

D-23. Recreational service for nonresidents.

Performed by the Department of Playgrounds.

In view of the fact that the extent and cost of the service is negligible and because no reasonably simple basis for reimbursement is available, it is recommended that no reimbursement be provided.

D-24. Extension of library facilities to nonresidents.

Performed by the District Public Library.

The actual costs for library facilities extended to nonresidents can be estimated with accuracy on the basis of the number of library cards issued to and used by such nonresidents. As a matter of equity to the District taxpayers, continued free library service to nonresidents, especially those of surrounding towns, should not be supplied by the Library at District expense. Instead of providing for reimbursement by the Federal Government, however, it is recommended that a statute be enacted providing for the establishment of a fee for library service to nonresident persons. This will make unnecessary a contractual fiscal arrangement between the Federal and District Governments and will place the cost on those persons who benefit from such service.

FEDERAL SUBVENTIONS AND GRANTS IN WHICH THE DISTRICT DOES NOT SHARE

D-25. Federal aid for highways in municipalities.

Grants distributed by the Federal Bureau of Public Roads of the Department of Agriculture.

The District has not received its equitable distribution of road funds during those years in which other municipalities received directly or indirectly some portion of such Federal grants. Participation in these funds by other municipalities but not by the District has been extended only in the fiscal year 1936. The extent of such participation has been and will be small because only 8,000 miles of the total of 214,000 miles of Federal aid highways are located within such cities.

The formula contained in the Hayden-Cartwright Act of June 18, 1934, bases the allocation of road fund grants upon area, population, and mileage of rural delivery and star routes. It is recommended that the Hayden-Cartwright Act of 1934 be amended so as to include the District of Columbia upon a basis similar to that of States, with the exception that the minimum limitation upon the grant to each recipient of one-half of 1 percent of the aggregate appropriation should not apply in the case of the District because it has no rural roads.

EXCESS EXPENDITURES OF THE DISTRICT AS THE NATION'S CAPITAL

D-26. Development of the plan of the Nation's Capital.

Performed by the National Capital Park and Planning Commission.

The National Capital Park and Planning Commission examines and develops the city plan of the District, both as a municipality and as the Nation's Capital, and its services are of benefit to both the Federal and District Governments. The Commissioners have estimated that the percentage of costs allocable to the Federal Government in the period under review was about 30 percent. There are some problems of the Commission which are almost purely of Federal benefit and others of District benefit. However, most of the activities concern both the Federal and District Governments in a degree allowing division on the basis of judgment only. Determination of the amount of reimbursement of the cost of the Commission for Federal services is not feasible and is not recommended.

D-27. Maintenance of excess park areas.

Performed by the National Capital Parks of the National Park Service, Department of the Interior.

Recreational and park services are available for nonresidents as well as residents of the District. The park system is operated on a scale befitting the Nation's Capital and beyond that of a normal municipality.

Analysis of the comparative importance of local and national use of each park area has indicated an allocation of 30 percent Federal benefit. Because of inadequate factual data, the above percentage of reimbursement is recommended. It is also recommended that annual allocation of costs be made by the planning body suggested later in this section in connection with the determination of the District and Federal benefit and payments for specific capital outlays.

Operating control in the hands of the National Park Service makes available to the District park system the experience and knowledge of an organization administering the Federal park system throughout the entire United States. As the benefits of the experience of the National Park Service more than offset any advantages which might accrue from placing control under the District government, no change in jurisdiction is recommended.

D-28. Zoological exhibitions for visitors to the Nation's Capital.

Performed by the National Zoological Park of the Smithsonian Institution.

The Zoological Park provides zoological exhibitions for residents and visitors of the Nation's Capital. Complete statistics on the origins of visitors are not available. At various times, censuses have been taken of the origin of cars parked at the Zoo but not of persons arriving by other means of transportation. It is estimated that somewhere between 10 and 35 percent of the services of the Zoo are extended to visitors.

There is no specific administrative reason for retaining the Zoo under the direction of the Smithsonian Institution. It is recommended that the National Zoological Park be placed under the District Commissioners through appropriate statutory amendment. It is also recommended that there be created by statute a Board of Trustees for the Zoological Park, the Board having full control of the operation of the park, but with its budget subject to review by the District Commissioners.

D-29. Redrawing of buildings plans in conformity with Federal ideas.

Performed by the municipal architect of the Engineering Department.

Under existing law, all plans made by the municipal architect must be submitted to the Fine Arts Commission for its approval before contracts can be let. As a result, additional expense is sometimes made necessary because of changes suggested by the Fine Arts Commission. It is recommended that the District be reimbursed for the cost of these changes on the basis of actual cost as determined from the available cost records. It is believed that no statutory amendment will be required to effect this recommendation.

Summary of Operation And Maintenance Expenditures

Tables 8A and 8B summarize the recommendations made in the foregoing presentation of intergovernmental services. Tables VII and VIII in appendix C list for the years 1925 to 1937, inclusive, the estimated cost of each service in total, the amounts of reimbursements actually made during these years in addition to the annual lump-sum contributions by the Federal Government, and also costs which were not reimbursed.

The basis for reimbursement for water service supplied the Federal Government is treated separately at the end of this section.

TABLE 8A.—Specific operating services rendered by the Federal Government

Serial No.	Performed by—		Performed for—		Estimated 1937 cost	Now reim-bursed	Reim-bursement recom-mended	Basis for reim-bursement (other than lump-sum Federal allotment)	Change in juris-diction pro-posed	Statutory change necessary and pro-posed	Appropri-ation change necessary and pro-posed	Remarks
	Department	Bureau	Department	Bureau								
1	Congress	Architect of Capitol.	District Courts		(1)	No	No	None	Yes	No	No	Amount incon-siderable.
2	do	Committee on Re- vision of Laws.			\$5,000	No	Yes	Total actual cost.	No	No	Yes	
3	Comptroller Gen- eral.				40,000	No	Yes	Actual cost of work.	No	Yes	Yes	
4	Department of Agriculture.	Bureau of Public Roads.	Engineer Depart- ment.	Highway Division.	400	Indirectly	Yes	Indirectly	No	No	No	
5	Department of Commerce.	Bureau of Stand- ards.	do	do	25,000	Yes	Yes	Standard labora- tory rates.	No	No	No	
6	do	do	Purchasing De- partment.		1,500	No	Yes	do	No	No	Increase.	
7	Department of the Interior.	Office of Board of Education.	Various depart- ments.		(1)	No	Yes	Statutory for- mula.	No	No	Yes	
8	do	Bureau of mines.			1,000	No	Yes	Schedule of fees.	No	No	Increase.	
9	do	National Capital Parks.	do		29,000	No	Partially	Partially—none; remainder— total cost.	No	No	Yes	
10	do	Freedmen's Hos- pital.	Board of Public Welfare.		190,000	Partially		Transfer jurisdic- tion.	Yes	Yes	Yes	Place under Board of Public Wel- fare.
11	do	Columbia Institu- tion for the Deaf.	Board of Educa- tion.		40,000	Yes	Yes	Contract rate.	No	Proposed	No	Entitle District residents to enter Gallaudet College on a scholarship ba- sis.
12	do	St. Elizabeths Hospital.	Board of Public Welfare.		1,700,000	Yes	Yes	Per-capita per- day costs.	No	No	Decrease.	At present, over- reimbursed.
13	Department of In- terior.	F. E. A. of P. W.	Engineer Depart- ment.	Division of Sani- tary Engineer- ing.	\$116,800	No	Yes	Statutory 4% in- terest rate.	Yes	Yes	Yes	
14	Department of Jus- tice.	United States At- torney for Dis- trict of Colum- bia.			60,000	No	Yes	Estimated cost of work.	No	No	Yes	
15	do	United States Dis- trict Court for the District of Columbia.			18,000	No	Yes	do	No	No	Yes	
16	do	United States Marshal for the District of Co- lumbia.			60,000	No	Yes	do	No	No	Yes	
17	do	National Training School for Boys.	Board of Public Welfare.		140,000	Partially	Yes	Per-capita per day costs.	No	No	Increase.	
18	do	Bureau of Prisons.	do		110,000	Yes	Yes	do	No	No	Decrease.	At present over- reimbursed.
19	Department of Labor.	United States Em- ployment Serv- ice.	do		30,000	Partially	Yes	Statutory match- ing funds.	No	Yes	Increase.	
20	Navy Depart- ment.	Navy Yard	Various depart- ments.		1,400	Yes	Yes	Actual cost of work.	No	No	No	
21	Treasury Depart- ment.	Bureau of the Budget.			14,000	No	Yes	Estimated cost of work.	No	Yes	Yes	

	do	Bureau of Accounts and Deposits, United States Treasurer.	2,500	No	Yes	Fixed sum.	No	Yes	Yes
22	Supervising and maintaining accounts.								
23	Handling and mailing checks, deposits, and funds.		15,000	No	Yes	Cost per item handled.	No	No	Yes
24	Treasury Department, Federal property used by the District government.	Purchasing Department, Various departments.	(4)	Yes	Yes	Allocated cost.	No	No	No
25	Printing checks and transportation requests.	Engineer.	93,652	No	Yes	Rental charge.	No	Yes	Yes
26	Printing checks and transportation requests.	Engraving and Printing.	2,700	No	Yes	Actual cost of printing.	No	No	Yes
27	Studies of methods and procedures.	Efficiency.	0			Not applicable.			
28	Pay of engineer and three assistants.	Engineer Office.	28,000	No	Yes	Actual salaries and allowances.	No	Yes	Increase
29	Personnel administration.		20,000	No	Yes	Volume and unit costs.	No	No	Yes
30	Compensation and claims administration.		60,000	Partially	Yes	Actual cost per case.	No	No	Increase
31	Furnishing printing, binding, and paper.	All departments.	150,000	Yes	Yes	Actual cost.	No	No	No
32	Determination of District of Columbia-Virginia boundary.	Land Division.	0			Not applicable.			

¹ Amounts negligible.
² 5 percent of cost of materials.

PART II.—SPECIFIC OPERATING SERVICES RENDERED BY THE FEDERAL GOVERNMENT FOR THE DISTRICT AS A COMMUNITY, EXCLUSIVE OF THOSE RENDERED THE DISTRICT GOVERNMENT ITSELF

Serial No. F-	Description of service	Performed by—		Estimate of cost made	Estimated 1937 cost	Reimbursement recommended	Basis for reimbursement (other than lump-sum Federal allotment)	Change in jurisdiction proposed	Statutory change necessary and proposed	Appropriation change necessary and proposed	Remarks
		Department	Bureau								
33	Use of library facilities by District residents.	Congress.	Library.	Yes	\$55,000	No		No	No	No	
34	Use of museum facilities by District residents.	Smithsonian Institution.		No				No	No	No	
35	Laboratory examination of animals' brains for rabies.	Agriculture.	Animal Husbandry.	Yes	400	Yes	Cost per case.	No	No	Yes	
36	Surveys of the filling of prescriptions.	do.	Food and Drug Administration.	Yes	0	No		No	No	No	
37	Market place for farmers and dealers in foodstuffs. ¹	do.	Agricultural Economics.	Yes	0						No longer in existence.
38	Maintenance of an arboretum.	do.	Plant Industry.	No		No		No	No	No	
39	Maintenance of a botanica garden.	Congress.	Botanica Garden.	No		No		No	No	No	

¹ Self-sustaining.

TABLE 8B.—Specific operating services rendered by the District Government FOR THE DISTRICT GOVERNMENT, EXCLUSIVE OF WATER SERVICE

Serial No. D	Description of service	Performed by—		Performed for—		Estimated 1937 cost	New re-im-bursed	Reim-burse-ment recom-mended	Basis for reim-bursement	Change in juris-diction proposed	Statutory change necessary and pro-posed	Appropri-ation change necessary and pro-posed	Remarks
		Department	Bureau	Department	Bureau								
1	Building inspection of various Federal buildings on request.	Engineering	Building Inspection.	Various depart-ments.		\$225	No	No					Amount inconse-quential.
2	Consulting and engineer-ing service on highway matters.	do	Highway	do		6,000	No	Yes	Actual cost of work.	No	No	Perhaps	Do.
3	Inspection of sewers and plumbing on request.	do	Plumbing Inspec-tion.	do		40	No	No	None	No	No	Yes	
4	Surveys, computations, and plats of Federal and private property.	do	Surveyor's Office	do		2,500	No	Yes	Standard sched-ule of fees.	No	No	Yes	
5	Consulting and engineer-ing service on surveying matters.	do	do	do		2,000	No	Yes	Actual cost of work.	No	No	Yes	
6	Issuing permits, tags, and title certificates without charge.	Metropolitan Po-lice.	Vehicles and Traf-fic.	do		3,500	No	Yes	Standard sched-ule of fees.	No	Yes	Yes	Includes those for embassies.
7	Police details for specific Federal and kindred purposes.	do	House of Deten-tion.	Justice	Prisons.	150,000	No	Yes	Man-day cost.	No	No	Yes	
8	Detention of female writ-tenes and prisoners in Federal cases.	do	House of Deten-tion.	Justice	Prisons.	1,800	No	Yes	Per diem cost.	Yes	Yes	Yes	
9	White House Police pen-sions in excess of their contributions.	Police-men's and Fire-men's Re-lief Fund.	White House Po-lice.	White House Po-lice.		6,000	No	Yes	Excess payments.	No	No	Yes	
10	Detention of male writ-tenes and prisoners in Federal cases.	do	Jail.	Justice	Prisons.	16,097	No	Yes	Per diem cost.	No	No	Yes	
11	Incarceration of prisoners convicted of Federal offenses.	do	Workhouse and Reformatory.	do	do	51,942	No	Yes	do	No	No	Yes	
12	Sale of services and com-modities.	do	do	Various depart-ments.	do	35,000	Yes	Yes	Actual cost of work.	No	No	No	Place under Vet-erans' Adminis-tration.
13	Temporary home for non-resident ex-soldiers and ex-sailors.	Public-Welfare	Temporary Home.	Treasury	Veterans' Ad-ministration.	14,370	No	Yes	Entire cost.	Yes	Yes	Yes	Include court cost in Department of Justice budget.
14	Adjudication of Federal cases.	District Court.	Jail.	Justice	Courts	144,000	No	Yes	Estimated cost.	Yes	No	Yes	Do.
15	Administration of justice in Federal cases.	Court of Appeals.	do	do	do	82,000	No	Yes	do	Yes	No	Yes	
16	Recording of legal instru-ments for agencies of the Federal Government.	Recorder of Deeds.	do	Various depart-ments.	do	100	Yes	Yes	Schedule of fees.	No	No	No	
17	Interest earnings on Dis-trict cash balances.	do	do	Treasury	U. S. Treasurer	100,000	No	Yes	Current interest rates on Treas-ury notes.	No	No	Yes	
18	Redemption of areas for Federal uses.	War	Engineer Office.	Various depart-ments.	do		No	Yes	Actual cost.	No	No	See re-marks.	Payment only if land appropri-ated by Federal Government.
19	District property used by Federal Government.	District Govern-ment.	do	do	do	7,274	No	Yes	Rental charge.	No	Yes	Yes	

PART II.—SPECIFIC OPERATING SERVICES RENDERED NONRESIDENTS OF THE DISTRICT UNDER STATUTORY MANDATE

Serial No. D	Description of service	Performed by—		Esti-mated 1937 cost	Federal reim-burse-ment pro-posed	Charges to private individ-uals pro-posed	Basis of charges	Statutory change nec-essary and pro-posed	Appropri-ation change necessary and pro-posed	Remarks
		Department	Bureau							
20	Free education of certain nonresident children.	Board of Education	do	\$250,000	No	Yes	Tuition	Yes	No	
21	Health service in schools for nonresident children.	Health	do	2,800	No	Yes	Inclusion in tuition	Yes	No	
22	Hospitalization of nonresidents.	Public Welfare.	Gallinger Hospital.	do	No	No		No	No	
23	Recreational service for nonresidents.	Playground	do	2,330	No	Yes		No	No	
24	Extension of library facilities to nonresi-dents.	Public Library	do	23,000	No	Yes	Fee for library cards	Yes	No	Amount inconse-quential.

PART III.—FEDERAL SUBVENTIONS AND GRANTS IN WHICH THE DISTRICT DOES NOT SHARE

Serial No. D-	Description of service	Grant distributed by—		Receivable by—		Estimated 1937 amount	Basis of estimate	Statutory change necessary and proposed	Appropriation change necessary and proposed	Remarks
		Department	Bureau	Department	Bureau					
25	Federal aid for bigways in municipalities.	Agriculture.....	Public Roads...	Engineering.....	Highway.....	\$166,968	Modified statutory formula.	Yes.....	No.....	Inclusion of District in statute, but without minimum formula limitation, is proposed.

PART IV.—EXCESS OPERATING EXPENDITURES BY THE DISTRICT AS THE NATION'S CAPITAL

Serial No. D-	Description of purpose	Performed by—		Cost estimated	Estimated 1937 cost	Reimbursement recommended	Basis for reimbursement	Change in jurisdiction proposed	Statutory change necessary and proposed	Appropriation change necessary and proposed	Remarks
		Department	Bureau								
26	Development of the plan of the Nation's Capital.	National Capital Park and Planning Commission.	National Capital Parks.....	Yes.....	\$15,000	No.....	Determination by Commission.	No.....	No.....	No.....	Change in personnel of Commission proposed.
27	Maintenance of excess park areas.	Interior.....	National Capital Parks.....	Yes.....	272,400	Yes.....		No.....	Yes.....	Yes.....	
28	Zoological exhibitions for visitors to the Nation's Capital.	Smithsonian Institution.....	National Zoological Park.....	No.....		No.....		Yes.....	Yes.....	No.....	
29	Redrawing of building plans in conformity with Federal ideas.	Engineering.....	Municipal Architect.....	Yes.....	1,500	Yes.....	Actual cost of work...	No.....	No.....	Yes.....	

Of the 32 specific services performed by the Federal Government for the District government itself, two are no longer in existence and in one case the cost of such service is negligible. For the remaining 29 specific services, definite and accurate cost bases are suggested and reimbursements recommended on such bases.

It should be noted also that in two cases the District has been reimbursing the Federal Government amounts in excess of actual value of services. The amounts of over-reimbursement have been so large that in some years they have been greater than the costs of services not reimbursed.

There are seven additional services rendered by the Federal Government to the District as a community directly, not through the District government. Of these, one is no longer in existence. One of the remaining six is susceptible to accurate cost measurement and reimbursement. Two of the six services are subject to approximations of cost on a basis of competent judgment, but not on bases sufficiently definite to recommend reimbursement. In the cases of the remaining three, accurate estimate of the cost of service rendered has not been made because of inadequate data.

Of the total of 19 services being rendered the Federal Government by the District, two involve negligible amounts and accordingly reimbursement is not recommended. For the remaining 17 specific services, estimates have been made of service costs on simple and accurate bases and reimbursement is recommended.¹

Five services are rendered nonresidents of the District of Columbia under congressional mandate. The cost involved in one case is negligible and reimburse-

ment is not recommended. In another case no change in the existing arrangement is suggested because of reasons of policy. In the remaining three cases the elimination of each as a free service is recommended. However, it is recommended that payment for such services be made by nonresident persons who receive the benefits of the services from the District.

Analyses have been made of all grants and subventions by the Federal Government to the various States. In three cases the District was being treated fairly and equitably. In every other, with the exception of regular Federal aid for highways, the District has no real justification for becoming a beneficiary as the purposes of the grants are primarily rural; agricultural experiment stations, forest fire cooperation, construction of rural post roads, etc. In the case of the Federal subventions for highways, recommendation is made for equitable grants to the District on substantially the same basis as to the States.

There are four items of service for which the District has been expending moneys in excess of District benefits purely because of the location of the Nation's Capital. In three of these four services, the cost has been estimated and reimbursement for two services is recommended. In the third case for which cost estimates were made, there were inadequate data and bases for estimating the amount of reimbursement.

Tables 8C and 8D summarize the estimated costs of services rendered under the following divisions: (1) Amounts actually paid in the past in addition to lump sums; (2) amounts not directly paid in the past, and for which reimbursement is recommended; (3) amounts unpaid in the past, and for which specific reimbursements in the future are not recommended; and (4) as a part of District services only, amounts not reimbursed in the past, but for which payments for services are recommended through charges to private individuals.

¹ By virtue of its Federal status, the District government is exempted from State and local taxes on property which it owns in Maryland and Virginia (see sec. 11 of this report). Since the cost does not fall upon the Federal Government, the amounts involved are not estimated.

TABLE 8C.—Summary of total estimated costs of specific operating intergovernmental services for which estimates of cost were made, exclusive of water service—Fiscal years 1925-37¹

Class of services	1925	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936	1937 (estimated)
Services rendered by the Federal Government:													
Reimbursable:													
For the District government ²	\$1,484,909	\$1,526,081	\$1,559,762	\$1,938,910	\$2,075,028	\$2,020,980	\$2,157,831	\$2,369,304	\$2,343,639	\$2,284,694	\$2,546,008	\$2,955,616	\$2,963,952
For the District as a community.....	522	1,116	816	426	378	618	276	288	288	432	330	300	400
Total reimbursable.....	1,482,431	1,527,147	1,560,578	1,939,336	2,075,404	2,021,598	2,158,107	2,369,592	2,343,927	2,285,146	2,546,338	2,955,916	2,964,352
Cost estimated but not reimbursable for the District as a community.....	26,593	28,646	31,014	38,468	45,015	45,987	50,232	51,230	47,106	44,502	46,106	52,259	55,000
Total cost estimated but not reimbursable.....	26,593	28,646	31,014	38,468	45,015	45,987	50,232	51,230	47,106	44,502	46,106	52,259	55,000
Total for the District government.....	1,481,909	1,526,081	1,559,762	1,938,910	2,075,028	2,020,980	2,157,831	2,369,304	2,343,639	2,284,694	2,546,008	2,955,616	2,963,952
Total for the District as a community.....	27,120	29,762	31,830	38,894	45,393	46,005	50,508	51,518	47,364	44,954	46,436	52,619	55,400
Grand total by the Federal Government.....	1,509,029	1,555,793	1,591,592	1,977,804	2,120,420	2,067,585	2,208,339	2,420,822	2,391,003	2,329,648	2,592,444	3,008,235	3,009,352
Services rendered by the District government:													
Reimbursable:													
For the Federal Government ³	857,056	878,074	961,798	941,467	1,035,820	1,031,335	1,054,551	960,443	808,195	815,531	743,910	625,523	622,848
Federal subdivisions and grants.....	202,654	212,238	246,176	228,212	249,701	238,120	305,769	296,461	302,244	236,100	245,062	269,400	273,900
Excess expenditures of the District as a Nation's Capital.....	1,059,710	1,090,362	1,207,974	1,169,679	1,285,521	1,289,455	1,360,320	1,256,903	1,105,439	1,051,631	988,972	1,061,891	1,063,716
Total reimbursable.....	328,623	385,150	322,401	314,175	307,712	310,304	312,506	311,553	286,701	251,628	287,611	271,486	274,800
Payable through charges to private individuals to nonresidents of the District, by statutory mandate.....	326,623	385,150	322,401	314,175	307,712	310,304	312,506	311,553	286,701	251,628	287,611	271,486	274,800
Total payable through charges to private individuals.....	2,330	2,330	2,330	2,330	2,330	2,330	2,330	2,330	2,730	2,730	2,330	2,330	2,330
Cost estimated but not reimbursable to nonresidents of the District, by statutory mandate.....	65	855	5,208	6,238	13,129	18,090	17,016	22,779	16,263	8,396	10,828	11,223	15,000
Excess expenditures of the District as the Nation's Capital.....	2,395	3,185	7,538	8,568	15,459	20,420	19,346	25,109	18,993	11,126	13,158	13,553	17,330
Total cost estimated but not reimbursable.....	857,056	878,074	961,798	941,467	1,035,820	1,031,335	1,054,551	960,443	808,195	815,531	743,910	625,523	622,848
Total for the Federal Government.....	328,653	387,480	324,731	316,506	310,042	312,634	314,836	313,883	289,431	254,358	289,941	273,816	277,130
Total Federal subdivisions and grants.....	292,719	213,143	251,384	234,450	262,830	276,210	322,785	319,240	318,507	244,496	255,800	280,623	288,900
Total excess expenditures of the District as the Nation's Capital.....	1,388,728	1,478,697	1,537,913	1,492,423	1,608,692	1,620,179	1,692,172	1,593,596	1,411,133	1,314,385	1,289,741	1,346,930	1,355,846

¹ Not including Federal lump-sum appropriations.
² Includes 1 service for which reimbursement actually is not recommended because the amount involved is negligible.
³ Includes 2 services for which reimbursement actually is not recommended because the amounts involved are negligible.

Source: Tables VII and VIII of appendix C.

TABLE 8D.—Total reimbursed and nonreimbursed costs of specific operating intergovernmental services for which estimates of costs were made, exclusive of water service—
Fiscal years 1925-37¹

Class of services	1925	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936	1937 (esti- mated)
Services rendered by the Federal Government:													
Reimbursable:													
Actually reimbursed by the District gov- ernment.....	\$1,429,028	\$1,431,993	\$1,393,349	\$1,864,395	\$2,077,977	\$2,015,827	\$2,155,154	\$2,384,875	\$2,415,176	\$2,322,678	\$2,459,857	\$2,845,259	\$2,828,950
Not reimbursed ²	53,403	95,154	167,230	74,941	-2,572	5,771	2,953	-16,283	-71,279	-37,532	86,482	110,717	130,402
Total reimbursable.....	1,482,431	1,527,147	1,560,579	1,939,336	2,075,405	2,021,598	2,158,107	2,369,592	2,343,897	2,285,146	2,546,339	2,955,976	2,959,352
Cost estimated but not reimbursable.....	26,598	28,646	31,014	38,468	45,015	45,987	50,232	51,230	47,106	44,502	46,106	52,259	55,000
Grand total by the Federal Government.....	1,509,029	1,555,793	1,591,593	1,977,804	2,120,420	2,067,585	2,208,339	2,420,822	2,391,003	2,329,648	2,592,445	3,008,235	3,009,352
Services rendered by the District government:													
Reimbursable:													
Actually reimbursed by the Federal Gov- ernment.....	69	70	139	184	1,402	4,419	19,332	19,253	20,106	37,429	35,110	33,876	35,100
Not reimbursed ³	1,059,641	1,090,292	1,207,835	1,169,494	1,284,118	1,285,036	1,340,957	1,237,650	1,085,333	1,014,202	953,862	1,028,015	1,028,616
Total reimbursable.....	1,059,710	1,090,362	1,207,974	1,169,678	1,285,520	1,289,455	1,360,319	1,256,903	1,105,439	1,051,631	988,972	1,061,891	1,063,716
Payable through charges to private individuals.....	326,623	385,150	322,401	314,176	307,712	310,304	312,806	311,533	286,701	287,611	287,611	271,466	274,800
Cost estimated but not reimbursable.....	2,395	3,185	7,538	8,568	15,459	20,420	19,346	25,109	18,993	11,126	13,158	13,553	17,830
Grand total by the District government.....	1,388,728	1,478,697	1,537,913	1,492,422	1,608,691	1,620,179	1,692,171	1,593,565	1,411,133	1,314,385	1,289,741	1,346,930	1,355,846
Summary of net differences:													
Reimbursable:													
Excess of District costs over Federal costs, not reimbursed.....	1,006,239	995,138	1,040,605	1,094,553	1,286,691	1,279,265	1,338,034	1,252,933	1,156,612	1,051,734	867,380	917,298	898,214
Costs estimated but not reimbursable: Excess of Federal costs over District costs.....	24,203	25,461	23,476	29,900	29,556	25,567	30,886	26,121	28,113	33,376	32,948	38,706	37,670
Total net difference, nonreimbursed items whether reimbursable or not: Excess Dis- trict costs.....	982,036	969,677	1,017,129	1,064,653	1,257,135	1,253,698	1,307,148	1,226,812	1,128,499	1,018,358	894,432	878,592	860,544
Total payable by charges to private indi- viduals.....	326,623	385,150	322,401	314,175	307,712	310,304	312,806	311,533	286,701	287,611	287,611	271,485	274,800
Total net deductions from cost of District government exclusive of water service.....	1,308,659	1,354,827	1,339,530	1,378,828	1,564,847	1,564,002	1,619,654	1,538,365	1,415,200	1,269,986	1,122,043	1,150,077	1,135,344

¹ Not including Federal lump-sum appropriation.² Includes 1 service for which reimbursement actually is not recommended because the amount involved is negligible.³ Includes 2 services for which reimbursement actually is not recommended because the amounts involved are negligible.

Source: Tables VII and VIII of appendix O.

The summary of estimated amounts for services clearly in the category of operation and maintenance, for the fiscal year 1937, is as follows:

SERVICES OF THE FEDERAL GOVERNMENT:		
Reimbursement recommended:		1937 (estimated)
Actually reimbursed by District govern- ment.....	\$2, 823, 950	
Not reimbursed by District government..	130, 402	
Total.....	2, 954, 352	
Reimbursement not recommended, total....	55, 000	
Grand total.....	3, 009, 352	
SERVICES OF THE DISTRICT GOVERNMENT:		
Reimbursement recommended:		
Actually reimbursed by Federal Govern- ment.....	35, 100	
Not reimbursed by Federal Government..	1, 028, 616	
Total.....	1, 063, 716	
Reimbursement not recommended, total....	17, 330	
Payable through charges to private individuals, total.....	274, 800	
Grand total.....	1, 355, 846	
NET DIFFERENCES:		
Reimbursement recommended—Nonreimbursed services, excess of District over Federal costs..	898, 214	
Reimbursement not recommended—Excess of District over Federal costs.....	37, 670	
Total excess of District over Federal costs.....	860, 544	
Payable through charges to private individuals..	274, 800	
Total net deductions from the cost of the Dis- trict government for specific operating services.....	1, 135, 344	

As the tabulation indicates, the largest proportion of the cost of Federal services for the benefit of the District is at present being reimbursed. The reverse is true of District services for the Federal Government. In terms of total estimated cost, specific bases of reimbursement have been determined for all but 2 percent of Federal services to the District and specific bases for reimbursement have been developed for all but 2 percent of the services performed by the District. These are exclusive of the estimates of reimbursement for capital outlays and water service supplied the Federal Government, which are treated in the latter part of this section.

In table 8E are listed the services for which definite estimates of cost were not made, but for which lower and upper limits of estimated cost or value can be determined.

TABLE 8E.—Estimated upper and lower limits of value, specific operating services for which definite cost estimates were not made

Serial no.	Description of service	Estimated limits of value per year	
		Lower	Upper
SERVICE BY THE FEDERAL GOVERNMENT			
F-34	Usage of museum facilities by District residents.....	\$20, 000	\$100, 000
F-38	Maintenance of an arboretum.....	1, 000	10, 000
F-39	Maintenance of a botanic garden.....	5, 000	35, 000
	Total.....	26, 000	145, 000
SERVICE BY THE DISTRICT GOVERNMENT			
D-22	Hospitalization of nonresidents.....	4, 000	6, 000
D-28	Zoological exhibitions for visitors.....	23, 000	80, 000
	Total.....	27, 000	86, 000

As the limits of value of the above services come reasonably near to balancing each other—the services of one government against the other—these services can be disregarded for all practical purposes.

It is estimated that the net difference of the non-reimbursed costs of the above operating and maintenance services, derived by subtracting unpaid Federal service cost totals from similar District totals, is equal to slightly less than 3 percent of the general District operating budget for the fiscal year 1937. Thus, the general District budget for 1937 is 3 percent higher than it would have been had it not included the extraneous operation and maintenance functions which are not of a city-county-State nature.

Working Hours and Allowances Of District Employees

Under congressional act, the employees of the District government are subject to the same rules and regulations covering working hours and vacations as are employees of the Federal Government. These allowances are in excess of those regularly in force in the typical comparable city. This is especially true in the cases of the fire and police departments, because the peculiar requirements of these departments in comparable cities have dictated working hours and annual leaves differing from those of other municipal employees. In such a typical city, policemen and firemen receive 18 days' annual leave, while in Washington they receive 26 days. The average city allows 15 days' sick leave, whereas in Washington the figure is 30 days for firemen and policemen. It is estimated that it costs the District about \$265,000 per year to give these extra days for annual and sick leave to the police force and \$160,000 annually for the extra allowance to the fire force. This total of \$425,000 extra is expended by the District government in order to provide police and fire force equivalent on a duty basis to those in other cities with less liberal vacation and sick leave allowance.

It was brought out at one of the public hearings that, in the event a special committee report about to be made is put into effect, the number of working hours per week for the police department will be reduced from 48 to 44, the number of working hours per week of the fire department from 72 to 44, and that seven legal holidays per year will be allowed, to accord with Federal statutes governing working hours. These reductions would cost the police department about \$300,000 per year on the basis of its present effective strength. Likewise, the appropriations for the fire department would have to be increased about \$1,038,060 per year to maintain its present effective strength. These two items add to \$1,338,060.

No calculations have been made of the extra cost of allowing 26 days annual leave to District employees other than those of the police and fire forces. Allowances at present in typical comparable cities with Washington vary to such an extent as to render comparisons impracticable.

Salary Levels

Salaries of District employees are fixed under the Federal Classification Act and are uniform with those

of the Federal Government. Although complete data on comparative salary costs in the District and 17 other cities are not available, evidence indicative of the relative salaries in the District and these cities has been obtained from published sources and from the field study.

Data of the United States Bureau of Labor Statistics show that in 1934 the modal annual salary of police patrolmen was \$2,280 in the District and averaged \$2,035 in the other cities. The range in these cities was from \$1,620 to \$3,000.

The maximum annual salary of firemen in the District in 1936 was \$2,400, while the maximum for the other cities averaged \$2,071, according to the International Association of Fire Fighters. The maximum salary in these other cities ranged between \$1,620 and \$3,000.

Salaries of teachers in elementary schools, as reported by the National Education Association for 1934-35, varied in the District from a maximum of \$2,600 annually to a minimum of \$1,300 per year. Average maximums and minimums for the 17 other cities were \$2,495 and \$1,100.

The maximum salary paid senior clerks and senior stenographers in the District was \$1,980 in 1935. The averages for 16 other cities were \$1,831 for senior stenographers and \$2,040 for senior clerks.

Though not comprehensive and subject to limitations, these data indicate a slightly higher level of salaries in the District than in the 17 comparable cities. Economic competition and higher living costs in the District would result in a similar level if Federal control were relaxed.

Normal Operation and Maintenance Expenditures

Not included in the lists of intergovernmental services rendered are those services performed by the District government from which the Federal Government benefits as an owner or property situated within the District. These services are in reality normal governmental functions benefiting all property and persons within the District upon equal and impartial bases. They do not benefit the Federal Government especially, nor are they the result of policies directed by the Federal Government. In a sense they are services which the Federal Government cannot escape because of its location within the District.

Such benefits are not the same as those arising from services rendered the Federal Government specifically. They do not contribute to the furtherance of Federal functions nor to the building of a superlative Nation's Capital. They are, in a sense, the liability side of the amenities and penalties connected with the presence of the Federal Government in the District, partially offsetting the advantages to the community of being the National Capital.

They are one factor in the answer to the question: Does the presence of the Federal Government within the District penalize or aid the citizens and taxpayers of the District? These benefits are analyzed and their weight in answering the question is evaluated in section 14. They are excluded, therefore, from this section dealing with specific intergovernmental services.

Capital Outlays of Joint Interest

Attempts to find a satisfactory routine basis of allocating capital outlay items run into difficulties, for the reason that the extent of District and Federal interest varies on each improvement project and the usefulness of outlay expenditures is not confined to the year of expenditure. Apportionment on the same basis as that used for operation and maintenance expenditures during the year in which the outlay was made would assume by implication that that same proportion of cost allocation would hold during future years. On the basis of extended experience, it can be stated that in no instance will the incidence of benefits flowing from the use of permanent improvements remain the same from year to year.

In some cases the changes in allocation as the years progress are startling. As an illustration, the allocation of operation and maintenance expenses of the National Training School for Boys varied from 8 percent District share in 1931 to a 66 percent District share in 1936. Though the example is extreme, in almost every case there has been a variation as great as 20 percent during the fiscal years 1925-36, inclusive.

The methods of computing the allocation of capital improvement costs were of almost every conceivable variety, and in many cases were not the same as the bases of distributing operation and maintenance expenses between the two governmental units. Several examples of the treatment of capital outlays for extension of institutional plants and public improvements serve to bring out this point.

In a District institution there are housed some inmates who are responsibilities of the Federal Government. An addition to the physical plant may be built for the express purpose of accommodating more Federal patients. The cost of the extension should be borne entirely by the Federal Government and should not be apportioned as are operation and maintenance expenditures.

Again, an alteration in street plans may be ordered by the Federal Government to conform to plans for a Federal building. The cost of the new paving ordinarily would be assessed 50 percent against the abutting property holders, but if no especially useful traffic purpose were served by the new street, it is obvious that the assessment basis should not be used in allocating Federal benefit. In such a case, an even larger proportion of the cost should be charged against the Federal Government.

A bridge may be built on a scale far beyond the business and esthetic needs of the community, on a monumental scale appropriate to the Nation's Capital. Local need may be almost negligible at the time the bridge is finished. Increasing traffic over a period of years, however, may alter the picture considerably. Furthermore, the excess construction costs may reduce instead of increasing operation and maintenance costs.

Were the costs of capital outlays capitalized as assets and depreciated year by year, the cost allocations would be much easier. In most cases it would be possible to proportion annual depreciation similarly to operating expenses. If bonds were issued for capital outlays, it would also be relatively easy to apportion

the annual costs. In such cases, for the depreciation charges there would be substituted bond principal and interest charges. However, neither of these methods can be applied because neither the Federal nor the District Government capitalizes outlay expenditures or issues bonds for specific capital improvements.

Every allocation of outlay benefits must of necessity include an estimate of Federal and District interest and future services and future benefits to each. It is clear that no rules can be laid down for apportioning capital outlays. Judgment based on thorough consideration of all phases of each improvement must enter into each allocation. It follows that it is not feasible to establish an automatic or routine method of capital outlay reimbursement as it is possible to do in the case of regular operation and maintenance expenditures.

Other Relevant Factors

The apportionment of the benefits of capital outlays is but one segment of the entire problem of constructing and perfecting a beautiful Nation's Capital. Indeed, it is a small segment, and a subsidiary one in that it arises out of the nature of the fiscal relationship between the Federal Government and the local community.

The creation of the District resulted from a natural and just desire to have the seat of the Federal Government in an area in which there could be no contesting of Federal supremacy. Once it was established, there arose a corollary idea that the seat of the Federal Government should be a model city to be developed on a scale befitting the dignity and importance of the Nation's Capital. This conception is embodied in the magnificent city plan laid out by Maj. Pierre Charles L'Enfant in 1790-92.

It is, perhaps, curious that no continuing planning agency was formed to transform the idea into reality through the years. Specific improvement projects from time to time have attested the intention of the Federal Government to perpetuate the idea. Yet it is

still true that there has been no continuing technical agency which has been charged with planning the Capital of the Nation in a generally coordinated and comprehensive way.

There can be no disputing the interest of the Federal Government in the management and operation of the District of Columbia. From a long-range standpoint, however, such matters are of no greater concern than are those dealing with the planning and improvement of the Capital City in a manner and on a scale appropriate to the seat of the Federal Government.

It is and always will be difficult to determine exactly the relative interests of the Federal and District Governments in improvements of the District as long as there is no agency which deals with these problems currently in accordance with policies conceived, planned, and directed from a long-term standpoint. Certainly the monetary measurement of Federal or District interest cannot be accomplished successfully when there is no precise definition of these interests—precise in the sense that intangible interests have been translated into concrete policies and plans.

The interests of the Federal and District Governments are of necessity intertwined not only in the problem of Capital improvement planning as a whole but in the construction of many specific capital improvements. Planning any particular public improvement involves consideration of the welfare of the whole city, its growth, transportation, distribution, and the comfort and health of its citizenry, as well as the purposes of the Federal Government. Intelligently conceived, each project should be a unit in a comprehensive and well-ordered scheme.

Capital Improvement Program

The District government recently has estimated a program of capital outlays needed during the fiscal years 1938 to 1943, inclusive. Table SF details these needs as assembled by the Board of District Commissioners.

TABLE SF.—Tentative program of capital outlay requirements for the District of Columbia during the period 1938-43

Institution or agency	1938	1939	1940	1941	1942	1943	Total
Board of Education	\$4,024,000	\$5,742,220	\$5,742,220	\$5,742,220	\$5,742,220	\$5,742,220	\$32,735,100
Sewers	761,285	673,820	698,999	680,149	680,149	617,806	4,112,208
Public Library	125,500	165,040	776,446	200,120	142,594	164,000	1,573,700
Playground	200,700	435,040	190,000	66,500	26,000	80,000	998,200
Welfare	964,000	1,042,500	841,500	656,000	598,500	463,000	4,565,500
Fire		95,000	95,000	95,000	300,000		785,000
Electrical engineer			200,000	638,000			838,000
Municipal Center (administration building)	100,000		2,000,000	2,000,000	2,000,000		6,100,000
Municipal Center (courts buildings)	1,000,000	1,050,000					2,050,000
Vehicle and traffic	174,592	149,728	149,728	149,728	149,728	149,728	923,232
City refuse	105,600		100,000		176,000		381,600
Health	250,000		250,000		250,000		750,000
Coroner			130,000				130,000
Parks:							
Acquisition of land	300,000	300,000	1,000,000	1,000,000	1,000,000	1,000,000	4,600,000
Capital improvements including roads	3,510,000	5,100,000	4,500,000	5,500,000	4,500,000	4,000,000	27,110,000
Total, general funds	11,515,677	14,753,308	16,673,893	16,727,717	15,565,191	12,216,754	87,452,540
Highway ¹	3,960,000	3,840,000	4,315,000	4,215,000	4,780,000	4,280,000	25,390,000
Water ²	256,000	505,000	588,000	648,000	798,000	750,000	3,545,000
Grand total	15,731,677	19,098,308	21,576,893	21,590,717	21,143,191	17,246,754	116,387,540

¹ Payable out of gasoline tax fund.

² Payable out of water fund.

Source: Special tabulation by the District Commissioners.

The program embraces annual expenditures exceeding \$19,000,000. Though each department undoubtedly has forecast its needs in an orderly and planned manner, there is no provision for the welding together of these plans by an agency with entire rather than particular responsibility. The level of expenditure is such that it will have marked effect upon the development of the District.² Control should be unified if the outlays are to be made in coordinated and effective ways.

The recently adopted New York City charter recognizes the necessity of planning capital outlays in a long-term and coordinate fashion. It sets up a city planning commission which, in contrast to planning agencies elsewhere, is charged with the preparation annually of the capital budget of New York City. The planning commission also has certain duties and real powers of authority in establishing and putting into effect the city plan which it develops. The work of the city planning commission cannot but result in improved city planning and development.

Planning Within the District

The National Capital Park and Planning Commission now has limited jurisdiction and powers over capital outlays for parks and somewhat broader authority in city planning. In view of the knowledge and experience gained by the Commission through the years, it is recommended that the powers and duties of the Commission be enlarged so as to make it the responsible agency for the physical planning and development of the District of Columbia.

Such an enlarged Commission would not only develop a long-term city plan, but it would have authority to see that improvements and outlays conformed with the plan. It would study the problem from an integrated and coordinated viewpoint and fit each individual improvement into its continuing scheme of development.

The Commission would comprehend both the Federal and District viewpoints and interests. Its analyses of needs would be made within the framework of Federal and District concrete policies and objectives. Its work would apply the engineering and scientific aspects of the profession of city planning.

In the pursuit of these powers, the Planning Commission would analyze proposed capital improvements and prepare the capital budget separate from the operating budget of the District. The capital budget would set out the portions payable by the District and by the Federal Government, respectively.

Determination of Federal-District apportionments of costs of improvements in which a joint interest exists would be a relatively simple matter for a Commission of this character.

There should be some minor changes in the National Capital Park and Planning Commission as now constituted. Besides the added duties and powers suggested above, the personnel should be changed to include representatives of the Federal and District governments

and local citizens qualified in planning and engineering, thereby embodying both the Federal and District points of view. The personnel might consist of the President and the Engineer Commissioner of the Board of District Commissioners, the Secretary of the Interior, two qualified District residents appointed by the President, and two qualified nonresidents of the District appointed by the President.

The Commission should be relieved of its present duties of an administrative nature, such as the purchase of park areas, and the name changed to the National Capital Planning Commission.

Distribution of Improvement Benefits

Under difficulties occasioned principally by the lack of adequate information and by the absence of a clear and precise expression of Federal-District relationships concerning capital outlays, an attempt has been made to allocate capital outlay expenditures during the past 12 years between Federal and District governments. Table 8G contains summary data relating to each capital outlay in which there was a joint benefit, and tables IX, X, and XI in appendix C present estimated allocations by years over the period 1925 to 1936, inclusive. In comparing District expenditures with those for other cities of comparable size, these allocations are used under the above limitations.

Water Supply and Distribution System

Until 1859 there was no general water supply system in the District of Columbia. Prior to that time, water for Government use had been supplied through mains from springs and wells. Private persons furnished their own water supply. In 1853 construction was begun on a system which would provide the District with an adequate supply of pure water. The Dalecarlia Reservoir was finished in 1858 and put into use in 1859. The system was enlarged from time to time, wholly at the expense of the Federal Government until 1880. It has been estimated that total expenditures for outlays by the Federal Government amounted to approximately \$3,500,000 up to this date. Since 1880 the Federal Government has contributed indirectly to the construction and maintenance of the water system through its annual contributions to the revenues of the District.

In 1882 the District water department was created to take over the administration of the distribution branch of the system. Funds for operation of the District water department were to be paid from water revenues.

The collection and purification branch of the water system, commonly called the Washington Aqueduct, has remained under the Engineer Office of the War Department. Operation and maintenance expenditures of the Washington Aqueduct have been paid from the District water fund since 1916, having been paid from the District general fund prior to that time.

The first extensive addition to the water system after 1881 was begun in 1882. To the degree that extensions were financed from the District general fund, that and all subsequent major additions were charged on the

² The total is built on departmental estimates and is subject to revision. It compares with an annual average of actual expenditures during the fiscal years 1925-36 of approximately \$9,500,000.

TABLE 8G.—Estimated capital outlays in connection with specific intergovernmental services or involving improvements of joint interest

[Some of these items properly might be included in the computations of operation and maintenance costs, as overhead]

Serial no.	Description of service for which outlays were made	Performed by—		Performed for—		Grand total, outlays 1925-36 inclusive	Total estimated allocated benefit	Percent benefit		
		Department	Bureau	Department	Bureau			12-year average	Maximum in any 1 year	Minimum in any 1 year
CAPITAL OUTLAYS BY THE FEDERAL GOVERNMENT										
Outlays by the Federal for the District Government:										
F-10	Medical care of colored District residents.	Interior.....	Freedmen's Hospital.	Board of Public Welfare.		\$605,239	\$334,114	59	72	50
F-12	Care of mentally sick indigent District residents.	.....do.....	St. Elizabeths Hospital.	.....do.....		2,864,620	1,286,019	42	51	33
F-17	Treatment and training of delinquent boys, residents of the District.	Justice.....	National Training School for Boys.	.....do.....		350,168	61,850	27	66	8
Total, outlays by the Federal Government.						3,820,027	1,681,983	44		
CAPITAL OUTLAYS BY THE DISTRICT GOVERNMENT										
Outlays by the District government for the Federal Government:										
D-7	Police details for specific Federal and kindred purposes.	Metropolitan Police.		Various departments.		246,000	10,843	4.4	5.6	3.8
D-10	Detention of male witnesses and prisoners in Federal cases.	Public Welfare....	Workhouse and Reformatory.	Justice.....	Prisons.....	297,609	29,761	10.0	10.0	10.0
D-11	Incarceration of prisoners convicted of Federal offenses.	.....do.....	.....do.....	.....do.....	.....do.....	1,752,923	206,612	11.8	15.3	6.6
Total.....						2,296,532	247,216	0.8		
Capital outlays for services rendered nonresidents of the District, under statutory mandate:										
D-20	Free education of certain nonresident children.	Board of Education.				27,917,637	1,021,162	36.6	51.0	25.0
D-24	Extension of library facilities to nonresidents.	Public Library....				245,829	11,062	4.5	4.5	4.5
Total.....						28,163,466	1,032,224	36.5		
Excess outlays of the District as the Nation's Capital:										
D-30	Purchase of site and construction of incinerator.	Engineering.....	Refuse.....			743,940	74,394	10.0	10.0	10.0
D-31	Excess cost of bridge construction.	.....do.....	Highbways.....			3,982,060	1,001,059	25.0	30.0	15.0
D-32	Construction of sidewalks.....	.....do.....	.....do.....			3,609,800	54,442	1.5	3.3	1.7
D-33	Construction of streets.....	.....do.....	.....do.....			20,924,940	2,054,373	9.8	31.0	.3
D-34	Municipal center land purchase.	Board of Commissioners.				6,568,810	3,958,034	61.0	100.0	5.2
D-35	Extension and improvement of park areas.	National Capital Park and Planning Commission. Interior.....	National Capital Parks.	Interior.....	National Capital Parks.	13,710,003	4,116,331	30.0	100.0	0.0
Total.....						49,539,553	11,258,633	22.7		
Total, capital outlays by the District government in connection with intergovernmental services or involving improvements of joint interest.						79,999,551	12,538,073	15.7		
All capital outlays made by the District government.						105,675,483	12,538,073	11.9		

50-50 basis to the Federal Government and the District government through the fiscal year 1920 and on the 40-60 basis from 1921 through 1924, and since that time they have been charged at varying rates depending upon the proportion of the annual Federal lump-sum contribution to total District revenues.

The costs of major additions were paid partially from the water fund and partially from the District general

fund. There has been no stated policy in this regard. However, it may be said that major improvements and extensions have been paid from the water fund insofar as that fund has had the resources to pay for such improvements, and that extensions beyond the ability of the water fund itself were financed from the general fund of the District. To this extent, the water system has not been self-supporting; it has received monies

from general tax revenues of the District and from Federal contributions.

If Federal capital outlays prior to 1880 are written off, the financing of the water system plant may be proportioned as shown in table 8H.

TABLE 8H.—Capital outlays for District water system—1882–1934

Source of expenditures	Amount	Percent
Federal Government.....	\$7,465,377.11	22.0
District government:		
Water revenues.....	17,353,747.57	51.2
General revenues.....	9,089,861.52	26.8
Total.....	26,443,609.09	78.0
Grand total.....	33,908,986.20	100.0

Sources: 74th Cong., 2d sess., House hearings on the District of Columbia Appropriation Bill for 1936, p. 786; Citizens Joint Committee on Fiscal Relations, "Fiscal Relations Between the United States and the District of Columbia" (October 1936), p. 163.

The table shows expenditures actually made. These do not represent the present adjusted value of the water system physical plant. The amounts contributed by the Federal Government represent its apportioned shares on the 50–50, 40–60, and lump-sum bases.

Since 1859 the Federal Government has contributed approximately 5.6 percent of total operation and maintenance expenditures. These contributions all occurred prior to the year 1916, when the current costs of the Washington Aqueduct were transferred from the general fund to the water fund. The District also paid for operation and maintenance expenditures of the Aqueduct from general revenues prior to that year, the total

of District contributions from general revenues being 4.4 percent of all water maintenance expenses since 1859. Since 1916, excepting for minor adjustments, the water fund has been supporting all operation and maintenance expenditures.

Operation of Water System

The water system is operated jointly by the District government and the Federal Government. Between the two there is a distinct line of responsibility drawn by statute. All operations pertaining to the gathering, treating, filtering, and pumping of water to primary distribution reservoirs are under the jurisdiction of the War Department. This portion of the water supply system is the Washington Aqueduct. From the reservoirs, all activities and services pertaining to the distribution of water are under the jurisdiction of the District Engineering Department. The organization having direct charge of this portion of the water supply system is known as the District Water Division.

For the purposes of this report, the water supply for the District of Columbia is considered as an entity, regardless of present jurisdiction, and all cost figures are assembled as totals of the two divisions.

Table 8I presents a picture of the receipts and expenditures of the water system for the years 1925 to 1937, inclusive. The two principal sources of revenue are water rents and assessments. Water rents are receipts from the sale of water to consumers. Assessments are fixed by law at a standard rate per front foot of abutting property for the cost of installing service mains. The assessee may pay the assessment in three equal annual installments, with interest on unpaid balances.

TABLE 8I.—Receipts of the water fund and expenditures for the water supply and distribution systems of the District of Columbia—Fiscal years 1925–37

Source or purpose	1925	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936	1937 (estimated)
Receipts of the water fund:													
Revenues:													
Water rents.....	\$1,023,785	\$1,052,331	\$1,286,099	\$1,224,922	\$1,314,861	\$1,402,274	\$1,717,301	\$1,860,336	\$1,850,951	\$1,806,897	\$1,428,984	\$1,493,434	-----
Arlington County.....	-----	-----	-----	-----	5,105	6,994	11,627	13,492	15,809	16,779	19,122	22,852	-----
Miscellaneous.....	-----	-----	212	569	-----	81	6	-----	242	1,139	-----	54,495	-----
Total.....	1,023,785	1,052,331	1,286,311	1,225,491	1,319,966	1,409,349	1,728,934	1,873,828	1,867,702	1,824,815	1,448,106	1,570,781	-----
Nonrevenue receipts:													
Assessments.....	134,703	169,343	159,638	187,282	179,280	155,302	160,121	164,187	94,857	106,914	118,684	65,836	-----
Interest on assessments.....	6,387	7,457	4,954	8,955	8,463	8,526	6,335	6,945	5,723	7,389	11,939	12,215	-----
Sales of materials and land.....	1,048	2,065	1,236	963	104	289	23,433	23,143	6,517	5,414	540	708	-----
Repayments.....	113,041	157,630	-----	-----	-----	-----	-----	-----	-1,000	1,000	-----	-----	-----
Total.....	255,179	336,495	165,829	197,200	187,847	164,116	189,889	194,275	106,097	120,716	131,163	78,760	-----
Total receipts.....	1,278,964	1,388,825	1,452,139	1,422,691	1,507,813	1,573,465	1,918,824	2,068,103	1,973,099	1,945,289	1,579,270	1,649,540	1,675,000
Expenditures of the water fund:													
Operation and maintenance, total.....	927,812	933,851	831,651	718,898	921,100	983,219	952,703	897,100	937,583	961,219	1,107,317	951,305	1,014,670
Capital outlays:													
For connections to consumers.....	358,300	453,000	343,521	292,800	320,350	310,000	1,290,000	1,270,000	1,270,000	1,257,000	1,160,000	225,000	250,000
Other.....	80,890	76,809	151,041	485,159	285,994	133,633	416,635	639,568	536,134	375,863	317,194	1,500,000	411,300
Total.....	439,190	529,809	494,562	777,959	606,344	443,633	706,635	909,568	806,134	632,863	477,194	725,000	661,300
Total expenditures.....	1,367,002	1,463,660	1,326,215	1,496,857	1,527,444	1,426,852	1,659,338	1,807,568	1,743,717	1,594,082	1,584,511	1,676,305	1,675,970
Expenditures of the District:													
General fund: Capital outlays for increasing water supply.....	2,177,300	1,990,100	2,214,290	659,400	112,271	670	15,000	-1,670	-2,152	-139	5,000	-----	-----
Total expenditures.....	927,812	933,851	831,651	718,898	921,100	983,219	952,703	898,000	937,583	961,219	1,107,317	951,305	1,014,670
Operation and maintenance.....	358,300	453,000	343,521	292,800	320,350	310,000	290,000	270,000	270,000	257,000	160,000	225,000	250,000
Capital outlays:													
For connections to consumers.....	2,258,190	2,066,909	2,365,332	1,144,559	398,266	134,303	431,635	637,898	533,982	375,724	322,194	500,000	411,300
Other.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Total.....	2,616,490	2,519,909	2,708,853	1,437,359	718,616	444,303	721,635	907,898	803,982	632,724	482,194	725,000	661,300
Grand total.....	3,544,302	3,453,760	3,540,505	2,156,257	1,639,716	1,427,522	1,674,338	1,805,897	1,741,565	1,593,943	1,589,511	1,676,305	1,675,970
Water fund balances, end of year.....	211,638	136,803	262,728	188,562	168,930	315,544	575,029	835,564	1,064,947	1,416,155	1,410,913	1,384,148	1,383,178

¹ Estimated.

² Appropriations used; actual expenditures not available.

Sources: Water fund receipts; total water fund expenditures, water fund balances, and general fund expenditures: Reports of the District of Columbia auditor, including that yet unpublished for 1936; 1937 Appropriation Act for the District of Columbia (74th Cong., Public, no. 762). Capital outlay expenditures: Special report of the District of Columbia auditor; also House hearings on District of Columbia appropriations for 1931, 71st Cong., 2d sess.

Capital outlay expenditures may be divided into three classes: (a) Expenditures increasing the water supply, (b) expenditures for laying service mains for consumers, and (c) other improvements representing minor extensions and additions to both the supply and distribution systems. At present there are no major extensions under way, and at the existing water rates the system is self-supporting.

Amounts of Water Assessments

During the period from 1925 to 1936, inclusive, receipts from assessments and interest on assessments totaled \$1,791,434.63. During the same period, capital outlays for service mains against which the assessments were levied reached a total of \$3,549,971. Thus, assessments collected covered only 50.5 percent of the expenditures for service mains. Under-assessment was mandatory because the assessments were laid at rates fixed by statute. It is recommended that the statute (41 Stat. 870), be amended by increasing the rates of assessment in order that extensions of service mains be put upon a self-supporting basis.

District Water Service Rates

There have been four rate schedules in effect during the period 1925 to 1937, inclusive. Through the fiscal year 1926, the minimum meter rate was \$5.65 per annum with an allowance of 7,500 cubic feet of water. Water in excess of this quantity was charged for at the rate of 5 cents per 100 cubic feet. Rates were then raised, and from 1927 to 1930, inclusive, the minimum meter rate for domestic consumers was \$6.36 per annum for 7,500 cubic feet of water; water used in excess of this quantity was charged for at the rate of 6 cents per 100 cubic feet.

In 1931 water service rates were raised again to \$8.75 per annum for 7,500 cubic feet of water and water used in excess of that quantity was charged for at the rate of 7 cents per 100 cubic feet. In 1935 there was a flat 25 percent reduction in all water service bills, and the water allowance was increased from 7,500 to 10,000 cubic feet per annum.

Water rates in Washington are below the average in cities of more than 150,000 population. The exact relative position of Washington changes according to the basis used in comparing bills—minimum bill, average bill, etc.—but 75 percent of these cities have water rates in excess of the rates in the District.

The District water system operates under no especial handicaps or advantages. Over 90 percent of the water supplied must be pumped, there being no reservoirs with elevations sufficiently high to obviate this. On the other hand, no unusually difficult conditions are encountered in obtaining water—in comparison with, say, Los Angeles, which must go hundreds of miles for its water supply.

The financing of the water system of the District is well-nigh unique in the United States in that there are no bonds or other evidences of debt outstanding. Such as there were have long since been retired and for many years the system has had no principal and interest charges to be added to direct expenditures and reflected

in water rates. Furthermore, major extensions of the water system have been financed in part from District general funds. The low rates in Washington are due in no small measure to these two factors. The recent reductions of 25 percent in water rates have not dipped into the cash reserves of the water fund. The water system has been self-supporting since 1931, there having been no expenditures for major extensions since that year.

Distribution of Water Consumption

Table 8J presents statistics concerning the consumption of water during the period 1925 to 1936, inclusive.

TABLE 8J.—Water consumption in the District of Columbia—Fiscal years 1925–36

(Quantities in millions of gallons)

Fiscal year	Total consumption	Consumption unaccounted for	Consumption accounted for	Estimated Federal consumption	
				Total quantity	Percent of accounted-for consumption
1925.....	23,824.99	5,622.70	18,202.29	2,899.98	15.9
1926.....	25,390.97	5,795.99	19,593.98	2,959.65	15.2
1927.....	25,083.33	5,830.27	19,253.06	2,854.79	14.8
1928.....	26,447.90	6,819.04	19,628.86	2,663.07	13.7
1929.....	26,852.24	6,512.98	20,339.26	2,933.14	14.4
1930.....	24,960.71	6,885.60	23,075.11	3,725.61	16.1
1931.....	31,514.18	7,191.65	24,322.53	3,639.61	15.0
1932.....	31,708.87	6,265.82	25,443.05	3,561.39	14.0
1933.....	31,834.77	7,763.26	24,071.51	3,490.93	14.1
1934.....	32,366.44	7,697.14	24,669.30	3,424.51	13.9
1935.....	33,838.63	7,037.70	26,800.93	4,372.88	16.3
1936.....	35,862.15	7,488.55	28,403.60	4,687.15	16.5

Sources: Special report of Water Division. Federal consumption estimate based on basis of data furnished by U. S. Engineer Office.

Accounted-for water consists of water sold to paying consumers on both meter and flat rates, water delivered free to the District government, water delivered free to the Federal Government, and a small amount of allowable leakage. The percentage of unaccounted-for water appears high in comparison with total water pumped. These percentages are shown in table 8K.

TABLE 8K.—Unaccounted-for water as a percentage of total consumption in the District of Columbia—Fiscal years 1925–36

Fiscal year	Percent	Fiscal year	Percent
1925.....	23.6	1931.....	22.8
1926.....	22.9	1932.....	19.8
1927.....	23.2	1933.....	24.4
1928.....	25.8	1934.....	23.8
1929.....	24.3	1935.....	20.8
1930.....	23.0	1936.....	20.8

During the period there has been a slight trend downward in the percentage of unaccounted-for water.

Almost 75 percent of total accounted-for consumption is metered to paying customers. Federal Government departmental use of water in 1935 was 16.3 percent of total accounted-for consumption. Table 8L shows the percentage distribution of water consumption in 1935 by types of consumers.

TABLE 8L.—Percentage distribution of water consumption in the District of Columbia by classes of consumers—1935

Type of consumer	Percent of accounted-for consumption	Percent of total consumption
Accounted-for water:		
Domestic.....	27.1	
Commercial.....	36.8	
Charitable.....	1.0	
Flat rate.....	6.0	
Construction.....		
Maryland.....	.1	
Arlington County, Va.....	1.5	
Total, paying consumers.....	72.5	
District government.....	8.4	
Federal Government.....	16.3	
Allowable leakage.....	2.8	
Total accounted-for.....	100.0	79.2
Unaccounted-for water.....		20.8
Grand total.....		100.0

Source: Special tabulation furnished by District water registrar.

The amount of water used by the Federal Government can be calculated. Statutory requirements provide for metering this consumption whether paid for or not. Federal meter readings in 1936 were analyzed by the United States Engineer Office, and their special tabulation, modified as explained below, is in table 8M.

TABLE 8M.—Water consumption by Federal departments in the District of Columbia—Fiscal year 1936

Agency	Gallons	Agency	Gallons
Agriculture Department.....	1,024,246	National Museum (old).....	5,550
Botanical Garden.....	102,422	National Museum (new).....	20,312
Capitol group.....	951,195	Zoological Park (30 percent).....	182,319
Columbia Institute.....	67,302	Smithsonian grounds.....	29,734
Commerce Department.....	918,308	State and War Building.....	105,499
Court of Claims.....	1,353	Treasury Department.....	1,279,832
Court House (40 percent).....	8,336	War Department.....	1,902,892
Customhouse.....	439	National Training School for	
Justice Department.....	74,765	Boys (40 percent).....	30,000
Hurley-Wright Building.....	11,703	White House.....	291,487
Government Printing Office.....	453,772	Independent group.....	1,537,426
Howard University.....	70,734	Monument Grounds (20 percent).....	
Interior Department.....	411,428	Rock Creek Comfort Station	2,926
Freedmen's Hospital (60 percent).....		(30 percent).....	11,052
St. Elizabeths Hospital (40 percent).....	76,829	Potomac Park (30 percent).....	54,487
Interstate Commerce Commission.....	481,498	Miscellaneous fountains and	
Labor Department.....	95,461	comfort stations (30 percent).....	116,192
Library of Congress.....	108,700	Total average daily	
Navy Department.....	261,064	consumption.....	12,806,413
Pan American Building.....	1,784,886	Millions of gallons per year.....	4,687.15
Post Office Department.....	5,796		
Freer Art Gallery.....	317,882		
	8,046		

Source: U. S. Engineer Office special tabulation, modified.

The water consumption of several Federal institutions, including Freedmen's Hospital and St. Elizabeths Hospital, has been included in table 8M in part only. In all these cases the institutions or departments perform functions or activities serving and benefiting the District as well as the Federal Government. The proportions used for allocating Federal water consumption are roughly the ones developed in the individual reports on these intergovernmental services. If the Federal Government were to pay for its water consumption, it would pay for the whole consumption of these various institutions or activities, and the portion chargeable against the District would be billed to the

District as part of the intergovernmental service reimbursement.

The above reductions for some Federal institutions account for the difference between the Federal consumption of water as used in this report and the consumption reported by the water division of the District government. In 1936, the year in which Federal consumption was analyzed, the total of the modified tabulation shown in table 8M was 87 percent of the total reported by the water division. The estimated total of Federal water consumption in table 8J represents 87 percent of the consumption reported by the water division. The remaining 13 percent reported by the water division is still free water but should be added into District government totals. The last column of table 8J indicates that Federal water consumption has stayed close to 15 percent of total accounted-for consumption, keeping pace with the increase in total consumption.

Federal Portion of Water Consumption

It is just as equitable and fair that the Federal Government pay for water consumed as it is for any private customer of the District water system.

In the past the Federal Government has paid for a portion of capital-outlay expenditures through its contributions to the District General Fund. Table 8H shows that 22 percent of the investment in the water system since 1880 has been paid for in this manner from Federal funds. However, figures showing the Federal portion of the plant as it now exists, depreciated and adjusted for current values, are not available.

Concerning outlays from the water fund itself, it was pointed out previously that outlays for extensions of service mains have not been assessed completely against abutting property owners because of the insufficiency of statutory rates of assessment. These extensions are nearly 50 percent of total water fund capital improvements. Their proportion unpaid from assessments should not be allocated against the Federal Government. Eliminating this factor and bearing in mind that Federal contributions toward increasing the water supply system through the District General Fund have been as high as 50 percent and never under 13 percent, and in contrast considering the fact that in recent years the Federal portion of water consumption has not exceeded 16.5 percent of the total water consumption, it is believed valid for the purposes of this study to assume that Federal contributions toward capital outlays have paid in actuality for the Federal Government's share of outlays if proportioned on water consumption.

The computation of the Federal portion of water fund expenditures should recognize the following factors: (1) The Federal Government should receive credit for miscellaneous income of the water fund such as sales of materials and land, re-payments, etc. (2) During the period under review, receipts of the water fund have exceeded expenditures in most years. The result has been that a surplus of \$1,100,000 has been accumulated. Since receipts from assessments and interest thereon have been deficient, as pointed out above, the accumulation of the surplus may be attributed to excess water rents collected. Had the Federal Government paid its

proportionate share of these receipts, then during this period it, too, would have contributed to the building up of the water fund balance even if rents had been reduced to offset the effect of Federal payments.

Except for this last factor, the calculation of the Federal portion of water fund expenditures would be based upon the total of operation and maintenance costs plus capital outlay not for service main extensions. However, taking this surplus into account, it is equitable to compute the Federal portion of water usage upon water rents actually received by the water fund. Table 8N presents these calculations.

TABLE 8N.—Estimated Federal portion of water rents in the District of Columbia—Fiscal years 1925-36

Fiscal year	Water rents	Federal portion	
		Percent	Amount
1925	\$1,023,784.98	15.9	\$162,830.00
1926	1,052,330.56	15.2	160,600.00
1927	1,286,093.85	14.8	190,300.00
1928	1,224,921.85	13.7	167,806.00
1929	1,314,861.08	14.4	189,306.00
1930	1,402,274.29	16.1	225,800.00
1931	1,717,309.72	15.0	257,600.00
1932	1,860,335.71	14.0	260,400.00
1933	1,850,956.92	14.1	261,000.00
1934	1,808,897.05	13.9	251,200.00
1935	1,428,983.85	16.3	232,900.00
1936	1,493,433.76	16.5	246,400.60

Source: Water rents, District of Columbia auditor's special report.

The allocations are based upon an additional assumption which in practice would not have existed; namely, that the Federal rate of payment would have been exactly equal to the average rate paid by all other consumers. Actually, though, large consumers pay on schedules of water rates considerably lower than the average rates paid by all consumers. On the other hand, the District rate structure is somewhat different from the rate schedule of the typical comparable city because the District rate reductions for increased water consumption are not nearly so large as in comparable cities. Therefore, though the Federal portion is somewhat higher than it would have been had it been computed under the rate structure, the error is not believed to be large.

It is recommended that the proposed future payments by the Federal Government for water consumed be calculated upon the rate schedule for metered water.

Self-Supporting Water System

The principle that the District water system should be entirely self-supporting is sound. It is proposed that the District system be put upon this basis and that in the future no expenditures whatsoever be paid through the District general fund. In the past the system has been self-supporting with that one exception. Since 1931 there have been no major extensions and the water fund has carried all operating and capital expenditures.

The 25-percent reduction in water rates effected in 1934 has not reduced the balances in the water fund at

the end of each subsequent year. The recommendation that assessment rates for service main extensions be increased to cover entirely the cost of such extensions would increase water fund revenues over \$150,000 per year. Federal payments for water consumed by the Federal departments would increase the water fund revenues by nearly \$250,000 per annum. These two items provide for \$400,000 additional annual water fund revenues.

It has been estimated by the Water Division that during the next 6 years annual capital expenditures of \$590,000 will be required. Capital outlays in the past 6 years have averaged \$700,000 per year. Adding the forecast yearly surplus of \$110,000 to the proposed increased revenue results in a surplus of \$510,000 per year.

This surplus would justify a reduction in water-rent rates to all consumers providing, of course, that major extensions of the water system in the future could still be handled from water revenues. A rate reduction should be followed by an increase if it becomes necessary to embark upon a program of important expansion beyond the resources of the water fund.

Summary on Intergovernmental Services

SPECIFIC OPERATING SERVICES.—The Federal Government is performing 39 special services for the District. The District government is performing 30 special services for the Federal Government. Reimbursement now is effected for some of these services aside from the annual lump-sum payments. The cost of almost all these services is estimated, and accurate methods of determining reimbursement are proposed as bases for contractual reimbursement.

Specific services involving operation and maintenance costs are reimbursable on automatic, routine bases involving a minimum of judgment. Of the services performed by the District government, some are reimbursable by the Federal Government through charges to private individuals who receive the benefits.

EMPLOYEES' TIME ALLOWANCES.—Unusually liberal annual and sick leave allowances cost the District fire and police departments \$425,000 annually.

CAPITAL OUTLAYS.—It is proposed that the costs of capital improvements in which the two governments have a joint interest be allocated by the National Park and Planning Commission. The powers of the Commission should be changed and enlarged. It should be given the responsibility of preparing annually the District's capital outlay budget.

WATER SERVICE.—It is recommended that Federal departments and independent offices pay for water consumed on the basis of the standard rate schedule.

The foregoing recommendations would eliminate almost entirely free services rendered by either government to the other. The estimated cost of free services rendered during the fiscal years 1925 to 1936, inclusive is detailed in table 8P.

TABLE SP.—Summary of the differences between the estimated costs of nonreimbursed specific services rendered by the Federal and District Governments—Fiscal years 1925-36 ¹

Class of costs	1925	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936
Offsetting intergovernmental services:												
Excess District costs, specific operating services (Table 8D).....	\$982,036	\$969,677	\$1,017,129	\$1,064,653	\$1,257,135	\$1,253,698	\$1,307,148	\$1,226,812	\$1,128,499	\$1,018,358	\$834,432	\$878,592
Excess District costs, outlays for specific services (Appendix C, Table X).....	141,370	174,854	334,725	444,815	297,594	2,090,588	2,636,388	1,011,999	486,816	198,172	202,978	—269,301
Water service (Table 8N).....	162,800	160,000	140,300	167,800	189,300	225,800	257,600	260,400	261,000	251,200	232,900	246,400
Total excess District over Federal costs of services rendered.....	1,286,206	1,304,531	1,542,155	1,677,268	1,744,029	3,570,086	4,201,136	2,499,211	1,876,315	1,467,730	1,270,310	855,690
Payable by charges to private individuals:												
Operating costs (Table 8D).....	326,623	385,150	322,401	314,175	307,712	310,304	312,506	311,553	286,701	251,628	287,611	271,485
Capital outlays (Appendix C, Table X).....	103,869	95,704	142,964	114,867	78,049	111,445	88,715	136,482	65,154	24,297	44,699	25,978
Total payable by charges to private individuals.....	430,492	480,854	465,365	429,042	385,761	421,749	401,221	448,035	351,855	275,925	332,310	297,463
Net amount allocable to the Federal Government or private individuals and not properly included in District expenditures as normal District costs.....	1,716,698	1,785,385	2,007,520	2,106,310	2,129,790	3,991,835	4,602,357	2,947,246	2,228,170	1,743,655	1,602,620	1,153,153

¹ Exclusive of Federal lump-sum appropriations.

SECTION 9

REVENUE SOURCES AND TAX SYSTEMS IN THE DISTRICT AND COMPARABLE CITIES

Relationship to the Main Problem

The sources of local financial support for the District government are an essential element in the system of Federal-District fiscal relations. Whatever the standards used for determining local and national obligations, the equity of any intergovernmental financial arrangements depends not solely upon the total amount of revenue or the average amount per capita to be raised from local sources. It depends also upon the methods by which the taxes and other charges are spread among members of the District community.

The manner in which the costs are spread is particularly important if the experience of other communities is taken as a standard for judging the rights and obligations of the District. If the principle be adopted that District residents and property owners should pay no more—and may be expected to pay no less—than is paid on the average by persons in like circumstances in roughly comparable communities,¹ it follows that the revenue system of the District must be measured against the revenue systems from which the standard amount is determined. Differences in the sources of revenue may produce different economic and social reactions. If the District depends more upon some revenue sources and less upon others than do the communities with which its finances are compared, the weight of local governmental costs may be differently distributed even though absolute amounts are equal. For example, revenues derived from property taxes have a different pattern of incidence from those derived from income taxes, and sales taxes have a different incidence from specific service charges.

Basis of Comparison

In order that the structure and trends of the District revenue system may be appraised in the light of systems employed elsewhere, comparisons are made here in terms of the relative importance of various revenue sources. The first division is between tax and nontax sources, in terms of percentages of total revenues derived from each category. Although nontax sources show great diversity, they are treated here as a group, and, for reasons to be noted, the separate sources are not reviewed and compared. Tax sources are broken down to show the relative importance of leading types of taxes, in terms of percentages of all tax revenues.

Because of the shifting composition of nontax revenues, a comparison of collections from particular taxes with total taxes is more significant than any comparison of taxes with total revenues. The general property tax long has been almost the sole source of local tax revenues and a leading source of State revenues. It follows that the distinctive trend in recent years has been necessarily

toward diversification of tax sources—toward a less exclusive dependence on property taxation and the development of alternative forms of revenue. The ratio of property taxes to total taxes therefore is employed as a measure of the most significant tendency in recent tax policy.

Cities used in the comparison are 17 cities roughly comparable in population with the District of Columbia.² The data for revenues, including taxes, are those reported by the Bureau of the Census in *Financial Statistics of Cities*, which covers the city corporations and overlapping local governments, and in *Financial Statistics of States*, which covers State governments. The basic revenue data for the 17 comparable communities and the District are in appendix C, tables XII, XIII, and XIV. For purposes of the text discussion, the 17 cities are represented by mean percentages. The extent to which there are deviations from the means and the cities in which they occur may be observed in the appendix tables.

Model Tax Programs

The structure of the District tax system might be judged by comparison with the thought of scientific and professional students of fiscal policy, as crystallized in the Model Program of State and Local Taxation published by the National Tax Association, reports on tax policy by the Tax Policy League, and standards formulated by other scientific bodies. This approach would be especially pertinent as a step toward making the District a model for other American communities in the fields of municipal administration and fiscal policy. Appraisal in terms of ultimate objectives is not, however, the purpose of the present inquiry. This study is concerned, rather, with determining how the current distribution of tax burdens in the District compares with the typical distribution actually reported from other comparable communities. It may be that the typical revenue system of local and State governments contains elements which need modification, but such changes must be considered in a broader setting than the field of Federal-District fiscal relations. For present purposes, therefore, the practical test is that of comparison between the local tax system of the District and the local-State systems of other cities as represented by mean percentages of total taxes.

The essential components of a modern and equitable tax system, as indicated by the systems existing outside the District and by the model tax programs mentioned above, appear to be as follows:

1. A property tax upon all tangible property, with provision for classification of property and different rates of taxation upon distinct classes of property and possibly for exemption of household property up to an

¹ See secs. 3 and 10 of this report.

² See sec. 14 of this report for a list and discussion of the cities.

amount not exceeding \$1,000 full cash value for each householder.

2. A personal net income tax to be paid by all persons domiciled in the taxing jurisdiction, with provision that income from intangible personal property be included under the personal income tax, the intangible personal property itself being exempt from taxation as property. In the National Tax Association committee on a model tax system, there is dissent by certain members upon exemption of intangible personal property from ad valorem taxes.

3. A business income tax levied upon all business carried on within the taxing jurisdiction, with provision that where a business is carried on in several States the total net income be allocated on the basis of three factors, each having equal weight—tangible property, wages and salaries, and sales.

4. An inheritance or estate tax, with provision for the interstate comities developed in the administration of these taxes among the different States.

5. Gasoline and motor vehicle license taxes, with provision that the amount be limited and the proceeds applied to services exclusively associated with road and street improvements, lighting, maintenance and repair, and the regulation and protection of highway traffic.

Nontax Revenues

In the District, a smaller percentage of revenue receipts have been derived from nontax revenues than in the average of other communities roughly comparable in size. Fees and other miscellaneous nontax receipts, excepting Federal allotments, approximated 9 to 14 percent of all revenue receipts of the District government during 1923-35. As indicated in table 9A, they have yielded approximately half as large a percentage of total State-local revenues as in other comparable cities.³ If only the local (non-Federal) revenues of the District be taken as equalling 100 percent of revenue receipts, these miscellaneous sources yielded 14 to 20 percent of District revenues.

The comparative percentages might warrant consideration of further development of local nontax sources for District revenue. The heterogenous nature of these sources, however, precludes a conclusion from the summary figures. Both in the District and elsewhere, nontax revenues have been declining gradually in relative importance. The trend, as it appears from the table, is clearer in the District than in the average for other communities, although chart 4 in section 7 and the detailed data in appendix table XII show that there was an increase in 1936 in the percentage of District revenues derived from fees and other nontax sources. The increase may have been temporary; in any case it did not raise the percentage to the level prevailing 10 years earlier. These nontax receipts include a variety of revenues, such as earnings of municipally owned utilities and industrial undertakings, earnings of sinking fund and other investments, subsidies from other units of government, special assessments, etc. Many of these miscellaneous revenues are incidental, they vary greatly among different cities according to the extent of municipal ownership of utility and industrial

enterprises, and they commonly have no direct connection with policies of taxation. For these reasons they are not discussed in detail.

TABLE 9A.—Relative importance of nontax revenues in the District of Columbia and 17 comparable cities—Fiscal years 1923-35.

Fiscal year	Average of 17 cities, nontax revenues relative to all State-local revenues ¹	District of Columbia			
		Nontax revenues relative to all revenues excluding Federal allotments	Nontax revenues relative to all revenues including Federal allotments ²		
			Nontax revenues other than Federal allotments	Federal allotments	
	Percent	Percent	Percent	Percent	
1923.....	26.5	19.7	13.3	32.5	
1924.....	25.2	20.4	13.6	33.4	
1925.....	25.2	19.6	13.4	31.8	
1926.....	24.9	17.3	12.9	25.5	
1927.....	24.7	15.1	11.6	23.3	
1928.....	24.6	15.3	11.9	22.0	
1929.....	24.2	14.0	11.0	21.6	
1930.....	23.8	14.7	11.6	21.0	
1931.....	24.2	15.0	11.8	21.4	
1932.....	22.8	15.9	12.5	21.4	
1933.....	(4)	13.9	11.2	19.2	
1934.....	(4)	16.8	12.5	25.7	
1935.....	(4)	14.1	9.3	33.9	

¹ Includes negligible amounts of Federal subventions. Elimination of these would not change the percentages significantly. Cf. appendix table XII.

² Federal grants in this table include unemployment relief grants.

³ Average for 13 cities only.

⁴ Data comparable with preceding years are not available. For local governments only (States omitted), average nontax revenue receipts were 29.9 percent in 1933 and 30.8 percent in 1934. For the fiscal year 1935, only 12 cities are reported, and these figures also cover local governments only; the average for the 12 cities is 35.7 percent.

Source: Appendix C, table XII.

Present District Tax System

The principal forms of taxation in the District of Columbia, the yield of each kind of tax, and the percentage which each represents in total taxes collected are indicated in table 9C.⁴ The trends appearing in the percentages are shown graphically in charts 5, 11, and 13. The history of the local revenue system is set forth in section 7.

During the 10-year period 1923 to 1932, inclusive, 83.7 percent of all District taxes were collected solely on the basis of property ownership without reference to any other measures of taxing capacity. This percentage includes the ad valorem personal property tax on automobiles, which is collected separately from other property taxes. In addition, 9.6 percent of all District taxes were collected from insurance companies, banks, public utilities, building associations, and certain other businesses in the form of gross receipts or gross earnings taxes levied in lieu of personal property taxes. The gasoline tax, although not in force early in the decade, yielded 4.3 percent of all taxes for the 10 years, and motor vehicle registrations (including operators' permits) yielded 1.3 percent. Minor licenses and permits supplied 1.1 percent of all taxes.⁵

⁴ In this table and in charts 11 and 13, the classification of revenues is that employed by the Bureau of the Census. The District auditor employs a similar classification but treats as nontax items certain revenues—such as motor vehicle registration fees—which the Bureau of the Census treats as taxes. The auditor's detailed statements are tabulated in appendix C, table III.

⁵ Percentages in this paragraph are computed from data in appendix table III, in which District revenues are shown in more detail than in Census compilations but are classified differently (see preceding footnote). Total taxes, for purposes of this paragraph as for Census compilations, comprise both "taxes" and "licenses" as shown in the appendix table and also items there shown as motor vehicle registration fees and motor vehicle fees on reissue of licenses.

⁶ State revenues from nontax sources are here allocated to the cities in proportion to population. The method of combining local and State revenues is the same as for taxes, discussed later in this section.

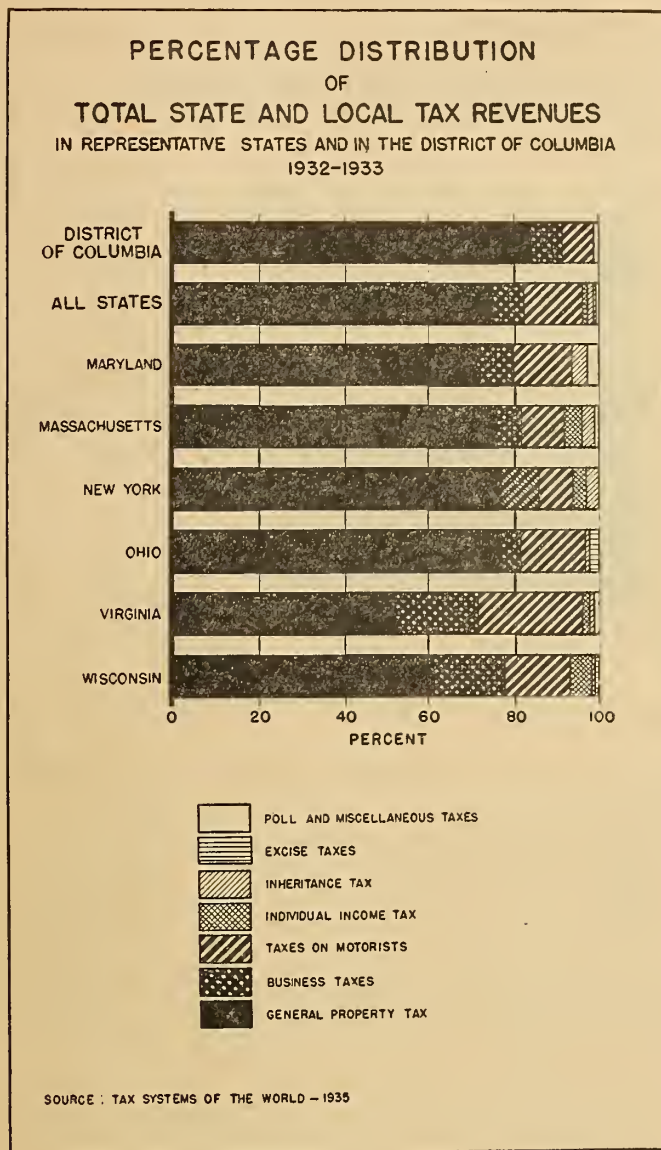


CHART 11.

The advent of the gasoline tax occurred late in the fiscal year 1924. It was accompanied by a decrease in the proportion of property taxes from 82.9 percent in 1924 to 81.1 percent in 1925. This decrease was accomplished not by replacing a portion of property taxes but by increasing the total amount of taxation, so that even an increased collection of property taxes represented a smaller proportion of total tax collections. A striking feature of the gasoline tax is the fact that its yield, both in actual amount and in percentage of total taxes, has increased consistently throughout the entire depression period.

Since 1933 there has been the addition of the alcoholic beverage tax. This tax for 1936 represented 3.6 percent of the total tax receipts of the District. This change together with minor changes in other tax sources reduced the percentage of the property tax to total District tax receipts to approximately 74 percent.

The final result of all these factors is that for the fiscal year 1936, tax receipts of the District of Columbia aggregating \$29,910,000 were distributed as follows: Approximately 74.5 percent from property taxes, 9.8 percent from the gasoline and motor vehicle registration taxes, 7.9 percent from insurance taxes and the tax on banks, public service corporations, and other businesses, 3.6 percent from alcoholic beverage taxes, and 4.2 percent from minor licenses.⁶

Without necessarily condemning this system, it may be observed parenthetically that this is essentially the system of taxation which was in operation at the time of the establishment of the National Government, having been derived from the colonial tax systems of a century earlier. The chief divergence is the fact that proportionately smaller revenues are now obtained from malt and alcoholic liquors, in this respect gasoline having been substituted to some extent for liquor. In addition, the property tax has been made a classified tax with a low rate on intangibles.

Local Taxes Elsewhere

Local taxes of the District are properly comparable with a combination of local and State taxes in other communities, since the District government has features common to all the usual local and State governments.⁷ Local tax systems have exhibited characteristics strikingly different from those of the States. In order that these differences may be exhibited clearly and also in order that the method of combining local and State data may be evident, the series are presented separately and then combined for comparison with the data for the District.

Table 9B and chart 12 set forth the percentage distribution of local taxes in terms of means for the 17 comparable cities from 1923 through 1934. Taxes included are those levied and collected for all local purposes, including the proportionate amounts for county and other local or special taxing jurisdictions within each city as allocated by the Bureau of the Census. These other jurisdictions embrace various separate governmental units, such as the schools, park districts, sanitary districts, and others, in addition to the city corporations themselves. Where their boundaries are not identical with the city boundaries, the taxes of these overlapping units are prorated by the Census Bureau in proportion to assessed property values. In this way the table exhibits combined tax collections of all local governments centered in each city.

The table includes taxes levied and collected by the State governments and distributed, wholly or in part, to the local governments if the allocation is based on the amount collected in each community or upon some measure closely related to collections, but it does not include amounts distributed as subventions upon some basis not related directly to the collections. The basis of allocation is thus employed by the Bureau of the Census to distinguish between shared revenues and subventions, and the census classification is followed here. Local receipts reported for income and inheritance taxes, as represented in the table, reflect portions of State collections allocated in direct proportion to the origin of the taxes.

⁶ See footnote 4.

⁷ Cf. sec. 6 of this report.

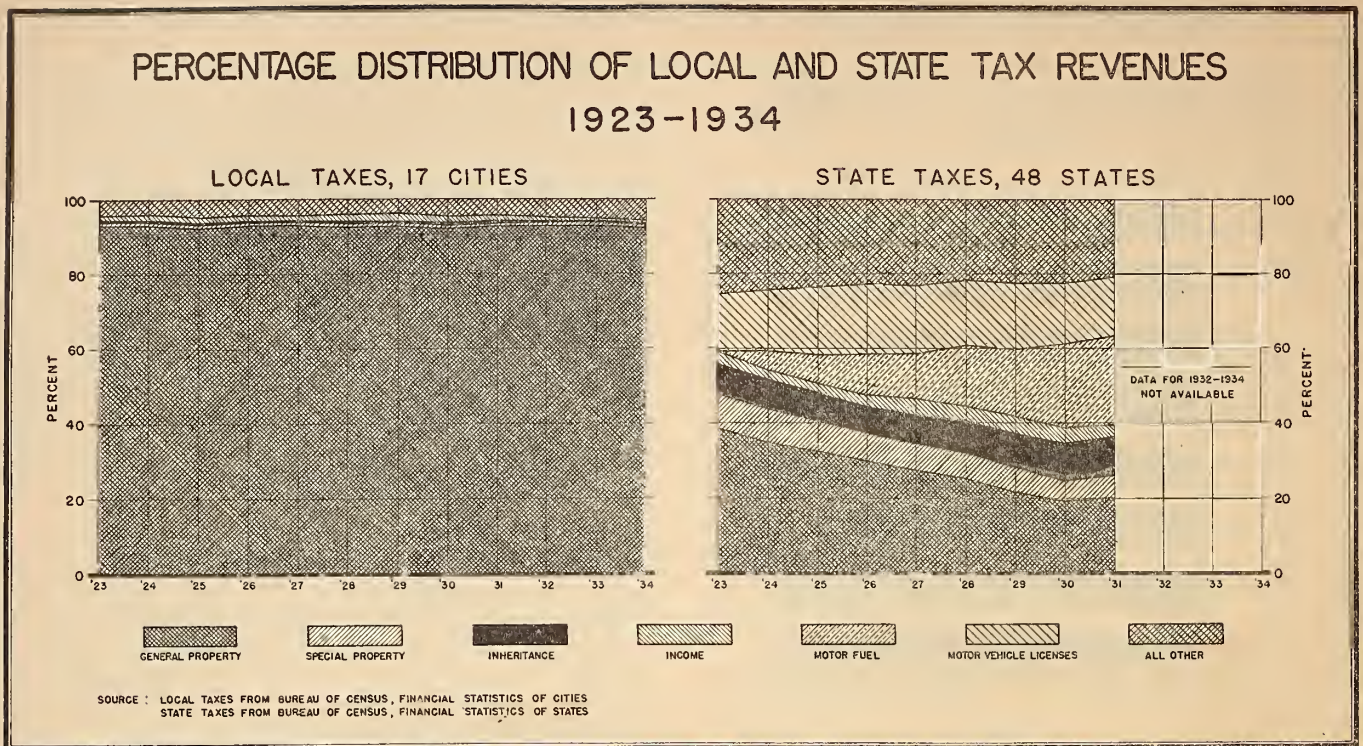


CHART 12.

TABLE 9B.—Mean percentage distribution of local and State taxes in 17 comparable cities by types of taxes—Fiscal years 1923-34

Type of tax	1923	1924	1925	1926	1927	1928	1929	1930	1931	1932	1933	1934
LOCAL TAXES ONLY												
Total taxes, average per capita	\$42.11	\$46.49	\$47.81	\$51.48	\$54.46	\$55.48	\$56.11	\$58.53	\$57.67	\$53.66	\$48.92	\$51.64
Ratios to total taxes:												
General property	93.4%	93.3%	92.9%	92.9%	93.1%	92.6%	92.9%	92.4%	92.7%	92.9%	92.9%	92.5%
Special property ⁴ .....	.6	.7	.6	.6	.6	.8	.7	.7	.6	.5	.4	.4
Inheritance .....	.1	.1	.1	.2	.2	.2	.2	.2	.4	.2	.3	.2
Income	1.4	1.4	1.6	1.6	1.6	1.7	1.5	1.8	1.4	.9	.7	.6
Motor fuel												
Motor vehicle licenses												
All other	4.5	4.5	4.8	4.7	4.5	4.7	4.5	4.9	4.9	5.5	5.7	6.3
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
STATE TAXES ONLY ¹												
Total taxes, average per capita	\$9.35	\$10.32	\$10.78	\$11.59	\$12.53	\$13.54	\$14.42	\$15.37	\$15.08	² \$14.28	² \$13.26	² \$14.25
Ratios to total taxes:												
General property	37.4%	33.7%	30.8%	27.5%	25.5%	25.6%	23.3%	19.9%	20.2%	³ 18.6%	³ 17.8%	³ 17.0%
Special property ⁴	8.9	9.5	8.3	7.6	7.7	7.1	6.6	5.4	5.6	³ 5.4	³ 5.2	³ 5.0
Inheritance	8.3	8.4	8.3	8.2	9.4	9.8	9.6	10.9	10.9	³ 10.9	³ 11.0	³ 11.2
Income	4.2	4.3	3.1	3.9	4.6	3.4	4.8	4.5	3.3	³ 4.0	³ 4.2	³ 4.4
Motor fuel		3.2	7.2	10.6	11.2	15.1	17.4	21.6	22.9	³ 25.1	³ 27.3	³ 29.3
Motor vehicle licenses	16.3	16.1	18.3	19.1	18.5	18.0	17.8	16.9	17.0	³ 16.4	³ 15.2	³ 14.1
All other	24.9	24.8	24.0	23.1	23.1	21.0	20.5	20.8	20.1	³ 19.6	³ 19.3	³ 19.0
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Ratio, State tax per capita to local tax	22.2%	22.2%	22.5%	22.5%	23.0%	24.4%	25.7%	26.3%	26.1%	² 28.6%	² 27.1%	² 27.6%

¹ State taxes represent 13 States, of which 4 are given double weight because each contains 2 of the 17 cities used in the comparison. The State figures in this table are significant primarily as they enter into the combined local-State distribution in table 9D. State tax systems and trends for all 48 States are exhibited in table 9C.

² Estimated on assumption of an increase of 0.5 yearly in State taxes per capita as a percentage of local taxes per capita.

³ Estimated projection of trend. Because of the method of estimating, inadequate weight probably is given to sales and alcoholic beverage taxes and other new revenue sources added since 1932.

⁴ "Special property taxes", as defined by the Census Bureau in its instructions to agents, are "special taxes levied at a fixed rate per dollar of a valuation other than an assessed valuation applied to all property, or levied at a specified amount per unit of measure." In the case of States, such taxes are shown as applying principally to bank and other corporation stock, savings banks, insurance companies, and building and loan associations; and in the case of cities to banks, street railway, insurance, and other corporations.

Source: Appendix table XIV, compiled from data supplied by the Bureau of the Census. State estimates added for 1932-34.

The table shows that the average ratio of the general property tax to all other local taxes in these comparable cities has maintained a remarkable level, the percentage being approximately 93 percent of total local tax receipts in every year from 1923 through 1934. Special property taxes (which are defined by the Census Bureau as "taxes levied at a fixed rate per dollar of valuation other than an assessed valuation applying to all property, or levied at a specified amount per unit of measure") averaged less than 1 percent in all years. The miscellaneous category, comprising business and nonbusiness licenses, rose from 4.5 percent of total taxes in 1923 to 6.3 percent in 1934. This increase in relative importance may be ascribed particularly to the addition of alcoholic beverage taxes in 1933, accounting for approximately 1 percent of local taxes. Even before this addition there was some tendency toward an increased proportionate yield in miscellaneous taxes, with business taxes advancing from about 3 percent in 1923 to 4 percent a decade later. Local shares in income taxes distributed in proportion to collections were declining in proportion to total taxes, though nontax receipts of subventions financed by such taxes probably increased. In general it may be concluded that there have been no significant changes in the percentage relationships of the various local taxes as represented in the averages for the 17 cities.

State Taxes

Combined tax collections of the 48 States are set forth in table 9C and chart 12. In table 9B are presented similar data in terms of averages for the States in which the 17 comparable cities are located. These include all taxes levied and collected by the States regardless of the distribution of the proceeds, excepting distributed portions of shared revenues in cases in which the distribution to local governments is in direct proportion to amounts collected within their respective territories.

TABLE 9C.—Mean percentage distribution of State taxes in the 48 States by types of taxes—Fiscal years 1923–31

Type of tax	1923	1924	1925	1926	1927	1928	1929	1930	1931
	<i>Pct.</i>	<i>Pct.</i>	<i>Pct.</i>	<i>Pct.</i>	<i>Pct.</i>	<i>Pct.</i>	<i>Pct.</i>	<i>Pct.</i>	<i>Pct.</i>
General property.....	38.4	34.5	32.3	29.7	27.3	25.3	21.7	19.4	20.9
Special property ¹	9.1	9.3	8.1	7.5	7.3	7.0	6.8	5.4	6.3
Inheritance.....	8.2	7.8	7.8	7.2	7.8	8.5	9.2	10.1	10.3
Income.....	3.4	2.8	2.5	3.0	4.0	3.7	4.6	4.3	2.9
Motor fuel.....	.....	5.0	7.9	10.8	12.2	16.0	17.5	22.4	23.8
Motor vehicle.....	15.2	16.5	17.9	18.5	18.4	17.6	17.8	16.6	15.8
Business license.....	20.8	20.5	19.3	18.6	18.7	17.5	16.9	16.7	16.5
All other.....	4.9	3.6	4.2	4.7	4.3	4.4	5.5	5.1	3.5
Total.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

¹ See table 9B, note 4, for a definition of "special property taxes."

Source: Basic data from Bureau of the Census, Financial Statistics of States for the years indicated.

The striking characteristics and trends of State tax systems are (1) the small percentage of taxes derived from property, in contrast with the large percentage in the case of local governments; (2) the rapid and persistent decrease of this percentage from 38 percent for the 48 States in 1923 to 21 percent in 1931, and the continued decline since that time as reflected in table 9B for selected States; (3) the nature and extent of the new taxes, particularly the gasoline tax, which rose from a negligible percentage of all State taxes in 1923 to 24 per-

cent in 1931 and approached 30 percent in 1934 in the selected States of table 9B. Motor vehicle registration taxes rose slightly between 1923 and 1927 and then declined slightly relative to other taxes. Inheritance tax collections of the 48 States advanced from 8 percent of all taxes in 1923 to more than 10 percent in 1931; in the selected States they reached approximately 11 percent and continued at that level. Income tax collections, though increasing in amount, fluctuated as a percentage of total taxes and had no positive trend. Business license taxes declined from 21 to 16.5 percent of the tax revenues of the 48 States from 1923 to 1931.⁸ Gasoline and automobile license taxes and income, inheritance, and business license taxes together yielded in 1931 approximately 69 percent of the taxes of all State governments. In the average for the selected States of table 9B they yielded in 1934 approximately 74 percent.⁹

It will be helpful to note the general scope and character of these taxes which, with sales taxes, have been replacing the property tax in State finance.

GASOLINE TAXES.—Since 1929 all the States have had gasoline taxes. As of July 1, 1936, the rates ranged from 2 cents a gallon in Rhode Island and Missouri to 7 cents in Tennessee and Florida. The number of States having each rate was as follows:

2 cents a gallon.....	2 States
3 cents a gallon.....	11 States
4 cents a gallon.....	17 States
5 cents a gallon.....	10 States
6 cents a gallon.....	5 States
6½ cents a gallon.....	1 State
7 cents a gallon.....	2 States

In each case the rate was additional to the Federal tax of 1 cent a gallon. The most frequent rate was 4 cents a gallon; the mean of all rates, other than that of the District of Columbia, was 4.3 cents. In the District the rate has been 2 cents a gallon since the tax was introduced in 1924.¹⁰

MOTOR VEHICLE LICENSE TAXES.—Motor vehicle license schedules are too varied to be reduced to any general average. Different schedules are applied to various classifications of motor vehicles; and within each classification the rates are ordinarily graduated according to weight, horsepower, and sometimes other characteristics. Some conception of their level may be gathered from the fact that the minimum license fee for private passenger cars, as of January 1, 1935, averaged for the 48 States approximately \$8.17 per car,¹¹ and the average actual payment in 1935 in 44 States for which data are available was \$8.72.¹² For all motor vehicle registrations, including trucks and busses, the average fee actually paid in the 48 States in 1935 was \$12.35,¹³ as contrasted with \$1 for each vehicle in the District.

INCOME TAXES.—Thirty-one States, as of October 1, 1935, had personal net income taxes, 31 had corporation net income taxes, 29 had both.¹⁴ Minimum exemptions under the personal income tax, for single persons,

⁸ In tables 9B and 9D and the appendix, D, are included in "all other" taxes a surtax that business license taxes are paid for in 17 of "all other" taxes in these States.

⁹ Cf. Automobile Manufacturers' Association, *Automobile Facts and Figures* (1936 ed.), p. 33. See also Willard Logan in *Tax Systems of the World* (1935 ed.), p. 171.

¹⁰ Cf. H. E. Riley in *ibid.*, p. 152.

¹¹ Average actual payments computed from data in Automobile Manufacturers' Association, *Automobile Facts and Figures* (1935 ed.), pp. 18, 21, and 28.

¹² *ibid.*

¹³ Vernon G. Morrison and J. Roy Blount in *Tax Systems of the World* (1935 ed.), pp. 120-130.

PERCENTAGE DISTRIBUTION OF TAX REVENUES IN THE DISTRICT OF COLUMBIA AND 17 COMPARABLE CITIES 1923-1934

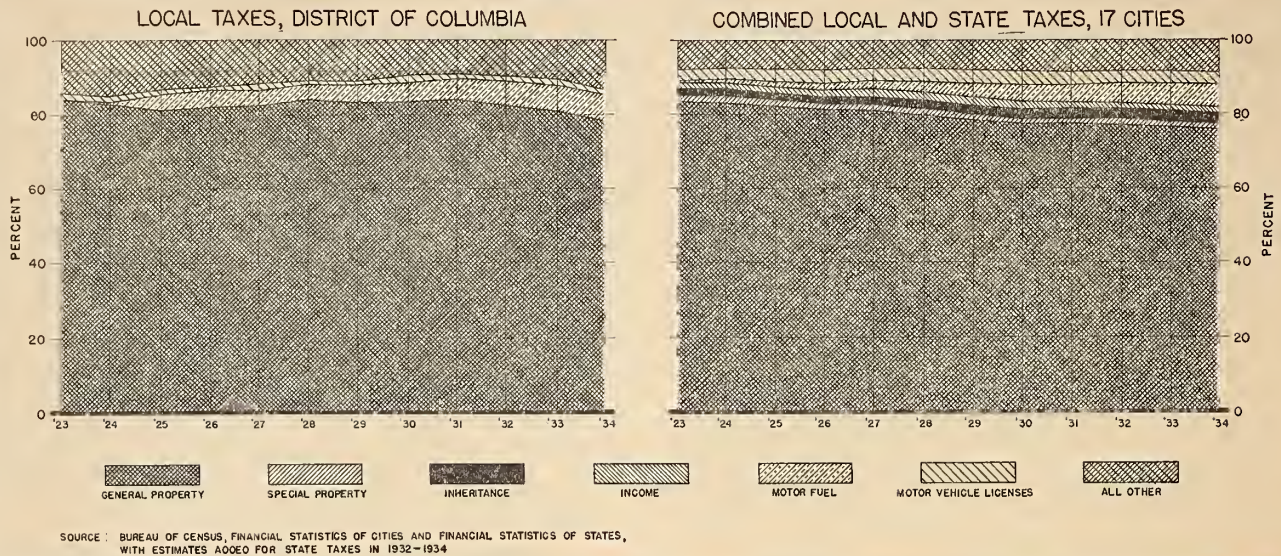


CHART 13.

range from \$600 in West Virginia and Utah to \$1,500 in Alabama; for married persons, from \$1,200 in Utah to \$3,500 in Georgia. The rates for individuals range from a minimum of 1 percent to maximum rates of 9 percent in Oklahoma and 15 percent in North Dakota and California. Corporation rates range from 2 percent to 8 percent.

INHERITANCE TAXATION.—It is impossible to summarize the provisions of the State inheritance and estate taxes, but it is important to note that all the States, excepting Nevada, now have some form of taxation upon property transfers at death. Most of these statutes take the form of inheritance taxes, levied on the heirs, but recent legislation in this field has tended toward adoption of estate taxes, levied on the entire estate, and eleven States had this type of taxation in 1935. In some cases it was supplementary to an inheritance tax.¹⁵

SALES TAXES.—Twenty-four States, as of October 1, 1935, had adopted some form of general sales taxation, in addition to others which had "chain store" taxes or some special form of sales tax. Most of the adoptions occurred too late to be reflected in the statistical tables. The rates for general sales taxes ranged from fractions of 1 percent to a maximum of 3 percent in the States of Ohio, Michigan, Illinois, and California. The most frequent rates were from 1 to 2 percent.¹⁶ Among various special types of excise taxation, more than a third of the States now have some form of cigarette and tobacco taxes.¹⁷

This brief summary indicates the striking extent to which the States have developed substantial forms of revenue to replace their former dependence on property taxes and to provide for additional revenue needs—a movement that is the more significant because the greater part of this legislation has been enacted within the past decade.¹⁸

Comparison with District Taxes

For the comparison between the District tax system and the system prevailing in other comparable cities, it is necessary to combine State and local taxes in the other cities in appropriate proportions. Data upon the actual amount of State revenues derived from urban taxpayers are not available, but large cities are known to yield more State taxes per capita than do other areas. Ratios of assessed property valuations are satisfactory for apportioning local revenues of overlapping governments, since these are derived primarily from property taxes, but such ratios are not acceptable for estimating the origins of gasoline, income, inheritance, sales, and various other State taxes. The most reasonable available basis of proration appears to be population. This is employed here by adding State taxes per capita to local taxes per capita for the several cities and determining what percentage of the combined amounts is derived from each leading type of tax. Since large cities contribute to State taxes more than in proportion to their

¹⁵ See Clarence Heer, *Taxation and Public Finance*, in *Recent Social Trends*, Report of the President's Research Committee, pp. 1331-1390. See also United States Treasury Department, Division of Research and Statistics, "Collections from Selected State Imposed Taxes, 1930-1936" (Nov. 30, 1936), esp. Part I. This compilation presents tax collection data for the 48 states for the 7 years 1930-36, but, because it does not cover all types of taxes, it does not supply data which might be substituted for the estimates in table 9B and used to bring table 9C down to date.

¹⁵ See Rodman Sullivan, *ibid.*, pp. 134, 135.

¹⁶ Neil H. Jacoby, *ibid.*, pp. 136-139.

¹⁷ *Ibid.*, pp. 141-142.

population, this method of allocation understates the amounts actually paid for State purposes. The extent of the understatement cannot be determined, however, and no better basis of estimating is available. Moreover, there could be a substantial margin of error in the prorated State taxes without seriously affecting the combined local-State statistics, since State taxes per capita have averaged generally less than one-fifth of the local-State total.

Table 9B shows separately the mean local and State taxes per capita in the 17 cities used for comparison with the District. The amounts and distribution of State taxes in 1932, 1933, and 1934 are estimates made by projection of earlier trends. It may be that they give inadequate weight to the widespread development of retail sales taxes and alcoholic beverage taxes; if so, the error is small as long as the estimates are not projected beyond the fiscal year 1934 and becomes negligible in the combined local-State figures of table 9D.

Corresponding data representing the distribution of District tax revenues also are included in table 9D. The two series are shown in chart 13.

The tables and charts show that as far as the larger cities are concerned, there have been no noticeable trends in taxation in recent years, whereas in the case of the State governments there has been an almost revolutionary change in the character of their tax systems. The period covered by the charts only partially suggests the extent of this movement, because prior to the World War the States, like most of the local governments, drew a preponderant share of their tax revenues

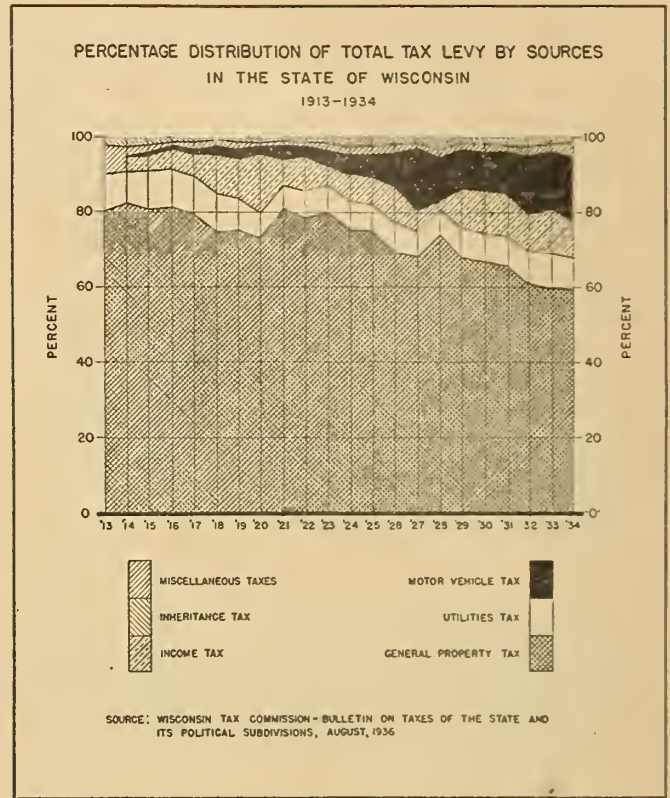


CHART 15.

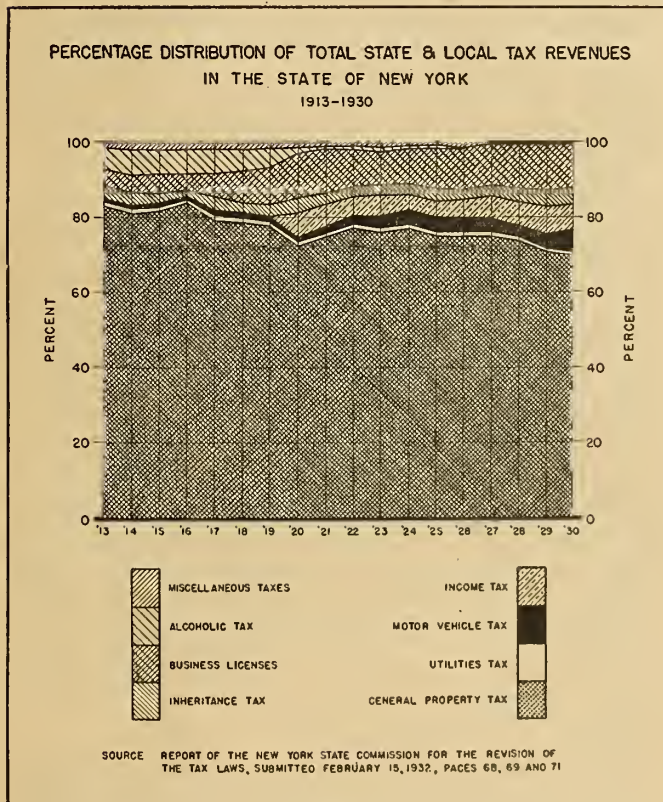


CHART 14.

from property taxes. The longer trend is indicated by charts 14 and 15 showing all State and local taxes in New York and Wisconsin beginning in 1913. In the decade ending in 1920, the States passed definitely from a major to a minor dependence on property taxes. The graphic representations indicate the rapid continuance of this movement down to the point where the States are deriving barely one-fifth of their taxes from property. Recent legislation in this field, involving in some States the entire withdrawal of the State government from the field of property taxation, will still further reduce the proportion of property taxes.

To students in this field, the reasons for the sharp divergence in the trends of State and municipal taxation are as obvious as the fact itself. The heavy dependence of municipal governments on property taxation has caused acute distress to property holders, has contributed to an enormous volume of tax delinquency in recent years, and has, in fact, materially aggravated the deflation of real estate and other property throughout the depression. These conditions have in turn precipitated an epidemic of "tax strikes" and other forms of organized "tax resistance" on the part particularly of real estate groups, crystallizing into an organized Nation-wide movement for rigid constitutional limitations upon the rates of property taxes.

In the face of all this distress and agitation, the curve of local property taxation still runs as indicated. The explanation is that under the American framework of government the major share of expanding governmental services has fallen upon local governments.

TABLE 9D.—Percentage distribution of local taxes in the District of Columbia by types of taxes and corresponding distribution of combined local and State taxes in 17 comparable cities—Fiscal years 1923-36

Type of tax	1923	1924	1925	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936 ¹
DISTRICT OF COLUMBIA														
Total taxes, average per capita.....	\$32.72	\$31.59	\$38.04	\$46.47	\$53.03	\$57.07	\$59.05	\$60.12	\$59.38	\$56.90	\$53.23	\$50.03	\$49.55	\$48.32
Ratios to total taxes:														
General property (including intangibles).....	83.9%	82.9%	81.1%	82.4%	82.4%	83.9%	83.2%	83.4%	84.0%	82.5%	80.8%	78.1%	75.7%	74.5%
Special property.....														
Inheritance.....														
Income.....														
Motor fuel.....		.1	4.3	4.3	4.2	4.2	4.7	5.0	5.5	6.7	7.1	7.2	7.0	7.9
Motor vehicle licenses.....	2.0	1.8	1.2	.8	1.9	.8	.9	1.7	1.1	1.1	1.7	1.3	1.3	1.9
All other.....	14.1	15.2	13.4	12.5	11.5	11.1	11.2	9.9	9.4	9.7	10.4	13.4	16.0	15.7
Total.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
AVERAGE OF 17 CITIES AND THEIR RESPECTIVE STATES ²														
Total taxes, average per capita.....	\$51.46	\$56.81	\$58.59	\$63.07	\$66.99	\$69.02	\$70.53	\$73.90	\$72.75	\$67.91	\$62.18	\$65.89	(3)	(3)
Ratios to total taxes:														
General property.....	83.4%	82.9%	81.9%	81.1%	80.7%	79.8%	78.6%	77.5%	77.8%	77.3%	76.9%	76.2%	(3)	(3)
Special property ⁴	1.9	2.0	1.8	1.7	1.7	1.8	1.7	1.5	1.5	1.5	1.4	1.4	(3)	(3)
Inheritance.....	1.6	1.7	1.6	1.6	1.8	2.0	2.0	2.4	2.5	2.5	2.6	2.6	(3)	(3)
Income.....	1.8	1.7	1.9	2.1	2.2	2.0	2.4	2.4	1.8	1.5	1.5	1.4	(3)	(3)
Motor fuel.....	.2	.6	1.4	1.9	2.1	2.9	3.6	4.3	4.7	5.3	5.8	6.3	(3)	(3)
Motor vehicle licenses.....	2.8	2.8	3.2	3.5	3.5	3.5	3.6	3.6	3.6	3.4	3.2	3.1	(3)	(3)
All other.....	8.3	8.3	8.2	8.1	8.0	8.0	8.1	8.3	8.1	8.5	8.6	9.0	(3)	(3)
Total.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0		

¹ Computed from data in appendix C, table III.

² The amounts and ratios for 1932, 1933, and 1934 are based on actual percentage distribution of local taxes and estimated distribution of State taxes. Each percentage for these years was built up as follows: (1) Trend lines were extended for (a) the total amount of State taxes per capita and (b) the percentage distribution of State taxes by types; (2) the amount of State tax per capita was estimated by computing from (a) and (b); (3) the amount of combined State and local taxes from each type of tax was derived by adding the reported local amount and the estimated State amount; and (4) the percentage distribution for combined State and local taxes was determined from the distribution by amounts.

³ Data comparable with those for earlier years are not available.

⁴ For a definition of "special property taxes," see table 9B, note 4.

Source: Appendix table XIII, compiled from data supplied by the Bureau of the Census, with estimates added for the 17 cities for 1932-34 and District figures for 1936 derived from appendix C, table III.

These newer services include the modern types of city streets and motor highways, traffic regulation, sanitation, schools, recreational facilities, and so forth. Yet constitutional and statutory restrictions and administrative difficulties have been such that the cities have been unable to avail themselves of newer or broader types of taxation, such as income, inheritance, gasoline, and sales taxes. Many of the services rendered by municipal governments might be performed by larger jurisdictions embracing metropolitan areas, with a correspondingly wider distribution of the costs, but any widespread reallocation of local functions and corresponding adjustment of local revenue sources will require time.

On the other hand, the State governments, while likewise hampered by a considerable mass of constitutional restrictions, have been able to develop newer and broader types of taxation, and they occupy a territorial jurisdiction which makes administration of these taxes possible. The States have been in a position to recognize the demands of real property owners for some degree of relief, and the curve of property taxation represents their response to that demand—a response that has been hastened in the case of the State governments by pressure from farm, as well as urban, groups.

Local taxes so far outweigh State taxes that combination of the horizontal line of property taxation for local governments with the sharply declining line for States gives a gradual downward trend for the composite. Until 1933 even this moderate tendency was in contrast with the curve of property taxation for the District, where the percentage of taxes derived from property was practically constant. After 1933 the relative importance of property taxes declined in the District also, though a trifle less than in the mean for

the 17 comparable cities. In 1923 property taxes supplied 83.9 percent of all District taxes and an average of 83.4 percent of local and State taxes in the 17 other cities. In 1934 the percentages were 78.1 percent for the District and 76.2 percent for the other cities. By 1936 the ratio had fallen to 74.5 percent in the District. It was probably lower elsewhere, but the statistics are not reported.

Throughout the period 1923-34, the other cities derived, on an average, from 5 to 6 percent of their taxes from income, inheritance, and so-called special property taxes—forms of taxation that were not used in the District. Special property taxes declined slowly in their relative yield, but inheritance and income taxes advanced until the depression years. In percentage terms, the motor fuel tax was steadily somewhat more important in the District than in comparable cities, but motor vehicle licenses were considerably less important than in other places. Miscellaneous taxes were consistently more important among the District taxes than in other cities, but these percentages for the District include gross earnings taxes levied in lieu of taxes on the personal property of certain corporations. In a sense, therefore, part of the miscellaneous taxes of the District is analogous to property taxes in other communities.

It should be noted, moreover, that the property tax in the District is a classified, as distinguished from a general, property tax.

Implications of the Comparison

As far as actual data on recent trends of State and local taxation are concerned, the facts appear to be reasonably clear and their explanation equally clear. What implications these trends have for fiscal problems

in the District of Columbia depends in some degree upon the status of the District in fiscal matters.

In its general form of government, its jurisdictional independence, and its freedom from constitutional restrictions, the District resembles a State more nearly than a city, even though its limited territorial jurisdiction is more like that of a local government. But in the functions and services actually performed, the District has the role of State and local governments combined, as is clearly indicated by an enumeration in section 6 of this report. If the District government is to have a fiscal system corresponding in scope to its powers and duties, the local revenue system should resemble in general the structure of the combined State and local revenue systems in the United States. Moreover, the District is free from the historical and constitutional limitations that have restricted the development of municipal taxation in the United States. There is, therefore, no reason why its fiscal system should be constricted within these limitations.

This implies that while the District may well continue to rely upon property taxation for a substantial—perhaps a major—portion of its revenue, it should proceed to develop as promptly as possible some of the alternative forms of revenue which have proved effective for lessening the burden of property taxation and bringing about a wider and more equitable distribution of the incidence of taxation.

Adoption of a deliberate policy of reducing the present dependence upon property taxation would not require that the reduction be made with disturbing abruptness. It could be spread systematically over a period of years.

Tax policies and trends in other communities suggest the lines along which development of the District tax system might proceed. These include income taxation, an inheritance or estate tax, increase of the gasoline tax and motor vehicle registration charges, and possibly the revision of existing taxes on public utilities and some other forms of business enterprise. Each of these topics is considered briefly below, and special legal and administrative problems are noted.

In general it may be said that there is no constitutional objection to any type of tax which Congress chooses to impose within the District for District purposes. Authority to introduce an income tax does not depend upon the sixteenth amendment of the Constitution, as Congress is given power "to exercise exclusive legislation in all cases whatsoever" over the District, in contrast with the limited delegated powers which Congress may exercise elsewhere.

Any District taxes must be provided by congressional enactment either directly imposing the particular taxes or authorizing the proper authorities of the District to do so. In the past Congress has imposed taxes by direct provision of law.¹⁹ Very possibly Congress could authorize the local governing body to adopt, in its discretion, particular types of taxes, but Congress has not done so.

If Congress were to adopt acts providing for taxes on income, inheritances, estates, or any of these, or delegating to District authorities the power to introduce

taxes upon such bases, there should be no legal problems of a general character. Questions related to the specific provisions of the statute would, of course, arise in the District as they would in any other jurisdiction. Other special questions arise from proposals to adapt Federal taxes in certain fields to the purposes of District finance and from the unique legal status of the District itself.

(1) Income Tax

If the District tax system is to be aligned with the system generally prevailing in comparable communities, consideration must be given to taxation of net incomes as an alternative source of revenue.

In order, however, to make an income tax essentially a replacement tax, it should in the first place definitely supplant the present property taxes on intangible personal property. The experience of the States over more than 75 years has demonstrated the impossibility of assessing this type of property with any approach to generality or equality. It becomes a tax on honesty with a premium on evasion, and in the end rests on a small body of conscientious or ignorant taxpayers or upon those groups whose form of business puts them peculiarly at the mercy of the assessor. None of these characteristics is commonly considered a canon of sound taxation.

In the second place, the income tax should replace, to whatever extent it may, the levies upon property.

There are some peculiar difficulties in formulating an appropriate income tax statute for the District, but there are always particular questions in the adoption of any form of taxation and the problems in this instance are no more serious than the difficulties which may confront the District if its present tax system is continued. It is not clear, for example, whether a District income tax enacted by Congress would encounter the constitutional difficulties that the States have encountered in taxing their residents upon income derived from sources outside the State of residence. Likewise it is not clear whether Congress can invest the District tax-collecting authority with the same powers to tax nonresidents of the District upon income from sources within the District as the Federal Government would enjoy in collecting the Federal income tax from nonresidents of the District. It may be that the authority of the District over nonresidents would be limited by the courts in the same degree as the authority of the States over their nonresidents is limited, or it may be that the courts would not impose such a limitation but that Congress should do so as a matter of policy. This question is of peculiar importance because of the large number of persons employed in the District who are domiciled outside its boundaries.

The large number of employees of the Federal Government resident in the District of Columbia implies the propriety and necessity of including them within the scope of any local income tax adopted. It seems scarcely necessary to state that the reason for requiring exemption of Federal employees from State income taxes, namely, the possibility of destructive taxation of Federal agencies by the State governments, does not exist in the District, where the tax system is under direct congressional control.

¹⁹ In the act of 1871 setting up a District legislature, there were no expressed restrictions upon forms of local taxes, but all provisions relating to taxes dealt with levies on property. Since the local legislature had only those powers delegated to it by Congress, it doubtless had no authority to introduce other tax forms.

In the field of administration, the central problem appears to be determination of the most effective agency to assess and collect the tax. Those who have proposed adapting the Federal tax to District purposes (by applying a District rate in addition to the Federal rate upon income reported in Federal returns from the District) seem to have had in mind usually that the District tax could be administered and collected by the United States Bureau of Internal Revenue.

Were a District income tax assigned to the Bureau of Internal Revenue for administration as part of the Federal income tax, returns subject to taxation for District purposes would have to be segregated and handled separately from other Federal income tax returns. This might involve administrative rearrangements and complications no less costly or confusing than a separate agency within the District government. Particularly would this be the case if legal and policy considerations necessitated such distinctive treatment²⁰ of returns subject to the District tax that it proved advisable to require the taxpayers to file returns for District and for Federal taxes upon separate forms.

The Mapes committee submitted with its report on December 15, 1931,²¹ a bill which became H. R. 5821, providing for taxation of incomes and repeal of the intangible personal tax in the District of Columbia. This bill was passed by the House of Representatives on December 16, 1931. Under date of May 23, 1932, the United States Bureau of Efficiency transmitted to the chairman of the Senate Committee on the District of Columbia a report recommending various amendments of H. R. 5821.²² The report of the Bureau does not raise the legal questions of the exemption of Federal and District employees from a District income tax. Taxation of the salaries of such employees working in the District, regardless of their place of residence, is taken for granted by the Bureau as it was taken for granted in the Mapes committee bill. In suggesting that a provision be added for reciprocity with the States so that nonresidents deriving income from sources within the District should be allowed credit for income taxes paid in the state of residence, the Bureau recommended that no credit be allowed against the amount of tax on any income taxable under the District act but exempt from taxation under the laws of the State of residence. The District income tax bill was not enacted at this session of Congress, and similar bills considered at subsequent sessions likewise failed to reach the passage stage.²³

(2) Inheritance or Estate Taxation

Development of a District inheritance or estate tax also is suggested by comparison with the tax systems of comparable cities. Like an income tax, it should be conditioned on a policy of replacing property tax levies.

The District and the State of Nevada are the only American jurisdictions without a levy upon property transfers at death. In any legislation enacted, pro-

vision should be made for the interstate comities that have been developed among the several States. Proposals have been made from time to time for adapting the Federal estate tax by the simple device of crediting to District funds a proportion of collections of Federal estate taxes in the District—this proportion to be equivalent to the amount that would be allowed as a credit for inheritance or estate taxes paid to State governments. At present this would be 80 percent of that portion of the Federal estate tax which is computed with the rates and exemptions of the Revenue Act of 1926. Legal and policy questions appear to be less pressing in the field of estate or inheritance taxation than in the case of income taxation, consequently the joint use of Federal agencies probably would raise less difficult administrative problems.

The Mapes committee report of 1931 was accompanied by an estate tax bill which had much the same legislative history as the income tax bill. The estate tax bill also was the subject of a report and recommendations by the Bureau of Efficiency.²⁴

(3) Gasoline Tax

To make District taxes more nearly like those of other communities, the gasoline tax should be increased from 2 cents, with provision for charging to gasoline tax revenues only those local governmental services which are associated with road and street improvements, repair and maintenance, lighting, and the regulation and protection of highway traffic.²⁵

(4) Motor Vehicle Taxes

Practices outside the District suggest, further, that the motor vehicle registration tax (as distinguished from the personal property tax on automobiles) should be graduated more directly in relation to the weight of commercial motor vehicles. Studies have demonstrated that the destructive wear of motor vehicle traffic upon concrete highways increases much more than merely proportionately to their weight. The tax schedule should reflect this factor.²⁶

(5) Public Utility And Other Business Taxes

Recent developments in State business taxes indicate the advisability of inquiring into the system of business taxation employed by the District, particularly with reference to public utilities.²⁷

If investigation discloses that public service enterprises in the District are not carrying an equitable share of tax burdens, or a share equal to that carried by similar businesses in comparable cities, the rates of gross earnings taxes on these enterprises should be increased. It is believed that satisfactory results are not likely to be achieved by subjecting to ad valorem taxation certain special types of railroad and public utility property now exempt. These represent such highly specialized forms of property that application of any ordinary methods of ad valorem assessment is

²⁰ Cf. 72d Cong., 1st sess. (Senate Committee print), *Estate Taxes in the District of Columbia* (1932).

²¹ For estimates and discussion of proposed legislation prepared in 1932, cf. *ibid.*, *Automobile Weight and Gasoline Taxes in the District of Columbia* (1932).

²² *Ibid.*

²⁰ In terms of what constituted taxable income, credits, rates, exemptions, etc.

²¹ 72d Cong., 1st sess., H. Rpt. No. 1.

²² 72d Cong., 1st sess. (Senate Committee print), *Taxation of Incomes and Repeal of Certain Provisions Relating to Taxation of Indivisible Personal Property in the District of Columbia*.

²³ See, e. g., 73d Cong., bill H. R. 4316, and 74th Cong., bill H. R. 4246.

²⁷ In this connection, cf. 72d Cong., 1st sess. (Senate committee print), *Taxation of Public Utility Corporations and Other Corporations in the District of Columbia*, comprising a report of the Bureau of Efficiency, June 21, 1932.

difficult. The gross earnings taxes, with their administrative definiteness and simplicity, seem distinctly preferable in this field.

Effect of Proposed Tax Program

It is believed that a program of tax policy along the general lines outlined above will provide adequate resources for all anticipated revenue needs of the District, will materially reduce the load of property

taxes, and will bring the tax system of the District into alignment with present trends of tax policy in this country.

It may not be amiss to observe that since the Federal Government has been responsible for retaining the narrow and antiquated revenue system of the District, it would be peculiarly appropriate for the Federal Congress to proceed in the development and adoption of a more modern and equitable system.

SECTION 10

ACTUAL TAXES ON TYPICAL PROPERTIES AND TAXPAYERS IN THE DISTRICT AND COMPARABLE CITIES

Property and Other Tax Payments

The measurement of tax loads and comparison of the load in one city with that in others is a difficult problem at best. It necessarily involves matters of history, services rendered, custom and usage, valuation procedure, and administrative competency and integrity. Regardless of these ramifications, one thought has been generally accepted; namely, that taxation is an intensely practical matter.

The actual money paid by a taxpayer is what interests him most. The reaction of the average taxpayer prompts the conclusion that the actual rate of taxation, regardless of the base, is one of the most important considerations in the measurement of the tax load.

In order to determine the tax load, there must be a base on which to measure it. If certain taxation systems had not been in effect in the United States for more than a century and if there were not so many laws on the statute books, the municipal tax load might be measured on bases such as the square miles of area in various cities, on the number of improvements, on the number of registered automobiles, or on any one of many other bases that are common to all cities.

However, the development of the property tax system was based upon the fundamental idea that taxation should be related in some way to ability to pay. Ability to pay usually implies wealth or income. Early in the history of this country real property represented a large proportion of the wealth. It is, therefore, quite natural that it became the principal basis of taxation.

The ad valorem property tax still is the universally prevailing basis of taxation in the United States. It supplies approximately 92 percent of all revenues for local municipal purposes and approximately 75 percent for combined State and local purposes. It follows, therefore, that the actual rate on the value of property is a primary and practical measure of comparative tax loads.

The practice of comparing the tax rates of various municipalities without relation to competent and uniform appraisal of property values has long been condemned. It is an acknowledged fact that assessing officials, irrespective of the laws defining the methods of assessment procedure, assess property at something different from the value. Assessments of property do not necessarily reflect the value, even though the statute requires that the assessment should be based on the value of property. It is obvious that a tax rate of \$30 per \$1,000 of assessed value that represents 50 percent of actual value does not cost the taxpayer more than an assessment that represents the full value with a rate of \$15 per \$1,000.

Property assessments and general property tax rates are therefore at best of limited usefulness for comparative purposes. Even where such data are supplemented

by detailed descriptions of State and local tax structures, assessment methods, and techniques, any comparisons of total or per-capita figures are misleading and confusing. Such figures running over a number of years may be of value as indicating trends in assessments and tax rates but serve no other purpose. They are discussed briefly in section 11 of this report.

Purpose and Phases Of Tax Load Study

This study has been based on the premise that the only practical way to obtain really comparable data on tax loads in a group of cities is (1) to measure the actual property tax load by appraising typical properties and determining tax rates from the amount of money paid as taxes per \$1,000 of the appraised valuation; and (2) to include taxes of all other kinds by ascertaining their amount from equally definite and constant facts. Thus the major purpose was to ascertain the actual money payments by taxpayers to meet governmental needs in the respective communities. To this end, special appraisals and analyses have been made of actual money outlays by typical taxpayers in the District and each of 17 other cities roughly comparable in size. This involved the determination of actual aggregate State and local taxes of various kinds which are paid by owners of similar typical properties in the District and in the other cities. Short of actually moving the typical properties with their owners from city to city, uniform assumptions and appraisals were made so that the property and other taxes paid on typical properties were obtained from each city.

Obviously, the most important phase of this study was appraisal of the value of typical properties in all the cities on a uniform and sound basis. In addition to obtaining the sound opinions of value and the totals of taxes paid on properties representing a cross section of the improved properties in each city, the study also involved determination of actual amounts of State and local taxes other than property taxes which are paid by such property owners in the respective cities. The combined property taxes and other taxes represent aggregate tax payments made by owners of similar properties in the cities of roughly comparable size.

Summary of Findings In Tax Load Study

Summarization of the data obtained in the District and the other 17 cities relative to aggregate property tax payments on typical pieces of property and other State and local taxes clearly indicates the following facts:

1. That the 1935 effective tax rate on real estate per \$1,000 of value is lower in the District of Columbia than in any of the 17 other cities of comparable size.

2. That the total tax load on property owners, including all taxes paid by them, is lower in the District than in any of the other comparable cities.

3. That the sum of various taxes paid, exclusive of the real-estate tax, is lower in the District than in any of the other comparable cities.

4. That the tax load in the District, even if there were no Federal Government contribution and an equivalent amount were added to tax levies, would still be lower than in any of the other 17 cities.

The data on the typical properties appraised, the assessed values of 1935 for such real estate, and the effective tax rates¹ per \$1,000 of value are shown in table 10A. A summarization of the details is shown in tables 10B to 10D, inclusive, and in charts 16 and 17.

In the District the average effective property tax rate in 1935 was from \$10.33 to \$14.07 per \$1,000 of value. The effective rate on dwelling properties averaged about \$10.44 per \$1,000, while apartment building property averaged \$14.07 per \$1,000 and store property \$13.07 per \$1,000. In only one of the other 17 cities does the effective tax rate come even close to that of Washington. The effective tax rate in Cincinnati ranges from \$13.29 on small residential property to \$15.92 on apartment house property. In the other 16 cities it is substantially higher than in Washington—in 10 of these more than twice as high.

In regard to the total tax load—that is, real property taxes plus other types of taxation—there is an even greater disparity between the District and the other 17 cities than in the case of the real property taxes. In Washington the owner of a \$7,000 home pays annual real estate and other taxes of approximately \$101; in San Francisco, \$173;² and in Cincinnati, approximately \$178. In all the other cities, he pays more than twice as much as in Washington.

Exclusive of the real-estate tax, the tax load in the District on the owner of a typical \$7,000 home is approximately \$27.50; in Pittsburgh and Minneapolis it is approximately \$36.00; in Baltimore about \$44.00; in Milwaukee, Rochester, and Buffalo, approximately \$47.00; in Boston, approximately \$49.00; in San Francisco, approximately \$54.00. In the remaining nine cities, it is more than twice that in Washington.

Furthermore, either with or without the present annual Federal contribution to the District of Columbia, the citizens and taxpayers in Washington actually have a lower tax load than the corresponding citizens and taxpayers in any of the other 17 comparable cities.

Scope and Procedure Of Field Work

The actual property values and aggregate local and State taxes of all kinds paid by owners of typical properties in the respective cities were determined on the basis of definite procedures laid out for uniform application in all the cities. The appraisals were made in accordance with principles, rules, and regulations outlined by the American Institute of Real Estate Appraisers and the Society of Residential Appraisers.

¹ The term "effective tax rate" wherever used here, means the actual amount in dollars which was paid by the taxpayer per \$1,000 of value as determined by special appraisal of the value of such property in the selected cities.

² It should be noted that San Francisco has no overlapping local or county governments. In this respect it is similar to the District, but the District is without an overlapping State government as well.

The appraisals and reports on tax payments were made by men who have successful appraisal experience and knowledge of real estate and tax conditions in their respective cities. This assured a uniform approach and the preparation of considered and honest opinions as to the values of typical properties. With the cooperation of representatives of certain Federal governmental agencies which find it necessary to employ qualified appraisers extensively, the men selected to do the work in each city were chosen from a list of appraisers possessing wide and successful real-estate experience and high standing in their communities.³

The appraisals were limited to specific classes of properties typical for each city in both construction and use. These types taken together, represent a cross section of the improvements of all the cities, as a majority of the properties in each city are within one or another of the specific classes. On the typical properties appraised, the improvements represented the highest and best use for the land. Comparison of values of typical properties in the different cities is made much less difficult and the results are much more accurate when all properties analyzed have improvements which are the highest and best use of the land. Insofar as possible the properties chosen were comparatively new or were built since 1920.

In addition to the appraisal information, supplemental descriptive tax information was obtained from the 1935 tax records in the respective cities. From these the aggregate tax payments were ascertained. Basic assumptions also were made with respect to the income and other characteristics of owners of the typical properties in order to ascertain uniformly their other tax payments over and above the ad valorem taxes on the specific properties. Identical procedures for determining and reporting the facts were included in detailed questionnaires which were filled out for the properties in each city.

Typical Classes of Property

One important step in the study was to determine the samples that would be adequate to measure the effective tax rate in each of the cities. Certain types of dwellings seem to be popular in every city because of tradition, experience, topography, climate, natural resources, etc. Every large city has a considerable number of single-family residences of one kind or another. Most cities have had periods of rapid development. The result is that any city has a large number of dwellings which are similar or identical and built on lots comparable in size.

Many of the eastern cities have many row houses—hundreds of blocks of houses built one exactly like the other. Most cities have two-family buildings which are in the nature of either a semidetached house, two-flat, or duplex structure. All these also are identical in many respects. Most cities have some form of multi-family structure, the most typical being what is

³ The appraisers who did the above work are: R. Franklin Hull, Baltimore, Md.; Oliver E. Nickerson, Boston, Mass.; William F. Hanavan, Buffalo, N. Y.; J. George Ege, Cincinnati, Ohio; Max J. Rudolph, Cleveland, Ohio; Frank J. Viehmann, Indianapolis, Ind.; James F. Gannon, Jr., Jersey City, N. J.; Earl K. Townsend, Kansas City, Mo.; Charles T. Cohen, Milwaukee, Wis.; Phillip Brancheau, Minneapolis, Minn.; Harry J. Stevens, Newark, N. J.; E. Holland Johnson, New Orleans, La.; E. Herbert Olig, Pittsburgh, Pa.; Leon F. Clarke, Rochester, N. Y.; Curt C. Mack, St. Louis, Mo.; Roscoe M. Dowling, San Francisco, Calif.; Walter G. McLean, Seattle, Wash.; Horton J. Lucius, Edward K. Jones, Lansing, Va.; Washington, D. C.; John G. Graham, Washington suburb, Alexandria, Va.; Harold E. Doyle, Washington suburbs, Montgomery County, Md.

commonly known as a three-family walk-up apartment. Every city of any size has a large number of business properties, and most business is transacted in certain types of property typical in each community. A type most common is the one- or two-story store building.

Appraisals of typical classes of property with opinions of the value of a number of identical properties thus represent a cross section that tends to reflect the actual general conditions in the community as a whole. For example, in the city of Chicago there are approximately 76,000 "shirt-front" bungalows. Most of these are on lots 30 by 125 feet in size. Most of them, because of ordinances requiring a six-foot space between buildings, are 24 feet wide. Custom makes most of them 44 or 48 feet deep. Contractors built thousands of these in the period between 1920 and 1930. The majority of these bungalows, depending on land values and slight differences in physical condition and heating facilities, now are valued at about \$6,000. The property taxes on these are about \$120 (1935), so that the effective rate is \$20 per \$1,000 of value. A sample of 25 of these bungalows shows this tendency as adequately as 500.

In the District of Columbia there are a large number of row houses. Thus a row house is typical and offers a choice group for comparative purposes. In some of the other cities on the other hand, there are practically no row houses but there are thousands of five-room brick bungalows.

Again in Washington there are a large number of so-called semidetached dwellings; that is, two dwellings with a party wall. In the other cities there are few of this type, but there are a large number of two-flats; that is, one dwelling above the other.

To obtain representative groupings, the typical classes of properties appraised in the cities included samples of the following:

- (a) Single, detached one-family residences.
- (b) Duplexes or doubles—two-flats—semidetached.
- (c) Row houses.
- (d) Multi-family walk-up properties.
- (e) Business properties (100 percent location).

Specifications of Typical Properties

Brief specifications for the above typical properties were furnished to the appraisers as follows:

Type 1. Single family—detached—range \$6,000 to \$10,000. Brick or frame—the one most typical, six rooms, one and one-half baths (one complete bath and lavatory and toilet). Two-story house—average size rooms, hard wood floors and trim, heated with central heating plant, laundry facilities; 20,000 to 30,000 cubic feet. Lot from 35 to 100 feet wide to 100 to 150 feet deep. Age not over 20 years. One-car garage.

Type 2. Single family—semidetached or two-family flat. Same as for type no. 1, except the lot is narrower—20 to 40 feet wide.

Type 3. Row houses. Same as type no. 1, except that lots are 18 to 25 feet wide and 75 to 125 feet deep.

Type 4. Multi-family—four- five- or six-room modern apartments, brick, average size rooms, one bath. All to be typical walk-up buildings, not over 20 years old.

Type 5. Two-story business property; 100 percent location. Two-story, brick construction, in the best retail business blocks. Stores not less than 50 feet or more than 150 feet wide, nor less than 50 feet or more than 100 feet deep. Tenant pays all expenses except taxes, insurance, depreciation, and exterior upkeep. If occupied by owner, estimate rental.

Instructions on Uniform Treatment

To assure adequate samples of the typical classes of properties, the appraisers selected properties which represented the highest and best use for the land in different sections of each community. A supervisory staff member visited and conferred with the appraisers in each of the cities and viewed the properties with such representatives in order to assure uniformity in treatment. In all cases, detailed instructions were furnished, including emphasis upon some fundamental concepts. For example, the following definitions on the matter of uniform valuations were included:

(a) Value is the present worth of the future benefits to a typical owner.

(b) Value is that price which an intelligent purchaser with knowledge of all the facts, who is ready, willing, and able to buy is warranted in paying and an intelligent seller, with knowledge of all the facts, ready but not forced to sell, is warranted in accepting in an open competitive market.

(c) As these appraisal reports are to be used in connection with the comparison of the aggregate taxes on similar properties, the cost of reproduction less depreciation must play an important part in such reports. However, *under no circumstances* should it influence the appraiser unduly in arriving at his honest opinion of the value.

In accordance with the instructions, detailed appraisal reports were prepared by the appraisers, giving the exact location of the properties appraised, photographs of property and the street, city data, physical and social neighborhood data, details as to the size of the lot, the physical aspects of the improvements, evidences of value, etc.

The appraisers also were asked to list from 10 to 25 identical or nearly identical typical properties with their opinion of the value in each case. For the most part, the properties listed were selected in various sections of each of the cities. Thus the opinions of value represent a wide range for different types of property and also for the different locations in the respective communities. The appraisers also supplied the assessments from the tax records and obtained the 1935 tax rates and the total real estate taxes as extended on such tax records for that year.

Basic Assumptions for

Typical Properties and Owners

In order to obtain the aggregate tax loads of owners of typical properties in the different cities, certain assumptions were made not only with respect to typical classes of property but also with respect to family and the economic status of the owners of such properties. The following are the basic assumptions made and used by the appraisers:

ASSUMED STATUS OF DWELLING-OWNER FAMILY *

Make the following assumptions concerning the family and determine the total tax burden of property owner—that is, what is the total bill, including property tax, income tax, sales tax, automobile, personal property taxes, etc., on owners of properties appraised as follows:

NOTE.—To be used for single-family dwellings only—other assumptions are made for apartments and business property.

* Federal taxes should not be included.

Ranges of dwelling property value

Description.....	\$4,000 to \$5,900	\$6,000 to \$8,000	\$8,100 to \$10,000	Over \$10,000
	Husband, wife, 2 minors	Husband, wife, 2 minors	Husband, wife, 2 minors	Husband, wife, 2 minors
Gross annual income.....	\$1,800	\$2,400	\$4,200	\$8,000
Automobile value.....	\$500	\$800	\$1,200	\$1,800
Age of automobile.....	1935	1935	1935	1935
Horsepower of automobile.....	26.3	33.8	28.8	46.8
Weight of automobile.....	3,200	3,600	3,600	5,700
Other tangible personal property.....	\$500	\$800	\$1,500	\$2,500
Intangible personal property.....		\$500	\$2,000	\$15,000
Gallons of gasoline used annually.....	250	500	750	1,000
Merchandise purchased annually.....	\$900	\$1,200	\$1,800	\$2,700

NOTE.—If subject property is appraised at \$7,000, use figures in second column only. Some State laws require payment of a vehicle tax based on horsepower, others on weight; therefore both are given. If there are taxes paid by the family which cannot be estimated because of lack of assumptions, indicate your own assumptions. What is desired is the total tax burden of a family owning property appraised at a figure within one of the above ranges.

ASSUMED STATUS OF TYPICAL APARTMENT OWNERS¹

If subject property is an apartment building, assume owner is an individual and does not occupy an apartment in the building. Note gross and net incomes and other items indicated in operating statement; assume \$500 in retail purchases, and list the taxes payable on account of subject property only; exclude all taxes which cannot be attributed to subject property.

ASSUMED STATUS OF RETAIL BUSINESS PROPERTY¹

If subject property is retail business property, in addition to information contained in operating statement, assume the following:

- (a) Business and real estate owned by a corporation.
- (b) Capitalized at \$250,000.
- (c) Gross sales \$1,000,000 annually.
- (d) Gross income \$400,000 annually.
- (e) Net annual income \$100,000.
- (f) Sales tax applies to \$25,000 of purchases.
- (g) Ten delivery trucks—weight 4,000 lbs. each—value of each \$600; 28 horsepower each, use 20,000 gallons of gasoline annually.

Balance sheet

ASSETS	
Cash.....	\$20,000
Accounts receivable.....	100,000
Equipment.....	100,000
Inventory.....	500,000
Total.....	720,000
LIABILITIES	
Current.....	\$70,000
Bonded debt.....	400,000
Capital stock.....	250,000
Total.....	720,000

Check each tax item and indicate any other taxes payable for 1935.

Variations in Assessment Ratios

Analysis of the information in tables 10A to 10D, inclusive, dealing with the ratio of assessment to appraised value, shows little consistency in the ratios. Most of the cities that purport to assess at the full value have tendencies toward 70 to 80 percent of full value,

¹ Federal taxes should not be included.

but there are many exceptions. The variations are shown in the tables and charts.

In the District of Columbia the average assessment ratio was found to be approximately 70 percent for small residential properties and from 87 to 94 percent on apartment and business properties. Minneapolis, with its \$96 rate, has a 38 percent assessment ratio. This is based upon a statute requiring the assessor to debase the assessment to 40 percent of the actual and true value. The 38 percent, therefore, represents more than 90 percent based on a full-value assessment of the property.

It is striking to note that lack of uniformity of assessment ratios is less conspicuous in Cincinnati, due no doubt to the validity of the methods used by the county assessor in the recent appraisal of that city. Washington, too, shows an unusual degree of uniformity in assessments. While the range in the District is not so small as in Cincinnati, it is much smaller than in any of the other 16 comparable cities.

As indicated in section 11 of this report, the cities with generally high property assessment ratios usually have lower tax rates. But here, too, there are variations in assessment ratios and tax rates for the different classes of property. No generalization can be made where there is such lack of uniformity.

Conspicuously noticeable are the assessment ratios that exceed 100 percent. To the casual observer, it would seem impossible for such a condition to be more than temporary. There are some reasons, however, for this condition. In some cities the amount of bonds issued has some relation to the total assessment and, consequently, it is well nigh impossible to reduce the assessment. In other cases, the assessor has sold the taxpayers on the proposition that if the assessment is reduced the tax rate will be increased and that consequently the net result would be no different.

Assessments that are based on the value of the property should not exceed 100 percent of the value. Cities in which the assessments are conspicuously higher than the appraised values are Jersey City, Newark, Pittsburgh, and Rochester. As time goes on, more nearly normal conditions respecting real estate will recur and the assessment ratios should more closely approach 100 percent. Granted that in most cities where the assessment is higher than actual value the situation is temporary and will be corrected, the results even under present tax rates in such cities indicate effective tax rates to be far in excess of those in Washington. If the assessment ratios that exceed 100 percent for certain properties in the other cities were reduced to 100 percent, the results would be no different as far as Washington is concerned. The average effective real estate tax rate would still be lower in Washington than in any of the 17 comparable cities.

Detailed Effective Real Estate Tax Rates

The significant data shown on table 10A are the variations in the average effective real-estate tax rates in the 18 comparable cities. The District is conspicuously the lowest in the group. Cincinnati and Seattle approach the average effective rate in Washington. All the other cities have rates two or more times as high as that of the District.

higher effective real-estate tax rate than the single and two-family dwellings. This is also true for such properties in the District.

Effective Tax Rates Without Federal Contribution

Assuming that the amounts now received by the District from the annual contributions of the Federal Government were to be raised instead from local revenue sources, and that the additional taxes were spread according to the present percentage of the real property tax to all other kinds of taxes, the effective real-estate tax rate per \$1,000 value would be approximately \$13.28 for small residential properties and about \$17.02 for apartment and business properties in Washington. These figures were computed as follows: Revenues from taxation on real estate approximate 67 percent of all revenues. Sixty-seven percent of the current Federal contribution is approximately \$3,350,000. The report of the Government of the District of Columbia for the year ending June 30, 1935, indicates total assessments of approximately \$1,133,000,000. The nominal real-estate tax rate, therefore, would have to be increased about \$2.95 to \$17.95 per \$1,000 in order to make up the revenues from the real property tax. With adjustment for the assessment ratios indicated in table 10A, this would make the effective rate per \$1,000 of value range from approximately \$12.39 to a maximum of \$16.87. This rate is lower than in any of the 17 comparable cities, excepting Cincinnati. If the entire \$5,000,000 were to be raised from the property tax, the addition to the nominal rate would be \$4.41, making the range of effective rates \$13.39 to \$18.25. On this basis the effective rate on all five types of property in the District still would be lower than the rates on corresponding types in the other 17 cities, excepting that Cincinnati would have somewhat lower effective rates on three types of property and Seattle on two types. With the addition to the property levy restricted to 67 percent of \$5,000,000, the District would have lower effective rates than any of the other cities on all types of property, excepting that Cincinnati and Seattle still would show lower rates on multi-family apartments and Cincinnati would show a lower rate on stores. These figures indicate that even with no contribution from the Federal Government to the District the tax load on real estate would be lower in Washington than in any of the cities roughly comparable in size, with the exceptions noted.

Determination of Other Taxes

In addition to real property taxes actually paid by the owners of typical properties which were reported on, there are various other kinds of taxes in the 18 cities. These taxes vary both as to kind, extent, and method of application. The major kinds of taxes other than real property taxes included the tangible and intangible personal property tax, poll tax, individual income tax, motor vehicle tax, gasoline tax, retail sales tax, gross income tax, chain store tax, and corporation franchise and license taxes.

TABLE 10B.—Average assessed and effective tax rates on typical residential properties in 18 cities—1935¹

[NOTE.—The basic assumptions and descriptions of the typical properties are outlined in the text]

City	Average appraised value	Average assessment	Average assessment ratio	Real estate tax rate per \$1,000 of assessment	Average real estate tax	Average effective real estate tax rate per \$1,000 of appraised value
Jersey City.....	\$6,769	\$8,842	131	\$42.78	\$378.36	\$55.89
Rochester.....	7,826	9,521	122	33.82	311.24	39.77
Newark.....	9,059	10,063	111	33.60	343.75	37.83
Boston.....	8,465	8,449	100	37.00	312.99	36.97
Pittsburgh.....	6,020	6,382	109	32.88	215.99	35.87
Minneapolis.....	7,615	2,878	38	36.00	276.29	34.35
New Orleans.....	5,342	4,552	85	34.475	159.66	29.32
Milwaukee.....	7,154	6,331	88	31.35	198.45	27.74
Buffalo.....	7,164	5,779	81	33.53	193.77	27.05
Baltimore.....	5,511	5,633	102	22.934	138.47	24.97
Seattle.....	10,365	4,464	43	53.46	238.93	23.05
Kansas City.....	6,072	3,625	60	36.78	137.13	22.58
St. Louis.....	8,526	6,576	81	27.70	190.49	22.31
Indianapolis.....	6,275	5,179	83	27.08	138.65	22.09
Cleveland.....	5,724	3,349	59	32.00	106.81	18.66
San Francisco.....	8,999	4,218	47	36.8191	152.68	16.97
Cincinnati.....	9,071	6,428	71	20.12	129.33	14.26
District of Columbia.....	8,530	5,974	70	15.00	89.08	10.44

¹ "Residential properties" here include the first 3 classes of property shown for each city in table 10A. The assessment ratios and effective rates were computed from the same basic data as those in table 10A.

² Average rate in Pittsburgh: The county and city assessments averaged and the rates averaged on basis of actual taxes paid.

³ In Minnesota the assessments are debased to about 40 percent of full and true value.

⁴ Average rate in Baltimore: City, \$25.50; rural, \$19.90; suburban, \$22.70; new addition, \$23.636.

⁵ The tax rate on adjacent territory as taken into Seattle city varies according to its indebtedness by 38 cents per \$1,000 assessed value.

⁶ In Kansas City, Mo., the weighted average of rates ranges from \$36.50 to \$39.23.

⁷ Average rate in Indianapolis: Various rates for different townships, \$25.70, \$26.10, \$27.20, \$27.80, and \$28.60.

TABLE 10C.—Average assessed and effective tax rates on typical multi-family property in 18 cities—1935

[NOTE.—The basic assumptions and descriptions of the typical properties are stated in the text]

City	Average appraised value	Average assessment	Average assessment ratio	Real estate tax rate per \$1,000 of assessment	Average real estate tax	Average effective real estate tax rate per \$1,000 of appraised value
Jersey City.....	\$47,147	\$64,776	137	\$42.78	\$2,771.14	\$58.78
Boston.....	26,980	37,459	139	37.00	1,385.08	51.34
Minneapolis.....	48,529	18,816	39	36.00	1,809.34	37.22
Rochester.....	50,773	62,373	110	33.82	2,108.00	37.13
Pittsburgh.....	125,000	135,499	108	32.88	4,455.21	35.64
Milwaukee.....	22,533	24,683	109	31.35	773.74	34.34
New Orleans.....	11,725	11,270	96	34.475	388.53	33.14
Newark.....	103,469	97,246	94	33.60	3,277.62	31.68
St. Louis.....	18,660	20,595	110	27.70	570.44	30.57
Buffalo.....	40,000	35,108	88	33.53	1,177.18	29.43
Kansas City.....	20,682	16,246	79	36.78	600.57	29.04
Cleveland.....	41,115	32,359	79	32.00	1,036.54	25.21
Indianapolis.....	25,918	23,237	90	27.08	629.26	24.28
San Francisco.....	27,750	17,971	65	36.8191	653.81	23.56
Baltimore.....	23,364	23,969	103	22.934	549.71	23.53
Seattle.....	60,500	18,745	31	53.46	1,009.91	16.69
Cincinnati.....	100,400	79,436	79	20.12	1,598.17	15.92
District of Columbia.....	312,643	293,196	94	15.00	4,397.94	14.07

¹ In Minnesota the assessments are debased to about 40 percent of full and true value.

² Average rate in Pittsburgh: The county and city assessments averaged and the rates averaged on basis of actual taxes paid.

³ In Kansas City, Mo., the weighted average of rates ranges from \$36.50 to \$39.23.

⁴ Average rate in Indianapolis: Various rates for different townships, \$25.70, \$26.10, \$27.20, \$27.80, and \$28.60.

⁵ Average rate in Baltimore: City, \$25.50; rural, \$19.90; suburban, \$22.70; new addition, \$23.636.

⁶ The tax rate on adjacent territory as taken into Seattle city varies according to its indebtedness by 38 cents per \$1,000 assessed value.

In each case such taxes were considered as were actually in effect in each city during 1935. Calculations were made of amounts actually paid during 1935 by the property owners of the respective typical properties. For example, in the case of a typical dwelling valued at \$7,000 and assessed at approximately \$4,900 in the District, there were added to the real estate tax the personal property tax and the motor, vehicle and gasoline taxes in effect in 1935. In all cases the

TABLE 10D.—Average assessed and effective tax rates on typical store property in 18 cities—1935

[NOTE.—The basic assumptions and descriptions of the typical properties are stated in the text]

City	Average appraised value	Average assessment	Average assessment ratio	Real estate tax rate per \$1,000 of assessment	Average real estate tax	Average effective real estate tax rate per \$1,000 of appraised value
Pittsburgh	\$362,750	\$479,331	132	\$32.88	\$15,760.40	43.45
New Orleans	7,500	8,750	117	34.475	301.64	40.22
Jersey City	165,273	141,709	86	42.78	6,063.09	36.69
Minneapolis	24,760	8,584	35	96.00	824.06	33.28
Rochester	34,591	33,400	97	33.82	1,129.59	32.66
Newark	46,850	41,021	88	33.60	1,378.29	29.42
Boston	29,485	22,709	77	37.00	841.15	28.53
Milwaukee	30,600	26,320	86	31.35	825.02	26.96
St. Louis	21,791	18,171	83	27.70	506.68	23.25
Cleveland	157,143	110,266	70	32.00	3,528.50	22.45
Baltimore	111,929	109,067	97	22.934	2,501.34	22.35
Indianapolis	355,417	288,193	81	27.08	7,804.27	21.96
Seattle	409,643	165,973	41	33.46	8,872.02	21.66
Buffalo	63,182	40,625	64	33.53	1,362.17	21.56
San Francisco	247,857	143,913	58	36.8191	5,298.75	21.38
Kansas City	21,725	12,552	58	36.78	459.41	21.15
Cincinnati	28,600	20,714	72	20.12	416.54	14.56
District of Columbia	241,891	210,724	87	15.00	3,160.86	13.07

¹ Average rate in Pittsburgh—the county and city assessments averaged and the rates averaged on basis of actual taxes paid.

² In Minnesota the assessments are dehed to about 40 percent of full and true value.

³ Average rate in Baltimore: City, \$25.50; rural, \$19.90; suburban, \$22.70; new addition, \$23.636.

⁴ Average rate in Indianapolis: Various rates for different townships, \$25.70, \$26.10, \$27.20, \$27.80, and \$28.60.

⁵ The tax rate on adjacent territory as taken into Seattle city varies according to its indebtedness by 38 cents per \$1,000 assessed value.

⁶ In Kansas City, Mo.; the weighted average of rates ranges from \$36.50 to \$39.23.

TABLE 10E.—Local and State taxes paid by individual owning a \$7,000 home in each of 18 cities—1935

[Assessed in the District of Columbia at approximately \$4,900. See note 1]

City	Real estate tax ¹	Other taxes ²	Total taxes
Jersey City, N. J.	\$391.23	\$122.07	\$513.30
Newark, N. J.	264.81	108.30	373.11
Rochester, N. Y.	278.39	46.75	325.14
Boston, Mass.	258.79	48.64	307.43
Pittsburgh, Pa.	251.09	36.02	287.11
Minneapolis, Minn.	240.45	35.70	276.15
New Orleans, La.	205.24	57.98	263.22
Indianapolis, Ind.	154.63	92.77	247.40
Milwaukee, Wis.	194.18	46.86	241.04
Seattle, Wash.	161.35	77.38	238.73
Buffalo, N. Y.	189.35	46.75	236.10
Kansas City, Mo.	158.06	63.00	221.06
Baltimore, Md.	174.79	43.95	218.74
St. Louis, Mo.	156.38	55.90	212.28
Cleveland, Ohio	130.62	77.80	208.42
Cincinnati, Ohio	99.82	77.80	177.62
San Francisco, Calif.	118.79	53.74	172.53
District of Columbia	73.08	27.50	100.58

¹ The ratios of assessment to appraised value and the effective tax rates are shown in table 10D.

² "Other taxes" include personal property, gasoline and motor registration taxes, income tax, retail sales tax, etc., where they were in effect in these cities in 1935. The basic assumptions for the salaried individual owning the above home are as follows: Married man, 2 children; income \$2,400 per year. Owns automobile, value \$800, weight 3,600 lbs., horsepower 33.8. Uses 500 gallons of gasoline annually. Has \$800 other tangible and \$500 intangible personal property. Makes merchandise purchases in amount of \$1,200 annually.

amounts of such taxes were determined upon the assumptions set out in specifications on the status of the individual home owner, the apartment owner, and the owner of business property. When payments for these miscellaneous taxes are added to the actual taxes paid upon the respective properties, the aggregate tax load is obtained for the owners of the typical properties in the respective cities.

In some of the cities there were taxes that were collected only for a portion of 1935. In such cases the proportionate amount was calculated in the tabulation. Since 1935 some new tax laws have been placed on the statute books in various States. Some changes also have been made in the rates of taxation since 1935. For example, New Orleans now has a so-called luxury tax which is in the nature of a sales tax. The total gasoline tax in New Orleans was increased in August 1936 from 7 cents to 9 cents per gallon. Such changes do not, of course, affect the calculations, which were made on the basis of rates applying during 1935.

Total Taxes on Typical Dwellings and Home Owners

The comparative total State and local taxes paid on typical properties by owners of such properties in the different cities are tabulated in tables 10E to 10H, inclusive. They are also shown in chart 17.

Tables 10E and 10F show the total 1935 State and local real estate taxes and the other taxes paid by owners of homes appraised at about \$7,000 or \$9,000 in each of the 18 cities. It should be noted that the assessed values on such properties varied between cities. In the District the average residence property appraised at \$7,000 was assessed at approximately \$4,900 in 1935 and the average residence property appraised at \$9,000 was assessed at approximately \$6,300.

As previously indicated the amounts included under the heading "Other taxes" include the miscellaneous

TABLE 10F.—Local and State taxes paid by salaried individual owning a \$9,000 dwelling in each of 18 cities—1935

[Assessed in the District of Columbia at approximately \$6,300. See note 1]

City	Real estate tax ¹	Other taxes ²	Total taxes
Jersey City, N. J.	\$503.01	\$180.25	\$683.26
Newark, N. J.	340.47	156.38	496.85
Rochester, N. Y.	357.93	83.13	441.06
Boston, Mass.	332.73	104.19	436.92
Minneapolis, Minn.	309.15	76.05	385.20
Pittsburgh, Pa.	249.66	133.21	382.87
New Orleans, La.	322.83	48.77	371.60
Seattle, Wash.	267.88	103.67	371.55
Indianapolis, Ind.	207.45	152.20	359.65
Buffalo, N. Y.	198.81	154.44	353.25
Kansas City, Mo.	243.45	83.13	326.58
Baltimore, Md.	203.22	113.00	316.22
St. Louis, Mo.	224.73	75.15	299.88
Cleveland, Ohio	201.06	94.94	296.00
San Francisco, Calif.	167.94	103.80	271.74
Cincinnati, Ohio	152.73	88.38	241.11
District of Columbia	123.34	103.80	237.14
	93.96	53.50	147.46

¹ The ratios of assessment to appraised value and the effective tax rates are shown in table 10D.

² "Other taxes" include personal property, gasoline and motor registration taxes, income tax, retail sales tax, etc., where they were in effect in these cities in 1935. The basic assumptions for the salaried individual owning the above dwelling are as follows: Married man, 2 children; income \$4,200 per year. Owns automobile, value \$1,200, weight 3,600 lbs., horsepower 23.8. Uses 750 gallons of gasoline annually. Has \$1,500 other tangible personal property and \$2,000 intangible personal property. Makes \$1,800 merchandise purchases annually.

taxes in addition to the real-estate tax, in effect during 1935. Diligent effort was made to approximate usage and custom in connection with the personal-property tax. It is believed that the general average conditions were fairly accurately determined. As far as the total tax of an individual owning a \$7,000 home is concerned, the personal property tax played a minor part. In many of the cities he is exempt entirely from this tax. With the exception of the personal property tax, all other taxes were determined with a uniform degree of accuracy through adherence to the indicated basic assumptions.

Several communities have taxes that could not be included under the basic assumptions. State inheritance, estate, gift, and similar taxes are not collected from all taxpayers annually. Such taxes are not in effect in the District. No effort was made to include these taxes in the totals for the cities where they occur.

The data on the total local and State taxes paid in each of the 18 cities by a salaried individual living in either a \$7,000 or \$9,000 home indicate that Washington has the lowest total tax load upon such individuals. With the exception of San Francisco and Cincinnati, all the other cities have annual total tax loads more than twice that of Washington. The District is lowest not only in the taxes on real estate and the miscellaneous taxes but also in the aggregate taxes paid by such typical home taxpayers.

Total Taxes on Typical Multi-family Property

Table 10G and chart 17 showing the total local and State taxes paid on typical multi-family properties in the different cities are based on an appraised valuation of such property at \$40,000 (assessed at approximately \$37,600 in the District and in varying ratios in the other cities) and on the average effective tax rate in the respective cities.

The other taxes on such property were calculated on the uniform assumption of annual net income of \$2,800

TABLE 10G.—Local and State taxes paid on typical multi-family property in 18 cities—1935

[NOTE.—Property is owned by an individual. Appraised at \$40,000 and assessed in District of Columbia at approximately \$37,600 (see note 1). The incidence of these taxes is not on the property-owner but on the tenants]

City	Real estate tax ¹	Other taxes ²	Total taxes
Jersey City, N. J.	\$2,351.20	\$7.50	\$2,358.70
Boston, Mass.	2,053.60	46.20	2,099.80
Rochester, N. Y.	1,485.20	84.00	1,569.20
Minneapolis, Minn.	1,488.80	34.50	1,523.30
Milwaukee, Wis.	1,373.00	55.20	1,428.80
Pittsburgh, Pa.	1,425.60	-----	1,425.60
New Orleans, La.	1,325.60	56.00	1,381.60
Newark, N. J.	1,267.20	7.50	1,274.70
St. Louis, Mo.	1,222.80	44.35	1,267.15
Buffalo, N. Y.	1,177.20	84.00	1,261.20
Kansas City, Mo.	1,161.60	44.35	1,205.95
Indianapolis, Ind.	971.20	70.00	1,041.20
Cleveland, Ohio	1,008.40	15.00	1,023.40
San Francisco, Calif.	642.40	43.00	685.40
Baltimore, Md.	941.20	-----	941.20
Seattle, Wash.	667.60	94.00	761.60
Cincinnati, Ohio	636.80	15.00	651.80
District of Columbia	562.50	-----	562.80

¹ The ratios of assessment to appraised value and the effective tax rates are shown in tables 10A and 10C.

² "Other taxes" include the tax on income from property and tax on retail purchases, where such taxes were in effect in the cities in 1935. The basic assumptions for the multi-family apartment are as follows: Net annual income from property, \$2,800; annual retail purchases, \$500.

from the property and retail purchases of \$500 for operation of the property. It will be noted that in those States and cities which have neither an income nor a retail sales tax there are no taxes extended other than the real-estate tax. Under the basic assumptions the District, Pittsburgh, and Baltimore were the only cities that had no taxes other than the real-estate tax on such multi-family apartment buildings.

These tables and charts show the District with the lowest aggregate total tax load on typical multi-family buildings. Cincinnati and Seattle are slightly higher, while Baltimore, San Francisco, Cleveland, and Indianapolis are from 50 to 80 percent higher than Washington. The 11 remaining cities had aggregate taxes in excess of twice those in the District.

Total Taxes on Typical Store Property

Similar comparisons of the aggregate local and State taxes paid on typical store properties are shown in table 10H and in chart 12. In these the assumptions were made of a corporate business using business property valued at \$150,000 (assessed in the District at approximately \$130,500, and in varying assessment ratios in the other cities). For each city the real estate tax was obtained by multiplying the \$150,000 value by the effective tax rate for this type of property and the other taxes were added on the assumptions indicated. The wide variations in the "other taxes" are due to the variety of taxes (other than the real property tax) in effect in the respective cities.

Comparison of the total real estate, miscellaneous, and the aggregate taxes paid in 1935 on such typical store properties shows that Washington is the lowest among the 18 cities roughly comparable in size. Buffalo

TABLE 10H.—Local and State taxes paid on store property and retail business in 18 cities—1935

[NOTE.—Property is under corporate ownership. Store property appraised at \$150,000 and assessed in District of Columbia at approximately \$130,500 (see note 1). The incidence of these taxes is not on the store owner but on the customer].

City	Real estate tax ¹	Other taxes ²	Total taxes
New Orleans, La.	\$6,033.00	\$17,696.40	\$23,729.40
Milwaukee, Wis.	4,044.00	18,805.00	22,849.00
Indianapolis, Ind.	3,201.00	19,515.00	22,809.00
Seattle, Wash.	3,249.00	19,417.50	22,666.50
Minneapolis, Minn.	4,062.00	15,140.00	20,132.00
Jersey City, N. J.	5,503.50	14,259.00	19,762.50
Cleveland, Ohio	3,367.50	15,730.00	19,097.50
San Francisco, Calif.	3,207.00	15,833.54	19,040.54
Newark, N. J.	4,113.00	11,605.00	16,018.00
Pittsburgh, Pa.	6,517.50	8,710.00	15,227.50
Baltimore, Md.	3,352.50	9,785.00	13,137.50
Cincinnati, Ohio	2,184.00	10,850.54	13,034.54
Kansas City, Mo.	3,172.50	8,136.25	11,308.75
St. Louis, Mo.	3,487.50	7,710.25	11,197.75
Boston, Mass.	4,279.50	6,863.36	11,142.86
Rochester, N. Y.	4,869.50	5,570.00	10,439.50
Buffalo, N. Y.	3,234.00	5,570.00	8,804.00
District of Columbia	1,960.50	5,510.00	7,470.50

¹ The ratios of assessment to appraised value and the effective tax rates are shown in tables 10A and 10D.

² The basic assumptions for the store property and retail business are as follows: (a) Business and real estate owned by a corporation, (b) capitalized at \$250,000, (c) gross sales, \$1,000,000 annually; (d) gross income, \$400,000 annually; (e) net annual income, \$100,000, (f) sales tax applies to \$25,000 of purchases; (g) 10 delivery trucks—weight 4,000 lbs. each, value of each \$600, 28 horsepower each, use 20,000 gallons of gasoline annually.

Balance sheet: Assets—Cash, \$20,000; accounts receivable, \$100,000; equipment, \$100,000; inventory, \$300,000; total, \$720,000. Liabilities—Current, \$70,000; bonded debt, \$400,000; capital stock, \$250,000; total \$720,000.

In every case where custom and usage was not clearly shown, 50 percent of the balance sheet figures was used as the assessment of tangible personal property. Equipment includes the 10 trucks.

"Other taxes" include personal property, gasoline and motor registration taxes, income tax, retail sales tax, etc., where they were in effect in these cities in 1935.

is next lowest in aggregate taxes on the business property. Cincinnati is below Buffalo in real estate taxes but has a higher amount for miscellaneous taxes. In Buffalo, Rochester, Boston, St. Louis, Kansas City, Cincinnati, and Baltimore, the total annual taxes on such typical business properties are from 15 percent to 60 percent higher than in Washington. The remaining 10 comparable cities have aggregate taxes from two to over three times greater than those in Washington for similar store properties and corporate establishments.

It should be noted that in the cases of taxes on business and multi-family properties, the incidence of such taxes is not on the owners of such properties and businesses, but on the customers and renters, respectively.

**Average Tax Loads
In District Suburbs**

In the study of the real estate and other taxes on typical classes of property in the District and the other cities, appraisals were also made on typical properties in Alexandria, Virginia, and in the Washington suburbs in Montgomery County, Maryland. With a relatively small number of multi-family and business properties in these suburbs, the appraisals were directed primarily to typical residential properties.

These appraisals and reports show that for 1935 the real-estate tax rate per \$1,000 of assessment was about \$24.62 in the Washington suburbs in Maryland and \$25.00 in Alexandria, Va. Assessment ratios are relatively low at about 50 percent, so that the effective real estate tax rate per \$1,000 value averages between \$10.50 and \$11.00 in these Washington suburbs.

These effective property tax rates are slightly higher than those found in the District.

The gasoline tax rates in Maryland and Virginia are higher than in the District of Columbia. However, gasoline is sold in the outlying areas, including suburbs of Washington, at the same price as in the District. This competitive practice has the effect of extending the area in which the benefits of lower gasoline rates are obtained.

**Conclusions on Total
Tax-Load Study**

It cannot be emphasized too strongly that this study is not concerned with comparing one city with another but with the comparison of tax loads in the 18 comparable cities. While references are made from time to time to one or more cities as compared with the District, it has not been the purpose to pick any particular ones as bases of comparison, except to show the rank of the District compared with the other cities.

The appraisals and tax data are based on average conditions of properties that are typical in the various communities. The basic assumptions on the real estate and other taxes and the procedures used in the computations were identical in all 18 cities. The data collected were averaged for the property assessments, for values of typical classes of property and for all taxes in order to obtain a cross section of the tax load in the 18 cities roughly comparable in size. The facts disclosed in this study are conclusive—briefly, that the tax load in the District is lower than the tax burden in any of the 17 cities roughly comparable in size with the District.

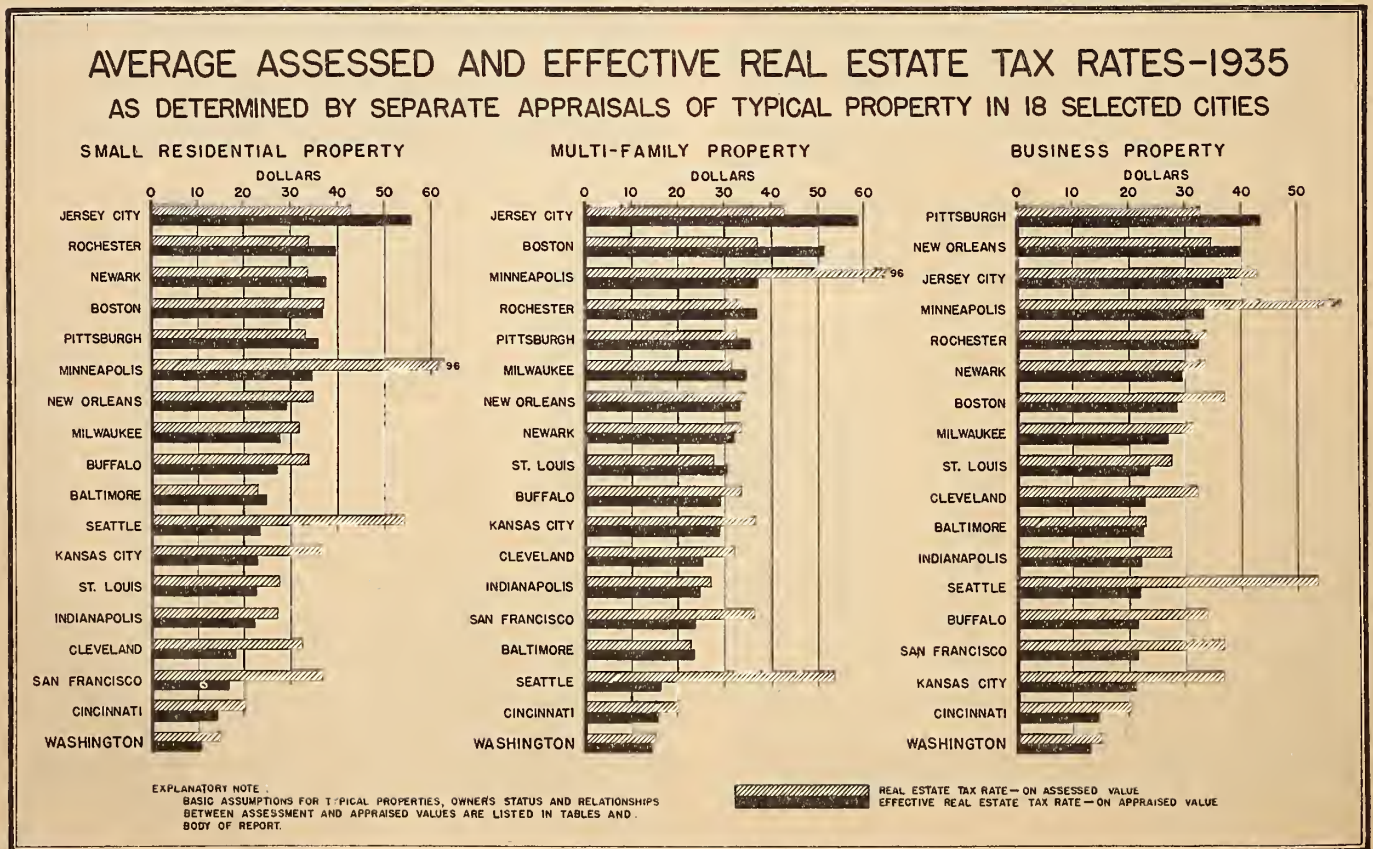
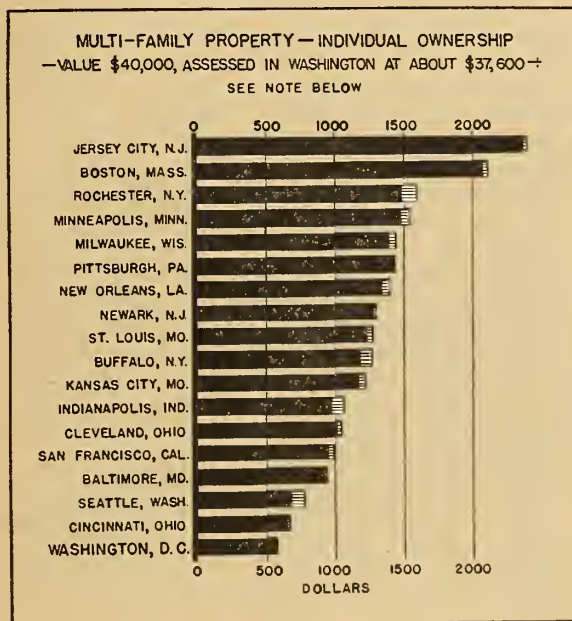
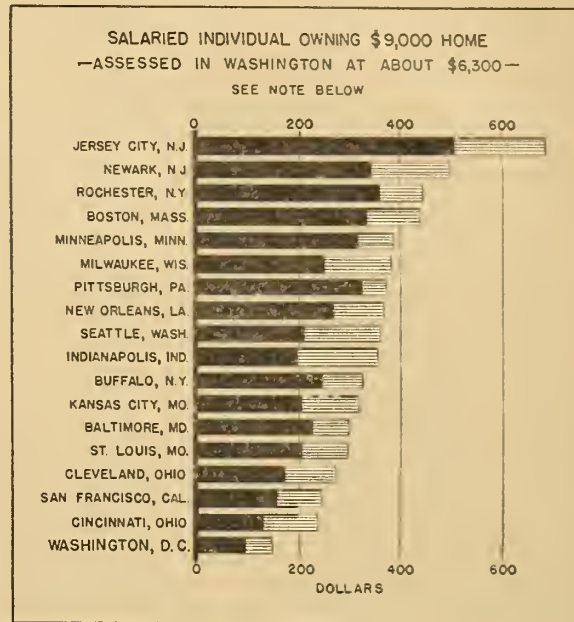
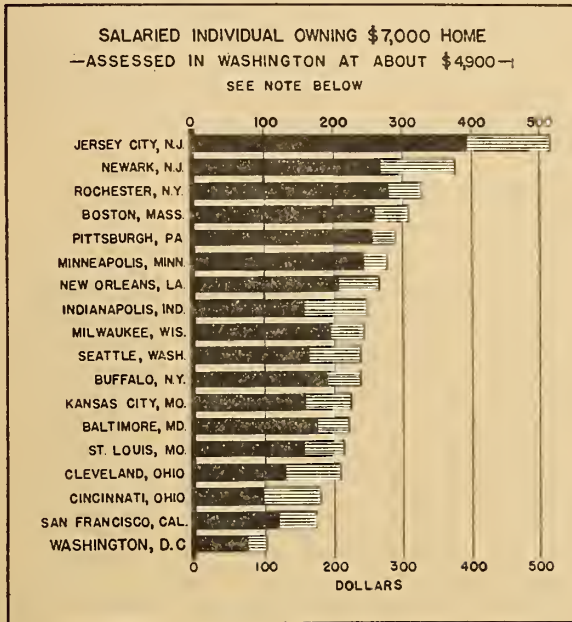


CHART 16.

LOCAL AND STATE TAXES PAID BY TYPICAL TAXPAYERS AS DETERMINED BY SEPARATE APPRAISALS IN 18 SELECTED CITIES

1935



EXPLANATORY NOTE
BASIC ASSUMPTIONS FOR TYPICAL PROPERTIES, OWNER'S STATUS AND RELATIONSHIPS BETWEEN ASSESSMENT AND APPRAISED VALUES ARE LISTED IN TABLES AND BODY OF REPORT.

REAL ESTATE TAX OTHER TAXES

CHART 17.

SECTION 11

PROPERTY ASSESSMENTS IN THE DISTRICT AND COMPARABLE CITIES

Introduction

Official statistics of property assessments, tax rates, and tax levies in various cities, as published by the Bureau of the Census, are particularly valuable as indices of changes in assessments and rates and indirectly indicate trends in property taxation in the respective cities. The nature of the ad valorem property tax, the many differences in tax systems and in the provisions of tax laws, and variations in assessment practices make the total and per-capita assessments and tax rates seriously deficient as measures of comparative tax loads in different cities. Attempts to establish reliable adjusted assessments and adjusted tax rates from estimated assessment ratios of different cities for use as a yardstick in comparing property tax loads have obtained no official and technical sanction or acceptance.

More accurate measures have been developed for comparing the tax load and expenditures of one city with those of another. A practical and informative standard of measurement for comparisons of property taxes between cities is the total tax actually paid on typical properties of similar value as determined by uniform valuation methods. A similar method may be employed in comparing total tax loads by determining amounts of all applicable taxes paid in different communities by typical taxpayers owning similar property and having similar incomes and household budgets.

A less exact method, but one more readily usable with data ordinarily available, is a comparison of tax levies per capita. In the absence of marked differences in the distribution of ownership and in the aggregate amount of real wealth per capita in the communities compared, variations in the amounts of tax levies per capita reflect variations in tax loads.

Another measure is that of aggregate and per capita cost payments for each of the major functions of government and for the municipal services as a whole. All persons in a community obtain some benefits from such municipal services, and per-capita cost payments in cities of comparable size furnish valuable criteria of the relative costs of local government. Because of variations in the importance of service charges, fees, and other nontax revenues, these data do not show precisely the comparative tax loads, nor do they afford comparisons of particular taxes. They do show, however, the amounts which are required for support of government, and, thereby, supply means of comparing the overall loads in different communities.

Property assessment and tax rate data presented in this report are employed with full recognition of their limited usefulness for comparing tax burdens. The limitations are illustrated briefly in this section. The distribution of assessments among classes of property is significant, however, for indicating the relative importance of the classes in the tax base of various communi-

ties. Likewise, percentage changes from year to year in the aggregate of assessments and of levies constitute indices which may be compared, not as measurements of tax loads, but as measurements of changes in tax systems. Comparisons of this sort between the District and other cities will give some indication of how the tax base of the District Government is affected, if at all, by the unique status of the District as seat of the Federal Government.

Comparative Assessments And Tax Rates

For information purposes there are presented in tables XV and XVI of appendix C detailed data on assessed valuations of taxable property and tax rates in the years 1923 to 1936 in the District of Columbia and the 17 comparable cities. These data were collected by the survey staff in the course of field examinations of operating and fiscal conditions in each city.

Analysis of these assessment and tax rate data points clearly to their limited value as measures of the relative tax loads in the different cities. This fact is further demonstrated in the wide range and relationship of assessed valuations and tax rates in the 40 largest cities of the United States. Table 11A and chart 18 show the per-capita assessed valuations, the tax rates, and per-capita tax levies in these cities for 1930.

The variations in assessments, tax rates, and tax levies in the 40 cities show conclusively that none of these factors when taken separately can be used as a criterion of property tax loads. The cities are arranged on the chart in the order of the amount of property tax levy per capita. There is no uniform relationship between tax levies and assessments or rates, except that cities with high per capita assessments have relatively lower tax rates and vice versa.

Buffalo and Seattle both had a tax levy of about \$67 per capita, but Buffalo produced this by a tax rate of \$34.39 upon an assessment of \$1,938 per capita, whereas Seattle applied a rate of \$78.76 to a valuation of \$849 per capita. Similarly, Baltimore levied about \$45 per capita with a tax rate of \$19.11 and an assessment of \$2,411 per capita, while New Orleans levied the same amount by a rate twice as great applied to a per-capita assessment of only half as much.

The extremes are found in Seattle and in the District of Columbia. These had, respectively, assessed valuations per capita of \$849 and \$3,778 and property tax rates of \$78.76 and \$13.43. The property tax levy per capita resulting from these assessments and rates was \$50.75 for the District and \$66.86 for Seattle. Thus, the District, which ranks highest in assessments per capita, is twenty-seventh among the 40 cities in tax levy per capita. On the other hand, Seattle, with the lowest assessment per capita among the 40 cities, ranks ninth in the tax levy per capita. It should be

TABLE 11A.—Per-capita assessed valuations, tax rates, and tax levies in 40 cities—1930

Rank by population	City	1930 population ¹	Per-capita assessed valuation	Rate of levy per \$1,000 of assessed valuation	Per-capita property tax levy	Rank—assessed valuation per capita	Rank—property tax levy per capita
1	New York, N. Y.	6,962,400	\$2,801	¹ 25.51	\$71.44	2	5
2	Chicago, Ill.	3,392,700	1,096	66.96	73.30	35	4
3	Philadelphia, Pa.	1,954,100	2,478	² 20.82	51.60	6	23
4	Detroit, Mich.	1,551,600	2,433	27.61	67.19	7	8
5	Los Angeles, Calif.	1,223,100	2,140	32.32	69.18	10	7
6	Cleveland, Ohio	902,700	2,252	27.15	61.13	9	14
7	St. Louis, Mo.	819,800	1,712	25.72	44.05	23	35
8	Baltimore, Md.	806,600	2,411	19.11	45.55	8	33
9	Boston, Mass.	782,000	2,586	30.63	79.21	4	1
10	Pittsburgh, Pa.	671,000	1,736	38.17	70.85	22	6
11	San Francisco, Calif.	631,300	1,895	² 27.17	51.48	18	26
12	Milwaukee, Wis.	580,400	1,933	31.77	61.37	17	13
13	Buffalo, N. Y.	571,500	1,938	34.39	66.63	16	10
14	DISTRICT OF COLUMBIA	485,700	3,778	¹ 13.43	50.75	1	27
15	Minneapolis, Minn.	466,300	985	54.78	53.96	37	19
16	New Orleans, La.	460,500	1,156	37.75	45.54	31	34
17	Cincinnati, Ohio	452,400	2,491	22.10	55.05	5	17
18	Newark, N. J.	443,000	2,002	39.40	79.20	11	2
19	Kansas City, Mo.	396,700	1,365	32.02	48.76	28	29
20	Seattle, Wash.	366,800	849	78.76	66.86	40	9
21	Indianapolis, Ind.	365,300	1,893	27.08	52.95	19	22
22	Rochester, N. Y.	328,900	1,988	31.58	62.78	13	11
23	Jersey City, N. J.	317,200	1,993	37.40	75.57	12	3
24	Louisville, Ky.	307,700	1,534	28.80	49.96	27	28
25	Portland, Oreg.	302,500	1,148	48.60	55.79	32	16
26	Houston, Tex.	295,300	1,131	48.20	54.52	33	18
27	Toledo, Ohio	291,600	1,985	27.00	53.60	14	20
28	Columbus, Ohio	291,500	1,955	22.50	44.00	15	36
29	Denver, Colo.	288,600	1,609	32.35	52.07	25	24
30	Oakland, Calif.	282,400	956	59.05	56.47	38	15
31	St. Paul, Minn.	272,500	1,028	47.29	48.61	36	30
32	Atlanta, Ga.	271,700	1,537	31.00	41.88	26	38
33	Birmingham, Ala.	259,000	893	36.00	32.16	39	40
34	Dallas, Tex.	256,900	1,168	38.67	45.92	30	32
35	Akron, Ohio	255,600	1,690	28.30	47.84	24	31
36	Memphis, Tenn.	254,000	1,191	34.05	41.05	29	39
37	Providence, R. I.	253,000	2,740	19.56	53.58	3	21
38	San Antonio, Tex.	229,300	1,109	42.56	43.13	34	37
39	Omaha, Nebr.	214,500	1,831	28.39	52.27	21	23
40	Syracuse, N. Y.	210,100	1,840	33.70	62.01	20	12

¹ The population estimates used for determining per-capita amounts in this table are not identical with those shown for the District and 17 other cities in appendix C, table XXXIII. The reason is indicated in a note to that table.

² Average rate.

Source: Bureau of the Census, "Financial Statistics of Cities Having a Population of Over 30,000, 1930." Chicago figures for 1930 from *ibid.*, 1931.

noted that assessed valuations in the District do not include personal property of public utility, insurance, and some other companies, which are taxed on gross receipts instead of personal property.

These instances show conclusively that neither the total assessed valuation per capita nor the tax rates on assessed valuations are of any value as measures for comparison of the tax load upon property or upon the owners of property.

The tax levy per capita, also shown in table 11A, furnishes a reasonably accurate index of the relative property tax load on the average property owner. The table shows that the District of Columbia with a per capita property tax levy in 1930 of \$50.75 stood twenty-seventh among the 40 largest cities. It was fourteenth among the 18 cities of comparable size shown in table 11B. The cities in this group which had lower property tax levies per capita in 1930 were Kansas City (Missouri), Baltimore, New Orleans, and St. Louis. The 1930 property tax levy per capita of the District was one-sixth lower than the average for the other 17 cities.

TABLE 11B.—Population and per-capita property tax levy in the District of Columbia and 17 comparable cities—1930

Rank by population	City	1930 population ¹	Per-capita property tax levy	Rank—per-capita property tax levy
9	District of Columbia	485,700	\$50.75	14
	Average—17 cities		60.06	
1	Cleveland, Ohio	902,700	61.13	9
2	St. Louis, Mo.	819,800	44.05	18
3	Baltimore, Md.	806,600	45.55	16
4	Boston, Mass.	782,000	79.21	1
5	Pittsburgh, Pa.	671,000	70.85	4
6	San Francisco, Calif.	631,300	51.48	13
7	Milwaukee, Wis.	580,400	61.37	8
8	Buffalo, N. Y.	571,500	66.63	6
10	Minneapolis, Minn.	466,300	53.96	11
11	New Orleans, La.	460,500	45.54	17
12	Cincinnati, Ohio	452,400	55.05	10
13	Newark, N. J.	443,000	79.20	2
14	Kansas City, Mo.	396,700	48.76	15
15	Seattle, Wash.	366,800	66.86	5
16	Indianapolis, Ind.	365,300	52.95	12
17	Rochester, N. Y.	328,900	62.78	7
18	Jersey City, N. J.	317,200	75.57	3

¹ Population estimates used for determining per-capita amounts are the same as in table 11A. They are not identical with those shown in appendix C, table XXXIII.

Source: Table 11A.

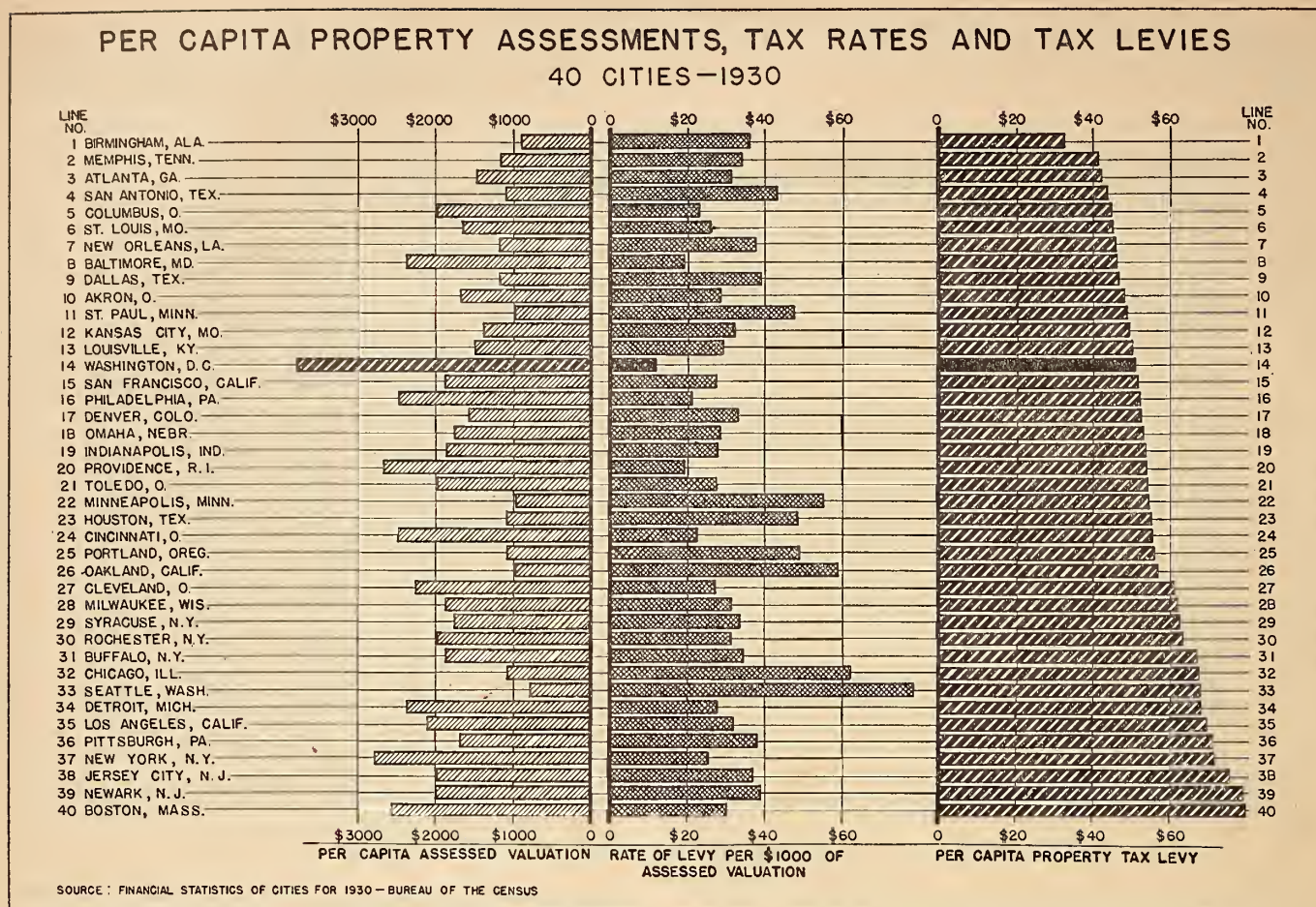


CHART 18.

Reported and Actual Assessment Ratios

Because assessment practices and standards differ materially from city to city and even between assessment districts within the same city, there are wide variations in the ratios of assessed valuation to true values. The following extract from the report of the Bureau of the Census in 1922 on Wealth, Public Debt, and Taxation indicates the situation which prevails generally and which has been complicated further by declines in real estate values during the depression:

The average ratio between the assessed and sale value of properties was an essential element in the computation of the true value of real property, and the Bureau requested the State and county officials to supply this information, based on sales made in 1922. In a few of the States the officials had already made comparisons of assessed and sale values of properties that had been sold; in other States these comparisons were made to a limited extent and the results were communicated to the Bureau. Many of the officials merely stated their general belief as to the relation of assessed to sales values. Not all of the officials supplied the information requested of them, but such data as were secured were utilized in arriving at the basis of assessment as used in making estimates. As was to be expected in a matter of this kind, the testimony was variable and in some instances conflicting.

This situation is emphasized by comparison of estimated and actual assessment ratios for 1935 in the District of Columbia and the 17 comparable cities. Table 11C shows the estimated assessment ratios for 1935 in these cities as reported in "Comparative Tax Rates and Assessed Valuations," published in the National Municipal Review. Compared with these estimated assessment ratios are the actual assessment ratios determined by making separate appraisals of typical properties in the District of Columbia and 17 other cities, as shown in tables 10B, 10C, and 10D in the preceding section of this report. These actual assessment ratios are repeated in table 11C opposite the corresponding estimated assessment ratios.

There are variations between the actual assessment ratios on typical dwellings, multi-family and store properties in the respective cities, and there are also wide variations from the assessment ratios as estimated by assessment officials in the respective cities. The widest variations occur in the figures for Jersey City, Rochester, Pittsburgh, and Seattle. The cities of Baltimore, Minneapolis, and Indianapolis have a closer relationship between the estimated assessment ratios and the actual ratios determined from appraisals of typical properties in each city.

TABLE 11C.—Comparison of estimated and actual assessment ratios in the District and 17 comparable cities—1935

City	Estimated assessment ratios ¹	Actual assessment ratios determined by appraisals of typical properties ²		
		Dwellings	Multi-family apartments	Store property
Cleveland, Ohio.....	80	59	79	70
St. Louis, Mo.....	80	81	110	83
Baltimore, Md.....	100	102	103	97
Boston, Mass.....	100	100	139	77
Pittsburgh, Pa.....	65	109	108	132
San Francisco, Calif.....	52	47	65	58
Milwaukee, Wis.....	90	88	109	86
Buffalo, N. Y.....	82	81	88	64
DISTRICT OF COLUMBIA..	100	70	94	87
Minneapolis, Minn.....	36	38	39	35
New Orleans, La.....	80	85	96	117
Cincinnati, Ohio.....	85	71	79	72
Newark, N. J.....	100	111	9	88
Kansas City, Mo.....	80	60	79	58
Seattle, Wash.....	50	43	31	41
Indianapolis, Ind.....	80	83	90	81
Rochester, N. Y.....	83	122	110	97
Jersey City, N. J.....	100	131	137	86

¹ "Comparative Tax Rates and Assessed Values", by C. E. Rightor, in *National Municipal Review*, Dec., 1935.

² Ratios from tables 10B, 10C, and 10D.

Relations of Sales To Assessed Values

It is generally agreed among real estate appraisers that bona-fide sales of property are to some extent, at least, evidences of value. Isolated sales, unless one has knowledge of the circumstances, may reveal little or nothing concerning the value of property. A large number of sales under normal circumstances have a real bearing on the value of the typical property.

The District assessor has recognized this fact and has accumulated on his assessment records data relating to a large number of sales of property in the District. These sales figures together with the assessments of the corresponding properties for the years in which the sales were consummated were made available for this study.

In connection with the compilation of data on typical properties, the District assessor supplied information

on geographical areas in Washington where there were examples of the highest and best use property—small dwelling, apartment, and business. The dwelling property was divided into geographical areas and 10 such areas were checked. The dwellings in each area have some degree of uniformity, and the sales prices indicate a comparatively limited price range. The assessments also tend toward uniformity. The apartment properties were largely in the northwest section of the city, and the business properties were in the central business area. The data were tabulated for every tenth sale during 1929 to 1936, inclusive. Table 11D gives the comparative sales and assessments of improved properties in the District for these years.

These comparative data point to a general tendency assessments of residential property in the District to average about 76.6 percent of sales prices. Assessment ratios on apartment and business property tend toward 96 percent of the value of the property. The tables in section 10 show, among other things, the assessment ratios ascertained by appraising typical properties in the District. These averaged approximately 70 percent for typical residential properties, 94 percent for multi-family properties, and 87 percent for store properties. These do not coincide with the assessment ratios based on sales, but they point in the same general direction with respect to differences between types of property.

Trends of Taxable Property Assessments

The data in table XV in appendix C on taxable property assessments in the District of Columbia and in 17 comparable cities show the variations and extent of fluctuations from 1923 to 1936. These are summarized and expressed as percentages for the District and for the other 17 cities as a group in table 11E.

The ratio of the assessed value of real property to all property assessed in the District has varied from 61 percent to 73 percent between 1923 and 1936 and in general has tended to advance. For the 17 cities, the

TABLE 11D.—Comparison of sales and assessments of improved properties in the District of Columbia—Fiscal years 1929-36

[Money in thousands of dollars]

Type of property	1929	1930	1931	1932	1933	1934	1935	1936	Total sales and assessments	Average assessment ratio
Dwellings:										
Number of units.....	154	123	68	68	69	34	72	58	646	-----
Total assessment.....	\$1,217	\$992	\$659	\$522	\$755	\$359	\$871	\$586	\$5,961	-----
Total sale price.....	\$1,798	\$1,460	\$949	\$720	\$845	\$382	\$985	\$646	\$7,785	-----
Assessment ratio by total dollars.....	67.7%	67.9%	69.4%	72.5%	89.04%	91.0%	88.5%	90.6%	-----	76.6%
Apartment properties:										
Number of units.....	4	6	1	2	(¹)	2	14	8	37	-----
Total assessment.....	\$1,155	\$1,574	\$631	\$1,300	(¹)	\$179	\$3,829	\$812	\$9,570	-----
Total sale price.....	\$1,416	\$1,627	\$635	\$1,275	(¹)	\$166	\$1,156	\$705	\$9,970	-----
Assessment ratio by total dollars.....	81.5%	103.0%	99.4%	109.0%	(¹)	108.0%	92.1%	102.2%	-----	96.0%
Business properties:										
Number of units.....	2	6	4	10	5	3	10	13	53	-----
Total assessment.....	\$3,793	\$3,192	\$277	\$4,041	\$908	\$1,064	\$1,065	\$2,064	\$17,004	-----
Total sale price.....	\$4,185	\$4,537	\$221	\$2,872	\$623	\$806	\$1,835	\$2,434	\$17,603	-----
Assessment ratio by total dollars.....	90.6%	70.4%	125.3%	140.7%	97.5%	118.7%	107.1%	84.8%	-----	96.6%

¹ None available.

Source: Sales data from District Assessor.

ratio of the assessed valuation of real property to all property assessed has varied from 76 percent to 83 percent in the same period and in general has tended upward more slowly than in the District. Real estate consistently has represented a smaller proportion of the aggregate assessment in the District than in the other 17 cities.

Property valuations for tax purposes in the District increased much faster between 1923 and 1930 and have declined slightly and less markedly since 1930 than property assessments in the composite of the other 17 cities. The trends in such assessed valuations are shown in table 11F and chart 19.

TABLE 11E.—Changes in assessed valuation of taxable property in the District of Columbia and 17 comparable cities—1923-36

[Amounts in thousands of dollars]

Year	District of Columbia			Total, 17 comparable cities ¹		
	Real estate	Total property assessment	Percent real estate to total	Real estate	Total property assessment	Percent real estate to total
1923	\$723,199	\$1,175,867	61.50	\$10,232,833	\$13,271,625	77.10
1924	778,861	1,256,022	62.01	10,614,016	13,823,919	76.78
1925	819,626	1,329,709	61.64	11,412,687	14,709,138	77.59
1926	900,750	1,438,544	62.62	12,307,590	15,673,472	78.52
1927	946,367	1,523,588	62.11	12,737,628	16,216,899	78.55
1928	1,118,093	1,719,655	65.02	13,205,336	16,701,927	79.06
1929	1,138,058	1,766,162	64.44	13,455,749	16,994,428	79.18
1930	1,182,463	1,834,858	64.44	13,778,074	17,379,605	79.28
1931	1,211,163	1,841,800	65.76	13,958,847	17,552,376	79.53
1932	1,226,692	1,816,639	67.53	13,636,857	16,613,660	82.08
1933	1,229,390	1,665,833	73.80	12,872,613	15,449,092	83.32
1934	1,168,252	1,641,453	71.17	12,216,017	14,690,506	83.16
1935	1,132,828	1,606,459	70.51	12,092,727	14,692,030	82.31
1936	1,131,798	1,620,872	69.83	11,944,635	14,668,345	81.43

¹ Where the legal basis of assessment changed in any city since 1923, the assessment figures for all the years have been adjusted to give the actual trend in such city. In any case where assessment data for any city are not reported for any year, the average of the assessments for the previous and following years is used.

Source: Appendix C, table XV.

TABLE 11F.—Trends of taxable property assessments in the District of Columbia and 17 comparable cities—1923-37

[Year 1930 used as base]

Year	District of Columbia		17 comparable cities	
	Real estate assessment	Total assessment	Real estate assessment	Total assessment
1923	61.16	64.09	74.27	76.36
1924	65.87	68.45	77.04	79.54
1925	69.32	72.47	82.83	84.63
1926	76.18	78.40	89.33	90.18
1927	80.03	83.04	92.45	93.31
1928	94.56	93.72	95.84	96.10
1929	96.24	96.26	97.66	97.78
1930	100.00	100.00	100.00	100.00
1931	102.43	100.38	101.31	100.99
1932	103.74	99.01	98.98	95.59
1933	103.97	90.79	93.43	88.89
1934	98.80	89.46	88.66	84.53
1935	95.80	87.56	87.77	84.54
1936	95.72	83.30	86.69	84.40
1937 (estimated)	97.04	93.60		

Sources: Reports of the Government of the District of Columbia; other cities from United States-District of Columbia Fiscal Relations field study.

Between 1923 and 1930 real estate assessed values in the District increased at faster pace than in the other 17 cities. This is shown by the index of 64 for the District in 1923, with 1930 as a base, compared with an index, of 76 in 1923 for the other 17 cities. Since 1930 the total of assessments of taxable real property in the District has been practically stable, registering a decline of approximately 4 percent from 1930 to 1936, as against the greater decline of approximately 14 percent in the other 17 cities. Similar conditions have obtained in the trends in assessed values of all property assessed for tax purposes in the District and in the 17 cities, as shown in table 11F.

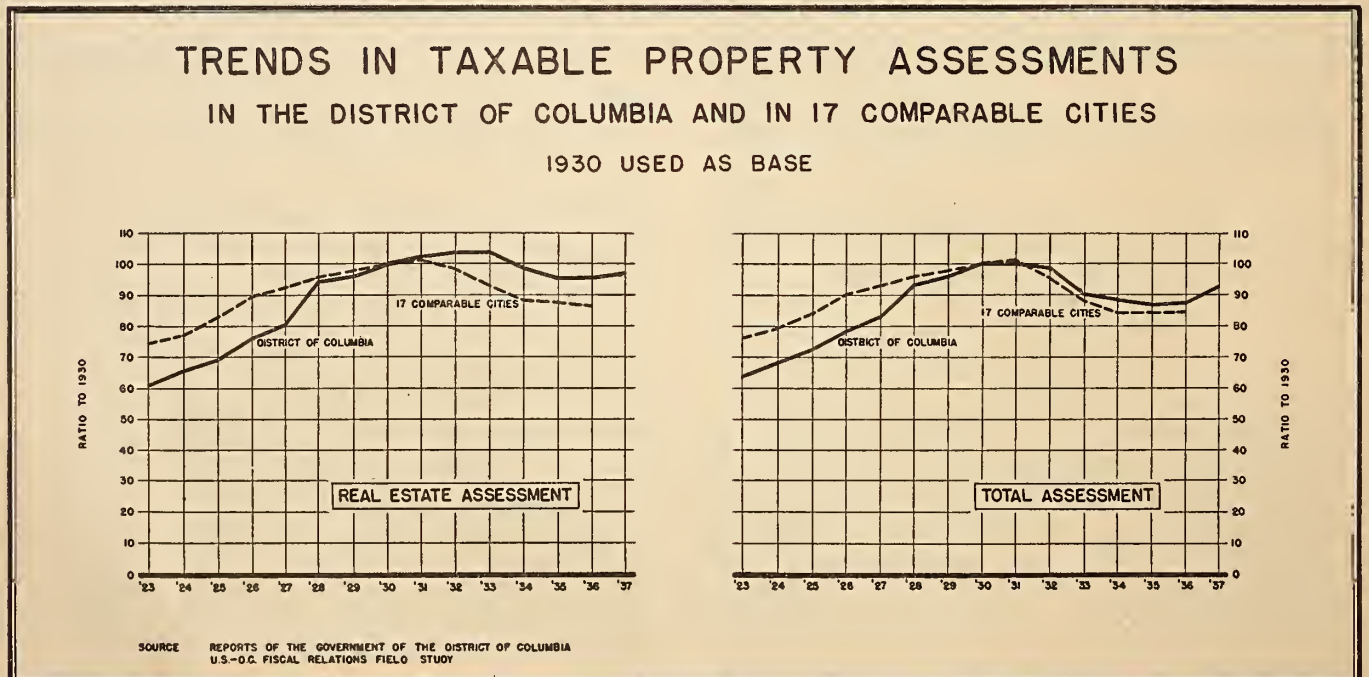


CHART 19.

Reports by the District assessor show increases in assessed valuation for the fiscal year of 1937 over 1936, so that the net decline in property valuations since 1930 is slightly less than 3 percent for real property and 6.5 percent for all taxable property in the District of Columbia.

**Property Assessments and Taxes
In Industrial Cities**

The effect of industrial property in a city on the "average or per capita" valuation of property was pre-

TABLE 11G.—Assessed valuations and per capita tax levies in the District of Columbia and 10 industrial cities—1930

Rank by population	City	Population (1930)	Property assessed valuation		Tax rate per \$100 assessed valuation	Per capita tax levy on property
			Total	Per capita		
14	District of Columbia. Average—10 industrial cities.	1485,700 106,209	\$1,834,858,008	\$3,778 1,571	1.343 3.461	\$50.75 53.61
35	Akron, O.	255,000	308,736,040	1,690	2.830	47.84
51	Flint, Mich.	153,100	204,059,700	1,333	4.220	56.25
60	Paterson, N. J.	138,600	187,466,596	1,525	4.173	65.32
90	Gary, Ind.	101,500	178,265,950	1,756	3.520	61.82
95	Schenectady, N. Y.	95,800	201,815,416	2,107	2.578	54.31
116	Niagara Falls, N. Y.	76,000	144,264,271	1,898	3.089	58.63
134	Johnstown, Pa.	66,993.	79,799,625	1,191	3.878	45.70
140	Hammond, Ind.	65,100	104,788,950	1,610	3.390	54.57
172	East Chicago, Ind.	55,200	88,838,250	1,609	3.260	52.47
174	McKeesport, Pa.	54,800	54,535,950	995	3.670	39.19

¹ This estimate differs slightly from the figures for 1930 in appendix C, table XXXIII. Source: Financial Statistics of Cities, 1930, tables 1 and 23.

sented several times in the course of this study and in the hearings with the District officials and representatives of District civic and trade organizations.

To determine the effect of such industrial properties on assessments, comparisons have been made of the assessed valuations, tax rates per \$100 of assessment, and property tax levies per capita in the District and in 10 industrial cities. The data are from the report of the Bureau of the Census on Financial Statistics of Cities for 1930 and are shown in table 11G.

The 10 cities named in the table are representative of the concentration of specialized industries, approximating the type usually known as "one-industry cities." Comparative assessment data for these one-industry cities show more definitely the facts than assessments in the District and in the 17 cities which are comparable in size but have industrial diversification in varying degrees.

The table and chart indicate that the presence of large industries has no definite relationship to assessments per capita or tax levies per capita. The average levy per capita in the 10 industrial cities was \$53.61, compared with \$50.75 in the District. In the District the assessment per capita was \$3,778 and the tax rate was \$1.34. In the other cities the tax rate on the average was twice as high and the assessment per capita was less than half as great.

Apparently the presence of industries does not affect the amount of taxes levied, though it may result in a different distribution of the charges. In view of these data, it cannot be asserted positively that the addition of industrial properties to the District tax roll would increase assessments per capita and permit the raising of a given amount of revenue with lower effective rates. The evidence suggests, on the contrary, that neither assessments nor levies per capita are materially affected by the presence of industries.

TABLE 11H.—Assessed valuations and per-capita tax levies in the District of Columbia and 15 residential cities—1930

Rank by population	City	Population (1930)	Property, assessed valuation		Tax rate per \$100 assessed valuation	Per capita tax levy on property
			Total	Per capita		
14	District of Columbia. Average—15 residential cities.	1485,700 60,140	\$1,834,858,008	\$3,778 1,985	\$1.343 3.832	\$50.75 68.31
74	Cambridge, Mass.	113,500	198,576,833	1,750	3.218	56.30
85	Somerville, Mass.	104,200	129,692,720	1,245	2.876	35.80
106	Berkeley, Calif.	81,500	95,305,778	1,169	5.353	51.71
129	East Orange, N. J.	68,400	128,494,544	1,879	3.498	65.93
141	Oak Park, Ill.	64,600	75,056,200	1,162	5.490	63.79
143	Evanston, Ill.	64,000	86,836,008	1,357	5.219	70.81
148	Mt. Vernon, N. Y.	62,000	165,445,581	2,668	2.872	76.65
163	Irvington, N. J.	57,500	74,922,478	1,303	3.612	47.25
175	New Rochelle, N. Y.	54,400	192,774,075	3,544	2.690	95.32
207	Stamford, Conn.	46,600	112,221,861	2,408	2.975	71.65
224	Montclair, N. J.	42,300	110,014,301	2,601	3.578	93.32
257	Santa Monica, Calif.	36,600	72,857,985	1,991	3.743	79.27
290	White Plains, N. Y.	36,200	160,969,337	4,447	2.627	116.83
298	Orange, N. J.	35,500	48,329,859	1,361	4.018	54.85
271	Alhameda, Calif.	34,900	30,683,150	879	5.726	45.18

¹ This estimate differs slightly from the figures for 1930 in appendix C, table XXXIII. Source: Financial Statistics of Cities, 1930, tables 1 and 23.

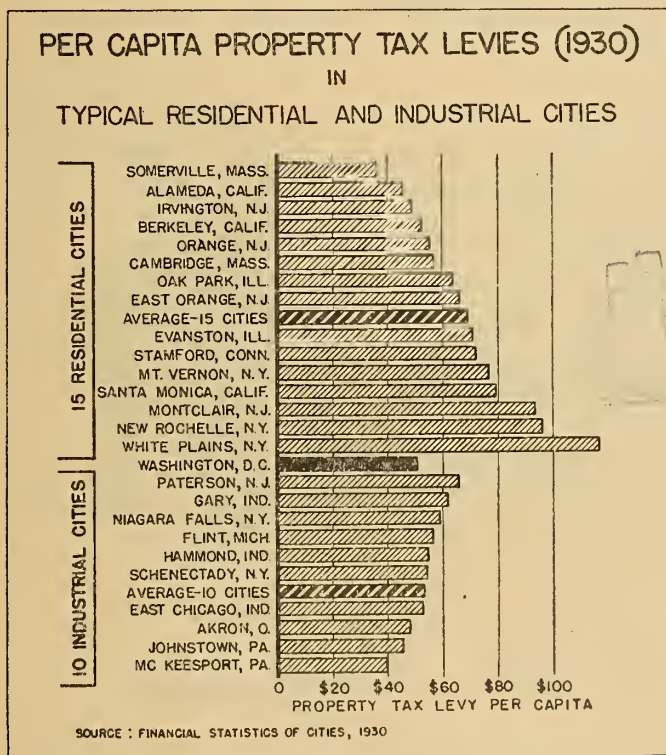


CHART 20.

Property Assessments and Taxes In Residential Cities

Similar comparisons were made of assessments and tax levies per capita in cities essentially residential in character.

A group of 15 residential cities which are satellites of some of the metropolitan centers are compared with the District of Columbia. The list of cities and data on property assessments, tax rates, and tax levies per capita in 1930 are in table 11H. These data also were obtained from Financial Statistics of Cities, 1930.

The table and chart 20 show that the property tax levy per capita in 1930 was lower in the District than in 12 of the 15 residential cities, and more than 25 percent below the average of the 15 cities, even though all these cities are much smaller in population. The average tax rate of \$3.83 on each \$100 assessed valuation in the 15 residential cities was nearly three times that in the District, and the average assessed valuation per capita was approximately one-half that in the District.

Comparison of the series for residential and industrial cities indicates a tendency for the residential cities to have higher tax rates and higher assessments per capita, with resulting higher levies per capita, than the industrial cities. Variations in assessments and levies per capita and in tax rates are greater in the group of residential cities than in the group of industrial cities.

In terms of the amount of tax levy per capita, the District was more like the average industrial city than like the average residential city.

Exempt and Taxable Property in 18 Cities

Special inquiry has been made to determine the extent of tax-exempt real property in the District and in the 17 comparable cities. Table 11I shows estimated values of exempt property and indicates to some extent the wide variations in the classifications as to ownership and use of property exempted from taxation in the 17 cities.

Variations in the percentage relationship of exempt property to the total of taxable and exempt property in each city are shown in the table and in chart 21.

In the District approximately 38 percent of the total valuation of taxable and exempt real property represents exempt property. Of this total 31 percent is property owned by the Federal Government and 7 percent by the District government and other untaxed owners.

The District, with 38 percent of its property exempt, is followed by Seattle with 36 percent and New Orleans with 30 percent. Boston and Milwaukee follow with 23 percent of their property exempt. Of the remaining 12 cities reported, 9 have exempt property estimated at from 15 and 21 percent of the value of all real property, 2 cities have between 10 and 15 percent, and Cincinnati has the lowest percentage—approximately 9 percent of the total value of all realty in that city.

Although the District has the highest percentage of tax-exempt property to total taxable and exempt property, the taxable property values have continued on a fairly normal level since 1930. In the other 17 cities

TABLE 11 I.—Comparison of assessed valuations of tax-exempt and taxable property in the District of Columbia and 17 comparable cities—1936

[Amounts in thousands of dollars]

City	Tax-exempt property							Taxable real property	Grand total, tax-exempt and taxable real property	Percent exempt to grand total
	Educational (private)	Charitable and fraternal	Religious	City	Other governmental	Other exempt	Total			
District of Columbia.....	\$28,411	\$11,186	\$45,136	\$39,368	\$572,746	\$13,405	\$710,252	\$1,131,798	\$1,842,050	38.6
Cleveland, Ohio.....							¹ 254,307	¹ 1,383,145	1,637,452	15.5
St. Louis, Mo.....	7,611	8,958	28,026	² 166,857	12,125	19,381	242,958	895,130	1,138,083	21.3
Baltimore, Md.....	11,378	12,163	47,196	92,850	11,460	18,438	193,484	1,089,015	1,282,499	15.1
Boston, Mass.....	44,938	42,697	35,276	(³)	³ 336,429	6,384	465,724	1,490,187	1,955,911	23.8
Pittsburgh, Pa.....	⁴ 46,538		57,432	67,078	30,267	⁸ 88,377	289,691	1,170,848	1,460,539	19.8
San Francisco, Calif. ⁵								652,699	652,699	
Milwaukee, Wis.....	9,027	19,502	27,300	151,940	22,685	3,609	234,063	785,806	1,019,869	23.0
Buffalo, N. Y. ⁷	12,603	5,352	27,269	92,343	25,111	16,709	179,387	923,498	1,102,885	16.3
Minneapolis, Minn. ⁸	943	3,643	23,378	47,464	25,206	50,549	151,183	612,874	764,057	19.8
New Orleans, La. ⁷	5,731	7,756	12,096	72,968	40,187	12,808	151,546	348,566	500,112	30.3
Cincinnati, Ohio.....							⁹ 88,029	⁹ 919,871	1,007,900	8.7
Newark, N. J.....	4,154	¹⁰ 25,894		110,480		4,149	144,678	724,120	868,798	16.7
Kansas City, Mo.....							¹¹ 50,000	366,828	416,828	12.0
Seattle, Wash. ¹²							¹² 210,789	373,770	584,559	36.1
Indianapolis, Ind.....				17,141	53,728	¹³ 30,000	100,870	¹⁴ 396,581	497,451	20.3
Rochester, N. Y.....	23,111	5,868	19,023	46,191	8,547	2,628	105,369	628,670	734,039	14.4
Jersey City, N. J.....	6,115	¹⁰ 20,921		72,587			2,712	102,335	452,003	18.5

¹ Data for 1931. Total exempt represents 80 percent of Cuyahoga County exempt list.

² Includes \$26,720,000 belonging to the board of education.

³ "Other governmental" includes city property.

⁴ Includes city schools.

⁵ Includes \$41,020,000 public utility properties which are taxed by the State for State purposes.

⁶ No appraisal of exempt property.

⁷ Data are for 1935.

⁸ Data for 1932—next valuation in 1938. The values given are "full and true." The valuations upon which taxes are levied are approximately 40 percent of "full and true" value.

⁹ Data are for 1932.

¹⁰ Includes religious exempt property.

¹¹ Estimated.

¹² Figure is 90 percent of \$234,210,000 exemptions for King County. Tax-exempt property is assessed at 100 percent, nonexempt property is assessed at 50 percent of full value.

¹³ Includes educational, charitable and fraternal, and religious property.

¹⁴ Includes value of land and improvements, without deduction for mortgage exemptions. Hence the difference from appendix C, table XV.

¹⁵ Full value.

Source: United States-District of Columbia Fiscal Relations field survey.

there have been marked reductions in assessed valuations of taxable property. This reflects a more favorable condition in the District with respect to the assessed valuation of taxable property than in the 17 comparable cities.

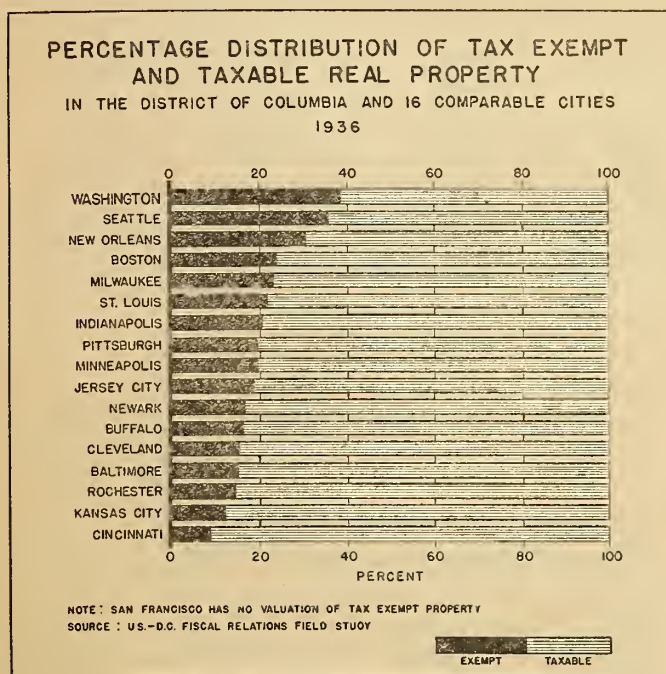


CHART 21.

Exemption of Federal Property from Taxes

Since property of the Federal Government constitutes the leading category of tax-exempt property in the District, special interest attaches to the taxable status of such property generally and to the character of the property.

Instrumentalities of the Federal Government, including property owned directly or through subordinate agencies, may not be taxed by any State or any other political subdivision, except as Congress consents, and then only in strict conformity with the restrictions attached to its consent.

Statutes providing for payments to States or local subdivisions have been analyzed by John G. Herndon, Jr., who is in charge of an official study of the inventory of Federal property in the United States.

A number of acts of Congress provide for turning over to State or local governments various percentages of the proceeds of sales of materials or services from Federal lands. Sales of timber, oil, hay, surplus wildlife, and surplus electric power, as well as grazing rents, are included in such provisions. The statutory provisions are enumerated in a note below.¹

¹ (a) Five Percent Public Land Fund Acts (U. S. C., title 31, sec. 711).
(b) Wagon Road Grant, Lands and Timber; Coos and Douglas Counties, Oregon; act of Feb. 26, 1919 (40 Stat. 1179).
(c) Royalties from oil and gas wells; act of Mar. 4, 1923 (U. S. C., title 30, sec. 237).
(d) Navajo Indian Reservation Act of Mar. 1, 1933 (47 Stat. 1118).
(e) Grazing Act of June 28, 1934 (48 Stat. 1269).
(f) Mineral Leasing Act of Feb. 25, 1920 (U. S. C., title 30, sec. 191).

Under the Slum Clearance and Low Cost Housing Project Act of June 29, 1936, the Federal Emergency Administrator of Public Works is authorized to make payments to States and their political subdivisions in lieu of taxes on slum-clearance and low-cost housing projects. The Resettlement Administration also may enter into such agreements, in accordance with the act of June 29, 1936, dealing with resettlement and rural rehabilitation projects. Both acts require that the sums to be paid shall be fixed in contractual agreements and shall be based "upon the cost of the public or municipal services to be supplied for the benefit of such project or the persons residing on or occupying such premises, but taking into consideration the benefits to be derived by such State or subdivision or other taxing unit from such project." Receipts derived from operation of the projects are made available, in addition to appropriated funds, for the payments in lieu of taxes.²

An opinion of the Attorney General, delivered on June 23, 1936, on the provisions of the Resettlement and Rural Rehabilitation Projects Act, said in part:

Real property owned by the United States may be divided into two classes. In the first group may be placed tracts of land, which are ordinarily known as Federal reservations, and over which the Federal Government has sovereignty and the Congress has exclusive power to legislate, under article I, section 8, clause 17, of the Constitution. In the second category may be placed lands to which the Federal Government has only a proprietary title, and over which the State retains sovereignty and jurisdiction.

The evident purpose of the provisions of section 1 of the bill [resettlement and rural rehabilitation projects] is to place lands heretofore or hereafter acquired for resettlement or rural rehabilitation projects into the second class of properties. The object sought to be attained is to enable persons living in such localities to be accorded police and other protection by the local authorities, and to retain their right of suffrage and other privileges. This result would not be reached if the properties became Federal reservations in the constitutional sense.

Federal credit agencies are subject, under express statutory provisions, to State and local taxes on their real properties, most of which they acquire through failure of the debtor to fulfill his obligation. These agencies are:

- Reconstruction Finance Corporation.
- Home Owners' Loan Corporation.
- Federal Savings and Loan Insurance Corporation.
- Federal Deposit Insurance Corporation.
- Federal Farm Mortgage Corporation.
- Production Credit Corporations.
- Central Bank for Cooperatives.
- Regional Agricultural Credit Corporation.
- Federal Intermediate Credit Banks.

Neither the housing, resettlement, nor credit agency properties are used for essential governmental purposes.

(g) Production and road taxes on behalf of Osage Indians, act of Mar. 3, 1921 (41 Stat. 1219).

(h) Act for the relief of restricted Indians.

(i) National Forests Fund Act (U. S. C., title 16, secs. 500, 501).

(j) Proportion of proceeds of National forests—Arizona and New Mexico Act of June 20, 1910 (30 Stat. 561).

(k) Amendment of the Migratory Bird Hunting Stamp Act of Mar. 16, 1934 act of June 15, 1935.

(l) Stimulating acquisition, development, and management of State forests and coordinating Federal and State activities in national program of forest land management—Fulmer Act of Aug. 29, 1935.

(m) Federal Power Act of Aug. 26, 1935 (49 Stat. 805).

(n) Percent of the gross proceeds for the sale of power generate 1—Tennessee Valley Authority Act, as amended by Public Act No. 412, 7th Cong.

² United States Session Laws 1936 (7th Cong., 21 sess.), pt. 1, ch. 880, p. 2026, and ch. 868, p. 2036.

TABLE 11J.—Assessed valuation of taxable and tax-exempt real property in the District of Columbia—Fiscal years 1930-37

(Amounts in thousands)

Fiscal year	Total taxable and exempt	Taxable		Total exempt		Exempt owned by United States		Exempt owned by District of Columbia		Other exempt	
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1930.....	\$1,770,737	\$1,182,463	67	\$588,273	33	\$478,706	27	\$29,840	2	\$79,727	4
1931.....	1,829,070	1,211,163	66	617,907	34	500,136	27	34,017	2	83,754	5
1932.....	1,850,445	1,226,692	66	633,753	34	504,398	27	36,087	2	93,267	5
1933.....	1,832,376	1,229,360	65	633,017	35	518,065	28	37,285	2	97,667	5
1934.....	1,836,423	1,163,252	63	688,171	37	554,471	30	36,751	2	96,950	5
1935.....	1,821,987	1,132,828	62	689,159	38	556,141	31	36,873	2	96,138	5
1936.....	1,842,050	1,131,798	62	710,252	38	572,746	31	39,363	2	98,138	5
1937.....	1,953,461	1,144,457	59	809,004	41	648,791	33	60,797	3	99,416	5

¹ Of this amount \$4,575,000 in land and \$5,134,000 in improvements are permanently used by the District of Columbia.

² The increase over 1936 is due to reassessments of school buildings and other properties that had not been assessed for several years. The total amount includes \$310,000 in land and \$23,000 in improvements that are permanently used by the United States.

Sources: 1930-35—"The Finances of the District of Columbia for the Fiscal Year 1935." 1936-37—District assessor, letter of Oct. 19, 1936. Data on United States property used by the District and District property used by the United States are from the District auditor.

Their benefits accrue directly to specific individuals and groups in promotion of the general welfare. It should be emphasized, moreover, that the properties subject to taxes or to agreements for payments in lieu of taxes not only are properties held by the Federal Government in its proprietary capacity, without sovereign control, but also are intended to be self-maintaining. Furthermore, in the case of the housing and resettlement projects, the payments are to be based on the cost of services received, rather than upon the value or income of the property, and consideration is to be given to compensating local benefits yielded by the projects.

Federal Property in the District

Approximately 29 percent of the present land area of the District is owned by the Federal Government. The major divisions of ownership in 1936, as shown in greater detail in table 4A in section 4 of this report, are as follows:

Ownership or use	Acres	Percent of land area
Owned by United States.....	11,212.86	28.7
Owned by District government.....	1,038.77	2.7
Owned and used for other tax-exempt purposes.....	1,600.31	4.1
Dedicated streets.....	7,500.00	19.1
Owned privately.....	17,799.55	45.4
Total land area.....	39,151.49	100.0
Area under water.....	5,164.83	-----
Total area of District.....	44,316.32	-----

In terms of value the Federal holdings with the improvements upon them were reported by the District assessor as equaling in 1936 approximately one-third of the assessed value of all taxable and exempt real estate in the District.

Changes since 1930 in the total valuation of taxable and tax-exempt real property of both the Federal Government and other owners are shown in table 11J.

The valuation of property to which the Federal Government holds title increased from \$478,706,000 in 1930 to \$518,065,000 in 1933 and \$648,791,000 in 1936. Distribution of the aggregate valuation between land and improvements, as reported by the District assessor, was as follows (in thousands of dollars):

Class	1929-30	1932-33	1936-37
Land.....	\$300,429	\$333,349	\$342,161
Improvements.....	178,277	184,716	306,630
Total.....	478,706	518,065	648,791

The valuation of \$648,791,000 for 1936-37 comprises \$342,161,000 for land and \$306,630,000 for improvements, distributed as shown in table 11K. Nearly half of the Federally owned area, with less than 7 percent of the value, is classified by the District assessor as "miscellaneous" property. This category, as listed by the assessor, includes the following groups of properties:

- (1) Jail, Gallinger Hospital, and other buildings adjacent thereto (\$3,818,210).
- (2) Arboretum (\$462,776).
- (3) Anacostia Park, north of Pennsylvania Avenue to District line (\$1,061,132).
- (4) Arizona Avenue Parkway (\$247,432).
- (5) Fort sites and approaches included in Fort Drive (\$941,509).

TABLE 11K.—Assessor's valuation of property of the United States in the District of Columbia—1936

Designation	Land area, in thousands of square feet	Estimated assessed valuation (in thousands of dollars)		
		Total	Land	Improvements
Capitol section.....	6,507	\$116,672	\$40,714	\$75,958
White House section.....	3,946	108,662	80,231	28,431
Mall and monument group.....	11,595	88,265	55,793	32,472
Triangle group.....	2,162	95,358	32,159	63,199
Interior Department group.....	2,315	16,054	6,812	9,212
Large parks.....	131,261	59,522	48,579	10,943
Small parks.....	3,675	21,931	21,434	497
Water plants.....	14,082	18,215	2,499	15,716
Institutions.....	5,964	32,120	14,882	17,238
Special sites.....	72,713	48,910	17,376	31,534
Miscellaneous.....	234,272	43,082	21,652	21,430
Total owned by Federal Government.....	488,432	648,791	342,161	306,630

¹ The estimated value of federally owned property actually used for Federal governmental purposes is approximately \$385,285,000, of which \$147,688,000 is for land and \$237,597,000 for improvements, as explained in the text of this section.

Source: Data supplied by District Assessor.

(6) Water front after transfer of District improvements to the District, August 26, 1936 (\$1,826,000).

(7) Miscellaneous group A (Institution for Deaf and Dumb, \$506,351; Chain bridge, \$225,000; and various other parcels—group total, \$1,509,215).

(8) Miscellaneous group B (Interstate Commerce Commission, \$7,588,352; Department of Agriculture at Thirteenth and B Streets, \$1,955,248; filtration plant, \$5,186,119; concrete warehouse, Seventh and D streets, \$1,684,107; and various other parcels, \$741,329—group total, \$17,153,155).

(9) Many scattered and small holdings, not enumerated (\$16,059,592).

The list of Federal properties includes many pieces of land and numerous improvements which are not used solely or primarily for the business of the Federal Government. Some properties owned by the Federal Government are used largely and in some cases wholly by residents of the District. This group includes the following items at least (amounts in thousands of dollars):

Parcels	Total valuation	Land	Improvements
Large and small parks, circles, and squares at intersections of main streets.....	\$93,202	\$79,458	\$13,744
Reservations (Old Botanic Reservation, Botanic Garden, Ellipse, Monument Grounds, Agriculture Grounds).....	87,671	80,117	7,554
Filtration and water service plants.....	23,401	3,792	19,609
Federal property used by District government.....	9,709	4,575	5,134
Total.....	213,983	167,942	46,041

In addition, various institution properties, although owned by the United States, are used jointly by the District and Federal Governments. These include the Columbia Institution for the Deaf, the National Training School for Boys, and St. Elizabeths Hospital, with a total valuation of \$11,662,000, comprising \$2,784,000 for land and \$8,878,000 for improvements. It is estimated, as explained in section 8 of this report, that the Columbia Institution for the Deaf is used to the extent of about 76 percent by the District government, and that the National Training School for Boys and St. Elizabeths Hospital are so used to the extent of about 60 percent. On the basis of these estimated allocations, the value applicable to the District government is estimated, at \$1,883,000 for the lands and \$5,447,000 for the improvements, a total of \$7,330,000. Gallinger Hospital, the National Training School for Girls, and certain other institutions are used almost entirely for District purposes. The valuation fixed for these institutions is \$4,945,000, including \$1,328,000 for land and \$3,617,000 for improvements.

The Smithsonian Institution and its grounds are used extensively by District residents, although the extent of local benefits has not been estimated. It is valued at \$15,198,000 for land and \$6,360,000 for improvements, a total of \$21,558,000. Other properties which are not used wholly for Federal Government purposes are the United States Soldiers' Home, Walter Reed Hospital, Red Cross, and Pan American Union. They are valued at \$15,690,000, of which \$8,122,000 represents land and \$7,568,000 represents improvements.

The aggregate of the valuations upon the foregoing properties is \$263,506,000, comprising \$194,473,000 for land and \$69,033,000 for improvements. If this amount be deducted as representing roughly the proper-

ties owned by the Federal Government but not used exclusively for Federal business, there remains as the valuation of property used for Federal business a total of \$385,285,000. Of this, \$147,688,000 represents land and \$237,597,000 improvements.

Determination of the actual uses of Federal land and other property in the District is made difficult because the District assessor does not have the statutory authority or duty to keep detailed records of such Federal property and because there is no central Federal property section with the duty of compiling and keeping a record and inventory of Federal holdings in the District or of their value. Consequently, although the data on the ownership and value of Federal property, as reported by the District assessor and presented here, are as complete as can be obtained from existing records, they may not be accurate in all details.

It would seem that the duty of keeping complete and perpetual records of Federal properties and of reporting on their use and value should be placed definitely in an existing Federal agency. The Division of Space Control of the Procurement Division of the Treasury Department is now engaged in a comprehensive inventory of all property owned by the United States throughout the country. This division could serve effectively as the central Federal property section. In this capacity it would maintain records on the ownership, uses, and value of all Federal properties in the District and make periodic reports for the use of the Federal and District offices and for general information purposes.

Increase in Federal Property

The increase in the value of property owned by the Federal Government in the District has come about through the purchase of additional land and construction of new governmental buildings. A report of the Procurement Division of the Treasury Department shows that the aggregate cost of purchases of land and construction of new Federal buildings since 1927 is \$130,985,045. The distribution of these costs during the 5-year periods from 1927 to 1936, inclusive, is as follows:

	1927-31 (5 years)	1932-36 (5 years)	1927-36 (10 years)
Cost of land.....	\$27,693,404	\$7,872,303	\$35,565,707
Cost of construction.....	26,883,489	68,535,849	95,419,338
Total.....	54,576,893	76,408,152	130,985,045

To provide for new and enlarged Federal services in the District, the Federal Government has provided space in Government buildings and has leased additional space in privately owned buildings within the District. A report by the Department of the Interior, National Park Service, Government Space Control Division, shows that the total amount of space owned and leased by the Federal Government in the District has increased from approximately 9,730,101 square feet in 1928 to 11,858,492 square feet in 1932, to 15,884,947 square feet in 1935 and to 15,977,282 square feet in 1936. These totals are exclusive of space in the following

buildings or groups of buildings, which are not reported to the Government Space Control Division:

- The Army War College
- The Capitol
- The Capitol Power Plant
- The City Post Office and its branches (except the Benjamin Franklin Station)
- The Congressional Library
- The Executive Mansion
- The Executive Offices
- The House Office Buildings
- The Senate Office Building
- The Smithsonian Institution
- The Supreme Court Building

Space owned and leased by the Federal Government in the District of Columbia in 1935 and as of October 31, 1936, is reported by the Government Space Control Division of the Department of the Interior as follows (in square feet):

	1935	Oct. 31, 1936
Owned by United States.....	13, 121, 738	13, 121, 738
Leased by United States.....	2, 723, 209	2, 855, 544
Total.....	15, 844, 947	15, 977, 282

Exemption of District Property Outside Its Boundaries

To obtain the advantages of rural environment for certain institutions, the District government has purchased property in the adjoining States of Maryland and Virginia. The District auditor has furnished a list of such properties which is set forth in table 11L. Although purchases of such property were made by the District, the Federal Government has taken actual title to all the property excepting the quarry in Maryland. Under this arrangement, the properties are exempt automatically from State and local taxes in these States, the rule of exemption of Federal property being applied as in other States of the Union. No actual valuation has been made of the property or of the amount of tax exemption, but the cost of the lands and improvements approximates \$6,415,000.

TABLE 11L.—Property located in Maryland and Virginia owned and used by the District of Columbia

Department	Location	Designation	Date acquired	Area (acres)	Cost of land	Cost of buildings
Board of Public Welfare:						
Children's Tuberculosis Sanitarium.....	Prince Georges County, Md.....	Glendale.....	1930	216	\$57,900.00	\$2,398,712.02
District Training School.....	Anne Arundel County, Md.....	John Rose Farm.....	1923	857	33,000.00	365,896.26
National Training School for Girls.....	Prince Georges County, Md.....	Snowden & Welch.....	1923	130	32,500.00	46,345.03
Reformatory.....	Fairfax County, Va.....	Lee District.....	1911-23	1,369	34,353.90	1,960,045.00
Workhouse.....	Fairfax County, Va.....	Lee District.....	1910-34	1,168	30,848.78	1,361,880.00
City Refuse Division:						
Garbage Reduction Plant.....	Prince William County, Va.....	Cock Pit Point.....	1927	446	25,000.00	50,000.00
Garbage disposal.....	Prince William County, Va.....	Featherstone Farms.....	1922	350	12,000.00	-----
Purchasing Office:						
Stone Quarry.....	Montgomery County, Md.....	Beall's Goodwill.....	1898	6	1,000.00	-----
Total.....				4,542	231,602.68	6,182,878.31

NOTE.—Title to all the land is in the United States with the exception of the quarry at Dickerson, Montgomery County, Md.

Source: Information furnished by the District Auditor.

District Valuation of Real Property

Table II of appendix C shows in detail the changes in assessed valuations of taxable property, tax rates, and property taxes extended in the District of Columbia for the fiscal years 1923 to 1937 inclusive. These

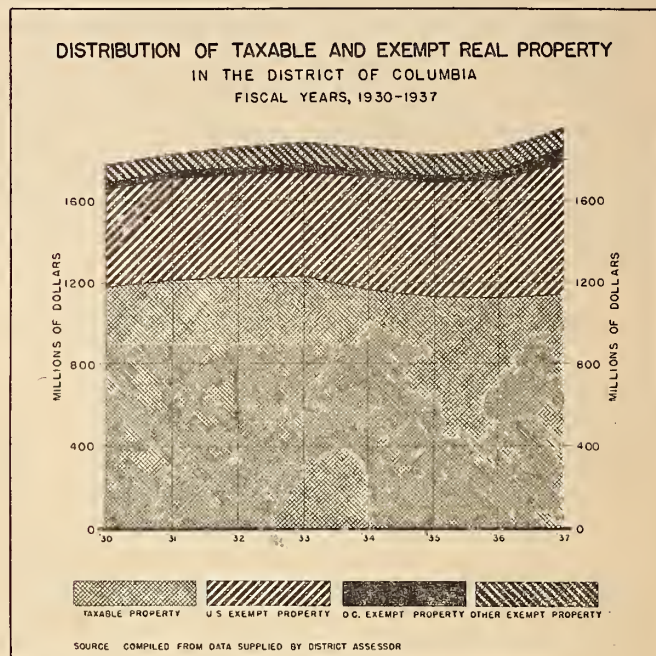


CHART 22.

data have been obtained from the reports on the finances of the District of Columbia for the years to 1935 and from information furnished by the District auditor and District assessor for the fiscal years 1936 and 1937.

Data have been obtained from the same sources on the division between taxable and tax-exempt real property in the assessments of the District for the years 1930 to 1937, inclusive. These are shown in table 11J and also in chart 22.

The assessed valuation of all taxable and tax-exempt property in the District has increased from approximately \$1,770,737,000 in 1930 to \$1,953,461,000 in 1937. Taxable real property was assessed at \$1,182,463,000 in 1930 and \$1,144,457,000 in 1937, a decrease of only about \$38,000,000 or slightly less than 3 percent.

During this period the assessed value of exempt real property increased from 33 percent to 41 percent of the grand total of taxable and exempt property. This increase has been brought about largely through the increases in Federal property and in smaller amounts by acquisitions by the District government and by private educational, religious, charitable, and similar institutions.

The percentage of exempt property owned by the United States to the total taxable and exempt property in the District increased from 27 percent in 1930 to 33 percent in 1937, as the value of the Federal property rose from approximately \$478,706,000 to \$648,791,000. As previously indicated, approximately \$263,506,000 of the valuation for 1937 represents land and improvements owned by the Federal Government but used for parks, reservations, and institutions used wholly or partly for the benefit of the District as a community.

The statistics of property valuations reported by the District assessor show not only that there has been no

appreciable decline in the valuation of taxable property in the District corresponding to that in other comparable cities and throughout the country since 1930, but also that the total valuation of taxable and tax-exempt property in the District has actually increased since 1930. The increase in property owned by the Federal Government is reflected in the aggregate assessed value of taxable and exempt property, and the value of the remaining property has maintained a stable level. This is shown by the figures in table 11J, and also in the comparative indices of taxable property assessments in the District and 17 cities of comparable size in table 11F.

The facts presented on changes in valuations of exempt and taxable properties in the District reflect the better property conditions which obtain in the District, and also the experience in almost every city in this country where private lands and improvements are purchased for public purposes. In addition to higher prices paid for property purchased for governmental uses, the expenditures made for improvements on such properties enhance the value of all other property and add to the unearned increment of other property owners in the community. This is reflected in the taxable property valuations and the wealth of the community.

SECTION 12

TOTAL AND PER-CAPITA EXPENDITURES IN THE DISTRICT AND COMPARABLE CITIES

Ratio and Lump-Sum Methods Of Federal Contribution

The ratio method of determining the amount of the Federal contribution assumes that the interest of the Federal Government in District affairs will be a fixed proportion year by year, regardless of changing conditions. On the other hand, the lump-sum method assumes that the interest of the Federal Government in local affairs will be represented by a certain specified amount, also regardless of changing conditions. In the past determinations of Federal contribution under either method have disregarded the extent of special services rendered each government by the other. Furthermore, such determinations have not been based upon an investigation of whether the presence of the Federal Government in the District is placing an undue burden of local governmental costs upon District residents. Neither the ratio nor the lump-sum method of contribution has been founded upon basic facts or equitable principles which should govern fiscal relations between the two Governments.

Principle of Comparative Costs

One of the major principles which should govern the fiscal relationships between the District and the Federal Government is that District residents and taxpayers should not bear a burden of governmental cost for like services substantially in excess of that in similar American communities.

It has been asserted that the District is burdened with governmental costs in excess of those borne by comparable cities, and that the excess is necessitated by the services performed for the Federal Government. The purpose of this section is to develop data relating to comparative governmental cost payments for normal services in the District and the other municipalities in order to discover actual comparative levels of governmental expenditures.

Census Bureau Financial Statistics

Data collected and published by the Bureau of the Census in Financial Statistics of Cities and Financial Statistics of States have been used exclusively in the development of this comparison. These financial statistics have been collected and compiled in a fairly uniform manner and are more accurate than information supplied by any other source.

These financial statistics include both governmental and nongovernmental cost payments. Governmental cost payments include all costs incurred for carrying on the various activities of government, such as protecting persons, property, or health, and are readily

divisible into expenses, or operation and maintenance, interest on debt, and capital outlays.

Nongovernmental cost payments are bookkeeping entries of transfers, investment turnover, and similar items. They are meaningless from the standpoint of actual cost payments. In the words of the Bureau of the Census—

Nongovernmental-cost payments do not result in a decrease in the net value of municipal assets. . . . No detail is shown for nonrevenue receipts and nongovernmental-cost payments, but they include (1) receipts from the issue and payment for the cancelation of debt obligations; (2) receipts for and payments to other civil divisions; (3) receipts and payments on account of private trusts; (4) receipts and payments on account of investments; (5) receipts and payments on account of supplies; (6) receipts on account of sales, or insurance, or services performed that are offsets to the cost of construction, and payments for construction that are offset by receipts from sales or adjustments; (7) receipts and payments on account of refunds; and (8) receipts and payments on account of general transfers.¹

The gross figures of governmental cost payments in the census reports contain certain extraneous and non-comparable items which must be removed if comparable totals are to be derived. These deductions are explained in full in a later division of this section.

The per-capita governmental cost payments have been calculated on the basis of revised population estimates furnished by the Population Section of the Bureau of the Census. The population figures here used are shown in table XXXIII of appendix C.

Nature of Local And State Cost Payments

Cost payments assembled by the Bureau of the Census for cities are in reality cost payments of all local governmental jurisdictions operating within city limits. The figures include not only city expenditures, but prorated portions of the cost payments of county and other overlapping local subdivisions, such as school, park, and sanitary districts covering all or part of the city area. The portions are prorated by the Bureau of the Census on assessed valuation ratios.

In order to obtain totals in the other cities comparable to the District as both a local and a State government, State payments have been combined with local expenditures on the basis of population by adding together local payments per-capita and State payments per capita. This method assumes that State costs benefit all inhabitants alike, and that State revenue burdens rest on municipalities and rural areas equally. Actually, cities pay proportionately larger shares of State revenues than do rural districts. Proration on a

¹ Bureau of the Census, Financial Statistics of Cities, 1930, p. 29. These nongovernmental cost payments are also called nominal or transfer cost payments.

population basis therefore understates the burdens of the cities.

Deductions From Reported Total Cost Payments

Table XVII of appendix C presents first the gross local and State governmental cost payments in the District and the 17 other cities for 1923-35, inclusive, as reported by the Bureau of the Census. The table also contains the per-capita amounts computed therefrom—local, State, and total, and finally the deductions necessary to place all the municipalities upon a comparable base.

The first deduction consists of cost payments for public service enterprises.

Under the designation "public service enterprises" the Bureau of the Census includes those enterprises or branches of municipal service which are established and maintained by city governments for the purpose of providing the public, or the public and the city, with some utility or service, such as water, electricity, or gas.²

Payments for these purposes have nothing to do with general governmental costs.

The Bureau of the Census reports the cost payments for public service enterprises separately from general departmental cost payments in the categories of operation and maintenance and capital outlays, but not in the interest classification. The portion of interest cost allocable to general departments has been estimated by applying the ratio of general department capital outlays to total capital outlays for all years. Using this method, the resultant estimates tend to understate general government interest payments, as public service debt usually bears a lower interest rate than do general governmental obligations.

The second deduction is of a bookkeeping nature. There appear in the Bureau of Census financial reports on the local governments and the States certain items of transfers by one to the other, usually termed "subventions." For the purposes of consolidation these items have been eliminated in order to remove any duplications or cost inflations. The amounts received by the local governments as subventions from the States for various purposes have been deducted from the State cost payments.

Similarly, in the figures for the States of New York, Pennsylvania, and Ohio, there are reported and included amounts received by the State government from local school boards. These transfers have been eliminated from the governmental cost payments of these cities.

The third deduction concerns Federal aid for relief. Included in both the receipts and payments reported by the Bureau of the Census are amounts distributed by the Federal Government to local governments for relief purposes. Such items appeared in the years during which the Civil Works Administration and the Federal Emergency Relief Administration were in existence, and then only in those States which had their own machinery for distributing Federal relief moneys. These subventions have varied markedly among the cities and since meeting the cost of Federal relief is not a local or community problem, the expendi-

tures of Federal aid have been deducted wherever they appear in the Bureau of Census statistics of the cities compared.

The last group of items deducted represents the costs of State activities, which are not carried on by the District government. The first class of such activities is development and conservation of natural resources, classified by the Bureau of the Census into (1) agricultural, (2) forestry, (3) fish and game, and (4) geological and topographical surveys. This group has been deducted in its entirety from the total cost payments of the respective States.

All expenditures of State governments for highways also have been deducted on the assumption that these costs cover the construction of rural highways only. There are no real rural highways within the District. Justification of this deduction is not clean-cut, however, because ordinarily rural highways do not exist within the other cities either. The Baltimore motorist driving outside his city travels upon rural roads for which he helps to pay, while the District motorist leaves his city to drive upon highways constructed and maintained by the adjoining States.

The third class of items deducted from State cost payments is reported by the Bureau of the Census under the heading of Miscellaneous. Scattered throughout the cost payments of States are minor activities not performed by the District government, such as elections, fish and game wardens, regulation of the sale of securities, factory inspection, and inspection of mines and quarries. Since these items appear in various major divisions or groups into which the Bureau summarizes cost payments, their removal individually would be a complicated task, requiring special breakdowns and involved calculations and adjustments each year. Analysis of the total expenditures for these minor activities showed that their sums were less than miscellaneous cost payments, in all States, for all years. Accordingly, State payments for miscellaneous activities have been deducted in their stead as a simple means of effecting a similar result equitable to the District. The method treats the District more than fairly because it reduces the cost payments of the cities other than the District below what would be precisely determined totals.

Estimated Totals In the Later Years

The Bureau of the Census has collected and reported local cost payments for the entire period covered, 1923 to 1935, inclusive. State cost payments, on the other hand, have been collected by the Bureau for 10 of the States through 1932 and for 3, through 1931. Beyond these years no State figures are available at the present time. Therefore it has been necessary to estimate the State cost payments per capita for these later years in order to obtain combined State and local totals.

The method of effecting this projection for general departmental operation and maintenance and capital outlays was as follows: The ratio of local payments per capita to total payments per capita was calculated, for each city, during the period 1928-32 or 1928-31, depending upon the latest year in which the actual total was available. This ratio was then divided into the

² Bureau of the Census, "Financial Statistics of Cities," 1930, p. 29.

reported local payments per capita during each of the years in which State payments were not collected.

The actual local payments per capita were found to be more than 80 percent of total local and State per-capita costs in the years during which both local and State figures were collected. Consequently, the estimates in the years during which State payments were not available in reality applied to only 20 percent of the total, 80 percent of the estimated total being actual figures.

In projecting interest payments per capita the same method was used except that the resultant estimates were smoothed or rounded off slightly because it is probable that actual interest payments are more uniform from year to year than the unadjusted estimates would indicate.

At the time the above data were furnished by the Bureau of the Census, local cost payments for 1935 had not yet been collected in Milwaukee, New Orleans, Kansas City, Indianapolis, and Jersey City. Per capita figures for 1934 have been used in 1935 also for these municipalities. As the latest yearly figures become available, adjustment in the total, if any, can be made in the subsequent year.

Capital Outlays and Debt Service

Municipalities follow various accounting methods which draw differing lines of division between operating expenses and outlay improvements. Totals of outlays and operations can be compared with greater validity than can either class separately.

The Bureau of the Census tabulates cost payments for capital outlays and interest charges on debt service, but includes payments of principal on bonds in non-governmental cost payments. This method of summarization may result in any one year in a discrepancy between revenue receipts and cost payments, because municipalities and States do not provide for capital outlay costs through revenues if they follow a policy of bonding for capital improvements. Capital outlay payments in such governmental units represent the rate of outlay acquisition and construction and not the rate of paying for these permanent improvements.

All the cities with which the District has been compared follow a policy of bonding for capital outlays to a greater or lesser degree, while Washington has been following a pay-as-you-go policy by congressional mandate. In these cities the use of capital outlay payments instead of debt service principal costs does not give a true picture of the actual cost burden payable from revenues, unless, of course, capital outlay expenditures in any given year happen to equal debt service principal payments. From the standpoint of comparability with the District, however, the inclusion of current capital outlay rather than debt principal payments is desirable. It places all the municipalities upon the same footing in that capital outlay costs are reported in the year in which the improvements were acquired or constructed.

The relative size of local bonded debt in the 17 municipalities furnishes an index of the extent to which these cities and their overlapping governments have adopted the policy of bonding for capital outlays. Total and per-capita net debts of each city are shown in table 12A.

TABLE 12A.—Total net bonded debt payable from general revenues in 17 cities, as of January 1, 1936

City	Total (thousands of dollars)	Per capita (dollars)
Newark, N. J.	\$111,368	\$240
Jersey City, N. J.	69,472	231
Buffalo, N. Y.	122,540	192
Pittsburgh, Pa.	123,802	190
Rochester, N. Y.	66,655	185
San Francisco, Calif.	¹ 107,487	173
New Orleans, La.	77,179	168
Cleveland, Ohio	127,827	147
Baltimore, Md.	113,513	134
Kansas City, Mo.	² 54,169	121
Cincinnati, Ohio	³ 49,061	110
Minneapolis, Minn.	50,542	109
Seattle, Wash.	38,515	107
St. Louis, Mo.	76,471	94
Boston, Mass.	⁴ 75,135	90
Indianapolis, Ind.	33,203	89
Milwaukee, Wis.	33,224	84

¹ Overlapping debt as of July 1, 1936.

² Overlapping debt as of Aug. 31, 1936.

³ This figure actually should be reduced by \$10,000,000 because the city receives revenues from its ownership of the C. U. O. & T. P. Ry., which are credited to the sinking fund and no levy has to be made to carry this amount. The amount per capita also should be reduced by approximately 20 percent making the debt per capita \$85. (Report of sinking fund trustees.)

⁴ Includes some debts of overlapping jurisdictions as of June 30, 1935.

EXPLANATORY NOTE.—City and school debts are those payable from general revenues, while the bond obligations of the overlapping jurisdictions include, in some cases, self-supporting obligations as well as those payable from general revenues.

Sources: City debt: Compilation of the Detroit Bureau of Governmental Research, Inc. Debt of overlapping jurisdictions: United States-District of Columbia Fiscal Relations Field Study.

Interest payments are the price a community pays for choosing a bond rather than a pay-as-you-go policy of financing permanent improvements. The fortunate position of the District in escaping these charges enables it to get more service for any given amount of expenditure. The extent of services actually rendered in the various municipalities is dealt with in section 13 of this report.

Detailed Data on Cost Payments

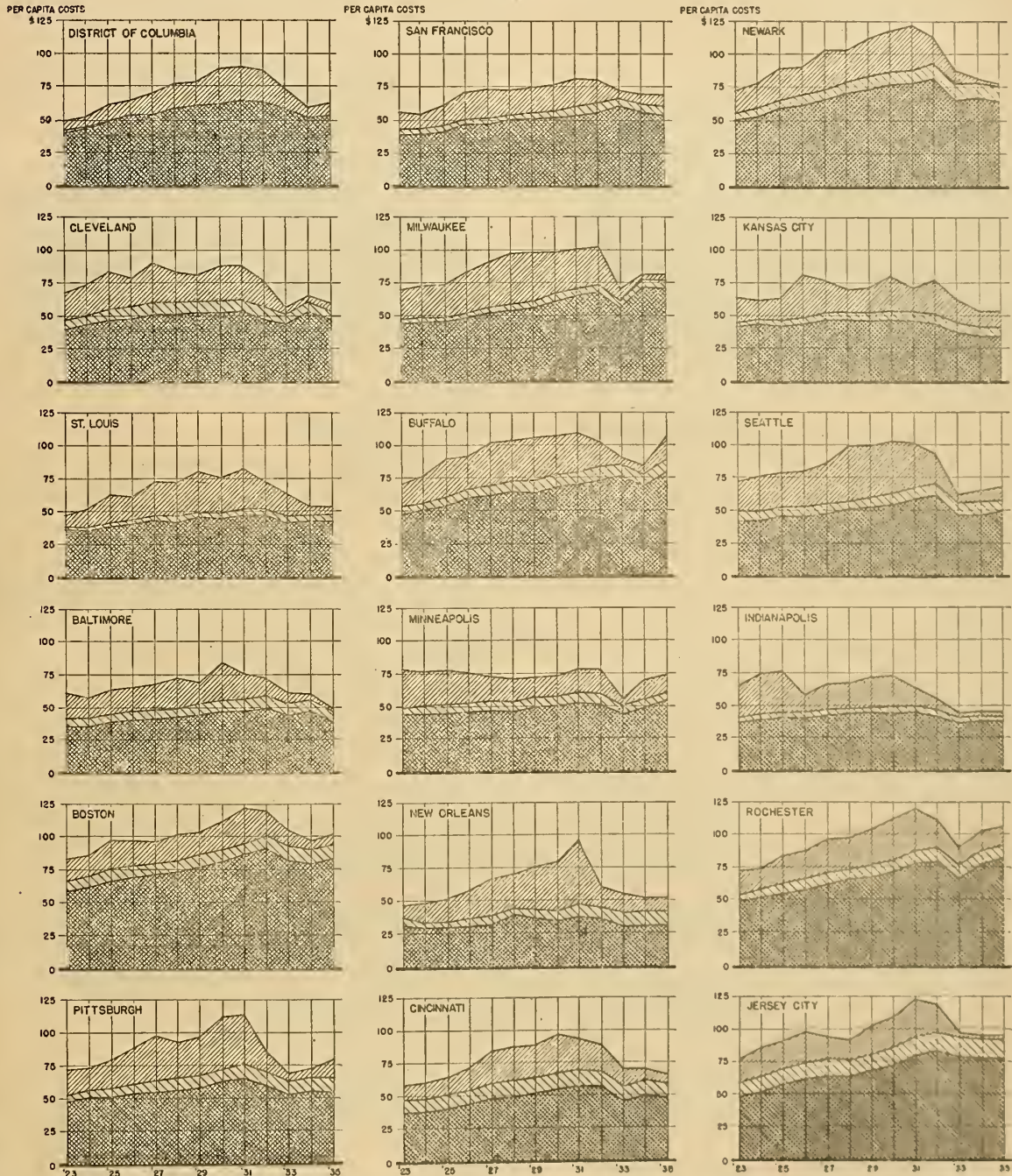
Table XVII of appendix C, total and per-capita cost payments of the District of Columbia and of local and State governments combined in 17 comparable cities, presents total and per-capita cost payments as reported by the Bureau of the Census, and with deductions made as explained in the previous divisions of this section. The net amount per capita is also shown for each year and represents cost payments per capita adjusted to a uniformly comparable basis.

Table XVIII divides the "net" amounts per capita shown in table XVII into operation and maintenance, interest, and capital outlays.

Table XIX in turn divides payments for operation and maintenance into eight major categories. The table does not go beyond 1932 because detailed State figures were not available in these later years and estimates of the totals were not distributed by functional categories. These figures have been corrected by the previously explained deductions in all respects excepting that expenditures of Federal aid for relief, appearing in 1932 only, have not been removed. This was attempted but had to be abandoned because there was doubt as to which functional categories actually included such relief payments. The District payments in table XIX have not been adjusted for the value of nonreimbursed special intergovernmental services.

PER CAPITA COST PAYMENTS FOR OPERATION AND MAINTENANCE, INTEREST, AND CAPITAL OUTLAYS, FOR GENERAL GOVERNMENT IN THE DISTRICT AND 17 CITIES

1923-1935



CAPITAL OUTLAYS INTEREST OPERATION AND MAINTENANCE

SOURCE FINANCIAL STATISTICS OF CITIES AND STATES, BUREAU OF THE CENSUS, AS ADJUSTED IN TABLE XVII AND SHOWN IN TABLE XVIII OF APPENDIX C.

CHART 23.

Table XX of appendix C presents the general governmental cost payments of the District and the averages of such payments by the other 17 cities, including per-capita adjustments in the District figures for the net differences of nonreimbursed costs of special inter-governmental services, as developed in section 8 and summarized in table 8P in that section. These final modifications of the District figures have the effect of gathering together all costs properly chargeable to the District government and of excluding all noncomparable items.

Expenditures by Functions

Comparisons of cost payments for operation and maintenance distributed by major functional categories, shown in table XIX of appendix C, reveal a pattern in the District differing in few respects from the average of the other cities. Per-capita expenditures for health and sanitation, for charities, hospitals, and corrections, for education and for miscellaneous, of the District and in the other cities considered as an average, are quite similar. The District figures exceed the averages of the other cities slightly for protection of persons and property, and markedly for highways and recreation. District per-capita payments are low in the category of general government.

Grouped in that class are overhead and staff departments, such as the auditor, collector of taxes, etc. The advantage which the District enjoys in these activities is due, among other things, to its unitary combination of city, county, and State governments, as contrasted with the pyramided burden of overhead which other cities must pay.

Comparative Total Governmental Cost Payments

The District of Columbia and the other 17 cities are ranked by total governmental cost payments, highest to lowest, in table 12B. The rank of the District has been higher than tenth, or halfway, in 1 year only, 1933. In but 3 of the 13 years analyzed has the District stood higher than thirteenth. In 2 of these years, 1932

TABLE 12B.—Relative rank of the District of Columbia and 17 comparable cities in per-capita cost payments (highest to lowest)—Fiscal years 1923–35

City	1923	1924	1925	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935
District of Columbia...	16	17	17	16	18	14	14	11	13	10	8	14	13
Cleveland, Ohio.....	10	8	6	10	8	10	10	10	11	14	15	11	12
St. Louis, Mo.....	17	16	15	15	13	13	11	16	12	15	11	16	15
Baltimore, Md.....	13	14	13	14	15	14	18	13	16	16	14	13	17
Boston, Mass.....	1	1	1	2	5	3	4	3	3	1	1	2	3
Pittsburgh, Pa.....	7	9	7	5	3	7	8	2	5	9	10	7	6
San Francisco, Calif.....	15	15	16	12	12	12	13	15	14	11	6	9	9
Milwaukee, Wis.....	9	11	11	7	7	6	7	8	7	5	7	6	5
Buffalo, N. Y.....	8	4	4	3	2	1	2	6	6	6	3	4	2
Minneapolis, Minn.....	2	5	9	11	14	11	16	18	15	12	17	10	8
New Orleans, La.....	18	18	18	18	16	17	12	14	9	17	16	17	16
Cincinnati, Ohio.....	14	13	12	13	10	9	9	9	10	8	9	8	11
Newark, N. J.....	5	3	3	4	1	2	1	1	2	3	5	5	7
Kansas City, Mo.....	12	12	14	8	11	16	17	12	17	13	12	15	14
Seattle, Wash.....	6	6	8	9	9	4	6	7	8	7	13	12	10
Indianapolis, Ind.....	11	7	10	17	17	18	15	17	18	18	18	18	18
Rochester, N. Y.....	4	10	5	6	4	5	3	4	4	4	4	1	1
Jersey City, N. J.....	3	2	2	1	6	8	5	5	1	2	2	3	4

¹ The District and Baltimore are tied in fourteenth place in 1928.

Source: Appendix C, table XX for the District and table XVIII for the other cities.

Fiscal Relations, United States and District of Columbia

and 1933, the rise in rank of the District was due to the fact that its depression reduction of expenditures was not as prompt or as great as that of the other cities.

The data contained in table XX of appendix C and pictured in charts 23, 24, and 25 present the finally adjusted cost payments of the District and the average of the 17 cities. For the sake of facile comparison and in order to show more clearly trends in the comparisons during the period studied, table 12C groups these data into three periods and for the fiscal year 1935.

TABLE 12C.—Governmental cost payments per capita in the District of Columbia and the average of 17 comparable cities—by periods, 1923–35

	Averages			1935 only
	7 years 1923–29	3 years 1930–32	3 years 1933–35	
Operation and maintenance of general departments:				
District of Columbia.....	\$48.79	\$60.22	\$52.62	\$51.56
Average—17 comparable cities.....	48.90	59.09	54.80	55.57
Interest on debt issued for general governmental purposes:				
District of Columbia.....	.11			
Average—17 comparable cities.....	6.73	8.41	8.66	8.49
Capital outlays for general governmental purposes:				
District of Columbia.....	12.19	21.22	9.52	8.08
Average—17 comparable cities.....	22.65	25.35	8.34	8.60
Total general departments:				
District of Columbia.....	61.09	81.44	62.14	59.64
Average—17 comparable cities.....	78.28	92.85	71.80	72.66

Source: Table XX of appendix C.

Considering operation and maintenance only, the District per-capita cost payments are slightly under the average of the other cities in 1923–29, 2 percent higher in 1930–32, 4 percent lower in 1933–35, and 7 percent lower in the fiscal year 1935.

In the earliest period only is there an entry in the District figures for interest. Other cities show an ever-increasing payment per capita for this item.

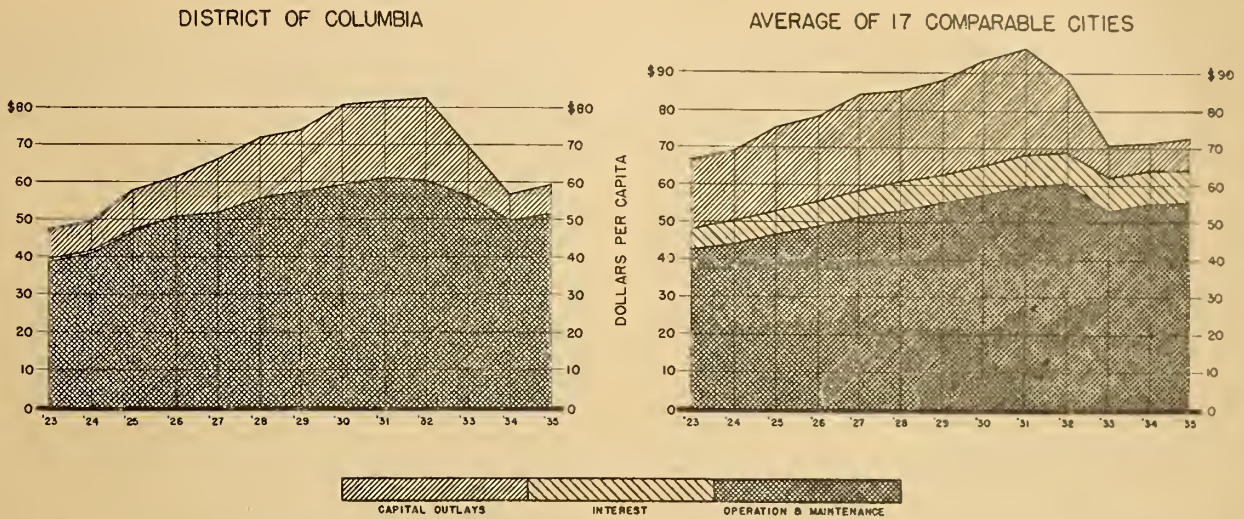
Capital outlay payments per capita show the widest discrepancy between the District and the average of the other cities in the first two periods. In the last period, 1933–35, the District figure exceeds the average because of unusually high capital expenditures in the year 1933.

The total District per-capita cost payments for general departments are 22 percent under the average of the other cities in 1923–29, 12 percent under in 1930–32, 13 percent under in 1933–35, and 17 percent under in the fiscal year 1935. These payments represent the costs of all normal State and local services.

Comparison With Tax Loads On Typical Properties

In section 10 there are presented the tax loads in 1935 upon similar typical properties in the District and in each of the 17 cities. These figures show that the property tax load on typical classes of properties in the District in 1935 were markedly lower than corresponding taxes paid on similar typical properties in the other municipalities. The differences in the ranking of the District are of such degree as to suggest a discrepancy between those figures and per-capita cost payments.

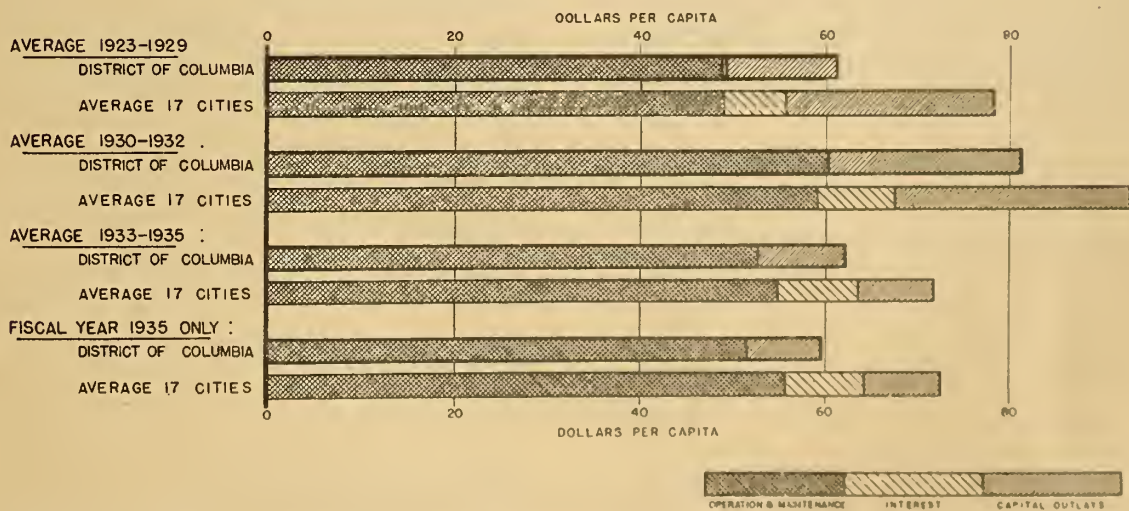
PER CAPITA COST PAYMENTS FOR CITY-COUNTY-STATE ACTIVITIES IN THE DISTRICT AND THE AVERAGE FOR 17 CITIES FISCAL YEARS 1923-1935



SOURCE BUREAU OF THE CENSUS, FINANCIAL STATISTICS OF CITIES, AND OF STATES, AS PUBLISHED EACH YEAR, AND AS PRESENTED IN TABLE XX OF APPENDIX C

CHART 24.

PER CAPITA GOVERNMENTAL COST PAYMENTS IN THE DISTRICT AND THE AVERAGE FOR 17 CITIES BY PERIODS, 1923-1935



SOURCE . TABLE XX OF APPENDIX C

CHART 25.

The two sets of data are built upon different bases. The data on typical properties relate to the valuation of property and other tax bases and are composed of tax totals. Per-capita cost payment comparisons relate to population. The total cost payments from which they are derived equal taxes plus other forms of revenue receipts.

Other reasons for differences between the two sets of data are as follows:

(1) The District, as developed in sections 11 and 14, is wealthier than the average city. A given cost payment per capita can be carried in the District with a relatively smaller tax load on a unit of property than in the other cities on an average.

(2) The other municipalities pay taxes not only for local governmental purposes, but also for the support of government in the rural areas of their States. Gasoline, motor vehicle, sales, or other miscellaneous taxes collected within cities frequently are collected by the State and apportioned in part to rural districts. The District taxpayer escapes this burden.

(3) Of greatest effect, of course, is the inclusion of the Federal contribution in the total cost payments, an inclusion automatic in the sense that total cost payments have been met in part by the Federal contributions. The actual taxes paid on typical properties in the District exclude such contributions. Consequently they are a smaller portion of total receipts than in any of the other cities, as shown in section 9.

Method of Comparing Governmental Cost Payments

Comparisons of the governmental cost payments of the District with the average of such payments in comparable cities should be made each year in the future in the following manner:

Such comparisons shall be based upon cost payments per capita, calculated from financial statistics furnished by the Bureau of the Census and adjusted as below, through population estimates to be furnished by the Population Section of the Bureau of the Census.

The financial statistics of local and State governments concerning governmental cost payments shall

be subject to certain adjustments. These modifications are:

1. Exclusion of all payments for public service enterprises.
2. Exclusion of "Subventions paid other civil divisions."
3. Exclusion of "Federal aid for relief."
4. Exclusion of non-comparable State activities—
 - (a) Development and conservation of natural resources.
 - (b) Highways.
 - (c) Miscellaneous.

In the cities other than the District per capita local and per capita State payments shall be calculated separately and then added. The average of the general departmental cost payments per capita within each of the other cities, as determined above, is to be a simple average of final adjusted per-capita cost payments.

The District citizens and taxpayers should be required to pay for local governmental activities equal to but not in excess of the average burden of general governmental costs in comparable communities, as long as the District has no control over its local governmental costs and taxes. Cost payments in excess of the average elsewhere properly may be considered a charge upon the Federal Government. The comparative weight of governmental expenditures in the District of Columbia can be measured most truly by comparing District total cost payments with the average cost payment load in comparable communities, as calculated in the manner outlined above. In each year these calculations should be performed on the basis of the latest data in the hands of the Bureau of the Census. Assigning the task of collecting the financial statistics for this purpose to the Bureau of the Census would entail collection of the financial statistics for the District and comparable cities as quickly after the close of each fiscal year as possible. As comparative cost payments per capita for each fiscal year become available, adjustments in the amount of Federal reimbursements should be taken up annually in the budget estimates under preparation. In addition, comparative cost payments per capita should be recalculated after each decennial census upon the basis of interpolated or revised population estimates to be obtained from the Population Section of the Bureau of the Census, and Federal reimbursements should be adjusted in accordance with these recalculations.

SECTION 13

COMPARATIVE GOVERNMENTAL SERVICES IN THE DISTRICT AND SELECTED CITIES

Introduction and Summary Findings

Field observations and available statistical information indicate that the residents and property owners in the District are receiving services roughly equal to the average of the 17 comparable cities. Two variations are noteworthy: First, the relief burden of the District is half that of the other cities on an average; second, park facilities and services in the District are considerably above the level of the other cities.

Procedure and Object

Staff members were sent to the 17 cities for the purpose of gathering information on the extent of municipal services for use in comparisons with the District. The work of these staff members was aided particularly by local officials and bureaus of governmental research, who gave generously of their time and effort.

The field work was supplemented by examination of the literature on the measurement of governmental services—a subject which students of government first began to develop about a decade ago.

There are developed herein indications of (1) the varying conditions under which departmental operations occur, (2) the nature and extent of the departmental facilities of manpower for meeting these conditions, and (3) the effectiveness or results of such efforts.

In selecting criteria for measurement of the extent of services, purely objective tests have been chosen. The need for such an approach is indicated by the frequency with which the officials and citizens of many cities declare with conviction that they have the best police, fire, health, or other city department in existence.

Limitations of Statistical Data

The present status of statistical data on municipal services makes it difficult to express operating functions quantitatively. The information available by no means covers the field in a comprehensive manner. Efforts by students of government to evolve methods of measuring governmental activities have been only partially successful because of the scarcity of data and because of the difficulty of judging extraneous elements.

Although the facts presented in this section are limited in scope, they are as comprehensive as can be obtained. While precise conclusions cannot be drawn, it is possible to derive from the following data a fairly clear picture of the relative extent of governmental services in Washington.

It is to be hoped that comprehensive development of practical measurement standards and adequate reporting on the extent and costs of various municipal services will be pressed by governmental researchers working in cooperation with the Federal, State, and local municipal officials. The current collection and presentation of such data along uniform lines would be an important

and invaluable aid to local governmental administration. Similarly, the annual collection and compilation of such reports by a central Federal agency such as the Bureau of the Census would be of incalculable value and serve to provide genuine guides for progressive improvement in municipal operation and fiscal planning.

Relative Importance of City Services

The following divisions consider governmental functions in the order of their financial importance. Education requires nearly one-third of local governmental expenditures; charities, hospitals, and corrections rank second, and protection to persons and property third. These three major municipal functions comprise more than two-thirds of all local governmental expenditures.

TABLE 13A.—Percentage distribution of cost payments per capita in certain cities—1931 and 1934

Function	1931		1934	
	District of Columbia	Average, 17 other cities	Group I cities	Group II cities
	Percent	Percent	Percent	Percent
Education.....	29.6	32.4	28.3	32.4
Schools.....			27.3	31.0
Libraries.....			1.0	1.4
Charities, hospitals, and corrections.....	14.2	14.4	22.5	17.8
Charities.....			17.2	11.3
Hospital.....			3.8	5.1
Other.....			1.5	1.4
Protection to persons and property.....	19.7	18.3	16.8	16.4
Police department.....			10.3	8.2
Fire department.....			5.2	6.9
Other.....			1.3	1.3
General government.....	5.9	10.2	8.2	9.0
Courts.....			3.2	2.7
Other.....			5.0	6.3
Health and sanitation.....	8.5	8.9	7.7	7.8
Other refuse collection and disposal.....			2.5	2.3
Health: Prevention and treatment.....			1.4	1.8
Street cleaning.....			1.9	1.2
Sewers and sewage disposal.....			.7	.9
Other.....			1.2	1.6
Highways.....	10.2	7.6	5.9	7.8
Roadways.....			2.9	4.7
Street lighting.....			2.0	2.6
Other.....			1.0	.5
Recreation and parks.....	6.0	3.6	2.7	2.7
Parks and trees.....			1.5	1.9
Other.....			1.2	.8
Miscellaneous.....	5.9	4.0	7.9	6.1
Pensions and gratuities.....			5.0	3.7
Other.....			2.9	2.4
Total.....	100.0	100.0	100.0	100.0

Source: U. S. Census Bureau, Financial Statistics of Cities, 1931 and 1934; Financial Statistics of States, 1931.

Table 13A presents, for 1931, the percentage distribution of per capita city-county-State cost payments for the District and the 17 cities by major functional categories. The table also contains for 1934 distributed expenditures of local governments only, since State expenditures were not available for this latter year.

Personnel of All City Departments

The District government is employing 13,744 persons during the fiscal year 1937. Average personnel in the other reported cities was 10,100 persons in 1935. It is believed that the District excess of approximately 36.1 percent is useful as a general criterion of personnel conditions. The excess cannot be accounted for in full by the fact that the District is a city-county-State government. The average number of employees for so large a group of cities varies little from year to year.

Comparisons of the foregoing personnel totals on the bases of area and population are given in table 13B.

TABLE 13B.—Numbers of city employees in relation to population and area, in the District of Columbia and 16 comparable cities

Number of city employees	District of Columbia, 1937	Average, other cities, 1935
Per 1,000 population.....	23.1	17.2
Per square mile.....	221.7	202.8

Source: Appendix C, table XXI.

The table shows that the District is high in the number of employees on each basis.

Educational Function

The function of education is by far the most important local governmental service from the standpoint of expenditure. It involves a little under a third of every dollar spent for current municipal operation and maintenance. This is almost three times as large as the next most costly function, relief and charities.

Practically no statistical means are available for comparing the quality and end results of the District's educational system with those of the other 17 cities. One criterion for rating school systems is the extent to which children complete grammar school and continue in high school. Considering the percentages of high school enrollment to total day school enrollment, the District, with a ratio of 35.1 percent, is markedly higher than the average ratio of 26.5 percent for the other cities. The system succeeds in keeping more children in school for a longer period than is the case in the other cities. Since high school instruction is usually expensive compared with other school instruction, this factor is important.

Total and segregated current expenses per student in average daily attendance in full-time day schools during the school year 1934-35 are given in table 13C.

Total school expenses for the District are considerably higher than in the other cities. Most of the excess arises from higher instruction costs and higher school plant costs.

TABLE 13C.—Distribution of day-school costs per student in the District of Columbia and 13 comparable cities—1934-35

Items of school expense	District of Columbia	Average, other cities
General control.....	\$2.47	\$3.27
Instruction.....	90.42	77.74
Operation of plant.....	14.44	10.25
Maintenance of plant.....	4.85	4.17
Coordinate activities and auxiliary agencies.....	1.35	3.09
Fixed charges.....	4.95	2.10
Total.....	118.48	100.62

Source: Appendix C, table XXII. For reasons indicated in footnotes to table XXII, the total for "other cities" differs from the average of \$102.38 in that table.

Table 13D summarizes school-system statistics. Day, night, special, and summer schools are included in the designation "all schools." Because of their importance, additional data are presented for elementary schools and junior and senior high schools jointly. In St. Louis, Buffalo, New Orleans, and Indianapolis, detailed statistics were not reported on these latter classes, and they are omitted from the averages.

TABLE 13D.—School indices by types of schools in the District of Columbia and comparable cities—1934

Index	District of Columbia	Average, other cities
All schools (17 cities):		
Enrollment per 1,000 population.....	210.3	184.0
Teaching force per 10,000 population.....	54.7	53.8
Number of schools per 10,000 population.....	4.8	3.8
Enrollment per member of teaching force.....	38.4	34.5
Elementary schools (13 cities):		
Enrollment per 1,000 population.....	96.0	96.5
Teaching force per 10,000 population.....	28.3	28.6
Number of schools per 10,000 population.....	1.9	1.8
Enrollment per member of teaching force.....	33.9	34.2
Junior and senior high schools (13 cities):		
Enrollment per 1,000 population.....	59.6	46.9
Teaching force per 10,000 population.....	14.8	15.5
Number of schools per 10,000 population.....	.5	.3
Enrollment per member of teaching force.....	40.2	29.4

Source: Appendix C, table XXII.

As regards "All city schools", enrollment in the District is considerably higher than the average enrollment elsewhere. However, the teaching force is about average, since a higher enrollment is offset by more children per member of the teaching force. The number of schools in the District is relatively large, which may explain why unit costs for plant maintenance and operation were relatively high.

Considering only elementary schools which include a little under half of the school population, the figures for the District do not vary markedly from the average.

In connection with the two types of high schools considered jointly, enrollment in the District is considerably above the average. At the same time, the teaching force is about normal, so that a relatively heavy teacher load is necessary in the District to balance out. The number of high schools is large even after allowance is made for the larger enrollment. Individual school units are smaller than in the other cities.

Relief and Charities Function

Relief expenditures are the second most important function from the standpoint of cost. They involved about 10 cents of every dollar of expenditure in 1934. Table 13E shows the comparative situation of the District with respect to the amounts and character of relief expenditures.

TABLE 13E.—Obligations incurred for direct and work relief in the District of Columbia and 17 comparable cities—1935

Classification	District of Columbia	Average, other cities
Amount (in thousands of dollars):		
Direct relief.....	\$2,912	\$8,577
Work relief.....	3,066	3,416
Total.....	5,978	11,993
Percent:		
Direct relief.....	48.7	71.5
Work relief.....	51.3	28.5
Total.....	100.00	100.0

Source: Appendix C, table XXIII.

Relief expenditures of the District are extremely low, its relief payments being approximately half as large as the average of the other cities.

Revenues for these expenditures are derived from three sources, as summarized in table 13F.

TABLE 13F.—Obligations incurred for relief by sources of funds in the District of Columbia and 17 comparable cities—1935

Source	District of Columbia	Average, other cities
Amount (in thousands of dollars):		
Federal payment.....	\$4,573	\$8,695
State payment.....	1,667	1,667
City or other local payment.....	1,405	1,631
Total.....	5,978	11,993
Percent:		
Federal.....	76.5	72.5
State and local.....	23.5	27.5
Total.....	100.0	100.0

Source: Appendix C, table XXIII.

The proportion of Federal aid in meeting relief costs was somewhat higher in the District than in the other comparable cities. The non-Federal share of costs in the District was \$1,400,000; the average of the other cities was \$3,300,000. If the Federal Government were to withdraw from the field, the relative differential in costs would be still more favorable to the District.

Table 13G summarizes statistics of relief cases. The data for June 1935 are used, since this month best reflects year-round conditions.

The conclusions to be drawn from this table are essentially the same as those for relief expenditures. Considering overlapping cases, however, the policy of extending supplementary relief is applied to a markedly greater extent in the District than in the other cities.

The average relief family in Washington is relatively small, there being 2.71 persons per case in the District and 3.30 per case in the other cities on the average. Detailed figures are contained in table XXIII of appendix C.

TABLE 13G.—Number and distribution of relief cases in the District of Columbia and 17 comparable cities—June 1935

Classification	District of Columbia	Average, other cities
Number, direct relief cases.....		
Number, work relief cases.....	7,675	23,594
Total.....	10,027	8,829
Number, overlapping cases.....		
Percent, direct relief cases.....	17,702	32,823
Percent, work relief cases.....	3,734	2,960
Total.....	43.4	73.1
Percent, overlapping cases.....	56.6	26.9
Total.....	100.0	100.0
Percent, overlapping cases.....	21.1	9.1

Source: Appendix C, table XXIII.

The distribution of employable or eligible persons on relief is shown in table 13H.

TABLE 13H.—Number and composition of eligible workers on relief in the District of Columbia and 17 comparable cities—March 1935

Class of workers	District of Columbia	Average, other cities
Number of eligible workers on relief:		
White collar.....	2,126	4,849
Skilled.....	1,519	5,247
Semiskilled.....	2,609	8,075
Unskilled.....	12,831	20,348
Total.....	19,085	38,513
Total per 1,000 population.....	32.1	67.6
Percentage distribution of such workers:		
White collar.....	11.1	13.2
Skilled.....	8.0	14.5
Semiskilled.....	13.7	21.0
Unskilled.....	67.2	51.3
Total.....	100.0	100.0

Source: Appendix C, table XXIII.

The District had approximately half as many eligible persons on relief as have the other cities on the average. More than two-thirds of these workers were unskilled—a considerably higher proportion than the average elsewhere.

Police Function

The police function involves preservation of peace, enforcement of law, protection of life and property, regulation of traffic, and arrest of violators. Summarized in table 13I are comparisons of police personnel on both area and population bases.

TABLE 13I.—Numbers of police employees on population and area bases in the District of Columbia and 17 comparable cities—1935

Number of police employees	District of Columbia	Average, other cities
Per 10,000 population.....	21.54	19.00
Per square mile of city area.....	22.52	27.00

Source: Appendix C, table XXIV.

The District has more police employees than the average of the other 17 cities on a population basis, and fewer on an area basis. The former average has greater

significance because, as is evident from table XXIV of appendix C, the population indices do not fluctuate as violently among the cities. If extremes are omitted on the area computation, the status of Washington is average.

This conclusion as to manpower must be supplemented by standards reflecting the effectiveness of police work in preventing crime. The Bureau of Investigation of the Department of Justice publishes crime statistics divided into two classifications. Class I crimes relate to offenses for which adequate and comparable reporting can be expected because of the uniformity of laws throughout the States; and class II crimes range in importance from forgery and counterfeiting to huge numbers of drunkenness and motor vehicle cases.

Summaries of class I criminal offenses known to the police in Washington and in the other reported cities for 1935 are extracted in table 13J.

TABLE 13J.—Rate per 100,000 population of class I offenses known to the police in the District of Columbia and 15 comparable cities—1935

Criminal offenses	District of Columbia	Average, other cities
Murder and nonnegligent manslaughter.....	9.9	6.1
Rape.....	3.5	5.1
Robbery.....	122.6	72.6
Aggravated assault.....	41.1	41.3
Burglary—breaking or entering.....	470.4	321.8
Larceny— theft, \$50 and over.....	204.2	75.1
Larceny— theft, under \$50.....	1,023.0	546.6
Auto theft.....	448.8	330.6

Source: Appendix C, table XXIV.

This comparison indicates that the District crime record is high for six of the eight types of crimes tabulated.

Additional information was made available by the Federal Bureau of Investigation covering matters such as police arrests; but since the information has not been published, the details cannot be shown here. The ratio of clearances by arrest to total known class I offenses was 23 percent higher in 10 reporting cities than in the District. Reported class II offenses were nearly 67 percent higher in the District than in the 11 cities reporting in 1935.

Unpublished figures of the American Automobile Association for March 1936 combine full-time traffic officers with part-time traffic duty of other officers on an adjusted full-time basis. The data indicate that Washington is slightly below average in the percentage of the police force assigned to traffic duty.

Traffic accident information has been assembled for the various cities in the reports of the National Safety Council. Since data on the total number of accidents and the number of persons injured are not reliable because of varying definitions of an accident and an injury, only fatalities are considered.

Five-year fatality averages, 1931 through 1935, are shown for each city in table XXIV of appendix C. During the past 5 years, the District had an average of 103.0 traffic fatalities per year, compared with an average of 106.6 fatalities in the other cities.

Table 13K summarizes the comparative amounts of police equipment in the District and the other reported municipalities.

TABLE 13K.—Police equipment in the District of Columbia and 16 comparable cities—1935

Police equipment	District of Columbia	Average, other cities
Number of police cars.....	113	101.6
Number of motorcycles.....	63	38.8
Number of mounts.....	0	13.5
Number of stations.....	14	9.4
Radio equipment:		
Number of cars.....	62	80.1
Number of motorcycles.....	1	9.3

Source: Appendix C, table XXIV.

The amount of police equipment in the District is relatively high, though it is below other cities in modernity, as illustrated, for example, by the comparative numbers of radio equipped vehicles.

Fire Function

Fire department activities are the fourth most important service from the standpoint of cost. The two aspects of fire activities are fire prevention and fire fighting.

The grading schedule of the National Board of Fire Underwriters uses a deficiency scoring system totaling 5,000 points, made up of 1,700 points for water supply, 1,500 for the fire department, and 550 for the fire alarm system, the remaining 1,250 being divided among a number of other factors. There are 10 final grades which a city may receive, class 1 being highest and class 10, lowest.

There is no city with a class 1 rating among the 18 compared. The District is one of eight with a class 2 rating. There are eight more with a class 3 rating and two with class 4.

Considering the fire department alone, the District has a departmental deficiency rating of only 203 points, contrasted with an average of 319 points in the other cities.

A summary comparison of the relative manpower and equipment of the District's fire department is presented in table 13L.

TABLE 13L.—Fire department indices in the District of Columbia and 17 comparable cities—1935

Basis	District of Columbia	Average, other cities
Number of firemen.....	884	824.5
Engine companies.....	30	37.3
Ladder companies.....	14	19.0
Stations.....	38	42.5
Value of equipment (thousands).....	\$1,530	\$1,852
Persons protected per fireman.....	672	701
Firemen per square mile of city.....	14.25	18.55
Stations per square mile of city.....	0.61	0.94
Equipment value per capita.....	\$2.58	\$3.16

Source: Appendix C, table XXV.

The number of firemen in Washington is relatively high, although fewer working hours per week render this excess less significant. In other criteria the District is low in three respects—(1) number of engine and ladder companies, (2) number of fire stations, (3) value of equipment.

Conversion of these aspects of fire department activity to measurement bases leads to the following

conclusions: (1) In the District the number of firemen per square mile is relatively low; (2) a fireman in the District gives fire protection to about the same number of people as does the average fireman in the other cities; (3) fire stations in the District are less frequent on an area basis; and (4) investment in fire equipment is relatively low in the District.

Table 13M gives data on fire alarms and losses.

TABLE 13M.—Average fire losses in the District of Columbia and 17 comparable cities—1931-35

Basis	District of Columbia	Average, other cities
Average number of alarms, excluding false alarms.....	4,860	3,874
Average fire losses, 1931-35 (thousands).....	\$360	\$1,061
Average loss per capita.....	\$0.66	\$1.83
Average loss per fireman.....	\$405	\$1,257
Average loss per alarm.....	\$60	\$263

Source: Appendix C, table XXV.

The effectiveness of fire protection work in cities is indicated by the number and size of fires and actual fire losses. The average loss per alarm reflects the speed with which fire departments arrive at fires and extinguish them before serious fire losses occur. This criterion also is influenced by wide streets, frequent open spaces, the prevalence of fire-proof construction, and the absence of industrial fire hazards. The loss per fire in Washington is only one-third of the average loss in the other cities.

Health Function

Vital and morbidity statistics for the District and 17 comparable cities are shown in table 13N.

TABLE 13N.—Vital and morbidity statistics in the District of Columbia and 17 comparable cities

Basis of comparison	District of Columbia	Average, other cities
Birth rate, 1935.....	18.2	16.2
Death rate, 1935.....	14.3	12.5
Death rate, 1926-34.....	15.0	12.9
Death rate, tuberculosis, 1926-33.....	122.8	78.8
Infant mortality, 1935.....	59.4	51.3
Infant mortality, 1926-34.....	70.3	61.8
Average number of communicable disease cases reported, 1931-35:		
Typhoid.....	61.4	49.5
Diphtheria.....	561.0	248.0
Whooping cough.....	600.8	1,530.7
Influenza.....	170.4	565.0
Pneumonia.....	1,307.2	721.8
Smallpox.....	.2	23.8
Scarlet fever.....	931.2	1,488.9
Measles.....	2,501.4	3,273.0
Venereal diseases.....	7,394.2	3,868.0
Spinal meningitis.....	75.6	26.4
Poliomyelitis.....	32.6	43.5

Source: Appendix C, table XXVI.

The District has comparatively high rates of births, deaths, and infant mortality. While its numbers of communicable disease cases reported are lower than the average of the other 17 cities for 6 of the 11 diseases, the record does not show the District in a favorable light. Contributing toward these results in opposite directions are the extent of the problem and the effectiveness of organized health agencies. The relative significance of these factors is unknown.

Pavement Comparisons

Table 13P indicates street mileages for the District and the average for 16 other reported cities.

TABLE 13P.—Street mileages and pavement indices in the District of Columbia and 16 comparable cities—1935

Basis of comparison	District of Columbia	Average, other cities
Miles of surfacing:		
Concrete.....	158.11	94.85
Sheet asphalt.....	322.36	215.40
Bitulithic and bituminous concrete.....	94.27	30.84
Bituminous macadam.....	104.19	59.52
Brick, stone, wood, and other surfacing.....	7.06	217.26
Hard surfacing.....	685.99	617.87
Miles of gravel, unpaved or unimproved.....	112.30	210.79
Total miles of street.....	798.29	828.66
Percent of street miles with hard surfacing.....	85.93	74.56
Miles per 1,000 population:		
Hard surfacing.....	1.15	1.04
Gravel and unpaved.....	.19	.39
Total.....	1.34	1.43
Miles per square mile of city area:		
Hard surfacing.....	11.06	12.31
Gravel and unpaved.....	1.81	3.75
Total.....	12.87	16.06

Source: Appendix C, table XXVII.

Streets in the District are more extensively paved than are those of the other cities. This is especially notable in view of the greater pavement widths in Washington. The mileage of hard surfacing is about average on a population basis, but is below average on an area basis.

Parks

Information dealing with more important indices of park facilities in the District and in the 17 comparable cities is reported in table 13Q.

TABLE 13Q.—Numbers of parks and park acreages, 1935, and capital expenditures, 1926-30, in the District of Columbia and 17 comparable cities

Basis of comparison	District of Columbia	Average, other cities
Number of parks.....	691	67
Total park acreage.....	5,628	2,785
Population per acre of parks.....	106	2,051
Park area as percentage of city area.....	14.2	8.0
Capital expenditures, 1926-30 (thousands).....	\$5,678	\$2,209

Source: Appendix C, table XXVIII.

The District provides far more extensive park facilities than the other 17 cities, on the average. Capital expenditures for the 5 years ended in 1930 were about two and one-half times the average. This period is more representative than more recent years because of the reduction in municipal expenditures in all these cities during the depression.

Recreation Function

The comparison in table 13R summarizes: (1) The number of playgrounds and their recreation facilities, (2) the manpower, both emergency and nonemergency, and (3) playground attendance.

TABLE 13R.—*Recreation facilities, personnel, and use in the District of Columbia and 17 comparable cities—1935*

Basis of comparison	District of Columbia	Average, other cities
Number of playgrounds under leadership:		
Year round.....	36	15.7
Summer only.....	46	37.3
Other.....	10	11.6
Total.....	92	64.6
Non-emergency recreation workers:		
Number paid.....	494	260.9
Number full-time.....	85	40.1
Number volunteers.....	97	62.6
Number of paid non-emergency workers per 1,000 population.....	8.3	4.3
Emergency recreation workers:		
Number paid.....	154	19.6
Number full-time.....	72	74.2
Attendance (in thousands):		
Playgrounds.....	3,616	2,538.4
Recreation buildings.....	10	620.9
Indoor recreation centers.....	877	610.7
Total attendance.....	4,503	3,770.0
Number of units:		
Indoor recreation centers.....	89	72.3
Athletic fields.....	5	5.2
Baseball diamonds.....	37	32.2
Golf courses.....	10	3.9
Bathing beaches and swimming pools.....	8	22.5
Tennis courts.....	88	74.7
Wading pools.....	14	7.8

Source: Appendix C, table XXIX.

Washington is well above the average in the number and use of playground facilities and recreation personnel.

Library Function

The data on library facilities and services in the District and 15 of the 17 cities are shown in table 13S.

TABLE 13S.—*Library volumes, circulation, and personnel in the District of Columbia and 15 comparable cities—1935*

Basis of comparison	District of Columbia	Average, other cities
Total number of volumes (in thousands).....	473	761
Total circulation (in thousands).....	2,724	3,882
Total registered borrowers (in thousands).....	119	172
Number of employees (full-time equivalent).....	207	270
Number of employees per 10,000 population.....	3.5	4.3
Number of employees per 1,000,000-volume circulation.....	76.1	67.2
Number of volumes per thousand population.....	796	1,260
Book circulation:		
Per capita.....	4.6	6.5
Per registered borrower.....	23.0	22.4
Per employee.....	13,157	15,204
Registered borrowers: Percent of population registered.....	20.0	29.2
Number of branches and subbranches.....	9	28.5

Source: Appendix C, table XXX.

The District library system is smaller, used less, and manned with fewer employees than one typical of other cities. It should be noted that the District system is supplemented by the Congressional Library, which furnishes services to many District residents but is not represented in the statistics.

Garbage Collection

The frequency of garbage collection in summer and winter in the District and 16 comparable cities is shown in table 13T.

TABLE 13T.—*Number of garbage collections per week in the District of Columbia and 16 comparable cities—1935*

City	Summer	Winter
District of Columbia.....	3.0	1.0
Average, 16 other cities.....	2.0	1.6
Cleveland, Ohio.....	1.0	0.9
St. Louis, Mo.....	3.0	3.0
Baltimore, Md.....	3.0	2.0
Boston, Mass.....	2.0	1.0
Pittsburgh, Pa.....	1.0	1.0
Milwaukee, Wis.....	1.0	0.7
Buffalo, N. Y.....	2.0	1.0
Minneapolis, Minn.....	1.0	1.0
New Orleans, La.....	5.0	5.0
Cincinnati, Ohio.....	2.0	1.0
Kansas City, Mo.....	2.0	2.0
Seattle, Wash.....	1.0	1.0
Indianapolis, Ind.....	2.0	1.0
Rochester, N. Y.....	2.0	1.0
Jersey City, N. J.....	2.0	2.0

Source: United States-District of Columbia Fiscal Relations Field Study.

Garbage collection is more frequent in the District during the summer and less frequent in the winter than the average of the other cities. Collection frequency in the District is about the same as that in the more southern cities—St. Louis, Baltimore, and New Orleans.

Street Cleaning

The frequency of street cleaning in business and residential districts in the reported cities is shown in table 13U.

TABLE 13U.—*Frequency of street cleaning in business and residential sections in the District of Columbia and 16 comparable cities*

City	Business district	Residential district
District of Columbia.....	Daily.....	Weekly.
Cleveland, Ohio.....	do.....	Quarterly.
St. Louis, Mo.....	do.....	Every 2 weeks.
Baltimore, Md.....	Each week day.....	2 to 3 times a week.
Boston, Mass.....	do.....	Every 2 weeks.
Pittsburgh, Pa.....	Weekly.....	No report.
San Francisco, Calif.....	Daily.....	Daily.
Milwaukee, Wis.....	do.....	As needed.
Minneapolis, Minn.....	Each week day.....	Do.
New Orleans, La.....	Daily.....	2 to 3 times a week.
Cincinnati, Ohio.....	do.....	1 to 3 times a week.
Newark, N. J.....	do.....	Twice a week.
Kansas City, Mo.....	4 times daily.....	Daily.
Seattle, Wash.....	Daily.....	Monthly.
Indianapolis, Ind.....	4 times a week.....	Every 3 weeks.
Rochester, N. Y.....	Daily.....	Weekly.
Jersey City, N. J.....	do.....	Twice a week.

Source: United States-District of Columbia Fiscal Relations Field Study.

The business district of Washington, as in most other cities, is cleaned daily. Residential streets are cleaned weekly in the District, while in many of the other cities such streets are cleaned more often.

Street Lighting

Street lighting statistics for the District and the average of comparable cities are given in table 13V.

On both population and area bases, the District has a relatively large number of street lights. Street lights in Washington are less powerful than those in the other cities, judging by lighting costs. Per capita lighting costs are slightly higher than average.

TABLE 13V.—Street lighting units, costs and mileages, in the District of Columbia and 16 comparable cities—1935

Basis	District of Columbia	Average, other cities
Number gas and electric lighting units.....	29,836	18,782
Miles of streets lighted.....	500	794
Annual lighting cost (in thousands).....	\$729	\$633
Number of lighting units:		
Per 1,000 population.....	50.2	33.1
Per square miles city area.....	481.2	366.1
Miles of streets lighted:		
Per 10,000 population.....	10.1	15.0
Per square mile of city area.....	9.7	15.5
Annual lighting cost:		
Per unit.....	\$24.44	\$38.79
Per capita.....	\$1.23	\$1.13

Source: Appendix C, table XXXI.

Sewage Disposal

The Municipal Index for 1931 reports the percentage of population served by sewers in 15 of the 18 cities for 1930. Washington was one of 12 between 90 percent and 100 percent. Three cities showed smaller percentages.

Washington was reported as one of 12 cities not treating sewage effluent in 1935. The six cities which treat all or part of their sewage are Cleveland, Baltimore, Milwaukee, Newark, Indianapolis, and Rochester. Sewage disposal plants are now under construction in the District, San Francisco, and Buffalo.

General Summary

The following summary of the extent of governmental services in the District as contrasted with composites of the other 17 cities, presents the individual functions in descending order of financial importance.

ALL PERSONNEL.—The District is considerably higher than the average in number of employees.

EDUCATION.—Washington retains a relatively large number of children into the high school period of instruction. The elementary school situation in the District is quite normal. A heavier teacher load balances heavy high school enrollment. The number of schools is relatively large, and school plant costs are relatively high.

RELIEF.—The District has a comparatively small relief problem, both in number of cases and expenditures therefor.

POLICE.—Liberal police manpower and equipment are provided, although the latter is relatively less modern. The 1935 crime record is relatively high. Traffic fatalities are about average. Police personnel assigned to traffic duty is nearly average.

FIRE.—Fire personnel is relatively large. Fire equipment and frequency of fire stations are below average. The insurance rating of the District is very good. Very low losses reflect credit on the department, despite conditions which automatically help to reduce the number and size of fires.

HEALTH.—The public health record of the District is consistently poor as to birth rates, death rates, and infant mortality. The record is mixed as to the prevalence of communicable disease cases reported.

PAVEMENTS.—The District has more of its street mileage paved than have the other comparable cities. The amount of hard surfacing is about average on population and area bases.

PARKS.—The District provides more extensive park facilities than the other 17 cities.

RECREATION.—The average citizen of the District has available and enjoys recreation facilities above the average available in the comparable cities.

LIBRARIES.—The local public library system is smaller, used less, and manned with fewer employees than in the other cities.

GARBAGE COLLECTION.—Summer service in the District is above average and winter service is below average.

STREET LIGHTING.—The District is comparatively well lighted at about average cost.

STREET CLEANING.—The business section of the District is cleaned as frequently as the average, while the cleaning of residential sections is below the average of the cities compared.

SEWAGE DISPOSAL.—Practically the entire population of the District is served by the sewer system. A sewage disposal plant for the District is now under construction.

SECTION 14

SOCIAL AND ECONOMIC CHARACTERISTICS OF THE DISTRICT AND SELECTED CITIES

Introduction

Cities differ in population, in social conditions, in wealth, in occupations, in customs, in habits, and in countless other ways. No two cities are exactly alike, just as no two persons are identical in all respects.

The differences, however, are comparative. Cities are different and yet they also are similar. A city resembles another city much more than it does its adjacent rural areas. Baltimore is much closer to Rochester than it is to Anne Arundel County. In the words of William Fielding Ogburn—

. . . Cities are creatures of transportation and are hence on the highways of contact, so that any new cultural element tends in general to spread to all the cities more easily than it would spread to the rural areas, which are somewhat off the beaten highway . . . the city streets in Atlanta, Seattle, and Jersey City are much alike, with the same type of shops, electric signs, and advertisements of cigarettes, whereas in rural regions the local differentiations of a century ago may persist.¹

There are, of course, specialized cities. The organization of modern society has created specialization of labor and has developed supercorporations and industries, which of themselves may overshadow all other businesses in a good-sized city. Naturally, the smaller the city the more likelihood that it is a specialized city and consequently different from others.

The extent or amount of likenesses and differences of Washington and 17 other American cities, with population between 300,000 and 1,000,000, is the subject of the present section. Previous sections of this report have compared revenues, taxes, expenditures, and the extent of governmental services within the 17 other cities with these same factors in Washington. For convenience and clarity, in many cases the actual comparisons were made between the average of the cities and Washington. Taxes and expenditures among these cities were found to differ one from another and from the District of Columbia. The extent of governmental services in the District was found to correspond roughly to the average for the 17 other cities. The present section treats of physical, social, and economic factors, indicating whether and to what degree the differences that do appear may be attributed to these elements. Most of the basic data for this section are tabulated in appendix C, tables XXXIII to LXV.

The 17 cities selected for comparison are those nearest the District in population. Eight are larger and nine are smaller than the District, which had 486,869 population in 1930. The largest city in the group is Cleveland with 900,429 population in 1930, and the smallest is Jersey City, with 316,715. This group of cities is large enough so that averages will give a good

cross section of American municipal administration and not be distorted by chance deviations. At the same time it is small enough so that the compilation of data can be handled expeditiously.

The cities and their population are as follows (see table XXXIII, appendix C):

City	Population	
	1930 census	1935 estimate
1. Cleveland, Ohio.....	900,429	868,000
2. St. Louis, Mo.....	821,960	817,600
3. Baltimore, Md.....	804,874	847,100
4. Boston, Mass.....	781,188	837,900
5. Pittsburgh, Pa.....	669,817	652,800
6. San Francisco, Calif.....	634,394	620,800
7. Milwaukee, Wis.....	573,249	599,900
8. Buffalo, N. Y.....	573,076	638,100
9. District of Columbia.....	486,869	594,000
10. Minneapolis, Minn.....	464,356	461,700
11. New Orleans, La.....	458,762	458,800
12. Cincinnati, Ohio.....	451,160	444,300
13. Newark, N. J.....	442,337	464,700
14. Kansas City, Mo.....	399,746	448,700
15. Seattle, Wash.....	365,583	361,200
16. Indianapolis, Ind.....	364,161	372,800
17. Rochester, N. Y.....	328,132	360,200
18. Jersey City, N. J.....	316,715	301,000

¹ No reliable data available.

Physical Differences

The District shows no marked differences from the average of the 17 other cities in topographical and climatic conditions.

The annual average of monthly mean temperatures, as shown in table XXXII of appendix C, is 55 degrees in Washington. Among the selected cities, New Orleans is hottest with an average of 69.3 degrees and Minneapolis coldest with 44.5 degrees. The cities average 52.3 degrees—very little different from Washington.

Rainfall in the District averages 42.16 inches per year. New Orleans experiences the heaviest precipitation, 57.46 inches per annum, and San Francisco is lowest with but 22.02 inches yearly. The average for the cities is 37.18 inches a year, or about 10 percent less than in Washington.

In snowfall, however, variations are wider. The District receives 20.7 inches per year, on the average. Rochester must cope with 78.7 inches during the average year, while San Francisco has no snow. The cities average 31.9 inches per annum—50 percent more than Washington.

The terrain in the District is fairly level. Seven of the other cities are level, five are fairly level, and five hilly.

Washington has no topographical limitation not found in the other municipalities, with the exception of Indianapolis. San Francisco, Pittsburgh, and New

¹ "Social Characteristics of Cities, VII—Urban Resemblances and Regional Differences," *Public Management*, July 1936, p. 200.

Orleans are most handicapped in city development by physical features, having steep hills, inconvenient water areas, or difficult drainage with which to contend.

One unique and interesting aspect of the physical layout of the District is its plan of streets and avenues, drafted nearly 150 years ago. Though the streets laid out by L'Enfant are wide and adequate, there has been much local criticism to the effect that construction and maintenance costs are made unduly high by their excessive widths.

There is no large city in the United States which does not envy the street system of Washington. Modern traffic demands wide streets, and widening streets is an extremely expensive process because of the costs of condemning real estate. The following statement by Walter H. Blucher, executive director of the American Society of Planning Officials, is pertinent:

Practically every large city in the United States has been forced to change its street plan. This has been true in communities where no planning was done over a period of years, but it has also been true in some communities which had an original plan but which failed to adhere to it. A number of such examples will be cited. One of the outstanding examples and one of particular interest to the District of Columbia is that of the city of Detroit. A plan was prepared for the city of Detroit after the fire of 1805, which plan was based upon the L'Enfant plan of Washington. The surveyor who drafted the Detroit plan had available for his study a copy of the Washington plan. The consummation of the Detroit plan would have created an intolerable condition because the "Circuses" were so close together that many of the building lots would have been unsuitable for economical use and a great many points of traffic concentration would have been created. There are elements in the Detroit plan of 1807, however, which, if carried out, would have resulted in the saving of many millions of dollars. The plan bears the following notation: "The streets that run north and south, east and west, are all 200 feet broad; the other principal streets are 120 feet broad; the cross intermediate streets are 60 feet broad. . . ."

A small part of the plan in what is now the downtown section of Detroit was carried out, using the street widths established on the plan. Almost all of the remainder of the city, however, used for its street pattern a street 60 feet in width, while the principal highways on the section lines were all made 4 rods or 66 feet wide. Interestingly enough, the city of Detroit, with the establishment of its master plan in 1925, went back to a street width of 204 feet for superhighways and to 120 feet for all of the other principal streets.

In the city of Detroit, from 1900 to 1936, there were 383 street openings and widenings, the total cost of which was \$57,273,910.

In the city of Portland, Oreg., from 1917 to 1930, inclusive, there was a total of 110 projects, the mileage of which was 35.11 miles and the total cost of which was \$12,732,845.

In the city of St. Louis there have been, since 1920, 67 projects covering 50 miles, the total cost of which was \$25,545,597.17.

In the city of Chicago the program of 20 years involved the expenditure of \$190,957,608. It is interesting to note here, however, that a considerable part of the cost of these improvements came from bond issues of \$113,450,000.

As heretofore stated, the extensive street opening and widening program carried out in most of our cities took place during the years 1915 to 1929. With the coming of the depression, there was an almost total cessation of street widening and opening projects. In the city of Detroit, the common council by resolution decided to withhold further action on the many street-widening petitions which had been filed. This was caused, of course, by the lack of funds for such improvements in practically all of our large cities. This does not mean that the street opening and widening programs have been completed. In most cases a great deal still remains to be done if suitable methods of finance can be found.

Summarizing, the District is little different from the other cities in mean temperature or rainfall and its snow problem is markedly less. Neither terrain nor other topographical features place it in an unusual position. The District is not faced with the necessity of widening its streets extensively.

Population and Social Characteristics

The influences of the World War and the depression of recent years are apparent in comparisons of population trends in the District and other cities, as in chart 26, which is in terms of relative rates of increase. During 1910-20 the population of the District increased at a greater rate than in the preceding or following decade, and from 1930 to 1935 it increased faster than in any of the three preceding decades. The other 17 cities, taken as a group, have shown a steady decline since 1900 in their rate of population increase. Seven of the 17, indeed, were smaller in 1935 than in 1930.

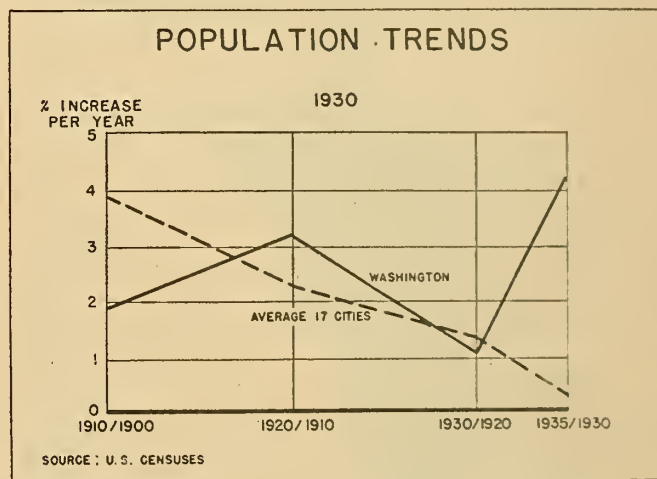


CHART 26.

The population data used throughout this report are set forth in appendix C, table XXXIII, with an explanatory note describing their bases. In all cases and for all years for which it was necessary to make estimates, the figures were supplied by the Bureau of the Census on the basis of all significant facts available. Rates of population growth are shown in appendix table XXXIV.

The remarkable growth in the population of Washington in recent years has the effect of decreasing to some extent per capita governmental costs and receipts, since governmental expenditures always lag behind heavy population increases. At the same time, a growing city is sounder economically than one with static or decreasing population.

Wide variations in population density are evident from chart 27, which pictures the population density in each of the 18 cities, arranged by rank. Washington is more sparsely settled than the average of the other communities, though the disparity between the District and the average is slight when contrasted with the extreme limits. Basic data are also in table XXXIV.

The importance of each city within its metropolitan district in terms of population ratios and whether it is

the central or principal city within the metropolitan area are relevant. All the cities save Newark and Jersey City are principal cities within their districts. With these two exceptions, the cities contain from one-third to 93 percent of the metropolitan district population. Again excepting these two, the others contain 68 percent of their area populations. This contrasts with the District, which has 78 percent of its metropolitan district population. These data, too, are shown in table XXXIV.

Since a central city usually serves as the retail shopping center for its satellite towns, its retail district is in proportion to the entire metropolitan population. Washington, having a smaller population in proportion outside its limits, tends to have a smaller retail business area and accompanying governmental expenditures therefor—with, of course, other factors being assumed equal.

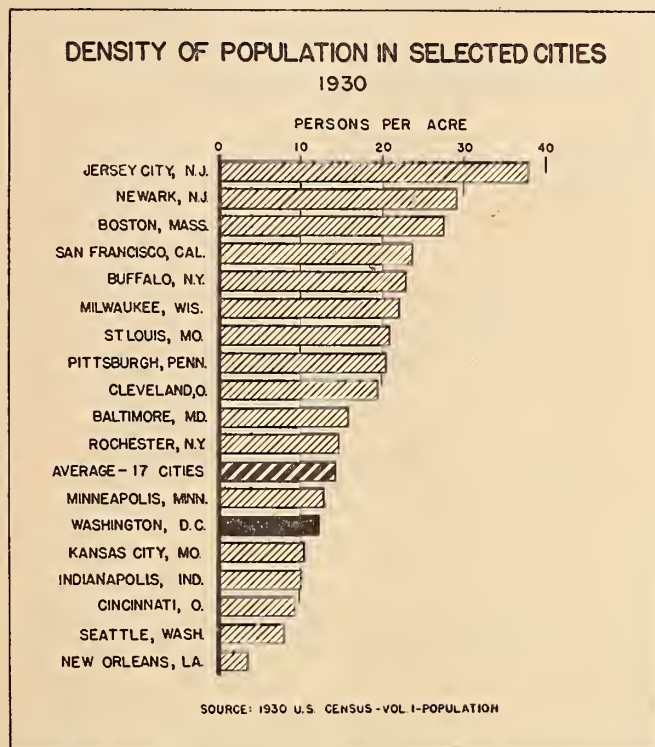


CHART 27.

Summarizing population statistics, the District has grown in recent years at a rate far in excess of the other 17 cities. The density of population in the District is about average. The population of Washington is three-quarters that of its total metropolitan district, while the other cities average slightly over two-thirds. Therefore, its retail business area tends to be correspondingly smaller.

Race, Age, and Sex

Indianapolis has a higher proportion of native whites than any of the other cities, 84.1 percent, and Newark is low with 65.0 percent. The District is also toward the bottom with 66.5 percent, and the average city is

75.1 percent. The District is fairly low also in foreign born, the percentage being 6.1 as contrasted with an average of 16.7 for the other cities. The position of the District with respect to these two classes is accounted for by its relatively high Negro population—27.1 percent of its total population. New Orleans only has a higher proportion of Negroes. Since it is believed that recent influxes of population in the District have been mostly white, in all likelihood the present ratio of Negroes is somewhat smaller. The racial distribution of population is presented in table XXXV.

The large Negro element in Washington is significant from a governmental and economic standpoint. Experience shows that health, welfare, and crime problems are intensified thereby and that the economic wealth of a community containing large numbers of Negroes tends to be low.

Table XXXV also exhibits a summary grouping of population by age groups in Washington and the other cities and, in addition, the ratios of the young and the old, respectively, to the middle-aged.

There are considerably fewer children in the District in proportion to middle-aged persons than in the average of the other municipalities. However, several of the cities resemble the District in this respect—San Francisco, Kansas City, and Seattle. The ratios of old to middle-aged individuals give a different picture. There are as many old people in Washington in proportion as the average in the other 17 cities. The variation of each city from the average in respect to the proportions of old persons is much smaller than the variation of the ratios of young persons.

The relatively few numbers of children in Washington may be expected to result in lower expenditures for school purposes, recreation, and, indirectly, in welfare.

The ratios of females to total population in each of the 18 cities in the three most recent census enumerations are presented in appendix C, table XXXVI. As would be expected, the spread among the cities is quite small. The relative number of females has increased, on the average, in the cities other than the District and passed 50 percent in 1930. Consistently, the District has had more females in proportion than any other of the cities, though the proportion has tended downward, the Washington ratio approaching the average of the other cities in 1930. No contrast between the District and the other cities unusual enough to affect the present inquiry is evidenced.

In the proportions of single, married, and widowed or divorced males, the District and a composite of the 17 cities are almost alike. A corresponding classification of females shows the District to be somewhat below average in the percentage of married women and correspondingly above average in the percentage widowed or divorced. All in all, the District is similar to the average of the other cities in respect to marital conditions. The figures are in table XXXVII, appendix C.

In the average size of private families, as evidenced by table XXXVIII of appendix C, the extremes are appreciably apart—3.36 persons per family in Seattle and 4.20 in Pittsburgh. The District is somewhat below the average, there being 3.70 persons per family as against an average of 4.06. The difference is enough to

account in part for the relatively fewer numbers of children in the District, noted previously.

School attendance data in appendix table XXXIX show that 19.7 percent of the District population is attending school, while the average for the other cities is 20.6 percent. The difference between these two figures is almost negligible. On the other hand, comparisons within age groups are significant. In the District the number of school pupils 7 to 13 years old is considerably below the average and the number in the age group 14 to 20 is almost identical with the average, in terms of percentages of the total number of persons attending school. The proportion of persons 21 years of age and more attending school in the District is far in excess of the proportion in any of the other cities. It is these people over 20 who compensate for the deficiency in the number of school children 7 to 13 years old and who bring the percentage of total population attending school almost up to the average of the 17 cities.

Larger proportions of older children attending school have a tendency to increase school costs, as high schools and other secondary schools cost more per pupil than does elementary schooling.

Although illiteracy in the age group 10 to 24 years is negligible in nearly all the cities, it is slightly greater in the District of Columbia than the average of the other cities. Among persons over 24, illiteracy is more prevalent and varies more from one community to another. For this group, the percentage in the District is just half of the composite of the other cities, as shown in table XXXIX. Presumably this is a direct reflection of the fact that the District is above average in the percentage of adults attending school.

Summarizing data on the race, age, and sex composition of the population, the District in comparison with the 17 other cities, has a high Negro population. It is low in numbers of children and average in numbers of old people. There are, proportionately, slightly more females in the population, though the picture of marital conditions shows nothing unusual. The size of families is somewhat small. School attendance in total is normal, though younger school children are relatively fewer and older pupils relatively more numerous. Illiteracy in the District is marked by its relative absence.

The large Negro element may be expected to intensify health, welfare, and police problems and to lower the community's wealth per capita. Relatively fewer children should lower school, recreation, and, indirectly, welfare costs. Comparative differences in population by sex are of little significance. Though there are fewer children, more of the older ones attend school, nullifying the effect of a high age pattern upon school costs.

Occupations

Intercity comparisons of occupational data in table XL, appendix C, reveal that Washington has, by far, proportionately fewer workers, male or female, in manufacturing and mechanical trades than has any of the other cities. It is below the average, though not lowest, in the proportionate numbers of occupied workers engaged in transportation and communication. It is also low in trade. In contrast, the District has relatively more workers in public service (not elsewhere

classified), professional and domestic and personal service, and clerical occupations, than has any one of the other 17 cities.

The District is a community of white collar workers as compared with the other 17 cities. Socially and economically, therefore, Washington may be expected to be correspondingly above the level of the other cities, perhaps balancing the effect of the large Negro population.

There are more occupied females in the District in proportion to males than in any of the other cities. The same holds true for three among the seven major occupational classes of the census, as shown in appendix C, table XLI. The District is higher than the average, though not highest, in two other classes. Clerical occupations show the greatest discrepancy between Washington and the average, there being 7.5 more females in 100 clerical workers in the District than in the other cities considered as an average. Males are found in proportionately higher numbers than females, when compared to the same ratio for the other cities on the average, only in manufacturing and mechanical pursuits; in these occupations, as already indicated, the District has comparatively few of its workers in any case.

The age distribution of occupied males in the District, as exhibited in table XLII, appendix C, varies but slightly from the composite of the other cities—in fact, the two distributions are remarkably similar. Occupied females, however, are distributed quite differently by ages. The age group 14 to 24 years includes a much smaller percentage of all occupied women in Washington than in the average of the other cities.

More light is shed upon this discrepancy by the distributions of occupied female workers by marital status and the relative numbers of employed females within each marital status group. This is shown in table XLIII. Single females in Washington as a group were 46 percent of all occupied females, while in the other cities they were 59.5 percent of the total in 1930. Yet the percentage of single women reported as having gainful occupations is approximately the same as the average for the other cities—about 65 percent. The District percentage of gainfully occupied was substantially above average in the cases of married women as a group and widowed and divorced women as a group. In the District 30 percent of all married and 46 percent of all widowed and divorced women had occupations, compared with 14 and 36 percent respectively, in the composite of 17 cities. Married, widowed, and divorced females certainly are older than single women, on the whole, and the wider prevalence of gainful occupation among these women accounts for the higher age pattern of occupied females in the District.

Viewed in summary, the District, compared to the other 17 cities, is a community of white collar workers. Furthermore, the female worker, and, more specifically, the married or widowed female worker, is an important element in the gainfully occupied portion of its population. Both factors should be reflected in a higher standard of living and greater wealth per family and in total.

Economic Characteristics

Evaluation of the comparative economic differences between the District and the 17 other cities is difficult because of the absence of inclusive data. There are available extensive data about portions of this subject, but these data are uniformly defective in that they do not present a comprehensive picture of economic conditions within each of the cities.

The amenities and penalties of economic life might be translated into monetary terms. It is conceivable that there could be built up a composite balance sheet and a composite income and expense statement for a given city. Such a statement would show the economic wealth of the community, its net income from both wealth and personal services, and expenses paid. A picture of this type might present in simple yet complete form a summary of the economic life of the community.

Unfortunately, however, available statistical data cannot be integrated into a statement of this character. Indices of wealth, of salaries, of costs of living, and of income are available, but they are indices only. Without painting the picture in its entirety, they merely point toward or indicate what the composite would be. A comparative examination of the District and the 17 other cities must rest upon comparisons of such segments of the whole.

Home Ownership and Rentals

Variations in percentages of home ownership by the occupants are marked, ranging from 23.9 percent in Jersey City to 51.8 percent in Rochester. The District, with tenant home ownership of 37.6 percent, is almost exactly the same as the average of the 17 other cities—37.8 percent. In tenure of homes the District is typical. The data for 1930 are contained in table XLIV of appendix C.

Fragmentary data for 1934, also presented in table XLIV, show that the occupancy distribution of the District varies but little from the 1930 tabulation. One other interesting fact is that among the 11 cities for which data are available the District stands next to lowest in the percentage of vacant residential units. It has been reported that existing vacancies in the District are less than one-half of 1 percent of total residential units.

The duration of occupancy of present tenants is available in but 8 of the 18 cities and is presented in table XLV, appendix C, as of 1934. The District shows no unusual distribution of periods of occupancy, having about the same percentage in each class as the average of the other seven reported cities. In the District 29.8 percent of present tenants reported occupancies shorter than one year, 30.4 percent reported 1 to 5 years, and 39.8 percent 5 years or more, compared with average percentages of 27.6, 34.5, and 37.9, respectively, for the other seven cities.

Comparative data relating to the level of rentals in the 18 cities indicate that residents of the District pay rents far in excess of those in the 17 cities of comparable size. The average of the median rentals in the 17 cities, as set forth in table XLVI, appendix C, for 1930, is almost exactly \$10 a month, or 25 percent, under the

median for the District. San Francisco, Newark, and Rochester approach the level of rentals in Washington, but their median rentals are still materially lower than that of the District. Median rentals are used in this comparison because mean rentals would be influenced unduly by figures in the upper brackets. The percentage distribution in three rental classes, also shown in the table, likewise reflects the higher rentals in the District. It shows that monthly rentals of \$15 to \$29 constituted 18.6 percent of all rentals in the District, compared with an average of 33.5 percent for the 17 other cities. The percentage of rentals from \$30 to \$49 was about average. The classes below \$15 and above \$49 are omitted.

In connection with the independent appraisal of typical properties in the District and the other cities, the details of which are described in section 10 of this report, supplemental data were obtained relating to the gross rentals paid by tenants of the appraised properties. Comparisons of actual property taxes paid in 1935 with gross rentals show wide variations between the cities and, also, between the classes of property. The average percentages of the property tax to the gross rental of typical properties in each of the 18 cities for three types of dwellings are set forth in table 14A and chart 28.

TABLE 14A.—Property tax as a percentage of gross rental of typical properties in the District of Columbia and 17 comparable cities—1935

Rank	City	Single-family dwellings	City	Two-family dwellings	City	Multi-family apartments
1	Jersey City	59.9	Jersey City	47.8	Minneapolis	28.3
2	Pittsburgh	45.7	Rochester	39.1	Rochester	27.1
3	Rochester	43.1	Pittsburgh	36.7	Jersey City	25.1
4	Buffalo	31.0	Indianapolis	35.9	Boston	22.0
5	Indianapolis	30.9	Newark	33.4	New Orleans	19.2
6	Milwaukee	30.7	Boston	28.7	Newark	18.8
7	Newark	29.0	Milwaukee	26.1	Pittsburgh	18.6
8	Minneapolis	28.8	Buffalo	20.4	St. Louis	16.6
9	Boston	28.3	Minneapolis	20.2	Buffalo	16.2
10	Kansas City	22.6	Baltimore	20.1	Milwaukee	15.8
11	New Orleans	22.3	Kansas City	19.8	Cleveland	13.3
12	Baltimore	20.5	St. Louis	18.8	Baltimore	9.7
13	Cincinnati	19.3	Cincinnati	17.6	Indianapolis	9.7
14	St. Louis	18.1	New Orleans	17.6	San Francisco	9.7
15	San Francisco	15.3	Seattle	16.4	Cincinnati	9.3
16	Cleveland	14.4	Cleveland	14.9	Kansas City	8.7
17	Seattle	11.6	San Francisco	12.1	DISTRICT OF COLUMBIA	8.5
18	DISTRICT OF COLUMBIA	11.3	DISTRICT OF COLUMBIA	11.3	Seattle	7.0

The ratio of property taxes to gross rentals in 1935 averaged from 11 percent to about 60 percent for single-family dwellings; from 11 percent to 48 percent for 2-family dwellings; and from 7 percent to 28 percent for multifamily apartments. The District had the lowest ratios of property taxes to gross rentals for the typical single- and 2-family dwellings and the next lowest for multi-family properties. With District rentals higher than those in the other cities and property tax load lowest of the cities, as shown in section 10, higher returns to property owners are indicated in Washington than in any of the other 17 cities.

Construction costs in the District are below the level of the other cities, as evidenced in table 14B. Among the 15 other cities represented in the table, only Baltimore appears to have a lower cubic-foot cost for building the standard house used as a basis for the comparison.

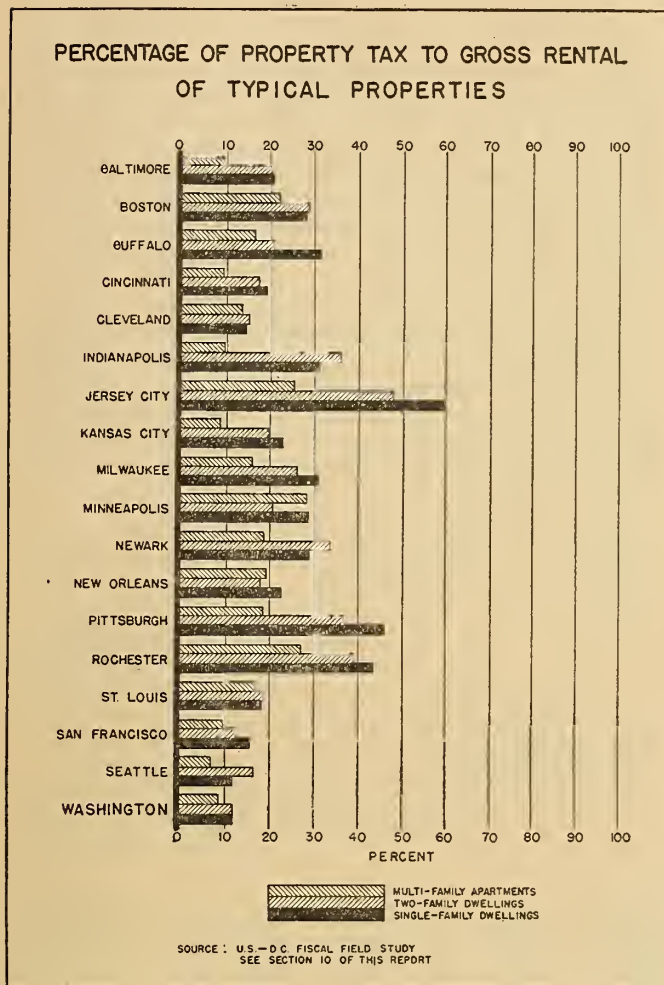


CHART 28.

TABLE 14B.—Cubic-foot costs of building the same standard house in the District of Columbia and 15 other cities—1936¹

City	Cubic-foot cost	City	Cubic-foot cost
District of Columbia.....	\$0.21	Buffalo, N. Y.....	\$0.24
Average—15 cities.....	.23½	Minneapolis, Minn. ².....	.23
Cleveland, Ohio.....	.26	New Orleans, La.....	.22
St. Louis, Mo.....	.25	Cincinnati, Ohio.....	.24
Baltimore, Md.....	.20	Newark, N. J.....	.24
Boston, Mass.....	.24	Kansas City, Mo.....	.22
Pittsburgh, Pa.....	.23	Seattle, Wash.....	.24
San Francisco, Calif.....	.25	Indianapolis, Ind.....	.24
Milwaukee, Wis.....	.23		

¹ Costs are averages of actual costs in each city. For details of the standard house, see source materials. Land cost not included.

² St. Paul figures used.

Source: Federal Home Loan Bank Board, "Federal Home Loan Bank Review", August 1936, p. 411; September 1936, p. 444; October 1936, pp. 11 and 12; November 1936, pp. 47 and 48.

In summary, home ownership by occupants in the District is almost identical with the composite of the 17 comparable communities. Vacancies in residential units in Washington are low, at present almost non-existent. The lengths of occupancies of rented residential units are about average. Rentals in the District are highest, by a considerable margin, of those in all the cities studied. Residential construction costs are

below average. Higher returns to property owners are indicated in Washington than in any of the other cities.

Cost of Living

Reliable indexes are published currently showing changes in the prices of foods and other consumers' goods, by cities, but there are almost no data concerning the relative cost of living or even relative price levels among the cities.

Having extensive facilities for securing information and because of the importance of the subject to it, the Works Progress Administration made a study of costs of living in 59 cities in 1935. The indices developed were based upon a maintenance standard of living. This standard was, of course, eminently sound for the purposes of the Administration, but it is not the average cost of living in each city. However, it is the closest approach to representative data that can be secured. Table XLVII of appendix C presents the cost of living indices in total and by major components for the District and 16 of the other cities. All index numbers are based upon the District as 100 percent. In the District the cost of living upon a maintenance standard is higher than in any of the other cities studied. It is 9 percent above the average of the other cities. Examination of the groups of expenditures discloses that District costs are high for food and housing, that they are about average for household purchases, and that they are low for clothing and miscellaneous. There is a large differential between the District and other cities in housing costs, a differential of sufficient magnitude to outweigh the variations of all the other factors.

These indices do not supply a definite conclusion about the cost of living upon an average rather than a maintenance standard. Considered in connection with the data on rentals in table XLVI, however, they are a rather positive indication that costs of living in the District are, on the average, above those of cities of comparable size.

Wealth

A comprehensive picture of the wealth of cities is unobtainable, and every series of an indicative nature reflects extraneous or irrelevant factors as well as pertinent ones.

Motor vehicle registrations per 100 inhabitants, shown in table XLVIII, may serve as an example. In both 1929 and 1935 the number of registrations per 100 population in the District was higher than in the average of the other 17 cities. Whether greater aggregate wealth is indicated is a question. It is believed that many nonresident vehicles are registered in the District because of the low registration fee. The exact effect upon total registrations is unknown.

The numbers of telephones per 100 inhabitants in the District and the other cities, detailed in table XLIX of appendix C, are another illustration. The ratio in the District is higher than the average of the 16 other cities for which data were available, but the significance of the comparison cannot be judged because the effect of the large number of telephones in Government offices and departments is unknown.

Only assessed valuations, subject also to limitations because of doubtful comparability, remain usable among the mass of statistics gathered. Relative assessments are considered in section 11. Allowing for their defects it may be stated that the level of property values in the District is distinctly above the average of cities of comparable size.

Income

Income is the largest factor in determination of the economic level of a community. Income is from two principal sources—that arising from salaries and wages and that resulting from the use of wealth. For the present comparison, the source of income is not so important as its level.

Corporation net profit margins on gross income, for the United States as a whole and for the District, are presented by industries for 1926 to 1934, inclusive, in table L of appendix C. In terms of averages for the 9 years, the net profit margins of corporations filing returns in the District were 50 percent higher than those throughout the United States.

Table LI compares Federal internal revenue collections in the District with population—both figures in ratios to total United States figures. Except in the last 2 years shown, 1934 and 1935, internal revenue collections ratios exceed population ratios by considerable margins. In the earlier years they were approximately 30 percent above the national average per capita. Internal revenue collections in the District exceed those in a number of separate States, although Federal tax rates are, of course, uniform throughout the country upon given amounts of income or other taxable bases.

These revenues, however, are credited to the collection districts in which they are received, whereas the taxes may be borne actually by persons in other districts. Moreover, they comprise a variety of taxes—the Federal corporation and individual net income taxes, capital stock tax, and taxes on tobacco, gasoline, communications, electrical energy, alcoholic beverages, and other commodities or services. In 1930 corporation and individual income taxes represented 80 percent of all internal revenue collections in the United States and 94 percent in the District. In 1935 they had dropped to 33 percent for the country as a whole and 64 percent for the District.

For comparisons of the level of income in the District with the level in the rest of the country, and particularly with the level in the 17 comparable cities, statistics of individual income are more significant than tax collections. However, the only specific data available for cities other than the District represent the number of returns filed. Amounts of net income, credits, and exemptions, tax liabilities, and other data are tabulated by the Treasury Department for State units only. Consequently comparisons on these bases are in terms of averages for the entire United States rather than for the cities of similar size.

The percentage of population filing individual returns in the District and the 17 other cities is presented in table LII for 1929 and 1934. In both years returns were filed by a larger proportion of the population in the District than in any of the other cities. For 1929 the ratio of returns to population in the District was 66

percent above the average of the other cities, and for 1934, 148 percent. All the 17 cities were above the national average in percentage of population filing individual returns, but all were lower than the District. During the period 1926–34 there were on an average 10.9 returns yearly from each 100 inhabitants of the District, compared with 3.2 for the United States as a whole. Moreover, the relative number of returns in the District, as shown by percentages in appendix C, table LIII, advanced from 2.4 times the national average in 1926 to 4.6 times in 1934.

The aggregate amount of net income reported from the District advanced from nine-tenths of 1 percent of the national total during 1926–28 to 1.8 percent in 1932 and 1933. The average amount of net income per return fell off both in the District and in the country as a whole, but the average for the country fell from a higher level and therefore much more sharply. This is evident in table 14C.

TABLE 14C.—Comparative statistics of income tax returns in the District of Columbia and the United States as a whole—1926–34

Year	Population of District of Columbia as percent of United States	Total net income in District of Columbia as percent of United States	Average net income per return		District of Columbia average per return as percent of United States average		
			Amount		District of Columbia as percent of United States	Personal credit and exemption for dependents	Tax per return
			United States	District of Columbia			
1926	0.40	0.90	5,306	4,948	93.2	90.8	78.0
1927	.40	.88	5,497	5,029	91.6	88.9	75.2
1928	.40	.90	6,197	5,152	83.2	88.2	59.2
1929	.40	.98	6,132	5,038	82.2	88.6	53.8
1930	.40	1.19	4,887	4,262	86.8	85.8	65.8
1931	.41	1.47	4,217	3,864	91.5	89.1	75.1
1932	.42	1.83	3,006	2,904	97.6	86.2	81.6
1933	.43	1.75	2,956	2,756	92.9	85.6	66.0
1934	.44	1.84	3,125	2,835	90.7	87.0	54.4

Source: Basic data from United States Treasury Department, Statistics of Income, 1926–34, inclusive.

The greater stability of average net income per return in the District reflects directly the fact that Government employment is a dominant source of income in this community. Reported sources of income in the District and in the United States as a whole are summarized for 1929 in table LIV, appendix C. In the District 51 percent of all reported net income in 1929 was from salaries, wages, fees, and commissions, compared with 39 percent for the entire United States. In 1933 the percentages had risen to 74 in the District and 60 for the country as a whole, and in 1934 they were 76 and 60, respectively.

It should be remarked that many Federal employees, as well as other persons receiving income from sources within the District, maintain legal residence and file income tax returns in other collection districts. On the other hand, it is probable that some individuals maintain legal residence and submit their returns in the District even though they actually live elsewhere. There is a comparatively low rate of taxation on intangible personal property in the District and there are no local inheritance, estate, or income taxes. The

effects of these factors and whether they offset each other are unknown.

The foregoing series of comparisons indicates that individual incomes in the District are more stable on the average than in the rest of the country. Although the average amount of net income per return in the District has been consistently below the average for the country, the number of returns per 100 persons is much greater than the average. In 1932-34 the total of reported net income was four times as high per capita of the entire population as in the United States as a whole. The average tax per return is materially below the national average, indicating that there are relatively fewer incomes in the high rate brackets in the District than there are elsewhere.

Federal tax returns do not reflect the incomes of low-income groups. Conclusive data are not available. Some comparative income statistics for the population as a whole are included by the Brookings Institution in its recent study, *America's Capacity to Consume*.¹⁴ The geographical distribution is given only for 1929. In that year the average per capita income of all kinds was \$1,233 in the District, compared with \$750 for the entire population of the United States and \$908 for the nonfarm population. Only New York and Delaware, among the States, had higher average incomes per capita than the District.

These estimates and the data derived from income tax returns point strongly toward a conclusion that income per capita is higher in the District than in the United States generally, that income is spread more evenly, and that it is more stable.

Industry

Table LV of appendix C indicates in order of importance the four principal manufacturing industries in the District and each of the 17 other cities. Industries are classified into heavy manufacturing, light manufacturing, and food products. Only two cities, New Orleans and the District, have more than one major industry in the category of food products. New Orleans has two and the District three. Neither of these cities has one of its first four industries in the heavy manufacturing class.

The first-rank private industry in the District is printing and publishing. The next three industries are in the field of food products. It is evident that the District is not an industrial city, and in this respect it differs from all the other cities with the possible exception of New Orleans.

The nature of the industries in the District is such as to result in a higher value per wage earner being added by manufacture than in any of the other cities, as shown by table LVI, appendix C.

Manufacturing does not bulk large, however, in the economic life of the District. Table LVII exhibits the number of wage earners in manufacturing industries in each of the 18 cities, expressed as percentages of total population, for 6 alternate years from 1923 to 1933, inclusive. In proportion to population, the District has less than one-fourth as many wage earners in private manufacturing industry as the other cities

¹⁴ Maurice Leven, Harold G. Moulton, and Clark Warburton, "America's Capacity to Consume" (1934), vol. 2 in a series on "The Distribution of Wealth and Income in Relation to Economic Progress."

on the average. Only New Orleans and Seattle dip toward the District percentages.

Nevertheless, the District is materially above the average of the other 17 cities in the percentage of persons over 10 years of age who were gainfully occupied in 1930. As indicated in table LVIII and chart 29, the District was surpassed in this respect by one city only, San Francisco.

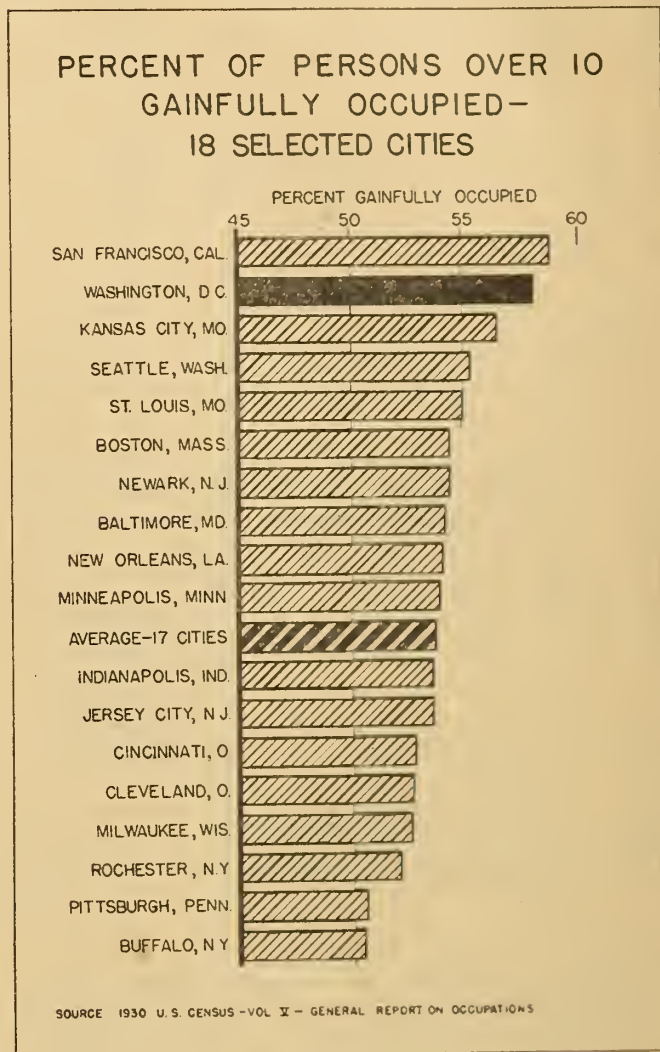


CHART 29.

The place of the Federal Government in the economic life of the District is discussed in the last division of this section. At this stage it is appropriate to point out that the addition of Federal employees to those engaged in manufacturing accounts in large measure for the difference between the percentage of population engaged in manufacturing and the total gainfully occupied in the District.

Summarizing, the District differs from the 17 cities in that it is not an industrial city. What manufacturing industries it does have are printing and publishing and the manufacture of food products. Washington has considerably more gainfully occupied persons, proportionately, than the average of the other cities.

CORRELATION OF PER CAPITA RETAIL SALES WITH RATIOS OF CITY TO METROPOLITAN POPULATION

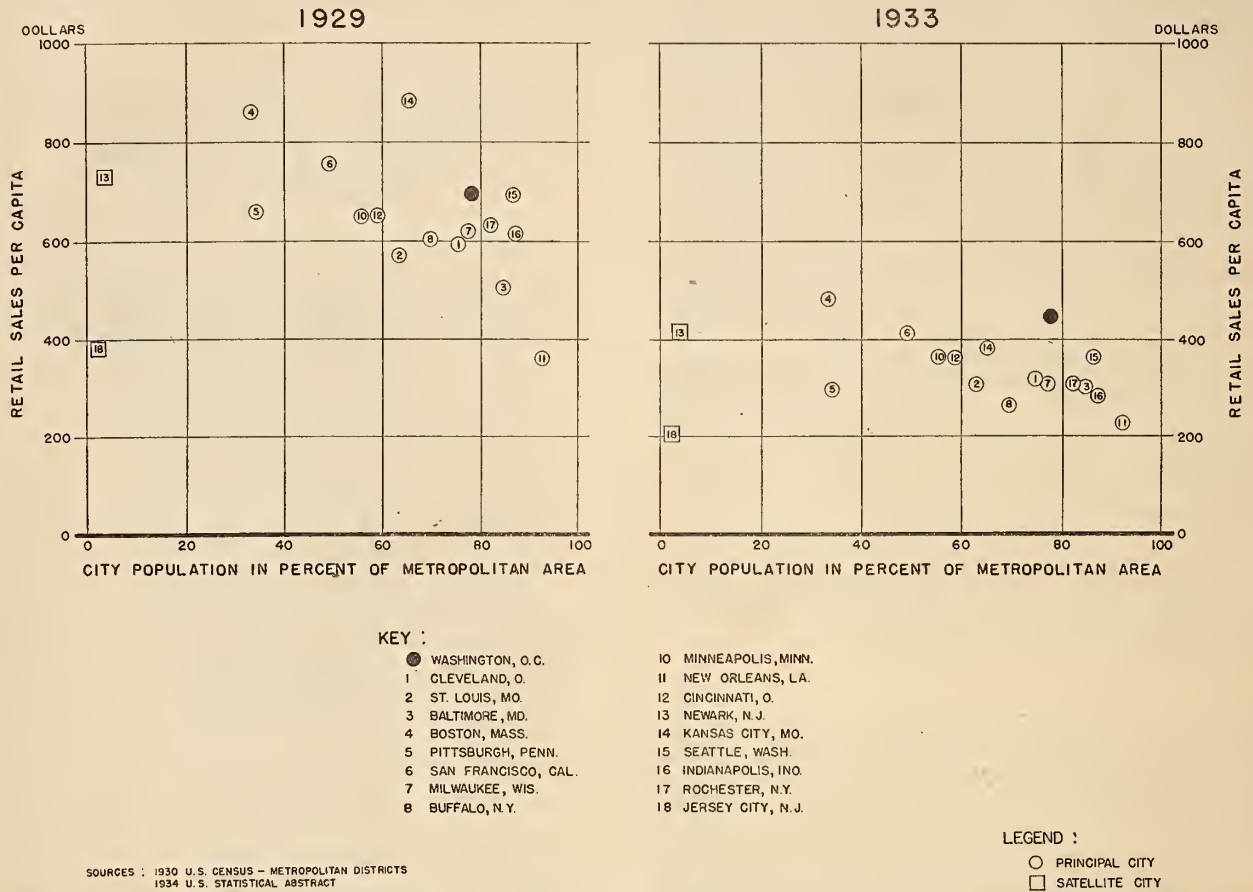


CHART 30

Trade

The District is of little importance as a regional wholesale center. In per capita wholesale sales, it was lowest of the 17 reported cities in 1929 and second lowest in 1933, as shown by the figures in table LIX, appendix C.

The drop that occurred from 1929 to 1933 in wholesale sales in the various cities, shown in the same table, is illuminating. Every other city suffered a much more serious percentage decline in wholesale sales per capita than did Washington. In the average for the other cities, sales in 1933 were just half of sales in 1929. The drop in the District was between one-quarter and one-third.

In retail sales per capita, the District ranked sixth in 1929, well above the average of the other cities. The data are in table LX of appendix C. Sales figures considered alone mean little, however. The principal city of a metropolitan district is its retail shopping center, and, consequently, retail sales reflect the population of the surrounding area as well as that of the

central city itself. In chart 30, retail sales per capita in 1929 and 1933 are plotted against city populations expressed as percentages of metropolitan area populations. Newark and Jersey City, being satellite cities, show no correlation with the other cities. The remaining 16 exhibit some inverse correlation in 1929 between sales and principal city population ratios. The District is slightly above the typical city, population ratio considered.

The figures for 1933 are quite different. Only one of the 17 cities passed the District in retail sales per capita. Compared with 1929, the decline for the average of the other 17 cities was 47.9 percent and for the District, 36.1 percent. No city experienced a smaller drop in retail sales per capita than did the District.

In summary, wholesale trade is of little importance in the District. The District is somewhat above the other 17 cities on an average in retail sales per capita. The District underwent a much less severe decline in both categories of trade than did the other cities.

Economic Significance Of the Federal Government

The Federal Government is the principal employer in the District. In table LXI of appendix C are the numbers of Federal employees stationed within the District and their ratios to the total population of the District, for 1920, 1925, and 1930-36. The ratios, over a period of years, average 15 percent.

In order to determine the number of persons supported by Federal Government employment, it is necessary to estimate the number of Federal employees stationed within the District but residing outside, subtract them from the total and then multiply the remainder by the average size of families in the District. Such estimates and calculations result in a figure of 40 percent or more, emphasizing that the Federal Government is the principal employer within the District.

Table 14D, showing estimated gross incomes in the District, is of interest in this connection.

TABLE 14D.—Relative gross incomes within the District of Columbia, by sources

Source	Type	1933 estimates	1935 estimates
Federal Government.....	Salaries and wages....	\$125,000,000	\$210,000,000
Retail trade.....	do.....	34,000,000	44,000,000
Wholesale trade.....	do.....	11,000,000	13,700,000
Manufacturing.....	Wages only.....	11,200,000	-----

Source: Estimated from various publications of the Department of Commerce and the Civil Service Commission.

The above tabulation does not pretend to list all sources of income—finance, the professions, etc. It does indicate, however, that the Federal Government almost certainly is more important from an income standpoint than all private business combined. At the same time it was pointed out in a preceding division of this section that taxable incomes are twice as numerous in the District as in the 17 other cities and that incomes in total are also comparatively high. This situation must be attributed in large measure to the Federal Government.

The number of Federal civil officers and employees was greatly increased during the depression. This is shown in table 14E.

TABLE 14E.—Total Federal civil officers and employees employed in the District of Columbia—1920-36¹

Year	Number	Year	Number	Year	Number
1920.....	90,559	1931.....	71,693	1934.....	89,132
1925.....	63,756	1932.....	68,793	1935.....	103,453
1930.....	68,510	1933.....	65,437	1936.....	117,103

¹ Excludes legislative and court employees.

Source: United States Civil Service Commission, "Semiannual Statement of the Number of Civil Officers and Employees, etc." June 30, 1936.

The smallest number of administrative employees of the Federal Government since 1930 was reported in 1933. This number was less than 9 percent under that of 1931. Since the low point of 1933 the number of employees has increased markedly. No other large city in America experienced a more moderate decline in its principal industry, and none had a comparable increase in employment while the depression continued.

The number of Federal employees and monthly pay rolls for the years 1933 to 1936, inclusive, are exhibited in table LXII, appendix C. The annual pay roll of the Federal Government in the District in 1936, estimated by multiplying the last monthly pay roll by 12, is \$241,680,000—almost double that of 1933.

The Federal Government is unlike the ordinary industry in being an attraction which draws visitors to the District. Table LXIII is a tabulation of the number of visitors to the District and their estimated annual expenditures for the years 1932 to 1936, inclusive. The significance of the tourist industry is indicated by the following quotation:

The amount of money spent by visitors in that period [1930-35] would meet the pay roll for 1 year of 147 industrial concerns, each employing 1,000 employees at an average salary of \$30 a week.

During that 5-year period the total number of visitors has surpassed the combined population of New York and Chicago, the two largest cities in America.²

On the other hand, the Federal Government receives the benefit of certain normal governmental activities of the District government without paying for them, if the lump-sum Federal contributions to the District budget be disregarded. These costs offset in some small degree the economic advantages and benefits of the Federal Government to the District. The nature of these functions is set forth in table LXIV of appendix C, with estimates of the benefit in 1937.³ Their estimated values for the fiscal years 1925 to 1937, inclusive, are shown in table LXV. The 1937 estimate is slightly over \$600,000. These cost burdens upon the District are more than offset by the size and stability of the Federal Government considered in its economic aspects.

In summary, the Federal Government is the principal employer within the District. Statistics indicate that it is more important economically than all private businesses combined. During the depression no other large city experienced a more moderate decline in its principal industry and none had a comparable advance in employment. At the present time this principal industry of the District is more flourishing than at any earlier time, excepting during the World War. The Federal Government attracts to the District a large number of visitors whose estimated expenditures are of major significance economically. Partially offsetting these advantages of the Federal Government to the District are the benefits of normal governmental functions which the Federal Government receives, now amounting to approximately \$600,000 annually. The costs of these services are far outweighed by the economic advantages to the District of having the Federal Government its principal industry.

Summary

In most of the social and economic data reviewed in this section, the District was found to differ but little from the general pattern of the 17 cities with which it

² District of Columbia appropriation bill for 1937, supplemental hearing before the subcommittee of House Committee on Appropriations in charge of District of Columbia appropriation bill for 1937, pp. 65-66, quoting a report of Curtis Hodges, executive director of the Washington Board of Trade.

³ Detailed analyses are omitted from this report because of their length. These normal services are to be distinguished sharply from the specific intergovernmental services discussed in sec. 8 of this report.

was compared. Certain of the differences which do occur, particularly of a physical and social character, may be expected to affect the level of the cost of government in the District, causing it to differ from that of the other cities. Other social and all economic characteristics are of importance in the light they throw upon the ability of the District to pay for governmental services.

Factors Affecting Governmental Expenditures

Topographical and climatic characteristics of the District are unusual in two respects: Snowfall is below that of the typical comparable city, resulting in a smaller necessary expense for removing snow from the streets. Street widening costs are almost nonexistent.

The comparatively large Negro element in the population tends to intensify health, welfare, and crime problems. Relatively fewer children should reduce school, recreation, and, indirectly, welfare costs. However, more of the older children attend school, offsetting the effect of fewer children on school costs.

The variations from the comparable average are few in number and influence governmental expenditures both upward and downward. The net influence is small.

Ability to Pay for Government

Costs of living in the District are higher than the average of the 17 comparable cities.

Housing rentals in the District are highest of all the cities by a considerable margin. Vacancies are few in Washington—almost nonexistent. Higher returns to

property owners in the District and consequently a greater ability to pay property taxes are indicated.

More than any other, Washington is a city of white collar workers. There are comparatively large numbers of married and widowed women workers. These factors make for smaller family units, with a consequent higher standard of living and greater wealth per unit.

Despite limitations of the basic data, the statistics reviewed in this section appear to support the following findings: (1) Real wealth in the District, in proportion to population, is distinctly above the average of cities of comparable size. (2) Incomes are higher than the national average. (3) There are about twice as many income tax returns filed in the District, in proportion to population, as in the typical comparable city. (4) Salaries are a larger source of income in the District.

Though retail sales in the District might be expected to be somewhat lower than average, actually they are higher. Wholesale and retail trade held up well during the depression, compared with trade in the other cities.

The District is not an industrial city. Its few private industries deal with consumers' goods. The District is high in comparative numbers of employed persons.

The Federal Government is more important economically than all private businesses combined. It declined but little during the depression and is now a more extensive employer than at any time since the World War. The economic advantages to the District as capital of the Federal Government far outweigh the penalties attending its physical presence.

These facts indicate that the District as a community has greater economic ability to pay for governmental services than has the typical comparable city.

SECTION 15

RELATIONSHIPS OF FOREIGN GOVERNMENTS WITH THEIR CAPITALS

Introduction and Summary Findings

The relationships between national governments and the local governments of their capital cities or districts vary from country to country. These variations reflect differences in economic and political circumstances, as well as in racial characteristics and national customs, which have brought about different historical development of the status of each capital.

The information summarized in this section and in table 15A was obtained principally from answers to a questionnaire sent, with the cooperation of the State Department, to a number of foreign capitals. The replies were supplemented from primary documents returned with the questionnaires and from materials furnished by the document and reference division of the Library of Congress.

This review of practices abroad indicates that there is no uniform formula for achieving fiscal relationships that will be satisfactory to both the residents of the capital and the nation at large. In general, the following conclusions appear warranted:

(1) There are few capital cities which are not subject to supervision by the national government, at least with respect to municipal finances, because the financial standing of the capital affects the credit of the entire nation.

(2) In every capital, excepting the District of Columbia and capitals under dictatorship, residents have some direct voice or participation in municipal affairs.

(3) Capital city residents everywhere pay the same national taxes as their countrymen.

(4) In all capitals, including those under dictatorship and excepting only the District of Columbia and Canberra, Australia,¹ the residents are represented nationally on the same basis as other citizens.

(5) National government property in capital cities is taxable for local purposes only if similar taxation of government property is permitted in all other cities, and usually such taxation, where permitted, is restricted to revenue-producing property.

(6) Capital cities are not specially favored by national subsidies or grants for operation and maintenance of local functions simply because they are capitals, unless they are either in the initial stages of development or are rendering specific services for the national government in return.

(7) Apart from Australia, where there are special arrangements, no government recognizes a legal obligation to develop or maintain its capital.

(8) All governments expend national funds upon national property and works in the capital—liberally or moderately, according to their varying circumstances and tastes—as, if, and when they can afford to do so.

(9) In capital cities, generally, the attitude of local interests towards the national government indicates that indirect advantages derived from being the seat of government more than balance any special financial burdens which might be imposed by the presence of government offices.

Scope of Survey

The questionnaire used as the primary source of information for this study included specific questions on the following topics:

A. Municipal government of the capital.

B. Relations of the capital with the national government.

C. Taxation.

D. Importance of national government to the capital.

The questions themselves appear below, with a review of the answers to each question.

The request for detailed information was transmitted by the Department of State to its representatives in leading foreign capitals. The cities and countries covered in the study are as follows:

Capitals in special national districts—Buenos Aires, Argentina; Canberra, Australia; Mexico City, Mexico; Rio de Janeiro, Brazil.

Capital cities in Europe—Ankara, Turkey; Berlin, Germany; Bern, Switzerland; Brussels, Belgium; Copenhagen, Denmark; The Hague, Netherlands; London, Great Britain; Moscow, Russia; Oslo, Norway; Paris, France; Prague, Czechoslovakia; Rome, Italy; Stockholm, Sweden.

Capital cities in America (besides those in special national districts)—Havana, Cuba; Montevideo, Uruguay; Ottawa, Canada.

Capital cities in Asia—Tokyo, Japan.

Other capitals in Asia and most of the capitals in Africa were omitted from the list on the ground that their countries have standards and customs so different from those of Europe and America as to render them noncomparable for purposes of this study. Some capital cities which were included in similar surveys made in connection with the Chilton report of 1915-16 and the Mapes report of 1931 have been omitted and replaced with others because reference material already available indicated that they either had no special relationships with their national governments or did not differ materially from neighboring countries to which inquiries were addressed.²

Among the capitals studied, all those in distinctly federal districts, excepting Canberra, are on the American continent and are capitals of republics. With the same exception, all have been the seat of government for

¹ In Canberra, the new capital of the Commonwealth of Australia, all land and practically all business and industries are government-owned. Residents have no national representation, but have some voice in municipal affairs.

² The capitals omitted on this account are Athens (Greece), Belgrade (Yugoslavia), Budapest (Hungary), Bukarest (Roumania), Capetown (South Africa), Madrid (Spain), Vienna (Austria), Warsaw (Poland).

at least a century and a half and can be considered as having passed their initial stages of development. The relationships of these capitals with their national governments are of particular interest for comparison with the United States.

Municipal Government Of the Capital

The extent of local self-government in capital cities of different countries can be discussed, for purposes of this study, only in terms of the degree of independence from the central government which is permitted the capital city in comparison with other cities of the same country. Even the degree of participation of capital city residents in the administration of municipal affairs is a relative one. The forms in which this participation may manifest itself may vary from the ancient plenary referendum, open to all, as it still exists in Switzerland, to the mere election of advisory councils to cooperate with a nationally appointed city administration.

1. *Is the capital self-governing (a) in municipal legislation, (b) in municipal administration, (c) in municipal finance?*

None of the capitals in special federal territories may be considered entirely self-governing in municipal affairs. In every case the national government either appoints the mayor or similar executive and administrative city officials or supervises municipal affairs in some respects, particularly those pertaining to finance. The capital that comes nearest to self-government in this group is Rio de Janeiro. In this case the National Government under the new constitution of 1934 requires only that foreign loans be submitted for approval to the Federal Senate.

Canberra is utterly different from any other capital, excepting possibly Moscow. Canberra is in the federal capital territory of the Commonwealth of Australia. The territory, created in 1910, comprises 940 square miles, of which the greater part was ceded by New South Wales and the remainder was purchased with national funds. About 12 square miles are reserved for the city of Canberra itself. The Seat of Government Act of 1910 provides that "no crown lands in the territory shall be sold or disposed of", and this provision is strictly followed. All land belongs to the Commonwealth of Australia and is leased in the city area for 99 years, outside the city for 25 years. All leases are freely negotiable, and rentals subject to reappraisals every 20 years. A profit from a rise in land values will be reflected in an increased income from leases and will go to the Commonwealth. It is expected that the revenues so derived will ultimately be sufficient to pay off interest on the purchase price, as well as capital outlays. After an existence of more than 20 years, however, the town which was laid out for a population of 100,000 has only about 9,000 residents. The administration of federal capital city and territory affairs lies within the jurisdiction of the Department of Home Affairs of the Commonwealth. To advise the Minister of Home Affairs on matters of local concern there is an advisory council, consisting of four appointed national officials—namely, the director general of health and three officials of the Department of Home Affairs—and three residents who are elected locally.

Other capitals report varying degrees of local autonomy, not necessarily related to the form of the national government. Capitals of some republics are subject to as rigid a supervision by the national government as capitals of monarchies, and, again, there are royal capitals where national government supervision is practically nonexistent. On the other hand, a dictatorship in a republic differs very little from a dictatorship in a monarchy. There is a more or less close resemblance of the forms of government supervision in capitals that were influenced by the example of Paris during the reorganization of municipal administration in the time of Napoleon. Capitals that came under the Napoleonic sphere of influence were Brussels, Copenhagen, The Hague, Oslo, Paris, and Stockholm. Other forms of national supervision of local affairs occur in Ankara, Berlin, London, Moscow, or Prague and all the non-European capital cities.

Replies to the questions concerning capitals not in special federal districts indicate the following:

Of 17 capitals, 9 can be considered practically self-governing in municipal legislation, 8 in municipal administration, and only 4 in municipal finance. Capitals that are almost self-governing in Europe are Bern, London, and Prague, and, in America, Ottawa. In some cases, as in Havana and Montevideo, the capitals are self-governing excepting only that their decisions in municipal finance may be suspended or vetoed by supervising agencies of the national government.

2. *Do residents have a voice in municipal affairs of the capital?*

Washington is the only capital in a Federal district where residents have no voice or participation in municipal affairs. In every other capital city residents have some voice or active participation in the affairs of their city. Buenos Aires has an elected municipal council. In Canberra, which for all practical purposes is a government reservation, the citizens elect three representatives to an advisory council of seven members. In Mexico City advisory councils have been created by law and are made up of elected representatives of citizens groups which have existed in the capital for at least a year and have at least 100 members. Rio de Janeiro, though a Federal district, is practically an autonomous state, subject to national control only in its foreign loan policy.

In 15 of the other 17 capital cities, residents have a voice in municipal affairs. Only Berlin and Rome permit their residents no voice whatever in local affairs. In some other capitals the voice and influence of residents in the administration of the city may be only slight, but it exists in one form or other. In some cases, the residents elect municipal officials by proportional suffrage or they elect the city council, which in turn selects administrative officials. In other cases they elect only advisory boards to consult with nationally appointed municipal officials regarding the needs of the community.

3. *Is government supervision or treatment the same for all cities?*

With the exception of Rio de Janeiro, all capitals in federal districts are subject to special supervision

and treatment by the national government differing greatly from that extended to other cities in the country.

Of the 17 other leading capitals, only 4 are treated differently from other cities in their respective countries. These are Ankara, Paris, Stockholm, and Tokyo. In Turkey national officials who are the governors of the Vilayets (provinces) in which Ankara and Istanbul are located, are appointed at the same time as mayors and assistant mayors of these two cities are appointed upon their recommendation by the Minister of the Interior. In France a national official, the provincial prefect of the Department of the Seine, exercises all the functions of a mayor in Paris except those pertaining to the police. Another national official, the prefect of police, is independently in charge of the police department in Paris and supervises sanitary and traffic regulations for the city, as well as many other municipal and provincial activities.

Stockholm is subject to special regulations, whereas all other Swedish cities enjoy a considerable measure of self-government. Municipal affairs in the capital are under the supervision of the royal governor of Stockholm, who is appointed by the King. He may attend the meetings of the elected town council, town board, and committees.

Provincial governments in Japan are subject to supervision by prefects appointed by the Emperor. The three largest cities, including Tokyo, are organized as urban prefectures and are subject to closer supervision than other units.

4. *How long has the present fiscal arrangement been in operation? (a) Is it considered satisfactory to the national government? (b) Is it considered satisfactory by capital city residents?*

Questions of fiscal relationships between the capital and national governments apparently are not a subject of current controversy outside the United States.

Fiscal arrangements which have been in existence longest appear to be the least subject to discussion. The only minor dissatisfaction was reported from Canberra, where some representatives in the Commonwealth parliament complain that Commonwealth funds are spent too freely on the development of Canberra, and residents of Canberra frequently complain that it takes too long before needed municipal services or improvements are approved by all the Commonwealth authorities that have to pass on such questions. There is no proposal, however, to change the existing system. In Prague the municipality has sought national aid since it became the capital, but has been unsuccessful.

The present fiscal arrangements have been in operation, with slight modifications, since the nineteenth century in Belgium, Denmark, France, Holland, Great Britain, and Sweden. Ankara, Moscow, and Prague have only recently become capital cities.

Existing fiscal arrangements may be considered to be satisfactory to all national governments, since they have legal freedom practically everywhere to change them.

The question whether present fiscal relationships are satisfactory to capital city residents is reported as not open to discussion in Berlin and Rome because residents

have no voice in the matter; or in Moscow, because municipal government is part and parcel of the national governmental structure of Soviet Russia. From all other capitals, excepting Prague, the question has been answered in the affirmative, although people in some cities feel that since the largest portion of national taxes is borne by the capital a larger share of national grants should revert to their cities than now is the case. In some cities, such as Berlin, Paris, and Rome, the presence of the government in the city imposes particularly heavy financial burdens upon the local government.

Relations of the Capital With the National Government

5. *Are capital-city residents represented nationally on the same basis as other citizens?*

With the exception of Washington and Canberra, capital-city residents in federal districts have the same national representation as residents of other cities. Buenos Aires, Mexico City, and Rio de Janeiro are the largest cities in their respective countries; consequently their influence in the national government is considerable.

For all other 17 cities the answer is "yes", since even under dictatorship the capital-city residents are treated the same as all other citizens in the country.

6. *Is the capital favored by special national subsidies in contrast to other cities merely because it is the capital?*

As the largest cities in their countries, Buenos Aires, Mexico City, and Rio de Janeiro receive relatively large national grants for education, public health, public welfare, unemployment relief, public works, and other purposes. With the exception of Washington and Canberra, however, none of the capitals in federal districts receives national subsidies that are not also shared on the same basis with other cities. If a city such as Buenos Aires, for example, receives substantial sums for harbor and dock improvements, this is not because the city is the seat of government but because it has one of the most important harbors in the country.

For various reasons special national subsidies are made to Ankara, London, Moscow, Paris, Rome, Havana, and Ottawa. There are no such subsidies in other capital cities.

In the case of Ankara and Moscow, the reasons are alike. These cities have become capitals only since the World War, and the national governments therefore found it necessary to expend large sums for construction of suitable government buildings, on housing for government employees, on municipal improvements, and other developmental work in these cities.

In London the National Government contributes annually £10,000 (about \$50,000) towards the Metropolitan Fire Brigade. This contribution represents more a traditional custom than a material reimbursement for services. It pays also £100,000 (about \$500,000) towards expenses of the metropolitan police. These grants have no counterpart in any other British city.

In Paris the state grants the city an annual subsidy of 250,000,000 francs (about \$12,000,000) toward the

cost of the police, which amounts to 574,000,000 francs in the 1936 municipal budget.³

The city and province of Rome receives annually for public works in the city 45,000,000 lire; for roads and public services in rural areas, 9,000,000 lire; for the united hospitals in Rome, 2,000,000 lire; for public health work, 308,000 lire; for the nationally sponsored city building plan, 30,000,000 lire (altogether about \$4,500,000).⁴

Havana has about 15 percent of Cuba's total population. As a result its proportionate share of national grants to municipalities for public buildings, parks, drives, monuments, state construction, etc., is large in contrast to other cities or sections of Cuba. There is complaint from some other municipalities about the alleged disproportionate expenditure of government funds in the capital city.

Ottawa receives an annual subsidy of \$100,000 from the Dominion Government, as well as the benefits of activities of the Federal District Commission.

7. *Are nonfiscal services rendered by the national government to the capital that are not rendered other cities? and if so, does reimbursement exist?*

In the District of Columbia, the National Government legislates, audits and checks accounts, supervises the budget, etc., for the municipal government and performs other services which it does not render to any other city in the country. In Canberra the National Government provides for the capital all municipal services, including schools, hospitals, libraries, etc. However, charges for water, sewerage, and lighting are collected from public, as well as private, users. In none of the other capitals, with the exception of Rio de Janeiro, are any services or benefits rendered by the national government to the capital that are not rendered to other cities. In Rio de Janeiro, the Brazilian Government collects certain municipal taxes and pays, in return, for the police and fire department, local judiciary, city illumination, water, and sanitary services. Under the provisions of the new constitution of 1934, by which the Federal district is granted almost complete autonomy, the city of Rio de Janeiro is supposed to collect these taxes, but will be obliged to maintain all these services without any further Federal aid. However, the municipal taxes now diverted to the national treasury yield only 70,000 contos per year, whereas it costs 120,000 contos to maintain the transferred services. The city of Rio de Janeiro is reluctant, therefore, to carry out its obligations under the new constitution pending a fiscal arrangement with the National Government covering the difference of 50,000 contos (about \$3,000,000). This matter is now under consideration.

Replies from 5 of the other 17 cities indicate specific services rendered by the government to the capital.

³ Although the police department in Paris is maintained by the city, it serves the entire Department of the Seine. Its head, the Prefect of Police, is a national official responsible to the Minister of the Interior. His duties are much broader than those of any American police official. They include detection of crimes and misdemeanors, and responsibility for prosecution; maintenance of safety and order; supervision of child and other labor laws, of public health and hygiene, of food inspection and of certain public assistance; policing of all highways; regulation of traffic; issuing of state permits; public health and safety inspection; policing of cemeteries, of theaters, of the stock exchange; inspection of weights and measures, of public markets, of employment bureaus, of public baths, of pawn shops, of railroad stations, etc.; regulation of vice, of gambling halls, etc.; protection and preservation of public monuments. These diversified activities explain the large state contribution.

⁴ These state subventions are given to Rome as a city and province since its jurisdiction covers an area of about 3,000 square miles, including extensive rural areas as well as the city proper.

In Ankara, the new capital of Turkey, there is an "administration for the construction of Ankara" under the jurisdiction of the Minister of the Interior, which is in charge of city planning, acquisition and construction of parks, streets, sidewalks, and other works.

In London the metropolitan police department is a national institution under the jurisdiction of the home secretary. It is maintained, however, out of municipal funds, supplemented by an annual national grant of £100,000. The department polices not only the city proper (about 117 square miles), but the entire metropolitan area of greater London within a radius of 15 miles from Charing Cross, with over 8,000,000 population.

In the city and province of Rome the police department is a national institution maintained entirely by the State, and the city contributes as its share 13,738,000 lire per year (about \$725,000) towards its upkeep. In Havana the National Government pays for the removal of refuse and cleaning of streets, but does not do so in other Cuban cities. It also maintains the police, towards which the capital contributes about \$1,200,000 per year.

In Ottawa, the National Government, as previously mentioned, maintains a federal district commission for the purpose of beautifying the nation's capital. This commission has spent since 1925 about \$3,000,000 on improvement of parks, driveways, etc., as well as \$3,000,000 for the purchase of park lands.

8. *Are nonfiscal municipal services rendered the national government by the capital, and if so, does reimbursement exist?*

In Washington numerous services are performed by the District government for the National Government. Only a few of these are covered at present by contractual arrangements for direct reimbursement. The others are covered in a general way, however, by the annual Federal lump-sum appropriation. In Canberra this question does not apply because the district government is merely a department or branch of the Commonwealth government. At present municipal government in Canberra is identical with national government. In this respect it resembles the cities in Soviet Russia, which are also part and parcel of the National Government.

In view of the fact that municipalities, as well as the national governments, in most European countries, operate public utilities, banks, railroads, and industries that are ordinarily private enterprises in the United States, the types and extent of nonfiscal municipal services of this character rendered by the capital to the government and the degree of reimbursement therefor are of considerable interest.

Only nine other capitals reported services rendered the national government. These include provision of ordinary public utility services, such as water, gas, and light; services pertaining to national defense, such as maintenance of recruiting stations, barracks, and parade grounds; and the conduct of national elections. In some instances reimbursement is made on a contractual basis; in others, the national government makes lump-sum payments for such specific services; and in still other cases, there is no reimbursement. In Copenhagen, The Hague, and Prague contractual arrangements be-

tween the municipalities and the national government cover a number of municipal services rendered the national government. In London, Montevideo, Paris, and Ottawa the national government makes annual lump-sum payments for certain services. In London, as in other British cities, the fire and police departments render services to the national government. The police department, as previously mentioned, is a national institution, maintained from municipal funds. Both departments receive some national lump-sum payments which have no counterpart in other British cities. In Montevideo and Ottawa the capital furnishes some services,—for example, water for sprinkling national parks,—for which these cities receive annual lump-sum payments. In Paris, as explained under question 6, the city receives 25,000,000 francs a year toward upkeep of the police department. In Brussels, Paris, Prague, and Tokyo many services are rendered the national government without reimbursement.

Taxation

9. *Is there a distinction between the capital and other cities for the purposes of national taxation?*

Capital city residents are not given preferential treatment anywhere with respect to national taxes. This applies to capitals in federal districts as well as to all other capital cities. Forms as well as types, and the number and extent of national taxes vary in the different countries.

10. *Is Government property locally taxable (a) in the capital, (b) in other cities?*

In none of the capital cities located in federal districts is national property taxable unless it is revenue producing. In Canberra, where municipal and Commonwealth enterprises are synonymous, so-called local taxes are not assessed or collected on Federal property because the Government does not tax itself.

Some national governments, particularly in Europe, own in whole or in part factories, banks, insurance companies, cooperatives, and other industrial and commercial institutions. Such Government enterprises abroad usually are subject to taxation in the same manner as private enterprises. Similar treatment is usually given to government-owned public utilities. The leading exceptions are instances in which local taxes are a surtax on certain national taxes, as is frequently the case in Belgium, France, and Holland. In these cases the local taxes that might be collected from private enterprises cannot be collected from the government because government enterprises do not pay national taxes. In Oslo the Norwegian Government pays all municipal taxes, excepting real estate taxes, on its revenue-producing grain monopolies, flour mills, and other enterprises.

In Stockholm the Swedish Government does not pay real estate taxes on the following national properties: national parks; public commons or burial grounds; buildings used for public government or administration, cultural or judiciary purposes, order or safety, care of the poor, child welfare, sanitation, religious, and educational purposes. It pays municipal taxes, however, on its agricultural domains, forests, and real estate that it has leased with the right to utilize the grounds or waterfalls, and all revenue-producing enter-

prises and power plants, unless they provide only for the needs of the government itself.

In some other capitals outside federal districts, government property generally is taxable. In The Hague, the Government pays municipal taxes like other institutions insofar as special payments are appropriate from the nature of the taxes—for example, the Netherland Government pays the municipal street tax for all its buildings.

In Paris the French Government pays municipal taxes on the properties that form part of its private domain and generally on all revenue-producing properties. The Government also pays municipal taxes on certain services which are considered as not being essentially governmental functions.

In every country laws governing local taxation of government properties or enterprises are alike for all cities in the country, including the capital. If a government pays certain local taxes in the capital, it pays similar taxes in all other cities.

Importance of National Government to the Capital

11. *Is there any legal obligation for the national government to develop or maintain the capital?*

This question is answered definitely in the affirmative only in Canberra, which is still in the initial stage of development and has no economic life of its own. Every other capital city in a federal district, including Washington, has developed during its long existence some independent economic status, so that any obligation on the part of the national government that may have existed when the city was first planned and created has been reduced or has disappeared. The Constitution of the Mexican Federal District provides that if the seat of government is removed to another city, the present Federal District shall automatically become a state with all the duties and privileges of a state. The likelihood of removal of the seat of government is rendered remote in most countries by the large investments on the part of national governments in national parks, monuments, buildings, and institutions in the present capitals.

No legal obligation on the part of the national government is recognized in any of the other capital cities, including those which have only recently become the seat of government, like Ankara, Moscow, and Prague.

12. *Is the economic development of the capital more encouraged by the national government than that of other cities?*

In the case of the District of Columbia and in Canberra, the national government gives encouragement to business activities that are suitable for and desirable in the capital. In Canberra the National Government encourages the development of commerce by levying no state taxes on property or income. In Washington, as in Canberra, the government and various citizens' groups discourage the location of industries that are not desirable for cities containing mainly office and residential buildings, parks, and monumental structures. Any business enterprises, however, that would accord with the physical plan of these cities—such as light manufacturing, mercantile establishments, insurance companies, commercial schools, national associa-

tions, etc.—are encouraged in various ways. In other federal capital cities the government does not encourage the economic development of their capitals more than that of other cities.

Among capital cities that are not in federal districts, special encouragement is given to the economic development of Moscow, Rome, Havana, and Montevideo. In all other capitals the national government does no more than for other cities in the country.

13. *Are national funds expended freely and liberally on national parks, monuments, buildings, institutions, etc., in the capital?*

Considering the relative size of the cities, national funds appear to be expended more liberally in the District of Columbia, Canberra, and Buenos Aires than in Mexico City and Rio de Janeiro upon monuments, public buildings, improvement of national institutions, the development of national parks and playgrounds, and other public works. Since there are more government properties located in these capitals than in other cities, such government expenditures are reflected by the general prosperous appearance of these cities.

For 9 of the other 17 capital cities, the answer is "yes"; namely, Ankara, London, Moscow, Paris, Prague, Rome, Havana, Ottawa, and Tokyo. The national government expends in these capitals comparatively large sums of money on various government buildings and institutions. The cities of Ankara, Moscow, and Prague are newly established seats of government and therefore require extensive improvements and building programs to accommodate governmental offices and employees.

London, Paris, and Rome are among the outstanding capital cities of Europe, and it is a matter of prestige for their National Governments to cooperate with the cities to the fullest extent in beautification and development plans. In Tokyo the National Government is engaged in rebuilding and replacing with monumental and modern fireproof structures, buildings which were destroyed in the devastating earthquake and fire of 1923.

In Havana and Ottawa the national government expends liberally of national funds on national buildings and institutions.

14. *Is government employment the most important field in the capital?*

Among special national districts, government employment is definitely the most important field of work only in Washington and Canberra. In other federal districts, government employment is of considerable importance. Its importance is increased where the national government owns many commercial and industrial enterprises, as is the case in a varying degree in Argentina, Brazil, and Mexico.

Among other capital cities, government employment is the most important field in Ankara, Moscow, Montevideo, and Ottawa. In cities under a dictatorship, such as Berlin and Rome, government employment dominates if this class be deemed to include employees of the nationally fostered military and semi-military organizations and employees of banks, insurance companies, and other commercial and industrial enterprises which are partly or entirely owned by the government. In Ankara, formerly a small undeveloped provincial

town which recently became the capital of the new Turkish Republic, government employment is of course the most important field. In Moscow, practically everyone works for the government. In Montevideo 70,000 of the 600,000 inhabitants work for the government, some of them in commercial and industrial activities which are either state monopolies or under government control. In Ottawa 12,000 of the 140,000 residents are permanently employed by the Dominion Government.

Conclusions

The histories of national capitals vary, as do the economic, racial, and social conditions of their countries. Some capitals, such as London, Moscow, Paris, Prague, and Rome, have been important cities for more than a thousand years. They were important long before they became national capitals in the sense in which they have that status today. These cities have achieved their present important positions without particular assistance from the governments of the countries in which they are located. Some capitals have been capital cities for a few centuries, some for only a few decades. One (Canberra) was created only recently in an area where there was previously no settlement at all. In general, the national government cooperates actively in the municipal government of its capital where the capital city is either new as a capital or new as a city and as capital, or in the case of a city that is the most important city in the country, as well as capital. What the French and British Governments do for their capitals they do for a large number of their citizens, because 20 to 30 percent of the total population of France or Great Britain lives within a few hundred miles from Paris or London. The same holds true for many other capital cities, which are not only the largest cities in their countries, but also the most important cities economically.

Because these capital cities are so important, each national government exercises some supervision and control, especially in financial matters. The credit standing of a capital city reflects upon the credit standing of the whole nation. Consequently, even where there is no other control or supervision, municipal finances of the capital are in practically all cases subject to national supervision. The degree of control or supervision to which a capital may be subject varies from complete control, as in Germany or Italy, to slight or no control as in Great Britain or Switzerland. Similarly, there are variations in the extent to which capital city residents have a voice in local municipal affairs. They have no control under a dictatorship and have control in varying degree and by varying means under other forms of government. However, even under a dictatorship, the capital is not treated differently from other cities in the country as far as representation in the national government is concerned.

Few capital cities obtain national subsidies or contributions that are not also apportioned to other cities by the same method of allotment. Where national subsidies appear unusually large, this is generally because the capital is the largest and most important city in the country.

In most capital cities that have been or are under monarchies, the municipality does not charge the national government for municipal services. This situation rests upon the tradition that the Crown customarily is entitled to all such services free of charge. Where this tradition has been abandoned, the capital either charges for municipal services as it would charge private parties and may even collect municipal taxes on government property or revenue-producing governmental activities, or it receives some lump-sum appropriation for specific services rendered. In some instances the national government requires the capital to pay for specific governmental services furnished to the capital that are furnished other cities to a lesser degree.

No government recognizes a legal responsibility for the development and maintenance of its capital unless it owns all the land and controls all business activities in that city, as in Canberra or Moscow.

All governments encourage the development of their capitals as part of their national economic program, some even to the extent of favoring the capital over other cities. In some capitals, particularly the District of Columbia and Canberra, the national government prefers to preserve the residential character of these cities. Direct expenditure of national funds on physical development of the capital varies with the comparative wealth and size of the nations and with their interest in monumental improvements.

TABLE 15A.—Fiscal relations of foreign governments and their capitals

CAPITAL AND COUNTRY—(a) Population, (b) Area in square miles, (c) Since when seat of government.			MUNICIPAL GOVERNMENT OF THE CAPITAL				
Capital	Country	Date of statistics	(1) Is the capital self-governing in—			(2) Do residents have a voice in municipal affairs of the capital?	(3) Is government supervision or treatment the same for all cities?
			(a) Municipal legislation?	(b) Municipal administration?	(c) Municipal finance?		
CAPITALS IN SPECIAL NATIONAL DISTRICTS							
District of Columbia (a) 594,000 (b) 69.2 (c) 1800	United States of America (a) 127,521,000 (b) 3,026,789	July 1, 1935...	NO: Congress handles all legislation for District of Columbia.	NO: Three commissioners are appointed by the President.	NO: Congress authorizes all municipal expenditures.	NO: Residents have no voice in municipal affairs.	NO: District is subject to special supervision by National Government.
Buenos Aires (a) 2,230,946 (b) 70.7 (c) Not available.	Argentina (a) 12,028,646 (b) 1,153,418	Dec. 31, 1933...	NO: Mayor is appointed by the President.	NO: Subject to supervision.	NO: Subject to supervision.	YES: Through an elected municipal council.	NO: Capital is subject to special supervision.
Canberra (a) 9,681 (b) 940 ¹ (c) 1911	Australia (a) 6,766,445 (b) 2,974,581	Mar. 31, 1936...	NO: Commonwealth legislature is responsible for all municipal legislation.	NO: Federal Department of Home Affairs administers municipal affairs.	NO: Federal capital city and territory budget is subject to approval by Commonwealth Parliament.	YES: Through advisory council composed of appointed chairman, 3 appointed department heads, and 3 elected representatives of citizens.	NO: Capital is subject to special supervision.
Mexico City (a) 968,443 (b) 579 ² (c) 1521	Mexico (a) 16,552,722 (b) 767,198	May 1930....	NO: Mexican Congress delegates such powers to President.	NO: President appoints chief administrator.	NO: District budget requires approval by Congress.	YES: Through advisory council composed of elected members of interested groups in the District.	NO: Capital is subject to special supervision.
Rio de Janeiro (a) 1,700,532 (b) 449 ³ (c) 1763	Brazil (a) 47,794,874 (b) 3,285,319	July 1935....	YES.....	YES.....	NO: Municipal foreign loans must be approved by Federal Senate.	YES: Residents are self-governing in all municipal affairs except foreign loans.	YES.
CAPITAL CITIES OF EUROPE							
Ankara (a) 123,699 (b) (*) (c) 1923	Turkey (a) 16,200,694 (b) 294,492	Oct. 20, 1935...	YES: Elected magistrates handle municipal legislation.	NO: Mayor is appointed by President.	NO: Municipal budget is subject to approval by Minister of Interior.	YES: Administration and finance are largely government controlled, but residents elect some magistrates and influence municipal legislation.	NO: Ankara and Istanbul are subject to special government supervision.
Berlin (a) 4,242,501 (b) 341 (c) 1872	Germany (a) 66,030,491 (b) 186,627	June 16, 1933...	NO: All city officials are appointed. Supervision as are all German cities.	NO: Municipality is subject to state supervision as are all German cities.	NO: Municipality is subject to state supervision as are all German cities.	NO.....	YES.
Bern (a) 120,000 (b) 19.8 (c) 1848	Switzerland (a) 4,160,000 (b) 15,940	1935.....	YES: Municipality is entirely independent in municipal affairs.	YES: Municipality is entirely independent of the National Government in municipal affairs.	YES: Municipality is entirely independent of the National Government in municipal affairs.	YES: All city officials are elected.	YES.
Brussels (a) 887,623 (b) 46.5 (c) 1830	Belgium (a) 8,213,479 (b) 11,752	Dec. 31, 1933...	YES: Municipal council is elected.	YES: Mayor is appointed by the King from among elected councilors.	NO: Municipal finance is subject to approval by Minister of the Interior.	YES: Through elected city council.	YES.
Copenhagen (a) 711,168 (b) 23.2 (c) 1416	Denmark (a) 3,550,651 (b) 16,570	Nov. 5, 1930...	YES: Municipal council is elected.	NO: Lord Mayor is appointed by King.	NO: Municipal finance is subject to scrutiny by Minister of Interior.	YES: Through elected city council and magistrates consisting of 5 department administrators and 5 deputies. However, the Lord Mayor is appointed.	YES.
The Hague (a) 484,277 (b) 25.6 (c) 1814	Netherlands (a) 8,474,409 (b) 12,582	Jan. 1, 1936....	NO: Legislation, administration, and finances of the capital are subject to governmental approval, as for other cities.	NO: Legislation, administration, and finances of the capital are subject to governmental approval, as for other cities.	NO: Legislation, administration, and finances of the capital are subject to governmental approval, as for other cities.	YES: A freely elected communal council appoints from its members an executive council, the College of Burgomaster and Aldermen, and the secretary and receiver as chief municipal officials.	YES.

¹ Capital city proper about 12 square miles.² Capital city proper about 70 square miles.³ Capital city proper about 15 square miles.

* Information not available.

TABLE 15A.—Fiscal relations of foreign governments and their capitals—Continued

CAPITAL AND COUNTRY—(a) Population, (b) Area in Square miles, (c) Since when Seat of Government			MUNICIPAL GOVERNMENT OF THE CAPITAL					
Capital	Country	Date of statistics	(1) Is the capital self-governing in—			(2) Do residents have a voice in municipal affairs of the capital?	(3) Is government supervision or treatment the same for all cities?	
			(a) Municipal legislation?	(b) Municipal administration?	(c) Municipal finance?			
London (a) 4,396,821 (b) 117 (c) †	Great Britain (a) 46,189,206 (h) 94,284	1931.....	YES: London County Council, Court of Common Council of the city of London, 28 metropolitan borough councils are all elected. All local municipal authorities are entirely self-governing within the frame of laws and statutes by which councils were created. The London County Council budget, however, is also subject to Parliamentary approval.	YES:	YES: Council of the city of London, 28 metropolitan borough councils are all elected. All local municipal authorities are entirely self-governing within the frame of laws and statutes by which councils were created. The London County Council budget, however, is also subject to Parliamentary approval.	YES: City of London Corporation, London County Council, and 28 metropolitan borough councils are composed of elected councillors.	YES.	
Moscow (a) 3,663,300 (b) 110 (c) 1918	U. S. S. R. (a) 165,748,400 (b) 8,144,228	Jan. 1, 1933....	NO: Municipal government is part of national government, although separately administered.	NO:	NO:	YES: Through town soviets (councils) which are elected.	YES.	
Oslo (a) 266,107 (b) 6.3 (c) 1814	Norway (a) 2,814,194 (b) 124,964	Dec. 1, 1934....	NO: Municipal legislation is subject to government approval.	YES: Through elected city council, elected mayor and herger-master as well as executive committee.	NO: Municipal finance, including sale of real estate, requires government approval.	YES: Through elected town council.	YES.	
Paris (a) 2,891,020 (b) 40.2 (c) 428	France (a) 41,834,923 (b) 212,659	Mar. 1931.....	NO: Two Government officials, the prefect of the Department of the Seine and the prefect of police, are in control of municipal affairs.	NO:	NO:	YES: Through an elected municipal council and various purely advisory committees and boards.	NO: Capital is under special government supervision.	
Prague (a) 927,000 (b) 66 (c) 1918	Czechoslovakia (a) 15,158,000 (b) 54,244	Dec. 1935.....	YES: Capital is in general autonomous in municipal affairs, but like all other cities it is required to submit certain matters of finance to the Supervisory Provincial Board for approval.	YES:	YES:	YES: Through an elected general assembly and municipal council.	YES.	
Rome (a) 1,178,000 (b) 860.8 (c) 1870	Italy (a) 42,438,000 (h) 119,744	1936.....	NO: Rome is city and province. All city and provincial officials, the governor, vice governor, and 12 advisory counselors are appointed by the King. All municipal affairs are subject to approval by the Minister of the Interior.	NO:	NO:	NO: Even local councils are appointed and have only advisory functions.	YES.	
Stockholm (a) 533,884 (b) 55.1 (c) 1625	Sweden (a) 6,249,459 (b) 173,341	Dec. 1935.....	NO: Town council, town board, and all city officials are elected, but the royal governor of Stockholm, who is appointed by the King, may attend all town council, board, and committee meetings.	NO:	NO:	YES: Through elected town council and town board.	NO: Capital is subject to special government supervision.	
CAPITALS OF NORTH AND SOUTH AMERICA (OTHER THAN IN SPECIAL DISTRICTS)								
Havana (a) 550,088 (h) 43.6 (c) 1552	Cuba (a) 4,029,220 (b) 41,634	une 30, 1936..	YES: Municipal council and mayor are elected but government has right to suspend or veto municipal resolutions, especially in financial matters.	YES:	NO:	YES: All municipal officials are elected.	YES.	
Montevideo (a) 667,212 (b) 15.5 (c) 1829	Uruguay (a) 1,993,234 (b) 72,153	Dec. 31, 1933..	YES.....	YES: City is self-governing in municipal legislation and administration.	NO: Taxation and finance are subject to government supervision.	YES: All city officials are elected.	YES.	
Ottawa (a) 140,316 (b) 8.3 (c) 1859	Canada (a) 10,376,786 (b) 3,694,863	Dec. 1931.....	YES: City is entirely independent of Dominion control, like all other cities in Ontario.	YES:	YES:	YES: All municipal officials are elected.	YES.	
CAPITALS OF ASIA								
Tokyo (a) 6,000,000 (b) 220.2 (c) 1600	Japan (a) 70,150,000 (b) 148,756	Oct. 1, 1936....	NO: Capital is practically self-governing in all municipal affairs, but subject to supervision by the governor of the prefecture (province) and the Minister of the Interior.	NO:	NO:	YES: An elected assembly chooses city council and alderman. Mayor is appointed by the Emperor from three candidates nominated by assembly.	NO: Tokyo, Kyoto, and Osaka are subject to special government supervision.	

† Information not available.

TABLE 15A.—Fiscal relations of foreign governments and their capitals—Continued

Capital	MUNICIPAL GOVERNMENT OF THE CAPITAL			RELATIONS OF THE CAPITAL WITH THE NATIONAL GOVERNMENT			
	(4a) How long has the present fiscal arrangement been in operation?	(4b) Is it considered satisfactory to the national government?	(4c) Is it considered satisfactory by capital city residents?	(5) Are capital city residents represented nationally on the same basis as other citizens?	(6) Is the capital city favored by special national subsidies in contrast to other cities merely because it is the capital?	(7) Are nonfiscal services rendered by the national government to the capital that are not rendered other cities, and if so, are they reimbursed?	(8) Are nonfiscal municipal services rendered the national government by the capital, and if so, does reimbursement exist?
District of Columbia.	1925 (lump-sum system).	NO: Congress provided for an independent study (1936).	NO: Capital residents consider present subsidies insufficient.	NO: Capital residents have no vote in national affairs.	YES: National Government participates in municipal maintenance, operation, capital outlays through lump-sum appropriations.	YES: National Government legislates, checks accounts, prepares budgets, etc., for the capital only. Some services are reimbursable; some are not.	YES: Water, fire, and police protection, etc. are furnished by capital to National Government. Some services are on contractual basis.
Buenos Aires.....	1932.....	YES.....	YES.....	YES: Through proportionate representation.	NO: All cities participate in national subventions.	NO.....	YES: Municipality furnishes lighting and sanitation services, and grants license plates and inspection service for motor vehicles without charge.
Canberra.....	1911.....	YES: Although some Parliament members complain that national expenditures for Federal District are too high.	YES: Although residents complain government is too slow in providing required municipal services.	NO: Capital has no representatives in Commonwealth Parliament.	YES: Initial development requires large outlays.	YES: Commonwealth government provides all municipal services, maintains hotels, hospitals, stores, etc., but charges for water, sewerage and lighting to public as well as private users.	YES: Since Federal capital city government is part of Commonwealth government, question of reimbursement does not arise.
Mexico City.....	1917.....	YES.....	YES.....	YES: Capital has proportional representation in both Houses of Congress.	NO: All cities are treated alike.	NO.....	NO.
Rio de Janeiro.....	1892.....	YES.....	YES.....	YES: Capital has proportional representation in both Houses of Congress.	NO: All cities are treated alike.	NO: Although Federal Government still maintains police and fire department, legal, judiciary, water and sanitary services, etc. New constitution of 1934 provides for maintenance of these services by Federal District pending a fiscal rearrangement.	NO.
Ankara.....	1920.....	YES.....	YES.....	YES: Capital has proportional representation in both Houses of Congress.	YES: Transfer of seat of government from Istanbul to Ankara required considerable government subsidies.	YES: National government maintains planning, building, and development commission to modernize and beautify new capital.	NO.
Berlin.....	1935.....	YES.....	Question not open to public discussion.	YES: As far as there is national representation.	NO: All state subsidies are shared proportionately by other cities.	NO.....	NO.
Bern.....	1848.....	YES.....	YES.....	YES.....	NO: All state subsidies are shared proportionately by other cities.	NO.....	NO.
Brussels.....	1931.....	YES.....	YES.....	YES.....	NO: All state subsidies are shared proportionately by other cities.	NO.....	YES: Services such as registration of population, maintenance of electoral lists, maintenance of recruiting office and parade grounds, etc. are without reimbursement.
Copenhagen.....	1857.....	YES.....	YES: Although city feels entitled to larger proportion of state grants.	YES.....	NO: All state subsidies are shared proportionately by other cities.	NO.....	YES: Municipality furnishes gas, electricity, water, etc., for which some reimbursement is received.
The Hague.....	1851.....	YES.....	YES.....	YES.....	NO: All state subsidies are shared proportionately by other cities.	NO.....	YES: Municipality provides many services, partly according to general tariff rates, partly by agreement.

TABLE 15A.—Fiscal relations of foreign governments and their capitals—Continued

Capital	MUNICIPAL GOVERNMENT OF THE CAPITAL			RELATIONS OF THE CAPITAL WITH THE NATIONAL GOVERNMENT ¹			
	(4a) How long has the present fiscal arrangement been in operation?	(4b) Is it considered satisfactory to the national government?	(4c) Is it considered satisfactory by capital city residents?	(5) Are capital city residents represented nationally on the same basis as other citizens?	(6) Is the capital city favored by special national subsidies in contrast to other cities merely because it is the capital?	(7) Are nonfiscal services rendered by the national government to the capital that are not rendered other cities, and if so, are they reimbursed?	(8) Are nonfiscal municipal services rendered the national government by the capital, and if so, does reimbursement exist?
London.....	1888.....	YES.....	YES.....	YES.....	YES: Government makes two grants to London that have no counterpart in other cities. See next 2 columns.	YES: Police department for greater London is directed by the Home Secretary. Municipality pays all expenses, but has no control.	YES: Government contributes £10,000 to its metropolitan fire brigade, £100,000 towards metropolitan police fund.
Moscow.....	1918.....	YES.....	Not open to discussion as a local matter because the municipal government is directly a branch of the national government.	YES.....	YES: Transfer of seat of government from Leningrad required large national construction program for Moscow.	NO: Government furnishes the same services to all cities.	YES: hut municipality is part of national government.
Oslo.....	1921.....	YES.....	YES: Although complaint is made that capital contributes more to national taxes than it receives in proportion through national subsidies.	YES.....	NO.....	NO.....	NO.
Paris.....	1871.....	YES.....	YES.....	YES.....	YES: 250 million francs for upkeep of police department, but other burdens are not compensated.	NO: Although Government maintains Luxembourg and Tuileries Gardens and other national shrines and monuments.	YES: City maintains all public parks, squares, etc., including the large Bois de Boulogne and Vincennes. Only reimbursement is subsidy of 250 million francs for police department.
Prague.....	1920.....	YES.....	NO: They contend city cannot meet heavy burdens as the new capital of a new nation without some assistance.	YES.....	NO.....	NO: On the contrary, some government services pertaining to public health and sanitation rendered other cities are not rendered the capital.	YES: Capital maintains and operates high-school buildings, military barracks, and parade grounds for the government for a nominal rental.
Rome.....	1926.....	YES.....	Question not open to public discussion.	YES.....	YES: Annual subventions for public works, 45 million lire; for city building, 30 million lire; for police services in rural areas, 9 million lire; for united hospitals, 2 million lire.	YES: Police is entirely state-maintained. Municipality contributed to police department budget for 1935, 13,735,000 lire.	NO.
Stockholm.....	1862.....	YES.....	YES.....	YES.....	NO.....	NO.....	NO.
Havana.....	1908 ¹	YES.....	YES.....	YES.....	YES: But other cities complain that Havana is unduly favored.	YES: (a) Government pays for removal of refuse and street cleaning. (b) It also maintains the police department for which the municipality contributes annually \$1,200,000.	NO.
Montevideo.....	1934.....	YES.....	YES.....	YES.....	NO; except an annual grant of 5,000 pesos. See question 8.	NO.....	NO: But city furnishes water for sprinkling a national park for which it obtains government grant of 5,000 pesos (\$2,500).
Ottawa.....	1920.....	YES.....	YES.....	YES.....	YES: City receives an annual subsidy of \$100,000 for water used in government-owned parks and for fire protection given government buildings.	YES: A Federal district commission has been established to acquire park land, beautify the city, etc. It has expended since 1925 about \$3,000,000 on improvements and \$3,000,000 on land acquisition.	YES: City supplies water for national parks, provides fire protection, etc. Only reimbursement is an annual grant of \$100,000.
Tokyo.....	1898.....	YES.....	YES.....	YES.....	NO.....	NO.....	YES: Services such as maintenance of national election machinery, recruiting office, census registry, etc., without compensation. All cities perform these services.

¹ From Feb. 24, 1931, to Aug. 12, 1933, Havana was specially administered by the national government as a central Federal district.

TABLE 15A.—Fiscal relations of foreign governments and their capitals—Continued

Capital	TAXATION			IMPORTANCE OF NATIONAL GOVERNMENT TO CAPITAL			
	(9) Is there a distinction between the capital and other cities for purposes of national taxation?	(10) Is government property locally taxable:		(11) Is there any legal obligation for the national government to develop or maintain the capital?	(12) Is the economic development of the capital more encouraged nationally than that of other cities?	(13) Are national funds expended freely and liberally on national parks, buildings, institutions, etc. in the capital?	(14) Is government employment the most important field in the capital?
		(a) In the capital?	(b) In other cities?				
District of Columbia.	NO.....	NO.....	NO.....	NO, although capital was planned and created by Federal Government.	YES; but Government discourages industries undesirable for a city of offices and residential buildings.	YES: National funds are expended liberally on Federal buildings and monuments (about \$95,000,000 since 1927)	YES: Nearly one-fifth of the residents are Federal employees.
Buenos Aires.....	NO.....	NO; unless revenue producing.	NO; unless revenue producing.	NO.....	NO.....	YES.....	NO; but it is of some importance.
Canberra.....	NO.....	NO: Government does not pay taxes to itself.	NO.....	YES: All land in Federal District is owned by Commonwealth.	YES; but Commonwealth discriminates definitely in favor of commercial enterprises.	YES.....	YES.
Mexico City.....	NO.....	NO.....	NO.....	NO.....	NO.....	NO.....	NO.
Rio de Janeiro.....	NO.....	NO.....	NO.....	NO.....	NO.....	NO.....	NO.
Ankara.....	NO.....	NO; unless revenue producing.	NO; unless revenue producing.	NO.....	NO.....	YES: About \$32,000,000 since 1920.	YES.
Berlin.....	NO.....	NO; unless revenue producing or a transfer of ownership is involved.	NO; unless revenue producing or a transfer of ownership is involved.	NO.....	NO.....	NO: Not at present.	NO: Unless semi-military organizations and banks, industries, etc., under Government control are considered government employment.
Bern.....	NO.....	NO.....	NO.....	NO.....	NO.....	NO.....	NO.
Brussels.....	NO.....	NO; unless used for other than public purposes or producing revenue.	NO; unless used for other than public purposes or producing revenue.	NO.....	NO.....	NO.....	NO.
Copenhagen.....	NO.....	NO.....	NO.....	NO.....	NO.....	NO.....	NO.
The Hague.....	NO.....	YES: Government pays municipal street tax; also any local taxes which are not surtaxes on Federal taxes.	YES: Any local taxes which are not surtaxes on Federal taxes.	NO.....	NO.....	NO.....	NO, but it is an important factor.

TABLE 15A.—Fiscal relations of foreign governments and their capitals—Continued

Capital	TAXATION			IMPORTANCE OF NATIONAL GOVERNMENT TO CAPITAL			
	(9) Is there a distinction between the capital and other cities for purposes of national taxation?	(10) Is government property locally taxable—		(11) Is there any legal obligation for the national government to develop or maintain the capital?	(12) Is the economic development of the capital more encouraged nationally than that of other cities?	(13) Are national funds expended freely and liberally on national parks, buildings, institutions, etc. in the capital?	(14) Is government employment the most important field in the capital?
		(a) In the capital?	(b) In other cities?				
London.....	NO.....	NO.....	NO.....	NO.....	NO.....	YES.....	NO.
Moscow.....	NO.....	NO.....	NO.....	NO.....	YES.....	YES.....	YES: Practically everyone works for the government.
Oslo.....	NO.....	YES: National government pays all municipal taxes on revenue-producing properties except real estate taxes.	YES: National government pays all municipal taxes on revenue-producing properties except real estate taxes.	NO.....	NO.....	NO.....	NO.
Paris.....	NO.....	YES: Government pays municipal taxes on revenue-producing properties and government property not used for national purposes.	YES: Government pays municipal taxes on revenue-producing properties and government property not used for national purposes.	NO.....	NO.....	YES.....	NO. ¹
Prague.....	NO.....	NO; unless revenue producing.	NO; unless revenue producing.	NO.....	NO.....	YES.....	NO.
Rome.....	NO.....	NO.....	NO.....	NO.....	YES.....	YES.....	NO.
Stockholm.....	NO.....	YES: Real estate and other municipal taxes are paid on government property not used for strictly government purposes and on revenue-producing properties unless they provide for governmental needs only.	YES: Real estate and other municipal taxes are paid on government property not used for strictly government purposes and on revenue-producing properties unless they provide for governmental needs only.	NO.....	NO.....	NO.....	NO.
Havana.....	NO.....	NO.....	NO.....	NO.....	YES.....	YES.....	NO.
Montevideo.....	NO.....	NO.....	NO.....	NO.....	YES.....	NO.....	YES: 70,000 residents are government employees.
Ottawa.....	NO.....	NO: Except in case of local improvement taxes which apply to Dominion or crown property as well as private property.	NO: Except in case of local improvement taxes which apply to Dominion or crown property as well as private property.	NO.....	NO.....	YES.....	YES: About 12,000 people are employed by the Dominion in the city.
Tokyo.....	NO.....	NO.....	NO.....	NO.....	NO.....	YES.....	NO.

¹ 138,000 national and 120,000 municipal and provincial employees live in Paris.

SECTION 16

ADMINISTRATIVE AND FISCAL REORGANIZATION OF THE DISTRICT GOVERNMENT

Federal Responsibility and Interest

In view of the close control exercised by Congress, the National Government has a responsibility for maintaining within the District of Columbia a local government organized to render services equivalent in scope and in standards of quality to those rendered in other comparable American communities by the State and local governments. Beyond this, the special interests of the Nation in its Capital suggest that administrative organization and procedures should be such as to assure the highest standards of service and economy, establishing the District as a model of municipal administration.

The considerations which support the view that Washington should lead American cities in its physical plan and the beauty of its buildings support also the view that the Capital City should provide a model of efficiency, economy, and quality in the field of municipal administration and might properly exemplify at all times the most advanced practices developed in the United States.

The effective organization and operation of the District government is related intimately to the subject of Federal-District fiscal relations, since the payments and reimbursements made the District from the National Treasury are affected by the cost of its operations. Also to the extent that the Federal Government will meet, under stated conditions, the excess expenses of the District government, it has a direct financial interest in determining whether the expenses are reasonable and justified.

The interest of the District Commissioners in improving services and reducing costs is indicated by the recent appointment of a committee to study the taxing, billing, and collecting system. The Commissioners do not have, however, the facilities for a comprehensive analysis of the District government as a whole. There is not in the District, as there is in most other large cities in the United States, a permanent staff agency engaged in continuous examination of local governmental organization, operations, and finances.

Factors Influencing Costs

In general, the departments of the District government are staffed by efficient administrators, but they labor under the handicaps of an inadequately coordinated organization and cumbersome legislative procedures. These obstacles have in some cases prevented introduction of progressive measures of municipal management and in some other cases have produced an indifference to such methods. There are, of course, departments of the District government which have standards of service comparing favorably with the most progressive communities in the country.

The costs of this situation cannot be determined from direct comparisons of operating and maintenance expenditures of the District with those of other communities. Certain qualifications must be attached even after the District figures have been adjusted for inter-governmental service relationships and the costs of other cities have been combined with costs of overlapping governments, as is done in section 12. If the comparative statistics, after such adjustments, indicate that the total cost per capita of operation and maintenance of the District government is somewhat below the average for American cities roughly comparable in size and services, this does not, by itself, demonstrate that the District government is more efficient and economical than the average elsewhere. Several qualifications must be attached to such statistics of per capita costs. Among the more important of these are the following:

(1) The unitary organization of the District government yields certain savings of overhead which are not enjoyed in other communities where local governmental services are rendered by a number of distinct agencies. In other large cities services are divided among the city, the county, special districts administering schools, parks, and drainage, and State governments, each with its basic administrative costs imposed upon the overhead costs of the other overlapping governments.¹

(2) Because of its special relations to the Federal Government, the District has not carried in recent years any burden of funded debt. This has had the effect of eliminating from its budget interest items which constitute a substantial part of the annual budgets of practically all State and local governments in other comparable communities. Likewise, this absence of funded debt has eliminated from the District budget the common item of principal retirement.²

(3) The process of local and Federal sifting through which the District budget passes annually may bring about more rigorous reduction of the estimates than occurs with the budget procedures in effect elsewhere. Likewise, the existence of Federal controls upon the execution of the budget has the effect of imposing more rigid scrutiny upon actual expenditures than occurs in some other local and State governments.

(4) Aggregate appropriations for general operations of the District government are now materially lower than during 1930-32, although the population of the District is substantially greater. Other comparable

¹ The relatively small area of the District frees its taxpayers from the obligation to support rural services. State governments derive much more revenue from urban residents than they apply to urban services. They expend substantial sums for rural and interurban highways, development and conservation of natural resources, waterway construction, rural hygiene and sanitation, inspection of mines and quarries, and other nonurban activities. Taxpayers of the District are not required to meet the costs of services of this character. In the comparisons in section 12, however, payments for these services which are not rendered in the District are omitted from the total payments per capita of other cities.

² It should be noted, however, that principal retirement is not reflected in the comparisons of governmental cost payments.

communities also have reduced expenditures of local and State governments—in many cases much more sharply than in the District—but they have had no comparable increase in population. Consequently, the per-capita cost of local operations in the District has gone down more rapidly than in other cities and States.

As far as measures of comparative services are available they are presented in section 13 of this report. They indicate that services rendered by the District government are, on the whole, at about the average level of comparable cities. Consideration of its organizational outlines and some acquaintance with its operating procedures suggest, however, that there is room for simplification and improvement which would raise the District above this average level of service without increasing costs of operation. Such improvement might be accompanied by reductions in unit costs.

Previous Studies Of the District Government

The present diffused internal organization of the District government is suggested to some extent by the list of units and activities in appendix B. For purposes of presentation, the listing is in general functional categories, although there is no such grouping in the formal design of the organization. The growth of the District government since 1878 has been without any clear plan of departmental organization or coordination, and problems of administration and operating procedure have not received the continuing attention necessary in any growing organization. Lines of responsibility and control are not sharply defined. Piecemeal changes have been made, often with little consideration for existing services, sound organization, or integration of procedures and methods. From such haphazard development there inevitably results a multiplication and overlapping of services, lack of centralized responsibility and effectiveness in administration, unnecessary duplication, conflicts in authority, and confusion and inconvenience to residents and taxpayers.

The organization and procedures of the District government have been examined, both in general and in detail, by several agencies during the past 15 years. Suggestions for improvement have been made from time to time and some of these have been applied, but only within narrow areas of administrative and fiscal practice. The organization and procedures in general have continued without substantial change.

Studies by Bureau of Efficiency

During 1921–33 the United States Bureau of Efficiency made a number of investigations of special phases of local government within the District. Most of these were made as part of a program of investigation conducted by a special subcommittee of the House Committee on the District of Columbia. Beginning in June 1926, this committee—with the assistance of the Bureau of Efficiency—undertook more than 100 studies touching upon all aspects of the District government.³ The earliest study by the Bureau related to the business methods of the District and was made upon an invita-

tion extended by the District Commissioners in July 1921. Some of the later studies covered the general organization and procedures of particular departments or services—for example, the public school system and public health administration. Others dealt with specialized subjects, such as filing methods in the corporation counsel's office, painting of school buildings, District property control, and other similar matters.

A number of recommendations embodied in these reports were adopted piecemeal by the District officials or by acts of Congress. The major recommendations contemplating substantial administrative and organizational changes have not been carried into effect.

The Bureau of the Budget is legally empowered to conduct surveys of the type formerly made by the Bureau of Efficiency, but its present staff is numerically inadequate to do so and still meet other responsibilities of the Bureau.

Reports of the Institute For Government Research

In 1928 and again in 1929 the Institute for Government Research of the Brookings Institution published two volumes, one reviewing the existing local and administrative organization and operating techniques and the other containing proposals for changes. The first volume, by Dr. Laurence F. Schmeckebier, was published in 1928 under the title, *The District of Columbia: Its Government and Administration*. The second volume, by Dr. Schmeckebier and Dr. W. F. Willoughby, was published a year later under the title, *The Government and Administration of the District of Columbia: Suggestions for Change*. The major changes proposed by this report were as follows:

(1) The relief of Federal organizations or officers of all responsibility for the performance of duties which pertain to the local affairs of the District and the vesting of such responsibility in the appropriate organizations or officers of the District government; provision at the same time being made, in the interest of economy and practicability, for the use of certain Federal organizations or officers as contracting agencies for the performance of certain categories of work.

(2) The removal of all jurisdiction of the Bureau of the Budget of the National Government over the budget of the District, and the vesting of full authority in the city manager and the council for the respective formulation and approval of budget estimates to be presented to Congress.

(3) The abolition of the Board of Commissioners and the creation of a council of seven members, including the chairman of the District committees of Congress, ex-officio, which, subject always to the control of Congress, will be the supreme legislative authority of the District, with power to make ordinances, to formulate budget estimates, and to control matters of personnel under the limitations of a proper merit system.

(4) The creation of the office of city manager, to be appointed by the council and removable by the council, to serve as the directing and coordinating head of the operative affairs of the District government.

(5) The grouping of the administrative services of the District government into departments, each to be directed by a permanent officer, selected with reference to special technical qualifications, and immediately responsible to the city manager. The departments suggested are (1) Finance, (2) Law Enforcement, (3) Public Health and Safety, (4) Public Works, (5) Parks and Property, (6) Education, (7) Public Welfare, and (8) Insurance.

(6) The abolition of the two special policy-determining and administrative bodies—the Board of Education and the Board of Library Trustees—and the creation of a regular

³ For an outline of the studies, see 70th Cong., 2d sess., House Report of the Subcommittee of the Committee on the District of Columbia (Feb. 26, 1929), pp. 1-3.

Department of Education coordinate with the other proposed departments; provision at the same time being made for an education and library council to act as an advisory agency to the administrative head of the Department of Education with respect to such matters of policy as the determination of the school curriculum, the selection of text books, the formulation of rules to govern the conduct of schools and libraries, and the development of plans for close working relations between schools and libraries.

(7) The placing of the personnel of the District government under the provisions of law governing the classified civil service of the National Government.

(8) The creation of a unitary supreme court of judicature for the District of Columbia, which will have as subordinate units all existing judicial tribunals and have vested in it the entire judicial function that is imposed upon the District government; provision at the same time being made for a separate United States district court to have the same status and jurisdiction as such courts in the several States.⁴

None of these recommendations has been adopted during the 7 years that have elapsed since the report was published.

Economy Committee Report, 1934

A report looking toward a reorganization of the District government was prepared during 1933-34 for a subcommittee on reorganization of the District government, created by the Senate Committee on the District, May 19, 1933. The report was compiled by the District auditor, Maj. Daniel J. Donovan, and the then special assistant corporation counsel, Mr. William A. Roberts, acting as agents for the subcommittee, with the cooperation of Mr. Lewis Douglas, then Director of the Budget. Their report, however, has not been completed.

The published portion consists of nine mimeographed volumes. In addition, a tenth volume of recommendations prepared by one member of the committee has not been released. The data for the published volumes were gathered under a Civil Works Administration project and constitute primarily a statement of the legal relationships and authority of the various operating agencies of the District government.

Possibilities of Administrative Reorganization

During recent decades great advances have been made in the fields of governmental organization and administration, particularly in local governments. The commission form of municipal organization came into popularity some years after the present District of Columbia government was established. This form has been eclipsed in the last 20 years by the more effective managerial type of government. During the last 60 years, however, the form of the District government has undergone no material changes. Various boards, commissions, and other units have been added from time to time to administer new activities, but there has been no major effort to develop an integrated plan of government with sharpened lines of executive responsibility and centralized authority.

Division of responsibility within the District government is supplemented by division of some local services between District and Federal agencies. This results, in some instances, in maintenance of duplicate facilities and overhead staff, in budgetary confusion,

and in decentralized control. Overlapping between the two governments is exemplified in such services as police, for which there are separate park and District police forces, besides the Federal Government building guard service, Capitol police, and White House police; or playgrounds, for which the District Commissioners, Board of Education, and National Park Service all make separate provision. Divided authority is exemplified in the water system, subject to control in some respects by the Federal War Department and in other respects by the District government. Similarly, it is exemplified in instances in which various Federal agencies obtain appropriations of District funds directly from Congress for expenditure for local purposes without relationship to the regular District budget or administrative organization; in the lack of a central controlling account in the District government summarizing all payments from District funds (see sec. 7); and in the preparation of plans for the physical improvement of the District by a number of different departments and agencies in the absence of a central planning agency or comprehensive city plan. Decentralized control within the District government is further evidenced by the direct Presidential appointment of the District recorder of deeds and register of wills, to hold their offices independently of the District Commissioners. Various independent or semi-independent boards, noted in section 6 of this report, further complicate the situation.

Tax Assessment and Administration

The District Commissioners have recognized the possibilities of improvement in fiscal procedures by appointing a committee, as mentioned above, to study the taxing, billing, and collecting system of the District. The committee has not completed its work, but preliminary reports indicate that it will recommend integrated procedures, including adoption of modern office devices, which will correct antiquated and expensive methods and at the same time will reduce the costs.

There is opportunity for material advances in this field. The administrative routine and the numerous records required in recording of property assessments and revisions, tax extensions, tax billing, and tax collections and delinquencies are of such extent and volume that coordination of the operations and records of the fiscal offices is imperative. There should be complete integration of the separate activities and the formulation of operating schedules if these operations and services are to be carried through with reasonable expenditure of time, effort, and money.

Furthermore, there is need for continuous audit and control of accounts in relation to assessments, tax collections, and delinquencies if the departments of government depending upon tax collections are to carry on without recurring administrative and financial difficulties.

During the past few years, with development and improvements in tax accounting and statistical method, better, quicker, and less expensive procedures have been introduced and are in successful operation. Systems have been simplified and wide use is being made of mechanical equipment to accomplish the required results in an accurate, expeditious, and economical manner.

⁴ *Op. cit.*, pp. 27-29.

Superfluous work and details have been eliminated, short-cut methods have been put into use, and the efficiency of personnel and services have generally increased, while unit costs have been reduced.

Improved procedures and modern mechanical devices in recording assessment data have been effectively integrated with operations in connection with tax extensions and tax collections. By these means, a current audit, control, and distribution of assessments, extensions, and tax collections may be obtained at substantial savings. The economies accomplished through such measures can be returned to the general treasury or used effectively in employment of the technical and skilled personnel which is absolutely necessary in well-administered assessment and tax departments.

Budgetary Procedures

The handicaps under which the District government operates are brought to a focus in the budgetary procedure. The District Commissioners are not in a position to consolidate and review all elements of the District budget, since some items represent appropriations of District funds to be administered by independent boards or by Federal agencies rendering services for the District. Without authority for treatment of the budget as a whole, the Commissioners have been constrained to avoid full responsibility for the budget, particularly on the revenue side. Neither the Board of Commissioners nor the Bureau of the Budget exercises the full and complete authority necessary to make the District budget, as presented to Congress, an integrated financial plan covering both the proposed expenditures and the expected revenues comprehensively and in detail.

Writers on public budgeting have questioned whether the District budget should continue subject to detailed examination by the United States Bureau of the Budget before submission to Congress. Dr. W. F. Willoughby, in his book on *The National Budget System*, published in 1927, included the following statement:

As matters now stand, not only do purely national agencies, such as the War Department, have charge of local matters, but from the standpoint of financial administration, the District of Columbia is treated practically as an administrative department. Its estimates have to be submitted to the Bureau of the Budget and are there passed upon and revised precisely as are the estimates of the Federal administrative agencies. This most important executive function, that of making known to the fund-raising and fund-granting authority, the financial requirements of the organization administered, is performed, not by the executive organ of the District government, but by a Federal officer.

It is submitted that this is both wrong in principle and unsatisfactory in practice. Congress having set up a local government, and placed at its head the Commissioners of the District, should make it a part of the responsibilities of those officers to submit to it an annual budget, corresponding to the Federal Budget, in which is set forth a full report of financial operations in the past, existing financial condition, and an estimate of future financial needs. If it is desired that certain limitations should be placed upon the Commissioners, that, for example, they should keep their estimates of expenditures within estimated current income, these can be provided for by the act governing the preparation and submission of the budget. The budget of the District of Columbia, when received by Congress, can be handled precisely as the District estimates are now handled, or, if it is desired, they can be handled by the Committee on the District of Columbia. The important consideration from the administrative standpoint is that the budget of the District

of Columbia shall be a distinct budget and not a part of the Federal Budget, that responsibility for this budget be exclusively vested in the District Commissioners, and that the Bureau of the Budget be relieved of all responsibility for either the preparation and submission of the District budget or for its subsequent execution.

The arguments in favor of this recommendation, to recapitulate in part what has already been said, are: (1) That it will contribute to the important end of distinguishing between and separating the conduct of Federal and local government; (2) that it will concentrate responsibility for the formulation of a financial and work program for the District in a single body, the Commissioners of the District of Columbia, instead of having that responsibility divided between that body and the Bureau of the Budget, one a local and the other a Federal agency; (3) that it will lessen the duties and responsibilities of the Bureau of the Budget and permit it to concentrate its attention upon purely Federal agencies; and (4) that it will lay the basis for a segregation of the accounts of the local government from those of the Federal Government so that the receipts and expenditures of the former will no longer appear, as they now do, among the receipts and expenditures of the latter. Finally, it may be said that this arrangement will undoubtedly be welcomed by the citizens of the District and tend to remove certain friction which has existed in the past.⁵

A. E. Buck, in his book on *Public Budgeting* (1929), reports that students of the subject are generally agreed that the District budget should be separate from that of the National Government, though there is disagreement as to whether Congress ought to continue directly to scrutinize and to authorize the District budget.⁶

These differences of opinion arise from recognition of the fact that the District budget is not a matter of purely local concern, yet it has an anomalous status both in the Bureau of the Budget and in Congress in that many of its details are of local rather than national significance.

Under existing procedures the District budget, like the estimates of Federal departments, is not a public document until submitted to Congress. The comments and suggestions of taxpayers and citizens' groups upon the final budget estimates must be addressed to the members of congressional subcommittees, who are more engrossed generally in national affairs than in District affairs. The District Commissioners themselves have little real power over their budget. They receive and consider departmental estimates of needs, correlate and adjust them, and pass them on to the Budget Bureau. From that step until the appropriation bills are passed their part with respect to the budget is much the same as that of their subordinate department heads: they participate in hearings and conferences conducted by the Bureau and by congressional committees, but they are constrained from making additional recommendations.

Need for Comprehensive Study

Recommendations of past surveys indicate that there is a fertile field for an intensive and comprehensive analysis of the organization and administration of the District government, with a view to developing a well thought out and modern plan of municipal government adapted to the requirements of the District and designed to establish it as the model of municipal administration.

Such an investigation should take up at least the following major points:

⁵ Op. cit., pp. 246-248.
⁶ Op. cit., p. 50.

(1) Coordination of administrative departments, consolidation of like services, and elimination of unnecessary positions.

(2) Transfer of various local functions from agencies of the Federal Government to the District government, to eliminate overlapping organization.

(3) Application of an effective merit system to the entire District service.

(4) Effective budgetary procedures.

(5) Simplified and improved administrative techniques.

(6) Unification of accounting and financial control.

(7) Centralized purchasing in a single District agency.

(8) Periodic and unified reporting of services and costs.

Studies of this character might be made, in the first instance, by a staff connected with neither the District nor the Federal Government but operating with the assistance and cooperation of a special advisory committee representing both Governments. This would permit employment of specialists who are familiar with recent developments in governmental organization and procedures throughout the country and whose conclusions or recommendations would not be affected by their relationships with officials of the two Governments.

The comprehensive survey should be followed by continuing analysis by a permanent staff agency that will aid the administrative officials in maintaining the District not only as the most beautiful Federal city but also as the model local government.

As long as the Bureau of the Budget continues to pass upon details of the District budget, the agency devoted to continuing study of the District government might properly be operated as a section in the Bureau. The desirability of this relationship between the Bureau of the Budget and the permanent municipal survey agency is suggested by the experience of the Bureau of Efficiency, which had no means of insuring execution of its recommendations even when enacted into law. Through its annual review of budget proposals, the Bureau of the Budget would be able to assure itself that suggested administrative improvements and reforms provided by law were being given full effect in day-to-day operations.

A permanent survey agency of the type suggested should be charged with making continuous and detailed investigations in all fields in which its recommendations might assure progressive improvement in the District government. The fields of inquiry should include all the subjects enumerated above for an initial independent survey and other relevant topics as well. In addition, the permanent agency should be assigned specifically the duties of (1) periodically reviewing the contractual provisions governing intergovernmental services rendered by the District and Federal Governments for one another, and recommending changes in these provisions when necessary or advisable; (2) formulating and recommending contractual arrangements to cover new intergovernmental services as they arise; and (3) making comparative studies of the costs of local governmental services and the burdens of local taxation in the District and other cities, on the basis of data

gathered by the Bureau of the Census and in conformity with procedures and formulae described in sections 3 and 12.

Pending the grant of broader local control over local administrative and fiscal affairs, more effective financial responsibility on the part of the District Commissioners might be achieved if they were charged with formulating the budget completely, with advice and assistance from an advisory council consisting of representatives of both the District and Federal Governments and representative citizens, appointed by the President, from local civic groups. Sharper definition of the budgetary responsibilities of the District authorities, supplemented by review by the advisory council, should assist and expedite the work of the Bureau of the Budget in the formulation of the District budget. Execution of the budget, as adopted, would be the responsibility of the District Commissioners operating, as in other municipalities, through the local department of finance.

The advisory council would provide a forum in which citizens could present their opinions less formally and at an earlier stage, and therefore more effectively than under the present system. On the basis of these expressions and its own studies, the advisory council could formulate its comments and recommendations respecting both revenues and expenditures for transmittal with the budget bill. It would be expected to make suggestions regarding revenue sources, expenditure policies, and problems in organization and administration. Recommendations which did not require congressional action for their application would be made to the District Commissioners directly.

Creation of an advisory council of this character could be viewed as a step toward local control over local affairs. If broad powers of home rule were granted to the District, the council might give way to a representative council with all the duties usually given such agencies and subject to control by Congress. Pending such a change, an advisory council of the kind described would assist greatly in giving wider representation to local residents and taxpayers in budgetary matters.

The duties of the advisory council might be assigned to the National Capital Planning Commission (see sec. 8) when that Commission had organized the capital improvement program on a continuing basis.

Summary on District Reorganization

Questions of the organization and operating efficiency of the District government have arisen in all hearings and conferences upon the fiscal relations of the Federal and District Governments. The Federal Government has a direct financial interest in the District government, since contributions and reimbursements to be made from the National Treasury depend in part on the cost of operations of the local government. Moreover, the Nation has a permanent interest in making its capital a model city in the field of public administration and finance.

Studies made by various agencies since 1920 indicate the need for definitive analysis of the District government with respect to its organization and procedures with a view to recommendations for organizational and other changes which will improve administration and effect

economies. The District government has grown haphazardly for nearly 60 years, with the result that it now has a cumbersome, unintegrated framework. Authority and responsibility are diffused, and there is overlapping within the District government and with semi-independent and regular agencies of the Federal Government.

There have been marked advances in the last 60 years, and particularly since 1900, in the forms of organization of local government and techniques of administration. A comprehensive survey of the District government should be made by persons familiar with these developments. It should be followed by establishment of a permanent agency to conduct continuing investigations designed to promote economical and effective administration of District affairs. In addition, this agency should be charged with reviewing existing agreements and formulating new ones covering intergovernmental services of the Federal and District Governments, and with determining comparative governmental costs and tax loads in the District and comparable cities, in accordance with procedures described in this report.

The effects of diffused authority upon the government of the District are demonstrated in budgetary procedure. Neither the District Commissioners nor the United States Bureau of the Budget has exercised the full control necessary to secure a completely integrated budget for the District. In the past, the relative financial responsibility of the local taxpayers and the Federal

Government has not been clearly defined. Consequently neither the Commission nor the Bureau has been in a position to formulate the revenue side of the budget in detail. The result is that the District budget as submitted to Congress has presented at times a program of proposed expenditures accompanied by incomplete estimates of revenues. In the absence of a broad grant of local authority over local affairs, some of these shortcomings in the budget procedure might be obviated by concentrating upon the District Commissioners the responsibility for preparing the budget as a comprehensive and finished statement of fiscal policy; by establishing an advisory council, representing the Federal and District Governments and local civic groups, to assist in preparing the budget estimates before they go to the Bureau of the Budget, and to make recommendations and comments; and by charging the District Commissioners with the detailed execution of the budget as adopted.

As long as the Bureau of the Budget continues under its present obligation to scrutinize the details of the District budget, any permanent municipal survey agency which may be established should be a section of the Bureau.

Comprehensive investigation by men of technical competence, systematic revision of organization and procedure in the light of their findings, and persistent search for further means of improving administration should raise the District government to a position of leadership among American municipal governments.

SECTION 17

FISCAL RESPONSIBILITY AND REPRESENTATION IN DISTRICT AFFAIRS

Fiscal Responsibility and Suffrage

Interwoven with the problem of fiscal relationships is that of local control of purely local affairs and the suffrage of District residents. In public hearings, in conferences, and in written briefs and statements presented by local public officials, individuals, and representatives of civic agencies, emphasis has been placed on the important bearing that the granting of suffrage would have on District residents both in matters of equitable fiscal arrangement and in local administrative and fiscal planning and controls.

In any other American city which is subject to ordinary State control and supervision, the duly elected city council has the duty and responsibility of dealing with problems and policies of administrative organization and methods of operation and fiscal planning, of providing for the necessary governmental services, and of determining the level of expenditures and the means of distributing and collecting the necessary taxes. When expenditures for ordinary services or capital outlays necessitate higher rates of taxation than are acceptable to the people, the least urgent requirements must be reduced or postponed for future consideration. The determination of local governmental policies, actions, and results are definite duties of the locally elected representatives, who are responsible to the electorate.

Were the District of Columbia to manage its own affairs like any other American city, with the Federal Government reserving to itself only the power of vetoing municipal acts and decisions in order to safeguard national interests in the Capital City, the people in the District would be free to legislate for themselves in purely municipal affairs, to determine the kinds and extent of taxes, and to use local funds for such purposes as they might decide upon. Such an arrangement would not prevent the Federal Government from appropriating whatever amounts it deemed advisable for improvements and capital outlays in the Capital City that, from the national point of view, it might wish to see made.

These ideas have been repeatedly expressed by residents of the District as well as by representatives of District and Federal Governments. The following statement presents them in an able and clear-cut way:

Congress should cease making children of us. Congress should assume we are full-grown men and women, with just as much pride in our home city and the Capital as the National Congress or the people at large have. We are Americans and want to be allowed to act like Americans.

Congress should be glad to get local advice, not from a few self-appointed citizens, but from all inhabitants, by ballot, in regular official form, upon all questions of local interest. We do not ask to be independent of Congress.

We prefer to feel that Congress is finally responsible. And we prefer not to get what we think we want or would like to have when Congress may think otherwise and deny us. But when large majorities call for anything it is most sure to be the best thing. Congress is supreme and must be the final judge. But Congress can spare itself and let us worry with details of purely local matters.

When, therefore, Congress comes to deal with this community as other American communities are dealt with, we do not promise to do as Senator Root said in a speech last winter he would be willing to do, namely, "pay four times as much tax," but we would smilingly pay our full share of tax, or necessary share, to maintain our part in Capital upkeep. . . .¹

Legal Status of Local Suffrage

As far as local suffrage is concerned, there is apparently no question that the Constitution gives Congress broad powers to legislate for the District and to set up any form of elected local government it sees fit. Clause 17 of section 8, article I, of the Constitution extends to Congress the power

to exercise exclusive legislation in all cases whatsoever over such District (not exceeding 10 miles square) as may, by cession of particular States and the acceptance of Congress become the seat of the Government of the United States.

Section 3 of article IV gives Congress the power

to dispose of and make all needful rules and regulations respecting the territory and other property belonging to the United States.

The United States Supreme Court has, in a number of instances, recognized that Congress has plenary and exclusive power to legislate for the District of Columbia.² In a decision involving a local assessment, the Supreme Court said:

The legislation in question in the present case is that of the Congress of the United States, and must be considered in the light of the conclusion, so often announced by this Court, that the United States possess complete jurisdiction, both of a political and municipal nature, over the District of Columbia.³

Similarly the Court has said:

There is in this District no division of powers between the general and State [local] government. Congress has the entire control over the District for every purpose of government.⁴

Within the District of Columbia, and the other places purchased and used for the purpose above mentioned [forts, etc.] the national and municipal powers of government, of every description, are united in the Government of the Union. And these are the only cases, within the United States, in which all the powers of government are united in a single government, except in the cases already mentioned of the temporary territorial governments, and there a local government exists.⁵

¹ 64th Cong., 1st sess., S. Doc. No. 247, p. 1603.

² See *Wight v. Davidson*, 181 U. S. 371; *Shoemaker v. United States*, 147 U. S. 282.

³ *Parsons v. District of Columbia*, 170 U. S. 52.

⁴ *Kendall v. United States*, 12 Peters, 619.

⁵ *Pollard's Lessee v. Hagan et al.*, 3 Howard, 223.

In an opinion rendered May 11, 1936, upon an appeal from the Supreme Court of the District of Columbia, the United States Court of Appeals for the District of Columbia made the following statement:

In legislating for the District of Columbia, Congress acts with substantially the powers that a State legislature has in legislating for a State. Congress "has the entire control over the District of Columbia for every purpose of government, national or local. It may exercise within the District all legislative powers that the legislature of a State might exercise within the State . . . so long as it does not contravene any provision of the Constitution of the United States." *Capital Traction Company v. Hof*, 174 U. S. 1, 5. See also *District of Columbia v. Kraft*, 35 App. D. C. 253.⁶

History of Local Suffrage

Congress took over the government of the District in 1801, and since then has provided for local representation for the people of the District according to congressional enactments. Municipal governments elected by popular vote existed from 1801 to 1871, and a territorial government with a nonvoting delegate in Congress from 1871 to 1874. Since 1874 the District residents have not had suffrage in local affairs.

Much support can be found for the contention that the framers of the Constitution did not intend to deny residents of the seat of government a controlling interest in their local affairs. The contemporary writings of James Madison are frequently quoted to indicate that it was assumed, when the Constitution was drawn up and before details regarding the seat of government had been decided upon, that citizens living in the selected district would have the same political rights granted all other Americans under a representative form of government. Among other things, Madison wrote that

. . . as the State [ceding the territory] will no doubt provide in the compact for the rights and the consent of the citizens inhabiting it, . . . as they will have had their voice in the election of the government which is to exercise authority over them, and as a municipal legislature for local purposes derived from their own suffrages will of course be allowed them; . . . every imaginable objection seems to be obviated.⁷

Other contemporary evidence also shows that the existence of political rights in local as well as national affairs was not considered incompatible with exclusive Federal jurisdiction. (See sec. 4 of this report.)

The question of local representation for the District has been considered frequently in Congress,⁸ in writings, in debates, and in numerous meetings and discussions in the District and throughout the country. Some of the arguments of those opposed to such representation have been given as follows:

Many of them [residents of the District] hesitate to join in the demand for the ballot, which just now is once again agitating the minds of the people. The Federal Capital, they believe, should be forever free from the strife, the turmoil, and struggle of political campaigns, its atmosphere forever undisturbed by the quarrels of political partisans.⁹

⁶ No. 6574: *Corlis Sims, Appellant v. Thomas M. Rites, Superintendent of the Washington Asylum and Jail*.

⁷ "The Federalist", No. XLIII.

⁸ 67th Cong., 1st and 2d sess., Senate, *Suffrage in the District of Columbia: Hearings before the Committee on the District of Columbia*, 1922. 69th Cong., 2d sess., Rept. No. 1515, *Amendment to Constitution to Provide for National Representation of People of the District of Columbia*, Feb. 19, 1927.

⁹ George Rothwell Brown, "Washington, a Not Too Serious History", p. 212.

Little that is new can be added to previous summaries of the situation, of which perhaps the following is especially clear:

It seems reasonably certain, from the absence of contrary evidence, that the Constitutional Convention did not seek to deprive the people of the District of Columbia of their political privileges. The sole aim of that body was to secure the National Government from State interference. In view of certain alleviating circumstances, more potent than now, the Convention felt itself justified in sacrificing some of the political privileges of the people to the security of the National Government, but certainly this sacrifice was anything but an end sought. It was found necessary to sacrifice participation in national affairs, since the machinery for it apparently could not be placed in operation under the peculiar plan whereby the Capital was separated from the States; but the Convention certainly did not contemplate the irrevocable perpetuation of this sacrifice if some means of placing that machinery in operation should appear in later years under changed conditions. The case of the exercise of State functions is similar except that a slavish perpetuation of the method originally deemed expedient was still less contemplated.

The matter of local government however is quite different. There was no apparent obstacle to the operation of self-government, even under the peculiar system established for the Capital, and consequently, as is amply shown by the interpretation of the Federalist and of early Congresses, no anomaly whatsoever was here contemplated. It may be inquired: How, then, did the well established idea of constitutional prohibition arise? In the early days of the Capital the reproaches of "tyranny" and "slavery" occasioned by the denial to the District of anything like State government, were frequently met by citing the Constitution, as was the case in the House of Representatives in 1803; and it is probable that an extension and perversion of the idea is the cause of the attempt to make the Constitution cover the additional "tyranny" and "slavery" of nonrepresentative government in local affairs. But such an attempt involves the assertion that all the popular governments of the District, municipal as well as territorial, until the institution of the commissioner system in 1874, were unconstitutional; and in view of the conclusive sanction of the signers of the Constitution themselves such an assertion is obviously an absurdity. The constitutional argument for a benevolent despotism in local affairs is quite untenable, and that system must rest on purely practical arguments or fall.¹⁰

Accomplishment of Local Suffrage

In large measure, many of the irritations and annoyances of residents of the District over the problem of fiscal relationship between the Federal and District Governments spring from the fact that the District government itself and the citizens have had little control in the determination of local administration and fiscal affairs. The granting of broader control over such purely local affairs would clear up these difficulties, would place the responsibility definitely upon the residents and local officials, and would provide for more effective means of administration and fiscal planning and operation.

It is believed that the granting of broader powers over local affairs should be awarded in two major stages. Pending the granting of the right of local suffrage, there should be created immediately an advisory council consisting of representatives of the Federal and District Governments and representative citizens of

¹⁰ "The Constitutional Status of the District of Columbia", S. Doc. 653, 61st Cong., 2d sess., (article by George W. Hodgkins, reprinted from the *Political Science Quarterly*).

civic groups appointed by the President, such council to advise on the planning of municipal services and improvements, the original preparation of the District budget, the determination of tax and revenue sources, and the improvement of administrative organization and procedures and continuing consultation on other matters affecting local governmental operations, expenditures, and results. The existence of such an advisory council will immediately have the effect of giving the local residents more direct voice in local affairs and would place greater responsibility upon local public officials. By the same token, the advisory council would be in position to furnish to the Federal Bureau of the Budget and to Congress important supplementary information which would help in better administrative and budgetary planning and continuing improvement in the administration of local affairs and in public expenditures. (See sec. 16.)

Either in the act establishing the advisory committee or in a separate congressional enactment, provision also should be made for the granting of local suffrage to District residents subject to referendum upon the question. In order that the residents may have adequate opportunity to pass upon this question, this provision might well be phrased to give District residents the right to vote on the question not oftener than once in 4 years, at a special election called by the District Commissioners upon the petition of a specified percentage of legal residents.

The section of the statute granting local suffrage to the District residents might include the power to elect a municipal council to legislate on matters concerning the plan and structure of local administrative organization, authority for the formulation and administration of the operating and capital improvement budgets, revenue, and expenditure control and the enactment and enforcement of local regulatory ordinances. By these means, control and responsibility for services and costs would be squarely upon the District government itself and the power and right to maintain or change the government would be in the people of the District.

Legal Status of National Representation

The legal residents of the District, of whom more than 400,000 are estimated to be of voting age, have no vote in national affairs because the District is not a State. Under article III, section 2 of the Constitution, the Federal courts are open for the adjudication of controversies between citizens of different States and in other cases where a State court might not be presumed to be impartial. However, as the District is not a State, District residents cannot sue or be sued in a Federal court, but are required to apply to State courts in their litigations with residents of other States. Comment on this situation is made in various treatises. The point is well presented in the following:

It is extraordinary that the courts of the United States, which are open to aliens and the citizens of every State in the Union, should be closed to them.¹¹

The District of Columbia and the Territories are considered as States in treaties with foreign powers

concerning ownership, disposition, and inheritance of property.¹² The District of Columbia is not merely the only community in this country that has neither national nor local representation, but as is pointed out in section 15 of this report, it is the only capital in the world where the residents have no voice in the affairs of their own city and where they are treated differently from residents in other cities in the country.

In sections dealing with representation in national affairs, the Constitution uniformly relates such representation to the existence of the several States. With respect to election of the President, it provides that "Each State shall appoint . . . a number of electors . . ." (art. II, sec. 1). With respect to Congress, it provides as follows:

The House of Representatives shall be composed of Members chosen every second year by the people of the several States (art. I, sec. 2).

The Senate of the United States shall be composed of two Senators from each State (art. I, sec. 3).

To obtain Federal suffrage or national representation for the District of Columbia will require amendment of the Constitution to empower Congress to give the residents of the District the same fractional participation in the control over the seat of the Federal Government which is possessed by the citizens of the various States.

Territories or dependencies do not have this right, and all Congress could do at present would be to allow for a nonvoting delegate from the District of Columbia to the House of Representatives, as was the case from 1871 to 1874, and perhaps one such delegate to the Senate.¹³ More than a hundred years ago sentiment on this point was expressed by President Monroe in his second annual message to Congress in 1818:

In the exercise of this power [of legislation], in which the people have no participation, Congress legislates in all cases directly on the local concerns of the District. As this is a departure, for a special purpose, from the general principles of our system, it may merit consideration whether an arrangement better adapted to the principles of our Government and to the particular interests of the people may not be devised which will neither infringe the Constitution nor affect the object which the provision in question was intended to secure.

Accomplishment of Federal Suffrage

Individual legal residents and a number of civic, trade, labor, and other organizations are unitedly supporting a congressional joint resolution proposing the required amendment to the Constitution. This united front has been and is being maintained through the Citizens' Joint Committee on National Representation for the District of Columbia. This committee has held the leadership since its organization in 1917. It has arranged and conducted a number of hearings before committees of Congress, carried on extensive correspondence, sent speakers before many meetings, and arranged numerous radio broadcasts.

Federal suffrage and national representation is a live movement, and its support shows a steady growth, both locally and throughout the country. Many important national organizations have put it on their legislative programs, and by vote of their national

¹² *Geofroy v. Riggs*, 133 U. S., 258.

¹³ 70th Cong., 1st sess., *Hearings Before the Committee on the Judiciary*, House of Representatives, on H. J. Res. 18, p. 26.

¹¹ *Hepburn and Dundas v. Ellzey*, 2 Cranch, 445

conventions their officers and committees stand instructed to lend every possible aid.

**Summary on Local
And Federal Suffrage**

The problem of local suffrage and broader control over purely local affairs is closely related to the question of fiscal relations between the Federal and District Governments. Congress can grant such broader powers and local suffrage by statutory enactment. The passage of an act by Congress along the lines indicated herein immediately establishing a representative working advisory council and granting such local powers upon referendum and favorable vote of the residents of the District would eliminate much controversy and

irritation, and would have the effect of fixing responsibility for local administration and expenditures definitely upon officials elected by the people. It would further present an opportunity to the local citizenry for establishing the District as a model of municipal operation and fiscal management.

The provision of Federal suffrage and national representation requires Constitutional amendment and is more remote from the fiscal relations problem. Achievement of Federal suffrage should and will be hastened with the equitable and businesslike settlement of the fiscal relations problem, and as the District demonstrates its insistence upon high standards of administration and service in local governmental affairs and its ability to establish and maintain such standards.

APPENDIX A

PREVIOUS OFFICIAL INVESTIGATIONS AND CONGRESSIONAL ACTION ON FISCAL RELATIONSHIPS

Introduction

The role of the Federal Government in local finance in the District has been the subject of frequent investigation and congressional debate since 1800. A large library upon the subject has accumulated. In order that the conclusions of the numerous previous official inquiries and views expressed in Congress may be readily available in connection with the present survey, the reports and debates are reviewed here. The review is limited to official reports made by congressional committees or upon congressional request. Unofficial surveys are omitted in order to limit the mass of materials to be covered and to reduce repetition of facts and ideas. The congressional discussions considered here are those which either were related to particular reports or involved changes in the system of Federal-District fiscal relationships.

A summary statement of the conclusions drawn from this review is incorporated in section 5, above.

Reports of 1834-36

The earliest congressional reports bearing upon the fiscal relations of the District and the National Government were occasioned during 1834-36 by pleas for Federal assistance in meeting debts contracted by the towns of Georgetown and Alexandria and the city of Washington in order to obtain funds for subscription to shares in the Chesapeake and Ohio Canal Co. The city of Washington had subscribed \$1,000,000 and each of the towns, \$250,000. The Federal Government also had subscribed \$1,000,000, and several States had added their support. In 1834 the city of Washington was unable to meet its obligation for interest. The corporate authorities petitioned Congress for relief.

Stoddert Report

The memorial was referred to the House Committee on the District which reported March 25, 1834, through Mr. Stoddert. The committee concluded that the resources of the city were inadequate to sustain it "under its present weight of debt and of necessary corporate expenses"; much more were the resources inadequate to carry forward the improvement of the city without temporary aid, at least, from Congress. The committee found that the bulk of the city debt, then \$1,719,814, was incurred for the Chesapeake and Ohio Canal or for other improvements of national interest, including the extraordinarily broad and numerous streets and avenues. The load of taxes was already, according to the committee, too heavy to be borne. Because of the special relationship of the city to Congress, the committee suggested that Washington might well look to Congress for relief. Particularly was aid warranted, the report said, because the donations of

land in Washington to the Federal Government had yielded funds to the Treasury.¹

Southard Report

An appropriation of \$70,000 was granted to pay interest on the Washington city debt,² but this did not prevent immediate recurrence of the city's fiscal embarrassment. In 1835 further relief was asked. Georgetown likewise petitioned for assistance. A report by the Senate Committee on the District of Columbia, of which Senator Samuel Southard was chairman, has become a basic document upon the subject of Federal and District fiscal relations.³ This report reviewed in some detail the causes of financial embarrassment of the District governments, with special reference to Washington city.

The factual findings were substantially the same as those of the House committee a year earlier, though given in more detail. Accompanying exhibits showed that from 1800 to 1835 the Federal Government had expended in Washington for purposes purely or mainly local in character \$458,645, comprising payments for street improvements, a penitentiary, a jail, and a courthouse.⁴

The recommendations and general observations of the Southard report are of special interest. These may be stated briefly as follows:

1. The committee's opinion was that the Government was bound to pay a proportion of the expense incurred for streets, equal to the amount of property which it held. If the streets are its property and to be regarded as altogether under its control, the committee argued, it is not easy to perceive why it should call upon or permit others to keep that property in order; and if the streets are to be regarded as for the joint convenience of the Government and the inhabitants, the expense of maintaining should be joint and in proportion to their respective interests. The Government, having in its private building lots and public reservations at least an equal interest in the improvement of the streets, should pay at least half of the expenses of these streets.

2. Additional aid for completing the city hall was recommended.

3. The committee did not recommend taxing Federal property but believed provision should be made whereby mutual benefits would be met by mutual burdens.

4. Part of the committee suggested that the Government cease to hold private building lots in the city,

¹ 23d Cong., 1st sess., H. Rpt. No. 366, *Report to accompany bill H. R. 89: Relief to City of Washington* (submitted by Mr. Stoddert, Mar. 25, 1834).

² 1 Stat. 701, ch. 99, approved June 28, 1834.

³ 23d Cong., 2d sess., S. Doc. No. 97, *Report with Senate Bill No. 136* (submitted by Mr. Southard from the Committee on the District of Columbia, Feb. 2, 1835).

⁴ *Ibid.*, pp. 16-18.

reserving to itself only the public reservations, and that it give the private building lots to the city.

5. Congress should provide at least temporary relief from the Chesapeake and Ohio Canal debt.

6. With respect to the political status of the District, the committee expressed its view as follows:

The committee have been unable to separate the interests of the District from the interests of the United States. They regard it as a child of the Union—as the creation of the Union for its own purposes. The design of the Constitution and its founders was to create a residence for the Government where they should have absolute and unlimited control, which should be regulated and governed by them without the interference of partial interests in the States, which should be built up and sustained by their authority and resources, not dependent upon the will or resources of any State or local interest. If this had not been the design, a temporary or permanent seat of government would have been selected in some populous city, or some territory subject to State jurisdiction. And if this was the design, it is not easy to comprehend either the principle which would prevent the Government from a liberal appropriation of national resources to accomplish the object or the policy which would confine the city to the means possessed by the inhabitants for its improvement. In accomplishing their object the Union undertook the guardianship of the District, deprived its inhabitants of the right of self-government and the elective franchise, and made them dependent upon the will of the representatives of the States, to whom alone they can look for relief.⁵

But, the report went on, the committee did not propose, in the present instance, relief requiring new Federal funds—it proposed only the expenditure of some of the funds obtained by locating the capital at Washington.

Tyler Report

Congress took no immediate action for relief of the local governments. Early in 1836 the mayor of Washington notified the Secretary of the Treasury that the city was unable to meet interest on its obligations. Under the act of 1828 authorizing the loans to finance Chesapeake and Ohio Canal stock subscriptions, real and personal property was subject to a tax of 1.13 percent in Washington, 0.56 percent in Georgetown, and 0.58 percent in Alexandria; and in the event that any of these corporations failed to deposit the interest in the Treasury 90 days before payment was due to the bondholders, the President was empowered to appoint a collector to collect the tax.⁶ A collector was appointed for Washington in January 1836. At the same time the three municipalities petitioned Congress for relief.

The Senate Committee on the District of Columbia, through its chairman, Mr. Tyler, reported a bill for relief of the memorialists by Federal assumption of the obligations. The accompanying committee report was confined to the immediate question,⁷ particularly to demonstrating that the National Government had endorsed the debts and should pay them. The committee bill was enacted with modifications making assumption of the debts outright and immediate and directing the Secretary of the Treasury to take over

from the municipalities their canal shares and to sell these shares within 10 years. If the sale yielded any surplus over United States payments on the debt, the surplus was to be prorated among the three cities.⁸

The significance of this report and the congressional act lies primarily in their weight as precedents. The report urged sympathetic action by Congress partly on the ground that Congress is the local legislature of the District and also on the ground that the Federal Government had, by its support of the canal project, stimulated the local subscriptions. The Government had since withdrawn its support and this was a reason why the canal stocks were now of nominal value. In these circumstances the committee professed to see a strong claim for governmental interposition—quite apart from the further claim which might be based upon the action of Congress in authorizing the cities to borrow, in arranging to supervise payment, and in practically endorsing the loan.

Similar considerations were presented some 35 years later when the territorial government of the District faced financial difficulties shortly after its inauguration.

Proposals During 1835–70

As early as 1835 the Washington city council suggested adjusting the fiscal relations of the Federal and local governments by providing an annual appropriation related to the value of Federal property within the District. This proposal was reiterated in the annual message of the mayor in 1841 and 1847.⁹ In 1855 the board of trustees of the public schools of the city, in a memorial requesting that Congress donate city lots to the schools or set aside for the schools a portion of the proceeds from the sale of lots, commented as follows:

Although the Government of the United States has made liberal expenditures within the District of Columbia, it will be remembered that it pays no taxes, and it is therefore no more than proper that it should contribute something towards the support of the police and watch of the city, and the lighting and paving of the streets which pass around its own property,¹⁰ and which amounts to nearly as much as the private property.¹¹

The Senate committee on the District considered this memorial and reported in 1856¹² with a bill for aid to the schools of the city. The bill contemplated introduction of a special local school tax if approved by vote of Washington real-estate owners and provided that taxes so raised be matched annually for 5 years by payments from the Federal Treasury, to a maximum of \$25,000 in any one year.¹³ The committee declared that it could not accurately determine the value of Government property within the city but believed it was nearly or quite equal to the value of private property.

Your committee do not propose a tax on Government property, but they have thought, if private persons, having only a remote interest in the education of the poor, are willing to submit to a tax on their property for educational

⁵ 5 Stat. 32, ch. 79, approved May 20, 1836.

⁶ Bryan, *A History of the National Capital*, II, p. 320.

⁷ The Federal Government had made some expenditures for these purposes.

⁸ 33d Cong., 2d sess., S. Misc. Doc. No. 22, Feb. 28, 1855.

⁹ 34th Cong., 1st sess., Senate reports of committees, no. 88, *Report to accompany bill S. 214* (submitted by Mr. Brown from the Committee on the District of Columbia, Mar. 31, 1856).

¹⁰ 34th Cong., 1st sess., bill S. 214. The requested donation of lots was not feasible, all the federally owned lots having been sold or obligated.

¹ *Ibid.*, p. 12.

² 4 Stat. 295, ch. 87, approved May 24, 1828, sec. 5 (amended by 4 Stat. 518, ch. 107, approved May 25, 1832).

³ 24th Cong., 1st sess., S. Doc. No. 111, *Report to accompany Senate bill No. 112* (submitted by Mr. Tyler from the Committee on the District of Columbia, Feb. 2, 1836).

purposes, the Government, which has an equal or greater interest in the same subject, might match its contribution to that object.¹⁴

Expecting objections on the ground that Congress had no authority to give special aid to schools in the District, the committee observed that land grants had been made to the States for educational purposes. Moreover, the committee argued, if Congress had no more authority to grant aid in the District than in the States, the same treatment should be given the States as was proposed for the District—that is, “if Congress owns one-half the taxable property in a State and means to hold it in perpetuity, it ought to submit to taxation on that property for the support of schools, or else contribute from the general fund a sum equal to the amount paid by private persons in the State for that object.”¹⁵ The committee bill to match local school taxes with Federal funds passed the Senate¹⁶ but never reached a vote in the House.

As in the case of schools, so in other fields the local governments looked to Federal assistance. The Secretary of the Interior stated in his annual report for 1856 that he had carefully examined past legislation to ascertain, if possible, whether any fixed or determinate line of policy had ever been adopted—what class of improvements Congress had undertaken to make and what had been left for the city. But the search was in vain, for Congress had made from time to time appropriations for almost every conceivable object. Consequently the residents turned to Congress, rather than to the city authorities, for any additional improvement. The Secretary believed that a definite understanding would promote the welfare of the city. He suggested that the squares and open spaces belonging to the United States be improved by the National Government, but that the opening of streets and avenues, grading, paving and lighting, construction of sewers and drains, erection of markets, support of police, and activities in behalf of public health and sanitation were properly charges upon the city, to be met by taxation in the usual manner. If Congress thought proper, the Government might contribute to these objects “in proportion to its interests in the city.”¹⁷

Similar views were expressed by a later Secretary of the Interior in 1863 and 1864. He discussed particularly the poor condition of the streets. Up to that time the Federal Government had improved a few streets which were essential to its purposes and had ignored all others. The city authorities abstained from taking action, apparently relying on the liberality of Congress. The Secretary recommended a joint commission to improve and repair the streets generally, the cost to be divided between the national and local revenues in proportions fixed by Congress and the city's share to be raised by a mandatory tax.¹⁸ The existing tax rate for all municipal purposes at about 1 percent on real and personal property was less than in any other city known to the Secretary. He added that there was no

good reason why the District should not help defray the expense of its own police protection, then provided by the Federal Government.¹⁹

Congress in 1864 removed some of the restrictions which prevented the city authorities from paving or lighting streets or laying sewers without first getting consent from abutting property owners, but made no provision for regular Federal assistance in street improvements generally.²⁰ It acted upon the police suggestion by raising the compensation of District police 50 percent and charging the added cost to the local governments in proportion to the number of policemen allotted to their respective areas.²¹

Congressional Action of 1871

Despite congressional legislation in the 1860's, the separate municipal and county governments of the District were slow to effect street improvements and other local public works. Stimulated by desire for a unified authority to accelerate the physical development of the entire District, by dissatisfaction in some quarters over the grant of suffrage to Negroes, and by other circumstances and motives, there arose within the District a campaign for a territorial form of government.²² An act establishing such a government was adopted in 1871.²³

When introduced the bill for a new government made no reference to inter-governmental fiscal relations, beyond forbidding the territorial legislature to pass any law taxing property of the United States.²⁴ The Senate added a section providing for valuation of all property in the District, personal and real, including all property of the United States, at least once every 2 years, and for a report of the assessments to Congress.²⁵ The House Committee on the District rewrote the bill. Its recommendations with amendments from the floor, resulted in House passage with provision that the biennial assessment should include only the real property of the United States, exclusive of the public buildings; that the Federal properties should be valued only by persons appointed by the Secretary of the Interior, although upon the same basis of valuation employed in assessing property of private persons for taxation in the District, and that the valuation of Federal properties should be made the basis for annual appropriations from the Treasury to the District government, the amount appropriated being determined by application of the local tax rate to the Government valuation. The prohibition upon local legislative acts taxing United States property was retained.²⁶

The Senate refused to accept the revised bill. In conference between the Houses the provision for appropriations equivalent to taxes on Federal properties was

¹⁴ Secretary of the Interior, *Annual Report, 1863*, p. xvi, and *ibid.*, 1864, p. 13. Bryan remarks that the Secretary forgot or ignored that the station houses, warmed and heated, were provided at the expense of the District (*A History of the National Capital* 11, p. 400).

¹⁵ 13 Stat. 68, approved May 5, 1864.

¹⁶ 13 Stat. 159, approved June 25, 1864. In later years the amount charged up on the local governments was fixed by law. Cf. also, 13 Stat. 450, 13 Stat. 116.

¹⁷ Cf. Bryan, *A History of the National Capital*, 11, pp. 550-577.

¹⁸ 16 Stat. 419, ch. 62, approved Feb. 21, 1871 (in *D. C. Code, 1923*, p. 460). See section 4 of this report.

¹⁹ 41st Cong., 2d sess., S. bill 501, as introduced by Mr. Hamlin.

²⁰ 41st Cong., 2d sess., S. bill 504, as amended in Senate before passage. Cf. *Congressional Globe*, May 27, 1870, pp. 3013-3014.

²¹ 41st Cong., 3d sess., S. bill 504 as amended and passed by House, secs. 19, 35, and 36. Cf. *Congressional Globe*, June 18, 1871, 630-641, 646-647.

¹⁴ 34th Congress, 1st sess., Senate reports of committees, no. 88, p. 2.

¹⁵ *Ibid.*, p. 3.

¹⁶ Cf. *Congressional Globe* (34th Cong., 1st sess.) Apr. 25, 1856, p. 1025.

¹⁷ Secretary of the Interior, *Annual Report, 1856*, p. 88, 35th Cong., 2d sess., H. Exec. Doc., vol. 2, pt. 1 (serial 997).

¹⁸ Secretary of the Interior, *Annual Report, 1863*, p. xv, in 38th Cong., 1st sess., H. Exec. Doc., vol. 3 (serial 1182); and *ibid.* 1864, p. 13, in 38th Cong., 2d sess., H. Exec. Doc., vol. 5 (serial 1220).

stricken. The provision for valuation of Federal real estate, other than public buildings, was retained, but grounds dedicated to public use as parks and squares were excepted, with public buildings, from valuation, and the valuation was required at least once in 5 years rather than biennially. The restriction upon the basis of valuation was deleted; the appraisal was required simply to be made by persons appointed by the Secretary of the Interior, without statutory direction as to method. Provisions that would have subjected United States property to special assessments were taken from the bill.²⁷

With these and other modifications the bill was agreed to by both Chambers and became law,²⁸ despite objections expressed on the floor of the House that the provision for valuing United States property could be intended only as the basis for appropriations.²⁹ A companion bill providing that the United States pay one-fourth of the cost of the District school system was considered at the same congressional session, but never reached a final vote.³⁰ Under the territorial regime, the role of the Federal Treasury in District government remained undefined.

Investigations of 1872-77

Despite consideration of the proposal for taxing Federal properties, enactment of the territorial government law of 1871 was accomplished without presentation of written reports upon broad questions of fiscal relationships. Indeed, after 1836 there were no extensive investigations directly involving such questions until the operations of the territorial government itself were subjected to scrutiny. The board of public works established as part of this government embarked at once upon a comprehensive system of public improvements and incurred a large debt. Congress immediately began to receive memorials and petitions for inquiry into and action upon the affairs of the District government. Several investigations were made and reports filed in 1872 and 1874. These were followed by abolition of the board of public works and the territorial form of organization, with introduction of the commission form in 1874 as a temporary expedient and in 1878 as a permanent system.

Starkweather Committee, 1872

In response to a memorial filed in January 1872, charging extravagance and mismanagement in the local government, the House committee on the District of Columbia, under the chairmanship of H. H. Starkweather, conducted an investigation. Majority and minority reports were filed. The majority found "all charges of corruption, misconduct, or serious mismanagement not proved" and added: "The District itself is entitled to fair and generous appropriations from Congress, in some manner corresponding to the valuation of the property owned by the United States."³¹

²⁷ For the conference report, see *Congressional Globe* (41st Cong., 3d sess.), Feb. 15 and 17, 1871, pp. 1264-1265, 1363-1365.

²⁸ 16 Stat. 419, ch. 62, approved Feb. 21, 1871 (in D. C. Code, 1929, p. 469). See esp. sec. 36.

²⁹ Cf. *Congressional Globe* (41st Cong., 3d sess.), Feb. 15, 1871, p. 1364.

³⁰ 41st Cong., 3d sess., bill H. R. 2066. Cf. *Congressional Globe*, Feb. 17, 1871, pp. 1365-1367; also p. 1807.

³¹ 42d Cong., 2d sess., H. Rpt. No. 72, *Affairs in the District of Columbia* (May 13, 1872), p. xiii.

The minority report stated a conclusion that "the reckless extravagance of all departments of the District government ought to be checked" and the form of government so altered as to make all local officials directly responsible to the people.³²

Reports of 1874

Renewed petitions and memorials induced the Houses of Congress to undertake three investigations in 1874. A report filed June 1, 1874, by Mr. Poland from the House Committee on the Judiciary dealt with the legal relations of the District and the United States. A report filed June 16 by Mr. Allison from the joint select committee raised to inquire into the affairs of the District reviewed the career of the board of public works, recommended abolition of the existing local governments, and embodied a bill to effect the necessary changes. A report filed December 7 by Mr. Morrill from the joint select committee appointed to formulate a bill for a permanent government contained a summary of reforms contemplated in the bill submitted.

Poland Report, 1874

Drafted in response to a House resolution, the report submitted by Mr. Poland for the Committee on the Judiciary presented its conclusions in three divisions corresponding to the terms of the resolution—(1) conclusions respecting legal relations between the Federal Government and the local government of the District, (2) those relating to the extent and character of the mutual obligations in regard to municipal expenses, and (3) those relating to the question whether "some accurately defined basis of expenditure" could be prescribed and maintained by law.³³

Respecting legal relationships, the Poland Committee took the position that the Constitution vests in Congress "absolute legislative authority over every rightful subject of legislation within the District, without any reservation whatever to any State or States or to the people within the District itself. . . . The citizens of the District have no right to participate and can have no right except such as may be delegated to them by Congress itself. How far this power may be delegated is a question not necessary at this time to discuss." Further the committee declared, "In the strict legal sense . . . there can be no government within the District independent of that of the Federal Government; and whatever local authority there may be now existing, or which may hereafter be set up within the District, it can only be regarded legally as an agency of the Federal Government; and whatever authority this local government may exercise, it must be regarded as the act of the United States through their delegated representative."³⁴

The committee approached the question of mutual obligations for municipal expenses through a review of the origins of the District and the plan of the city of Washington. It concluded that if Washington was intended to be developed "upon a scale of magnificence

³² *Ibid.*, *Views of the Minority*, p. xx.

³³ The House resolution is quoted in the report. 43d Cong., 1st sess., H. Rpt. No. 627, *Legal Relations of the District of Columbia and the United States* (submitted by Mr. Poland from the Committee on the Judiciary, June 1, 1874).

³⁴ *Ibid.*, p. 2.

appropriate only for a national capital", it could not have been contemplated by the founders that the local population would bear the whole cost. The committee was of opinion, rather, that the early history of legislation relating to the capital revealed that "the founders looked to the general government almost entirely for means to improve the capital city."³⁵

The Poland report concurred entirely in the views of the Southard committee of 1835 upon the obligation of the Federal Government to participate in municipal expenses.³⁶ The Poland committee added an expression of belief that the Federal Government should pay toward municipal expenses "an amount bearing the relation to the whole amount required, which the interest of the Federal Government here bears to the interest of the local government." The Federal interest, the committee believed, was "at least one-half."³⁷

Apart from this statement, the Poland report contained no conclusions directly upon the question whether an accurately defined basis of expenditure could be prescribed and maintained by law. This question the committee interpreted to call for a definite system of dividing the expenditures between National and District Governments. A settlement upon this point was declared to be of paramount importance to both governments and the previous lack of fixed principles in fiscal relationships was criticized. "It is believed", the report stated, "that it would be much wiser and much more economical, both to the national and local governments, to fix upon a definite sum, or proportion, to be contributed by both, and that it is more important that these appropriations should be made regularly and upon some well-defined principle, than that they should be large."³⁸ Despite this emphasis upon the need, the committee refrained from preparing a bill looking toward a well-defined basis of expenditure. It expected that the Allison committee would submit such a bill as an outgrowth of its examination into all relevant questions.

Allison Report, 1874

The joint select committee under chairmanship of William B. Allison was charged with investigating complaints and allegations respecting the affairs of the District board of public works during 1871-74. The Committee was instructed to make the inquiry into various specified aspects of the record of the local board to determine what, if any, portion of the existing District indebtedness for public works was created on account of Government property and might properly be paid out of the United States Treasury; and to report what amendments of the organic acts, if any, were necessary to protect further the rights of citizens or to regulate the disbursements and collection of moneys. The committee conducted extensive hearings, the printed record of which comprises approximately 2,500 pages.³⁹ Most of the testimony and documentary evidence related to the affairs of the board of public

works. Most of the findings likewise were upon this phase of the investigation.

In the summary of its findings and recommendations the committee branded the then existing District government a failure on the grounds that it was too cumbrous and expensive; that the powers and relations of its several departments were so ill-defined that limitations intended by Congress to apply to the whole government were construed to limit but one of its departments; that it was wanting in sufficient safeguards against maladministration and the creation of indebtedness; and that the system of taxation allowed great inequality and injustice and was wholly insufficient to secure the prompt collection of taxes. The committee held unanimously that no remedy short of its abolition and the substitution of a simpler, more restricted, and economical government would suffice. The committee therefore reported a bill for a temporary government to function until Congress should have time to mature and adopt a permanent form.⁴⁰

Among the more specific conclusions of the committee were its declaration that some fixed, unvarying rule should be adopted to govern Federal allotments; that the District government should be placed on a cash basis; and that Congress should advance Federal funds to meet interest obligations and pay unpaid employees of the District.

In presenting its recommendation for a fixed rule for Federal grants, the committee reviewed calculations upon which the District board of public works based a request for appropriations of Federal funds. According to the committee, the board charged the Federal Government for main sewerage for each square foot of public reservations and of streets and avenues at the same rate as was applied to private property, although the charge thus laid upon the Federal Government exceeded the entire projected cost of the main sewerage system. This example was cited as showing that it was essential for the protection of the Government that "some fixed, unvarying rule" be established for ascertaining what the Federal Government should contribute toward District expenses. Without a rule, the report observed, "an appropriation committee will always be liable to be misled into improper allowances."⁴¹

Despite these emphatic statements the Allison committee, like the Poland committee, did not itself suggest a rule of apportionment. Instead its draft bill for a temporary commission government included a section which was enacted without amendment, calling for a joint select committee of Congress to draft a suitable frame of government for the District and also to "prepare and submit to Congress a statement of the proper proportion of the expenses of said government, or any branch thereof, including interest on the funded debt, which should be borne by said District and the United States, respectively, together with the reasons upon which their conclusions may be based."⁴²

Morrill Report, 1874

The joint select committee appointed to formulate a permanent District government and to suggest a rule

³⁵ *Ibid.*, pp. 7 and 8.

³⁶ See above.

³⁷ 43d Cong., 1st sess., H. Rpt. No. 627, p. 10.

³⁸ *Ibid.*, p. 11.

³⁹ 43d Cong., 1st sess., S. Rept. No. 453, *Report of the Joint Select Committee of Congress Appointed to Inquire into the Affairs of the District of Columbia; Together with the Journal of the Committee. Answer of the Governor, Charges, Arguments, and Testimony (1874)*. In 3 vols. (serials 1500-1502).

⁴⁰ *Ibid.*, pt. 1, p. xxiv.

⁴¹ *Ibid.*, p. xxii.

⁴² 43d Cong., 1st sess., bill S. 913, sec. 5; enacted in 18 Stat. 116, ch. 337, approved June 20, 1874.

for Federal-local fiscal relationships was headed by Senator Lot M. Morrill of Maine. The report was submitted December 7, 1874, with a bill embodying the recommendations.⁴³

The committee took the view that Congress should exercise its exclusive legislative jurisdiction and should provide for government through officers and agents directly amenable to the supreme executive authority of the United States. To this end it proposed a District government set up as a specialized department in the National Government and headed by a board of general control. This board was to consist of three regents appointed by the President and confirmed by the Senate. Within the department and subject to its supervision were to be the various municipal departments, each headed by a board of cooperative control. The control boards were to be appointed by the regents, excepting that some members of the board of education were to be elective by the inhabitants and the head of the bureau of public works was to be detailed by the President from the Engineers Corps of the Army. In order to relieve Congress of multitudinous details of local government, the proposed bill prescribed minutely the extent and manner in which authority was to be exercised by the District department and its subordinates,⁴⁴ and conferred limited ordinance-making and regulating authority. All receipts and disbursements of District funds were to pass through the United States Treasury and be audited by proper Treasury officials.

The committee reached no precise conclusion regarding that part of the act of 1874 requiring it to prepare and submit a statement of the proper proportion of the expenses of District government which should be borne by the District and by the National Government. In fact, the report declared that this was "a proposition not deemed susceptible of exact determination" and one which would be rendered unimportant by adoption of the principal recommendations. The proposal for intimate control of the local government necessarily imposed on Congress the duty of making provision for necessary expenditures and for their supervision the same as for other branches of the Federal service. This proposal was intended, according to the committee, to insure proper development of the design of the capital city—a development too costly to be borne from local resources. The business and resident population might properly, however, be required "to make that just contribution to the current annual expenses, the interest of the public debt and its ultimate payment,⁴⁵ which a people so situated as compared with other communities may be required to pay for like protection, privileges, and immunities." Expenditures not covered by such taxation would be defrayed by the National Government.⁴⁶

As the report stated, the position adopted by the committee made it unnecessary to include in the draft bill any express provision declaring the policy to be pursued in allotting Federal funds for District purposes. Substitute bills proposed while the committee report was before the Senate revealed that some members of

Congress sought a precise enactment of policy. Two substitute bills had practically identical provisions declaring that taxes upon real estate should not exceed in any one year a rate of 1.5 percent upon the assessed valuation unless the higher levy had been approved by Congress, and that

Congress shall, in lieu of other appropriations for the general purposes of the District, annually appropriate such sum as would be produced by the ratio of 1½ percentum upon the assessed valuation of the property of the United States within the District occupied exclusively for the purposes of the general government.

Under one proposed bill the assessed valuation and amount of this property of the United States was to be ascertained by the Secretary of the Treasury; under the other bill, by the Secretary of the Treasury and the mayor of the District.⁴⁷ It should be noticed that the bills proposed a flat, unvarying rate of 1.5 percent on Federal property, whereas this rate was proposed as the maximum permitted rate upon other property.

Hunton Report, 1876

The Morrill committee failed to obtain congressional action upon a permanent form of District government. In 1876 another report and bill for a permanent government were transmitted by a new select committee headed by Representative Hunton.⁴⁸ This bill provided for a municipal corporation controlled by three commissioners with powers of local government under existing laws and subject to direct control by Congress. All the commissioners were to be chosen by Federal authorities, one by the Senate, one by the House of Representatives, and one by the President. Believing that the failure of earlier proposals was owing to the wide range of alteration and amendment in detail which they contemplated, the joint committee confined its suggestions to the fundamental mode of local government and proposed leaving to future sessions of Congress the problem of remedying particular defects in existing substantive law.

In the field of Federal-District fiscal relations, the draft bill made substantially the form of provision which, with different percentages, became law in 1878. It provided that the District Commissioners should submit annually to Congress, through the Secretary of the Treasury, estimates of local governmental needs for the ensuing fiscal year and that to the extent to which these estimates were approved by Congress, 40 percent of their amount should be appropriated from the Federal Treasury and the remaining 60 percent levied upon property in the District (other than property of the United States and District governments) in a manner to be decided by the Commissioners.⁴⁹ The local tax upon real estate was to be limited to a maximum rate of 1.5 percent, excepting that farm lands, like personal property, were to be taxed at no more than 1 percent of cash value.⁵⁰

The committee justified the 40-60 recommendation on the grounds that "it is the duty of Congress to make

⁴³ 43d Cong., 3d sess., S. Rpt. No. 479, *Report of Joint Select Committee*, submitted by Mr. Morrill, Dec. 7, 1874.

⁴⁴ The proposed bill, S. 963, filled 198 pages in print.

⁴⁵ The reference is apparently to the debt of the District government.

⁴⁶ 43d Cong., 2d sess., S. Rpt. No. 479, pp. 2, 3.

⁴⁷ 43d Cong., 2d sess., bill S. 963, amendments proposed by Mr. Wright and Mr. Sargent.

⁴⁸ 44th Cong., 2d sess., H. Rpt. No. 64, *Report from Select Committee*, submitted by Mr. Hunton, Dec. 27, 1876, accompanying bill H. R. 4278.

⁴⁹ 44th Cong., 2d sess., bill H. R. 4278, sec. 6.

⁵⁰ *Ibid.*

regular annual appropriations toward the expenses of the District government” and that a careful examination of the estimated value of property owned by the United States and that belonging to private owners led the committee to conclude that the fair proportion for the Federal Government should be “not less than 40 percent.”⁵¹

Though the committee had avoided dealing with problems of detail, its bill met the fate of earlier proposals. Questions of local suffrage were the central theme of the debates. Likewise they were emphasized in a minority report submitted by Senator Spencer, one of the six members of the joint committee.

Spencer Minority Report, 1877

To the form of government proposed by the majority of the select committee, Mr. Spencer objected that “the people retain under this bill no rights whatever, except the right to be taxed.”⁵²

Discussing at length the proposition for Federal payment of 40 percent of local expenses, the Senator objected that it would involve the United States in unlimited commitments. If Congress approved any plan of improvement, he argued, it would be obliged to appropriate not merely for 40 percent of estimates specifically approved but also for 40 percent of expenditures which might become necessary in consequence of acts done under such approval. Through the excessive executive power to be conferred by the draft bill, the District government might flood the community with unmarketable evidences of indebtedness, causing pressure to be brought in Congress and making appropriations of Federal funds legally and morally obligatory. The District government might, in fact, contract unwarranted obligations with the knowledge that if it became bankrupt the United States would be called upon to give relief.⁵³

Enactment of 50–50 Basis

Objections like those of Senator Spencer to a fixed system of Federal allotments were voiced by few other Members of Congress. In the debates in 1875, Senator Hamilton of Texas confessed great surprise “at finding a seeming universal acquiescence in the proposition to quarter upon the Government of the United States one-half of the expenditures of this District in the future.”⁵⁴ The bill under consideration at that time⁵⁵ did not provide expressly for 50–50 division of Federal and local responsibility for support of the District government, but it was generally interpreted as doing so. In the debates on this bill and on the Hunton committee bill in 1876–77 the fiscal relations provision was discussed only incidentally; the chief concern of Congress was with questions of suffrage and the scope of discretionary power to be given District government officials.

In 1878 the regular committee on the District of Columbia in the House of Representatives drafted a bill which, after extensive amendment, took shape as the District Organic Act of 1878.⁵⁶

The draft provision for Federal allotments was worded substantially as in the joint committee proposal of 1876, but called for appropriations from Federal funds equal to 50 instead of 40 percent of approved estimates. Local taxes upon real estate and personalty were to be limited to a maximum rate of 1.5 percent, excepting that farm lands were to be taxed no higher than 1 percent of cash value.⁵⁷ Inhabitants of the District were to be represented in local affairs through an elective council of 24 members.

In congressional proceedings the wording of the 50–50 clause was altered slightly, but its substance was retained. As enacted in the District government act of 1878, the provision reads as follows:

To the extent to which Congress shall approve of said estimates [of District needs], Congress shall appropriate the amount of 50 per centum thereof; and the remaining 50 per centum of such approved estimates shall be levied and assessed upon the taxable property and privileges in said District other than the property of the United States and the District of Columbia.⁵⁸

In accordance with the recommendation in the committee draft, the act limited local taxes to a maximum rate of 1.5 percent on realty and personalty. The separate maximum rate of 1 percent on farm real estate was also adopted, but applied to all real property held and used for agricultural purposes, not merely the land so held and used, and was limited to such real estate outside the cities of Washington and Georgetown.⁵⁹ The provision for an elective council was dropped.

Grounds for the Tax-Rate Limit

Congressional debates indicate that the repeated recommendations for a maximum rate limit upon District taxes rested upon two distinct interests—(1) protection for property owners in the District⁶⁰ and (2) protection for the National Treasury.⁶¹ Besides securing taxpayers against high imposts, the rate limit was designed to restrict the amount of District revenues, thereby restricting the amount to be paid by the United States as its fixed percentage of local governmental costs.

Arguments on the 50–50 Basis

A wide range of views found expression in congressional debates over the proposal of 1876 for Federal assumption of 40 percent of District expenditures and the proposal of 1878 for Federal assumption of 50 percent. Some arguments went to the doctrine underlying a regular Federal allotment; others related only to the scale of Federal grants. Questions of principal and of amount were intermingled, of course, as in the Hunton report of 1876, where it was stated in one sentence that Congress had a duty to make regular annual appropriations to the District and that the committee, having considered the relative values of federally owned and privately owned property, considered 40 percent a fair

⁵¹ 45th Cong., 2d sess., bill H. R. 3259. There was no printed report accompanying the bill, but see *Congressional Record*, Mar. 20, 1878, pp. 1932, 1933.

⁵² 45th Cong., 2d sess., bill H. R. 3259, sec. 6.

⁵³ 20 Stat., 102, ch. 180, sec. 3 (in *D. C. Code, 1929*, p. 478).

⁵⁴ *Ibid.*

⁵⁵ See, for example, *Congressional Record* (45th Cong., 2d sess.), May 23, 1878, pp. 3700–3701.

⁵⁶ See, for example, *ibid.*, Mar. 28, 1878, p. 2116; May 6, 1878, p. 3223, and May 7, 1878, p. 3217.

⁵¹ 44th Cong., 2d sess., H. Rpt. No. 64, p. 4.

⁵² 44th Cong., 2d sess., S. Rpt. No. 572. *Views of the Minority of the Joint Select Committee*, submitted by Mr. Spencer, Jan. 11, 1877.

⁵³ *Ibid.*, pp. 8, 9.

⁵⁴ *Congressional Record*, 43d Cong., 3d sess. (Feb. 12, 1875), p. 1263.

⁵⁵ 43d Cong., 2d sess., S. 963, referred to above in connection with the Morrill report.

minimum proportion for the National Government. Nevertheless, the two aspects of the problem may be distinguished.

Upon the underlying principle of a Federal appropriation to District governmental expenses, the debates produced expressions from the following points of view:

(1) That the Capital was on a larger scale than any ordinary city and therefore had extraordinary expenses beyond the means of its own taxpayers.⁶²

(2) That the Capital, having little industry and commerce and a relatively transient population, could not bear all the expenses of its local government.⁶³

(3) That the denial of suffrage to District residents placed upon Congress an obligation to supply and pay for local government.⁶⁴

(4) That the city was bankrupt because Congress had not exercised its full responsibility to safeguard the local taxpayers, consequently Congress might be charged with contributing for the future.⁶⁵

(5) That it would be just to expect the District authorities to levy upon all real and personal property in the District a rate of tax comparable to the average prevailing in all well-governed cities, and to expect the United States to pay all other sums necessary.⁶⁶

(6) That the District was not entitled to a Federal allotment, since privately owned properties were enhanced in value by the fact that the District is the seat of government.⁶⁷

Upon questions of the form and size of Federal grants, expressed attitudes may be summarized as follows:

(1) The Federal Government should underwrite a fixed percentage of local governmental expenditures, the percentage depending upon the extent of its property ownership within the District. Among legislators who accepted this approach there were disagreements about the fraction that would represent correctly the Federal interest in the District. Estimates varied from 12.5 to 55 percent.⁶⁸ It was contended on one side, for example, that the National Government should not be charged with real estate which it improved and maintained at its own expense; and on the other side it was argued that the streets were properly to be classified as property of the National Government because they were laid out on a grand scale to enhance the beauty of the Capital—a scale beyond the needs of an ordinary city.⁶⁹

(2) The Federal Government should not undertake to pay a fixed percentage of District governmental costs or an amount in lieu of taxes merely because it owned a substantial proportion of the property. Such action would discourage further Federal investments in the District and would justify the States in claiming equivalents for taxes upon National Government properties within their limits.⁷⁰

(3) A fixed sum should be ascertained and paid by the United States in lieu of taxes on Federal property.⁷¹

(4) A fixed percentage allotment of 50 percent was defended as being very close to, or somewhat less than, actual appropriations of preceding years.⁷²

(5) The fixed allotment of 50 percent might be supplemented by provision that if District expenditures passed the current level of \$3,000,000, the United States would pay only one-third of the estimates. (In response to this suggestion it was pointed out that the appropriations could not pass \$3,000,000 without approval by Congress; consequently Federal liability should be recognized as fully for the excess as for the smaller amount.)⁷³

(6) An allotment by the United States of 40 percent would be fairer than 50 percent and, indeed, even 40 percent would be too much, because the Federal Treasury should not be charged with keeping up schools and other services of local benefit. The contention that half the District property was owned by the United

States depended on inclusion of streets in Federal property, but these should be excluded since they benefit the people of the District.⁷⁴

Reports During 1878–1920

During the period of the 50–50 basis there were five congressional reports dealing with fiscal affairs of the District. Three of them were confined to the real estate tax;⁷⁵ the other two were on the broader question of Federal-District relations. The earlier of these two was the Babcock report in 1896; the second was the Chilton report in 1916.

Babcock Report, 1896

The 50–50 system of Federal allotments to the District was subject to periodic attacks in Congress. In 1896 the House Committee on the District submitted, through Mr. Babcock, a report adverse to a pending proposal for repeal of the statutory provision for the 50–50 basis of Federal allotments.⁷⁶ The bill did not pass.

The committee report defended the 50–50 basis as “a fair and equitable adjustment, . . . especially liberal to the United States” in view of the fact that untaxed property of the United States was said to be worth \$198,058,000, besides \$3,654,000 of untaxed District property really belonging to the United States and \$9,446,000 of other exempt property, whereas taxable property was valued at only \$191,418,000. The committee concluded that taxes on the Federal property would be more than the amount paid on the 50–50 system. “To be strictly just”, the report declared, “the Government ought to pay its half from the beginning; and if it were to do that it would extinguish the present District debt, nearly all of which was created by officers of the United States Government, acting under authority of Congress, and not by the citizens of the District.”⁷⁷ The committee argued that a change in the act of 1878 “would be a clear repudiation of both the equitable and legal obligations assumed by the Nation in regard to its national capital” and “would result either in a discreditable capital, poorly sustained by reasonable taxation upon local resources, or the virtual confiscation of local property through excessive taxation.”⁷⁸

Chilton Joint Committee Report, 1916

CONGRESSIONAL BACKGROUND.—Shortly before the World War there were again determined efforts to end the half and half system. In 1913 the system was attacked in the House as “a gratuity and special privilege conferred upon those who are fortunate enough to own property in the District.”⁷⁹ A bill was offered to amend the organic act of 1878 by repealing the 50–50 provision.⁸⁰ The Congressman who introduced the bill declared that he had heard only two reasons for enact-

⁶² Cf. *ibid.*, Feb. 12, 1875, p. 1202; Aug. 12, 1876, p. 5538; Mar. 28, 1878, p. 2528; Apr. 15, 1878, p. 2537; May 7, 1878, p. 3242; and May 21, 1878, p. 3600.

⁶³ Cf. *ibid.*, May 21, 1878, p. 3606.

⁶⁴ Cf. *ibid.*, May 7 and 24, 1878, pp. 3247 and 3747.

⁶⁵ Cf. *ibid.*, Feb. 12, 1875, p. 1203, where this was said to be the “one solitary argument in favor of saddling this debt upon the United States.”

⁶⁶ Cf. *ibid.*, June 19, 1876, p. 3890; May 7, 1878, p. 3246.

⁶⁷ Cf. *ibid.*, May 6, 1878, p. 3223.

⁶⁸ Cf. *ibid.*, Feb. 12, 1875, p. 1202; Mar. 20, 1878, p. 1922; May 7, 1878, pp. 3242, 3243, 3244.

⁶⁹ Cf. *ibid.*, May 7, 1878, p. 3242.

⁷⁰ Cf. *ibid.*, Feb. 12, 1875, p. 1203.

⁷¹ Cf. *ibid.*, Aug. 11, 1876, p. 5433.

⁷² Cf. *ibid.*, Mar. 20 and May 7, 1878, pp. 1927 and 3245.

⁷³ Cf. *ibid.*, May 7, 1878, pp. 3246, 3247.

⁷⁴ Cf. *ibid.*, Apr. 15, 1878, p. 2537.

⁷⁵ See above, sec. 7.

⁷⁶ 54th Cong., 1st sess., H. Rpt. No. 1978, *Repeal of Certain Laws Relating to the District of Columbia*.

⁷⁷ *Ibid.*, p. 6.

⁷⁸ *Ibid.*

⁷⁹ *Congressional Record* (63d Cong., 2d sess.), House, Dec. 16, 1913, pp. 1000–1009, 1012–1015, and 1020, 1021.

⁸⁰ 63d Cong., 2d sess., bill H. R. 9417.

ment of the act of 1878. One, he said, was that the District was then bankrupt and Congress had to aid it because it was the Capital; the other was that the United States was supposed to own approximately half the property in the District and it was unjust to have so large an amount of property exempted. The first reason, he argued, was one of sentiment: "There is no logical reason why those who own property in the city of Washington should not pay the expenses of their Government just as citizens of other cities do. There is abundant property in the city of Washington . . . to maintain its municipal government."⁸¹ The second contention, he said, implied that the residents were injured instead of benefited by the fact that the District is the seat of government. Moreover, in terms of area, the United States owned, apart from streets, less than one-fourth of the area of the District, excluding the area in streets, alleys, and sidewalks. The United States should not, he argued, be charged with the streets which it owned merely for the use of the people. "Is it just", he asked, "that the Government should pay half the expenses of paving all the streets of the District of Columbia when it will not pay any part of paving, even in front of its own property, in your State or mine?"⁸²

The House Committee on the District suggested that the bill be amended to make the repeal extend to any laws committing the United States to pay any proportion of District expenses, to limit District estimates for any year to expected local revenues from property taxes and privileges, and to make District appropriations payable only from these revenues.⁸³ There was no action on this bill on the floor of the House, but the District appropriation bill for the fiscal year 1916 was adopted with a clause designed to make the 50-50 system elastic by providing that all the authorized expenditures should be made from District revenues to the extent that these were available; that the remainder as far as necessary should be paid from United States funds, but in no event should the payments from general funds of the United States exceed one-half the total; and that all conflicting laws were repealed. In the Senate this clause was stricken and the customary 50-50 provision was restored.⁸⁴

In the same Congress, however, an act was passed creating a special joint committee with the duty of preparing and submitting to Congress "a statement of the proper proportion of the expenses of the government of the District of Columbia or any branch thereof, including interest on the funded debt, which shall be borne by said District and the United States, respectively, together with the reasons upon which their conclusions may be based."⁸⁵ The members of the committee, three Senators and three Representatives, elected Senator W. E. Chilton chairman.

PRINCIPAL REPORT.—The committee conducted hearings during October and November 1915, making a

printed record of 1,750 pages.⁸⁶ A unanimous report was submitted January 6, 1916, with an additional statement by Senator John D. Works.⁸⁷

With respect to interest on the funded debt of the District still outstanding, the committee concluded that the Federal Government had undertaken to pay half the interest and should continue to do so. It based this view on a review of the origins of the debt and the congressional debates and reports of 1874-77.

With respect to the proper proportion of District expenses to be borne by the District and Federal Governments, respectively, the committee presented its conclusions as follows:

We find after a most careful consideration of all of the evidence and circumstances as shown to exist at this time that there is no reason for any arbitrary rule of proportionate contribution for the expenses of the District of Columbia by the residents thereof and by the people of the United States who reside outside the District of Columbia; that the correct rule should be that the responsibility in taxation of the residents of the District of Columbia be as fixed and certain as the responsibility of residents of other American cities comparable with the city of Washington; that with the payment of such taxes as may be equitably and properly assessed against privately owned taxable property, the financial responsibility of the residents of the District should be concluded; that the present assessment valuation of privately owned real estate in Washington is fair and reasonable; that the sum of money collected as such taxes be paid into the Treasury of the United States, there to be incorporated into a trust fund for the benefit of the District of Columbia, and that the revenues thus collected be expended in the government of the District of Columbia and for no other purpose; that the United States pay from its moneys all the balance of whatever sum is deemed necessary to appropriate for the proper municipal expenses of the District of Columbia after consideration of the reports and estimates of the Commissioners of the District of Columbia and the needs of said District; and as a conclusion, which should be of the greatest weight, we urge upon Congress that its appropriations for the expenses of the District of Columbia should always be in such sum as will not only continue the city of Washington and the District of Columbia in every respect as the splendid and beautiful central residence of this great Nation, but also cause it to become and be forever maintained as a model for all the cities of the world.⁸⁸

Not having been directed to investigate the tax system of the District, the committee refrained from formal recommendations, but mentioned that the members favored adoption of an inheritance tax and some reforms of procedure in the office of the District assessor.⁸⁹

The committee concluded unanimously, the report stated, that the rate of taxation in the District should be fixed and certain, and that Congress should pursue a definite policy of regular and liberal appropriations.⁹⁰

SUPPLEMENTARY REPORT.—Senator Works declared in his supplementary report that the act creating the select committee was founded upon a wrong impression of the legal status of the District. The act and the committee treated the District as though it were a municipal entity, whereas in his opinion it was simply an arm of the Federal Government and lacking in separate identity. District taxes, he asserted, were Federal revenues, and the real question was not what

⁸¹ *Congressional Record* (63d Cong., 2d sess.), House, Dec. 16, 1913, p. 1002.

⁸² *Ibid.*, p. 1005.

⁸³ 63d Cong., bill H. R. 9417, with amendment proposed by the Committee on the District, Dec. 17, 1913.

⁸⁴ See 63d Cong., 3d sess., S. Rpt. No. 856, *Report on the District of Columbia Appropriation Bill*, to accompany H. R. 19422 (submitted by Mr. Smith from the Senate Committee on Appropriations, Jan. 5, 1915).

⁸⁵ 38 Stat. 894, approved Mar. 3, 1915. Notice that the wording is practically identical with that of 18 Stat. 116, under which the Morrill committee made its inquiry in 1874.

⁸⁶ In 2 volumes, serial 6915 and 6916.

⁸⁷ 64th Cong., 1st sess., S. Doc. No. 247 and H. Doc. No. 495 (received in the House Jan. 6, 1916).

⁸⁸ 64th Cong., 1st sess., S. Doc. No. 247, p. xvi.

⁸⁹ *Ibid.*, p. xxiii.

⁹⁰ *Ibid.*

proportion of the expenses of the District should be paid by the District, but "what proportion of such expenses to be paid by the National Government shall be raised by taxation of the privately owned property in the District?"⁹¹

Upon this primary view, Senator Works built the following conclusions:

1. The District of Columbia should convey to the United States all properties held in its name and the United States should assume and pay the debts standing against the name of the District.
2. The municipality of the District of Columbia should then be abolished, the territory of the District designated the city of Washington, and its affairs controlled and administered directly by the National Government.
3. The rate of taxation and basis of assessment should be reasonable as compared with other comparable cities.
4. All moneys derived from taxation should be paid into the National Treasury to be applied to the payment of the expenses of the District, and the half-and-half system abolished.
5. The National Government should be wholly responsible for the conduct and support of its Capital, and all appropriations therefor should be made from the National Treasury without regard to the amount derived from taxation for that purpose.
6. All special assessments or charges against privately owned property for the opening or improvement of streets or other public improvements should be abolished and all laws providing therefor repealed.
7. The right to prosecute actions against the District of Columbia for past and future causes of action should be allowed as against the United States.
8. The residents of the District should be given representation in Congress and the right to select their representatives and to vote for presidential electors.⁹²

The Change to the 40-60 System

In the House of Representatives in the Sixty-fourth Congress it was proposed to carry out the recommendations of the Chilton report by writing into the District appropriation act for the fiscal year 1917 a provision designed to end the fixed percentage system of Federal allotments. Like the corresponding proposal in the House a year earlier, this provision declared that appropriations for government in the District should be paid from revenues of the District to the extent that these were sufficient, and that any shortage should be paid from general Federal funds. Unlike the proviso suggested in 1915, however, it did not limit the amount payable from United States funds. Despite favorable action in the House,⁹³ this provision was not retained in the appropriation bill finally enacted. In the second and third sessions of the Sixty-fifth Congress and again in the first session of the Sixty-sixth Congress the rider upon the appropriation bill was again passed by the House but in each case it was removed by the Senate.⁹⁴

Because of objections that the proposed change in substantive law should not be enacted in an appropriation bill, the provision was submitted in the Sixty-sixth Congress not only as a rider but also in the form of a separate bill. As introduced, it provided simply that all District appropriations after July 1, 1920, be paid out of local revenues to the extent that such

revenues were sufficient and the remainder paid out of the United States Treasury, excepting that payments for interest and sinking fund for the funded debt of the District should continue to be paid equally by the two Governments.⁹⁵ In this form the bill passed the House.⁹⁶

In the Senate the bill was amended to provide for continuing the 50-50 system with a minor change designed to stop the accumulation of unavailable surpluses to the credit of the District in the United States Treasury.⁹⁷

Meanwhile, the House had considered as a rider on the District appropriation bill for the fiscal year 1921 a provision identical with that which it had approved in the separate bill in January.⁹⁸ The rider had been amended by the House to provide not only for paying the appropriations out of District revenues as far as these were sufficient, but also that the amount paid from the United States Treasury should be in no event as much as one-half of the expenses, excepting (as before) that the interest and sinking fund payments should be borne equally. In addition the bill as passed by the House provided for raising the rate of taxation of real estate and tangible personal property from 1.5 percent to 2.5 percent.⁹⁹ The Senate, on recommendation from its committee on appropriations,¹ removed the provision for ending the 50-50 system and substituted a provision for continuing the system. This amendment by the Senate corresponded with the provisions which it substituted a few weeks later in the separate House bill designed to terminate the 50-50 system.² The House refused to accept this and other Senate amendments. Conferees were unable at first to agree, and the House continued in its refusal while the Senate insisted upon its amendments.³ Finally the conferees agreed upon a change from the 50-50 basis to a 40-60 division as part of a compromise to break the deadlock.⁴ The amendment as agreed to and as finally enacted⁵ followed the 50-50 formula of earlier years, merely substituting the new percentages. However, it provided that the new division was for the fiscal year 1921 only and that if estimated net revenues of the District were insufficient to cover 60 percent of the appropriations for 1921, the commissioners should increase the rate of taxation upon real estate and tangible personalty. In no event was the rate to be less than 1.5 percent or more than 2 percent.⁶

The change in the percentage of expenditures payable from general funds of the United States did not

⁹¹ 66th Cong., bill H. R. 7158, introduced July 10, 1919, by Mr. Mapes.

⁹² *Congressional Record* (66th Cong., 2d sess., House), Jan. 12, 1920, p. 1466. See also the House reports for and against the bill in 66th Cong., 2d sess., H. Rpt. No. 531, pt. 1 (submitted by Mr. Mapes from the Committee on the District of Columbia, Jan. 5, 1920), and pt. 2, Minority Report (submitted by Mr. Williams from the Committee on the District of Columbia, Jan. 6, 1920).

⁹³ Cf. *Congressional Record* (66th Cong., 2d sess.), May 31 and June 1, 1920, pp. 8044 and 8085.

⁹⁴ 66th Cong., 2d sess., bill H. R. 13266, introduced Mar. 25, 1920. The provision for division of costs is identical with that in H. R. 7851 as passed by the House.

⁹⁵ 66th Cong., 2d sess., bill H. R. 13266, as passed by the House (Senate print).

¹ 66th Cong., 2d sess., S. Rpt. No. 530, *District of Columbia Appropriation bill, 1921* (submitted by Mr. Curtis from the Committee on Appropriations, Apr. 21, 1920), p. 5.

² See the preceding paragraph, dealing with H. R. 7158, which, as amended, passed the Senate May 28, 1920. Senate approval of H. R. 13266, as amended, was given Apr. 27, 1920.

³ Cf. *Congressional Record* (66th Cong., 2d sess.), pp. 6259, 6284, 8085, 8108, 8345, 8412, 8454.

⁴ Cf. 66th Cong., 2d sess., H. Rpt. No. 1103, *District of Columbia Appropriation bill*, conference report (submitted by Mr. Davis, June 3, 1920).

⁵ In 41 Stat. 837, approved June 5, 1920.

⁶ Cf. *Congressional Record* (66th Cong., 2d sess.), pp. 8377, 8378, 8554-8563.

⁹¹ *Ibid.*, p. xxviii.

⁹² *Ibid.*, pp. xxviii, xxix.

⁹³ Cf. *Congressional Record* (64th Cong., 1st sess.), May 22, and 23, 1916, pp. 8479-8485, and 8511.

⁹⁴ Cf. 66th Cong., 2d sess., H. Rpt. No. 531, pt. 1 (submitted by Mr. Mapes from the Committee on the District of Columbia, Jan. 5, 1920, to accompany bill H. R. 7158), p. 1.

end the controversy in Congress. It recurred in the following sessions.

In the appropriation act for 1922 the Senate attempted to restore the old 50-50 provision. The House refused to accept this amendment. A conference committee finally agreed to re-insert the 40-60 clause and a 1.5 to 2 percent tax-rate provision identical with the provision enacted in the appropriation act for 1921. There was no disagreement between the Houses upon a new provision crediting fees, fines, and miscellaneous items of revenue to the District and the United States Treasury in the same proportions as appropriations were paid from the revenues of the District and of the United States. Such miscellaneous revenues were previously credited half to each government.⁷

The Permanent 40-60 Provision

In submitting the appropriation bill for 1923 the House Committee on Appropriations recommended continuance of the 40-60 clause and the tax-rate provision as finally agreed to in the act for the fiscal year 1922. The committee reported, also, that it had included in this bill some items of regular annual appropriations formerly made the subject of separate acts, so that the bill represented for the first time a consolidation of all appropriations for the District government.⁸ The House dropped out, on a point of order,⁹ a paragraph providing that District appropriations made by any other act should be charged to District revenues and the Federal Treasury in the same proportions as the appropriations made by this act. Apart from this, it passed the 40-60 and tax-rate provisions as drafted by the committee.¹⁰

The Senate refused to agree to these provisions. It had already considered in the same session a proposed substantive law to fix the division of expenditures permanently on the half-and-half basis, to authorize Treasury advances to the District, to make available for expenditure any surplus revenues which accumulated, and to permit the District Commissioners to fix tax rates upon realty and tangible personalty in accordance with needs, though not below 1.5 percent.¹¹ The Senate revised the bill materially and then adopted it. As passed, the bill provided (1) for payment of all general District expenses from the United States Treasury; (2) for a "fair and reasonable" rate of taxation in the District, with the collections to be covered into the Federal Treasury as miscellaneous revenues; (3) for a District tax rate of \$1.75 per hundred dollars of assessment upon real and tangible personal property, and continuance of other local taxes at their existing levels; (4) for removal of limits upon the amount of annual estimates which the Commissioners might submit to Congress, in order that unexpended or unappropriated surpluses could be taken into account;¹²

and (5) for exempting from taxes \$2,000 of the assessed value of improvements upon any lot or tract.¹³

In the House this bill was referred to the Committee on the District and received no further attention. When the appropriation bill came to the Senate, the foregoing provisions were substituted for the 40-60 and tax-rate provisions and the bill passed the Senate with this and other amendments. The House refused to accept the change and the Senate refused to recede. Conferees eliminated other points of difference but could reach no agreement on Senate amendment No. 1—the amendment to the 40-60 and tax-rate provisions. Finally the House concurred in Senate amendment No. 1—but with an amendment in which the House proposed to retain the 40-60 fixed percentages and make them permanent, to require the District to attain a cash basis by 1927, to change the rules for crediting of revenues as between the District and the United States, and to require taxation of real estate at full value instead of upon an assessment which might legally go as low as two-thirds of full value.¹⁴

These House proposals were further altered by the Senate to provide (1) that the tax rate on intangible personalty should not exceed the rate on real estate, though it might, as in the House version of the bill, be lower than the rate on real estate and might be as low as five-tenths of 1 percent; (2) that taxes should be payable in installments;¹⁵ and (3) that a joint select committee be set up to determine the intergovernmental indebtedness of the District and Federal Governments. The second change was intended to reduce the annually recurring need of the District for advances from Federal funds and to facilitate the transition to a cash basis. The third change grew out of claims advanced on behalf of the District to the effect that District funds approximating \$5,000,000 had accumulated in the Treasury. There were counter contentions that the District was in equity indebted to the United States for revenues erroneously credited and for the use of Treasury funds without interest. The Senate had already agreed to a concurrent resolution establishing a joint select committee to settle the controversy but the House had taken no action.¹⁶

The House refusing to accept the new amendments, a further conference was arranged. The provisions for the joint committee were amplified. The two chambers then agreed to the conference report, ending the long deadlock.¹⁷

The appropriation act was approved June 29, 1922, two days before the beginning of the fiscal year covered by it.¹⁸ In its final form it provided that the 40-60 division of District expenditures between Federal and District revenues should be permanent. Further, it provided for placing the District government on a cash

⁷ Cf. 66th Cong., 3d sess., bill H. R. 15130; 41 Stat. 1109, approved Feb. 22, 1921.
⁸ 67th Cong., 2d sess., H. R., No. 598 to accompany H. R. 10101, *District of Columbia Appropriation Bill, 1923* (submitted by Mr. Davis from the Committee on Appropriations, Jan. 24, 1922).

⁹ Cf. *Congressional Record*, (67th Cong., 2d sess., House) Feb. 2, 1922, p. 2078.

¹⁰ *Ibid.*, Feb. 7, 1922, p. 2253.

¹¹ 67th Cong., 1st sess., bill S. 205, as introduced Apr. 12, 1921.

¹² Under the law then in force, estimates submitted for District expenditures were not permitted to exceed twice the expected revenues of the District for the fiscal year. This meant that funds remaining as surplus could not be the basis for estimates.

¹³ 67th Cong., 2d sess., bill S. 205, as passed by Senate, Dec. 14, 1921, and amended upon recall (see *Congressional Record*, Dec. 26, 1921, p. 582).

¹⁴ 67th Cong., 2d sess., bill H. R. 10101, House amendment to Senate Amendment No. 1, May 3, 1922 (cf. *Congressional Record*, p. 6280).

¹⁵ This provision was taken over from bill S. 3563, which was before the Senate.

¹⁶ 67th Cong., 2d sess., S. Con. Res. 23, agreed to by the Senate, Apr. 20, 1922—calendar day, May 5.

¹⁷ Cf. *Congressional Record* (67th Cong., 2d sess.), June 21, 1922, pp. 9089, 9090, 9129, 9273.

¹⁸ 42 Stat. 670.

basis as to payment of expenses and for the disposition of various local revenues.¹⁹

There were in Congress expressions of hope that the provision making the 40-60 percentage permanent would terminate the perennial controversy between District and Federal interests.²⁰

Report of the Phipps Committee, 1923

The joint select committee under the act of June 29, 1922, was given the task of inquiring into

all matters pertaining to the fiscal relations between the District of Columbia and the United States since July 1, 1874, with a view of ascertaining and reporting to Congress what sums have been expended by the United States and by the District of Columbia, respectively, whether for the purpose of maintaining, upbuilding, or beautifying the said District or for the purpose of conducting its government or its governmental activities and agencies, or for the furnishing of conveniences, comforts, and necessities to the people of said District.

It was directed to consider neither the cost of construction nor of maintenance of any building erected or owned by the United States for the purpose of transacting Federal business. The committee was required to compute interest at 3 percent per annum on any money which "may be or at any time has been by Congress or otherwise, found due, legally or morally, from the one to the other, on account of loans, advancements, or improvements made, upon which interest has not been paid." In addition the committee was to ascertain and report what surplus, if any, the District had to its credit on the books of the Treasury which had been acquired from taxation or from licenses.²¹ Expenses of the investigation were charged 40 percent against United States funds and 60 percent against District revenues, with a maximum of \$20,000.²²

The committee organized with Senator Lawrence C. Phipps as chairman. It employed auditors to make a statement of the account between the United States and the District, and it conducted hearings. A majority report signed by five of the six members and a dissenting report by one of the members from the House, Mr. Robert E. Evans, were submitted to Congress in February 1923.²³

Conclusions of the Majority

The majority of the committee gave its attention primarily to the question of the District surplus. The auditors made a searching examination of the intergovernmental accounts from June 30, 1911, to June 30, 1922, and a cursory survey of the earlier accounts back to July 1, 1874. In a summary report the auditors stated that certain items might be affected by transactions before July 1, 1911. The committee, however, declared as a finding that items arising before 1911 were all properly charged and created no obligations from one government to the other.²⁴ Its recommendation,

based on the detailed audit, was that Congress recognize a free surplus in the Treasury, to the credit of the District, in the sum of \$4,671,196.97 as of June 30, 1922, and that certain credits and deductions should be recognized making the net free balance \$4,438,154.92. This amount, the committee suggested, should be set aside subject to appropriation by Congress as a part of the District's share of the expenses of maintaining its government.²⁵

There were in the majority report no recommendations looking to a settlement of the intergovernmental fiscal relations for the future. The report ended, however, with a general statement that some of the committee members believed the laws governing fiscal relations were in many instances "more favorable to the District than they should have been if due consideration had been given to the taxpayers of the United States." These members believed that under these laws

the United States has for a long time and is now contributing more than its just proportion to the administration of the District Government and the upkeep of the District, and that this is especially true when consideration is given to the limited activities and interests of the United States in the District, which are not wholly maintained at the expense of the United States, as compared to the large, expansive, and growing interests of the residents of the District or those owning property therein, and taking into consideration also the low tax rate paid on property located in the District.²⁶

Minority Views

The majority report was criticized by Mr. Evans on three grounds (1) that the act raising the committee was erroneously construed by the committee, and other acts bearing upon the matter were likewise misconstrued; (2) that the investigation covered neither the period nor the extent directed by Congress; and (3) that the free balance due the District, as reported by the majority, was not supported by facts or law. With respect to that portion of the act by which the committee was directed to fix accurately and authoritatively the amounts contributed by the District and the Government, respectively, for named purposes, he charged that "this direction of Congress has been ignored or so performed as to amount to a disregard of the congressional mandate."²⁷ He recommended that the committee be continued to complete its assignment in full before Congress acted on the basis of its report.²⁸

Congressional Action On Majority Report

Although favored by a majority of the House committee on the District, the bill designed to give effect to the recommendations of the Phipps report died in the Committee of the Whole in 1923.²⁹

At the first session of the next Congress (68th) a new bill was submitted embodying the recommendations of the Phipps committee. With an amendment to safeguard claims of the District based on transactions of the fiscal year 1922, the bill passed both Houses and

¹⁹ See above, sec. 5.

²⁰ See, e. g., *Congressional Record* (67th Cong., 2d sess.), June 21, 1922, p. 9090. Also, *ibid.* (68th Cong., 1st sess.), May 1, 1924, pp. 7640, 7641, and May 23, 1924, pp. 9729, 9730, 9733, 9734.

²¹ 42 Stat. 670.

²² *Ibid.*

²³ 67th Cong., 4th sess., S. Doc. No. 301, *Fiscal Relations between the United States and the District of Columbia*, and H. Doc. No. 603, *Fiscal Relations, District of Columbia: Minority views by Mr. Evans from the Joint Select Committee.*

²⁴ 67th Cong., 4th sess., S. Doc. No. 301, p. 9.

²⁵ *Ibid.*, pp. 19, 20.

²⁶ *Ibid.*, p. 20.

²⁷ *Ibid.*, S. Doc. No. 603, p. 1.

²⁸ *Ibid.*, p. 26.

²⁹ Cf. 67th Cong., 4th sess., H. Rpt. No. 1696 (2 parts) to accompany bill H. R. 14372, and *Congressional Record*, Feb. 23, 1923, p. 4445.

became law.³⁰ It made available a net credit of \$4,438,154.92, to be appropriated (in addition to regular appropriations of 1926) for the purchase of land and construction of buildings for public school, playground, and park purposes. The amount of this net credit was subject to an increase if the Comptroller General determined—as later he did—that certain deficiency appropriations of the fiscal year 1922 had been charged twice against District revenues and that certain revenues had been credited improperly to the United States. Because of these adjustments, the District was given additional credits to the amount of \$819,373.83.³¹

The Change to the Lump-Sum System

The agreement upon the appropriation act for the fiscal year 1923, with its provision that the 40-60 system should be permanent, seemed for a time to determine the question whether the fixed percentage method of allotments should be continued. When the District appropriation bill for 1924 was up for passage, the Senate and House disagreed over many provisions of the appropriation bill but they did not differ at all upon continuance of the 40-60 basis.³² A bill was offered proposing to do away with fixed percentages and to authorize a lump-sum Federal payment of \$8,000,000 annually, but it died in committee.³³

In 1924 consideration of these questions was renewed when the District appropriation act for the fiscal year came up for passage. The bill was introduced in the House with a 40-60 clause as in the appropriation act for 1924, but it was amended to provide for Federal contribution of a fixed sum of \$8,000,000 in place of the percentage of appropriations.³⁴ An attempt to provide, further, that certain revenues previously credited to the two governments in proportion to their contributions to District expenditures be credited thenceforth to the District entirely, was nullified by a point of order.³⁵ In the Senate the clause was changed to provide for paying from Federal funds "\$14,000,000 or in lieu thereof 40 percent" of the appropriations—with the expectation that one of the alternatives would be eliminated when the bill reached a conference committee.³⁶

The proposal for a flat allotment of \$8,000,000 contemplated Federal participation in 1924 to an extent somewhat below 40 percent, since the aggregate of appropriations proposed in the House bill was \$23,770,517, of which \$1,152,860 were payable wholly from water revenues and \$183,490 wholly from other revenues of the District.³⁷ Were the 40-60 system continued, the

United States would be charged with \$8,973,666.80, representing 40 percent of the requested appropriations subject to division. The difference between the proposed lump-sum of \$8,000,000 and the 40 percent would be more than balanced, however, if certain revenues theretofore divided were credited wholly to the District. The aggregate amount of the appropriations was increased by more than \$5,000,000 in the Senate, to a total of \$29,277,153,³⁸ including \$2,308,750 payable from water revenues and the gasoline tax. Were the 40-60 system retained, the United States would be charged with \$10,787,361, and the District with \$16,181,042.³⁹

Twice the Senate and House conferees reported their inability to reach agreement on the form or amount of the Federal contribution.⁴⁰ The House inserted a proviso crediting entirely to the District those local revenues previously credited in part to the United States,⁴¹ but otherwise it insisted upon its \$8,000,000 lump-sum amendment. At the second conference the managers from the Senate and House agreed informally to suggest provisions for a fixed percentage division of 30-70, the United States meeting 30 percent of the appropriations, and creation of a joint select investigating committee comprising three residents of the District to be appointed by the President, as well as three Senators and three Representatives, to investigate the question of fiscal relations. When presented to the House as an amendment, this was ruled out of order.⁴² At a third conference on the day before congressional adjournment, a compromise was reached. The lump-sum was increased to \$9,000,000; in other respects the House amendment prevailed. Both houses agreed to the conference report.⁴³

In this manner the fixed percentage system was abandoned. As a result of the amendments the appropriation act for the fiscal year 1925 limited the share of United States in District expenses to a fixed payment of \$9,000,000. All the remainder were charged against District revenues. The act provided, however, that

any revenue . . . now required by law to be credited to the District of Columbia and the United States in the same proportion that each contributed to the activity or source from whence such revenue was derived shall be credited wholly to the District of Columbia,

excepting that there was reserved to the United States its proportionate share of revenue arising as the result of expenditures of appropriations made for the fiscal year 1924 and earlier years.⁴⁴ The ground rents provided by the act of June 29, 1922, were not expressly terminated, but the Comptroller General ruled that the lump-sum provision ended the obligation of the District to pay such rents to the Federal Government.⁴⁵

³⁰ Cf. 68th Cong., 1st sess., bill S. 703; S. Rpt. No. 177 and H. Rpt. No. 790 (2 parts) The act is in 43 Stat., 1, 804.

³¹ Cf. 69th Cong., 1st sess., S. Doc. No. 39, *Fiscal Relations of the United States and the District of Columbia: Letter from the Comptroller General of the United States*. . . (Jan. 15, 1936—calendar day, Jan. 15). The substance of the report was embodied in a decision rendered by the Comptroller General to the District Commissioners June 10, 1925.

³² Cf. 67th Cong., 4th sess., bill H. R. 13660, and the proceedings thereon. The provision in the final act (42 Stat. 1327) providing that the United States pay 40 percent of the appropriations is identical in wording with the original draft bill.

³³ 67th Cong., 4th sess., bill H. R. 14253.

³⁴ 68th Cong., 1st sess., bill H. R. 8839; amendment offered by Mr. Cramton and agreed to by the House (cf. *Congressional Record*, May 1 and 6, 1924, pp. 7635, 7638-7651, 7970).

³⁵ *Congressional Record*, May 1, 1924, pp. 7650, 7651.

³⁶ *Ibid.*, May 27, 28, and 29, 1924, pp. 9604-9608, 9729-9738, 9823.

³⁷ In accordance with previous practice, the Federal Government was not to share in the expense of the water service, public employment service, playground operation (as distinguished from acquisition), and community center activities. Cf. *Congressional Record*, (68th Cong., 1st sess.), House, Apr. 29, 1924, p. 7476.

³⁸ This is not the final figure after all Senate and House differences were eliminated, but represents the aggregate at a late stage in the proceedings. Cf. *Congressional Record* (68th Cong., 1st sess.), House, June 6, 1924, p. 11049.

³⁹ Cf. various passages in the debates in *ibid.* over bill H. R. 8839.

⁴⁰ Cf. 68th Cong., 1st sess., II Rpts. Nos. 925 and 974; *Congressional Record*, June 3, 4, and 5, 1924, pp. 10342-10347, 10451, 10663, 10722, 10723.

⁴¹ Cf. *ibid.*, pp. 10342-10347.

⁴² Cf. *ibid.*, pp. 10722-10723.

⁴³ Cf. 68th Cong., 1st sess., II Rpt. No. 1014; *Congressional Record*, June 6, 1924, pp. 10988-10991 and 11045-11062.

⁴⁴ 43 Stat. 639, approved June 7, 1924.

⁴⁵ Cf. 4, *Decisions of Comptroller General* (Apr. 18, 1925), p. 860.

Reports Since 1923

After the change to the lump-sum system, the principal point of controversy in Congress was the amount of the allotment. Differences of opinion arose within the two Chambers and between Senate and House upon practically every annual appropriation bill for the District. There were, however, no formal inquiries or reports on this question in Congress.

Reports by the Bureau of Efficiency

Beginning in 1928 the United States Bureau of Efficiency studied the problem of Federal and District fiscal relations over a period of several years. Two reports were prepared and published, the first early in 1929 and the second late in 1930, and materials for further study were being gathered when the Bureau was disbanded in 1933.

REPORT OF 1929.—The report of 1929 was made at the request of the chairman of the House committee on appropriations, who wanted a complete survey of the fiscal relations between the Federal Government and the District of Columbia. The report was divided into four parts: (1) History of Fiscal Relations, (2) The Survey, (3) Comment, and (4) Tables.⁴⁶

Respecting its survey, the Bureau explained that it had gathered data relating to the taxation and fiscal affairs of the District and other cities of the United States of comparable size. The cities covered were all those (with the exception of Pacific coast cities) which in 1925 had an estimated population of between 300,000 and 1,000,000.⁴⁷

In the comparative tables, data for the District were presented upon two bases—one with property holdings of the Federal Government in the District exempt from taxation and the Federal payment for support of the District government treated as a subvention; the other with the Federal Government treated as a taxpayer to the extent of a hypothetical tax on its property holdings within the District, exclusive of park property and property used for the exclusive benefit of the District. "The computation of the Federal Government's contribution in lieu of taxation", the Bureau explained, "was considered necessary to establish tax data for Washington that would be comparable with those of other cities."⁴⁸

For the computations of the hypothetical tax on Federal properties, the Bureau used valuations given by the District assessor, amounting to \$320,751,015 for real property of the kinds upon which the hypothetical tax was charged. Tangible personal property of the United States within the District was estimated by the Bureau at \$90,371,480 as of June 30, 1928. This figure was based upon departmental statements, with adjustments and some omissions. The Federal Government was charged with a like amount (\$90,371,480) of intangible property, on the grounds that an actual valuation was impossible and that, on the average, intangibles reported by the principal business houses

of the District practically equalled their tangibles in value. Upon these property values the National Government was charged a hypothetical tax of \$7,440,939, determined from existing District tax rates of \$17 on \$1,000 of realty and tangible personalty and \$5 on \$1,000 of intangibles. In tabulations employing this hypothetical tax, the difference between \$7,440,939 and Federal payments actually made was shown as a subvention from the United States to the District.

Under the heading "Comment", the Bureau of Efficiency made the following statement:

In accordance with instructions we are making no recommendations nor drawing any conclusions. . . .

We will say, however, that in our opinion the solution of the problem of fiscal relations lies in determining the Federal Government's liability toward the cost of operation and maintenance of the city of Washington, D. C., along two lines, namely, (1) its tax liability as a municipal taxpayer of Washington in connection with the ordinary costs of government of the municipality, and (2) its liability on account of the loss of revenue and on account of extraordinary expenditures occasioned by the fact that Washington is the National Capital.

The liability of the Federal Government as a municipal taxpayer has been computed by us for the fiscal year 1928 to be \$7,440,939. . . .

No attempt was made to compute the liability of the Federal Government on account of the second item named above. However, all the data from which conclusions along these lines may be drawn are included in the schedules. The two principal items to be considered in this connection are, in our opinion, (1) loss of tax revenue on account of excess ordinary real property exemptions, and (2) cost of excess park acquisition and maintenance.

Attention is invited to the fact that after deducting the above 1928 tax liability of \$7,440,939 from the \$9,000,000 lump sum contribution, \$1,559,061 was left to be applied against such items.⁴⁹

REPORT OF 1930.—The second report of the Bureau of Efficiency transmitted November 26, 1930, presented a revision of the earlier statistical data. The opinion expressed in 1929, that a solution of the problem of fiscal relations lay in determining the liability of the Federal Government (1) as a municipal taxpayer and (2) on account of loss of revenue and extraordinary park expenditures, was presented in the second report as a recommendation that the Federal Government contribute each year toward the cost of operating and maintaining the city of Washington the sum of these two items. It was suggested that the amount of each item be determined by a study of the average experience of selected groups of comparable cities. The 1930 report gave the experience of the same 14 cities as the report of 1929. In addition, it included a calculation of the Federal contribution for 1932 if based on the recommendation. The report suggested that the application of the plan to future years would be accomplished by accumulating data from comparable cities each year or at least every two years.⁵⁰

"In our opinion", the chief of the Bureau stated, "no formula for the solution of this problem can be devised against which minor arguments cannot be brought. The only hope of reaching a fair and equitable solution of the problem, then, is to adopt a formula or plan which gives due consideration to all the factors

⁴⁶ 70th Cong., 2d sess., H. Doc. No. 506, *Fiscal Relations Between the Government of the United States and the District of Columbia* (submitted Jan. 9, 1929).

⁴⁷ Cf. *ibid.*, p. 3.

⁴⁸ *Ibid.*, p. 4.

⁴⁹ 70th Cong., 2d sess., H. Doc. No. 506, p. 5.

⁵⁰ 71st Cong., 3d sess., House Committee Print, *Fiscal Relations between the Government of the United States and the District of Columbia*, letter of transmittal, p. v.

of importance so that the result will not be unfair to either the Federal Government or the District of Columbia."⁵¹

At some points the second report repeated, at other points it amplified the report of 1929. Difficulties in comparing the burden of real property taxes in different cities on the basis of tax rates alone or with adjusted assessed valuations were discussed and the method was declared unsatisfactory. A method employed in the earlier report was again adopted—that is, adjusted tax rates for other cities were computed on the assumption that the correct full assessed value in those cities would be the same per capita, on the average, as in Washington. The earlier adjustment for Federal properties in the District of Columbia was repeated.

The statistical tables of the earlier report were presented with revised figures, including new per-capita statistics based on adjusted population estimates for 1928. State and county transactions were included on a per-capita basis, along with transactions of the city governments themselves. The first six in the series of thirteen tables may be summarized⁵² as follows (the paragraph numbers corresponding to table numbers in the report):

(1) Based on population estimates of 1928, Washington⁵³ had a population of only 127 persons to one acre of park, compared with an average of 244 persons in the 14 cities for which comparative data were gathered.

(2) The total tax levy per capita in Washington in 1928 was \$49.02 omitting the hypothetical Federal tax and \$64.69 including it, compared with a per-capita average of \$57.65 in the 14 other cities. Omitting five cities in which there were personal income taxes, the average for other cities was \$60.16.

(3) The per-capita assessed valuation of real estate in Washington in 1928 was \$2,353.88 if Federal holdings were excluded and \$3,029.15 if Federal holdings of \$320,751,015 were included. If the 14 other cities had had an average assessment per capita of \$2,353.88, their actual levies upon real estate would have been supplied by an average rate of \$20.67 on \$1,000, compared with the \$17 rate of Washington. If the 14 other cities had had an average assessment per capita of \$3,029.15, their actual levies would have been supplied by an average rate of \$16.06, compared with the \$17 rate of Washington.

(4) The per-capita assessed valuation of personal property in Washington in 1928 was \$1,266.45 if Federal holdings were excluded and \$1,646.96 if Federal holdings of \$180,742,960 were included. If the 14 other cities had had an average assessment per capita of \$1,266.45, their actual levies upon personalty would have been supplied by an average rate of \$7.12 on \$1,000, compared with an average rate of \$7.11 in Washington. If the 14 other cities had had an average assessment per capita of \$1,646.96, their actual levies would have been supplied by an average rate of \$5.47, compared with an average rate of \$8.01 in Washington. Excluding the five cities where there were income taxes, the average rate necessary to supply actual levies would have been \$9.10 (compared with the \$7.11 rate in Washington) on an assessment of \$1,266.45 per capita, and \$6.99 (compared with \$8.01) upon an assessment of \$1,646.96 per capita.

(5) The ratio of all classes of exempt real property to taxable real property in 1928 was 54.09 percent in Washington, compared with an average of 17.35 percent for 13 other cities for which exempt property valuations were reported. If United States property were treated as taxable, the Washington percentage would be 19.74. (It should be noticed that the base of 100 percent in each case represents *taxable* real estate, not all real estate.)

(6) Average receipts in 1928 from all taxes, city and State, in 14 selected cities were \$70.33 per capita. In Washington the per capita receipts were \$57.49 if computed from taxes actually paid by the taxpayers and \$73.15 if computed from taxes actually paid plus the hypothetical tax on Federal Government properties. Total net revenue receipts from all sources were \$76.58 per capita in Washington, compared with \$70.49 for the other cities. Total net governmental cost payments were \$71.44 in Washington and \$75.66 for the other cities.

Other tables exhibited details of governmental cost payments, revenue receipts, assessments, and taxes in the District and in the comparable cities.

The hypothetical tax liability of the Federal Government for the fiscal year 1932 was computed on the same basis as for 1928. In addition the Bureau made an estimate of the liability of the Federal Government "on account of the loss of revenue and on account of extraordinary park expenditures occasioned by the fact that Washington is the National Capital."

In order to determine the hypothetical tax liability, the estimated value of real estate used for Federal governmental purposes in 1928 was carried forward to 1931-32 by deducting improvements removed and adding properties or improvements acquired or constructed. This gave an adjusted real-estate valuation of \$404,561,886. Tangible personal property was estimated, as for 1928, at \$90,371,480, and intangible personal property was assumed to be equal in amount. At a rate of \$17 on \$1,000 of real estate and tangibles and \$5 on \$1,000 of intangibles, the hypothetical tax was calculated to be \$8,865,722. This covered "the tax liability of the Federal Government as a municipal taxpayer of Washington in connection with the ordinary costs of government of the municipality."⁵⁴

Apart from the Federal Government's real property to which the hypothetical tax was applied, Washington was reported to have had in 1928 \$283,991,600 of tax-exempt real estate which the Bureau denominated "ordinary real property exemptions." This comprised park properties owned by the United States and the District, property used by the District and owned either by it or by the United States, educational and scientific institutions, religious properties, cemeteries, hospitals and charitable and benevolent institutions, and embassies and legations. The estimated value of such property in 1928 was 19.74 percent of the assessed value of taxable property plus the estimated value of the United States property which the Bureau considered taxable. This was 2.39 percent higher than the average for 13 cities for which data were available.⁵⁵ On this basis the "excess ordinary real property exemptions" in Washington in 1928 were calculated at \$34,388,375, by multiplying the value of taxable real property (including Federal) by 2.39 percent. Changes since 1928 were estimated to have raised the Washington percentage to 20.11. The percentage for other cities was assumed to have remained unchanged at 17.35, so that Washington was calculated to have excess real property exemptions in 1932 equalling 2.76 percent of the taxable real property assessment of \$1,648,724,494 (including Federal property treated as taxable). Computations from this gave excess ordi-

⁵¹ *Ibid.*

⁵² More detailed presentation would require extensive reproduction of tables. For purposes of this summary, figures for the District will be compared with averages reported by the Bureau, rather than with other cities individually.

⁵³ The name "Washington" is used as synonymous with "District of Columbia."

⁵⁴ 71st Cong., 3d sess., House Committee Print, *Fiscal Relations Between the Government of the United States and the District of Columbia*, pp. 5, 6.

⁵⁵ See above, the summary of table 5 of the Bureau's report.

nary real property exemptions of \$45,504,796 in 1932, representing a loss of tax revenue, at \$17. on \$1,000, amounting to \$773,581. Another method of estimating gave practically the same result. In this approach the exempt property in Washington was divided between properties which would probably be exempt even if Washington were not the capital and those in which Washington "undoubtedly has an excess over the average of other cities." The second group comprised parks, religious properties, and embassies and legations. The Bureau assumed that approximately one-fourth of the value of these properties represented excessive exemptions, since the Federal realty hypothetically taxable equalled approximately one-fourth of the value of all taxable realty (including the Federal). On this basis excess ordinary real property exemptions were estimated at \$44,197,724.⁵⁶

The cost of "excess park maintenance" in Washington was estimated from the statistics of governmental cost payments for park purposes. In Washington in 1928 the per capita expenditure for park maintenance exceeded the average for the 14 other cities by 93.3 cents. With the District population estimated at 500,000, this represented an excess cost of \$466,500. The "excess cost of park acquisition" could not be calculated by the same method because of year-to-year fluctuations in capital outlays. In 1928; however, the park land of Washington was 9 percent of its total area, compared with an average of 6 percent for the other 14 cities. The Bureau proposed that two-thirds of the 1932 appropriation for park acquisitions be charged to the District as representing the normal outlay and one-third be included in arriving at the total contribution to be made by the Federal Government. One-third of the appropriation for 1931 was \$77,588.⁵⁷

On the basis of the estimated hypothetical Federal tax liability of \$8,865,722; liability for \$773,581 of revenue lost because Washington has "excess ordinary real property exemptions"; \$466,500 for the "cost of excess park maintenance"; and \$77,588 representing "cost of excess park development", the Bureau of Efficiency recommended that the Federal Government contribute a total of \$10,183,391 toward support of the District government in the fiscal year 1932.⁵⁸

Mapes Committee Report

The second report of the Bureau of Efficiency was transmitted to a select committee of the House which was engaged in 1930-31 in investigating anew the question of fiscal relations. Created by resolution, the committee was charged with investigating

the various elements, factors, and conditions which may be deemed pertinent and essential to the accumulation of data and information bearing upon the question of fiscal relations between the United States and the District of Columbia

⁵⁶ 71st Cong., 3d sess., House Committee Print, *Fiscal Relations between the Government of the United States and the District of Columbia*, pp. 6, 7.

⁵⁷ *Ibid.*, pp. 7-9.

⁵⁸ *Ibid.*, p. 9. The total was subject to adjustment based on the difference between one-third of the actual appropriation for park development and the amount of \$77,588 used in the estimate.

and with recommending to the House what amount the United States should contribute annually "toward the development and maintenance of the municipality."⁵⁹ The committee was further authorized to investigate the sources of District revenues and to recommend new taxes or other sources or changes in existing forms of taxation.

The committee conducted hearings during December 1930 and engaged a specialist⁶⁰ to assemble comparative tax data. In the report, submitted by Mr. Mapes, December 15, 1931, considerable space was given to discussion of methods of comparing tax burdens in different cities. The problem of fiscal relationships was considered from a number of angles in both the main report and a statement of additional views by Mr. Frear.⁶¹

Respecting the form of Federal allotments, the report carried the following statement:

The committee has given careful consideration to all arguments used for and against the lump-sum plan and has come to the conclusion that it is the preferable one.⁶²

Quoting the Morrill report, the committee declared that the question, how much the Federal Government should allot to the District, is not "susceptible of exact determination"; nevertheless Congress is obliged to pass upon the question every year and must, in doing so, be fair to both the people of the District and the people of the Nation who live outside the District. The issue was stated as follows:

There is no serious dispute about the principle to be followed in working out an answer to the problem. The difficulty comes in its application.

The witness[es] appearing before the committee from the District very generally, if not without exception, agreed that the people of the District should pay in taxes about the same or bear about the same tax burden as people of other municipalities throughout the United States of like size and advantages, but the majority of them were tenacious in their contention that they are already doing that. . . .⁶³

The Mapes report quoted, with approval, conclusions of the Morrill and Chilton reports presenting this formula of equality in comparable tax burdens. The report continued:

The committee has no doubt that everyone in the United States desires the National Capital to be one of the best and most beautiful capitals in the world, and that it forever be maintained as such, and that Congress shall, if necessary, from time to time, assist financially in maintaining it at a standard that shall be excelled by no other capital. The amount of this financial assistance should be measured largely by the amount necessary to conduct the governmental affairs of the District in an efficient and economical manner, over and above the amount of revenue derived from the taxation of private property, license fees, etc. The rate of tax imposed on private property to reasonably approach the average rate of taxation in the other 22 cities of the comparative. In other words, the amount of Federal contribution toward the expenses of the District government should be based largely on the difference in the amount of revenue derived from the taxation of properties levied on the

⁵⁹ 71st Cong., H. Res. No. 285.

⁶⁰ Mr. George Lord, of Detroit.

⁶¹ 72d Cong., 1st sess., H. Rpt. No. 1, *Fiscal Relations With the District of Columbia* (submitted by Mr. Mapes from the Select Committee on Fiscal Relations between the United States and the District of Columbia, Dec. 15, 1931).

⁶² *Ibid.*, p. 6.

⁶³ *Ibid.*, p. 27.

basis of a fair and equitable tax rate, together with the revenues derived from specific taxes, license fees, fines, etc., and the total amount of money that the District needs to conduct the District government in a manner that shall be a credit to the District and the Nation.⁶⁴

On the basis of adjusted tax rates upon property, the committee concluded that "the tax rate in the District of Columbia is the lowest of any of the 23 cities with which comparison has been made."⁶⁵ The comparison was made by adjusting tax rates so as to allow for differences in assessment ratios. The assessment ratios used in making the comparison were obtained from assessors, real estate boards, chambers of commerce, and individuals familiar with property values. The committee did not employ sales data, taking the position that such data were unsafe because "most of the sales of real property are made on land contracts * * * on the installment plan * * * at a substantial amount in excess of actual value."⁶⁶ The tax rates compared included, for cities outside the District, property taxes levied by all levels of government—State, county, school, and city—on the ground that "the true index to tax burdens is the actual tax levied and paid into the public treasury by the owner or owners of property in the various cities having relatively the same actual value"; and that all functions performed elsewhere by the State, county, and local governments are performed in the District by the District and Federal Governments.⁶⁷ The committee overruled contentions that levies for interest on bonded debt be eliminated in determining the tax burden in other cities. Such contentions were based on the fact that the District has no bonded debt. The committee remarked that the District—

is in a favored position in this respect, made possible to a large extent at least because of the financial assistance received by it from the Federal Treasury. . . . If the cost of permanent public improvements in other cities had been included annually in their budgets, the rate of taxation in those cities would have been much higher, and therefore the comparison with the rate prevailing in the District of Columbia would show a correspondingly wider difference than is now shown.⁶⁸

The committee did not consider itself called upon to recommend a rate of property taxation. "The rate", the report stated, "will depend upon the budget, the cost of the District government. It is largely in the hands of the District to determine the rate."⁶⁹

With respect to other revenues, however, the committee made specific recommendations. It introduced bills providing for an income tax, an inheritance tax, an increase of the gasoline tax from 2 to 4 cents a gallon, and a motor-vehicle weight tax. "The people in the States pay these taxes", the report said. "If the people of the District are to pay taxes that are comparable with those paid by people in the States, they should pay them. . . . The rates suggested in the bills reported by the committee are somewhat under the average of the States. If they are not imposed in the District, the District is bound to be a haven for tax dodgers, for those who want to escape the payment of

such taxes."⁷⁰ Changes were recommended in the laws for taxation of public utilities and steam-railroad properties.

With these recommendations indicating its position relative to local revenues of the District government, the committee stated its conclusions upon the Federal allotment as follows:

The committee feels that for the present, at least, the Federal Government should continue to contribute something toward the expenses of the District, the Capital City of the Nation; that to do so is perhaps wise public policy and in accordance with the public sentiment of the country, but, with the constantly increasing values of privately owned property within the District, it becomes progressively more easy for the District to meet the expenses of the District government as the years go by, without undue burden or any increase in the general property tax. The time may come when the District should in all conscience meet the total normal budget of the District government.⁷¹

A specific recommendation for the District appropriation act for the fiscal year 1933 was presented. The committee anticipated that if its bills were enacted into law, approximately \$4,000,000 would be added to the revenues of the District without any increase of the general property tax and without any increase of the assessed valuation of general property. The Federal allotment for 1933, it was suggested, could be reduced by \$4,000,000 below the 1932 allotment of \$9,500,000 without interfering with a balanced budget. However, the committee was inclined to recommend a less drastic reduction and therefore suggested an annual Federal contribution of "a sum of not to exceed \$6,500,000." The District budget would be thrown out of balance if the new taxes were not enacted, but the committee felt that the recommendations were "so eminently just and fair that they should be enacted into law and that if they are not . . . the general property tax should be increased to more nearly approach that of the average of comparable cities."⁷²

In expressing additional views, Mr. Frear agreed with the main report in its factual findings but argued that it was impossible to reconcile these findings with "the conclusion that Congress should make an annual appropriation of \$6,500,000 or any other amount for the District support, subject to any temporary needed aid until the District can have time to put its own tax machinery in order."⁷³ It was his opinion that the District should be required to increase its revenues \$14,000,000 by taxing its real and personal and other properties the same as the 22 comparable cities.⁷⁴ "When its fair share of tax burden is borne by the District", Mr. Frear declared, "it will be the duty and certainly the purpose of Congress to contribute whatever is necessary to make the Capital City a beautiful, healthful, and great city, second to none in the world."⁷⁵

Treasury Department Report, 1935

Comparative tax burdens in the District of Columbia and 14 other American cities of 300,000 to 825,000 popu-

⁶⁴ *Ibid.*, pp. 27-28.

⁶⁵ *Ibid.*, p. 28.

⁶⁶ *Ibid.*, pp. 7-8.

⁶⁷ *Ibid.*, p. 29.

⁶⁸ *Ibid.*

⁶⁹ *Ibid.*, p. 31.

⁷⁰ *Ibid.*, p. 26.

⁷¹ *Ibid.*, p. 31.

⁷² *Ibid.*, pp. 31, 32.

⁷³ *Ibid.*, pp. 33, 31.

⁷⁴ *Ibid.*, p. 39.

⁷⁵ *Ibid.*, p. 34.

lation,⁷⁶ were the subject of a report prepared by the Treasury Department and transmitted by the President to the Senate Committee on the District, April 13, 1935.⁷⁷ The Treasury report distinguished two problems:

1. In point of fact, are the taxpayers of the District of Columbia bearing a heavier total burden of taxation than the residents of other cities of roughly comparable size and character?

2. In view of the special character of the District of Columbia and of its relationships with the Federal Government, what considerations should govern the determination of a continuing basis for Federal contributions?⁷⁸

Only the first problem was treated. Moreover, the Treasury emphasized that it had made no extended investigation of the quantity and quality of the services rendered residents of the District compared with those rendered in other cities, since such an investigation would require considerable time and funds. The Department recommended a more extensive investigation, to be conducted by experts within and outside the Federal Government, in order to supply (1) data respecting the quantity and quality of services rendered and (2) data necessary for the choice of continuing criteria for the division of District governmental costs between Federal and District revenues. This was the only positive recommendation, but the report expressed as a conclusion the view that controversy could be minimized if Federal allotments were regularly determined on the basis of announced principles and that satisfactory criteria could be established by a careful investigation into all the relevant facts.⁷⁹

For the comparison of tax burdens in different cities, the Treasury Department adopted the general property tax rate as offering "a preliminary crude measure." Recognizing, like the Mapes committee, that differences in law and in assessing practice make it necessary to adjust actual tax rates to conformity with the hypothetical rates that would exist if all cities assessed property uniformly at full value, the Department employed adjusted rates compiled by the Detroit Bureau of Governmental Research. In this compilation assessments in the District were reported as representing full value.

The adjusted property tax rates upon each \$1,000 of assessed value were reported for 1934 as \$15.00 in the District of Columbia and ranging for the other 14 cities from \$18.22 to \$40.69. Omitting debt service charges the rates in other cities varied between \$13.36 and \$32.09, with the District rate still \$15.00 because of the freedom of the District government from bonded debt. Only one city⁸⁰ had a lower adjusted rate than the District, even with debt service omitted.

In adjusted assessed values per capita, Washington stood first, with full value assessments of \$3,415 per capita compared with a range from \$3,091 down to \$760 among the 14 other cities. The Department recognized that the high per-capita property value in the District might represent inadequate correction of

assessments of other cities, but pointed out certain conditions suggesting that relatively high per-capita property values might be expected in the District; namely, the high number of income tax returns per capita, the high number of automobile registrations per capita and the increase in registrations from 1930 to 1933, when other cities experienced a decline, and the smaller decline of retail sales in the District between 1929 and 1933.

In per-capita cost of government exclusive of debt service, in the fiscal year 1933, Washington was eighth among the 15 cities if all expenditures were considered, including the Federal appropriation, and thirteenth if only the expenditures financed locally were considered.⁸¹ When payments for capital outlays and public service enterprises were eliminated, Washington stood seventh if per-capita expenditures from Federal and local funds were considered and eleventh if only the expenditures from local revenues were considered. The report emphasized that per-capita expenditures, like adjusted tax rates, afford but a crude and preliminary measure. One city might provide more ample services of a given kind than another city or might provide important services not offered by another and therefore might have a higher total per-capita cost of government without adding commensurately to the real aggregate burden. Higher taxes for more ample fire protection, for example, might be offset by lower insurance rates. Moreover, the comparability of summary figures is impaired by differences in governmental structure—the combination of State and local units in other cities, and the lack of clear demarcation between the Federal and District Governments in performing services for the District.

Still another approach to comparison of burdens was employed by the Treasury. This took the form of estimates of aggregate taxes of all kinds payable in the District and in the other cities by several hypothetical taxpayers in specified circumstances. Thus it was estimated that a salaried individual owning and occupying a \$5,000 house and fulfilling certain other specifications would pay taxes of \$93 in the District, compared with an average of \$175 in the other 14 cities. Likewise it was estimated that the owner of a business block worth \$100,000 would pay \$1,520 in the District in circumstances in which his taxes would average \$2,912 in the other cities; that a corporate business with assets of \$100,000 would pay \$1,256 in the District in circumstances in which its taxes in the other cities would average \$2,329; and that a corporation owning a \$1,000,000 apartment would be called upon to pay \$15,000 in the District compared with an average of \$28,110 in the other cities.

From its review of these estimates and findings the Treasury Department concluded that "the evidence indicates that Washington taxpayers bear a smaller total burden of taxation than the residents of other cities of roughly comparable size and character."⁸²

The report recognized contentions that the special status of the District makes tax comparisons unsatisfactory measures of the reasonableness of the tax bur-

⁷⁶ Four cities in this population group were omitted for lack of adequate data.

⁷⁷ 74th Cong., 1st sess., S. Doc. No. 97, *Comparative Tax Burden in the District of Columbia and Other Cities*.

⁷⁸ *Ibid.*, pp. 1, 2.

⁷⁹ *Ibid.*, pp. 2, 9.

⁸⁰ Among 13, instead of 14, cities outside the District. One city was omitted from this particular comparison for lack of debt service data. Its adjusted tax rate with debt service included was 83 percent above that of the District.

⁸¹ In this comparison, State and local governmental expenditures were considered for cities outside the District.

⁸² 74th Cong., 1st sess., S. Doc. No. 97, p. 7.

den, even if supplemented by analysis of services rendered. Two opposing points of view were defined. One view is that the special status of the District as Capital concentrates the burden of District expenses unduly upon private property owners and also imposes large local expenditures not undertaken on the same scale by ordinary cities of comparable size and that, therefore, the United States should (a) pay for all outlays by the District by reason of its special status, and (b) contribute a further amount equal to the property tax that would be payable if United States properties were not exempted. The other view is that the District is an area ceded to the National Government for

its Capital and that, therefore, the problem is not one of abstract moral and legal rights of the District against the Federal Government but is solely a problem of determining a continuing basis for equitable treatment of the residents.

In practice, the report stated, Congress has apparently adopted the second approach. But controversy has increased, particularly as the Federal allotment has declined. The controversy can be minimized, the Department suggested, by formulating and announcing principles which shall serve as guides for the regular determination of the amount of the Federal allotment.

APPENDIX B

DEPARTMENTS AND ACTIVITIES OF THE DISTRICT GOVERNMENT

The following list, though not entirely complete, shows the departments and major activities of the District government, grouped in general according to functions. The list has been abstracted from the report prepared by the Economy Committee of 1934, 1935 and from the District budget. The name of each organization is followed by the description of its activities.

General Government

1. BOARD OF COMMISSIONERS

(Board consists of two residents of the District and an officer of the Army Corps of Engineers known as Engineer Commissioner.)

Has general administrative charge of District activities. Exercises certain ordinance-making powers.

Issues administrative orders.

Assigns duties to District departments, where not otherwise specified by law.

Appoints and removes regular employees of the District. (Exceptions: employees of the Board of Education, Public Library, Public Utilities Commission, Board of Indeterminate Sentence and Parole, etc.)

Office of Secretary:

Keeps minutes of Board of Commissioners.

Attends to correspondence and other clerical details.

Attends to advertising of public notices, etc.

Acts as contact officer between Board and the United States Civil Service Commission.

Has custody of documents of Board.

(The secretary is a member of the District Personnel Board and the Economy Committee.)

2. AUDITOR'S OFFICE

Prepares annual budget estimates.

Maintains auditing control over tax collector's office.

Audits distribution of daily revenue collections.

Audits accounts of other revenue-producing offices.

Prepares all department pay rolls and pay checks (except school and labor pay rolls).

Audits pay rolls and other claims.

Keeps appropriation and general accounts.

Keeps personnel records.

(The Auditor is Chairman of the District Personnel Board and of the Economy Committee, and a member of the Work Planning and Job Assignment Committee.)

3. ASSESSOR'S OFFICE

Assesses all real and personal property in the District.

Prepares and audits tax ledgers.

Prepares tax bills.

Posts tax payments to tax ledgers.

Prepares data for collection of gross earnings and gross receipts taxes.

Spreads special assessments and special reimbursable taxes against individual properties.

Issues licenses.

Maintains property and license records.

Administers beverage tax.

Administers gasoline tax.

Board of Equalization and Review:

(Board consists of District assessor and eight assistant assessors).

Considers appeals on real estate assessments.

Equalizes real estate assessments.

Board of Personal Tax Appeals (same membership as the foregoing):

Considers appeals on personal property assessments.

Equalizes personal property assessment.

4. COLLECTOR'S OFFICE

Collects taxes in the office and in the field.

Receives collections made by other offices.

Deposits all collections in United States Treasury.

Collects dog taxes and issues dog licenses.

5. DISBURSING OFFICE

Makes payments by cash (pay rolls) and by check (claims).

Note.—The General Accounting Office of the Federal Government makes either a pre-audit or a post-audit of all District expenditures.

6. PURCHASING DIVISION

Supervises the purchase and distribution of supplies, stores, and construction materials under direction of District commissioners.

Operates a stock room and property yard.

(The purchasing officer is a member of the Federal Purchasing Board.)

7. OFFICE OF CORPORATION COUNSEL

Furnishes legal opinions to District officials including the Public Utilities Commission and the Board of Education. Represents the District in all litigation.

Prosecutes all Juvenile Court cases and minor police court cases involving violation of ordinances and minor penal statutes.

Handles lunacy and condemnation cases.

(The corporation counsel is chairman of the coordinating committee and a member of the Special Board to Acquire Land for the District. His assistants have numerous committee assignments.)

8. ZONING COMMISSION

Enforces zoning standards and regulations.

9. MUNICIPAL ARCHITECT'S OFFICE

Construction Service:

Advises District officials regarding size and arrangement of District buildings.

Prepares structural and mechanical drawings, architectural sketches, specifications, and estimates of District buildings, and buildings and bridges in the National Zoological Park.

Inspects and passes upon completed work.

District Repair Shop:

Makes repairs and maintains grounds of District buildings, including schools.

Maintains District storeroom.

10. SUPERINTENDENT OF DISTRICT BUILDING

Maintains and cares for District Building, Ford Building, and Police Building.

Operates blueprinting section, print shop, and mail rooms.

11. SPECIAL BOARD TO ACQUIRE LAND FOR THE DISTRICT

Considers proposals and prices for purchases of real estate (created by the Board of Commissioners; composed of various District officials).

COURTS

12. **MUNICIPAL COURT**
Has exclusive jurisdiction in practically all civil cases, with common law juries, where not more than \$1,000 is involved.
13. **JUVENILE COURT**
Has original and exclusive jurisdiction of offenses committed by persons under 17 years of age.
Assumes guardianship of neglected and delinquent children.
Conducts juvenile and adult probation work.
14. **POLICE COURT (also traffic court)**
Has original jurisdiction, concurrently with the Supreme Court of the District of Columbia where the penalty does not exceed one year's imprisonment.
Conducts probation work.
15. **SUPREME COURT OF THE DISTRICT OF COLUMBIA**
Has same jurisdiction as District courts and general jurisdiction in law and equity in cases arising under laws of the District.
16. **UNITED STATES COURT OF APPEALS (District of Columbia)**
Has appellate jurisdiction only—from other courts in the District, the District Commissioners, the Board of Appeals of the Patent Office, the Post Office Department, etc.

Protection to Persons and Property

17. **METROPOLITAN POLICE DEPARTMENT**
Renders police patrol and traffic services.
Conducts detective and special investigations.
Holds lost and stolen property.
Operates radio communication between headquarters and patrol cars.
Enforces traffic regulations.
Investigates public vehicles for hire and their drivers.
Conducts House of Detention for girls and women.
Enforces river and harbor regulations.
Conducts police training school.
18. **DEPARTMENT OF VEHICLES AND TRAFFIC.**
Registers titles to motor vehicles and issues license plates.
Examines and licenses operators.
Manufactures, installs, maintains, and operates traffic signals, etc.
Regulates horns, brakes, lights, etc.
Conducts traffic surveys.
19. **CORONER'S OFFICE**
Conducts inquests in cases of accidental or unnatural death.
20. **FIRE DEPARTMENT**
Extinguishes fires.
Makes fire prevention inspections.
Operates shop for repair and maintenance of fire apparatus.
Conducts training classes for firemen.
21. **BUILDING INSPECTION DIVISION**
Approves plans, issues permits, and inspects work in connection with erection and alteration of buildings, including municipal buildings.
Administers zoning regulations.
Inspects ventilators, elevators, boilers, fire escapes, etc.
(The fire and electrical departments have concurrent jurisdiction on certain fire safety inspections, but each of the three departments makes independent annual inspections.)
(The building inspector is chairman of the Building Code Advisory Board, and a member of the Board for Condemnation of Unsanitary Buildings and of the sign committee.)
22. **ELECTRICAL DEPARTMENT**
Determines location and design of street lights.
Installs and maintains street signs.
Installs, maintains, and operates fire alarm and police signal systems, and the District telephone exchange.
Regulates the erection of poles and installation of overhead wires by utility companies.

- Superintends the installations of traffic lights.
Records electric consumption of departments and checks charges.
Inspects electric wiring in buildings.
(The electrical engineer is a member of the Federal Fire Council, Committee on Specifications).
23. **BOARD OF EXAMINERS OF STEAM ENGINEERS**
(Boiler inspectors and two engineers appointed by District Commission.)
Examines and licenses steam and other operating engineers.
24. **PLUMBING INSPECTION DIVISION**
Inspects plumbing and refrigerating plans and work, and issues permits.
Investigates plumbing complaints.
Makes periodic inspections of plumbing systems of restaurants and other food centers.
25. **PLUMBING BOARD**
(Five members—not under supervision of Plumbing Inspection Division.)
Examines and licenses master plumbers and gas fitters.
26. **BUILDING CODE ADVISORY BOARD**
(Building inspector, representatives of four professional societies, and persons appointed by the Commissioners.)
Makes recommendations on proposed building regulations or amendments to the code.
27. **PUBLIC UTILITIES COMMISSION**
(Commission consists of two residents of the District and the engineer commissioner.)
Acts as a quasi-judicial body in hearing cases and issuing orders regulating privately owned public utilities in the District, including busses and taxicabs.¹
Investigates cost and character of housing in rented premises and adjusts complaints.
Office of executive secretary:
Keeps minutes of Commission.
Prepares matters for consideration of Commission.
Attends to general correspondence.
(The executive secretary is a member of the Traffic Coordinating Committee, the Traffic Advisory Committee, and the Board for Revocation of Licenses and is secretary to the Joint Board.)
Chief Clerk's Section:
Maintains case records and general files.
Furnishes stenographic service to department.
Prepares annual and appropriation reports.
Bureau of Statistics and Accounts:
Audits books of utilities and investigates their finances.
Compiles utility accounting regulations.
Compiles data regarding financial and operating condition of utilities.
Performs accounting work in connection with valuation of public utilities.
Office of People's Counsel:
Represents the people of the District in utility matters at Commission hearings and in judicial proceedings.
Investigates service, rates, and valuations of utilities on behalf of the public.
Investigates cost and character of housing in rented premises and adjusts complaints.
(The Corporation Counsel is ex-officio general counsel to the Commission and represents it in all actions and proceedings.)
Engineering Bureau:
Inspects equipment and service of transportation, electric, and gas utilities.
Performs engineering work required in connection with valuation of public utilities.
(The assistant engineer is a member of the Board for the Revocation of Licenses.)

¹ Certain orders of the Public Utilities Commission require the approval of a joint board composed of the commissioners of the District and the Public Utilities Commission. (The engineer commissioner is a member of both bodies.)

28. **DEPARTMENT OF INSURANCE**
Licenses and regulates insurance companies, brokers, agents, and solicitors.
Supervises collection of taxes on insurance companies.
Regulates credit unions.
Compiles statistical data.
29. **BOARD OF ACCOUNTANCY**
Examines and certifies accountants.
30. **BOARD OF EXAMINERS AND REGISTRARS OF ARCHITECTS**
Examines and registers architects.
31. **BOARD FOR THE REVOCATION OF LICENSES**
May revoke occupational licenses for cause.
32. **ALCOHOLIC BEVERAGE CONTROL BOARD**
Licenses and regulates the manufacture, possession, sale, and transportation of alcoholic beverages.
33. **REGISTER OF WILLS (AND CLERK OF PROBATE COURT)**
Maintains records of wills and allied documents with indexes thereof.
Acts as clerk of probate court.
Exercises jurisdiction over estates of deceased persons and memoirs.
Audits accounts and distribution of assets under wills.
Operates photostat and recording service for the office and for outside clients.
Furnishes certified copies of documents.
34. **OFFICE OF RECORDER OF DEEDS**
Records all deeds and documents filed for record in the District.
35. **OFFICE OF SUPERINTENDENT OF WEIGHTS, MEASURES, AND MARKETS**
Inspects weights and measures, including pumps and meters.
Operates one fish wharf and market and two general retail markets.
Operates farmers' wholesale produce market.
36. **MILITIA**
(The commanding general of the National Guard of the District, Maryland, and Virginia is a major general and is appointed by the President. The staff of the District militia is likewise appointed by the President.)
37. **DISTRICT EMPLOYMENT CENTER**
(Operated by U. S. Employment Service directly with some financial support by District.)
- Public Health and Sanitation**
38. **HEALTH DEPARTMENT**
Records vital statistics and issues transcripts of records.
Makes sanitary inspections regarding nuisances, emission of smoke, 8-hour day for females, etc.
Apprehends and commits insane.
Regulates communicable disease cases.
Inspects dairies, abattoirs and other food handling establishments.
Conducts own laboratories and renders laboratory service to other departments.
Treats indigent venereal disease patients.
Treats indigent tuberculosis patients.
Catches stray dogs and operates a dog pound.
Conducts child hygiene centers.
Carries on medical inspection of school children and school nursing.
Conducts dental clinics and carries on dental program among school children.
Makes sanitary inspections.
Conducts sanitary work in schools.
39. **COMMISSION ON LICENSURE**
(President of District Commissioners, United States Commissioner of Education, United States District Attorney, Superintendent of Schools, and Health Officer.)
- Regulates (through examining boards appointed by it) the practice of the healing art, including basic sciences, medicine, osteopathy, chiropractic, naturopathy, midwifery, and drugless healing.
40. **NURSES' EXAMINING BOARD**
Examines and registers nurses.
41. **BOARD OF DENTAL EXAMINERS**
Examines and registers dentists.
42. **BOARD OF EXAMINERS IN VETERINARY MEDICINE**
Examines and registers veterinarians.
43. **BOARD OF OPTOMETRY**
Examines and registers optometrists.
44. **BOARD OF PHARMACY**
Examines and registers pharmacists.
45. **DEPARTMENT OF SANITARY INSPECTION**
Office of Director of Sanitary Engineering:
Supervises sewer, water, and city refuse divisions and public convenience stations.
(The director of sanitary engineering is chairman of the Board of Underground Construction, vice chairman of the Committee on Work Planning and Job Assignments and a member of the District Personnel Board, Economy Committee, Wage Board, Permanent Project and Engineering Board, Committee on the Purchase of Construction Materials, Coordinating Committee of the National Capital Park and Planning Commission, Washington Regional Drainage and Sewerage Committee of the National Capital Park and Planning Commission.)
- Sewer Division:
Designs, constructs, maintains and operates the storm and sanitary sewer system, including pumping stations.
Issues underground construction permits and supervises work.
Coordinates the location of all underground construction in public property.
Maintains shops and yards.
Maintains division passenger automobiles, trucks, marine railway, and floating equipment.
Maintains maps of utility lines, vaults, etc.
Keeps financial and operating records.
- City Refuse Division:
Collects and reduces garbage.
Collects and incinerates trash.
Collects and dumps ashes.
Collects and reduces dead animals.
Supervises collection of night soil.
Cleans streets and removes snow.
Operates shops and garages.
Keeps financial and activity records.
- Public Convenience Stations:
Maintains public convenience stations.
(The National Capital Parks operates additional public convenience stations at different points throughout the District.)
46. **BOARD OF SANITARY ENGINEERS (three consulting engineers)**
Surveys general sewerage needs and requirements of the District and prepares plans for future development of the system.
47. **BOARD FOR CONDEMNATION OF INSANITARY BUILDINGS**
(Consists of the assistant to the engineer commissioner in charge of buildings, the health officer, and the inspector of buildings.)
Condemns and removes insanitary buildings which endanger health or lives.
48. **ALLEY DWELLING AUTHORITY**
(Consists of the chairman of the Board of Commissioners, executive officer of the National Capital Park and Planning Commission, and director of housing of the Federal Emergency Administration of Public Works.) Reclaims squares containing inhabited alleys.

Highways and Public Works

49. HIGHWAY DEPARTMENT

Office of Director of Highways:

Supervises and directs all activities of department.
Issues miscellaneous permits.
Issues cut permits.

(The director of highways is chairman of the District Wage Board, vice chairman of the Economy Committee, chairman of the District Automobile Board, member of the Coordinating Committee of the National Capital Park and Planning Commission, the Commissioners' Traffic Coordinating Committee, the Traffic Advisory Council, Work Planning and Job Assignment Committee, Construction Material Committee, Engineer Department Project Board, Highway Research Board, and Regional Highway and Traffic Council.)

Underground section of sanitary engineer's office (carried on rolls of Sewer Division).

Coordinates surface and subsurface work.

Street Division:

Designs, constructs, and maintains highways (by contract or by direct labor).
Inspects and tests pavement materials.
Keeps highway accounts and records.
Coordinates underground installations on highway work.

Bridge Division:

Designs, constructs, and maintains bridges.
Makes periodic inspections of privately owned bridges.
Operates movable bridge spans.
Designs, constructs, and maintains wharves.
(The engineer of the Bridge Division is a member of the Wharf Committee).

Tree and Parking Department:

Maintains two tree nurseries for propagation of street trees.
Plants, inspects, maintains, and removes street trees.

Central Garage:

Purchases all District owned passenger automobiles (except for police and fire departments).
Supplies transportation to District officials.
Issues auto license tags to all District owned automotive equipment.
Maintains storeroom and shops.
Keeps cost accounts.

Surveyor's Office:

Makes surveys for the District and Federal Governments and for private parties to mark property and street lines.

Keeps District highway maps up to date.

Makes topographic surveys.

(The Surveyor is a member of the National Capital Park and Planning Commission and the Subdivision Advisory Council).

50. OFFICE OF CHIEF CLERK—ENGINEER DEPARTMENT

Furnishes plans and information to bidders on District projects.

Tabulates bids and handles bid deposits.

Prepares contracts for District construction and for all purchases under bids opened by purchasing officer.

Determines sufficiency, and has custody, of surety bonds protecting the District.

Prepares partial and final payment vouchers on construction contracts.

Acts as personnel officer for all wage scale employees.

Maintains personnel, contract, bond, and special assessment records.

(The chief clerk is chairman of the Contract Board and of the Wharf Committee, executive secretary of the Permanent Project and Engineering Board, a member of the Sign Committee, the Interdepartmental Board of Contracts and Adjustments, and the Committee on Unused District Real Property.)

Public Welfare

51. BOARD OF PUBLIC WELFARE (9 members)

Exercises general control over correctional and protective institutions and other activities of the Welfare Department, through the director of public welfare:

Office of the Director of Public Welfare.

Carries out welfare policies determined by the board of public welfare.

Supervises all activities of the department on behalf of the board of public welfare.

Division of Home Care for Dependent Children: Administers mothers' pensions for home care of dependent children.

War Veterans' Service Office: Advises war veterans regarding their rights under Federal legislation.

Division of Emergency Relief (also referred to as Emergency Relief Bureau):

Grants emergency relief loans, employment or direct relief.

Conducts social case work.

Division of Child Welfare:

Attends to the guardianship and placement of delinquent or dependent children in boarding homes or with foster parents.

Handles commitment to institutions.

Conducts social service case work.

Furnishes physical examinations and medical care to wards.

Issues clothing to wards.

Receiving Home for Children: Cares for minors, pending disposition of cases.

Office of General Superintendent of Penal Institutions—Jail: Holds adult persons awaiting trial or other disposition.

Workhouse (Ocoquan): Holds prisoners serving misdemeanor sentences of less than 1 year.

Reformatory (Ocoquan): Holds selected prisoners serving sentences exceeding 1 year.

National Training School for Girls: Cares for and gives training to girls committed to school.

National Training School for Boys: Board of Public Welfare contracts with National Training School for care and maintenance of boys committed to school.

Tuberculosis Hospital: Cares for and gives treatment to indigent tuberculous patients.

Children's Tuberculosis Sanitarium: Cares for and gives treatment to indigent tuberculous children.

Gallinger Municipal Hospital:

Treats indigent sick, except tuberculosis patients.

Treats indigent and paying contagious disease patients.

Operates a crematorium.

Operates Capital City Training School for Nurses.

District Training School: Trains and cares for feeble minded boys and girls.

Industrial Home School for Colored Children: Trains and cares for dependent and delinquent colored boys.

Industrial Home School (White): Trains and cares for white boys and girls who are delinquent or behavior problems.

Home for Aged and Infirm: Cares for indigent and aged persons.

Municipal Lodging House and Woodyard: Shelters homeless men.

52. BOARD OF INDETERMINATE SENTENCE AND PAROLE (three residents of the District).

Conducts parole hearings and authorizes release of District prisoners on parole.

Supervises persons on parole (through parole officers).

Education

53. BOARD OF EDUCATION (nine residents of the District)

Determines general school policies.
Submits budget estimates to District Commissioners.
Appoints teachers and other employees upon recommendation of superintendent.

Licenses local degree-conferring institutions.

Secretary of Board of Education:

Keeps journal of Board proceedings.
Holds all Board records.
Certifies all pay rolls and requisitions.
Conducts general Board correspondence.

Office of Superintendent:

Directs instructional program.
Supervises employees of the department.
Nominates all instructional staff employees.

Divisions 1-9 (white schools): Conduct instruction work in white schools and the white teachers' college.

Divisions 10-13 (colored schools): Conduct instruction work in colored schools and the colored teachers' college.

Research and Measurements (Divisions 1-9, white schools):
Conduct educational research and measurements in schools and the teachers' college for white children.

Research and Measurements (Divisions 10-13, colored schools):
Conduct educational research and measurements in schools and the teachers' college for colored children.

Business Office:

Keeps accounts and audits transactions.
Purchases supplies, materials, and equipment.
Maintains buildings and grounds.
Has charge of cabinet shop and maintains warehouse.

Board of Examiners, white (superintendent of schools and four to six members of white teaching or supervisory staff):

Conducts examinations for applicants for teaching or supervisory positions in white schools.
Determines longevity, placement, and amount of teaching service creditable under retirement act.

Board of Examiners, colored (superintendent of schools and four to six members of colored teaching or supervisory staff):

Conducts examinations for applicants for teaching, or supervisory positions in colored schools.
Determines longevity, placement, and amount of teaching service creditable under retirement act.

Department of School Attendance and Work Permits:

Conducts school census.
Enforces compulsory attendance.
Issues work and vacation permits.

Statistical Office:

Compiles and interprets enrollment and attendance statistics.
Maintains personnel records.
Conducts statistical research.

Community Center Development: Conducts civic, educational, social, and recreational activities in school buildings after school hours.

54. FREE PUBLIC LIBRARY

Board of Library Trustees (nine members): Determines library policies and regulations.

Office of Librarian (also secretary and treasurer of Board):
Supervises library facilities and personnel.
Keeps minutes of Library Board.
Keeps library accounts and cash.

57. NATIONAL ZOOLOGICAL PARK (under direction of Smithsonian Institution)

Care and maintenance of the Zoo.

58. DEPARTMENT OF PLAYGROUNDS

Constructs, maintains, and operates recreation centers, playgrounds, swimming pools, etc.

Public Service Enterprises

59. WATER DEPARTMENT

Designs, constructs, maintains, and operates the water supply system, including reservoirs, pumping stations, and fire hydrants.

Operates shops and yards.

Reads meters and prepares bills.

Keeps financial, operating, and property records.

Issues water permits to plumbers and builders.

NOTE.—The Federal Government operates the filtration plant and the other portions of the water distribution system which have to do with delivery of water to District reservoirs. This activity is under the supervision of the United States War Department.

60. MARKETS

See No. 35, Office of Superintendent of Weights, Measures, and Markets.

APPENDIX C

STATISTICAL TABLES

TABLE I.—Summary of consolidated receipts, expenditures, and balances of all funds, District of Columbia—Fiscal years 1923–37

[In dollars; cents dropped]

	1923	1924	1925	1926	1927	1928	1929
Balances at beginning of the fiscal year:							
General operating funds: ¹							
General fund.....	\$8,312,319	\$10,664,122	\$10,860,475	\$10,574,846	\$11,878,319	\$12,676,257	\$14,957,945
Gasoline tax—Road and street fund.....			13,468	150,401	176,557	358,430	359,517
Fund for purchase and maintenance of traffic lights.....						269,950	237,526
Total general operating funds.....	\$8,312,319	\$10,664,122	\$10,873,943	\$10,725,247	\$12,054,877	\$13,304,638	\$15,554,990
Water fund.....	309,580	285,105	299,675	211,638	130,803	262,728	188,561
Federal aid funds.....							
Trust funds.....	362,221	506,050	549,939	578,944	586,379	631,889	483,028
Total balances at beginning of the fiscal year.....	\$8,984,121	\$11,455,278	\$11,723,558	\$11,515,830	\$12,778,060	\$14,199,255	\$16,226,580
Add: Receipts during the fiscal year:							
General operating funds—Table III: ²							
General fund.....	\$24,721,233	\$24,533,427	\$28,718,085	\$31,085,022	\$34,326,478	\$36,997,648	\$38,085,544
Gasoline tax—Road and street fund.....		13,468	787,656	1,036,061	1,251,333	1,402,832	1,677,184
Fund for purchase and maintenance of traffic lights.....					272,376		
Total.....	\$24,721,233	\$24,546,895	\$29,505,742	\$32,721,083	\$35,850,188	\$38,400,480	\$39,742,729
Less interfund transfers.....							
Remainder—Net receipts, general operating funds.....	24,721,233	24,546,895	29,505,742	32,721,083	35,850,188	38,400,480	39,742,729
Water fund.....	1,183,193	1,225,644	1,278,964	1,388,825	1,452,139	1,422,690	1,507,512
Federal aid funds—Table V.....							
Trust funds—Table VI.....	1,912,997	2,149,730	2,035,383	2,591,772	2,676,760	2,477,626	2,279,875
Total.....	\$27,817,425	\$27,922,271	\$32,820,090	\$36,701,681	\$39,979,088	\$42,300,797	\$43,530,418
Less interfund transfers.....	316,991	390,988	57,963	435,494	556,895	798,437	826,890
Remainder—Net receipts during the fiscal year.....	\$27,500,433	\$27,531,282	\$32,762,126	\$36,266,187	\$39,422,192	\$41,502,360	\$42,703,558
Total balances at beginning and receipts during the fiscal year.....	\$36,484,555	\$38,986,561	\$44,485,685	\$47,782,017	\$52,200,253	\$55,701,616	\$58,930,133
Deduct: Expenditures during the fiscal year:							
General operating funds—Table IV: ²							
General fund.....	\$22,369,431	\$24,337,074	\$29,003,714	\$30,381,549	\$33,528,541	\$34,715,060	\$35,478,051
Gasoline tax, road and street fund.....			650,724	1,009,905	1,069,460	1,401,744	1,504,788
Fund for purchase and maintenance of traffic lights.....					2,425	32,423	23,205
Total.....	\$22,369,431	\$24,337,074	\$29,654,438	\$31,391,454	\$34,600,427	\$36,150,128	\$37,006,045
Less interfund transfers.....							
Remainder—Net expenditures—General operating funds.....	22,369,431	24,337,074	29,654,438	31,391,454	34,600,427	36,150,128	37,006,045
Water fund.....	1,207,663	1,211,074	1,367,001	1,463,659	1,326,214	1,496,857	1,627,444
Federal aid funds—Table V.....							
Trust funds—Table VI.....	1,769,168	2,105,842	2,006,378	2,584,337	2,631,250	2,629,487	2,181,845
Total.....	\$25,346,267	\$27,653,991	\$33,027,818	\$35,439,451	\$38,557,892	\$40,273,473	\$40,715,335
Less interfund transfers.....	316,991	390,988	57,963	435,494	556,895	798,437	826,890
Remainder—Net expenditures during the fiscal year.....	\$25,029,276	\$27,263,002	\$32,969,854	\$35,003,957	\$38,000,997	\$39,475,036	\$39,888,475
Balances at end of the fiscal year:							
General operating funds: ¹							
General fund.....	\$10,664,122	\$10,860,475	\$10,574,846	\$11,878,319	\$12,676,257	\$14,957,945	\$17,545,439
Gasoline tax—Road and street fund.....		13,468	150,401	176,557	358,430	359,517	531,913
Fund for purchase and maintenance of traffic lights.....					269,950	237,526	214,321
Total general operating funds.....	\$10,664,122	\$10,873,943	\$10,725,247	\$12,054,877	\$13,304,638	\$15,554,990	\$18,291,674
Water fund.....	285,105	299,675	211,638	130,803	262,728	188,561	168,930
Federal aid funds.....							
Trust funds.....	506,050	549,939	578,944	586,379	631,889	483,028	581,058
Total balances at end of the fiscal year.....	\$11,455,278	\$11,723,558	\$11,515,830	\$12,778,060	\$14,199,255	\$16,226,580	\$19,041,663

Footnotes at end of table, on following page.

TABLE I.—Summary of consolidated receipts, expenditures, and balances of all funds, District of Columbia—Fiscal years 1923-37—Con.

(In dollars; cents dropped)

	1930	1931	1932	1933	1934	1935	1936	1937 ¹
Balances at beginning of the fiscal year:								
General operating funds: ²								
General fund.....	\$17,545,439	\$16,220,694	\$13,303,823	\$9,324,127	\$8,111,430	\$9,706,753	\$9,399,820	\$6,651,535
Gasoline tax—Road and street fund.....	531,913	556,278	361,670	767,478	1,228,685	1,368,799	1,129,987	1,215,902
Fund for purchase and maintenance of traffic lights.....	214,321	67,233	8,059					
Total general operating funds.....	\$18,291,674	\$16,844,206	\$13,673,554	\$10,091,605	\$9,340,115	\$11,075,558	\$10,529,808	\$7,867,437
Water fund.....	168,930	315,643	575,029	835,564	1,064,946	1,416,154	1,410,913	1,384,148
Federal aid funds.....						1,878,130	6,230,507	3,460,971
Trust funds.....	581,058	471,439	472,822	542,396	847,902	628,611	679,855	741,595
Total balances at beginning of the fiscal year.....	\$19,041,663	\$17,631,188	\$14,721,406	\$11,469,566	\$11,252,964	\$14,998,454	\$18,851,084	\$13,454,152
Add: Receipts during the fiscal year:								
General operating funds—Table III: ³								
General fund.....	\$39,333,466	\$40,056,859	\$39,592,159	\$36,133,290	\$33,419,530	\$34,981,183	\$35,646,012	\$35,040,000
Gasoline tax—Road and street fund.....	1,762,397	1,799,989	2,035,193	2,160,058	2,281,693	2,199,466	2,514,859	2,480,000
Fund for purchase and maintenance of traffic lights.....						24		
Total.....	\$41,095,864	\$41,856,848	\$41,627,353	\$38,293,348	\$35,701,223	\$37,180,674	\$38,160,871	\$37,520,000
Less interfund transfers.....	53,469	58,433	8,059			24		
Remainder—Net receipts, general operating funds.....	41,042,395	41,798,415	41,619,293	38,283,348	35,701,223	37,180,649	38,160,871	37,520,000
Water fund.....	1,573,465	1,918,823	2,068,102	1,973,099	1,945,289	1,579,269	1,649,540	1,675,000
Federal aid funds—Table V.....				359,731	5,823,900	15,534,994	5,710,153	6,600,000
Trust funds—Table VI.....	2,666,781	3,261,098	2,916,389	2,599,781	2,443,777	3,668,944	2,146,101	2,000,000
Total.....	\$45,282,641	\$46,978,337	\$46,603,785	\$43,215,961	\$45,914,191	\$57,963,858	\$47,666,666	\$47,795,000
Less interfund transfers.....	850,972	951,256	1,119,501	1,076,374	1,104,162	1,128,327	513,349	1,425,000
Remainder—Net receipts during the fiscal year.....	\$44,431,669	\$46,027,080	\$45,484,284	\$42,139,586	\$44,810,028	\$56,835,530	\$47,153,316	\$46,370,000
Total balances at beginning and receipts during the fiscal year.....	\$63,473,333	\$63,658,269	\$60,205,690	\$53,609,152	\$56,062,992	\$71,833,985	\$66,004,400	\$59,824,152
Deduct: Expenditures during the fiscal year:								
General operating funds—Table IV: ³								
General fund.....	\$40,658,211	\$42,973,729	\$43,571,856	\$37,345,987	\$31,824,201	\$35,288,121	\$38,394,297	\$40,083,410
Gasoline tax, road and street fund.....	1,738,032	1,994,596	1,629,886	1,688,851	2,141,579	2,438,278	2,428,945	2,347,880
Fund for purchase and maintenance of traffic lights.....	147,088	59,173	8,059			24		
Total.....	\$42,543,332	\$45,027,500	\$45,209,302	\$39,034,838	\$33,965,780	\$37,726,424	\$40,823,242	\$42,431,290
Less interfund transfers.....	53,469	58,433	8,059			24		
Remainder—Net expenditures—General operating funds.....	42,489,863	44,969,067	45,201,242	39,034,838	33,965,780	37,726,399	40,823,242	42,431,290
Water fund.....	1,426,852	1,659,337	1,807,567	1,743,716	1,594,081	1,584,510	1,676,305	1,675,970
Federal aid funds—Table V.....				359,731	3,945,769	11,182,617	8,479,689	6,500,000
Trust funds—Table VI.....	2,776,400	3,259,715	2,846,815	2,294,275	2,663,068	3,617,700	2,084,361	1,800,000
Total.....	\$46,693,116	\$49,888,120	\$49,855,625	\$43,432,563	\$42,168,700	\$54,111,228	\$53,063,598	\$52,407,260
Less interfund transfers.....	850,972	951,256	1,119,501	1,076,374	1,104,162	1,128,327	513,349	1,425,000
Remainder—Net expenditures during the fiscal year.....	\$45,842,144	\$48,936,863	\$48,736,124	\$42,356,188	\$41,064,538	\$52,982,900	\$52,550,248	\$50,982,260
Balances at end of the fiscal year:								
General operating funds: ²								
General fund.....	\$16,220,694	\$13,303,823	\$9,324,127	\$8,111,430	\$9,706,758	\$9,399,820	\$6,651,535	\$1,608,125
Gasoline tax—Road and street fund.....	556,278	361,670	767,478	1,228,685	1,368,799	1,129,987	1,215,902	1,348,022
Fund for purchase and maintenance of traffic lights.....	67,233	8,059						
Total general operating funds.....	\$16,844,206	\$13,673,554	\$10,091,605	\$9,340,115	\$11,075,558	\$10,529,808	\$7,867,437	\$2,956,147
Water fund.....	315,543	575,029	835,564	1,064,946	1,416,154	1,410,913	1,384,148	1,383,178
Federal aid funds.....						6,230,507	3,460,971	3,560,971
Trust funds.....	471,439	472,822	542,396	847,902	828,611	679,855	741,595	941,595
Total balances at end of the fiscal year.....	\$17,631,188	\$14,721,406	\$11,469,566	\$11,252,964	\$14,998,454	\$18,851,084	\$13,454,152	\$8,841,892

¹ Appropriations and District auditor's estimates.² The general fund, gasoline tax road and street fund, and the fund for purchase and maintenance of traffic lights are here combined as "general operating funds" for the purpose of consolidating all funds, so far as ascertained, which include receipts for taxes or expenditures for general operating costs.Sources: (a) Annual reports on *Finances of the District of Columbia* (including that for 1936 in course of preparation). (b) District auditor's digest of 1937 appropriation act. (c) District auditor's estimates for 1937.

TABLE II.—Assessed property valuations, tax rates, tax levies, and receipts against tax levies, District of Columbia—Fiscal years 1923-36

[Amounts in dollars, cents dropped]

	1923	1924	1925	1926	1927	1928	1929
Assessed valuations:							
Property tax:							
Real estate.....	\$723,199,268	\$778,860,673	\$819,625,572	\$900,749,842	\$946,367,442	\$1,115,093,162	\$1,138,057,905
Tangible personal property.....	87,588,796	97,360,487	99,977,366	100,708,130	104,623,370	105,653,152	103,539,380
Intangible personal property.....	365,079,089	379,801,289	410,106,188	437,085,808	472,596,885	495,908,396	524,565,056
Gross-earnings or gross-receipts tax—banks, public utilities, etc.:							
National banks.....6.00 percent.....	4,963,580	5,407,305	5,600,374	5,648,628	6,434,103	6,710,216	6,217,854
Trust companies.....6.00 percent.....	4,638,270	5,231,845	5,310,763	5,709,109	6,003,236	6,143,270	6,090,640
Gas light companies.....5.00 percent.....	2,849,450	2,848,825	3,074,746	3,279,423	3,346,758	3,453,107	3,794,559
Georgetown Barge, Dock & Elevator Co.....5.00 percent.....	18,348	20,156	15,846	19,353	20,571	17,534	17,504
Savings banks.....4.00 percent.....	1,297,755	1,466,820	1,450,591	1,659,284	1,949,263	1,861,241	1,862,505
Electric-light companies.....4.00 percent.....	3,725,395	3,654,295	4,494,831	8,133,090	6,282,362	6,859,802	7,483,796
Telephone companies.....4.00 percent.....	4,796,485	5,125,235	5,403,127	6,098,792	6,652,794	7,347,783	7,915,870
Street-railway companies.....4.00 percent.....	10,543,007	10,512,618	9,895,582	10,952,706	11,103,199	10,960,159	10,936,147
Building and loan associations.....2.00 percent.....	1,918,230	2,105,140	2,286,355	2,481,088	2,705,144	2,890,435	3,280,842
Bonding and title companies.....1.50 percent.....	1,426,093	1,502,336	1,646,631	1,852,872	2,040,086	1,961,322	1,613,206
Property tax rates:							
Real estate and tangible personal property.....percent.....	1.30	1.20	1.40	1.70	1.80	1.70	1.70
Intangible personal property.....percent.....	.50	.50	.50	.50	.50	.50	.50
Tax levies:							
Real estate.....	\$9,401,590	\$9,346,328	\$11,474,758	\$15,312,747	\$17,034,614	\$19,097,584	\$19,346,984
Tangible personal property.....	1,138,653	1,168,325	1,399,685	1,712,207	1,853,220	1,796,103	1,790,199
Intangible personal property.....	1,825,395	1,899,006	2,050,530	2,185,429	2,302,984	2,479,541	2,624,825
Banks, public utilities, etc.—On gross receipts or gross earnings.....	1,596,262	1,578,402	1,732,329	1,999,093	2,043,929	2,115,679	2,146,440
Total tax levies.....	13,961,902	13,992,062	16,657,304	21,209,476	23,242,748	25,398,908	25,876,419
Receipts against tax levies:							
Real estate.....	\$9,473,811	\$9,128,765	\$11,025,755	\$14,352,605	\$16,628,454	\$18,818,877	\$19,382,483
Tangible personal property.....	2,779,603	2,690,618	2,948,386	1,396,920	1,605,074	1,443,906	1,560,337
Intangible personal property.....	1,723,443	1,808,174	1,941,073	2,057,343	2,259,915	2,378,599	2,496,782
Banks, public utilities, etc.....				1,992,682	2,031,114	2,112,779	2,141,333
Total receipts against tax levies.....	13,976,857	13,627,558	15,915,215	19,799,551	22,524,558	24,754,132	25,580,937
Ratio of receipts to levies.....percent.....	100.09	97.40	95.55	93.36	96.57	97.46	98.56

	1930	1931	1932	1933	1934	1935	1936
Assessed valuations:							
Property tax:							
Real estate.....	\$1,182,463,345	\$1,211,162,618	\$1,226,691,948	\$1,229,359,566	\$1,168,252,220	\$1,132,827,649	\$1,131,798,381
Tangible personal property.....	107,206,520	82,039,776	80,538,771	71,852,937	62,769,721	64,929,380	68,120,099
Intangible personal property.....	545,188,143	548,597,274	509,408,462	364,640,495	410,431,538	408,705,054	420,953,452
Gross-earnings or gross-receipts tax—banks, public utilities, etc.:							
National banks.....6.00 percent.....	6,231,573	7,286,201	6,162,960	5,202,946	2,858,323	3,313,853	3,881,228
Trust companies.....6.00 percent.....	6,322,181	5,824,769	4,906,186	4,413,521	3,943,394	2,862,871	3,021,580
Gas light companies.....5.00 percent.....	4,035,007	4,236,357	4,936,670	4,846,115	4,732,054	5,003,143	5,181,990
Georgetown Barge, Dock & Elevator Co.....5.00 percent.....	19,951	16,690	15,640	11,790	15,020	12,136	12,396
Savings banks.....4.00 percent.....	1,895,026	1,922,267	1,814,669	1,522,935	921,278	649,890	810,926
Electric-light companies.....4.00 percent.....	8,067,293	8,478,904	8,808,578	9,059,005	9,090,955	10,084,119	10,893,428
Telephone companies.....4.00 percent.....	8,244,021	8,420,991	8,809,185	9,355,385	9,013,865	9,329,884	8,721,400
Street-railway companies.....4.00 percent.....	10,985,572	10,757,161	10,335,187	8,791,744	3,220,276	7,262,293	7,707,899
Building and loan associations.....2.00 percent.....	3,664,120	3,963,207	4,312,799	4,680,712	4,291,407	5,010,315	5,445,651
Bonding and title companies.....1.50 percent.....	1,978,252	1,559,627	1,585,481	1,957,151	1,525,510	1,707,925	2,036,188
Property tax rates:							
Real estate and tangible personal property.....percent.....	1.70	1.70	1.70	1.70	1.50	1.50	1.50
Intangible personal property.....percent.....	.50	.50	.50	.50	.50	.50	.50
Tax levies:							
Real estate.....	\$20,101,874	\$20,589,765	\$20,853,852	\$20,809,117	\$17,523,783	\$16,992,414	\$16,976,975
Tangible personal property.....	1,822,510	1,396,612	1,304,169	1,221,499	941,545	973,895	1,021,801
Intangible personal property.....	2,725,940	2,742,986	2,547,442	1,833,202	2,052,157	2,043,525	2,104,767
Banks, public utilities, etc.—On gross receipts or gross earnings.....	2,228,455	2,288,531	2,215,140	2,094,084	1,650,280	1,841,408	1,939,115
Total tax levies.....	26,878,781	27,017,894	26,925,603	26,037,903	22,167,766	21,851,243	22,042,659
Receipts against tax levies:							
Real estate.....	\$19,735,846	\$20,660,394	\$20,238,000	\$19,819,809	\$18,157,837	\$18,317,035	\$18,075,239
Tangible personal property.....	1,780,977	1,303,422	1,230,314	1,007,291	895,777	951,683	1,014,134
Intangible personal property.....	2,619,671	2,661,009	2,383,599	1,728,380	2,033,295	2,002,800	2,147,667
Banks, public utilities, etc.....	2,226,504	2,200,017	2,214,478	2,030,112	1,639,753	1,997,682	1,889,112
Total receipts against tax levies.....	26,363,000	26,833,903	26,066,392	24,645,594	22,726,663	23,319,201	23,126,184
Ratio of receipts to levies.....percent.....	98.08	99.32	96.81	94.73	102.07	106.72	104.09

Source: Annual reports on Finances of the District of Columbia (including that for 1936 in course of preparation).

TABLE III.—Net receipts of general operating funds,¹ District of Columbia—Fiscal years 1923-37

[In dollars; cents dropped]

Source	1923	1924	1925	1926	1927	1928	1929
Taxes:							
Property taxes:							
Real estate.....	\$9,473,811	\$9,128,765	\$11,025,755	\$14,359,605	\$16,628,454	\$18,818,877	\$19,382,483
Tangible personal property.....	2,779,693	2,600,618	2,618,389	1,996,920	1,805,926	1,443,906	1,500,337
Infringe on personal property.....	1,723,443	1,808,174	1,941,073	2,057,313	2,259,015	2,373,569	2,408,782
Infringe on delinquent property taxes.....	118,573	138,065	154,928	201,914	261,757	331,440	389,315
Income taxes.....	212,577	219,985	251,168	260,218	282,395	303,278	341,374
Motor-vehicle tax (on tangible personal property).....	()	()	()	()	()	()	()
Banks, public utilities, building associations, etc.....	()	()	()	1,922,682	2,031,114	2,112,779	2,141,323
Gasoline tax.....	()	13,468	765,188	943,089	1,057,850	1,142,441	1,336,371
Total taxes.....	14,308,008	13,937,077	17,086,500	21,209,804	24,126,561	26,534,291	27,648,197
Licenses:							
Dog.....	25,858	25,957	27,714	30,966	32,099	34,785	34,450
Insurance.....	49,692	48,734	39,019	45,893	47,833	43,576	52,854
Occupational business (other than insurance).....	166,785	168,558	169,677	171,611	167,113	161,159	171,561
Motor-vehicle operators.....	42,137	41,109	40,367	25,539	54,236	73,307	72,036
Miscellaneous.....	617	471	584	1,337	1,624	1,720	2,019
Total licenses.....	285,091	284,831	277,362	273,347	302,907	314,547	332,920
Fees:							
Motor-vehicle registration.....	242,145	221,510	163,076	137,939	142,685	156,044	178,601
Advertising taxes.....	3,067	3,322	8,337	9,240	10,406	9,144	9,267
Building permits.....	42,242	35,437	78,509	84,699	78,039	60,113	55,921
Gas and meter inspection.....	2,483	1,932	3,544	4,248	4,382	7,439	3,980
Electrical permits.....	9,657	9,766	21,068	23,911	23,897	24,535	33,691
Municipal court.....	32,147	31,267	66,183	60,981	69,909	108,516	99,307
Pound.....	1,148	1,415	2,690	2,076	2,456	2,346	2,611
Public-convenience stations.....	4,631	3,851	7,675	6,635	6,407	5,839	5,514
Sewer and gas.....	6,856	7,228	16,301	14,166	14,582	9,001	7,049
Register of wills.....					()	88,403	90,249
Recorder of deeds.....					()	115,450	118,422
Public library.....					()	19,118	19,288
Business concessions.....							
Motor vehicle—reissu.....							
Surveyor's office.....	29,077	26,355	55,839	55,179	44,644	35,375	40,014
Tax certificates.....	6,313	5,429	14,001	23,239	21,784	23,000	21,591
Water-service permits.....	2,242	2,185	4,933	5,077	4,411	3,178	2,934
Elevator inspection.....	3,737	6,247	10,172	12,906	11,467	9,994	12,164
Courts.....	2,861	3,283	5,941	5,887	6,093	5,363	3,780
Miscellaneous.....							
Total fees.....	388,612	359,239	464,314	449,787	708,547	681,147	714,569
Miscellaneous:							
Special assessments.....	251,898	249,548	376,091	636,704	697,108	808,276	915,238
Fines.....	484,815	430,093	569,749	479,510	492,309	433,073	492,631
Rents.....	307,083	59,268	80,011	82,805	102,294	103,038	93,585
Sales, reimbursements, rebates, and forfeits.....	307,192	272,157	477,413	468,290	477,369	457,062	410,283
Adjustment of sinking-fund interest.....							
Revenue adjustments by general accounting office.....	-271,566	-273,730	-131	121,766			
Total.....	829,435	775,289	1,442,184	1,788,144	1,712,171	1,802,451	1,911,639
Total—Other than Federal appropriation.....	15,811,147	15,416,438	19,270,361	23,721,083	26,850,188	29,332,438	30,607,326
Federal appropriations:							
Share of appropriations.....	8,910,066	9,130,457	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000
Lump sum payments.....							
Total.....	8,910,066	9,130,457	10,235,380	9,000,000	9,000,000	9,068,042	9,135,402
Total—Net receipts—General operating funds.....	24,721,233	24,546,895	29,505,742	32,721,083	35,850,188	38,400,480	39,742,729

Source	1930	1931	1932	1933	1934	1935	1936	1937 ¹
Taxes:								
Property taxes:								
Real estate.....	\$19,735,846	\$20,660,394	\$20,238,000	\$19,819,809	\$18,157,837	\$18,317,035	\$18,075,239	\$17,600,000
Tangible personal property.....	730,977	1,303,422	1,230,314	1,067,291	895,777	951,683	1,014,134	1,050,000
Intangible personal property.....	2,613,671	2,663,066	2,383,599	1,728,830	2,083,295	2,032,800	2,427,667	2,500,000
Interest on delinquent property taxes.....	415,324	457,415	399,503	416,675	497,315	557,653	527,167	535,000
Insurance taxes.....	362,094	304,929	312,225	395,912	412,506	436,034	475,385	475,000
Motor-vehicle tax (as tangible personal property).....	214,223	444,180	483,657	378,007	405,006	548,059	518,476	715,000
Banks, public utilities, building associations, etc.....	2,226,504	2,200,017	2,214,475	2,030,112	1,639,753	1,997,682	1,889,142	2,280,000
Gasoline tax.....	1,469,907	1,649,302	1,983,966	2,051,079	2,037,658	2,052,908	2,349,538	2,280,000
Alcoholic and other beverage taxes.....				30,036	377,862	911,656	1,073,404	1,900,000
Total taxes.....	28,824,560	29,679,832	29,255,774	27,917,305	26,457,014	27,825,573	28,070,156	29,155,000
Licenses:								
Dog.....	38,482	37,519	39,453	42,732	43,552	45,411	48,129	
Insurance.....	50,624	56,254	47,703	49,022	49,269	55,531	57,549	
Occupational business (other than insurance).....	170,928	184,678	192,898	374,966	335,789	349,576	405,935	
Motor-vehicle operators.....	75,914	74,963	82,721	67,999	78,321	98,076	97,445	
Alcoholic and other beverages.....								
Miscellaneous.....	1,847	1,554	1,496	3,334	4,143	5,352	5,903	
Total licenses.....	337,796	354,931	364,272	538,654	1,316,716	1,356,189	1,363,487	
Fees:								
Motor-vehicle registration.....	185,419	197,094	191,101	185,316	190,922	204,887	233,415	
Advertising taxes.....	10,995	8,474	7,031	6,897	8,675	11,157	10,977	
Building permits.....	46,226	79,190	65,069	38,046	33,797	53,101	81,391	
Gas and meter inspection.....	4,040	3,902	3,241	3,135	2,449	3,642	2,744	
Electrical permits.....	37,789	36,777	38,508	28,101	28,598	36,586	47,423	
Municipal court.....	103,651	90,388	112,047	100,765	90,600	98,025	92,021	
Pound.....	2,245	2,711	2,875	2,525	2,384	2,742	2,530	
Public-convenience stations.....	5,618	4,120	3,025	2,087	1,742	1,815	1,826	
Sewer and gas.....	5,323	6,232	5,224	4,005	5,839	5,839	6,681	
Register of wills.....	86,744	90,549	92,628	83,504	90,170	91,203	99,467	
Register of deeds.....	104,816	99,888	94,816	73,912	89,403	100,079	164,592	
Public library.....	20,347	22,277	22,586	22,570	20,464	21,068	23,084	
Business concessions.....	10,613	10,834	7,827	14,230	18,766	26,734	35,640	
Motor-vehicle—retinue.....	233,403	60,810	44,001	228,050	86,439	78,975	244,000	
Motor-vehicle titles.....	34,404	163,512	163,512	73,425	76,443	90,388	104,542	
Surveyor's office.....	18,308	35,082	20,516	18,016	18,016	34,707	50,986	
Tax certificates.....	3,050	19,319	18,750	13,474	14,389	18,339	18,552	
Water-service permits.....	3,494	3,188	3,136	2,035	2,522	2,522	3,730	
Elevator inspection.....	7,004	4,739	7,118	8,216	8,418	7,815	6,971	
Courts.....	3,509	7,663	8,772	9,565	10,113	10,113	9,118	
Miscellaneous.....		3,542	3,812	9,324	3,793	9,362	6,064	
Total fees.....	927,005	796,085	930,749	923,824	800,968	908,225	1,256,257	
Miscellaneous:								
Special assessments.....	768,867	629,781	512,499	420,961	558,923	494,885	729,030	
Fines.....	527,062	415,814	354,127	264,905	287,536	487,601	465,087	
Rents.....	115,680	122,836	144,045	133,263	123,326	127,010	140,006	
Sales, reimbursements, rebates, and forfeits.....	333,279	138,036	358,218	116,790	316,880	234,977	273,303	
Adjustment of sinking-fund interest.....			9,611					
Revenue adjustments by general accounting office.....								
Total miscellaneous receipts.....	1,744,839	1,306,467	1,375,502	985,921	1,287,680	1,244,474	1,617,000	3,365,000
Total—Other than Federal appropriation.....	31,834,802	32,137,366	31,926,259	30,315,705	29,862,354	31,334,463	32,301,000	32,520,000
Federal appropriations:								
Share of appropriations.....	207,592	161,040	192,994	192,642	138,869	146,186	159,871	
Lump-sum payments.....	9,066,000	9,500,000	9,500,000	7,775,000	5,700,000	5,700,000	5,700,000	5,000,000
Total.....	9,273,592	9,661,040	9,592,994	7,967,642	5,838,869	5,846,186	5,859,871	5,000,000
Total—Net receipts—General operating funds.....	41,042,395	41,798,415	41,019,293	38,283,348	35,701,223	37,180,649	38,160,871	37,520,000

¹The general fund, gasoline tax road and street fund, and the fund for purchase and maintenance of traffic lights are here combined as "General operating funds" for the purpose of consolidating all funds, so far as ascertained, which include receipts for taxes or expenditures for general operating costs.

²District Auditor's estimates.

³Included in tangible personal property taxes.

⁴Tax levies were \$1,664,292, for 1923, \$1,678,602 for 1924, and \$1,732,330 for 1925; amounts of actual collections, included in tangible personal property tax, not available.

⁵During this and prior years fees were applied against expenses.

Sources: (a) Annual reports on *Finances of the District of Columbia* (including that for 1936 in course of preparation). (b) District auditor's estimates for 1937.

TABLE IV.—Net expenditures from general operating funds,¹ District of Columbia—Fiscal years 1923-37

PART I.—1923-25—SUMMARY

[In dollars; cents dropped]

Purpose or department	1923			1924			1925		
	Total	Operation and maintenance	Capital outlays	Total	Operation and maintenance	Capital outlays	Total	Operation and maintenance	Capital outlays
General departments:									
General government.....	\$1,224,086	\$1,224,086		\$1,227,608	\$1,227,608		\$1,274,081	\$1,274,081	
Protection of life and property.....	4,041,000	3,964,852	\$76,147	4,365,566	4,194,594	\$170,971	5,054,142	4,975,535	\$78,607
Health and sanitation.....	2,111,017	1,579,591	531,425	2,531,403	1,821,525	709,878	2,873,760	1,962,303	911,457
Highways.....	2,273,945	1,293,841	980,103	2,442,053	1,392,353	1,049,700	3,315,144	1,698,282	1,616,861
Charities, hospitals, and corrections (public welfare).....	2,942,781	2,727,510	215,270	2,827,123	2,607,164	219,959	3,121,159	3,001,420	119,738
Education.....	7,679,126	5,777,143	1,901,983	7,992,796	6,254,121	1,738,674	9,462,525	7,350,872	2,111,653
Recreation.....	1,095,633	852,658	242,974	1,384,789	1,030,488	354,301	1,886,078	1,109,862	776,215
Miscellaneous.....	434,347	434,347		274,404	274,404		179,596	179,596	
Total, general departments.....	21,801,937	17,854,032	3,947,905	23,045,746	18,802,261	4,243,485	27,166,489	21,551,955	5,614,533
Public service enterprises.....	567,493	9,519	557,973	1,291,327	9,337	1,281,990	2,187,949	8,837	2,179,111
Debt service.....							300,000		300,000
Grand total—Net expenditures—General operating funds.....	22,369,431	17,863,551	4,505,879	24,337,074	18,811,598	5,525,476	29,654,438	21,560,793	8,093,645

1923-25—DETAIL BY MAJOR FUNCTIONAL DIVISIONS

General government:									
Executive office.....	\$32,430	\$32,430		\$32,233	\$32,233		\$45,177	\$45,177	
Garage.....	31,381	31,381		36,233	36,233		33,877	33,877	
Finance offices:									
Auditor.....	58,132	58,132		59,315	59,315		77,539	77,539	
Assessor.....	118,062	118,062		123,419	123,419		145,997	145,997	
Collector of Taxes.....	62,137	62,137		64,218	64,218		89,547	89,547	
Purchasing office.....	41,904	41,904		41,895	41,895		48,909	48,909	
Law offices—Corporation counsel.....	28,015	28,015		27,247	27,247		42,289	42,289	
Miscellaneous executive offices:									
Plumbing board, steam engineers, and permit division.....	3,796	3,796		3,624	3,624		4,162	4,162	
Municipal architect.....	16,457	16,457		19,943	19,943		29,808	29,808	
Chief clerk, record division.....	17,279	17,279		17,297	17,297		22,252	22,252	
Public Utilities Commission.....	38,078	38,078		36,444	36,444		41,138	41,138	
Public employment service.....	7,388	7,388		7,536	7,536		9,164	9,164	
Insurance department.....	18,206	18,206		17,219	17,219		18,779	18,779	
Minimum Wage Board.....	3,817	3,817		14	14				
District Building.....	74,413	74,413		74,646	74,646		93,462	93,462	
Courts:									
Court of Appeals, District of Columbia.....	47,973	47,973		47,080	47,080		54,120	54,120	
Supreme Court, District of Columbia.....	228,647	228,647		232,008	232,008		230,792	230,792	
Court-house.....	19,471	19,471		26,795	26,795		27,118	27,118	
Probation system, Supreme Court.....	5,151	5,151		4,930	4,930		8,358	8,358	
Register of wills.....	448	448		500	500		331	331	
Recorder of deeds.....	—6,104	—6,104		6,112	6,112		14,534	14,534	
Police court.....	60,602	60,602		59,157	59,157		86,182	86,182	
Juvenile court.....	36,646	36,646		36,615	36,615		50,146	50,146	
Municipal court.....	47,780	47,780		51,810	51,810		65,528	65,528	
Coroner's office.....	9,367	9,367		9,403	9,403		11,369	11,369	
Writs of lunacy.....	7,649	7,649		6,306	6,306		8,124	8,124	
Employees' compensation fund.....	11,440	11,440		9,907	9,907		14,930	14,930	
Civil-service retirement and disability fund.....									
Unemployment compensation.....									
National Conference of Commissioners on Uniform State Laws.....							250	250	
Zoning Commission.....									
Alcoholic Beverage Control Board.....									
Municipal center.....									
Special investment fund.....									
Joint Select Committee on Fiscal Relations.....	13,616	13,616							
Study of power needs.....									
Study of United States—District of Columbia fiscal relations.....									
Increase of compensation.....	189,894	189,894		175,691	175,691		185	185	
Total, general government.....	1,224,086	1,224,086		1,227,608	1,227,608		1,274,081	1,274,081	
Protection of person and property:									
Police:									
Metropolitan Police:									
General:									
Salaries.....	1,616,095	1,616,095		1,666,710	1,666,710		2,312,513	2,312,513	
Buildings and grounds.....	18,368	6,786	11,582	76,459	7,369	69,090	13,069	6,417	6,651
Equipment and uniforms.....	23,555	23,555		27,198	27,198		37,461	37,461	
All other.....	56,991	56,991		74,398	74,398		62,392	62,392	
House of detention.....	25,521	25,521		33,649	33,649		27,238	27,238	
Maintaining public order.....	36,219	36,219		15,640	15,640		25	25	
Total police.....	1,776,751	1,765,168	11,582	1,894,056	1,824,966	69,090	2,452,700	2,446,048	6,651
Fire department:									
Salaries.....	1,108,847	1,108,847		1,157,998	1,157,998		1,584,660	1,584,660	
Buildings and grounds.....	68,671	20,052	48,618	98,856	20,382	78,474	99,367	48,520	40,846
Apparatus and uniforms.....	21,922	21,922		38,025	38,025		51,237	51,237	
All other.....	65,666	65,666		93,067	93,067		55,169	55,169	
Total fire department.....	1,265,108	1,216,490	48,618	1,387,948	1,309,474	78,474	1,780,434	1,739,588	40,846
Militia.....	50,777	50,777		40,193	40,193		46,416	46,416	

¹ The general fund, gasoline tax road and street fund, and the fund for purchase and maintenance of traffic lights are here combined as "General operating funds" for the purpose of consolidating all funds, so far as ascertained, which include receipts for taxes or expenditures for general operating costs.

TABLE IV.—*Net expenditures from general operating funds, District of Columbia—Fiscal years 1923-25—Continued*

1923-25—DETAIL BY MAJOR FUNCTIONAL DIVISIONS—Continued.

[In dollars; cents dropped]

Purpose or department	1923			1924			1925		
	Total	Operation and maintenance	Capital outlays	Total	Operation and maintenance	Capital outlays	Total	Operation and maintenance	Capital outlays
Protection of person and property—Continued.									
Miscellaneous:									
Building inspection division	\$58,033	\$58,033		\$60,913	\$60,913		\$77,994	\$77,994	
Plumbing inspection division	21,237	21,237		23,221	23,221		28,084	28,084	
Superintendent of weights, measures, and markets	27,465	27,465		26,433	26,433		34,322	34,322	
Pound	7,016	7,016		7,802	7,802		6,854	6,854	
Surveyor's office	36,892	36,892		36,943	36,943		65,447	65,447	
Electrical department	105,942	89,996	\$15,946	115,938	92,531	\$23,406	143,422	112,347	\$31,075
Department of vehicles and traffic							9,801	9,767	33
Removal of dangerous and insanitary buildings	155	155		58	58		8,493	8,493	
Police men's and firemen's relief fund	275,000	275,000		345,000	345,000		399,998	399,998	
Removal of snow and ice	8,014	8,014		1,985	1,985				
Repair and maintenance of wharves									
Purchase and maintenance of traffic lights									
Increase of compensation	408,605	408,605		425,069	425,069		172	172	
Total miscellaneous	948,362	932,415	15,946	1,043,367	1,019,960	23,406	774,591	743,482	31,108
Total protection of person and property	4,041,000	3,964,852	76,147	4,365,566	4,194,594	170,971	5,054,142	4,975,535	78,607
Health and sanitation:									
Health department									
Quarantine and contagious-disease hospitals, contagious-disease service	49,592	49,592		55,805	55,805		66,282	66,282	
Sewers and sewage disposal	678,742	147,316	531,425	999,670	289,792	709,878	1,267,865	361,369	906,496
Street cleaning	438,142	438,142		433,702	433,702		496,385	496,385	
Collection and disposal of refuse	782,757	782,757		852,194	852,194		875,220	875,220	
Public convenience stations	18,781	18,781		23,929	23,929		22,729	22,729	
Condemnation of insanitary buildings	2,160	2,160		2,138	2,138		2,355	2,355	
Morgue							4,900		4,900
Smoke control									
Increase of compensation	34,131	34,131		56,388	56,388				
Repayments on account of P. W. A. loans—Sewers									
Total health and sanitation	2,111,017	1,579,591	531,425	2,531,403	1,821,525	709,878	2,873,760	1,962,303	911,457
Highways:									
Extension and maintenance of streets, sidewalks, and bridges:									
General fund	1,824,798	844,695	980,103	1,985,976	936,275	1,049,700	2,188,738	1,222,600	966,137
Gasoline tax—Road and street fund							650,724		650,724
Fund for purchase and maintenance of traffic lights									
Street lighting	440,937	440,937		451,029	451,029		475,449	475,449	
Increase of compensation	8,209	8,209		5,047	5,047		232	232	
Total highways	2,273,945	1,293,841	980,103	2,442,053	1,392,353	1,049,700	3,315,141	1,698,282	1,616,861
Public welfare:									
General supervision	23,040	23,040		25,266	25,266		33,168	33,168	
Home for the Aged and Infirm	83,833	83,833		88,166	76,246	11,920	99,291	98,281	1,013
Aid for needy, blind persons									
Assistance against old-age want									
Municipal Lodging House	3,828	3,828		5,880	5,880		6,278	6,244	33
Washington Home for Incurables	5,271	5,271		4,975	4,975		4,932	4,932	
Southern Relief Society	7,688	7,688		6,569	6,569		10,041	10,041	
District Training School				10,812		40,812	45,412	17,838	27,573
Relief of the poor and transportation of indigent persons	8,595	8,595		10,714	10,714		10,626	10,626	
Division of child welfare	226,195	226,195		192,606	192,606		217,992	217,992	
Florence Crittenton Home							2,594	2,594	
Reception and detention of children									
Industrial Home School	14,594	14,594		31,809	31,809		48,396	48,396	
Industrial Home School for Colored Children	31,194	31,194		32,477	32,477		43,424	43,424	
National Training School for Boys	65,401	65,401		58,978	58,978		42,520	42,520	
National Training School for Girls	37,705	37,705		75,406	42,882	32,521	64,736	64,115	620
Home care for dependent children									
Child Welfare and Hygiene Service	18,000	18,000		17,030	17,030		16,000	16,096	
Temporary home for former soldiers and sailors	6,474	6,474		7,282	7,282		7,900	7,900	
Administrative expenses—Compensation to injured employees									
Vocational rehabilitation									
Emergency relief of residents									
Central dispensary	22,985	22,985		21,036	21,036		32,778	32,778	
Eastern dispensary	7,163	7,163		8,098	8,098		18,496	18,496	
Children's Hospital	16,135	16,135		18,498	18,498		17,430	17,430	
Columbia Hospital for Women	36,576	36,576		30,131	30,131		31,517	31,517	
Freedmen's Hospital	40,500	40,500		79,785	41,785	38,000	58,940	41,086	17,854
Gallinger Municipal Hospital	295,916	144,229	151,687	205,310	182,788	22,521	314,406	302,314	12,091
Garfield Hospital, isolating ward	45,931	45,931		45,668	45,668		44,477	44,477	
Tuberculosis Hospital	68,192	68,192		91,921	76,870	15,041	127,284	104,605	22,678
Children's Tuberculosis Hospital									
Tuberculosis Sanatoria—Buildings									
Hospital for the Insane	1,110,839	1,110,839		924,928	924,928		1,129,458	1,129,458	
George Washington University Hospital	5,800	5,800		5,000	5,000		4,960	4,960	
Georgetown University Hospital	5,019	5,019		5,007	5,007		5,000	5,000	
Jail	80,104	80,104		85,572	81,967	3,605	100,770	98,657	2,112
Workhouse and reformatory	411,351	347,768	63,582	378,568	326,156	52,412	413,369	377,800	35,569
Support of convicts	162,952	162,952		212,962	212,962		167,019	167,019	
Miscellaneous charities	5,862	5,862		4,672	1,552	3,120	383	183	200
Increase in compensation	95,536	95,536		111,982	111,982		1,419	1,419	
Total public-welfare	2,942,781	2,727,510	215,270	2,827,123	2,607,164	210,959	3,121,159	3,001,420	119,738

TABLE IV.—Net expenditures from general operating funds, District of Columbia—Fiscal years 1923-37—Continued

1923-35—DETAIL BY MAJOR FUNCTIONAL DIVISIONS—Continued

[In dollars; cents dropped]

Purpose or department	1923			1924			1925		
	Total	Operation and maintenance	Capital outlays	Total	Operation and maintenance	Capital outlays	Total	Operation and maintenance	Capital outlays
Education:									
Public schools:									
Salaries.....	\$4,193,515	\$4,193,515		\$4,476,873	\$4,476,873		\$6,078,354	\$6,078,354	
Buildings and grounds.....	1,948,525	264,534	\$1,683,991	1,808,421	297,881	\$1,510,539	2,371,208	321,697	\$2,049,511
Equipment.....	193,127		193,127	228,135		228,135	74,792	12,650	62,141
All other.....	493,535	493,535		571,494	571,494		671,729	671,729	
Public libraries.....	149,030	124,165	24,865	127,721	127,721		204,907	204,907	
Teachers' retirement fund.....	41,991	41,991		45,988	45,988		57,963	57,963	
Increase of compensation.....	659,401	659,401		734,160	734,160		3,568	3,568	
Total education.....	7,679,126	5,777,143	1,901,983	7,992,796	6,254,121	1,738,674	9,462,525	7,350,872	2,111,653
Recreation:									
Parks:									
Public parks.....	616,091	536,023	80,068	757,947	574,951	182,995	710,647	582,019	128,627
Parking commission and small parks.....	71,647	71,647		55,797	55,797		88,091	88,091	
Park Police, salaries, etc.....							133,429	133,429	
National Zoo Park.....	124,262	124,262		128,456	128,456		151,347	151,347	
National Capital Park and Planning Commission.....							449,462		449,462
Purchase of land under Capper-Cramton Act.....									
Trees in streets.....	9,839	9,839		9,769	9,769		14,151	14,151	
Reclamation of Anacostia Flats.....	155,004		155,004	124,805		124,805	192,854		192,854
Repayment on account of P. W. A. loan.....									
Public playgrounds and bathing places.....	104,182	96,281	7,901	154,160	107,659	46,500	147,084	141,814	5,270
Increase of compensation.....	14,604	14,604		153,853	153,853		-991	-991	
Total recreation.....	1,095,633	852,658	242,974	1,384,789	1,030,488	354,301	1,886,078	1,109,862	776,215
Miscellaneous:									
Postage.....	16,500	16,500		16,492	16,492		17,000	17,000	
General advertising.....	5,297	5,297		6,142	6,142		6,117	6,117	
Printing and binding.....	4,619	4,619		4,122	4,122		4,717	4,717	
Traveling expenses.....									
Settlement of claims and suits.....									
Judgments.....	19,829	19,829		5,802	5,802		21,398	21,398	
Tax refunds.....	40,324	40,324		62,340	62,340		36,162	36,162	
Purchase of construction material.....	-26,945	-26,945		77,899	77,899		-2,948	-2,948	
Central duplicating office.....									
Emergency fund.....	1,406	1,406		3,675	3,675		3,498	3,498	
Motor-vehicle allowance.....									
George Washington Bicentennial Commission.....									
Relief of individuals.....				400	400		60	60	
Marking historical places.....									
Rent and repair of buildings.....									
Veterinarian.....	1,649	1,649		1,662	1,662		2,046	2,046	
Engineer stables.....	4,947	4,947		4,931	4,931		7,320	7,320	
Rent Commission.....	46,244	46,244		58,735	58,735		53,639	53,639	
Vehicle tags.....	13,500	13,500		16,991	16,991		15,630	15,630	
Advances to disbursing officer.....	-3,000	-3,000					3,000	3,000	
Adjustments by General Accounting Office.....	292,237	292,237		1,585	1,585				
Miscellaneous.....	16,192	16,192		13,574	13,574		10,980	10,980	
Contingencies.....	1,544	1,544		47	47				
Supplementals and deficiencies (District Auditor's estimate).....							973	973	
Total miscellaneous.....	434,347	142,110		274,404	274,404		179,596	179,596	
Public-service enterprises:									
Increasing water supply.....	534,891		534,891	1,269,700		1,269,700	2,177,300		2,177,300
Water mains and addition to Reno Reservoir.....									
Farmers' Produce Market.....	4,084		4,084						
Public crematory.....	1,974	1,974		1,853	1,853		2,561	2,561	
Markets.....	7,222	7,222		7,483	7,483		6,276	6,276	
Grantley Airport.....									
Wharves.....	18,998		18,998	12,290		12,290	1,811		1,811
Pier at fish wharf and market.....									
Increase of compensation.....	322	322							
Total public-service enterprises.....	567,493	9,519	557,973	1,291,327	9,337	1,281,990	2,187,949	8,837	2,179,111
Debt service—Sinking fund.....							300,000		300,000
Grand total—Net expenditures—General operating funds.....	22,369,431	17,863,551	4,505,879	24,337,074	18,811,598	5,525,476	29,654,438	21,560,793	8,093,645

TABLE IV.—Net expenditures from general operating funds, District of Columbia—Fiscal years 1923-37—Continued

PART II.—1926-28—SUMMARY

[In dollars; cents dropped]

Purpose or department	1926			1927			1928		
	Total	Operation and maintenance	Capital outlays	Total	Operation and maintenance	Capital outlays	Total	Operation and maintenance	Capital outlays
General departments:									
General government.....	\$1,343,150	\$1,343,150		\$1,463,352	\$1,463,352		\$1,759,720	\$1,759,720	
Protection of life and property.....	5,939,193	5,608,328	\$330,864	6,338,717	6,013,721	\$324,995	6,173,232	5,952,893	\$190,339
Health and sanitation.....	3,078,930	1,906,388	1,112,542	3,420,471	2,179,758	1,240,713	3,451,572	2,162,086	1,289,486
Highways.....	3,815,491	1,930,025	1,885,465	4,104,947	2,259,769	1,845,177	4,349,577	2,277,993	2,071,584
Charities, hospitals, and corrections (public welfare).....	3,439,084	3,070,434	368,650	3,633,983	3,159,660	474,323	4,575,691	3,905,167	670,524
Education.....	10,153,548	7,975,314	2,178,233	11,287,564	8,448,748	2,838,815	11,991,418	9,074,835	2,916,582
Recreation.....	1,482,993	1,205,164	276,929	1,954,620	1,258,977	695,643	3,037,063	1,340,321	1,696,741
Miscellaneous.....	138,953	138,953		147,463	147,463		137,663	137,663	
Total general departments.....	29,390,445	23,237,760	6,152,685	32,351,126	24,931,452	7,419,673	35,478,741	26,640,682	8,838,059
Public service enterprises.....	2,001,008	10,908	1,990,100	2,249,300	20,160	2,229,140	671,857	11,987	659,869
Debt service.....									
Grand total, net expenditures, general operating funds.....	31,391,454	23,248,668	8,142,785	34,600,427	24,951,612	9,648,814	36,150,128	26,652,669	9,497,459

1926-28—DETAIL BY MAJOR FUNCTIONAL DIVISIONS

General government:									
Executive office.....	\$47,558	\$47,558		\$44,524	\$44,524		\$46,849	\$46,849	
Garage.....	78,603	78,603		84,238	84,238		78,912	78,912	
Finance offices:									
Auditor.....	82,713	82,713		89,534	89,534		90,745	90,745	
Assessor.....	170,447	170,447		212,441	212,441		208,035	208,035	
Collector of taxes.....	77,913	77,913		45,707	45,707		52,485	52,485	
Purchasing office.....	51,650	51,650		51,503	51,503		52,732	52,732	
Law offices—Corporation counsel.....	43,056	43,056		45,710	45,710		51,296	51,296	
Miscellaneous executive offices:									
Plumbing board, steam engineers, and permit division.....	4,169	4,169		997	997		1,062	1,062	
Municipal architect.....	33,416	33,416		34,861	34,861		40,852	40,852	
Chief clerk, record division.....	22,775	22,775		24,575	24,575		24,499	24,499	
Public Utilities Commission.....	41,609	41,609		53,811	53,811		74,118	74,118	
Public employment service.....	9,305	9,305		9,443	9,443		9,426	9,426	
Insurance department.....	18,883	18,883		18,939	18,939		19,075	19,075	
Minimum Wage Board.....									
District Building.....	93,143	93,143		94,219	94,219		95,890	95,890	
Courts:									
Court of Appeals, District of Columbia.....	55,195	55,195		57,611	57,611		75,560	75,560	
Supreme Court, District of Columbia.....	197,597	197,597		255,377	255,377		284,138	284,138	
Courthouse.....	26,872	26,872		33,353	33,353		31,454	31,454	
Probation system, Supreme Court.....	8,466	8,466		9,014	9,014		8,624	8,624	
Register of wills.....	-1,051	-1,051		-655	-655		81,619	81,619	
Recorder of deeds.....	14,431	14,431		14,115	14,115		126,160	126,160	
Police court.....	121,542	121,542		115,508	115,508		126,218	126,218	
Juvenile court.....	49,538	49,538		55,687	55,687		57,462	57,462	
Municipal court.....	63,834	63,834		67,560	67,560		71,410	71,410	
Coroner's office.....	10,952	10,952		13,593	13,593		12,021	12,021	
Writs of lunacy.....	7,477	7,477		9,514	9,514		10,282	10,282	
Employees' compensation fund.....	12,709	12,709		22,163	22,163		28,281	28,281	
Civil-service retirement and disability fund.....									
Unemployment compensation.....									
National Conference of Commissioners on Uniform State Laws.....	250	250					500	500	
Zoning Commission.....									
Alcoholic Beverage Control Board.....									
Municipal center.....									
Special investment fund.....									
Joint Select Committee on Fiscal Relations.....									
Study of power needs.....									
Study of United States-District of Columbia fiscal relations.....									
Increase of compensation.....									
Total general government.....	1,343,150	1,343,150		1,463,352	1,463,352		1,759,720	1,759,720	
Protection of person and property:									
Police:									
Metropolitan Police:									
General:									
Salaries.....	2,722,097	2,722,097		2,765,748	2,765,748		2,794,348	2,794,348	
Buildings and grounds.....	66,458	7,154	\$59,303	85,965	6,581	\$79,413	11,890	11,351	\$539
Equipment and uniforms.....	56,075	56,075		114,293	114,293		125,662	119,846	5,815
All other.....	65,998	65,998		74,053	74,053		71,763	71,763	
House of detention.....	20,517	20,517		20,466	20,466		30,886	30,886	
Maintaining public order.....	-10	-10							
Total police.....	2,940,137	2,880,834	59,303	3,069,557	2,990,143	79,413	3,034,550	3,028,195	6,354
Fire Department:									
Salaries.....	1,765,522	1,765,522		1,819,621	1,819,621		1,826,715	1,826,715	
Buildings and grounds.....	228,800	24,924	203,876	120,546	25,092	95,454	76,237	27,394	48,843
Apparatus and uniforms.....	48,160	48,160		97,875	97,875		102,519	98,829	3,690
All other.....	95,355	95,355		78,883	78,883		69,564	69,564	
Total fire department.....	2,137,928	1,933,962	203,876	2,116,927	2,021,472	95,454	2,075,037	2,022,203	52,833
Militia.....	41,367	41,367		51,959	51,959		48,099	48,099	

TABLE IV.—Net expenditures from general operating funds, District of Columbia—Fiscal years 1923-37—Continued

1926-28—DETAIL BY MAJOR FUNCTIONAL DIVISIONS—Continued

[In dollars; cents dropped]

Purpose or department	1926			1927			1928		
	Total	Operation and maintenance	Capital outlays	Total	Operation and maintenance	Capital outlays	Total	Operation and maintenance	Capital outlays
Protection of person and property—Continued.									
Miscellaneous:									
Building-inspection division	\$81,099	\$81,099		\$100,530	\$100,530		\$106,932	\$106,932	
Plumbing-inspection division	29,274	29,274		32,165	32,165		32,885	32,885	
Superintendent of weights, measures, and markets	36,404	36,404		39,198	39,198		44,673	44,673	
Pound	1,226	1,226		1,113	1,113		2,358	2,358	
Surveyor's office	66,485	66,485		71,941	71,941		73,932	73,932	
Electrical department	189,282	121,687	\$67,594	230,512	135,287	\$95,224	178,961	141,573	\$37,387
Department of vehicles and traffic	39,025	39,025		97,801	45,324	52,477	87,805	26,465	61,339
Removal of dangerous and insanitary buildings	255	255		125	125				
Policemen's and firemen's relief fund	376,707	376,707		524,458	524,458		455,571	455,571	
Removal of snow and ice									
Repair and maintenance of wharves									
Purchase and maintenance of traffic lights				2,425		2,425	32,423		32,423
Increase of compensation									
Total miscellaneous	819,759	752,164	67,594	1,100,272	950,145	150,127	1,015,545	884,394	131,151
Total protection of person and property	5,939,193	5,608,328	330,864	6,338,717	6,013,721	324,995	6,173,232	5,982,893	190,339
Health and sanitation:									
Health department	145,474	145,474		231,122	231,122		235,388	235,388	
Quarantine and contagious-disease hospitals, contagious-disease service	61,203	61,203		63,411	63,411		64,250	63,350	900
Sewers and sewage disposal	1,435,481	357,317	1,078,163	1,656,346	415,633	1,240,713	1,695,275	431,889	1,263,386
Street cleaning	495,935	495,935		524,218	524,218		565,021	565,021	
Collection and disposal of refuse	914,233	879,854	34,378	916,445	916,445		865,151	840,151	25,000
Public convenience stations	24,419	24,419		28,926	28,926		26,164	26,164	
Condemnation of insanitary buildings	2,183	2,183					120	120	
Morgue									
Smoke control									
Increase of compensation									
Repayments on account of P. W. A. loans—Sewers									
Total health and sanitation	3,078,930	1,966,388	1,112,542	3,420,471	2,179,758	1,240,713	3,451,372	2,162,086	1,289,286
Highways:									
Extension and maintenance of streets, sidewalks, and bridges:									
General fund	2,255,644	1,279,093	976,551	2,309,174	1,533,457	775,717	2,216,073	1,546,233	669,839
Gasoline tax—road and street fund	1,009,905	100,990	908,914	1,069,460		1,069,460	1,401,744		1,401,744
Fund for purchase and maintenance of traffic lights									
Street lighting	549,941	549,941		726,311	726,311		731,759	731,759	
Increase of compensation									
Total highways	3,815,491	1,930,025	1,885,465	4,104,947	2,259,769	1,845,177	4,349,577	2,277,993	2,071,584
Public welfare:									
General supervision	31,136	31,136		83,366	83,366		89,290	89,290	
Home for the Aged and Infirm	94,728	94,728		107,668	102,806	4,861	122,300	108,740	13,559
Aid for needy blind persons									
Assistance against old-age, want									
Municipal Lodging House	5,636	5,636		5,623	5,623		6,380	6,380	
Washington Home for Incurables	5,057	5,057		8,769	8,769		9,483	9,483	
Southern Relief Society	10,084	10,084		9,994	9,994		9,747	9,747	
District Training School	204,172	26,736	177,435	223,143	58,981	164,161	119,099	93,241	25,858
Relief of the poor and transportation of indigent persons	9,069	9,069		10,797	10,797		11,941	11,941	
Division of child welfare	221,696	221,696		195,679	195,679		239,596	239,596	
Florence Crittenton Home	4,359	4,359		2,600	2,600		4,866	4,866	
Reception and detention of children									
Industrial Home School	49,972	49,972		48,002	48,002		50,513	50,513	
Industrial Home School for Colored Children	59,345	47,932	11,413	55,764	50,784	14,980	53,669	53,416	253
National Training School for Boys	43,779	43,779		39,453	39,453		37,186	37,186	
National Training School for Girls	118,848	69,840	49,007	61,561	60,258	1,302	66,024	66,024	
Home care for dependent children				47,239	47,239		99,521	99,521	
Child Welfare and Hygiene Service	23,263	23,263		32,328	32,328		42,216	42,216	
Temporary home for former soldiers and sailors	9,140	9,140		9,421	9,421		11,367	11,367	
Administrative expenses—Compensation to injured employees									
Vocational rehabilitation									
Emergency relief of residents									
Central dispensary	22,363	22,363		23,862	23,862		25,342	25,342	
Eastern dispensary	8,496	8,496		10,834	10,834		15,438	15,438	
Children's Hospital	19,708	19,708		21,548	21,548		33,671	33,671	
Columbia Hospital for Women	29,138	29,138		38,164	38,164		56,576	56,576	
Freedmen's Hospital	88,032	42,813	45,219	52,695	45,060	7,634	50,379	40,379	10,000
Gallinger Municipal Hospital	330,502	320,839	9,663	328,255	311,088	17,166	805,689	350,750	454,939
Garfield Hospital, isolating ward	52,048	52,048		58,702	58,702		60,761	60,761	
Tuberculosis Hospital	129,525	117,004	12,520	111,177	111,177		117,235	117,235	
Children's Tuberculosis Hospital									
Tuberculosis Sanatoria—Buildings							90	90	
Hospital for the insane	1,151,367	1,151,367		1,092,001	1,092,001		1,528,399	1,528,399	
George Washington University Hospital	3,820	3,820		5,907	5,907		8,680	8,680	
Georgetown University Hospital	5,000	5,000		7,912	7,912		9,271	9,271	
Jail	97,331	96,331	500	318,276	102,677	215,598	184,543	119,206	65,337
Workhouse and Reformatory	466,932	404,042	62,890	448,094	399,469	48,624	567,637	467,060	100,577
Support of convicts	144,412	144,412		165,144	165,144		138,770	138,770	
Miscellaneous charities	111	111							
Increase in compensation				-4	-4				
Total public welfare	3,439,084	3,070,434	368,650	3,633,988	3,159,660	474,328	4,575,691	3,905,167	670,524

TABLE IV.—Net expenditures from general operating funds, District of Columbia—Fiscal years 1923-37—Continued
1926-28—DETAIL BY MAJOR FUNCTIONAL DIVISIONS—Continued

[In dollars; cents dropped]

Purpose or department	1926			1927			1928		
	Total	Operation and maintenance	Capital outlays	Total	Operation and maintenance	Capital outlays	Total	Operation and maintenance	Capital outlays
Education:									
Public schools:									
Salaries.....	\$6,501,966	\$6,501,966		\$6,811,976	\$6,811,976		\$7,091,534	\$7,091,534	
Buildings and grounds.....	2,361,010	422,525	\$1,938,484	3,241,259	518,297	\$2,722,962	3,361,899	567,430	\$2,794,468
Equipment.....	257,077	18,935	238,142	153,911	38,058	115,853	141,217	16,103	125,113
All other.....	731,619	731,619		742,306	742,306		745,572	745,572	
Public libraries.....	243,053	241,446	1,606	249,329	249,329		310,402	310,402	
Teachers' retirement fund.....	58,788	58,788		88,780	88,780		343,791	343,791	
Increase of compensation.....	32	32							
Total education.....	10,153,548	7,975,314	2,178,233	11,287,564	8,448,748	2,838,815	11,994,418	9,074,835	2,919,582
Recreation:									
Parks:									
Public parks.....	698,347	680,867	17,479	831,191	697,954	133,237	1,047,285	726,334	320,951
Parking Commission and small parks.....	78,221	78,221		86,802	86,802		110,133	110,133	
Park Police—salaries, etc.....	136,167	136,167		135,493	135,493		152,498	152,498	
National Zoo Park.....	153,701	153,701		175,035	173,348		239,831	176,290	123,570
National Capital Park and Planning Commission.....	147,785		147,785	351,507		351,507	1,077,786		1,077,786
Purchase of land under Capper-Cramton Act.....									
Trees in streets.....	15,676	15,676							
Reclamation of Anacostia Flats.....	111,600		111,600	209,200		209,200	167,531		167,531
Repayment on account of P. W. A. loan.....									
Public playgrounds and bathing places.....	140,594	140,530	64	165,390	165,379	11	181,997	175,094	6,902
Increase of compensation.....									
Total recreation.....	1,482,093	1,205,164	276,929	1,954,620	1,258,977	605,643	3,037,063	1,340,321	1,696,741
Miscellaneous:									
Postage.....	23,000	23,000		20,000	20,000		19,897	19,897	
General advertising.....	7,113	7,113		6,087	6,087		11,914	11,914	
Printing and binding.....	4,798	4,798		4,800	4,800		4,679	4,679	
Traveling expenses.....							530	530	
Settlement of claims and suits.....									
Judgments.....	16,177	16,177		5,551	5,551		31,925	31,925	
Tax refunds.....	69,453	69,453		47,878	47,878		66,017	66,017	
Purchase of construction material.....	-25,367	-25,367		27,407	27,407		-24,756	-24,756	
Central duplicating office.....									
Emergency fund.....	1,657	1,657		2,623	2,623		4,183	4,183	
Motor vehicle allowance.....	10,185	10,185		12,789	12,789		11,944	11,944	
George Washington Bicentennial Commission.....									
Relief of individuals.....							442	442	
Marking historical places.....							418	418	
Rent and repair of buildings.....	475	475		525	525		206	206	
Veterinarian.....	2,063	2,063		2,110	2,110				
Engineer stables.....	5,979	5,979							
Rent Commission.....	1,175	1,175		5,000	5,000		5,254	5,254	
Vehicle tags.....									
Advances to disbursing officer.....									
Adjustments by General Accounting Office.....	15,176	15,176		6,000	6,000				
Miscellaneous.....	7,161	7,161		6,690	6,690		5,006	5,006	
Contingencies.....	-95	-95							
Supplementals and deficiencies (District auditor's estimate).....									
Total miscellaneous.....	138,953	138,953		147,463	147,463		137,663	137,663	
Public service enterprises:									
Increasing water supply.....	1,990,100		1,990,100	2,212,640		2,212,640	386,326		386,326
Water mains and addition to Reno Reservoir.....				16,500		16,500	273,073		273,073
Farmers' Produce Market.....									
Public crematory.....	2,951	2,951		1,865	1,865		1,945	1,945	
Markets.....	7,957	7,957		8,356	8,356		10,041	10,041	
Grantley Airport.....									
Wharves.....				9,937	9,937				
Pier at fish wharf and market.....									
Increase of compensation.....									
Total public service enterprises.....	2,001,008	10,908	1,990,100	2,249,300	20,160	2,229,140	671,387	11,987	659,399
Debt service—sinking fund.....									
Grand total—net expenditures—general operating funds.....	31,391,454	23,248,668	8,142,785	35,000,427	24,951,612	9,648,814	36,150,128	29,652,669	9,497,459

TABLE IV.—Net expenditures from general operating funds, District of Columbia—Fiscal years 1923-37—Continued

PART III.—1929-31—SUMMARY

[In dollars; cents dropped]

Purpose or department	1929			1930			1931		
	Total	Operation and maintenance	Capital outlays	Total	Operation and maintenance	Capital outlays	Total	Operation and maintenance	Capital outlays
General departments:									
General government.....	\$1,975,991	\$1,975,991	-----	\$5,236,904	\$2,306,644	\$2,930,260	\$4,681,319	\$2,458,780	\$2,222,538
Protection of life and property.....	6,216,985	5,970,401	\$246,583	6,573,575	6,344,672	228,902	7,155,297	6,907,204	278,093
Health and sanitation.....	3,432,615	2,368,949	1,063,666	3,774,816	2,428,765	1,346,051	3,941,592	2,577,788	1,363,804
Highways.....	4,994,368	2,921,984	2,072,384	5,299,803	2,571,227	2,728,575	6,501,969	2,739,860	3,771,109
Charities, hospitals, and corrections (public welfare).....	5,081,483	4,389,864	691,619	5,084,324	4,694,633	479,670	5,461,439	4,913,121	548,317
Education.....	12,513,734	9,352,093	3,161,640	12,986,375	9,910,558	3,075,817	13,109,464	10,204,268	2,905,195
Recreation.....	2,498,668	1,537,705	960,962	3,354,543	1,713,802	1,640,740	3,623,103	1,953,227	1,669,875
Miscellaneous.....	178,391	178,391	-----	176,184	176,184	-----	363,258	363,258	-----
Total general departments.....	36,892,238	28,695,380	8,196,857	42,486,528	30,056,508	12,430,019	44,867,444	32,108,510	12,758,934
Public service enterprises.....	113,807	1,536	112,271	3,335	2,665	670	101,622	1,763	99,858
Grand total—Net expenditures—General operating funds.....	37,006,045	28,696,916	8,309,128	42,489,863	30,059,174	12,430,689	44,969,067	32,110,273	12,858,793

1929-31—DETAIL BY MAJOR FUNCTIONAL DIVISIONS

General government:									
Executive office.....	\$54,593	\$54,593	-----	\$52,022	\$52,022	-----	\$60,739	\$60,739	-----
Garage.....	85,138	85,138	-----	97,147	97,147	-----	90,835	90,835	-----
Finance offices:									
Auditor.....	117,839	117,839	-----	120,664	120,664	-----	127,531	127,531	-----
Assessor.....	240,646	240,646	-----	248,519	248,519	-----	279,899	279,899	-----
Collector of Taxes.....	57,752	57,752	-----	57,574	57,574	-----	57,319	57,319	-----
Purchasing office.....	58,823	58,823	-----	61,034	61,034	-----	60,859	60,859	-----
Law offices—Corporation counsel.....	71,771	71,771	-----	71,749	71,749	-----	88,208	88,208	-----
Miscellaneous executive offices:									
Plumbing Board, steam engineers, and permit division.....	1,000	1,000	-----	884	884	-----	758	758	-----
Municipal architect.....	49,861	49,861	-----	66,612	66,612	-----	33,112	33,112	-----
Chief clerk, record division.....	28,877	28,877	-----	28,742	28,742	-----	29,032	29,032	-----
Public Utilities Commission.....	80,002	80,002	-----	79,203	79,203	-----	89,022	89,022	-----
Public employment service.....	9,816	9,816	-----	9,447	9,447	-----	10,864	10,864	-----
Insurance Department.....	21,677	21,677	-----	20,029	20,029	-----	20,181	20,181	-----
Minimum Wage Board.....	-----	-----	-----	-----	-----	-----	-----	-----	-----
District Building.....	102,242	102,242	-----	109,233	109,233	-----	113,411	113,411	-----
Courts:									
Court of Appeals, District of Columbia.....	74,716	74,716	-----	75,037	75,037	-----	98,138	98,138	-----
Supreme Court, District of Columbia.....	311,097	311,097	-----	303,082	303,082	-----	478,755	478,755	-----
Courthouse.....	36,556	36,556	-----	40,651	40,651	-----	71,311	71,311	-----
Probation System, Supreme Court.....	9,995	9,995	-----	9,921	9,921	-----	10,311	10,311	-----
Register of wills.....	82,818	82,818	-----	83,791	83,791	-----	84,782	84,782	-----
Recorder of deeds.....	132,092	132,092	-----	129,965	129,965	-----	142,408	142,408	-----
Police court.....	140,626	140,626	-----	140,027	140,027	-----	141,352	141,352	-----
Juvenile court.....	64,464	64,464	-----	64,358	64,358	-----	65,691	65,691	-----
Municipal court.....	81,571	81,571	-----	80,565	80,565	-----	86,341	86,341	-----
Coroner's office.....	21,038	21,038	-----	15,269	15,269	-----	20,912	20,912	-----
Writs of lunacy.....	10,011	10,011	-----	8,623	8,623	-----	14,556	14,556	-----
Employees' compensation fund.....	30,452	30,452	-----	31,425	31,425	-----	31,634	31,634	-----
Civil service retirement and disability.....	-----	-----	-----	300,000	300,000	-----	150,000	150,000	-----
Unemployment compensation.....	-----	-----	-----	-----	-----	-----	-----	-----	-----
National Conference of Commissioners on Uniform State Laws.....	250	250	-----	250	250	-----	250	250	-----
Zoning Commission.....	255	255	-----	196	196	-----	558	558	-----
Alcoholic Beverage Control Board.....	-----	-----	-----	-----	-----	-----	-----	-----	-----
Municipal Center.....	-----	-----	-----	2,930,260	-----	\$2,930,260	2,214,776	-----	\$2,214,776
Special investment fund.....	-----	-----	-----	612	612	-----	-----	-----	-----
Joint Select Committee on Fiscal Relations.....	-----	-----	-----	-----	-----	-----	7,761	-----	7,761
Study of power needs.....	-----	-----	-----	-----	-----	-----	-----	-----	-----
Study of United States—District of Columbia fiscal relations.....	-----	-----	-----	-----	-----	-----	-----	-----	-----
Increase of compensation.....	-----	-----	-----	-----	-----	-----	-----	-----	-----
Total general government.....	1,975,991	1,975,991	-----	5,236,904	2,306,644	2,930,260	4,681,319	2,458,780	2,222,538
Protection of person and property:									
Police:									
Metropolitan Police:									
General:									
Salaries.....	2,710,917	2,710,917	-----	2,931,487	2,931,487	-----	3,136,451	3,136,451	-----
Buildings and grounds.....	16,576	9,367	\$7,209	17,862	10,261	7,601	12,926	12,926	-----
Equipment and uniforms.....	159,926	130,052	29,873	127,503	127,503	-----	164,819	147,986	16,833
All other.....	70,145	70,145	-----	63,574	63,574	-----	74,663	74,663	-----
House of detention.....	22,940	22,940	-----	27,163	27,163	-----	27,270	27,270	-----
Maintaining public order.....	17,947	17,947	-----	61	61	-----	-----	-----	-----
Total police.....	2,998,452	2,961,370	37,082	3,167,654	3,160,052	7,601	3,416,131	3,399,298	16,833
Fire department:									
Salaries.....	1,801,628	1,801,628	-----	1,940,870	1,940,870	-----	2,125,832	2,125,832	-----
Buildings and grounds.....	111,172	25,181	85,991	112,122	31,512	80,609	241,660	25,893	215,767
Apparatus and uniforms.....	67,989	67,989	-----	80,148	80,148	-----	86,243	86,243	-----
All other.....	73,613	73,613	-----	55,978	55,978	-----	55,949	55,949	-----
Total fire department.....	2,054,405	1,968,413	85,991	2,189,120	2,108,510	80,609	2,569,684	2,293,917	215,767
Militia.....	52,938	52,938	-----	52,409	52,409	-----	59,305	59,305	-----

TABLE IV.—Net expenditures from general operating funds, District of Columbia—Fiscal years 1923-37—Continued

1929-31—DETAIL BY MAJOR FUNCTIONAL DIVISIONS—Continued

[In dollars; cents dropped]

Purpose or department	1929			1930			1931		
	Total	Operation and maintenance	Capital outlays	Total	Operation and maintenance	Capital outlays	Total	Operation and maintenance	Capital outlays
Protection of person and property—Continued									
Miscellaneous:									
Building inspection division.....	\$122,816	\$122,816		\$121,718	\$121,718		\$154,706	\$154,706	
Plumbing inspection division.....	36,857	36,857		40,154	40,154		42,079	42,079	
Superintendent of weights, measures, and markets.....	63,753	63,753		80,775	80,775		56,787	56,787	
Pound.....	906	906		1,792	1,792		1,450	1,450	
Surveyor's office.....	86,344	86,344		85,102	85,102		90,404	90,404	
Electrical department.....	237,830	177,164	\$60,665	211,067	211,067		222,418	222,418	
Department of vehicles and traffic.....	70,910	31,272	39,638	85,705			81,765	37,013	\$44,751
Removal of dangerous and insanitary buildings.....									
Police men's and firemen's relief fund.....	463,562	463,562		444,458	444,458		539,608	539,608	
Removal of snow and ice.....									
Repair and maintenance of wharves.....							10,213	10,213	
Purchase and maintenance of traffic lights.....	23,205		23,205	93,618			740		740
Increase of compensation.....									
Total miscellaneous.....	1,111,188	987,678	123,509	1,164,301	1,023,700	140,601	1,200,174	1,154,682	45,492
Total protection of person and property.....	6,216,985	5,970,401	246,583	6,573,575	6,344,672	228,902	7,185,297	6,907,204	278,093
Health and sanitation:									
Health Department.....	267,693	267,693		276,710	276,710		295,865	295,865	
Quarantine and contagious-disease hospitals, contagious-disease service.....	67,354	67,354		68,964	68,964		72,322	72,322	
Sewers and sewage disposal.....	1,514,405	450,738	1,063,666	1,747,608	449,398	1,298,209	1,654,279	411,600	1,212,678
Street cleaning.....	631,403	631,403		639,742	639,742		705,114	705,114	
Collection and disposal of refuse.....	926,165	926,165		1,016,976	969,135	47,841	1,147,066	995,939	151,126
Public convenience stations.....	25,594	25,594		24,814	24,814		26,592	26,592	
Condemnation of insanitary buildings.....							40,352	40,352	
Morgue.....									
Smoke control.....									
Increase of compensation.....									
Repayments on account of P. W. A. loans—Sewers.....									
Total health and sanitation.....	3,432,615	2,368,949	1,063,666	3,774,816	2,428,765	1,346,051	3,941,592	2,577,788	1,363,804
Highways:									
Extension and maintenance of streets, sidewalks, and bridges.....									
General fund.....	2,569,683	1,931,896	637,786	2,648,714	1,571,269	1,077,444	3,525,985	1,669,680	1,856,296
Gasoline tax road and street fund.....	1,504,788	70,191	1,434,597	1,738,032	86,901	1,651,131	1,994,596	79,783	1,914,813
Fund for purchase and maintenance of traffic lights.....									
Street lighting.....	919,896	919,896		913,055	913,055		981,387	981,387	
Increase of compensation.....									
Total highways.....	4,994,368	2,921,984	2,072,384	5,299,803	2,571,227	2,728,575	6,501,960	2,730,860	3,771,109
Public welfare:									
General supervision.....	109,586	109,586		108,523	108,523		111,097	111,097	
Home for the Aged and Infirm.....	122,064	121,051	1,012	159,027	123,595	35,432	143,619	124,168	19,451
Aid for needy blind persons.....									
Assistance against old age, want.....									
Municipal Lodging House.....	6,117	6,117		6,148	6,148		6,212	6,212	
Washington Home for Incurables.....	11,308	11,308		9,491	9,491		9,828	9,828	
Southern Relief Society.....	9,979	9,979		9,971	9,971		9,836	9,836	
District Training School.....	301,959	118,213	183,745	194,225	171,846	22,379	287,651	185,332	102,319
Relief of the poor and transportation of indigent persons.....	11,552	11,552		14,133	14,133		15,017	15,017	
Division of child welfare.....	242,326	242,326		230,304	230,304		234,137	234,137	
Florence Crittenton Home.....	4,000	4,000		5,000	5,000		5,000	5,000	
Reception and detention of children.....	26,741	26,741		40,286	40,286		41,018	41,018	
Industrial Home School.....	53,341	53,341		51,139	51,139		56,312	56,312	
Industrial Home School for Colored Children.....	58,652	58,652		57,204	57,204		58,515	58,515	
National Training School for Boys.....	35,730	35,730		25,994	25,964		19,625	19,625	
National Training School for Girls.....	72,239	72,239		75,726	74,067	1,658	85,381	85,384	
Home care for dependent children.....	113,225	113,225		122,774	122,774		137,351	137,351	
Child Welfare and Hygiene Service.....	48,171	48,171		52,339	52,339		52,811	52,811	
Temporary home for former soldiers and sailors.....	13,408	13,408		14,114	14,114		16,107	16,407	
Administrative expenses—Compensation to injured employees.....				123,000	123,000		63,000	63,000	
Vocational rehabilitation.....				15,000	15,000		15,000	15,000	
Emergency relief of residents.....									
Central dispensary.....	29,998	29,998		22,032	22,032		46,593	46,593	
Eastern dispensary.....	17,474	17,474		14,363	14,363		16,695	16,695	
Children's Hospital.....	52,340	52,340		26,318	26,318		41,298	41,298	
Columbia Hospital for Women.....	44,972	44,972		15,769	15,769		28,741	28,741	
Freedmen's Hospital.....	283,522	283,522		448,921	448,921		344,299	344,299	
Gallinger Municipal Hospital.....	683,106	363,844	319,351	689,830	483,304	206,436	672,322	543,301	129,021
Garfield Hospital, isolating ward.....	56,260	56,260		24,179	24,179		24,373	24,373	
Tuberculosis Hospital.....	135,981	135,981		140,925	140,925		142,239	142,239	
Children's Tuberculosis Hospital.....							58,975		58,975
Tuberculosis Sanitarium—buildings.....	45	45		45	45		45	45	
Hospital for the insane.....	1,576,269	1,576,269		1,542,828	1,542,828		1,612,356	1,612,356	
Georgo Washington University Hospital.....	6,965	6,965		179	179				
Georgetown University Hospital.....	9,378	9,378							
Jail.....	151,535	141,652	9,883	135,426	135,426		145,198	145,198	
Workhouse and reformatory.....	622,793	445,167	177,626	601,834			794,751	698,290	96,461
Support of convicts.....	170,344	170,344		101,295	104,295		165,896	193,896	
Miscellaneous charities.....									
Increase in compensation.....									
Total public welfare.....	5,081,483	4,389,861	691,619	5,084,324	4,604,653	479,670	5,461,439	4,913,121	548,317

TABLE IV.—Net expenditures from general operating funds, District of Columbia—Fiscal years 1923-37—Continued

1929-31—DETAIL BY MAJOR FUNCTIONAL DIVISIONS—Continued

[In dollars; cents dropped]

Purpose or department	1929			1930			1931		
	Total	Operation and maintenance	Capital outlays	Total	Operation and maintenance	Capital outlays	Total	Operation and maintenance	Capital outlays
Education:									
Public schools:									
Salaries.....	\$7,378,057	\$7,378,057		\$7,769,635	\$7,769,635		\$7,829,873	\$7,829,873	
Buildings and grounds.....	3,045,469	512,439	\$2,533,029	3,334,821	566,883	\$2,767,938	3,385,410	593,366	\$2,792,043
Equipment.....	635,599	6,989	628,610	279,353		279,353	108,778		108,778
All other.....	745,538	745,538		811,131	811,131		1,009,033	1,009,033	
Public libraries.....	345,772	345,772		384,501	355,975		385,450	381,076	4,373
Teachers' retirement fund.....	363,297	363,297		406,931	406,931		390,918	390,918	
Increase of compensation.....									
Total education.....	12,513,734	9,352,093	3,161,640	12,986,375	9,910,558	3,075,817	13,109,464	10,204,268	2,905,195
Recreation:									
Parks:									
Public parks.....	995,698	866,840	128,858	1,102,980	1,000,795	102,185	1,314,612	1,172,261	142,351
Parking Commission and small parks.....	128,204	128,204		140,968	140,968		136,303	136,303	
Park Police—salaries, etc.....	159,808	159,808		163,311	163,311		187,779	187,779	
National Zoo Park.....	215,797	195,173	20,624	253,186	201,459	51,727	432,088	228,900	203,187
National Capital Park and Planning Commission.....	626,509		626,509	1,281,828		1,281,828	1,009,336		1,009,336
Purchase of land under Capper-Cramton Act.....									
Trees in streets.....									
Reclamation of Anacostia Flats.....	184,968		184,968	205,000		205,000	315,000		315,000
Repayment on account of P. W. A. loan.....									
Public playgrounds and bathing places.....	187,680	187,679	1	207,267	207,267		227,984	227,984	
Increase of compensation.....									
Total recreation.....	2,498,668	1,537,705	960,962	3,354,543	1,713,802	1,640,740	3,623,103	1,953,227	1,669,875
Miscellaneous:									
Postage.....	20,824	20,824		25,000	25,000		22,999	22,999	
General advertising.....	9,704	9,704		5,201	5,201		14,357	14,357	
Printing and binding.....	4,750	4,750		50,080	50,080		64,575	64,575	
Traveling expenses.....	1,569	1,569		2,664	2,664		2,544	2,544	
Settlement of claims and suits.....							114,192	114,192	
Judgments.....	18,149	18,149		43	43		158,112	158,112	
Tax refunds.....	66,956	66,956		103,231	103,231		50,849	50,849	
Purchase of construction material.....	17,466	17,466		-24,088	-24,088		-79,303	-79,303	
Central duplicating office.....									
Emergency fund.....	331	331							
Motor-vehicle allowance.....	13,775	13,775		12,623	12,623		12,434	12,434	
George Washington Bicentennial Commission.....							312	312	
Relief of individuals.....							652	652	
Marking historical places.....	120	120		242	242		260	260	
Rent and repair of buildings.....	19,322	19,322							
Veterinarian.....									
Engineer stables.....									
Rent Commission.....	69	69		-916	-916				
Vehicle tags.....									
Advances to disbursing officer.....									
Adjustments by General Accounting Office.....									
Miscellaneous.....	5,351	5,351		2,101	2,101		1,270	1,270	
Contingencies.....									
Supplementals and deficiencies (District auditor's estimate).....									
Total miscellaneous.....	178,391	178,391		176,184	176,184		363,258	363,258	
Public service enterprises:									
Increasing water supply.....	58,532		58,532	170		170			
Water mains and addition to Reno Reservoir.....	53,738		53,738	500		500	15,000		15,000
Farmers' Product Market.....							84,858		84,858
Public crematory.....	1,536	1,536		970	970		1,763	1,763	
Markets.....									
Grantley Airport.....				1,695	1,695				
Wbarves.....									
Pier at fish wharf and market.....									
Increase of compensation.....									
Total public service enterprises.....	113,807	1,536	112,271	3,335	2,665	670	101,622	1,763	99,858
Debt service—Sinking fund.....									
Grand total—Net expenditures—General operating funds.....	37,006,045	28,696,916	8,309,128	42,489,863	30,059,174	12,430,689	44,969,067	32,110,273	12,858,793

TABLE IV.—Net expenditures from general operating funds, District of Columbia—Fiscal years 1923-37—Continued

PART IV.—1932-34—SUMMARY

[In dollars; cents dropped]

Purpose or department	1932			1933			1934		
	Total	Operation and maintenance	Capital outlays	Total	Operation and maintenance	Capital outlays	Total	Operation and maintenance	Capital outlays
General departments:									
General government.....	\$3,528,876	\$2,520,882	\$1,007,993	\$2,762,972	\$2,197,336	\$565,636	\$1,938,498	\$1,937,165	\$1,333
Protection of life and property.....	7,427,207	7,291,985	135,821	6,758,476	6,502,508	255,968	6,285,439	6,192,607	93,432
Health and sanitation.....	3,863,260	2,476,134	1,387,125	3,541,526	2,232,883	1,308,643	2,756,732	1,992,352	764,379
Highways.....	5,907,597	2,400,773	3,506,824	4,261,776	2,000,751	2,261,025	3,874,221	2,187,528	1,686,692
Charities, hospitals, and corrections (public welfare).....	5,945,886	5,317,432	627,954	7,201,897	6,481,897	719,919	6,600,687	6,231,178	369,508
Education.....	14,891,122	10,411,143	4,479,979	11,263,791	9,745,491	1,518,300	9,831,483	9,033,732	767,751
Recreation.....	3,258,581	2,040,101	1,218,479	2,591,574	1,530,538	1,061,035	2,332,265	1,287,595	1,044,700
Miscellaneous.....	169,715	169,715		650,192	650,192		372,032	372,032	
Total general departments.....	44,991,748	32,627,569	12,364,179	39,032,127	31,341,598	7,690,528	33,961,361	29,233,563	4,727,798
Public service enterprises.....	209,493	684	208,809	2,711	4,863	-2,151	4,419		4,419
Debt service.....									
Grand total—Net expenditures—General operating funds.....	45,201,242	32,628,253	12,572,988	39,034,838	31,346,462	7,688,376	33,965,780	29,233,563	4,732,217

1932-34—DETAIL BY MAJOR FUNCTIONAL DIVISIONS

General government:									
Executive office.....	\$72,634	\$72,634		\$45,541	\$45,541		\$43,113	\$43,113	
Garage.....	83,184	83,184		62,160	62,160		50,778	50,778	
Finance offices:									
Auditor.....	131,931	131,931		123,177	123,177		106,596	106,596	
Assessor.....	274,330	274,330		209,207	209,207		196,728	196,728	
Collector of taxes.....	56,784	56,784		49,431	49,431		52,470	52,470	
Purchasing office.....	61,044	61,044		53,814	53,814		50,160	50,160	
Law offices—Corporation counsel.....	96,735	96,735		92,608	92,608		83,904	83,904	
Miscellaneous executive offices:									
Plumbing board, steam engineers, and permit division.....	921	921		794	794		720	720	
Municipal architect.....	166,467	166,467		135,579	135,579		53,895	53,895	
Chief clerk, record division.....	30,733	30,733		27,031	27,031		25,911	25,911	
Public Utilities Commission.....	98,487	98,487		86,944	86,944		81,902	81,902	
Public employment service.....	14,229	14,229		10,122	10,122		9,529	9,529	
Insurance department.....	20,252	20,252		19,849	19,849		18,276	18,276	
Minimum Wage Board.....	119,763	119,763		124,531	124,531		111,791	111,791	
District Building.....	119,763	119,763		124,531	124,531		111,791	111,791	
Courts:									
Court of Appeals, District of Columbia.....	112,746	112,746		102,966	102,966		109,822	109,822	
Supreme Court, District of Columbia.....	393,298	393,298		336,560	336,560		273,735	273,735	
Courthouse.....	49,698	49,698		40,297	40,297		34,086	34,086	
Probation system, Supreme Court.....	11,696	11,696		10,737	10,737		10,702	10,702	
Register of wills.....	85,166	85,166		75,299	75,299		70,469	70,469	
Recorder of deeds.....	142,646	142,646		121,778	121,778		100,174	100,174	
Police court.....	143,979	143,979		119,250	119,250		115,588	115,588	
Juvenile court.....	65,158	65,158		57,729	57,729		54,404	54,404	
Municipal court.....	81,892	81,892		75,260	75,260		73,091	73,091	
Coroner's office.....	11,839	11,839		16,622	16,622		10,650	10,650	
Writs of lunacy.....	10,521	10,521		14,628	14,628		7,644	7,644	
Employees' compensation fund.....	33,938	33,938		35,146	35,146		30,009	30,009	
Civil-service retirement and disability fund.....	150,000	150,000		150,000	150,000		150,000	150,000	
Unemployment compensation.....									
National Conference of Commissioners on Uniform State Laws.....	250	250		250	250		250	250	
Zoning Commission.....	548	548		13	13		229	229	
Alcoholic Beverage Control Board.....							19,522	19,522	
Municipal Center.....	981,659		\$981,659	557,336		\$557,336	1,333		\$1,333
Special investment fund.....									
Joint Select Committee on Fiscal Relations.....									
Study of power needs.....	26,333		26,333	8,300		8,300			
Study of United States—District of Columbia relations.....									
Increase of compensation.....									
Total general government.....	3,528,876	2,520,882	1,007,993	2,762,972	2,197,336	565,636	1,938,498	1,937,165	1,333
Protection of person and property:									
Police:									
Metropolitan Police:									
General:									
Salaries.....	3,170,814	3,170,814		2,819,691	2,819,691		2,749,215	2,749,215	
Buildings and grounds.....	16,181	16,181		14,510	14,510		7,832	7,832	
Equipment and uniforms.....	118,848	117,233	1,615	130,442	130,442		116,640	116,640	
All other.....	75,588	75,588		76,717	76,717		66,801	66,801	
House of detention.....	33,197	33,197		17,927	17,927		15,187	15,187	
Maintaining public order.....				21,802	21,802				
Total police.....	3,414,631	3,413,016	1,615	3,111,092	3,111,092		2,958,676	2,958,676	
Fire department:									
Salaries.....	2,154,833	2,154,833		1,937,873	1,937,873		1,837,027	1,837,027	
Buildings and grounds.....	97,679	25,012	72,666	296,960	26,288	180,702	57,025	39,132	36,893
Apparatus and uniforms.....	72,934	72,934		67,030	67,030		71,848	71,848	
All other.....	75,172	75,172		55,395	55,395		42,018	42,018	
Total fire department.....	2,400,669	2,328,002	72,666	2,267,260	2,086,588	180,702	2,007,919	1,971,025	36,893
Militia.....	65,927	65,927		52,997	52,997		33,330	33,330	

TABLE IV.—Net expenditures from general operating funds, District of Columbia—Fiscal years 1923-27—Continued

1932-34—DETAIL BY MAJOR FUNCTIONAL DIVISIONS—Continued

[In dollars; cents dropped]

Purpose or department	1932			1933			1934		
	Total	Operation and maintenance	Capital outlays	Total	Operation and maintenance	Capital outlays	Total	Operation and maintenance	Capital outlays
Protection of person and property—Continued									
Miscellaneous:									
Building inspection division	\$156,103	\$156,103	-----	\$134,030	\$134,030	-----	\$100,590	\$100,590	-----
Plumbing inspection division	44,907	44,907	-----	40,207	40,207	-----	32,622	32,622	-----
Superintendent of weights, measures, and markets	80,946	80,946	-----	53,783	53,783	-----	45,462	45,462	-----
Pound	1,667	1,667	-----	1,177	1,177	-----	839	839	-----
Surveyor's office	88,132	88,132	-----	78,092	78,092	-----	70,638	70,638	-----
Electrical department	312,929	312,929	-----	189,649	189,649	-----	186,083	186,083	-----
Department of vehicles and traffic	130,981	69,442	\$61,539	169,786	94,520	\$75,265	137,013	80,474	\$56,539
Removal of dangerous and insanitary buildings	285	285	-----	794	794	-----	48	48	-----
Policemen's and firemen's relief fund	724,487	724,487	-----	653,635	653,635	-----	708,084	708,084	-----
Removal of snow and ice	-----	-----	-----	-----	-----	-----	-----	-----	-----
Repair and maintenance of wharves	5,537	5,537	-----	5,938	5,938	-----	7,130	7,130	-----
Purchase and maintenance of traffic lights	-----	-----	-----	-----	-----	-----	-----	-----	-----
Increase of compensation	-----	-----	-----	-----	-----	-----	-----	-----	-----
Total miscellaneous	1,545,980	1,484,440	61,539	1,327,095	1,251,829	75,265	1,288,513	1,231,974	56,539
Total protection of person and property	7,427,207	7,291,385	135,821	6,758,476	6,502,508	255,968	6,285,439	6,192,007	93,432
Health and sanitation:									
Health department	299,698	299,698	-----	266,153	266,153	-----	256,398	256,398	-----
Quarantine and contagious-disease hospitals, contagious-disease service	65,727	65,727	-----	67,606	67,606	-----	62,446	62,446	-----
Sewers and sewage disposal	1,705,217	451,956	1,253,261	1,295,570	406,865	891,705	1,123,044	358,864	764,179
Street cleaning	638,601	638,601	-----	658,518	658,518	-----	577,312	577,312	-----
Collection and disposal of refuse	1,097,603	963,738	133,864	1,216,707	799,769	416,937	725,942	725,742	200
Public convenience stations	22,907	22,907	-----	16,081	16,081	-----	12,146	12,146	-----
Condemnation of insanitary buildings	33,505	33,505	-----	17,887	17,887	-----	-----	-----	-----
Morgue	-----	-----	-----	-----	-----	-----	-----	-----	-----
Smoke control	-----	-----	-----	-----	-----	-----	-----	-----	-----
Increase of compensation	-----	-----	-----	-----	-----	-----	-----	-----	-----
Repayments on account of P. W. A. loans—sewers	-----	-----	-----	-----	-----	-----	-----	-----	-----
Total health and sanitation	3,863,260	2,476,134	1,387,125	3,541,526	2,232,883	1,308,643	2,756,732	1,992,352	764,379
Highways:									
Extension and maintenance of streets, sidewalks, and bridges:	-----	-----	-----	-----	-----	-----	-----	-----	-----
General fund	3,384,476	1,441,862	1,942,613	1,701,434	1,061,706	639,727	860,097	458,352	401,745
Gasoline tax—Road and street fund	1,629,386	65,175	1,564,211	1,688,851	67,554	1,621,297	2,141,579	856,631	1,284,947
Fund for purchase and maintenance of traffic lights	-----	-----	-----	-----	-----	-----	-----	-----	-----
Street lighting	893,734	893,734	-----	871,491	871,491	-----	872,544	872,544	-----
Increase of compensation	-----	-----	-----	-----	-----	-----	-----	-----	-----
Total highways	5,907,597	2,400,773	3,506,824	4,261,776	2,000,751	2,261,025	3,874,221	2,187,528	1,686,692
Public welfare:									
General supervision	117,343	117,343	-----	103,629	103,629	-----	98,857	98,857	-----
Home for the Aged and Infirm	158,347	136,946	21,401	137,512	127,754	9,757	122,613	122,613	-----
Aid for needy blind persons	-----	-----	-----	-----	-----	-----	-----	-----	-----
Assistance against old age want	-----	-----	-----	-----	-----	-----	-----	-----	-----
Municipal Lodging House	6,576	6,576	-----	7,475	7,475	-----	5,960	5,960	-----
Washington Home for Incurables	9,960	9,960	-----	9,990	9,990	-----	9,952	9,952	-----
Southern Relief Society	9,674	9,674	-----	9,303	9,303	-----	9,768	9,768	-----
District Training School	350,035	220,361	129,673	295,763	213,463	82,300	163,490	157,395	6,095
Relief of the poor and transportation of indigent persons	19,107	19,107	-----	27,035	27,035	-----	19,899	19,899	-----
Division of child welfare	258,554	258,554	-----	250,377	250,377	-----	246,446	246,446	-----
Florence Crittenton Home	5,000	5,000	-----	6,000	6,000	-----	6,000	6,000	-----
Reception and detention of children	39,322	39,322	-----	34,728	34,728	-----	32,017	32,017	-----
Industrial Home School	57,607	57,607	-----	48,089	48,089	-----	46,757	46,757	-----
Industrial Home School for Colored Children	113,844	73,136	40,708	103,172	66,602	36,570	67,806	59,639	8,166
National Training School for Boys	23,418	23,418	-----	40,490	40,490	-----	34,509	34,509	-----
National Training School for Girls	84,370	84,370	-----	67,575	67,575	-----	57,010	57,010	-----
Home care for dependent children	152,451	152,451	-----	154,530	154,530	-----	152,579	152,579	-----
Child Welfare and Hygiene Service	53,730	53,730	-----	46,911	46,911	-----	44,479	44,479	-----
Temporary home for former soldiers and sailors	15,915	15,915	-----	14,676	14,676	-----	14,682	14,682	-----
Administrative expenses—Compensation to injured employees	63,000	63,000	-----	63,000	63,000	-----	50,750	50,750	-----
Vocational rehabilitation	4,681	4,681	-----	10,890	10,890	-----	15,000	15,000	-----
Emergency relief of residents	-----	-----	-----	1,104,243	1,104,243	-----	1,306,774	1,306,774	-----
Central dispensary	30,408	30,408	-----	56,780	56,780	-----	50,346	50,346	-----
Eastern dispensary	19,195	19,195	-----	26,953	26,953	-----	19,595	19,595	-----
Children's Hospital	31,168	31,168	-----	58,130	58,130	-----	15,000	15,000	-----
Columbia Hospital for Women	20,261	20,261	-----	14,437	14,437	-----	4,472	4,472	-----
Freedmen's Hospital	363,860	363,860	-----	359,290	359,290	-----	267,613	267,613	-----
Callender Municipal Hospital	777,140	564,327	212,812	547,836	540,374	7,462	550,521	504,015	46,505
Garfield Hospital, isolating ward	17,800	17,800	-----	34,804	34,804	-----	35,583	35,583	-----
Tuberculosis Hospital	159,063	159,063	-----	142,910	142,910	-----	142,975	142,975	-----
Children's Tuberculosis Hospital	9,382	480	8,902	365,051	-----	365,051	89,934	7,155	82,779
Tuberculosis Sanatoria—Buildings	5,503	5,503	-----	5,399	5,399	-----	-----	-----	-----
Hospital for the insane	1,849,143	1,849,143	-----	1,933,144	1,933,144	-----	1,824,055	1,824,055	-----
George Washington University Hospital	-----	-----	-----	-----	-----	-----	-----	-----	-----
Georgetown University Hospital	-----	-----	-----	-----	-----	-----	-----	-----	-----
Jail	163,636	163,636	-----	144,641	144,641	-----	138,361	138,361	-----
Workhouse and reformatory	843,241	628,785	214,456	893,731	674,954	218,777	894,896	668,934	225,961
Support of convicts	112,638	112,638	-----	83,306	83,306	-----	56,957	56,957	-----
Miscellaneous charities	-----	-----	-----	-----	-----	-----	5,016	5,016	-----
Increase in compensation	-----	-----	-----	-----	-----	-----	-----	-----	-----
Total public welfare	5,945,386	5,317,432	627,954	7,201,816	6,481,897	719,919	6,600,687	6,231,178	369,508

TABLE IV.—Net expenditures from general operating funds, District of Columbia—Fiscal years 1923-37—Continued

1932-34—DETAIL BY MAJOR FUNCTIONAL DIVISIONS—Continued

[In dollars; cents dropped]

Purpose or department	1932			1933			1934		
	Total	Operation and maintenance	Capital outlays	Total	Operation and maintenance	Capital outlays	Total	Operation and maintenance	Capital outlays
Education:									
Public schools:									
Salaries.....	\$8,097,768	\$8,097,768		\$7,371,794	\$7,371,794		\$7,116,026	\$7,116,026	
Buildings and grounds.....	4,664,597	590,840	\$4,073,756	1,811,775	478,714	\$1,333,061	1,027,960	356,312	\$671,647
Equipment.....	270,215		270,215	182,883		182,883	96,101		96,101
All other.....	897,438	897,438		1,070,092	1,070,092		802,541	802,541	
Public libraries.....	566,089	430,082	136,007	404,906	402,150	2,555	362,775	362,772	3
Teachers' retirement fund.....	395,013	395,013		422,739	422,739		396,078	396,078	
Increase of compensation.....									
Total education.....	14,891,122	10,411,143	4,479,979	11,263,791	9,745,491	1,518,300	9,501,483	9,033,732	767,751
Recreation:									
Parks:									
Public parks.....	1,152,884	1,160,643	-7,759	809,350	809,350		663,822	663,822	
Parking Commission and small parks.....	147,629	147,629		125,898	125,898		109,047	109,047	
Park Police—Salaries, etc.....	195,809	195,809		174,406	174,406		150,907	150,907	
National Zoo Park.....	267,661	265,489	2,171	203,071	202,063	1,008	177,239	177,239	
National Capital Park and Planning Commission.....	51,582	51,582		36,980	36,980		26,607	26,607	
Purchase of land under Capper-Cramton Act.....	1,000,000		1,000,000	1,000,000		1,000,000	1,000,000		1,000,000
Trees in streets.....									
Reclamation of Anacostia Flats.....	224,068		224,068	59,967		59,967	44,700		44,700
Repayment on account of P. W. A. loan.....									
Public playgrounds and bathing places.....	218,945	218,945		181,898	181,898		159,941	159,941	
Increase of compensation.....									
Total recreation.....	3,258,581	2,040,101	1,218,479	2,591,571	1,530,538	1,061,035	2,332,265	1,287,565	1,044,700
Miscellaneous:									
Postage.....	22,999	22,999		35,555	35,555		28,997	28,997	
General advertising.....	9,987	9,987		13,495	13,495		5,523	5,523	
Printing and binding.....	82,807	82,807		58,638	58,638		53,007	53,012	
Traveling expenses.....	3,166	3,166		1,918	1,918		932	932	
Settlement of claims and suits.....	51	51		262,245	262,245		19,234	19,234	
Judgments.....				109,067	109,067		10,233	10,233	
Tax refunds.....	42,898	42,898		142,723	142,723		236,862	236,862	
Purchase of construction material.....	-63,051	-63,051		-10,657	-10,657		15,291	15,291	
Central duplicating office.....									
Emergency fund.....	525	525		2,676	2,676		747	747	
Motor vehicle allowance.....	11,822	11,822		7,142	7,142		522	522	
George Washington Bicentennial Commission.....	47,629	47,629		23,687	23,687		27	27	
Relief of individuals.....				576	576		-576	-576	
Marking historical places.....	418	418		296	296				
Rent and repair of buildings.....									
Veterinarian.....									
Engineer stables.....									
Rent Commission.....									
Vehicle tags.....									
Advances to disbursing officer.....									
Adjustments by General Accounting Office.....									
Miscellaneous.....	459	459		2,825	2,825		1,232	1,232	
Contingencies.....									
Supplements and deficiencies (District auditor's estimate).....									
Total miscellaneous.....	169,715	169,715		650,192	650,192		372,032	372,032	
Public service enterprises:									
Increasing water supply.....	-6,670		-6,670				-158		-158
Water mains and addition to Reno Reservoir.....	5,060		5,060	-2,151		-2,151			
Farmers' Produce Market.....	210,479		210,479				4,588		4,588
Public crematory.....	684	684		4,863	4,863				
Markets.....									
Grantley Airport.....									
Wharves.....									
Pier at fish wharf and market.....									
Increase of compensation.....									
Total public service enterprises.....	209,493	684	208,809	2,711	4,863	-2,151	4,410		4,410
Debt service—sinking fund.....									
Grand total—Net expenditures—General operating funds.....	45,201,242	32,628,253	12,572,988	39,034,838	31,346,162	7,688,376	33,965,780	29,233,563	4,732,217

TABLE IV.—Net expenditures from general operating funds, District of Columbia—Fiscal years 1923-37—Continued

PART V.—1935-37—SUMMARY

[In dollars; cents dropped]

Purpose or department	1935			1936			1937 ²		
	Total	Operation and main-tenance	Capital outlays	Total	Operation and main-tenance	Capital outlays	Total	Operation and main-tenance	Capital outlays
General departments:									
General government.....	\$2,066,271	\$2,061,119	\$5,152	\$2,336,863	\$2,234,675	\$102,187	\$3,413,067	\$2,398,067	\$1,015,000
Protection of life and property.....	6,839,406	6,816,974	22,432	7,821,965	7,782,512	39,452	7,957,420	7,840,420	117,000
Health and sanitation.....	3,425,976	2,001,423	1,424,552	3,564,086	2,157,881	1,406,205	2,939,613	2,523,963	415,650
Highways.....	3,583,893	1,721,601	1,862,291	3,452,096	1,578,377	1,873,718	3,258,880	1,789,280	1,469,600
Charities, hospitals, and corrections (public welfare).....	7,940,695	7,335,213	605,482	9,150,943	8,570,088	580,854	8,408,200	8,098,200	310,000
Education.....	11,520,977	10,144,480	1,376,496	12,432,387	11,077,190	1,355,196	13,050,800	11,277,800	1,773,000
Recreation.....	2,016,368	1,356,101	660,266	1,842,654	1,482,654	360,000	2,851,810	1,501,810	1,350,000
Miscellaneous.....	311,049	311,049	-----	217,713	217,713	-----	531,500	531,500	-----
Total general departments.....	37,704,638	31,747,965	5,956,673	40,818,708	35,101,092	5,717,615	42,411,290	35,961,040	6,450,250
Public service enterprises.....	21,761	-----	21,761	4,533	-----	4,533	20,000	-----	20,000
Debt service.....	-----	-----	-----	-----	-----	-----	-----	-----	-----
Grand total—Net expenditures—General operating funds.....	37,726,399	31,747,965	5,978,434	40,823,242	35,101,092	5,722,149	42,431,290	35,961,040	6,470,250
1935-37—DETAIL BY MAJOR FUNCTIONAL DIVISIONS									
General government:									
Executive office.....	\$47,872	\$47,872	-----	\$51,756	\$51,756	-----	\$49,200	\$49,200	-----
Garage.....	61,306	61,306	-----	61,358	61,358	-----	85,727	85,727	-----
Finance offices:									
Auditor.....	116,589	116,589	-----	124,108	124,108	-----	124,700	124,700	-----
Assessor.....	218,363	218,363	-----	223,992	223,992	-----	225,000	225,000	-----
Collector of taxes.....	53,135	53,135	-----	51,712	51,712	-----	53,400	53,400	-----
Purchasing office.....	54,218	54,218	-----	57,577	57,577	-----	57,000	57,000	-----
Law offices—Corporation counsel.....	99,013	99,013	-----	105,876	105,876	-----	102,020	102,020	-----
Miscellaneous executive offices:									
Plumbing board, steam engineers, and permit division.....	751	751	-----	889	889	-----	750	750	-----
Municipal architect.....	71,352	71,352	-----	73,448	73,448	-----	61,920	46,920	\$15,000
Chief clerk, record division.....	26,501	26,501	-----	29,671	29,671	-----	29,340	29,340	-----
Public Utilities Commission.....	53,828	53,828	-----	71,554	71,554	-----	70,500	70,500	-----
Public employment service.....	10,895	10,895	-----	5,017	5,017	-----	4,640	4,640	-----
Insurance department.....	19,350	19,350	-----	23,923	23,923	-----	24,620	24,620	-----
Minimum Wage Board.....	-----	-----	-----	-----	-----	-----	-----	-----	-----
District Building.....	115,004	115,004	-----	122,865	122,865	-----	124,900	124,900	-----
Courts:									
Court of Appeals, District of Columbia.....	105,744	105,744	-----	110,935	110,935	-----	125,800	125,800	-----
Supreme Court, District of Columbia.....	284,336	284,336	-----	321,385	321,385	-----	286,600	286,600	-----
Courthouse.....	42,237	42,237	-----	40,238	40,238	-----	58,290	58,290	-----
Probation system, Supreme Court.....	10,815	10,815	-----	11,720	11,720	-----	11,830	11,830	-----
Register of wills.....	76,603	76,603	-----	82,698	82,698	-----	82,500	82,500	-----
Recorder of deeds.....	96,089	96,089	-----	129,121	129,121	-----	129,680	129,680	-----
Police court.....	122,424	122,424	-----	129,957	129,957	-----	1,130,650	130,650	1,000,000
Juvenile court.....	58,083	58,083	-----	67,466	67,466	-----	70,530	70,530	-----
Municipal court.....	77,628	77,628	-----	88,629	88,629	-----	86,420	86,420	-----
Coroner's office.....	13,181	13,181	-----	16,381	16,381	-----	15,400	15,400	-----
Writs of lunacy.....	3,155	3,155	-----	3,371	3,371	-----	1,000	1,000	-----
Employees' compensation fund.....	32,500	32,500	-----	38,479	38,479	-----	35,000	35,000	-----
Civil-service retirement and disability fund.....	150,000	150,000	-----	150,000	150,000	-----	150,000	150,000	-----
Unemployment compensation.....	-----	-----	-----	-----	-----	-----	125,000	125,000	-----
National Conference of Commissioners on Uniform State Laws.....	250	250	-----	250	250	-----	250	250	-----
Zoning Commission.....	133	133	-----	120	120	-----	-----	-----	-----
Alcoholic Beverage Control Board.....	39,750	39,750	-----	40,168	40,168	-----	4,400	4,400	-----
Municipal center.....	5,152	-----	\$5,152	102,187	-----	\$102,187	-----	-----	-----
Special investment fund.....	-----	-----	-----	-----	-----	-----	-----	-----	-----
Joint Select Committee on Fiscal Relations.....	-----	-----	-----	-----	-----	-----	-----	-----	-----
Study of power needs.....	-----	-----	-----	-----	-----	-----	-----	-----	-----
Study of United States-District of Columbia fiscal relations.....	-----	-----	-----	-----	-----	-----	50,000	50,000	-----
Increase of compensation.....	-----	-----	-----	-----	-----	-----	-----	-----	-----
Total general government.....	2,066,271	2,061,119	5,152	2,336,863	2,234,675	102,187	3,413,067	2,398,067	1,015,000
Protection of person and property:									
Police:									
Metropolitan Police:									
General:									
Salaries.....	3,026,194	3,026,194	-----	3,483,984	3,483,984	-----	3,469,210	3,469,210	-----
Buildings and grounds.....	7,105	7,105	-----	9,034	9,034	-----	9,500	9,500	-----
Equipment and uniforms.....	82,762	82,762	-----	129,781	129,781	-----	118,125	118,125	-----
All other.....	77,060	77,060	-----	81,300	81,300	-----	75,425	75,425	-----
House of detention.....	16,564	16,564	-----	16,644	16,644	-----	18,320	18,320	-----
Maintaining public order.....	33,073	33,073	-----	9,658	9,658	-----	25,000	25,000	-----
Total police.....	3,242,761	3,242,761	-----	3,730,404	3,730,404	-----	3,715,580	3,715,580	-----
Fire department:									
Salaries.....	1,992,435	1,992,435	-----	2,259,969	2,259,969	-----	2,230,620	2,230,620	-----
Buildings and grounds.....	16,804	16,804	-----	21,999	21,829	170	20,000	20,000	-----
Apparatus and uniforms.....	66,455	66,455	-----	90,140	73,091	17,048	160,000	68,000	92,000
All other.....	55,314	55,314	-----	42,129	42,129	-----	63,500	63,500	-----
Total fire department.....	2,131,009	2,131,009	-----	2,414,239	2,397,019	17,219	2,474,120	2,382,120	92,000
Militia.....	36,866	36,866	-----	35,316	35,316	-----	42,780	42,780	-----

² Appropriations and District auditor's estimate.

TABLE IV.—Net expenditures from general operating funds, District of Columbia—Fiscal years 1923-37—Continued

1935-37—DETAIL BY MAJOR FUNCTIONAL DIVISIONS—Continued

[In dollars; cents dropped]

Purpose or department	1935			1936			1937		
	Total	Operation and maintenance	Capital outlays	Total	Operation and maintenance	Capital outlays	Total	Operation and maintenance	Capital outlays
Protection of person and property—Continued									
Miscellaneous:									
Building inspection division.....	\$107,415	\$107,415		\$109,865	\$109,865		\$122,660	\$122,660	
Plumbing inspection division.....	35,181	35,181		37,350	37,350		43,690	43,690	
Superintendent of weights, measures, and markets.....	49,323	49,323		62,460	62,460		62,950	62,950	
Pound.....	1,962	1,962		1,934	1,934				
Surveyor's office.....	77,771	77,771		78,722	78,722		82,500	82,500	
Electrical department.....	228,510	228,510		217,787	217,787		227,300	227,300	
Department of vehicles and traffic.....	159,102	136,670	\$22,432	157,143	134,910	\$22,233	157,640	132,640	\$25,000
Removal of dangerous and insanitary buildings.....	869	869		1,312	1,312				
Policemen's and firemen's relief fund.....	764,117	764,117		973,062	973,063		1,025,000	1,025,000	
Removal of snow and ice.....									
Repair and maintenance of wharves.....	4,513	4,513		2,366	2,366		3,000	3,000	
Purchase and maintenance of traffic lights.....									
Increase of compensation.....									
Total miscellaneous.....	1,428,768	1,406,336	22,432	1,642,005	1,619,772	22,233	1,724,940	1,699,940	25,000
Total protection of person and property.....	6,839,406	6,816,974	22,432	7,821,965	7,762,512	39,452	7,957,420	7,840,420	117,000
Health and sanitation:									
Health department:									
Quarantine and contagious-disease hospitals, contagious-disease service.....	75,554	75,554		73,870	73,870		482,970	482,970	
Sewers and sewage disposal.....	755,153	387,251	367,902	820,572	414,367	406,205	1,042,283	626,633	415,650
Street cleaning.....	507,353	507,353		543,970	543,970		1,355,360	1,355,360	
Collection and disposal of refuse.....	752,658	752,658		804,806	804,806		14,000	14,000	
Public convenience stations.....	13,381	13,381		14,491	14,491				
Condemnation of insanitary buildings.....									
Morgue.....									
Smoke control.....				2,459	2,459		15,000	15,000	
Increase of compensation.....									
Repayments on account of P. W. A. loans—Sewers.....	1,056,650		1,056,650	1,000,000		1,000,000			
Total health and sanitation.....	3,425,976	2,001,423	1,424,552	3,564,086	2,157,881	1,406,205	2,939,613	2,523,963	415,650
Highways:									
Extension and maintenance of streets, sidewalks, and bridges:									
General fund.....	399,780	456	399,324	274,353	634	273,718	150,000		150,000
Gasoline tax—Road and street fund.....	2,438,278	975,311	1,462,966	2,428,945	828,945	1,600,000	2,347,880	1,028,280	1,319,600
Fund for purchase and maintenance of traffic lights.....									
Street lighting.....	745,834	745,834		748,797	748,797		761,000	761,000	
Increase of compensation.....									
Total highways.....	3,583,893	1,721,601	1,862,291	3,452,096	1,578,377	1,873,716	3,258,880	1,789,280	1,469,600
Public Welfare:									
General supervision.....	106,471	106,471		115,966	115,966		115,300	115,300	
Home for the Aged and Infirm.....	134,832	134,832		150,909	150,909		139,130	139,130	
Aid for needy blind persons.....				571	571		54,000	54,000	
Assistance against old age want.....				25,533	25,533		284,265	284,265	
Municipal Lodging House.....	7,684	7,684		7,473	7,473		7,600	7,600	
Washington Home for Incurables.....	10,046	10,046		10,058	10,058		10,000	10,000	
Southern Relief Society.....	9,831	9,831		9,928	9,928		10,000	10,000	
District Training School.....	180,265	180,228	37	188,944	188,944		190,020	190,020	
Relief of the poor and transportation of indigent persons.....	17,472	17,472		17,747	17,747		16,500	16,500	
Division of child welfare.....	253,878	253,878		259,690	259,690		263,500	263,500	
Florence Crittenton Home.....	6,000	6,000		7,473	7,473		9,000	9,000	
Reception and detention of children.....	35,427	35,427		38,277	38,277		37,180	37,180	
Industrial Home School.....	47,231	47,231		52,668	52,668		50,280	50,280	
Industrial Home School for Colored Children.....	63,379	63,370	9	67,773	67,773		67,220	67,220	
National Training School for Boys.....	83,123	83,123		132,590	132,590		100,000	100,000	
National Training School for Girls.....	61,791	61,791		60,702	60,702		62,300	62,300	100,000
Home care for dependent children.....	170,651	170,651		146,441	146,441		163,000	163,000	
Child Welfare and Hygiene Service.....	48,315	48,315		47,499	47,499		25,000	25,000	
Temporary home for former soldiers and sailors.....	13,855	13,855		14,166	14,166		17,370	17,370	
Administrative expenses—Compensation to insured employees.....	51,000	51,000		53,300	53,300		53,300	53,300	
Vocational rehabilitation.....	13,919	13,919		15,000	15,000		25,000	25,000	
Emergency relief of residents.....	1,954,247	1,954,247		2,355,274	2,355,274		1,600,000	1,600,000	
Central dispensary.....	57,810	57,810		75,000	75,000		65,000	65,000	
Eastern dispensary.....	32,000	32,000		48,425	48,425		40,000	40,000	
Children's Hospital.....	63,502	63,502		90,444	90,444		75,000	75,000	
Columbia Hospital for Women.....	5,076	5,076		4,995	4,995		5,000	5,000	
Freedmen's Hospital.....	262,355	262,355		312,995	312,995		156,550	156,550	
Gallinger Municipal Hospital.....	881,179	554,235	326,943	768,964	646,747	122,216	679,230	679,230	
Garfield Hospital, isolating ward.....	26,931	26,931		20,678	20,678				
Tuberculosis Hospital.....	151,647	151,647		178,464	178,464		316,500	241,500	75,000
Children's Tuberculosis Hospital.....	148,146	77,319	70,826	138,120	130,793	1,326	203,350	203,350	
Tuberculosis Sanatoria—Buildings.....	116,481		116,481	356,601		356,601			
Hospital for the insane.....	1,881,784	1,881,784		2,162,292	2,162,292		2,245,800	2,245,800	
George Washington University Hospital.....									
Georgetown University Hospital.....									
Jail.....	150,329	150,329		168,373	168,373		160,970	160,970	
Workhouse and reformatory.....	849,969	758,784	91,184	935,486	834,776	100,710	1,009,700	863,700	133,000
Support of convicts.....	43,884	43,884		111,839	111,839		60,000	60,000	
Miscellaneous charities.....	171	171		270	270		133	133	
Increase in compensation.....									
Total public welfare.....	7,940,695	7,335,213	605,482	9,150,943	8,570,088	580,854	8,408,200	8,068,200	210,000

TABLE IV.—Net expenditures from general operating funds, District of Columbia—Fiscal years 1923-37—Continued

1935-37—DETAIL BY MAJOR FUNCTIONAL DIVISIONS—Continued

[In dollars; cents dropped]

Purpose or department	1935			1936			1937		
	Total	Operation and maintenance	Capital outlays	Total	Operation and maintenance	Capital outlays	Total	Operation and maintenance	Capital outlays
Education:									
Public schools:									
Salaries.....	\$8,163,608	\$8,163,608		\$8,865,648	\$8,865,648		\$8,980,585	\$8,980,585	
Buildings and grounds.....	1,640,353	382,538	\$1,257,814	1,495,658	442,030	\$1,053,628	2,009,500	442,000	\$1,567,500
Equipment.....	45,724		45,724	233,370	6,906	226,463	209,500	64,000	205,500
All other.....	858,521	858,521		840,958	840,958		843,375	843,375	
Public libraries.....	448,493	375,635	72,858	555,876	480,801	75,074	547,840	547,840	
Teachers' retirement fund.....	364,276	364,276		440,844	440,844		400,000	400,000	
Increase of compensation.....									
Total education.....	11,520,977	10,144,480	1,376,496	12,432,387	11,077,190	1,355,196	13,050,800	11,277,800	1,773,000
Recreation:									
Parks:									
Public parks.....	663,148	663,148		718,394	718,394		725,410	725,410	
Parking Commission and small parks.....	113,300	113,300		124,373	124,373		126,600	126,600	
Park Police—salaries, etc.....	173,577	173,577		182,888	182,888		183,000	183,000	
National Zoo Park.....	195,230	195,230		221,549	221,549		225,000	225,000	
National Capital Park and Planning Commission.....	34,872	34,872		340,316	40,316	300,000	337,500	37,500	300,000
Purchase of land under Capper-Cramton Act.....	531,211		531,211				1,000,000		1,000,000
Trees in streets.....									
Reclamation of Anacostia Flats.....	25,000		25,000	60,000		60,000	50,000		50,000
Repayment on account of P. W. A. loan.....	104,055		104,055						
Public playgrounds and bathing places.....	175,972	175,972		195,132	195,132		204,300	204,300	
Increase of compensation.....									
Total recreation.....	2,016,368	1,356,101	660,266	1,842,654	1,482,654	360,000	2,851,810	1,501,810	1,350,000
Miscellaneous:									
Postage.....	24,323	24,323		24,993	24,993		25,000	25,000	
General advertising.....	5,013	5,013		9,137	9,137		5,000	5,000	
Printing and binding.....	56,975	56,975		48,294	48,294		43,000	43,000	
Traveling expenses.....	690	690		879	879		2,000	2,000	
Settlement of claims and suits.....	32,580	32,580		12,192	12,192				
Judgments.....	2,568	2,568		13,022	13,022				
Tax refunds.....	143,603	143,603		93,675	93,675		79,000	79,000	
Purchase of construction material.....	34,789	34,789		10,488	10,488				
Central duplicating office.....	8,011	8,011		1,817	1,817				
Emergency fund.....	470	470		712	712		2,500	2,500	
Motor-vehicle allowance.....									
George Washington Bicentennial Commission.....									
Relief of individuals.....				1,007	1,007				
Marking historical places.....									
Rent and repair of buildings.....									
Veterinarian.....									
Engineer stables.....									
Rent Commission.....									
Vehicle tags.....									
Advances to disbursing officer.....									
Adjustments by General Accounting Office.....									
Miscellaneous.....	2,023	2,023		1,492	1,492				
Contingencies.....							25,000	25,000	
Supplementals and deficiencies (District auditor's estimate).....							350,000	350,000	
Total miscellaneous.....	311,049	311,049		217,713	217,713		531,500	531,500	
Public service enterprises:									
Increasing water supply.....	5,000		5,000						
Water mains and addition to Reno Reservoir.....									
Farmers' Produce Market.....	16,761		16,761	4,533		4,533			
Public crematory.....									
Markets.....									
Grantley Airport.....									
Wharves.....									
Pier at fish wharf and market.....							20,000		20,000
Increase of compensation.....									
Total public service enterprises.....	21,761		21,761	4,533		4,533	20,000		20,000
Debt service—sinking fund.....									
Grand total—Net expenditures—General operating funds.....	37,726,399	31,747,965	5,978,434	40,823,242	35,101,092	5,722,149	42,431,290	35,961,040	6,470,250

TABLE V.—Summary of receipts, expenditures, and balances of Federal-aid funds, District of Columbia—Fiscal years 1933-36

[In dollars; cents dropped]

Account number and title	1933	1934	1935	1936
Balances at beginning of the fiscal year.....			\$1, 578, 130	\$6, 230, 507
Add: Receipts during the fiscal year:				
X005—Working fund—Federal relief aid.....		\$958, 019		
X006—Working fund—Highway funds.....		831, 211	588, 855	
X007—Working fund—Emergency relief.....		2, 275, 170	1, 656, 869	184
3-5659—National Industrial Recovery—Sewer construction.....		1, 759, 500		
T008—Emergency relief grants by Federal Emergency Relief Administration.....	\$140, 767		6, 812, 342	3, 904, 057
T009—Highway funds—Grants by Department of Agriculture.....	218, 964		976, 927	1, 143, 891
T010—Public Works loans by Federal Emergency Administration of Public Works.....			4, 000, 000	
T011—Public Works loans by Federal Emergency Administration of Public Works—Adult tuberculosis sanatorium.....			1, 500, 000	200, 000
T012—Public Works loans by Federal Emergency Relief Administration—Children's Hospital.....				100, 000
T013—Sewers in Luzon Valley area—Grants by Federal Emergency Administration of Public Works.....				88, 500
T014—Aid to dependent children—Grants from Social Security Board.....				136, 924
T015—Aid to the blind—Grants from Social Security Board.....				9, 450
T016—Old age assistance—Grants from Social Security Board.....				47, 250
T017—Unemployment compensation.....				42, 912
T018—Public health work—Social Security Act—Grants by Public Health Service.....				20, 795
T019—Maternal and child health service—Social Security Act—Grant by Children's Bureau.....				14, 522
T020—Child welfare service—Social Security Act—Grants by Children's Bureau.....				1, 666
Total receipts during the fiscal year.....	\$359, 731	\$5, 823, 900	\$15, 534, 994	\$5, 710, 153
Total balances at beginning and receipts during the fiscal year.....	\$359, 731	\$5, 823, 900	\$17, 413, 124	\$11, 940, 660
Deduct: Expenditures, during the fiscal year:				
X005—Working fund—Federal relief aid.....		\$926, 079	\$30, 874	\$36
X006—Working fund—Highway fund.....		755, 501	664, 564	
X007—Working fund—Emergency relief.....		2, 073, 467	1, 853, 945	
3-5659—National Industrial Recovery—Sewer construction.....		190, 720	1, 196, 247	220, 979
T008—Emergency relief grants by Federal Emergency Relief Administration.....	140, 767		6, 432, 595	3, 869, 024
T009—Highway funds—Grants by Department of Agriculture.....	218, 964		804, 097	1, 265, 041
T010—Public Works loans by Federal Emergency Administration of Public Works.....			197, 819	2, 172, 276
T011—Public Works loans by Federal Emergency Administration of Public Works—Adult tuberculosis sanatorium.....			2, 502	737, 333
T012—Public Works loans by Federal Emergency Relief Administration—Children's Hospital.....				27, 082
T013—Sewers in Luzon Valley area—Grants by Federal Emergency Administration of Public Works.....				17, 660
T014—Aid to dependent children—Grants from Social Security Board.....				114, 566
T015—Aid to the blind—Grants from Social Security Board.....				592
T016—Old age assistance—Grants from Social Security Board.....				10, 874
T017—Unemployment compensation.....				42, 772
T018—Public health work—Social Security Act—Grants by Public Health Service.....				1, 253
T019—Maternal and child health service—Social Security Act—Grants by Children's Bureau.....				215
Total expenditures during the fiscal year.....	\$359, 731	\$3, 945, 769	\$11, 182, 617	\$8, 479, 689
Balances at end of the fiscal year.....		\$1, 878, 130	\$6, 230, 507	\$3, 460, 971

Source: Annual reports on Finances of the District of Columbia (including that for 1936 in course of preparation).

TABLE VI.—Summary of receipts, expenditures, and balances of trust funds, District of Columbia—For the period from July 1, 1922, to June 30, 1936

[In dollars; cents dropped]

	Balances, June 30, 1922	Add: Receipts during the period	Total balances, June 30, 1922, and receipts during the period	Deduct: Expenditures during the period	Balances, June 30, 1936
Escheated estates relief.....	\$489	\$27, 408	\$27, 897	\$27, 897	
Industrial Home School.....	4, 455	17, 543	21, 999	21, 999	
Industrial Home School—Site and buildings.....		7, 915	7, 915	7, 915	
Inmates—Workhouse and reformatory.....		309, 293	309, 293	288, 000	\$21, 293
Militia—Fines.....	303	20	323	323	
Outstanding liabilities.....	2, 570	6, 247	8, 817	8, 817	
Payment to tenants—Excess rentals—Rent commission.....		6, 330	6, 330	6, 330	
Permit.....	34, 152	663, 704	697, 857	664, 170	33, 686
Policemen's and firemen's relief.....	26, 251	8, 125, 132	8, 151, 383	8, 151, 383	
Redemption of assessment certificates.....	1, 167		1, 167	1, 167	
Redemption of tax sale certificates.....	3, 039		3, 039	3, 039	
Relief and rehabilitation—Workmen's Compensation Act.....		58, 671	58, 671	45, 019	13, 652
Sanitary.....	36		36	36	
Surplus.....	1, 253	198	1, 451	379	1, 072
Teachers' retirement—Deductions.....	3, 926	6, 129, 189	6, 133, 112	6, 073, 972	59, 140
Teachers' retirement—Government reserves.....		1, 746, 098	1, 746, 098	1, 723, 478	22, 619
Unclaimed condemnation awards.....		6, 584	6, 584	6, 290	294
Washington redemption.....	21, 912	6, 507, 046	6, 528, 958	6, 470, 653	58, 305
Washington special tax.....	11, 554		11, 554		11, 554
Miscellaneous trust deposits.....	251, 110	12, 215, 641	12, 466, 751	11, 935, 218	531, 533
Total miscellaneous funds.....	\$362, 221	\$35, 827, 021	\$36, 189, 242	\$35, 447, 647	\$741, 593

Source: Annual Reports on Finances of the District of Columbia (including that for 1936 in course of preparation).

TABLE VII.—Estimated costs of specific operating services rendered by the Federal Government—Fiscal years 1925-37

TOTAL ESTIMATED COSTS OF SPECIFIC OPERATING SERVICES RENDERED BY THE FEDERAL GOVERNMENT FOR THE DISTRICT GOVERNMENT

Serial No. F.	Description of service	1925	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936	1937 (estimated)
1	Supervision of maintenance of Courthouse and Court of Appeals Building 1.	\$4,867	\$4,867	\$4,867	\$4,867	\$4,867	\$4,867	\$4,867	\$4,867	\$4,867	\$4,867	\$4,867	\$4,867	\$5,000
2	Coatmaking and printing District statutes.	30,505	30,505	34,373	34,373	35,576	40,101	41,049	40,854	34,214	31,646	40,486	47,202	40,000
3	Controlling accounts and performing audits.	64	64	51	89	117	417	214	60	323	857	477	400	400
4	Laboratory tests of road materials.	1,020	1,980	1,150	2,440	2,790	3,420	5,600	8,030	3,710	200	250	1,180	1,500
5	Testing of street construction materials.	(1)	(1)	750	1,000	1,500	1,500	1,200	1,200	1,500	1,200	1,200	1,000	(1)
6	Vocational rehabilitation of disabled District residents 1.	23,990	28,375	28,375	10,352	18,983	24,377	14,182	31,542	30,847	24,449	28,356	28,356	29,000
7	Consulting engineering service on fuel-burning equipment.	104,794	110,533	104,700	103,053	119,015	136,127	146,999	163,749	175,651	166,896	194,220	193,944	190,000
8	Maintenance of Monument Grounds and structures.	30,624	31,650	30,899	32,724	37,759	37,759	37,759	40,980	38,528	38,528	41,406	42,746	40,000
9	Medical care of colored District residents.	851,061	827,735	1,153,420	1,153,420	1,188,541	1,164,934	1,215,944	1,393,889	1,462,920	1,380,367	1,639,294	1,639,294	1,700,000
10	Instruction of deaf children, residents of the District.	28,922	44,398	45,002	50,387	50,387	49,551	60,897	62,575	56,285	51,193	44,456	153,432	116,500
11	Care of mentally sick indigent District residents.	3,276	3,276	3,276	4,921	1,195	116	4,021	6,259	1,773	1,352	56,630	60,877	60,000
12	Waiving of interest on P. W. A. loans.	42,235	46,152	50,202	55,229	61,553	68,730	65,940	67,493	56,442	54,534	57,694	60,877	60,000
13	Prosecution of local cases in District courts.	46,345	40,926	38,316	42,189	36,300	24,808	20,511	28,010	30,394	32,000	30,762	30,832	140,000
14	Court clerical duties for local cases in District courts.	190,956	130,549	149,230	123,448	153,892	94,283	148,970	101,536	73,369	51,489	30,762	10,103	110,000
15	Execution of processes and judgments for local cases in District courts.	9,164	9,305	9,444	9,527	9,817	9,415	10,894	20,575	23,070	32,019	30,183	31,362	30,000
16	Treatment and training of delinquent boys, residents of the District.	1,560	3,097	14,753	13,680	17,456	16,082	15,453	15,263	13,808	12,713	13,001	14,571	14,000
17	Incarceration of District convicts.	14,722	14,197	14,753	13,680	17,456	16,082	15,453	15,263	13,808	12,713	13,001	14,571	14,000
18	Operation of a general employment agency.	2,300	2,300	2,300	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
19	Sale of miscellaneous services and materials.	4,913	4,908	4,916	4,921	5,581	8,563	8,571	8,562	8,570	8,575	18,223	16,703	15,000
20	Review, control, and compilation of District budget.	93,652	93,652	93,652	93,652	93,652	93,652	93,652	93,652	93,652	93,652	93,652	93,652	93,652
21	Supervising and maintaining accounts.	1,517	6,641	6,641	1,057	1,057	1,057	1,057	1,057	1,057	2,775	2,910	2,630	2,700
22	Handling and managing checks, deposits, and funds.	576	6,148	54,847	85,733	52,966	21,738	17,683	13,600	13,600	28,000	28,000	28,294	28,000
23	Overhead property used by the District government.	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000
24	Printing checks and transportation requests.	19,030	19,030	19,030	19,030	19,030	19,030	19,030	19,030	19,030	19,030	19,030	19,030	20,000
25	Studies of methods and procedures.	2,102	2,380	2,562	2,578	58,280	64,892	65,397	65,519	59,130	60,834	60,834	60,834	60,000
26	Pay of engineer commissioner and three assistants.	8,270	12,626	14,819	73,008	75,949	106,271	117,817	142,045	99,308	106,080	164,818	151,214	150,000
27	Personnel administration.	1,481,907	1,526,029	1,559,762	1,938,909	2,075,027	2,020,981	2,157,832	2,369,304	2,343,639	2,284,693	2,546,007	2,955,615	2,953,952
28	Compensation and claims administration.													
29	Furnishing printing, binding, and paper.													
30	Determination of District of Columbia-Virginia boundary.													
31	Total.	1,481,907	1,526,029	1,559,762	1,938,909	2,075,027	2,020,981	2,157,832	2,369,304	2,343,639	2,284,693	2,546,007	2,955,615	2,953,952

REIMBURSED COSTS OF SPECIFIC OPERATING SERVICES RENDERED BY THE FEDERAL GOVERNMENT FOR THE DISTRICT GOVERNMENT

Serial No. F.	Description of service	1925	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936	1937
4	Laboratory tests of road materials.	\$64	\$64	\$51	\$89	\$117	\$417	\$214	\$60	\$323	\$857	\$477	\$400	\$400
5	Testing of street construction materials.	41,086	45,061	45,061	40,379	119,015	128,422	131,249	141,162	131,082	126,436	134,875	151,519	25,000
10	Medical care of colored District residents.	24,500	25,000	25,000	26,500	27,375	29,250	29,500	29,500	31,500	32,000	32,500	33,250	34,500
11	Instruction of deaf children, residents of the District.	1,124,616	1,087,186	1,087,186	1,524,162	1,570,573	1,538,928	1,606,784	1,841,925	1,933,144	1,824,056	1,881,785	2,106,170	2,233,800
12	Care of mentally sick indigent District residents.	3,415	3,214	3,861	6,908	3,727	7,212	5,129	7,635	8,856	4,505	2,570	2,370	0
15	Court clerical duties for local cases in District courts.	45,333	40,825	38,019	40,801	34,946	24,272	19,587	26,500	47,437	77,590	107,120	142,126	100,000
17	Treatment and training of delinquent boys, residents of the District.	167,019	144,413	165,145	138,771	170,345	104,296	165,896	112,639	83,307	56,957	43,885	111,840	60,000
18	Incarceration of District convicts.	9,164	9,305	9,444	9,527	9,817	9,415	10,894	14,230	10,148	9,530	10,875	4,595	6,000
19	Operation of a general employment agency.	1,500	3,097	763	280	2,114	312	1,115	1,579	3,070	66	2,462	1,145	1,400
20	Sale of miscellaneous services and materials.	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
24	Overhead of centralized purchasing.	8,270	12,626	14,819	73,008	75,949	106,271	117,817	142,045	99,308	106,080	164,818	151,214	150,000
28	Pay of engineer commissioner and three assistants.	1,429,027	1,481,993	1,393,349	1,864,395	2,077,978	2,015,828	2,155,155	2,384,875	2,415,175	2,322,677	2,469,887	2,845,289	2,823,950
30	Compensation and claims administration.													
31	Furnishing printing, binding, and paper.													
32	Total.	1,429,027	1,481,993	1,393,349	1,864,395	2,077,978	2,015,828	2,155,155	2,384,875	2,415,175	2,322,677	2,469,887	2,845,289	2,823,950

ESTIMATED NONREIMBURSED COSTS OF SPECIFIC OPERATING SERVICES RENDERED BY THE FEDERAL GOVERNMENT FOR THE DISTRICT GOVERNMENT

1	Supervision of maintenance of Courthouse and Court of Appeals Building 1.....	(1)	\$4,867	(1)	\$4,867	(1)	\$4,867	(1)	\$4,867	(1)	\$4,867	(1)	\$4,867	(1)	\$4,867	(1)	\$4,867	(1)	\$4,867	(1)	\$4,867	(1)	\$5,000		
2	Codifying and printing of District statutes.....	(1)	30,505	(1)	34,373	(1)	34,637	(1)	35,576	(1)	38,420	(1)	40,101	(1)	41,019	(1)	41,884	(1)	42,714	(1)	43,514	(1)	44,286	(1)	\$5,000
3	Controlling accounts and performing audits.....	(1)	1,020	(1)	1,980	(1)	2,440	(1)	2,790	(1)	3,420	(1)	3,840	(1)	4,030	(1)	4,180	(1)	4,250	(1)	4,300	(1)	4,350	(1)	1,500
4	Testing of miscellaneous materials.....	(1)	250	(1)	750	(1)	1,000	(1)	1,500	(1)	2,000	(1)	2,500	(1)	3,000	(1)	3,500	(1)	4,000	(1)	4,500	(1)	5,000	(1)	1,000
5	Vocational rehabilitation of disabled District residents.....	(1)	63,708	(1)	67,720	(1)	69,639	(1)	70,705	(1)	71,847	(1)	72,969	(1)	74,069	(1)	75,148	(1)	76,207	(1)	77,249	(1)	78,277	(1)	29,000
6	Consulting engineering service on fuel-burning equipment.....	(1)	6,124	(1)	3,500	(1)	6,650	(1)	5,349	(1)	6,917	(1)	8,259	(1)	11,480	(1)	14,569	(1)	17,628	(1)	20,688	(1)	23,749	(1)	33,450
7	Maintenance of monument grounds and structures.....	(1)	275,555	(1)	278,927	(1)	282,461	(1)	285,331	(1)	287,424	(1)	288,839	(1)	289,686	(1)	290,224	(1)	290,589	(1)	290,789	(1)	290,924	(1)	5,500
8	Instruction of dead children, residents of the District.....	(1)	28,922	(1)	37,107	(1)	44,398	(1)	50,387	(1)	55,329	(1)	60,108	(1)	64,733	(1)	69,207	(1)	73,539	(1)	77,731	(1)	81,785	(1)	116,800
9	Care of mentally sick indigent District residents.....	(1)	783	(1)	3,162	(1)	6,665	(1)	11,290	(1)	17,066	(1)	23,897	(1)	31,784	(1)	40,727	(1)	50,728	(1)	61,786	(1)	73,903	(1)	100,000
10	Waiving of interest on P. W. A. loans.....	(1)	42,555	(1)	46,132	(1)	49,858	(1)	53,634	(1)	57,460	(1)	61,336	(1)	65,262	(1)	69,238	(1)	73,264	(1)	77,340	(1)	81,466	(1)	100,000
11	Prosecution of local cases in District courts.....	(1)	1,012	(1)	1,012	(1)	2,977	(1)	5,529	(1)	8,124	(1)	10,761	(1)	13,439	(1)	16,157	(1)	18,915	(1)	21,713	(1)	24,551	(1)	18,000
12	Court clerical duties for local cases in District courts.....	(1)	16,063	(1)	13,864	(1)	11,555	(1)	9,246	(1)	6,937	(1)	4,628	(1)	2,319	(1)	0	(1)	0	(1)	0	(1)	0	(1)	60,000
13	Execution of processes and judgments for local cases in District courts.....	(1)	14,722	(1)	14,197	(1)	14,075	(1)	13,953	(1)	13,831	(1)	13,709	(1)	13,587	(1)	13,465	(1)	13,343	(1)	13,221	(1)	13,099	(1)	60,000
14	Treatment and training of delinquent boys, residents of the District.....	(1)	4,913	(1)	4,908	(1)	4,916	(1)	4,924	(1)	4,932	(1)	4,940	(1)	4,948	(1)	4,956	(1)	4,964	(1)	4,972	(1)	4,980	(1)	60,000
15	Incarceration of District convicts.....	(1)	93,652	(1)	93,652	(1)	93,652	(1)	93,652	(1)	93,652	(1)	93,652	(1)	93,652	(1)	93,652	(1)	93,652	(1)	93,652	(1)	93,652	(1)	60,000
16	Operation of a general employment agency.....	(1)	1,517	(1)	6,148	(1)	1,021	(1)	1,052	(1)	1,083	(1)	1,114	(1)	1,145	(1)	1,176	(1)	1,207	(1)	1,238	(1)	1,269	(1)	60,000
17	Review, control, and compilation of District budget.....	(1)	24,000	(1)	24,000	(1)	24,000	(1)	24,000	(1)	24,000	(1)	24,000	(1)	24,000	(1)	24,000	(1)	24,000	(1)	24,000	(1)	24,000	(1)	25,000
18	Supervising and maintaining of accounts.....	(1)	19,030	(1)	19,030	(1)	19,030	(1)	19,030	(1)	19,030	(1)	19,030	(1)	19,030	(1)	19,030	(1)	19,030	(1)	19,030	(1)	19,030	(1)	25,000
19	Handling and managing checks, deposits, and funds.....	(1)	93,652	(1)	93,652	(1)	93,652	(1)	93,652	(1)	93,652	(1)	93,652	(1)	93,652	(1)	93,652	(1)	93,652	(1)	93,652	(1)	93,652	(1)	25,000
20	Federal property used by the District government.....	(1)	641	(1)	641	(1)	641	(1)	641	(1)	641	(1)	641	(1)	641	(1)	641	(1)	641	(1)	641	(1)	641	(1)	25,000
21	Printing checks and transportation requests.....	(1)	576	(1)	576	(1)	576	(1)	576	(1)	576	(1)	576	(1)	576	(1)	576	(1)	576	(1)	576	(1)	576	(1)	25,000
22	Studies of methods and procedures.....	(1)	24,000	(1)	24,000	(1)	24,000	(1)	24,000	(1)	24,000	(1)	24,000	(1)	24,000	(1)	24,000	(1)	24,000	(1)	24,000	(1)	24,000	(1)	25,000
23	Pay of engineer commissioner and three assistants.....	(1)	19,030	(1)	19,030	(1)	19,030	(1)	19,030	(1)	19,030	(1)	19,030	(1)	19,030	(1)	19,030	(1)	19,030	(1)	19,030	(1)	19,030	(1)	25,000
24	Personnel administration.....	(1)	2,102	(1)	2,380	(1)	2,658	(1)	2,936	(1)	3,214	(1)	3,492	(1)	3,770	(1)	4,048	(1)	4,326	(1)	4,604	(1)	4,882	(1)	25,000
25	Compensation and claims administration.....	(1)	52,880	(1)	94,037	(1)	166,413	(1)	248,790	(1)	331,166	(1)	413,542	(1)	495,918	(1)	578,294	(1)	660,670	(1)	743,046	(1)	825,422	(1)	100,000
26	Determination of District of Columbia-Virginia boundary.....	(1)		(1)		(1)		(1)		(1)		(1)		(1)	(1)		(1)		(1)		(1)		(1)		0
27	Total.....	(1)	52,880	(1)	94,037	(1)	166,413	(1)	248,790	(1)	331,166	(1)	413,542	(1)	495,918	(1)	578,294	(1)	660,670	(1)	743,046	(1)	825,422	(1)	130,002

ESTIMATED COSTS OF SPECIFIC OPERATING SERVICES RENDERED BY THE FEDERAL GOVERNMENT FOR THE DISTRICT AS A COMMUNITY, EXCLUSIVE OF THOSE RENDERED THE DISTRICT GOVERNMENT ITSELF—ALL NONREIMBURSED

35	Reimbursable: Laboratory examination of animals' brains for rabies.....	\$522	\$1,116	\$816	\$426	\$378	\$618	\$276	\$288	\$258	\$452	\$330	\$360	\$400
	Subtotal.....	522	1,116	816	426	378	618	276	288	258	452	330	360	400
33	Cost not estimated but not reimbursable: Usage of library facilities by District residents.....	26,598	28,646	31,014	38,468	45,015	45,987	48,732	51,230	47,106	44,502	41,606	52,259	56,000
26	Surveys of the filling of prescriptions.....							1,500				1,500		
37	Market place for farmers and dealers in foodstuffs.....													
	Subtotal.....	26,598	28,646	31,014	38,468	45,015	45,987	50,232	51,230	47,106	44,502	46,106	52,259	56,000
	Total.....	27,120	29,762	31,830	38,894	45,393	46,005	50,508	51,518	47,304	44,954	46,436	52,619	56,400
34	Cost not estimated: Usage of museum facilities by District residents.....													
33	Maintenance of an arboretum.....													
29	Maintenance of a botanic garden.....													

‡ Estimated. † 5 percent of cost of materials. ‡ Self-sustaining.

‡ Estimated.

‡ Estimated.

TABLE VIII.—Estimated costs of specific operating services rendered by the District government—Fiscal years 1925-37
TOTAL ESTIMATED COSTS OF SPECIFIC OPERATING SERVICES RENDERED BY THE DISTRICT GOVERNMENT FOR THE FEDERAL GOVERNMENT, EXCLUSIVE OF WATER SERVICE

Serial No. D-	Description of service	1925	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936	1937 (estimated)
1	Building inspection of various Federal buildings on request.	\$225	\$225	\$225	\$225	\$225	\$225	\$225	\$225	\$225	\$225	\$225	\$225	\$225
2	Consulting and engineering service on highway matters.	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
3	Inspection of sewers and plumbing on request.	12	10	10	20	26	8	9	14	18	24	37	42	40
4	Surveys, computations, and plats of Federal property.	2,092	2,585	985	2,092	1,723	1,536	7,923	4,137	1,630	1,188	2,492	2,630	2,500
5	Consulting and engineering service on surveying matters.	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
6	Issuing permits, tags, and title certificates without charge.	1,925	2,038	2,119	2,253	2,344	2,498	4,175	3,402	3,376	3,182	3,515	3,898	3,500
7	Police details for specific Federal and kindred purposes.	106,720	128,067	133,763	132,161	130,923	133,182	149,110	150,173	136,099	164,667	122,596	141,069	150,800
8	Police details of female witnesses and prisoners in Federal cases.	2,724	2,952	2,947	3,089	2,294	2,716	2,727	5,630	1,793	1,519	1,666	1,782	1,800
9	White House police pensions in excess of their normal duties.	9,653	10,735	10,002	11,355	14,395	12,790	15,281	15,500	5,715	6,138	6,577	7,019	6,097
10	Detention of male witnesses and prisoners in Federal cases.	48,074	51,022	48,859	58,816	47,202	49,109	75,702	85,795	14,574	14,167	18,516	19,012	15,942
11	Incarceration of prisoners convicted of Federal offenses.	7,901	9,141	9,422	11,367	13,408	14,115	16,408	15,916	14,682	14,682	18,866	33,870	14,370
12	Temporary home for nonresident ex-soldiers and ex-sailors.	103,379	98,942	111,353	111,961	121,224	139,114	187,642	179,674	121,775	122,588	30,087	30,087	35,000
13	Administration of Federal cases.	29,550	30,424	36,288	40,992	44,542	46,939	60,747	63,671	63,671	65,355	67,652	71,557	82,100
14	Recording legal instruments for agencies of the Federal Government.	69	70	139	184	184	34	22	48	75	75	110	110	100
15	Interest on District cash balances.	536,435	533,567	596,339	557,951	647,612	604,289	499,513	385,875	318,448	297,406	281,935	129,992	100,000
16	Reclamation of areas for Federal uses.													
17	District property used by the Federal Government.													
18														
19														
	Total.	857,056	878,074	961,798	941,466	1,035,821	1,031,334	1,054,551	990,445	803,194	815,529	743,911	625,523	622,848

REIMBURSED COSTS OF SPECIFIC OPERATING SERVICES RENDERED BY THE DISTRICT GOVERNMENT FOR THE FEDERAL GOVERNMENT

12	Sale of services and commodities.			\$139	\$184									\$35,100
16	Recording of legal instruments for agencies of the Federal Government.	\$69	\$70			\$1,341	\$4,385	\$19,310	\$19,206	\$20,090	\$22,258	\$30,087	\$33,800	\$35,100
	Total.	69	70	139	184	1,403	4,419	19,332	19,254	20,165	37,428	35,110	33,876	35,100

ESTIMATED NONREIMBURSED COSTS OF SPECIFIC OPERATING SERVICES RENDERED BY THE DISTRICT GOVERNMENT FOR THE FEDERAL GOVERNMENT, EXCLUSIVE OF WATER SERVICE

1	Building inspection of various Federal buildings on request.	\$225	\$225	\$225	\$225	\$225	\$225	\$225	\$225	\$225	\$225	\$225	\$225	\$225
2	Consulting and engineering service on highway matters.	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
3	Inspection of sewers and plumbing on request.	12	10	10	20	26	8	9	14	18	24	37	42	40
4	Surveys, computations, and plats of Federal property.	2,092	2,585	985	2,092	1,723	1,536	7,923	4,137	1,630	1,188	2,492	2,630	2,500
5	Consulting and engineering service on surveying matters.	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
6	Issuing permits, tags, and title certificates without charge.	1,925	2,038	2,119	2,253	2,344	2,498	4,175	3,402	3,376	3,182	3,515	3,898	3,500
7	Police details for specific Federal and kindred purposes.	106,720	128,067	133,763	132,161	130,923	133,182	149,110	150,173	136,099	164,667	122,596	141,069	150,800
8	Police details of female witnesses and prisoners in Federal cases.	2,724	2,952	2,947	3,089	2,294	2,716	2,727	5,630	1,793	1,519	1,666	1,782	1,800
9	White House police pensions in excess of their contributions.	9,653	10,735	10,002	11,355	14,395	12,790	15,281	15,500	5,715	6,138	6,577	7,019	6,097
10	Detention of male witnesses and prisoners in Federal cases.	48,074	51,022	48,859	58,816	47,202	49,109	75,702	85,795	14,574	14,167	18,516	19,012	15,942
11	Incarceration of prisoners convicted of Federal offenses.	7,901	9,141	9,422	11,367	13,408	14,115	16,408	15,916	14,682	14,682	18,866	33,870	14,370
12	Temporary home for nonresident ex-soldiers and ex-sailors.	103,379	98,942	111,353	111,961	121,224	139,114	187,642	179,674	121,775	122,588	30,087	30,087	35,000
13	Administration of Federal cases.	29,550	30,424	36,288	40,992	44,542	46,939	60,747	63,671	63,671	65,355	67,652	71,557	82,100
14	Recording of legal instruments for agencies of the Federal Government.	69	70	139	184	184	34	22	48	75	75	110	110	100
15	Interest on District cash balances.	536,435	533,567	596,339	557,951	647,612	604,289	499,513	385,875	318,448	297,406	281,935	129,992	100,000
16	Reclamation of areas for Federal uses.													
17	District property used by the Federal Government.													
18														
19														
	Total.	856,987	878,004	961,660	941,282	1,035,418	1,026,935	1,053,219	941,191	783,089	778,103	708,801	591,647	587,748

TABLE IX.—Total estimated apportionment of capital outlays in connection with specific intergovernmental services or involving improvements of joint interest, exclusive of water service—Fiscal years 1925-36

Description of service for which outlays were made	1925	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936
APPORTIONMENTS OF OUTLAYS BY THE FEDERAL GOVERNMENT												
For the District government itself:												
9. Medical care of colored District residents.....	\$9,814	\$28,863	\$3,894	\$11,421	\$109,550	\$17,433	\$50,270	\$50,514	\$50,048	\$318,284	\$44,916	\$2,307
10. Care of mentally sick indigent District residents.....		20,511	2,460	11,193	14,545	248,198	90,372	218,889	329,793	1,700	1,300	502
17. Treatment and training of delinquent boys, residents of the District.....					13,230		344	21,375	8,880			1,868
Total.....	9,814	49,374	6,354	22,614	137,325	265,631	140,966	290,778	388,721	319,994	46,216	4,177
For the District as a community:												
38. Purchase of land for an arboretum 1.....												
39. Construction of additions to Botanic Garden 2.....												
40. Construction of Arlington Memorial Bridge 1.....												
Total estimated items, by Federal Government.....	9,814	49,374	6,354	22,614	137,325	265,631	140,966	290,778	388,721	319,994	46,216	4,177
APPORTIONMENTS OF OUTLAYS BY THE DISTRICT GOVERNMENT												
For the Federal Government:												
7. Police details for specific Federal and kindred purposes.....	283	2,609	3,494	280	1,632	334	741	1,461				767
10. Detention of male witnesses and prisoners in Federal cases.....	5,042	8,679	27,500	1,421	19,006	27,148	33,650	32,812	28,660	17,173	6,109	8,250
11. Incarceration of prisoners convicted of Federal offenses.....			6,418	13,678								
Total.....	5,335	11,288	37,412	15,379	20,638	27,555	34,377	34,273	28,660	17,173	6,109	9,017
To nonresidents of the District under statutory mandate:												
20. Free education of certain nonresident children.....	103,809	95,631	142,964	114,867	78,049	110,162	88,518	130,362	65,048	24,297	41,416	25,978
24. Extension of library facilities to nonresidents.....		72				1,284	197	6,120	106		3,283	
Total (payable through charges to private individuals).....	103,809	95,703	142,964	114,867	78,049	111,446	88,715	136,482	65,154	24,297	44,699	25,978
Excess expenditures as the Nation's Capital:												
30. Purchase of site and construction of incinerator.....			7,995	42,405	28,500	21,375	163,375	121,750	74,394			72,000
31. Excess cost of bridge construction.....			10,240	2,580	1,284	4,873	7,250	6,410	65,125	258,275	220,250	5,124
32. Construction of sidewalks.....	6,688	2,940	87,367	95,467	94,892	112,002	340,357	64,438	485,675	404,130	150,984	206,805
33. Construction of streets.....	7,189	8,107				1,779,821	1,538,160	569,053	29,000			42,000
34. Municipal center land purchases.....	114,147	189,664	190,439	301,597	180,686	394,147	648,972	563,308	153,102	644,820	113,376	652,723
35. Extension and improvement of park area.....												
Total.....	127,994	167,721	296,031	442,049	304,731	2,312,218	2,698,114	1,324,959	809,528	1,310,993	485,643	973,652
Total estimated items, by District government:												
Total to Federal Government.....	133,329	179,009	333,444	457,429	325,369	2,339,773	2,732,490	1,359,232	838,188	1,328,166	491,752	987,669
Total to Private Individuals.....	103,809	95,704	142,964	114,867	78,049	111,445	88,715	136,482	65,154	24,297	44,699	25,978
Total.....	237,198	274,713	476,408	572,296	403,418	2,451,218	2,821,205	1,495,714	903,342	1,352,463	536,451	1,013,647

1 Not including Federal lump-sum appropriations.
 2 Estimates of apportionment not made.

TABLE X.—Estimated non-reimbursed costs of capital outlays in connection with specific intergovernmental services or involving improvements of joint interest, exclusive of water service—Fiscal years 1925-36

Description of service for which outlays were made	1925	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936
APPORTIONMENTS OF OUTLAYS BY THE FEDERAL GOVERNMENT												
For the District Government itself:												
10. Medical care of colored District residents.....	-\$8,041	-\$16,256	-\$8,741	\$1,421	\$14,545	\$987	\$5,387	\$6,968	\$12,699	\$318,284	\$44,916	\$505
12. Care of mentally sick indigent District residents.....		20,511	2,460	11,183		248,198	90,372	218,889	329,793	1,700	1,300	502
17. Treatment and training of delinquent boys, residents of the District.....					13,230		344	21,375	8,880			1,868
Total.....	-8,041	4,155	-1,281	12,614	27,775	249,185	96,103	247,232	351,372	319,994	46,216	2,375
Total estimated items, by the Federal Government.....												
	-8,041	4,155	-1,281	12,614	27,775	249,185	96,103	247,232	351,372	319,994	46,216	2,375

APPORTIONMENTS OF OUTLAYS BY THE DISTRICT GOVERNMENT

For the Federal Government:	293	2,609	3,494	280	1,632	334	741	1,461	---	---	---	---	---
7. Police details for specific Federal and kindred purposes.....	5,042	8,679	27,500	1,421	19,006	73	33,656	32,812	28,660	17,173	6,109	767	8,250
10. Detention of male witnesses and prisoners in Federal cases.....	5,335	11,283	37,412	15,379	20,638	27,555	34,377	34,273	28,660	17,173	6,109	9,017	9,017
11. Incarceration of prisoners convicted of Federal offenses.....	103,869	95,631	142,964	114,867	78,049	110,162	88,518	130,362	65,048	24,297	41,416	25,978	25,978
24. Extension of library facilities to nonresidents.....	103,869	95,703	142,964	114,867	78,049	111,446	88,715	136,482	65,154	24,297	44,699	25,978	25,978
Total.....	0,685	2,950	7,965	42,405	28,509	21,375	163,375	121,750	74,394	288,275	220,250	72,000	72,000
Excess expenditures as the Nation's Capital:	7,159	5,107	10,240	2,580	1,294	4,873	7,250	6,410	2,232	3,768	1,033	5,124	5,124
30. Purchase of site and construction of incinerator.....	114,147	159,664	190,439	301,597	180,036	394,147	1,638,821	1,638,160	569,053	29,000	150,984	206,805	206,805
32. Construction of sidewalks.....	237,198	274,713	476,408	572,296	403,418	2,451,218	2,821,205	1,395,714	903,312	542,463	293,892	216,698	216,698
33. Construction of streets.....	133,329	179,009	333,444	457,429	325,369	2,339,773	2,732,490	1,259,232	838,188	518,166	240,103	271,676	271,676
34. Municipal center land purchases.....	103,869	95,704	142,964	114,867	78,049	111,445	88,715	136,482	65,154	24,297	44,699	25,978	25,978
35. Extension and improvement of park areas.....	245,239	270,558	477,689	559,682	375,643	2,202,033	2,725,103	1,148,481	551,970	222,469	247,677	248,823	248,823
Total.....	127,994	167,721	296,081	442,049	304,731	2,312,218	2,698,114	1,224,959	809,528	500,993	243,084	280,693	280,693
Total, estimated items, by the District government:	133,329	179,009	333,444	457,429	325,369	2,339,773	2,732,490	1,259,232	838,188	518,166	240,103	271,676	271,676
Total to Federal Government.....	103,869	95,704	142,964	114,867	78,049	111,445	88,715	136,482	65,154	24,297	44,699	25,978	25,978
Total to private individuals.....	237,198	274,713	476,408	572,296	403,418	2,451,218	2,821,205	1,395,714	903,312	542,463	293,892	216,698	216,698
Excess of District over Federal estimated costs, nonreimbursed.....	141,370	174,854	334,725	444,815	297,594	2,090,583	2,636,388	1,011,999	486,816	198,172	202,978	269,301	269,301
Payable through private individuals.....	103,869	95,704	142,964	114,867	78,049	111,445	88,715	136,482	65,154	24,297	44,699	25,978	25,978
Total estimated deductions for outlays, from District costs.....	245,239	270,558	477,689	559,682	375,643	2,202,033	2,725,103	1,148,481	551,970	222,469	247,677	248,823	248,823

TABLE XI.—Reimbursed costs of capital outlays in connection with specific intergovernmental services or involving improvements of joint interest—Fiscal years 1925-36¹

Description of service for which outlays were made	1925	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936
OUTLAYS BY THE FEDERAL GOVERNMENT												
For the District government itself:												
10. Medical care of colored District residents.....	\$17,855	\$45,219	\$7,635	\$10,000	\$109,550	\$10,446	\$44,883	\$43,546	\$37,349			\$1,802
12. Care of mentally sick indigent District residents.....												
17. Treatment and training of delinquent boys, residents of the District.....												
Total.....	17,855	45,219	7,635	10,000	109,550	16,446	44,883	43,546	37,349			1,802
Total estimated items, by the Federal Government.....	17,855	45,219	7,635	10,000	109,550	16,446	44,883	43,546	37,349			1,802
OUTLAYS BY THE DISTRICT GOVERNMENT												
Excess expenditures as the Nation's Capital:												
35. Extension and improvement of park areas.....										\$810,000	\$242,559	1,259,345
Total.....										810,000	242,559	1,259,345
Total estimated items, by the District government.....										810,000	242,559	1,259,345

¹ Not including Federal lump-sum appropriations.

² No payments for capital outlays were made, though operation and maintenance cost was reimbursed.

TABLE XII.—Percentage distribution by major sources of local revenues in the District of Columbia and combined local and State revenue in 17 comparable cities—Fiscal years 1923-35

City and class of revenue	1923	1924	1925	1926	1927	1928	1929	1930	1931	1932	1933 ¹	1934 ¹	1935 ¹
DISTRICT OF COLUMBIA													
Total revenue receipts:													
Amount (thousands).....	\$27,426	\$27,375	\$32,197	\$35,355	\$38,568	\$41,287	\$42,377	\$43,914	\$45,217	\$45,285	\$41,524	\$45,308	\$51,802
Per capita.....	\$60.36	\$59.61	\$69.39	\$75.42	\$81.43	\$86.28	\$87.63	\$89.25	\$88.84	\$86.09	\$76.47	\$80.91	\$87.21
Percentage of total revenue receipts:													
Taxes.....	54.2%	53.0%	54.8%	61.6%	65.1%	66.1%	67.4%	67.4%	66.8%	66.1%	69.6%	61.8%	56.8%
Miscellaneous receipts of general departments.....	7.3	7.2	7.8	7.0	6.1	6.6	5.7	5.9	5.9	6.3	5.1	6.6	4.8
Interest.....	.7	.7	.3	.2	.2	.2	.3	.3	.3	.4	.5	.6	.5
Earnings of public-service enterprises.....	3.9	4.3	3.8	3.6	3.5	3.1	3.2	3.3	3.8	4.3	4.6	4.1	2.8
Special assessments for capital outlay.....	1.4	1.4	1.5	2.1	1.8	2.0	1.8	2.1	1.8	1.5	1.0	1.3	1.2
Subventions from U. S. Government.....	32.5	33.4	31.8	25.5	23.3	22.0	21.6	21.0	21.4	21.4	19.2	25.7	33.9
Total.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
AVERAGE, 17 CITIES²													
Net local and State receipts, per capita.....	\$70.66	\$76.51	\$78.87	\$84.55	\$89.51	\$92.46	\$93.76	\$97.23	\$96.29	\$91.20	\$70.36	\$75.77	\$82.79
Percentage of net local and State:													
Taxes.....	73.5%	74.8%	74.8%	75.1%	75.3%	75.4%	75.8%	76.2%	75.8%	77.2%	70.1%	69.2%	64.3%
Miscellaneous receipts of general departments.....	8.2	7.8	7.6	7.7	7.5	7.5	7.5	7.4	7.7	7.5	15.3	17.2	21.0
Interest.....	3.0	3.0	3.0	3.0	3.0	2.9	3.0	3.1	2.8	3.0	2.2	1.9	2.0
Earnings of public-service enterprises.....	8.8	8.3	8.3	8.3	8.0	7.8	8.0	8.0	8.0	8.1	9.7	9.6	10.9
Special assessments for capital outlay.....	5.4	5.1	5.2	4.9	5.4	5.6	4.9	4.5	4.2	2.8	2.7	2.1	1.8
Subventions from U. S. Government.....	1.1	1.0	1.1	1.0	.8	.8	.8	.8	1.5	1.4	-----	-----	-----
Total.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
CLEVELAND, OHIO													
Total revenue receipts:													
Amount (thousands):													
Local.....	\$59,463	\$62,781	\$66,823	\$73,528	\$74,987	\$75,414	\$75,294	\$77,213	\$73,031	\$62,756	\$56,761	\$63,789	\$65,638
State.....	56,279	54,322	47,450	51,146	53,627	75,370	78,527	83,151	88,328	70,873	(e)	(e)	(e)
Per capita:													
Local.....	71.45	74.53	78.39	85.25	85.93	85.43	84.33	86.04	82.70	72.13	65.62	73.72	75.62
State.....	9.28	8.83	7.61	8.09	8.37	11.60	11.93	12.50	13.24	10.61	-----	-----	-----
Total local and State.....	80.73	83.36	86.00	93.34	94.30	97.03	96.26	98.54	95.94	82.74	-----	-----	-----
Deductions.....	.47	.55	.62	.43	.39	.42	.42	.39	.35	2.66	-----	-----	-----
Net local and State.....	80.26	82.81	85.38	92.91	93.91	96.61	95.84	98.15	95.59	80.08	-----	-----	-----
Percentage of net local and State:													
Taxes.....	69.9%	68.0%	70.1%	68.7%	67.5%	69.7%	70.6%	71.3%	72.1%	74.3%	60.5%	66.8%	64.1%
Miscellaneous receipts of general departments.....	7.3	6.7	6.3	6.7	6.9	6.0	6.2	6.1	6.4	6.2	20.5	15.6	20.9
Interest.....	4.3	4.9	4.1	4.5	4.5	3.9	3.4	3.6	3.4	3.2	2.2	1.3	1.0
Earnings of public-service enterprises.....	10.9	10.8	11.5	10.7	11.3	11.2	11.1	10.4	10.4	11.4	15.0	13.3	11.7
Special assessments for capital outlay.....	6.8	8.7	7.3	8.7	9.2	8.5	8.3	7.7	6.2	3.7	1.8	3.5	2.3
Subventions from U. S. Government.....	.8	.9	.7	.7	.6	.7	.4	.9	1.5	1.2	-----	-----	-----
Total.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
ST. LOUIS, MO.													
Total revenue receipts:													
Amount (thousands):													
Local.....	\$36,692	\$39,644	\$39,607	\$42,901	\$46,682	\$50,704	\$50,362	\$51,358	\$54,973	\$49,763	\$43,700	\$41,566	\$40,889
State.....	30,238	29,190	36,370	42,095	42,772	45,014	50,130	50,749	51,485	(e)	(e)	(e)	(e)
Per capita:													
Local.....	46.47	49.90	49.56	53.36	57.72	62.32	61.54	62.50	67.00	60.74	53.52	50.84	50.01
State.....	8.69	8.33	10.32	11.87	11.98	12.54	13.87	13.92	13.89	-----	-----	-----	-----
Total local and State.....	55.16	58.23	59.88	65.23	69.70	74.86	75.41	76.42	80.89	-----	-----	-----	-----
Deductions.....	1.32	1.14	1.21	1.10	1.06	1.01	1.00	1.16	1.27	-----	-----	-----	-----
Net local and State.....	53.84	57.09	58.67	64.13	68.64	73.85	74.41	75.26	79.62	-----	-----	-----	-----
Percentage of net local and State:													
Taxes.....	73.6%	70.1%	72.9%	72.4%	70.6%	73.0%	70.8%	72.2%	69.2%	71.8%	70.2%	75.9%	75.7%
Miscellaneous receipts of general departments.....	11.2	11.1	9.9	10.7	10.1	10.1	8.9	9.4	10.7	10.2	9.6	9.2	9.2
Interest.....	2.1	2.3	2.3	2.1	1.9	2.0	1.8	2.1	1.9	1.6	1.4	1.1	1.0
Earnings of public-service enterprises.....	7.8	7.4	7.5	7.3	7.1	6.5	6.8	7.1	6.6	8.1	9.7	11.8	12.0
Special assessments for capital outlay.....	3.5	6.8	5.2	5.5	8.8	7.2	10.1	7.7	8.9	8.3	9.1	2.0	2.1
Subventions from U. S. Government.....	1.8	2.3	2.2	2.0	1.5	1.2	1.6	1.5	2.7	-----	-----	-----	-----
Total.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

See footnotes at end of table.

TABLE XII.—Percentage distribution by major sources of local revenues in the District of Columbia and combined local and State revenues in 17 comparable cities—Fiscal years 1923-35—Continued

City and class of revenue	1923	1924	1925	1926	1927	1928	1929	1930	1931	1932	1933 ¹	1934 ¹	1935 ¹
BALTIMORE, MD.													
Total revenue receipts:													
Amount (thousands):													
Local.....	\$34,540	\$40,606	\$38,368	\$40,236	\$41,417	\$43,077	\$45,131	\$46,810	\$47,033	\$44,211	\$53,159	\$53,262	\$49,096
State.....	20,026	20,758	22,813	23,218	24,440	27,553	28,165	31,159	33,574	32,426	(*)	(*)	(*)
Per capita:													
Local.....	45.56	53.08	49.70	51.66	52.71	54.34	56.43	58.00	57.61	53.54	63.67	63.19	57.96
State.....	13.24	13.57	14.75	14.84	15.44	17.22	17.41	19.06	20.42	19.65			
Total local and State.....	58.80	66.65	64.45	66.50	68.15	71.56	73.84	77.06	78.03	73.19			
Deductions.....	1.40	1.37	1.37	1.37	1.43	1.31	1.45	1.77	1.70	1.93			
Net local and State.....	57.40	65.28	63.08	65.13	66.72	70.25	72.39	75.29	76.33	71.26			
Percentage of net local and State:													
Taxes.....	75.5%	75.2%	74.6%	74.2%	74.8%	75.1%	76.2%	74.9%	75.4%	76.5%	64.1%	65.3%	63.6%
Miscellaneous receipts of general departments.....	8.8	8.0	8.5	9.3	8.9	8.8	9.0	9.4	8.5	8.5	22.2	19.9	15.8
Interest.....	4.2	3.7	3.9	3.8	3.8	3.7	3.4	3.4	2.6	2.9	3.0	3.1	3.5
Earnings of public service enterprises.....	7.6	8.6	8.4	9.2	8.8	8.5	8.6	9.0	8.8	8.6	9.3	10.3	11.2
Special assessments for capital outlay.....	2.7	3.5	3.6	2.5	2.8	2.9	2.1	2.4	2.6	2.7	1.4	1.4	.9
Subventions from U. S. Government.....	1.2	1.0	1.0	1.0	.9	1.0	.7	.9	2.1	.8			
Total.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
BOSTON, MASS.													
Total revenue receipts:													
Amount (thousands):													
Local.....	\$59,364	\$62,057	\$69,650	\$78,155	\$76,154	\$79,095	\$78,119	\$86,682	\$82,890	\$82,659	\$74,376	\$77,090	\$83,098
State.....	52,019	50,151	50,655	55,296	60,147	59,348	65,069	69,182	74,020	(*)	(*)	(*)	(*)
Per capita:													
Local.....	78.17	81.37	90.95	101.62	98.61	101.99	100.30	111.00	106.23	106.13	95.62	96.66	99.17
State.....	13.04	12.45	12.46	13.47	14.52	14.19	15.41	16.25	17.30				
Total local and State.....	91.21	93.82	103.41	115.09	113.13	116.18	115.71	127.25	123.58				
Deductions.....	.08	.58	.07	.12	.08	.45	.45	.51	.59				
Net local and State.....	91.13	93.24	103.34	114.97	113.05	115.73	115.26	126.74	122.99				
Percentage of net local and State:													
Taxes.....	79.4%	79.0%	79.9%	81.8%	81.6%	80.2%	80.8%	81.8%	80.9%	77.8%	77.4%	78.7%	78.0%
Miscellaneous receipts of general departments.....	8.9	9.4	9.7	8.1	8.3	9.2	8.5	8.0	8.4	12.4	11.9	10.7	11.2
Interest.....	4.0	4.0	3.6	3.5	3.8	3.8	3.9	3.5	3.6	3.3	3.7	3.7	3.4
Earnings of public service enterprises.....	6.2	6.1	5.4	4.9	5.1	5.1	5.6	5.4	5.4	5.8	6.2	6.3	6.8
Special assessments for capital outlay.....	1.0	1.2	1.1	1.3	.9	1.4	.9	1.0	.8	.7	.8	.6	.6
Subventions from U. S. Government.....	.5	.3	.3	.4	.3	.3	.3	.3	.9				
Total.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
PITTSBURGH, PA.													
Total revenue receipts:													
Amount (thousands):													
Local.....	\$39,300	\$40,098	\$42,720	\$46,761	\$48,849	\$52,812	\$54,703	\$57,584	\$56,446	\$50,476	\$45,589	\$46,875	\$52,554
State.....	92,870	104,820	111,183	124,836	130,938	147,911	153,714	169,097	195,982	169,841	(*)	(*)	(*)
Per capita:													
Local.....	63.78	64.25	67.58	73.06	75.38	80.52	82.40	86.07	84.78	76.19	69.15	71.46	80.50
State.....	10.28	11.49	12.07	13.43	13.95	15.61	16.07	17.50	20.09	17.27			
Total local and State.....	74.06	75.74	79.65	86.49	89.33	96.13	98.47	103.57	104.87	93.46			
Deductions.....	2.47	1.80	1.86	2.14	2.19	2.18	2.32	2.15	2.62	4.39			
Net local and State.....	71.59	73.94	77.79	84.35	87.14	93.95	96.15	101.42	102.25	89.07			
Percentage of net local and State:													
Taxes.....	84.0%	83.4%	83.1%	82.0%	82.0%	83.8%	83.9%	84.4%	85.0%	84.6%	83.7%	83.3%	80.8%
Miscellaneous receipts of general departments.....	5.2	5.9	5.8	6.3	6.9	5.8	5.8	5.3	5.2	5.7	7.8	8.3	11.2
Interest.....	2.6	2.9	3.0	2.8	3.3	3.2	3.3	3.1	3.0	2.7	1.9	1.7	1.9
Earnings of public service enterprises.....	6.5	6.4	5.9	5.7	5.5	5.0	5.2	5.2	5.1	5.2	6.3	6.4	5.8
Special assessments for capital outlay.....	1.0	1.2	1.6	1.4	1.8	1.7	1.3	1.5	.9	.6	.3	.3	.3
Subventions from U. S. Government.....	.7	.2	.6	.9	.5	.5	.5	.5	.8	1.2			
Total.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

See footnotes at end of table.

TABLE XII.—Percentage distribution by major sources of local revenues in the District of Columbia and combined local and State revenues in 17 comparable cities—Fiscal years 1923–35—Continued

City and class of revenue	1923	1924	1925	1926	1927	1928	1929	1930	1931	1932	1933 ¹	1934 ¹	1935 ¹
SAN FRANCISCO, CALIF.													
Total revenue receipts:													
Amount (thousands):													
Local.....	\$31,744	\$32,754	\$35,516	\$44,902	\$43,803	\$45,581	\$47,208	\$48,519	\$55,093	\$52,193	\$59,576	\$51,668	\$52,107
State.....	62,112	66,982	80,366	91,948	88,945	102,730	116,920	115,179	126,249	118,897	(^o)	(^o)	(^o)
Per capita:													
Local.....	57.68	58.21	61.74	76.40	72.99	74.41	75.53	76.61	86.87	84.59	82.13	83.54	83.96
State.....	14.81	15.18	17.34	18.94	17.53	19.41	21.21	20.28	22.25	20.99			
Total local and State.....	72.49	73.39	79.08	95.34	90.52	93.82	96.74	96.89	109.12	105.58			
Deductions.....	3.29	3.19	3.29	3.26	3.24	3.16	3.24	3.39	3.52	3.85			
Net local and State.....	69.20	70.20	75.79	92.08	87.28	90.66	93.50	93.50	105.60	101.73			
Percentage of net local and State:													
Taxes.....	75.7%	77.3%	77.3%	74.3%	72.2%	73.6%	75.8%	74.9%	68.8%	69.1%	63.9%	55.7%	59.3%
Miscellaneous receipts of general departments.....	6.8	6.9	6.4	6.7	6.7	6.7	6.6	6.3	7.2	6.8	11.2	19.7	16.2
Interest.....	3.3	2.6	2.3	1.8	1.8	1.8	2.2	2.7	2.2	2.3	1.6	1.7	1.0
Earnings of public service enterprises.....	9.1	9.4	8.8	10.6	12.4	11.9	10.6	13.1	19.3	18.7	22.7	22.7	22.6
Special assessments for capital outlay.....	3.5	2.6	4.0	5.6	6.0	5.2	3.9	2.1	1.5	1.5	.6	.2	
Subventions from U. S. Government.....	1.6	1.2	1.2	1.0	.9	.8	.9	.9	1.0	1.6			
Total.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
MILWAUKEE, WIS.													
Total revenue receipts:													
Amount (thousands):													
Local.....	\$30,219	\$32,498	\$34,803	\$36,628	\$40,525	\$48,135	\$47,583	\$48,977	\$47,250	\$50,222	\$46,233	\$52,726	(^o)
State.....	34,187	37,601	36,503	40,313	46,428	45,792	54,101	61,094	63,020	65,016	(^o)	(^o)	(^o)
Per capita:													
Local.....	60.62	63.68	66.66	68.60	74.25	75.12	83.57	85.46	83.35	87.33	79.27	89.14	(^o)
State.....	12.49	13.59	13.05	14.26	16.25	15.86	18.54	20.78	21.47	22.22			
Total local and State.....	73.11	77.27	79.71	82.86	90.50	90.98	102.11	106.24	104.82	109.55			
Deductions.....	2.32	2.98	3.07	2.93	3.33	2.87	3.33	3.64	3.61	12.34			
Net local and State.....	70.79	74.29	76.64	79.93	87.17	88.11	98.78	102.60	101.21	97.21			
Percentage of net local and State:													
Taxes.....	77.7%	78.9%	79.9%	77.2%	76.1%	75.1%	76.0%	78.0%	79.5%	81.3%	70.4%	67.9%	
Miscellaneous receipts of general departments.....	8.4	7.9	8.2	8.4	8.8	9.0	8.6	8.5	8.0	7.3	19.6	24.1	
Interest.....	2.0	2.2	1.9	2.2	1.9	1.6	1.5	1.6	1.8	1.6	1.5	1.4	
Earnings of public service enterprises.....	6.5	5.8	5.4	5.0	4.8	5.5	4.9	5.0	4.6	4.5	4.9	4.5	
Special assessments for capital outlay.....	4.0	3.7	3.7	6.3	7.2	7.4	7.9	5.7	4.7	3.4	3.6	2.1	
Subventions from U. S. Government.....	1.4	1.5	.9	.9	1.2	1.4	1.1	1.2	1.4	1.9			
Total.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	
BUFFALO, N. Y.													
Total revenue receipts:													
Amount (thousands):													
Local.....	\$31,509	\$32,868	\$36,462	\$39,992	\$45,969	\$41,888	\$46,167	\$52,873	\$53,200	\$50,943	\$47,136	\$46,993	\$59,679
State.....	144,018	162,127	179,347	193,940	215,474	240,200	272,940	296,509	269,317	257,569	(^o)	(^o)	(^o)
Per capita:													
Local.....	59.52	61.33	67.22	72.87	82.78	85.68	81.25	91.76	90.38	84.78	76.86	75.10	93.53
State.....	12.93	14.28	15.51	16.46	17.96	19.67	21.96	23.51	21.23	20.22			
Total local and State.....	72.45	75.61	82.73	89.33	100.74	105.35	103.21	115.27	111.61	105.00			
Deductions.....	3.35	3.84	4.10	4.18	5.02	6.07	6.10	6.78	6.89	9.68			
Net local and State.....	69.10	71.77	78.63	85.15	95.72	99.28	97.11	108.49	104.72	95.32			
Percentage of net local and State:													
Taxes.....	78.8%	79.6%	80.1%	81.7%	82.3%	82.7%	82.5%	84.8%	84.8%	85.3%	71.1%	62.1%	55.0%
Miscellaneous receipts of general departments.....	6.2	5.4	5.6	4.7	4.7	4.6	4.9	4.2	4.7	4.0	20.4	30.1	39.3
Interest.....	2.9	2.8	2.5	2.4	2.4	2.3	2.8	2.4	2.4	2.2	1.1	.8	.6
Earnings of public service enterprises.....	7.3	6.8	6.4	6.0	5.6	4.9	4.8	4.5	4.5	4.6	5.2	5.3	4.2
Special assessments for capital outlay.....	4.3	4.8	4.7	4.6	4.4	5.0	4.6	3.6	3.2	2.6	2.2	1.7	.9
Subventions from U. S. Government.....	.5	.6	.7	.6	.6	.5	.4	.5	.4	1.3			
Total.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

See footnotes at end of table.

TABLE XII.—Percentage distribution by major sources of local revenues in the District of Columbia and combined local and State revenues in 17 comparable cities—Fiscal years 1923-35—Continued

City and class of revenue	1923	1924	1925	1926	1927	1928	1929	1930	1931	1932	1933 †	1934 †	1935 †
MINNEAPOLIS, MINN.													
Total revenue receipts:													
Amount (thousands):													
Local.....	\$22,910	\$25,593	\$26,445	\$27,208	\$27,956	\$28,247	\$30,362	\$30,931	\$31,607	\$28,156	\$26,657	\$32,597	\$37,702
State.....	41,848	55,131	55,191	57,248	63,767	59,566	63,041	64,413	65,663	60,578	(*)	(*)	(*)
Per capita:													
Local.....	55.99	61.32	62.15	62.73	63.33	62.76	66.26	66.45	67.38	59.66	57.18	70.60	81.66
State.....	17.09	22.37	22.24	22.91	25.33	23.50	24.71	25.07	25.41	23.34			
Total local and State.....	73.08	83.69	84.39	85.64	88.66	86.26	90.97	91.52	92.79	83.00			
Deductions.....	1.99	2.04	2.52	2.55	2.79	2.85	3.50	2.99	4.34	2.85			
Net local and State.....	71.09	81.65	81.87	83.09	85.87	83.41	87.47	88.53	88.45	80.15			
Percentage of net local and State:													
Taxes.....	75.1%	76.6%	74.5%	76.1%	77.0%	77.4%	77.4%	76.0%	75.9%	75.0%	69.3%	63.6%	60.1%
Miscellaneous receipts of general departments.....	11.1	9.8	9.6	9.3	9.2	8.9	8.7	9.3	9.1	8.8	16.3	24.2	30.5
Interest.....	2.9	3.0	3.6	3.6	3.7	4.2	4.0	4.4	4.4	4.5	2.7	2.2	1.7
Earnings of public service enterprises.....	3.3	2.8	2.9	2.8	2.7	2.9	2.8	3.8	3.5	3.9	5.4	4.6	3.6
Special assessments for capital outlay.....	6.4	6.8	7.6	6.9	6.0	5.4	5.8	5.3	5.1	5.0	6.3	5.4	4.1
Subventions from U. S. Government.....	1.2	1.0	1.8	1.3	1.4	1.2	1.3	1.2	2.0	2.8			
Total.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
NEW ORLEANS, LA.													
Total revenue receipts:													
Amount (thousands):													
Local.....	\$11,286	\$28,868	\$22,800	\$22,152	\$23,742	\$24,725	\$25,178	\$24,218	\$24,451	\$19,248	\$24,092	\$20,157	(*)
State.....	19,283	24,504	24,160	26,794	28,126	28,233	30,876	33,210	34,591	(*)	(*)	(*)	(*)
Per capita:													
Local.....	27.42	68.96	53.57	51.21	54.01	55.37	55.52	52.78	53.36	41.95	52.51	57.01	
State.....	10.14	12.68	12.32	13.46	13.92	13.77	15.06	15.78	16.39				
Total local and State.....	37.56	81.64	65.89	64.67	67.93	69.14	70.58	68.56	69.75				
Deductions.....	1.67	1.62	1.55	1.61	1.96	2.42	2.29	2.16	3.64				
Net local and State.....	35.89	80.02	64.34	63.06	65.97	66.72	68.29	66.40	66.11				
Percentage of net local and State:													
Taxes.....	61.9%	78.5%	73.8%	74.4%	74.9%	73.3%	75.7%	76.5%	73.7%	67.0%	74.6%	68.2%	
Miscellaneous receipts of general departments.....	10.3	4.8	5.6	6.0	5.5	6.1	5.9	6.1	6.5	11.5	8.8	14.3	
Interest.....	2.3	1.0	1.2	1.3	1.5	2.0	2.7	2.3	1.8	1.8	1.5	1.3	
Earnings of public-service enterprises.....	18.6	9.0	11.9	11.9	10.8	10.2	9.7	9.3	8.0	11.2	8.6	9.6	
Special assessments for capital outlay.....	5.0	5.5	6.5	5.4	6.2	7.4	5.2	4.5	6.8	8.5	6.5	6.6	
Subventions from U. S. Government.....	1.9	1.2	1.0	1.0	1.1	1.0	.8	1.3	3.2				
Total.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	
CINCINNATI, OHIO													
Total revenue receipts:													
Amount (thousands):													
Local.....	\$25,338	\$27,747	\$28,209	\$32,549	\$35,247	\$38,055	\$37,878	\$38,383	\$40,727	\$34,192	\$39,163	\$38,097	\$35,883
State.....	56,279	54,322	47,450	51,146	53,627	75,370	78,527	83,151	88,323	70,873	(*)	(*)	(*)
Per capita:													
Local.....	60.57	65.56	65.91	75.19	80.51	88.01	84.64	85.15	90.60	76.29	87.63	85.50	80.76
State.....	9.28	8.83	7.61	8.09	8.37	11.60	11.93	12.50	13.24	10.61			
Total local and State.....	69.85	74.39	73.52	83.28	88.88	99.61	96.57	97.65	103.84	86.90			
Deductions.....	.53	.64	.56	.69	.51	.53	.54	.52	.48	.87			
Net local and State.....	69.32	73.75	72.96	82.59	88.37	99.08	96.03	97.13	103.36	86.03			
Percentage of net local and State:													
Taxes.....	67.9%	68.2%	66.4%	71.1%	68.2%	71.3%	69.0%	68.0%	66.9%	68.3%	62.8%	59.8%	52.8%
Miscellaneous receipts of general departments.....	15.4	16.0	16.0	12.6	13.8	12.3	13.6	13.9	16.6	14.1	21.6	21.5	31.2
Interest.....	6.6	6.9	7.6	7.0	7.8	7.0	7.7	7.8	6.8	7.4	6.8	6.4	6.2
Earnings of public-service enterprises.....	7.4	6.8	7.8	7.0	6.7	6.5	6.7	6.8	5.5	6.0	6.0	6.6	6.7
Special assessments for capital outlay.....	1.8	1.1	1.4	1.7	2.9	2.2	2.6	2.7	2.7	3.0	2.8	2.7	3.1
Subventions from U. S. Government.....	.9	1.0	.8	.6	.6	.7	.4	.8	1.5	1.2			
Total.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

See footnotes at end of table.

TABLE XII.—Percentage distribution by major sources of local revenues in the District of Columbia and combined local and State revenues in 17 comparable cities—Fiscal years 1923-35—Continued

City and class of revenue	1923	1924	1925	1926	1927	1928	1929	1930	1931	1932	1933 ¹	1934 ¹	1935 ¹
NEWARK, N. J.													
Total revenue receipts:													
Amount (thousands):													
Local.....	\$27,062	\$30,227	\$31,053	\$34,871	\$37,662	\$40,205	\$41,824	\$42,226	\$40,911	\$40,614	\$32,481	\$48,067	\$43,692
State.....	48,633	54,797	61,293	68,615	76,045	88,489	91,068	106,550	97,545	92,418	(°)	(°)	(°)
Per capita:													
Local.....	63.83	70.84	72.32	80.68	86.60	91.88	94.99	95.23	91.38	89.88	71.20	104.38	94.02
State.....	14.06	15.46	16.88	18.46	19.99	22.75	22.90	26.27	23.74	22.23			
Total local and State.....	77.89	86.30	89.20	99.14	106.59	114.63	117.89	121.50	115.12	112.11			
Deductions.....	5.03	5.17	5.22	5.14	5.17	5.40	5.68	6.08	6.05	9.73			
Net local and State.....	72.86	81.13	83.98	94.00	101.42	109.23	112.21	115.42	109.07	102.38			
Percentage of net local and State:													
Taxes.....	80.1%	79.7%	79.0%	78.3%	78.3%	78.8%	77.4%	79.5%	78.4%	81.5%	71.2%	74.9%	74.2%
Miscellaneous receipts of general departments.....	8.5	8.1	8.2	9.2	8.1	8.9	9.5	8.5	8.9	9.1	18.6	17.1	17.1
Interest.....	2.6	2.5	2.6	2.5	2.6	2.6	2.6	2.7	2.6	3.1	2.7	1.8	2.0
Earnings of public-service enterprises.....	6.3	6.4	6.4	6.4	7.4	6.2	7.1	6.8	6.6	4.7	6.6	5.8	6.2
Special assessments for capital outlay.....	2.0	3.0	3.0	2.8	3.3	3.0	3.0	2.2	3.0	1.1	.9	.6	.5
Subventions from U. S. Government.....	.5	.3	.8	.8	.3	.5	.4	.3	.5	.5			
Total.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
KANSAS CITY, MO.													
Total revenue receipts:													
Amount (thousands):													
Local.....	\$19,672	\$19,516	\$20,271	\$21,272	\$21,782	\$22,687	\$23,683	\$25,965	\$25,788	\$23,432	\$21,256	\$21,796	(°)
State.....	30,238	29,190	36,370	42,095	42,772	45,014	50,130	50,749	51,485	(°)	(°)	(°)	(°)
Per capita:													
Local.....	56.19	54.59	55.57	57.15	57.40	58.64	60.08	64.59	62.61	55.64	49.40	49.59	
State.....	8.69	8.33	10.32	11.87	11.98	12.54	13.87	13.92	13.89				
Total local and State.....	64.88	62.92	65.89	69.02	69.38	71.18	73.95	78.51	76.50				
Deductions.....	1.61	1.61	1.67	1.58	1.61	1.46	1.52	1.62	1.84				
Net local and State.....	63.27	61.41	64.22	67.44	67.87	69.72	72.43	76.89	74.66				
Percentage of net local and State:													
Taxes.....	69.2%	75.7%	75.5%	73.8%	76.0%	78.2%	77.3%	72.2%	72.7%	75.1%	78.2%	80.3%	
Miscellaneous receipts of general departments.....	8.8	7.6	8.3	8.5	7.6	7.7	8.0	7.8	7.5	8.2	7.6	6.7	
Interest.....	3.4	3.1	3.5	4.3	4.0	2.9	3.2	3.2	2.9	2.6	2.1	1.4	
Earnings of public-service enterprises.....	8.6	9.1	8.9	8.6	8.3	8.0	7.7	8.2	7.8	9.8	9.9	9.5	
Special assessments for capital outlay.....	8.4	2.3	1.6	2.9	2.6	2.0	2.3	7.1	6.2	4.3	2.2	2.1	
Subventions from U. S. Government.....	1.6	2.2	2.2	1.9	1.5	1.2	1.5	1.5	2.9				
Total.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	
SEATTLE, WASH.													
Total revenue receipts:													
Amount (thousands):													
Local.....	\$34,139	\$33,508	\$34,632	\$37,644	\$40,145	\$44,410	\$42,928	\$43,660	\$40,933	\$33,474	\$30,179	\$34,378	\$32,240
State.....	29,471	32,232	31,254	31,014	35,622	35,292	35,311	40,378	39,903	40,266	(°)	(°)	(°)
Per capita:													
Local.....	102.67	99.31	101.17	108.42	114.02	124.40	118.62	119.68	113.11	93.27	84.77	96.54	89.26
State.....	20.65	22.28	21.28	20.84	23.62	23.10	22.81	25.75	25.21	25.21			
Total local and State.....	123.32	121.59	122.45	129.26	137.64	147.50	141.43	145.43	138.32	118.48			
Deductions.....	4.12	4.30	4.46	5.30	5.06	5.15	5.27	5.33	4.82	4.77			
Net local and State.....	119.20	117.29	117.99	123.96	132.58	142.35	136.16	140.10	133.50	113.71			
Percentage of net local and State:													
Taxes.....	47.2%	52.5%	52.0%	51.1%	50.4%	48.4%	51.3%	53.9%	56.1%	57.9%	52.1%	49.5%	45.4%
Miscellaneous receipts of general departments.....	4.8	4.6	4.1	4.6	5.3	3.9	5.0	5.7	5.0	5.0	10.8	14.2	14.8
Interest.....	1.3	1.3	1.7	1.7	1.3	.8	.8	1.8	1.5	1.4	1.1	1.2	1.0
Earnings of public-service enterprises.....	29.1	29.8	30.7	30.2	28.8	28.4	30.7	28.9	27.6	27.6	35.4	34.8	36.3
Special assessments for capital outlay.....	17.1	11.0	10.5	11.6	13.5	18.2	11.2	8.8	8.8	5.7	.6	.3	2.5
Subventions from U. S. Government.....	.5	.8	1.0	.8	.7	.3	1.0	.9	1.0	2.4			
Total.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

See footnotes at end of table.

TABLE XII.—Percentage distribution by major sources of local revenues in the District of Columbia and combined local and State revenues in 17 comparable cities—Fiscal years 1923–35—Continued

City and class of revenue	1923	1924	1925	1926	1927	1928	1929	1930	1931	1932	1933 ¹	1934 ¹	1935 ¹
INDIANAPOLIS, IND.													
Total revenue receipts:													
Amount (thousands):													
Local.....	\$17,885	\$18,978	\$20,408	\$19,395	\$19,695	\$19,805	\$20,261	\$21,198	\$19,359	\$17,756	\$17,951	\$17,597	(?)
State.....	30,943	37,475	40,514	42,294	43,078	44,745	45,882	52,632	58,410	55,788	(?)	(?)	(?)
Per capita:													
Local.....	53.98	56.47	59.85	56.07	55.86	55.70	56.20	58.14	52.86	48.26	48.58	47.42	-----
State.....	10.19	12.22	13.09	13.53	13.65	14.04	15.20	16.19	17.75	16.77	-----	-----	-----
Total local and State.....	64.17	68.69	72.94	69.60	69.51	69.74	71.40	74.33	70.61	65.03	-----	-----	-----
Deductions.....	1.25	1.56	1.61	2.04	1.92	1.64	1.66	1.64	1.53	1.50	-----	-----	-----
Net local and State.....	62.92	67.13	71.33	67.56	67.59	68.10	69.74	72.69	69.08	63.53	-----	-----	-----
Percentage of net local and State:													
Taxes.....	74.0%	73.2%	73.8%	83.6%	83.3%	81.7%	83.6%	83.2%	86.6%	88.4%	81.8%	88.6%	-----
Miscellaneous receipts of general departments.....	5.9	5.8	5.0	5.7	6.3	6.3	7.0	6.2	6.2	5.9	16.8	10.2	-----
Interest.....	1.6	1.6	1.4	1.5	1.5	1.4	1.5	1.8	1.5	1.4	.8	.6	-----
Earnings of public-service enterprises.....	.3	.3	.2	.2	.2	.2	.2	.2	.2	.2	.2	.2	-----
Special assessments for capital outlay.....	17.0	17.1	17.7	7.7	7.4	8.9	6.5	7.5	2.9	1.9	.4	.4	-----
Subventions from U. S. Government.....	1.2	2.0	1.9	1.3	1.3	1.5	1.2	1.1	2.6	2.2	-----	-----	-----
Total.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	-----
ROCHESTER, N. Y.													
Total revenue receipts:													
Amount (thousands):													
Local.....	\$18,995	\$20,089	\$23,672	\$23,467	\$25,526	\$28,982	\$29,725	\$30,858	\$29,168	\$31,746	\$28,519	\$31,655	\$38,54
State.....	144,018	162,127	179,347	193,940	216,474	240,200	272,940	296,509	269,317	257,669	(?)	(?)	(?)
Per capita:													
Local.....	61.91	64.80	75.60	74.19	79.92	89.84	91.24	93.79	85.51	92.12	82.23	90.34	107.01
State.....	12.93	14.28	15.51	16.46	17.96	19.67	21.96	23.51	21.23	20.22	-----	-----	-----
Total local and State.....	74.84	79.08	91.11	90.65	97.88	109.51	113.20	117.30	106.74	112.34	-----	-----	-----
Deductions.....	4.49	3.27	4.81	4.89	5.49	6.59	6.91	6.95	7.51	11.77	-----	-----	-----
Net local and State.....	70.35	75.81	86.30	85.76	92.39	102.92	106.29	110.35	99.23	100.57	-----	-----	-----
Percentage of net local and State:													
Taxes.....	77.8%	77.2%	78.0%	77.2%	78.5%	78.7%	80.6%	81.0%	80.2%	78.6%	66.5%	60.8%	57.4%
Miscellaneous receipts of general departments.....	6.6	7.0	6.4	6.7	6.4	7.2	6.0	5.7	6.1	8.4	22.3	28.6	34.3
Interest.....	2.2	1.9	1.9	1.9	1.8	1.8	2.1	2.2	2.6	2.6	1.0	.7	.5
Earnings of public-service enterprises.....	6.5	6.0	5.5	5.7	5.4	4.9	4.6	4.6	4.8	4.4	4.9	4.7	4.0
Special assessments for capital outlay.....	6.3	7.2	7.7	8.0	7.4	6.8	6.0	6.0	5.9	4.7	5.3	5.2	3.8
Subventions from U. S. Government.....	.6	.7	.5	.5	.6	.6	.7	.5	.4	1.3	-----	-----	-----
Total.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
JERSEY CITY, N. J.													
Total revenue receipts:													
Amount (thousands):													
Local.....	\$19,283	\$19,376	\$20,518	\$23,942	\$32,670	\$26,560	\$26,640	\$27,169	\$27,515	\$28,235	\$23,586	\$25,261	(?)
State.....	48,633	54,797	61,293	68,615	76,045	88,439	91,068	106,550	97,545	92,418	(?)	(?)	(?)
Per capita:													
Local.....	63.33	63.25	66.59	77.26	104.81	84.72	84.46	85.98	87.91	91.08	76.83	83.10	-----
State.....	14.06	15.46	16.88	18.46	19.99	22.75	22.90	26.27	23.74	22.23	-----	-----	-----
Total local and State.....	77.39	78.71	83.47	95.72	124.80	107.47	107.36	112.25	111.65	113.31	-----	-----	-----
Deductions.....	4.38	4.81	4.95	4.52	4.76	5.55	5.42	5.59	5.46	8.79	-----	-----	-----
Net local and State.....	73.01	73.90	78.52	91.20	120.04	101.92	101.94	106.66	106.19	104.52	-----	-----	-----
Percentage of net local and State:													
Taxes.....	81.0%	79.7%	80.6%	78.4%	85.6%	80.5%	79.7%	82.1%	82.7%	82.1%	74.2%	75.0%	-----
Miscellaneous receipts of general departments.....	6.0	7.2	6.4	6.6	4.7	6.4	6.0	6.1	6.3	8.2	14.7	14.9	-----
Interest.....	3.7	3.9	3.9	3.4	2.9	3.9	3.8	3.7	3.2	3.4	2.6	2.2	-----
Earnings of public-service enterprises.....	7.9	8.3	7.4	9.8	6.9	7.5	9.3	7.0	6.2	5.4	8.2	7.7	-----
Special assessments for capital outlay.....	.8	.6	.9	.8	.5	1.2	.9	.8	.9	.4	.3	.2	-----
Subventions from U. S. Government.....	.6	.3	.8	1.0	.4	.5	.3	.3	.7	.5	-----	-----	-----
Total.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	-----

¹ Data for 1933, 1934, and 1935 are for local revenues only.
² Averages for 1933, 1934, and 1935 are for local revenues only; those for 1932 are for 13 cities only (including their respective States). The averages for 1935 are for 12 cities only and cover only local revenues.
³ Averages for 1932 are for 13 cities and their respective States. Cities omitted because of lack of data for State revenues are St. Louis, Boston, New Orleans, and Kansas City.
⁴ Averages and percentage distribution of local revenues only; States are not reported.
⁵ Averages and percentage distribution of local revenues in 12 cities only. States are not reported. Cities for which local revenues are not reported are Milwaukee, New Orleans, Kansas City, Indianapolis, and Jersey City.
⁶ State data not available.
⁷ Local data not available.

Sources: (a) Amounts of total revenue receipts as tabulated by Bureau of the Census from the reports of that Bureau published or in course of preparation. (b) Per capita total revenue receipts as computed by Bureau of the Census on the basis of revised estimates of population furnished by that Bureau. (c) Percentages computed from detail tabulated by Bureau of the Census from sources indicated in (a) above.

TABLE XIII.—Percentage distribution by types of local taxes in the District of Columbia and combined State and local taxes in 17 comparable cities—Fiscal years 1923-32

City and type of tax	1923	1924	1925	1926	1927	1928	1929	1930	1931	1932	
DISTRICT OF COLUMBIA											
Total taxes, per capita ¹	\$32.72	\$31.59	\$33.04	\$16.47	\$33.03	\$37.07	\$39.05	\$30.12	\$39.38	\$56.30	
Percentage of total taxes:											
General property.....	83.9%	82.9%	81.1%	82.4%	82.4%	83.9%	83.2%	83.4%	84.0%	82.5%	
Inheritance.....											
Income.....											
Motor fuel.....		1	4.3	4.3	4.2	4.2	4.7	5.0	5.5	6.7	
Motor vehicle.....	2.0	1.8	1.2	.8	1.9	1.8	.9	1.7	1.1	1.1	
All other.....	14.1	15.2	13.4	12.5	11.5	11.1	11.2	9.9	9.4	9.7	
Total.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	
AVERAGE—17 COMPARABLE CITIES											
Total taxes, per capita ¹	\$51.46	\$56.81	\$58.59	\$63.07	\$66.99	\$69.02	\$70.53	\$73.90	\$72.75	\$69.94	
Percentage of total taxes:											
General property.....	83.4%	82.0%	81.9%	81.1%	80.7%	79.8%	78.6%	77.5%	77.8%	78.1%	
Special property.....	1.0	2.0	1.8	1.7	1.8	2.0	2.0	3.5	3.5	3.3	
Inheritance.....	1.6	1.7	1.6	1.6	1.8	2.0	2.4	2.4	2.5	2.5	
Income.....	1.8	1.7	1.9	2.1	2.2	2.9	3.4	4.3	4.7	5.4	
Motor fuel.....	2.8	2.8	3.2	3.5	3.5	3.5	3.6	3.6	3.6	3.2	
Motor vehicle.....	8.3	8.3	8.2	8.1	8.0	8.0	8.1	8.3	8.1	8.4	
All other.....											
Total.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	
CLEVELAND, OHIO											
Total taxes, per capita ¹	\$56.13	\$56.30	\$59.37	\$63.87	\$63.42	\$67.38	\$67.55	\$69.98	\$68.90	\$59.50	
Percentage of total taxes:											
General property.....	89.8%	90.0%	89.1%	88.5%	87.7%	85.5%	83.4%	83.8%	82.0%	81.4%	
Special property.....	1.8	1.9	1.5	1.2	1.5	1.3	1.3	1.1	1.1	1.0	
Inheritance.....	1.1	.4	1.0	1.0	1.6	1.3	1.3	1.4	2.3	1.3	
Income.....											
Motor fuel.....	1.8	1.6	1.9	1.3	1.4	3.5	4.5	4.9	5.2	4.9	
Motor vehicle.....	5.5	6.1	6.4	6.7	6.8	6.8	8.0	7.2	7.8	10.2	
All other.....											
Total.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	
ST. LOUIS, MO.											
Total taxes, per capita ¹	\$39.60	\$40.02	\$42.78	\$46.45	\$48.44	\$54.64	\$52.07	\$54.32	\$55.13	(²)	
Percentage of total taxes:											
General property.....	83.8%	82.0%	78.2%	77.2%	77.9%	75.5%	77.4%	76.9%	78.8%		
Special property.....	1.0	1.0	.9	.9	1.0	1.0	1.2	1.0	.0		
Inheritance.....	.8	.9	.8	1.2	1.1	1.0	1.4	1.9	1.3		
Income.....	2.1	2.4	2.4	2.6	2.3	1.9	2.2	2.3	1.7		
Motor fuel.....	2.8	3.2	2.8	3.6	3.6	3.4	4.3	4.3	4.5		
Motor vehicle.....	9.5	10.5	10.1	10.7	10.7	10.7	10.7	10.7	10.7		
All other.....											
Total.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	
BALTIMORE, MD.											
Total taxes, per capita ¹	\$43.36	\$40.09	\$47.05	\$48.34	\$49.89	\$52.78	\$55.14	\$56.39	\$57.55	\$54.49	
Percentage of total taxes:											
General property.....	82.1%	83.9%	81.2%	80.7%	79.5%	76.0%	77.2%	73.5%	73.2%	72.7%	
Special property.....	2.5	2.3	2.5	2.8	3.2	4.7	3.3	4.3	3.3	2.7	
Inheritance.....	.8	.9	1.2	1.1	.8	1.0	1.0	1.5	2.3	3.2	
Income.....											
Motor fuel.....	.9	.9	2.0	2.2	3.5	5.4	5.6	6.4	6.9	7.7	
Motor vehicle.....	3.3	3.3	2.0	2.6	2.3	2.5	2.5	2.5	2.5	2.7	
All other.....	11.3	10.4	10.8	10.6	10.7	10.5	11.8	11.8	11.8	11.0	
Total.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	
BUFFALO, N. Y.—continued											
Percentage of total taxes—Continued.											
Income.....	5.1	4.2	3.7	4.2	5.6	5.8	7.1	6.6	4.7	3.4	
Motor fuel.....				2.5	2.5	2.3	3.0	1.6	2.0	2.3	
Motor vehicle.....	2.2	2.8	2.6	12.0	11.1	11.7	12.7	13.8	13.6	11.1	
All other.....	10.1	10.9	12.1	10.0	10.0	10.0	10.0	10.0	10.0	10.0	
Total.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	
MINNEAPOLIS, MINN.											
Total taxes, per capita ¹	\$53.38	\$62.55	\$61.04	\$63.27	\$66.07	\$64.52	\$67.69	\$67.26	\$67.15	\$60.17	
Percentage of total taxes:											
General property.....	83.7%	77.3%	82.6%	70.4%	78.5%	78.8%	79.9%	77.5%	78.5%	78.8%	
Special property.....	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	
Inheritance.....	1.2	.6	.9	.7	.9	1.0	1.1	1.1	1.4	1.2	
Income.....											
Motor fuel.....	3.2	2.9	3.2	3.2	3.2	3.2	2.1	3.9	4.2	5.4	
Motor vehicle.....	4.8	4.9	5.4	6.4	6.9	6.2	6.2	6.5	6.2	6.6	
All other.....	10.3	17.2	11.1	10.3	11.5	10.8	10.7	11.0	9.7	8.0	
Total.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	
NEW ORLEANS, LA.											
Total taxes, per capita ¹	\$22.23	\$62.81	\$17.45	\$46.92	\$49.42	\$48.88	\$51.68	\$50.83	\$48.74	(²)	
Percentage of total taxes:											
General property.....	76.7%	89.7%	84.3%	82.2%	81.4%	81.2%	78.8%	77.7%	76.7%		
Special property.....											
Inheritance.....	1.3	.7	.5	.6	.6	.7	.6	.6	.5		
Income.....											
Motor fuel.....	1.0	2.5	2.8	2.8	3.0	3.3	6.1	6.9	8.2		
Motor vehicle.....	5.2	2.5	3.6	4.1	4.1	4.3	4.2	4.4	4.4		
All other.....	16.8	6.1	9.1	10.3	10.9	10.5	10.3	10.4	10.2		
Total.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	
CINCINNATI, OHIO											
Total taxes, per capita ¹	\$47.05	\$50.27	\$48.47	\$53.79	\$60.27	\$70.69	\$66.09	\$66.02	\$69.10	\$53.77	
Percentage of total taxes:											
General property.....	84.7%	83.8%	81.5%	83.6%	83.4%	83.2%	79.5%	79.3%	78.3%	78.8%	
Special property.....	2.2	2.2	1.9	1.3	1.3	1.4	1.3	1.4	1.1		
Inheritance.....	.5	1.8	.5	2.4	2.5	1.9	2.5	2.5	4.0	1.2	
Income.....	1.0		2.7								
Motor fuel.....	2.1	1.8	2.3	1.4	1.4	3.4	4.6	5.3	5.2	5.5	
Motor vehicle.....	9.5	10.4	11.0	9.8	9.9	8.8	10.5	10.0	1.6	6.6	
All other.....											
Total.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	
NEWARK, N. J.											
Total taxes, per capita ¹	\$58.35	\$64.63	\$66.33	\$73.57	\$79.46	\$86.07	\$86.91	\$91.73	\$85.55	\$83.41	
Percentage of total taxes:											
General property.....	87.8%	85.9%	86.2%	86.2%	85.6%	84.5%	84.9%	82.9%	84.7%	82.4%	
Special property.....	1.9	1.9	2.2	1.9	2.0	2.0	2.0	1.9	1.7	1.7	
Inheritance.....	2.2	2.9	2.6	2.6	3.7	3.5	2.3	4.5	3.2	3.1	
Income.....											
Motor fuel.....	2.8	2.5	2.7	4.1	4.1	1.9	2.6	2.8	2.0	2.5	
Motor vehicle.....	5.3	6.8	5.2	5.1	4.6	4.2	4.0	4.1	4.5	4.2	
All other.....											
Total.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	
KANSAS CITY, MO.											
Total taxes, per capita ¹	\$43.76	\$46.50	\$48.49	\$49.80	\$51.57	\$54.55	\$55.97	\$55.47	\$54.29	(²)	

BOSTON, MASS.		\$72.38	\$73.66	\$82.51	\$94.09	\$92.28	\$92.76	\$93.11	\$103.65	\$99.52	(1)
Total taxes, per capita 1											
Percentage of total taxes:											
General property	78.2%	76.7%	80.0%	79.8%	78.2%	78.2%	76.8%	73.9%	74.3%	75.8%	
Special property	7.3	8.5	6.4	5.7	6.4	6.4	7.1	7.3	6.8	6.4	
Inheritance	2.1	2.1	1.8	1.7	2.8	2.7	3.1	3.2	3.2	2.7	
Income	6.6	7.6	6.5	7.0	7.1	7.7	9.5	9.5	9.5	7.1	
Motor fuel	2.7	2.7	2.8	3.3	3.1	3.3	3.3	1.7	1.5	1.5	
Motor vehicle	3.1	2.4	2.5	2.5	2.4	2.4	2.4	2.6	2.4	3.3	
All other	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	
Total	\$60.14	\$61.65	\$64.61	\$69.93	\$71.52	\$78.69	\$80.74	\$85.57	\$86.91	\$75.38	
PITTSBURGH, PA.											
Total taxes, per capita 1											
Percentage of total taxes:											
General property	84.5%	82.9%	82.7%	83.0%	82.2%	82.1%	82.3%	81.3%	81.3%	79.2%	80.5%
Special property	5.0	6.0	4.9	5.1	5.1	5.5	4.9	3.8	3.8	5.3	5.2
Inheritance	2.5	2.0	2.1	2.2	2.6	2.3	2.3	3.2	3.2	4.6	2.6
Income	1.2	1.2	1.2	1.4	1.4	2.1	2.6	3.5	3.5	3.2	3.7
Motor fuel	2.8	3.6	3.6	3.7	3.7	3.5	3.6	3.9	3.9	3.7	4.0
Motor vehicle	3.2	4.5	5.5	4.9	5.0	4.5	4.3	4.3	4.0	4.0	4.0
All other	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Total	\$52.40	\$54.28	\$58.57	\$68.44	\$62.98	\$66.75	\$70.89	\$70.04	\$72.65	\$70.33	
SAN FRANCISCO, CALIF.											
Total taxes, per capita 1											
Percentage of total taxes:											
General property	74.3%	73.6%	71.3%	73.8%	73.1%	71.7%	71.2%	72.4%	71.2%	72.6%	72.6%
Special property	3.6	3.6	3.4	3.4	3.0	2.5	2.3	2.3	2.3	2.5	(3)
Inheritance	2.2	2.7	2.4	2.2	2.7	3.1	3.4	2.9	3.3	2.5	
Income	2.9	2.3	5.1	2.1	2.6	4.4	5.3	5.7	6.5	6.7	
Motor fuel	1.7	1.7	1.8	1.6	1.7	1.6	1.8	1.5	1.5	1.5	
Motor vehicle	17.0	17.1	16.0	17.4	16.9	16.7	16.0	17.5	17.5	16.7	
All other	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	
Total	\$54.98	\$58.58	\$61.24	\$61.68	\$68.36	\$65.08	\$75.12	\$80.05	\$80.42	\$78.96	
MILWAUKEE, WIS.											
Total taxes, per capita											
Percentage of total taxes:											
General property	82.7%	81.0%	80.0%	73.6%	73.1%	74.6%	73.8%	73.3%	74.8%	74.3%	
Special property	1.7	2.0	2.0	1.4	1.4	2.0	1.4	1.2	1.4	1.8	
Inheritance	9.2	9.7	10.5	14.2	13.8	10.8	12.7	13.7	11.8	8.5	
Income	2.6	3.4	3.5	4.2	5.1	5.6	5.3	5.1	4.8	4.8	
Motor fuel	3.8	3.9	3.5	3.8	3.7	3.7	3.7	3.3	3.0	3.5	
Motor vehicle	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	
All other	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	
Total	\$54.47	\$57.16	\$63.01	\$69.59	\$78.78	\$82.05	\$80.08	\$92.04	\$88.87	\$81.27	
BUFFALO, N. Y.											
Total taxes, per capita 1											
Percentage of total taxes:											
General property	77.9%	77.0%	76.3%	76.9%	76.2%	75.5%	71.4%	69.9%	71.1%	74.4%	
Special property	1.8	2.1	2.1	1.7	2.0	1.1	1.1	1.1	1.1	1.5	
Inheritance	2.9	3.0	3.2	2.7	2.6	3.6	4.7	4.4	4.7	4.4	
Income	2.9	3.0	3.2	2.7	2.6	3.6	4.7	4.4	4.7	4.4	
Motor fuel	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	
Motor vehicle	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	
All other	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	
Total	\$87.59	\$87.83	\$87.59	\$87.59	\$87.59	\$87.59	\$87.59	\$87.59	\$87.59	\$87.59	

1 The total taxes per capita in this table (except for the District of Columbia) are produced by the addition of the local and State per capita in Table XIV. This has the effect of allocating to each city a prorated portion of the tax levied by the State on the basis of population.
 2 State figures not available.
 3 Negligible amount.

Sources: (a) Per capita total taxes as computed by the U. S. Bureau of the Census on the basis of revised estimates of population furnished by that Bureau. (b) Percentages computed from detail tabulated by U. S. Bureau of the Census from the reports of that Bureau as published or in course of preparation.

BOSTON, MASS.																								
Total taxes (thousands).....	\$47,534	\$49,065	\$56,044	\$64,434	\$62,609	\$63,567	\$63,249	\$71,125	\$67,363	\$64,328	\$57,594	\$60,675	\$64,913	\$39,029	\$37,553	\$37,959	\$42,332	\$46,447	\$45,121	\$50,235	\$53,525	\$56,269	(1)	
Total taxes, per capita.....	\$62.59	\$64.34	\$73.18	\$83.78	\$81.07	\$81.97	\$81.21	\$91.08	\$86.37	\$82.60	\$74.05	\$76.08	\$77.47	\$9.79	\$9.79	\$9.32	\$10.31	\$11.21	\$10.79	\$11.90	\$12.57	\$13.15		
Percentage of total taxes:																								
General property.....	85.6%	84.0%	86.1%	85.4%	84.4%	82.3%	82.8%	82.8%	85.3%	86.7%	88.6%	87.9%	89.0%	30.7%	26.6%	31.6%	28.4%	28.8%	18.8%	16.9%	13.1%	13.3%		
Special property.....	5.8	6.5	5.3	5.3	5.8	5.6	5.3	5.3	4.5	3.7	3.4	3.3	3.0	17.7	22.2	14.9	14.3	14.8	17.5	18.7	17.7	18.6		
Inheritance.....	7.5	7.9	7.1	7.9	8.5	10.7	10.7	10.7	8.0	6.2	4.6	5.0	4.8	15.8	17.0	15.8	15.3	23.1	22.9	24.3	26.8	20.3		
Income.....	1.1	1.6	1.5	1.4	1.3	1.4	1.2	1.2	2.2	3.4	3.4	3.8	3.2	19.8	21.2	24.9	23.9	25.5	28.2	13.0	12.1	11.2		
Motor fuel.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0		
Motor vehicle.....																								
All other.....																								
Total.....																								
PITTSBURGH, PA.																								
Total taxes (thousands).....	\$31,895	\$32,484	\$34,570	\$39,890	\$39,051	\$43,266	\$44,981	\$47,601	\$46,851	\$41,010	\$38,158	\$39,043	\$42,491	\$75,705	\$87,530	\$91,336	\$99,823	\$105,678	\$120,600	\$124,201	\$139,293	\$161,332	\$132,640	
Total taxes, per capita.....	\$51.76	\$52.05	\$54.69	\$59.20	\$60.26	\$65.96	\$67.75	\$71.15	\$70.37	\$61.90	\$57.88	\$59.52	\$65.09	\$8.38	\$9.60	\$9.92	\$10.73	\$11.26	\$12.73	\$12.99	\$14.42	\$16.54	\$13.48	
Percentage of total taxes:																								
General property.....	98.2%	98.2%	97.7%	98.0%	97.6%	98.0%	98.0%	97.8%	97.8%	98.1%	96.9%	97.8%	97.8%	36.1%	38.3%	32.0%	33.6%	32.2%	34.0%	30.7%	22.5%	27.9%	20.2%	
Special property.....														18.2	13.2	13.9	14.1	16.4	14.2	14.1	19.3	24.0	14.3	
Inheritance.....																								
Income.....														5.4	7.7	7.7	8.1	8.7	13.1	16.1	21.0	17.0	20.6	
Motor fuel.....														19.7	24.2	23.2	23.4	21.5	21.5	22.4	19.3	22.4	22.4	
Motor vehicle.....	1.8	1.8	2.3	2.0	2.4	2.0	2.2	2.2	2.2	1.9	3.1	2.2	2.2	26.0	18.9	23.2	20.8	18.9	17.2	16.7	14.2	11.8	13.5	
All other.....																								
Total.....																								
SAN FRANCISCO, CALIF.																								
Total taxes (thousands).....	\$22,852	\$24,222	\$25,969	\$31,678	\$29,648	\$31,465	\$33,681	\$34,294	\$34,987	\$33,596	\$32,329	\$28,750	\$30,880	\$45,003	\$49,607	\$62,681	\$70,577	\$68,889	\$81,420	\$93,729	\$90,261	\$99,175	\$89,936	
Total taxes, per capita.....	\$41.53	\$43.04	\$45.05	\$53.90	\$49.40	\$51.37	\$53.89	\$54.15	\$55.17	\$54.45	\$52.50	\$46.50	\$49.76	\$10.87	\$11.24	\$13.52	\$14.54	\$13.68	\$15.38	\$17.00	\$15.89	\$17.48	\$15.88	
Percentage of total taxes:																								
General property.....	93.7%	92.8%	92.8%	93.7%	93.2%	93.6%	93.6%	93.6%	93.8%	93.8%	93.2%	92.7%	93.1%	17.5%	17.2%	14.9%	13.5%	14.1%	10.8%	9.8%	0.1%	0.1%	0.1%	
Special property.....														10.5	13.0	10.2	10.5	12.3	13.5	14.1	12.9	13.8	11.2	
Inheritance.....																								
Income.....														11.2	22.1	10.0	12.3	19.0	22.0	24.9	24.9	26.9	20.7	
Motor fuel.....														14.1	3.3	7.7	7.3	7.9	7.1	7.3	6.7	6.4	6.6	
Motor vehicle.....	6.3	7.2	7.2	6.3	6.8	6.4	6.4	6.4	6.2	6.2	6.8	7.3	6.9	57.9	55.3	45.1	58.7	53.4	49.6	46.8	55.4	52.8	52.4	
All other.....																								
Total.....																								
MILWAUKEE, WIS.																								
Total taxes (thousands).....	\$22,933	\$24,663	\$26,685	\$26,942	\$29,252	\$30,127	\$34,339	\$36,437	\$36,087	\$35,461	\$32,563	\$35,794	(1)	\$24,641	\$28,360	\$38,345	\$31,730	\$36,329	\$34,781	\$43,209	\$48,416	\$49,191	\$50,016	
Total taxes, per capita.....	\$46.01	\$48.33	\$51.11	\$50.46	\$53.65	\$54.03	\$60.31	\$63.58	\$63.66	\$61.66	\$55.83	\$60.52		\$8.97	\$10.25	\$10.13	\$11.22	\$12.71	\$12.05	\$14.81	\$16.47	\$16.76	\$17.30	
Percentage of total taxes:																								
General property.....	87.5%	88.0%	86.5%	84.2%	85.9%	85.1%	86.3%	85.9%	87.9%	91.0%	91.9%	93.4%		58.4%	48.0%	47.4%	26.0%	18.8%	27.7%	23.1%	24.9%	25.2%	14.9%	
Special property.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)		7.9	10.2	10.4	6.4	6.2	9.8	6.3	5.3	5.3	7.3	
Inheritance.....														8.5	11.7	8.7	19.7	23.9	3.8	18.7	20.3	16.2	7.3	
Income.....	9.3	9.3	10.9	13.0	11.4	12.4	11.3	12.0	9.9	6.6	5.4	3.5												
Motor fuel.....														15.6	19.6	21.0	23.0	26.8	30.6	27.0	24.8	23.0	32.6	
Motor vehicle.....	2.7	2.5	2.3	2.6	2.4	2.3	2.2	2.0	1.8	2.1	2.6	3.0		9.6	10.5	10.1	9.6	9.2	10.0	8.9	8.4	7.2	8.1	
All other.....																								
Total.....																								
BUFFALO, N. Y.																								
Total taxes (thousands).....	\$23,012	\$24,047	\$27,029	\$30,431	\$35,168	\$36,639	\$34,519	\$41,109	\$41,648	\$39,080	\$33,518	\$29,169	\$32,834	\$122,407	\$139,563	\$152,401	\$166,001	\$185,324	\$207,739	\$240,202	\$301,087	\$229,633	\$206,894	
Total taxes, per capita.....	\$43.47	\$44.87	\$49.83	\$55.46	\$63.33	\$65.04	\$60.75	\$71.34	\$70.76	\$65.03	\$54.05	\$46.01	\$51.46	\$11.00	\$12.29	\$13.18	14.14	\$15.45	\$17.01	\$19.33	\$20.70	\$18.11	\$16.24	
Percentage of total taxes:																								
General property.....	63.2%	61.4%	61.7%	61.9%	61.8%	62.1%	62.1%	60.0%	60.0%	62.7%	63.8%	63.7%	62.7%	17.6%	24.6%	18.4%	18.2%	12.2%	12.0%	6.1%	0.7%	1.2%	1.1%	
Special property.....														8.1	7.6	8.1	7.5	8.4	5.3	4.5	5.0	5.2	7.4	
Inheritance.....														14.0	13.9	15.5	13.4	13.3	19.7	19.3	19.3	22.9	22.1	
Income.....	2.7	3.4	2.8	3.1	3.5	3.3	3.9	4.1	3.8	1.9	1.2	.8	1.0	14.0	6.9	6.0	8.6	14.2	15.1	17.4	15.4	9.4	8.0	
Motor fuel.....														10.8	13.2	12.6	12.5	12.7	11.4	12.3	11.6	10.0	11.7	
Motor vehicle.....														34.3	33.7	38.5	39.8	39.2	39.0	40.0	40.8	48.8	33.6	
All other.....																								
Total.....																								

See footnotes at end of table.

	6.4	7.5	8.1	8.2	8.9	7.9	8.1	8.4	9.5	9.6	8.9	8.6	6.0	6.7	4.6	6.3	6.2	8.9	7.2	9.9	7.5	
Inheritance	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Income	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Motor fuel	6.4	7.5	8.1	8.2	8.9	7.9	8.1	8.4	9.5	9.6	8.9	8.6	22.2	25.0	14.2	14.5	12.9	10.9	11.2	9.9	7.5	9.3
Motor vehicle	6.4	7.5	8.1	8.2	8.9	7.9	8.1	8.4	9.5	9.6	8.9	8.6	22.2	25.0	14.2	14.5	12.9	10.9	11.2	9.9	7.5	9.3
All other	6.4	7.5	8.1	8.2	8.9	7.9	8.1	8.4	9.5	9.6	8.9	8.6	22.2	25.0	14.2	14.5	12.9	10.9	11.2	9.9	7.5	9.3
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
SEATTLE, WASH.																						
Total taxes (thousands)	\$13,122	\$14,763	\$15,335	\$16,418	\$16,632	\$17,593	\$18,841	\$20,278	\$19,637	\$16,744	\$15,723	\$17,008	\$14,649	\$23,933	\$25,811	\$24,358	\$23,959	\$29,873	\$27,697	\$31,426	\$32,558	\$30,681
Total taxes, per capita	\$39.46	\$43.75	\$44.80	\$47.29	\$47.24	\$49.29	\$52.06	\$55.59	\$54.26	\$46.65	\$44.17	\$47.76	\$40.56	\$16.77	\$17.84	\$16.59	\$16.10	\$19.55	\$17.83	\$20.04	\$20.57	\$19.21
Percentage of total taxes:	99.1%	99.1%	98.9%	98.9%	98.9%	99.0%	99.0%	99.1%	99.0%	98.6%	96.6%	91.6%	94.6%	69.7%	64.4%	57.2%	51.4%	53.6%	48.4%	44.2%	43.0%	41.6%
General property																						
Special property																						
Income																						
Motor fuel																						
Motor vehicle																						
All other																						
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
INDIANAPOLIS, IND.																						
Total taxes (thousands)	\$12,970	\$13,571	\$14,633	\$15,968	\$16,108	\$16,055	\$16,861	\$17,426	\$17,049	\$15,940	\$14,688	\$15,584	(*)	\$22,482	\$26,795	\$30,070	\$32,210	\$33,013	\$37,020	\$41,265	\$43,706	\$42,740
Total taxes, per capita	\$39.15	\$40.38	\$42.91	\$46.16	\$45.92	\$45.25	\$46.77	\$47.79	\$46.55	\$43.33	\$39.75	\$41.99	(*)	\$7.41	\$8.74	\$9.71	\$10.30	\$10.36	\$11.51	\$12.70	\$13.28	\$12.85
Percentage of total taxes:	98.0%	98.1%	98.3%	98.5%	98.3%	98.4%	98.4%	98.7%	98.6%	98.6%	97.8%	96.3%	62.8%	56.4%	50.7%	45.5%	40.4%	36.2%	31.7%	31.9%	33.2%	32.3%
General property	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	4.2	3.2	3.2	3.3	3.4	3.3	3.3	3.5	4.4
Special property																						
Inheritance																						
Income																						
Motor fuel																						
Motor vehicle																						
All other																						
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
ROCHESTER, N. Y.																						
Total taxes (thousands)	\$13,420	\$14,340	\$15,960	\$16,473	\$18,234	\$20,669	\$21,725	\$22,596	\$20,959	\$21,639	\$18,959	\$19,194	\$22,107	\$122,497	\$139,563	\$152,401	\$166,601	\$185,324	\$207,739	\$240,202	\$261,087	\$298,684
Total taxes, per capita	\$13.74	\$16.25	\$18.17	\$19.22	\$21.24	\$24.07	\$25.09	\$25.96	\$24.45	\$24.80	\$21.45	\$21.95	\$24.38	\$11.00	\$12.29	\$13.18	\$14.14	\$15.45	\$17.01	\$19.33	\$20.70	\$18.11
Percentage of total taxes:	90.8%	89.5%	89.3%	90.0%	90.6%	90.4%	89.4%	88.0%	92.6%	91.0%	94.4%	93.0%	17.0%	24.6%	18.4%	18.2%	12.9%	12.9%	6.1%	0.7%	1.2%	1.6%
General property																						
Special property																						
Inheritance																						
Income																						
Motor fuel																						
Motor vehicle																						
All other																						
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
JERSEY CITY, N. J.																						
Total taxes (thousands)	\$11,383	\$13,984	\$15,142	\$17,441	\$21,732	\$19,684	\$19,684	\$20,817	\$21,485	\$20,946	\$17,489	\$18,945	(*)	\$41,155	\$47,089	\$51,322	\$56,512	\$64,653	\$74,871	\$88,072	\$78,812	\$75,702
Total taxes, per capita	\$47.23	\$15.05	\$49.14	\$56.26	\$45.76	\$62.79	\$62.41	\$65.88	\$68.64	\$67.57	\$62.32	\$62.32	(*)	\$11.90	\$13.28	\$14.14	\$15.20	\$17.00	\$18.83	\$21.71	\$19.19	\$18.21
Percentage of total taxes:	94.6%	91.8%	93.2%	92.4%	95.3%	93.1%	92.4%	92.2%	90.8%	91.1%	92.5%	93.0%	59.8%	6.0	6.1	6.1	5.7	4.9	4.9	4.5	4.9	4.7
General property																						
Special property																						
Inheritance																						
Income																						
Motor fuel																						
Motor vehicle																						
All other																						
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

* State figures are not available for some States for 1932 and for all States for 1933, 1934, and 1935.
 † Average of 12 cities for 1935.
 ‡ Need figure amount.
 § Local figures not available.
 Sources: (a) Amounts of total taxes as tabulated by U. S. Bureau of the Census from the reports of that Bureau as published or in course of preparation. (b) Percentages computed from detail tabulated by U. S. Bureau of the Census from sources indicated in (a) above. (c) Percentages computed from detail tabulated by U. S. Bureau of the Census from sources indicated in (a) above.

TABLE XV.—Assessed valuations of taxable property in the District of Columbia and 17 comparable cities—1923—36

NOTE.—In some cities varying rates apply to different classes of property. This is especially true of intangibles. The values in this table are taxable values as reported from the representative cities and do not distinguish between classes of property on the basis of tax rates (see also the notes to table XVI)

[In thousands of dollars]

City	1923	1924	1925	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936
District of Columbia:														
Real property.....	723,199	778,861	831,626	890,750	\$946,367	\$1,118,093	\$1,138,058	\$1,182,463	\$1,211,163	\$1,228,692	\$1,229,360	\$1,168,252	\$1,132,828	\$1,131,793
Tangible personal property 1.....	87,889	97,360	99,977	100,708	104,623	106,633	103,539	107,207	82,400	80,539	71,853	62,770	64,920	68,120
Intangible personal property 2.....	365,079	379,801	410,106	437,686	472,397	486,908	524,565	545,188	548,597	509,408	364,432	410,432	408,705	420,933
Total.....	1,175,867	1,256,022	1,329,709	1,438,544	1,523,588	1,719,655	1,766,162	1,834,858	1,841,800	1,816,039	1,665,853	1,641,453	1,606,459	1,620,872
Cleveland, Ohio:														
Real property.....	1,178,134	1,178,134	1,458,300	1,488,559	1,440,168	1,448,797	1,355,763	1,384,141	1,383,145	1,228,419	1,086,383	900,163	893,189	890,407
Personal property.....	689,029	689,029	697,369	679,685	689,632	643,362	639,864	654,433	649,286	381,124	293,347	295,665	285,289	282,474
Total.....	1,867,163	1,867,163	2,153,809	2,168,243	2,099,800	2,092,159	1,995,627	2,038,573	2,032,431	1,609,542	1,379,730	1,195,828	1,178,477	1,172,881
St. Louis, Mo.:														
Real property.....	783,798	820,425	859,283	909,122	963,378	1,001,326	1,042,924	1,089,049	1,113,402	1,024,824	908,501	902,225	917,264	895,130
Personal property.....	134,698	181,883	168,056	165,660	168,925	170,512	162,561	153,973	140,209	104,225	88,555	76,647	84,528	94,168
Public utilities.....	64,633	65,084	80,223	83,087	83,720	83,510	81,497	80,289	71,957	62,903	54,173	51,502	49,770	46,000
Total.....	1,003,129	1,067,497	1,107,561	1,157,869	1,216,023	1,255,348	1,286,982	1,323,312	1,325,567	1,191,952	1,051,229	1,030,374	1,051,562	1,039,298
Baltimore, Md.:														
Real property.....	771,067	833,246	921,688	1,005,568	1,039,761	1,109,045	1,159,255	1,175,718	1,201,710	1,182,904	1,158,907	1,128,203	1,109,448	1,089,015
Tangible personal property.....	127,218	130,106	133,342	140,549	156,337	169,248	143,808	150,166	149,677	141,455	116,908	114,268	117,639	125,756
Intangible personal property.....	427,434	440,683	488,034	511,869	602,763	606,743	738,220	829,583	873,705	802,883	614,700	616,660	602,795	604,192
Total.....	1,325,719	1,404,035	1,543,064	1,657,986	1,818,881	1,935,041	2,041,283	2,156,469	2,225,092	2,127,212	1,888,934	1,859,131	1,829,882	1,818,900
Boston, Mass.:														
Real property.....	1,583,958	1,632,740	1,685,598	1,728,305	1,761,237	1,779,654	1,806,316	1,827,461	1,814,788	1,753,824	1,651,973	1,554,671	1,517,387	1,490,187
Personal property.....	160,147	175,851	177,202	169,750	167,554	164,121	146,915	144,688	143,222	136,181	128,027	128,829	132,613	130,078
Total.....	1,714,104	1,808,591	1,862,800	1,898,055	1,928,822	1,943,775	1,953,231	1,972,148	1,958,010	1,890,005	1,780,000	1,683,500	1,650,000	1,620,265
Pittsburgh, Pa.:														
Real property (city assessment).....	928,865	951,232	990,480	1,014,117	1,060,014	1,110,087	1,138,144	1,164,664	1,202,430	1,268,266	1,211,638	1,180,809	1,172,085	1,170,848
Personal property.....	928,865	951,232	990,480	1,014,117	1,060,014	1,110,087	1,138,144	1,164,664	1,202,430	1,268,266	1,211,638	1,180,809	1,172,085	1,170,848
Total.....	1,857,730	1,902,464	1,980,960	2,028,234	2,120,028	2,220,174	2,276,288	2,329,328	2,404,860	2,536,532	2,423,276	2,361,618	2,344,170	2,341,696
San Francisco, Calif.:														
Real property.....	523,475	554,307	575,968	638,033	691,199	744,881	794,588	848,343	883,874	887,876	850,507	793,183	790,913	785,806
Personal property.....	153,596	171,297	179,261	172,477	173,768	184,384	149,000	138,202	132,364	85,968	68,788	58,609	66,368	66,368
Other.....	677,071	725,603	755,230	810,510	864,957	899,265	944,158	981,545	1,016,238	973,844	919,294	851,791	857,998	852,174
Total.....	1,354,142	1,451,207	1,510,459	1,620,553	1,730,914	1,828,530	1,887,746	1,968,190	2,012,472	1,941,564	1,828,595	1,703,582	1,705,911	1,704,554
Milwaukee, Wis.:														
Real property.....	687,669	734,105	769,702	806,170	840,513	879,348	914,820	946,546	977,629	1,080,073	994,156	930,156	923,498	925,368
Personal property.....	8,000	7,384	7,192	7,194	6,696	6,412	6,000	5,552	5,222	4,710	4,024	3,907	38,800	37,949
Special franchises.....	26,776	27,277	25,369	30,553	31,288	31,153	34,902	36,406	37,330	41,070	40,637	39,067	38,800	37,949
Total.....	722,445	768,765	802,264	843,837	878,400	916,913	955,742	988,504	1,020,181	1,125,853	1,038,811	969,223	962,298	963,317
Minneapolis, Minn.:														
Real property.....	218,983	227,583	241,115	248,512	258,014	266,066	272,991	279,024	282,502	283,324	275,891	275,516	244,830	246,047
Personal property.....	51,295	51,771	50,968	50,086	48,162	48,239	49,649	50,988	47,747	46,530	42,364	40,845	40,287	38,356
Moneys and credits.....	96,227	100,903	100,903	102,709	104,980	109,160	114,105	123,219	126,769	124,262	167,552	190,247	229,028	257,746
Total.....	366,505	379,902	393,886	401,307	411,157	423,465	436,745	453,231	457,018	455,116	485,808	506,608	514,147	541,149
New Orleans, La.:														
Real property.....	350,025	362,902	379,842	402,355	422,019	439,657	447,216	450,675	444,491	427,443	407,809	364,873	348,566	337,515
Personal property.....	171,822	178,057	181,004	183,627	185,067	181,080	178,994	175,797	165,590	146,931	137,948	147,018	105,237	102,833
Public service.....	621,957	637,959	660,845	685,982	707,086	726,736	736,210	748,472	761,081	774,375	784,256	794,811	804,826	814,891
Total.....	1,143,804	1,178,918	1,221,691	1,272,964	1,314,172	1,347,479	1,361,426	1,374,947	1,371,162	1,348,859	1,320,012	1,266,702	1,258,629	1,255,254

Cincinnati, Ohio:	563,694	680,462	812,897	825,707	850,263	874,967	900,289	920,719	919,871	826,685	756,642	751,497	479,437
Real property.....	176,303	196,835	205,601	218,894	210,746	211,655	208,269	206,232	81,780	65,387	64,802	73,882	70,200
Personal property.....	387,391	483,627	607,296	606,813	639,517	663,312	692,020	714,487	838,091	761,298	691,840	717,615	409,237
Total.....	950,087	1,180,092	1,413,197	1,435,708	1,489,783	1,538,279	1,500,289	1,520,719	1,657,961	1,587,983	1,452,444	1,489,109	888,637
Newark, N. J.:	463,998	540,233	627,022	655,930	681,934	705,658	723,754	734,861	735,208	730,093	711,323	735,390	724,120
Real property.....	114,973	120,000	144,895	163,912	164,897	186,733	163,085	162,228	162,329	146,512	120,844	207,949	193,852
Personal property.....	348,925	420,233	482,127	492,018	517,037	518,925	560,669	572,633	572,879	583,581	590,479	527,450	530,268
Total.....	512,923	560,233	611,149	627,948	648,931	664,583	684,423	687,491	685,087	686,633	671,323	735,390	724,120
Kansas City, Mo.:	260,829	283,538	293,697	337,031	344,653	356,321	364,953	371,200	370,415	366,953	369,628	368,020	366,828
Real property.....	195,487	156,908	150,499	151,881	133,732	137,010	133,226	127,410	118,602	108,717	102,548	114,208	124,508
Personal property.....	65,342	126,630	143,198	185,150	210,921	219,311	231,727	243,790	251,813	258,236	267,080	253,812	242,320
Railroads.....	894	715	688	720	706	646	652	628	789	853	843	783	934
Total.....	457,210	447,334	450,885	489,131	479,072	493,978	498,836	499,238	489,807	471,523	473,021	488,011	492,270
Seattle, Wash.:	198,828	198,828	198,828	198,828	198,828	198,828	198,828	198,828	198,828	198,828	198,828	198,828	198,828
Real property.....	41,773	41,773	41,773	41,773	41,773	41,773	41,773	41,773	41,773	41,773	41,773	41,773	41,773
Personal property.....	157,055	157,055	157,055	157,055	157,055	157,055	157,055	157,055	157,055	157,055	157,055	157,055	157,055
Public utilities.....	11,081	11,081	11,081	11,081	11,081	11,081	11,081	11,081	11,081	11,081	11,081	11,081	11,081
Total.....	251,632	251,632	251,632	251,632	251,632	251,632	251,632	251,632	251,632	251,632	251,632	251,632	251,632
Indianapolis, Ind.:	428,849	440,697	423,866	430,447	436,766	447,066	456,052	460,412	462,118	378,818	378,778	375,973	373,640
Net real property ¹	189,102	196,247	140,594	137,483	140,512	138,295	140,804	136,618	121,421	104,913	107,197	59,837	20,611
Personal property.....	239,747	244,450	283,272	293,064	296,254	308,771	315,248	323,794	340,697	273,905	271,581	216,136	253,029
Public utilities.....	80,031	80,031	80,031	78,819	89,133	87,329	93,855	94,397	91,120	87,505	74,960	70,785	71,035
Total.....	617,951	636,945	644,491	646,749	666,461	672,690	690,711	691,336	674,660	571,236	510,934	506,596	505,286
Rochester, N. Y.:	455,575	470,670	498,920	521,668	634,476	637,137	650,639	653,871	655,289	646,247	633,830	632,749	628,670
Real property.....	421	290	237	199	189	154	144	114	90	68	68	68	68
Personal property.....	455,154	469,380	498,683	521,469	634,287	636,983	650,495	653,757	655,199	645,979	633,762	632,681	628,602
Total.....	378,742	455,966	499,157	521,868	634,665	637,291	650,784	653,985	655,379	646,315	633,830	632,749	628,670
Jersey City, N. J.:	331,544	355,539	441,790	452,553	455,445	464,375	475,185	471,104	470,417	468,897	460,874	457,620	452,003
Real property.....	55,498	52,074	53,161	50,794	40,324	38,851	39,931	40,090	38,291	36,842	34,937	33,554	32,541
Personal property.....	89,957	108,297	110,170	111,051	112,405	114,598	116,835	122,399	126,603	126,320	126,207	125,786	125,110
Railroad (second class).....	476,998	500,065	605,121	614,399	608,174	617,824	632,051	633,594	635,310	632,059	622,017	616,760	609,654
Total.....	476,998	500,065	605,121	614,399	608,174	617,824	632,051	633,594	635,310	632,059	622,017	616,760	609,654

¹ The personal property value of automobiles has not been included.
² Taxed at a different rate from tangible property. (See table XVI.)
³ Total personal property assessment includes tangible personal, tangible, and intangible personal of public utilities and real property of utilities. Real and personal property of public utilities has approximated 50 percent of total personal property since 1931.
⁴ Estimates.
⁵ The figures for Minneapolis are taxable values, which represent varying fractions of full value. Under the classified property tax in Minnesota, moneys and credits are assessed at 100 percent and taxed at a special low rate; other classes of property are taxed at a uniform rate upon varying percentages of value. These percentages are as follows: Iron ore, mined and unmined, 50 percent; platted real estate, 40 percent; unplatted real estate, livestock and agricultural products, 33 1/3 percent; manufactured products, 33 1/3 percent; household goods and furniture, 25 percent; agricultural products not for sale, 10 percent. By act of 1933 homesteads with a full and true value not exceeding \$4,000 are assessed at 25 percent of full value if platted and 20 percent if unplatted. The head of a family is allowed exemption of \$100 on household property. In practice, this exemption is placed at \$200 (the full value in Minneapolis).
⁶ Change in basis of assessment from 100 percent of book value to 30 percent on manufacturers and 70 percent on retailers.
⁷ Taxable property assessed at 50 percent of full value.
⁸ Mortgage exemptions taken out.
⁹ Includes public utilities.
¹⁰ Beginning of intangible stamp tax.

Source.—United States-District of Columbia Fiscal Relations field study. For further detail for the District of Columbia, see table II.

TABLE XVI.—Property tax rates in the District of Columbia and 17 comparable cities—1930-36

NOTE.—These rates apply to realty and in most instances to all tangible personal property. Intangibles are taxed at the same rates in about half the cities; they are taxed at different rates in Cleveland, Baltimore, Pittsburgh, San Francisco, District of Columbia, Minneapolis, New Orleans, Cincinnati, and Indianapolis. These special rates are not indicated excepting for the District of Columbia.

[In dollars per thousand dollars of assessed valuation]

City and purpose of tax	Fiscal year						
	1930	1931	1932	1933	1934	1935	1936
Cleveland, Ohio:							
City	\$9.63	\$10.34	\$10.91	\$11.08	\$12.26	\$14.34	\$15.26
School	10.60	10.62	11.06	11.13	11.82	9.52	10.22
County	4.39	4.64	5.43	5.39	5.84	6.03	6.52
Library	1.13	1.15					
State	.45	.40	.20				
Total tax rate	26.20	27.15	27.60	27.60	29.90	29.90	32.00
St. Louis, Mo.:							
City	17.20	17.20	17.40	17.40	17.40	17.40	17.50
School	8.70	8.70	8.50	8.50	8.50	8.80	8.70
State	1.20	1.20	1.50	1.50	1.50	1.50	1.50
Total tax rate	27.10	27.10	27.40	27.40	27.40	27.70	27.70
Baltimore, Md.:							
Full city ¹	23.50	24.50	24.50	26.50	24.50	23.30	24.90
State	2.50	2.50	2.50	2.50	2.20	2.20	2.20
Total tax rate	26.00	27.00	27.00	29.00	26.70	25.50	27.10
Boston, Mass.:							
City	Official classification not made						22.58
School							9.35
County							2.14
Other districts							
State							2.93
Total tax rate	30.80	31.50	35.50	32.80	37.10	37.00	38.00
Pittsburgh, Pa.:							
City	26.00	25.50	23.00	20.60	20.60	20.60	20.60
Land improvements	13.00	12.75	11.50	10.30	10.30	10.30	10.30
School	11.75	11.75	11.75	11.75	11.25	11.25	11.25
County	8.38	8.38	8.38	8.25	8.13	7.38	8.38
Poor districts, county	1.50	1.50	3.00	3.00	2.50	2.25	2.23
Total tax rate ²	47.63	47.13	46.13	43.60	42.48	41.48	42.46
Land improvements	34.63	34.38	34.63	33.30	32.18	31.18	32.16
San Francisco, Calif.:							
City	28.64	29.51	30.75	30.68	29.69	34.54	30.35
County	10.46	10.69	9.65	8.92	5.11	4.10	6.47
School							
Golden Gate Bridge and highway district	.30	.20					
Total tax rate	39.40	40.40	40.40	39.60	34.80	38.64	36.82
Milwaukee, Wis.:							
City	26.03	26.01	25.96	22.40	23.33	23.24	23.91
School	6.29	6.92	7.70	10.57	9.51	9.66	7.44
State and county							
Total tax rate	32.32	32.93	33.66	32.97	32.84	32.90	31.35
Buffalo, N. Y.:							
City	21.70	21.24	17.13	14.25	18.81	16.49	20.62
School	7.70	6.70	6.49	6.22	6.59	5.78	6.10
County	4.80	4.76	6.84	6.41	6.45	6.33	6.81
Total tax rate	34.20	32.70	30.46	26.88	31.85	28.60	33.53
District of Columbia:							
City	17.00	17.00	17.00	17.00	15.00	15.00	15.00
School							
Total tax rate ³	17.00	17.00	17.00	17.00	15.00	15.00	15.00
Minneapolis, Minn.:							
City	61.37	62.25	60.04	59.69	59.39	78.10	73.56
School	7.35	7.10	6.90	6.80	6.74	9.10	9.10
County	6.38	5.65	7.76	8.15	10.92	11.80	13.34
State							
Total tax rate	75.10	75.00	74.70	74.64	77.05	99.00	96.00
New Orleans, La.:							
City	\$9.50	\$9.50	\$9.50	\$9.50	\$9.50	\$9.50	\$9.50
School	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Sewage and water board	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Board of liquidation	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Total ⁴	28.50	28.50	28.50	28.50	28.50	28.50	28.50
State Levee District ⁵	3.50	3.50	4.50	4.50	4.50	4.50	4.50
State ⁶	5.75	5.75	5.75	5.75	5.75	5.75	5.75
Total tax rate	37.75	37.75	38.75	38.75	38.75	38.75	38.75
Cincinnati, Ohio:							
City	8.86	9.10	9.59	10.69	9.92	8.15	8.94
School	7.71	7.95	7.57	8.34	7.86	5.59	7.03
County	4.58	4.65	3.34	2.93	3.66	3.12	3.15
State	.45	.40	.20				
Total tax rate	21.60	22.10	20.70	21.96	21.44	16.86	19.12
Newark, N. J.:							
City	19.82	20.15	19.16	19.78	21.48	19.63	22.99
School	12.15	12.52	11.67	6.30	9.70	9.09	10.66
County	5.79	5.99	6.03	5.58	5.17	4.72	4.88
State ⁷	1.64	1.14	1.14	1.14	.15	.16	.17
Total tax rate	39.40	39.80	38.00	32.80	36.50	33.60	38.10
Kansas City, Mo.:							
City	13.00	13.00	15.00	14.00	15.00	15.00	15.00
School	11.50	11.50	11.50	12.50	13.00	13.00	13.00
County	5.70	5.70	5.70	5.90	6.40	6.70	7.00
State	1.20	1.20	1.50	1.50	1.50	1.50	1.50
Total tax rate ⁸	31.40	31.40	33.70	33.90	35.90	36.20	36.50
Seattle, Wash.:							
City	36.55	35.77	32.08	28.33	20.76	21.56	20.09
School	13.50	13.50	14.01	16.18	15.30	15.15	15.00
County	15.03	16.83	16.54	18.75	19.55	14.54	14.39
Port of Seattle	1.00	1.00	.88	.60	.50	.50	.50
State	10.31	10.17	9.02	10.62	6.52	6.74	3.48
Total tax rate ⁹	76.39	77.27	72.53	74.48	62.63	58.49	53.46
Indianapolis, Ind.:							
City	11.00	10.90	10.80	12.60	13.10	11.50	11.10
School	10.20	10.10	10.00	9.20	9.90	8.90	8.90
County	3.80	3.45	2.90	4.10	5.60	3.00	3.80
Township	.40	.45	1.30	.80	1.20	.90	2.50
State	2.90	2.90	2.90	1.50	1.50	1.50	1.50
Total tax rate	28.30	27.80	27.90	28.20	31.30	25.80	27.80
Rochester, N. Y.:							
City	14.05	14.78	18.63	19.16	14.17	18.37	16.97
School	11.67	11.02	9.24	7.78	8.77	8.53	8.91
County	5.84	5.74	5.54	6.25	6.86	6.91	6.91
Total tax rate	31.56	31.54	33.41	33.19	29.80	33.81	32.79
Jersey City, N. J.:							
City	19.04	19.35	18.93	21.43	23.44	24.84	26.79
School	8.96	9.21	9.43	6.54	8.86	9.07	9.67
County	8.22	9.15	9.23	8.24	8.24	8.69	9.17
State ⁷	1.71	1.18	1.20	1.18	.15	.18	.18
Total tax rate	37.93	38.89	38.79	37.39	40.69	42.78	45.81

¹ The "full city" rate reported for Baltimore is not paid by all the property in Baltimore. Three other classifications exist, each a definite percentage of the "full city" rate. For 1936, they are as follows: Suburban, \$22.66; rural, \$20.42; and new addition, \$23.41.

² City and school taxes are extended upon assessments of real estate made by the city. County taxes are extended upon assessments of real estate made by the county. For city purposes, improvements are taxed at half the rate applying to land. For school purposes, improvements are taxed at the same rate as land. Poor district taxes are extended on the county assessment of real estate.

³ Exclusive of rate on intangible personal property, which has been \$5 per thousand in all years shown.

⁴ These rates apply to designated fractions of full value, averaging about 40 percent. For statutory assessment ratios under the Minnesota classified property tax, see table XV, footnote 5.

⁵ Applied to 85 percent of valuation.

⁶ Applied to 100 percent of valuation.

⁷ Exclusive of State school tax. Rates vary among counties as the tax is at a uniform rate upon equalized valuations but is expressed as a percentage of the unequalized county assessments.

⁸ The valuations used for county, school, and State taxes are different from those used for city taxes. Consequently extensions are not made on the basis of the total rates shown here.

⁹ Applied to assessments at 50 percent of full value.

¹⁰ Rates for Center Township. There are four other townships in the city, each with a different total tax rate.

EXPLANATORY NOTE.—Instructions to the investigators who gathered these tax rates directed them to report rates for levies to be expended during the fiscal years indicated. Owing to variations in tax procedure, the rates shown here for 1935 do not coincide in every case with those shown in table 10A. In several cases the rate in table 10A corresponds to the rate shown here for 1936.

Source: United States-District of Columbia Fiscal Relations field study.

TABLE XVII.—Total and per-capita cost payments of the District of Columbia and of local and State governments combined in 17 comparable cities—Fiscal years 1923–35

City	Total amount (thousands)		Amount per capita					Total amount (thousands)		Amount per capita				
	Local	State	Local	State	Total	Deductions ¹	Net	Local	State	Local	State	Total	Deductions ¹	Net
1923														
District of Columbia	\$24, 145	-----	\$53. 13	-----	\$53. 13	-----	\$53. 13	-----	\$26, 696	-----	\$58. 14	-----	\$58. 14	-----
Average—17 other cities	-----	-----	\$7. 96	-----	\$12. 64	-----	\$0. 60	-----	-----	-----	\$13. 03	-----	\$4. 86	-----
Cleveland, Ohio	62, 782	\$48, 328	75. 44	7. 97	83. 41	16. 64	66. 77	73, 930	\$44, 256	87. 77	7. 20	94. 97	21. 25	73. 72
St. Louis, Mo.	32, 597	41, 456	41. 28	11. 91	53. 19	6. 26	46. 93	36, 857	45, 499	46. 40	12. 99	59. 39	7. 72	51. 67
Baltimore, Md.	44, 178	22, 232	58. 28	14. 70	72. 98	12. 99	59. 99	42, 545	21, 350	55. 84	13. 95	69. 79	11. 96	57. 83
Boston, Mass.	60, 280	45, 895	79. 38	11. 26	90. 64	8. 27	82. 37	63, 974	50, 942	83. 89	12. 65	96. 54	10. 40	86. 14
Pittsburgh, Pa.	42, 388	88, 673	68. 79	9. 82	78. 61	7. 35	71. 23	44, 743	94, 293	71. 69	10. 34	82. 03	8. 66	73. 37
San Francisco, Calif.	37, 736	73, 922	68. 57	17. 62	86. 19	31. 02	55. 17	39, 848	75, 570	70. 82	17. 12	87. 94	32. 77	55. 17
Milwaukee, Wis.	32, 548	31, 873	65. 29	11. 65	76. 94	8. 39	68. 55	35, 366	32, 693	69. 29	11. 81	81. 10	8. 41	72. 69
Buffalo, N. Y.	35, 847	142, 430	67. 71	12. 79	80. 50	10. 53	69. 97	40, 497	162, 157	75. 57	14. 28	89. 85	13. 32	76. 53
Minneapolis, Minn.	28, 732	43, 012	70. 22	17. 57	87. 79	10. 33	77. 46	29, 219	44, 554	70. 00	18. 07	88. 07	12. 57	75. 50
New Orleans, La.	19, 655	21, 223	47. 75	11. 16	58. 91	12. 13	46. 78	20, 160	24, 130	48. 16	12. 49	60. 65	12. 57	48. 08
Cincinnati, Ohio	24, 006	48, 328	57. 39	7. 97	65. 36	7. 23	58. 13	25, 581	44, 256	60. 45	7. 20	67. 65	7. 57	60. 08
Newark, N. J.	32, 691	49, 095	77. 10	14. 20	91. 30	19. 36	71. 94	34, 144	60, 986	80. 02	17. 20	97. 22	19. 58	77. 64
Kansas City, Mo.	20, 800	41, 455	59. 40	11. 91	71. 31	7. 58	63. 73	21, 578	45, 499	60. 36	12. 99	73. 35	12. 00	61. 35
Seattle, Wash.	36, 639	25, 034	110. 19	17. 54	127. 73	56. 04	71. 69	35, 624	28, 838	105. 59	19. 93	125. 52	49. 87	75. 65
Indianapolis, Ind.	19, 454	29, 621	58. 72	9. 75	68. 47	3. 39	65. 08	22, 530	36, 889	67. 04	12. 03	79. 07	4. 14	74. 93
Rochester, N. Y.	22, 310	142, 430	72. 72	12. 79	85. 51	12. 49	73. 02	22, 937	162, 157	73. 99	14. 28	88. 27	14. 93	73. 34
Jersey City, N. J.	23, 484	49, 095	77. 12	14. 20	91. 32	14. 84	76. 48	25, 730	60, 986	84. 00	17. 20	101. 20	16. 00	85. 20
1924														
District of Columbia	\$31, 917	-----	\$68. 79	-----	\$68. 79	-----	\$68. 79	-----	\$33, 801	-----	\$72. 10	-----	\$72. 10	-----
Average—17 other cities	-----	-----	\$7. 50	-----	\$14. 82	-----	\$15. 66	-----	-----	-----	\$14. 90	-----	\$15. 61	-----
Cleveland, Ohio	80, 445	\$47, 484	94. 38	7. 61	101. 99	18. 90	83. 09	73, 057	\$51, 933	84. 70	8. 21	92. 91	15. 78	77. 13
St. Louis, Mo.	44, 648	52, 645	55. 86	14. 93	70. 79	8. 47	62. 32	46, 196	51, 849	57. 46	14. 22	71. 68	10. 55	61. 53
Baltimore, Md.	48, 019	24, 089	62. 21	15. 57	77. 78	14. 30	63. 48	48, 445	22, 903	62. 20	14. 63	76. 83	11. 93	64. 90
Boston, Mass.	73, 066	46, 191	95. 41	11. 36	106. 77	9. 91	96. 86	73, 418	47, 447	95. 46	11. 56	107. 02	10. 12	96. 90
Pittsburgh, Pa.	48, 562	111, 624	76. 83	12. 12	88. 95	8. 45	80. 50	54, 291	122, 737	84. 83	13. 20	98. 03	8. 58	89. 45
San Francisco, Calif.	40, 613	75, 089	70. 61	16. 20	86. 81	25. 41	61. 40	44, 225	83, 866	75. 25	17. 28	92. 53	21. 20	71. 33
Milwaukee, Wis.	37, 300	31, 999	71. 44	11. 44	82. 88	8. 28	74. 60	42, 498	37, 558	79. 60	13. 29	92. 89	9. 11	83. 78
Buffalo, N. Y.	47, 171	214, 765	86. 96	18. 57	105. 53	16. 11	89. 42	48, 890	185, 602	89. 08	15. 75	104. 83	13. 56	91. 27
Minneapolis, Minn.	31, 538	49, 046	74. 12	19. 76	93. 88	16. 02	77. 86	30, 490	49, 714	70. 28	19. 89	90. 17	14. 89	75. 28
New Orleans, La.	22, 401	25, 532	52. 63	13. 02	65. 65	14. 56	51. 09	25, 753	26, 492	59. 53	13. 31	72. 84	15. 52	57. 32
Cincinnati, Ohio	28, 047	47, 484	65. 53	7. 61	73. 14	9. 17	63. 97	31, 175	51, 933	72. 02	8. 21	80. 23	9. 73	70. 50
Newark, N. J.	38, 277	70, 624	89. 14	19. 28	108. 42	18. 13	90. 29	39, 688	73, 567	91. 83	19. 79	111. 62	20. 87	90. 75
Kansas City, Mo.	21, 373	52, 645	58. 59	14. 93	73. 52	10. 80	62. 72	31, 400	51, 849	84. 36	14. 62	98. 98	17. 76	81. 22
Seattle, Wash.	36, 999	29, 502	108. 09	20. 10	128. 19	49. 88	78. 31	38, 261	32, 650	110. 20	21. 94	132. 14	51. 57	80. 57
Indianapolis, Ind.	23, 282	35, 819	68. 28	11. 57	79. 85	3. 59	76. 26	17, 521	36, 081	50. 65	11. 54	62. 19	4. 35	57. 84
Rochester, N. Y.	26, 670	214, 765	85. 18	18. 57	103. 75	20. 16	83. 59	28, 030	185, 602	88. 62	15. 75	104. 37	17. 29	87. 08
Jersey City, N. J.	26, 263	70, 024	85. 24	19. 28	104. 52	14. 09	90. 43	28, 231	73, 567	91. 10	19. 79	110. 89	12. 64	98. 25
1925														
District of Columbia	\$36, 684	-----	\$77. 46	-----	\$77. 46	-----	\$77. 46	-----	\$38, 518	-----	\$81. 18	-----	\$81. 18	-----
Average, 17 other cities	-----	-----	\$8. 68	-----	\$15. 20	-----	\$15. 52	-----	-----	-----	\$5. 18	-----	\$15. 65	-----
Cleveland, Ohio	83, 949	\$53, 842	96. 21	8. 40	104. 61	16. 00	88. 61	\$79, 217	\$56, 274	89. 74	8. 67	98. 41	15. 14	83. 27
St. Louis, Mo.	55, 242	46, 791	68. 30	13. 11	81. 41	8. 72	72. 69	56, 851	41, 786	69. 88	11. 64	81. 52	9. 72	71. 80
Baltimore, Md.	49, 951	24, 803	63. 57	15. 67	79. 24	11. 73	67. 51	51, 373	29, 567	64. 80	18. 48	83. 28	11. 57	71. 71
Boston, Mass.	71, 919	49, 574	93. 12	11. 96	105. 08	9. 33	95. 75	76, 389	51, 770	98. 50	12. 38	110. 88	9. 36	101. 52
Pittsburgh, Pa.	61, 471	117, 114	94. 86	12. 48	107. 34	10. 33	97. 01	60, 699	121, 990	92. 54	12. 88	105. 42	12. 59	92. 83
San Francisco, Calif.	48, 731	81, 531	81. 21	16. 07	97. 28	24. 07	73. 21	49, 030	89, 031	80. 04	16. 82	96. 86	23. 70	73. 16
Milwaukee, Wis.	45, 954	44, 550	84. 20	15. 70	99. 90	9. 57	90. 33	49, 815	46, 072	89. 34	15. 96	105. 30	9. 06	96. 24
Buffalo, N. Y.	53, 898	205, 364	97. 06	17. 12	114. 18	13. 04	101. 14	55, 181	236, 758	98. 76	19. 39	118. 15	13. 85	104. 30
Minneapolis, Minn.	29, 324	53, 135	66. 36	21. 11	87. 47	15. 09	72. 38	27, 889	51, 982	61. 96	20. 51	82. 47	11. 96	70. 51
New Orleans, La.	29, 502	29, 426	67. 11	14. 57	81. 68	14. 92	66. 76	31, 145	28, 913	69. 76	14. 10	83. 86	14. 67	69. 19
Cincinnati, Ohio	37, 004	53, 842	84. 52	8. 40	92. 92	8. 48	84. 44	38, 450	56, 274	86. 87	8. 67	95. 54	8. 22	87. 32
Newark, N. J.	47, 169	71, 990	108. 46	18. 92	127. 38	23. 32	104. 06	46, 089	79, 480	105. 32	20. 43	125. 75	22. 72	103. 03
Kansas City, Mo.	30, 670	46, 791	80. 82	13. 11	93. 93	16. 88	77. 05	26, 951	41, 786	69. 66	11. 64	81. 30	11. 05	70. 25
Seattle, Wash.	38, 012	34, 755	107. 96	23. 05	131. 01	44. 25	86. 76	45, 639	31, 694	136. 25	20. 74	156. 99	57. 51	99. 48
Indianapolis, Ind.	20, 477	40, 118	58. 37	12. 71	71. 08	4. 52	66. 56	20, 634	44, 287	58. 03	13. 90	71. 93	4. 75	67. 18
Rochester, N. Y.	30, 732	205, 364	96. 22	17. 12	113. 34	17. 30	95. 95	29, 688	236, 758	92. 03	19. 39	111. 42	14. 40	97. 02
Jersey City, N. J.	28, 440	71, 990	91. 24	18. 92	110. 16	16. 18	93. 98	26, 516	79, 480	84. 58	20. 43	105. 01	13. 37	91. 64
1926														
District of Columbia	\$31, 917	-----	\$68. 79	-----	\$68. 79	-----	\$68. 79	-----	\$33, 801	-----	\$72. 10	-----	\$72. 10	-----
Average—17 other cities	-----	-----	\$7. 50	-----	\$14. 82	-----	\$15. 66	-----	-----	-----	\$14. 90	-----	\$15. 61	-----
Cleveland, Ohio	80, 445	\$47, 484	94. 38	7. 61	101. 99	18. 90	83. 09	73, 057	\$51, 933	84. 70	8. 21	92. 91	15. 78	77. 13
St. Louis, Mo.	44, 648	52, 645	55. 86	14. 93	70. 79	8. 47	62. 32	46, 196	51, 849	57. 46	14. 22	71. 68	10. 55	61. 53
Baltimore, Md.	48, 019	24, 089	62. 21	15. 57	77. 78	14. 30	63. 48	48, 445	22, 903	62. 20	14. 63	76. 83	11. 93	64. 90
Boston, Mass.	73, 066	46, 191	95. 41	11. 36	106. 77	9. 91	96. 86	73, 418	47, 447	95. 46	11. 56	107. 02	10. 12	96. 90
Pittsburgh, Pa.	48, 562	111, 624	76. 83	12. 12	88. 95	8. 45	80. 50	54, 291	122, 737	84. 83	13. 20	98. 03	8. 58	89. 45
San Francisco, Calif.	40, 613	75, 089	70. 61	16. 20	86. 81	25. 41	61. 4							

TABLE XVII.—Total and per-capita cost payments of the District of Columbia and of local and State governments combined in 17 comparable cities—Fiscal years 1923-35—Continued

City	Total amount (thousands)		Amount per capita					Total amount (thousands)		Amount per capita				
	Local	State	Local	State	Total	Deductions ¹	Net	Local	State	Local	State	Total	Deductions ¹	Net
1929														
District of Columbia			\$81.26		\$81.26		\$81.26	\$44,820		\$91.10		\$91.10		\$91.10
Average, 17 other cities			87.27	\$17.28	104.55	\$16.12	88.43		94.36	\$19.57	113.93	\$20.40		93.53
Cleveland, Ohio	\$75,472	\$65,731	84.53	9.99	94.52	14.04	80.48	78,672	\$88,045	87.67	13.23	100.90	14.29	86.61
St. Louis, Mo.	62,335	53,431	76.17	14.79	90.96	11.41	79.55	55,194	67,942	67.17	18.63	85.80	10.02	75.78
Baltimore, Md.	54,831	28,211	68.56	17.44	86.00	17.49	68.51	57,486	35,997	71.23	22.02	93.25	14.03	79.22
Boston, Mass.	77,066	56,144	98.95	13.30	112.25	8.81	103.34	85,491	62,201	109.48	14.61	124.09	12.54	111.55
Pittsburgh, Pa.	61,404	135,987	92.49	14.22	106.71	11.00	95.71	72,088	156,579	107.78	16.24	124.94	11.60	112.34
San Francisco, Calif.	51,241	102,389	81.98	18.58	100.56	25.64	74.92	91,698	16,635	144.80	20.54	165.34	89.45	75.89
Milwaukee, Wis.	52,244	52,011	91.75	17.83	109.58	10.94	98.64	52,311	53,255	91.28	18.11	109.39	10.62	98.77
Buffalo, N. Y.	56,159	253,447	98.84	20.39	119.23	13.76	105.47	57,134	291,876	99.16	23.14	122.30	15.04	107.26
Minneapolis, Minn.	28,272	51,217	61.70	20.08	81.78	10.54	71.24	29,387	55,507	63.13	21.61	84.74	11.28	73.46
New Orleans, La.	34,790	35,478	76.71	17.31	94.02	18.48	75.54	33,178	46,863	72.31	22.27	94.58	15.45	79.13
Cincinnati, Ohio	39,550	65,731	88.38	9.99	98.37	9.70	88.67	41,451	88,045	91.95	13.23	105.18	10.17	95.01
Newark, N. J.	50,507	90,843	114.71	23.84	137.55	25.42	112.13	54,110	98,639	122.04	24.32	146.36	28.19	118.17
Kansas City, Mo.	26,017	53,431	66.00	14.79	80.79	9.91	70.88	29,531	67,942	73.46	18.63	92.09	12.07	80.02
Seattle, Wash.	46,997	36,789	129.86	23.77	153.63	53.74	99.89	50,483	35,739	138.38	22.79	161.17	58.72	102.45
Indianapolis, Ind.	22,339	49,186	61.97	15.29	77.26	5.03	72.23	23,128	51,809	63.43	15.94	79.37	5.08	74.29
Rochester, N. Y.	31,809	253,447	97.64	20.39	118.03	14.62	103.41	33,815	291,876	102.78	23.14	125.92	14.77	111.15
Jersey City, N. J.	29,431	90,843	93.31	22.84	116.15	13.40	102.75	30,990	98,639	98.07	24.32	122.39	13.47	108.92
1930														
District of Columbia			\$93.62		\$93.62		\$93.62	\$48,134		\$91.51		\$91.51		\$91.51
Average, 17 other cities	\$47,652		91.80	\$21.48	113.28	\$16.74	96.54		81.40	\$19.98	104.38	\$4.01		\$87.50
Cleveland, Ohio	79,030	\$76,977	89.49	11.54	101.03	12.94	88.09	69,882	72,518	80.32	10.85	91.17	15.55	75.32
St. Louis, Mo.	60,709	64,610	73.99	17.44	91.43	8.41	83.02	55,121	(?)	67.28	10.80	78.08	4.93	73.15
Baltimore, Md.	56,774	33,684	69.54	20.49	90.03	14.52	75.51	53,140	35,644	64.36	21.60	85.96	13.76	72.20
Boston, Mass.	92,399	74,058	118.48	17.31	135.79	14.58	121.21	94,630	(?)	121.51	12.14	133.65	14.13	119.52
Pittsburgh, Pa.	71,261	182,179	107.03	18.68	125.71	11.86	113.85	51,655	165,691	77.97	16.85	94.82	9.97	84.85
San Francisco, Calif.	59,932	119,952	94.50	21.14	115.64	34.06	81.58	63,366	134,272	102.70	23.71	126.41	46.23	80.18
Milwaukee, Wis.	51,494	57,721	90.84	19.67	110.51	10.09	100.42	52,274	72,870	90.89	24.91	115.80	13.55	102.25
Buffalo, N. Y.	59,035	331,653	100.30	26.15	126.45	16.76	109.69	54,366	362,210	90.48	28.44	118.92	16.80	102.12
Minneapolis, Minn.	30,402	63,928	64.63	24.74	89.37	11.21	78.16	29,017	74,993	61.49	28.90	90.39	12.51	77.88
New Orleans, La.	32,406	83,687	70.63	39.66	110.29	14.90	95.39	25,120	(?)	54.75	10.68	65.43	5.55	59.88
Cincinnati, Ohio	40,497	76,977	90.09	11.54	101.63	9.12	92.51	38,693	72,518	86.33	10.85	97.18	9.01	88.17
Newark, N. J.	54,566	108,820	121.93	26.48	148.41	26.02	122.39	49,326	119,556	109.15	28.77	137.92	24.44	113.48
Kansas City, Mo.	26,350	64,610	63.97	17.44	81.41	10.25	71.16	31,260	(?)	74.23	14.14	88.37	11.27	77.10
Seattle, Wash.	47,887	39,627	132.32	25.03	157.35	56.24	101.11	37,405	38,975	104.22	24.40	128.62	36.35	92.27
Indianapolis, Ind.	19,588	50,155	53.49	15.24	68.73	4.58	64.15	17,183	51,444	46.71	15.46	62.17	6.33	55.84
Rochester, N. Y.	37,583	331,653	110.18	26.15	136.33	16.61	119.72	34,055	362,210	98.83	28.44	127.27	15.73	111.54
Jersey City, N. J.	34,177	108,820	109.19	26.48	135.67	12.47	123.20	32,087	119,556	103.50	28.77	132.27	13.72	118.55
1931														
District of Columbia			\$93.62		\$93.62		\$93.62	\$48,134		\$91.51		\$91.51		\$91.51
Average, 17 other cities	\$47,652		91.80	\$21.48	113.28	\$16.74	96.54		81.40	\$19.98	104.38	\$4.01		\$87.50
Cleveland, Ohio	79,030	\$76,977	89.49	11.54	101.03	12.94	88.09	69,882	72,518	80.32	10.85	91.17	15.55	75.32
St. Louis, Mo.	60,709	64,610	73.99	17.44	91.43	8.41	83.02	55,121	(?)	67.28	10.80	78.08	4.93	73.15
Baltimore, Md.	56,774	33,684	69.54	20.49	90.03	14.52	75.51	53,140	35,644	64.36	21.60	85.96	13.76	72.20
Boston, Mass.	92,399	74,058	118.48	17.31	135.79	14.58	121.21	94,630	(?)	121.51	12.14	133.65	14.13	119.52
Pittsburgh, Pa.	71,261	182,179	107.03	18.68	125.71	11.86	113.85	51,655	165,691	77.97	16.85	94.82	9.97	84.85
San Francisco, Calif.	59,932	119,952	94.50	21.14	115.64	34.06	81.58	63,366	134,272	102.70	23.71	126.41	46.23	80.18
Milwaukee, Wis.	51,494	57,721	90.84	19.67	110.51	10.09	100.42	52,274	72,870	90.89	24.91	115.80	13.55	102.25
Buffalo, N. Y.	59,035	331,653	100.30	26.15	126.45	16.76	109.69	54,366	362,210	90.48	28.44	118.92	16.80	102.12
Minneapolis, Minn.	30,402	63,928	64.63	24.74	89.37	11.21	78.16	29,017	74,993	61.49	28.90	90.39	12.51	77.88
New Orleans, La.	32,406	83,687	70.63	39.66	110.29	14.90	95.39	25,120	(?)	54.75	10.68	65.43	5.55	59.88
Cincinnati, Ohio	40,497	76,977	90.09	11.54	101.63	9.12	92.51	38,693	72,518	86.33	10.85	97.18	9.01	88.17
Newark, N. J.	54,566	108,820	121.93	26.48	148.41	26.02	122.39	49,326	119,556	109.15	28.77	137.92	24.44	113.48
Kansas City, Mo.	26,350	64,610	63.97	17.44	81.41	10.25	71.16	31,260	(?)	74.23	14.14	88.37	11.27	77.10
Seattle, Wash.	47,887	39,627	132.32	25.03	157.35	56.24	101.11	37,405	38,975	104.22	24.40	128.62	36.35	92.27
Indianapolis, Ind.	19,588	50,155	53.49	15.24	68.73	4.58	64.15	17,183	51,444	46.71	15.46	62.17	6.33	55.84
Rochester, N. Y.	37,583	331,653	110.18	26.15	136.33	16.61	119.72	34,055	362,210	98.83	28.44	127.27	15.73	111.54
Jersey City, N. J.	34,177	108,820	109.19	26.48	135.67	12.47	123.20	32,087	119,556	103.50	28.77	132.27	13.72	118.55
1932														
District of Columbia			\$93.62		\$93.62		\$93.62	\$48,134		\$91.51		\$91.51		\$91.51
Average, 17 other cities	\$47,652		91.80	\$21.48	113.28	\$16.74	96.54		81.40	\$19.98	104.38	\$4.01		\$87.50
Cleveland, Ohio	79,030	\$76,977	89.49	11.54	101.03	12.94	88.09	69,882	72,518	80.32	10.85	91.17	15.55	75.32
St. Louis, Mo.	60,709	64,610	73.99	17.44	91.43	8.41	83.02	55,121	(?)	67.28	10.80	78.08	4.93	73.15
Baltimore, Md.	56,774	33,684	69.54	20.49	90.03	14.52	75.51	53,140	35,644	64.36	21.60	85.96	13.76	72.20
Boston, Mass.	92,399	74,058	118.48	17.31	135.79	14.58	121.21	94,630	(?)	121.51	12.14	133.65	14.13	119.52
Pittsburgh, Pa.	71,261	182,179	107.03	18.68	125.71	11.86	113.85	51,655	165,691	77.97	16.85	94.82	9.97	84.85
San Francisco, Calif.	59,932	119,952	94.50	21.14	115.64	34.06	81.58	63,366	134,272	102.70	23.71	126.41	46.23	80.18
Milwaukee, Wis.	51,494	57,721	90.84	19.67	110.51	10.09	100.42	52,274	72,870	90.89	24.91	115.80	13.55	102.25
Buffalo, N. Y.	59,035	331,653	100.30	26.15	126.45	16.76	109.69	54,366	362,210	90.48	28.44	118.92	16.80	102.12
Minneapolis, Minn.	30,402	63,928	64.63	24.74	89.37	11.21	78.16	29,017	74,993	61.49	28.90	90.39	12.51	77.88
New Orleans, La.	32,406	83,687	70.63	39.66	110.29	14.90	95.39	25,120	(?)	54.75	10.68	65.4		

TABLE XVII.—Total and per-capita cost payments of the District of Columbia and of local and State governments combined in 17 comparable cities—Fiscal years 1923-35—Continued

City	Total amount (thousands)		Amount per capita					Total amount (thousands)		Amount per capita				
	Local	State	Local	State	Total	Deductions ¹	Net	Local	State	Local	State	Total	Deductions ¹	Net
1935														
District of Columbia.....	\$50.126		\$84.39		\$84.39	\$22.44	\$61.95							
Average—17 other cities.....			72.85	\$8.43	81.28	8.62	72.66							
Cleveland, Ohio.....	57,100	(?)	65.78	4.19	69.97	9.92	60.05							
St. Louis, Mo.....	42,394	(?)	51.85	6.58	58.43	5.13	53.30							
Baltimore, Md.....	41,688	(?)	49.21	7.74	56.95	7.53	49.42							
Boston, Mass.....	82,683	(?)	98.68	9.98	108.66	7.37	101.29							
Pittsburgh, Pa.....	49,776	(?)	76.25	6.32	82.57	3.41	79.16							
San Francisco, Calif.....	51,324	(?)	82.70	9.47	92.17	22.51	69.66							
Milwaukee, Wis.....	(?)	(?)	75.42	9.01	84.43	2.95	81.48							
Buffalo, N. Y.....	63,928	(?)	100.19	10.67	110.86	5.14	105.72							
Minneapolis, Minn.....	34,746	(?)	75.26	15.25	90.51	16.36	74.15							
New Orleans, La.....	(?)	(?)	50.50	8.57	59.07	7.09	51.98							
Cincinnati, Ohio.....	38,170	(?)	71.73	4.18	75.91	10.38	65.53							
Newark, N. J.....	35,940	(?)	77.34	7.83	85.17	7.63	77.54							
Kansas City, Mo.....	(?)	(?)	50.12	8.59	58.71	4.33	54.38							
Seattle, Wash.....	31,434	(?)	87.16	7.45	94.61	27.47	67.14							
Indianapolis, Ind.....	(?)	(?)	39.86	4.48	44.34	.20	44.14							
Rochester, N. Y.....	35,843	(?)	99.51	10.79	110.30	4.09	106.21							
Jersey City, N. J.....	(?)	(?)	86.82	12.26	99.08	4.93	94.15							

¹ These deductions comprise (1) all payments, actual or estimated, pertaining to public-service enterprises; (2) the entire amounts of State payments for development and conservation of natural resources, highways, and miscellaneous purposes, which are deducted in order that the composite net payments will be more nearly comparable with those of the District; (3) that portion of payments for education represented by contributions by local to State governments and State subventions to local governments, these deductions being made to eliminate duplications resulting from consolidation of State and local payments; and (4) during 1932 to 1935, inclusive, the amounts of payments out of Federal relief funds reported by the Bureau of the Census as included in local payments.

² State data not available. Amounts shown in the per capita columns are estimated.

³ Local data not available. Estimated as the same as for 1934.

EXPLANATORY NOTE.—This table shows aggregate cost payments in the District and 17 comparable cities as reported by the Bureau of the Census, with deductions and adjustments as indicated in the columns and notes. For comparative purposes, the amounts for the District are subject to further adjustments on account of intergovernmental relationships described in sec. 8 of this report and made in table XX.

Sources: (a) Total amounts of local and State payments as tabulated by Bureau of the Census from the reports of that Bureau, published or in course of preparation; (b) local and State payments per capita (except those indicated as estimated) as computed by the Bureau of the Census on the basis of revised estimates of population furnished by the Bureau; (c) averages computed from the sources indicated in (a) and (b).

TABLE XVIII.—Per-capita cost payments of the District of Columbia and of local and State governments combined in 17 comparable cities, with noncomparable items eliminated, in total and by classes of payments—Fiscal years 1923-35

OPERATION AND MAINTENANCE OF GENERAL DEPARTMENTS

Class of payments and city	1923	1924	1925	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935
District of Columbia.....	\$40.74	\$43.00	\$49.63	\$53.54	\$54.51	\$58.28	\$60.70	\$62.13	\$61.22	\$63.64	\$58.97	\$52.20	\$53.45
Average—17 comparable cities.....	42.46	44.25	46.60	49.04	51.58	53.28	55.02	57.17	59.89	60.22	53.36	55.46	55.57
Cleveland, Ohio.....	39.15	42.90	46.06	47.04	50.74	50.89	52.27	52.77	53.96	48.45	43.36	53.20	46.85
St. Louis, Mo.....	35.48	35.70	38.79	40.41	43.49	42.44	45.44	44.50	47.04	46.81	41.40	42.26	42.22
Baltimore, Md.....	34.49	35.80	38.11	40.00	40.90	41.95	44.06	46.91	47.68	49.85	44.16	47.48	38.01
Boston, Mass.....	57.60	61.42	66.02	68.72	71.15	73.29	76.41	81.21	85.74	90.83	82.43	79.37	82.87
Pittsburgh, Pa.....	46.92	50.49	50.69	53.62	54.60	56.65	58.10	62.58	64.96	58.75	52.48	55.17	54.64
San Francisco, Calif.....	39.38	39.70	41.62	46.90	47.93	50.14	51.50	52.29	54.21	56.29	60.36	57.19	53.96
Milwaukee, Wis.....	43.17	44.70	45.08	49.03	52.18	53.47	55.71	60.28	61.37	67.28	55.59	70.03	70.03
Buffalo, N. Y.....	47.72	50.15	54.76	59.25	61.92	64.50	63.84	67.39	69.71	73.85	75.98	68.35	79.77
Minneapolis, Minn.....	43.60	44.71	44.92	45.34	46.98	46.80	48.96	50.24	52.86	51.90	44.49	49.73	54.26
New Orleans, La.....	30.72	28.01	28.71	29.93	31.67	38.20	35.99	33.21	36.38	34.55	29.80	30.38	30.38
Cincinnati, Ohio.....	36.68	38.05	40.57	43.44	47.75	48.87	51.68	54.01	57.08	55.88	44.89	49.51	47.72
Newark, N. J.....	50.37	53.31	58.44	61.70	65.83	70.41	73.63	76.70	77.41	81.21	66.73	67.53	64.26
Kansas City, Mo.....	41.16	43.71	41.69	44.13	47.02	46.56	45.86	46.80	45.58	43.60	37.36	34.29	34.29
Seattle, Wash.....	42.04	42.24	45.19	45.86	47.83	50.12	52.35	54.73	58.35	60.36	47.34	46.64	49.03
Indianapolis, Ind.....	36.92	38.62	39.82	39.84	41.93	43.11	44.42	44.19	44.82	41.68	36.08	37.43	37.32
Rochester, N. Y.....	48.52	51.09	54.44	57.90	61.79	65.34	67.66	71.66	77.86	79.27	66.52	77.23	82.05
Jersey City, N. J.....	47.87	51.69	57.21	60.60	63.21	63.02	67.44	72.28	80.13	83.14	78.09	77.06	77.06

TABLE XVIII.—Per-capita cost payments of the District of Columbia and of local and State governments combined in 17 comparable cities, with noncomparable items eliminated, in total and by classes of payments—Fiscal years 1923-35—Continued

INTEREST ON DEBT ISSUED FOR GENERAL DEPARTMENTAL PURPOSES

Class of payments and city	1923	1924	1925	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935
District of Columbia.....	\$0.33	\$0.31	\$0.12										
Average—17 comparable cities.....	5.62	6.01	6.43	\$6.82	\$7.14	\$7.42	\$7.70	\$8.08	\$8.37	\$8.78	\$8.78	\$8.71	\$8.49
Cleveland, Ohio.....	7.04	7.54	8.34	8.70	9.00	8.54	8.28	8.66	7.96	9.61	8.20	7.70	7.60
St. Louis, Mo.....	1.53	1.51	1.91	2.48	2.62	3.29	3.24	3.76	4.50	4.25	4.40	4.65	4.80
Baltimore, Md.....	6.04	6.39	6.56	6.91	7.39	7.76	7.98	8.36	8.36	8.85	9.00	8.50	8.35
Boston, Mass.....	8.13	8.08	9.40	8.51	8.59	8.51	8.87	8.72	8.57	9.40	10.40	10.20	9.80
Pittsburgh, Pa.....	5.83	6.23	6.82	7.05	7.64	8.78	9.19	9.51	10.23	10.25	10.20	10.10	10.25
San Francisco, Calif.....	3.55	3.32	3.60	3.61	3.67	3.66	3.96	4.00	5.45	6.26	6.55	6.65	6.60
Milwaukee, Wis.....	3.02	3.43	3.55	3.60	3.75	4.25	4.34	5.07	5.43	5.95	5.80	5.55	5.55
Buffalo, N. Y.....	4.99	5.46	5.86	6.67	7.36	7.87	8.47	9.66	9.14	9.51	8.45	8.85	8.90
Minneapolis, Minn.....	5.24	6.10	6.71	8.02	7.72	7.24	8.13	7.33	7.36	7.38	6.00	5.85	5.65
New Orleans, La.....	5.17	5.43	5.00	5.63	5.47	6.14	7.35	8.45	9.81	9.50	10.40	10.60	10.60
Cincinnati, Ohio.....	10.54	10.55	10.99	11.21	12.14	12.10	12.12	12.23	12.03	11.85	11.75	11.40	10.60
Newark, N. J.....	5.34	5.84	6.56	7.19	7.84	8.67	9.32	9.95	10.22	11.43	12.00	12.20	11.40
Kansas City, Mo.....	2.98	3.28	3.94	4.85	5.81	6.37	6.71	7.04	6.95	7.15	7.55	7.25	7.25
Seattle, Wash.....	7.20	7.45	7.31	7.29	7.35	7.41	7.39	7.98	8.36	8.77	9.00	9.65	8.65
Indianapolis, Ind.....	3.72	3.89	4.53	4.27	4.23	4.22	3.96	4.65	4.64	4.58	4.40	4.25	4.25
Rochester, N. Y.....	4.99	6.63	6.83	7.44	7.73	8.47	8.67	8.98	9.13	10.40	10.45	10.15	9.55
Jersey City, N. J.....	10.19	11.02	11.48	12.43	13.06	12.89	12.90	12.99	14.19	14.14	14.70	14.50	14.50

CAPITAL OUTLAYS FOR GENERAL DEPARTMENTAL PURPOSES

District of Columbia.....	\$8.56	\$8.98	\$11.25	\$11.40	\$15.39	\$17.48	\$17.11	\$25.87	\$25.90	\$23.86	\$14.34	\$7.57	\$8.50
Average—17 comparable cities.....	18.12	19.13	22.63	22.68	25.64	24.61	25.71	28.28	28.28	19.49	9.06	7.37	8.60
Cleveland, Ohio.....	20.58	23.28	28.69	21.39	28.87	23.84	19.93	25.18	26.17	17.26	5.60	4.07	5.60
St. Louis, Mo.....	9.92	14.46	21.62	18.64	26.58	26.07	30.87	27.43	31.48	22.09	18.61	6.83	6.28
Baltimore, Md.....	19.46	15.64	18.81	17.99	19.22	22.00	16.47	23.95	19.47	13.50	7.12	4.00	3.06
Boston, Mass.....	16.64	16.64	21.44	19.67	16.01	19.72	18.06	21.62	26.90	19.29	11.70	7.27	8.62
Pittsburgh, Pa.....	18.48	16.65	22.99	28.78	34.77	27.40	28.42	40.25	38.66	15.85	6.56	8.19	14.27
San Francisco, Calif.....	12.24	12.15	16.18	20.82	21.61	19.36	19.46	19.60	21.92	17.63	5.58	5.56	9.10
Milwaukee, Wis.....	22.36	24.56	25.97	31.15	34.40	38.52	38.59	33.42	30.62	29.02	9.18	5.90	5.90
Buffalo, N. Y.....	17.26	20.92	28.80	25.35	31.86	31.93	33.16	30.21	30.84	18.76	4.68	7.24	17.05
Minneapolis, Minn.....	28.62	25.51	26.23	21.92	17.68	16.47	14.15	15.89	17.94	18.60	5.01	13.54	14.24
New Orleans, La.....	10.89	14.61	17.38	21.76	29.62	24.85	32.20	37.47	49.20	15.83	14.74	11.00	11.00
Cincinnati, Ohio.....	10.91	11.48	12.41	15.85	24.55	26.25	24.87	28.77	23.40	20.44	12.99	8.85	7.21
Newark, N. J.....	16.23	18.49	25.29	21.86	30.39	23.95	29.18	31.52	34.76	20.84	9.32	2.02	1.88
Kansas City, Mo.....	19.59	14.36	17.09	32.24	24.22	17.32	18.31	26.18	18.63	26.35	18.07	12.84	12.84
Seattle, Wash.....	22.45	25.96	25.81	27.42	31.58	41.95	40.15	39.74	34.40	23.14	5.92	7.87	9.46
Indianapolis, Ind.....	24.44	32.42	31.91	13.73	20.40	19.85	23.85	25.45	14.69	9.58	2.57	2.57	2.57
Rochester, N. Y.....	19.51	15.62	22.32	21.74	26.43	23.21	27.08	30.51	32.73	21.87	12.10	14.99	14.61
Jersey City, N. J.....	18.42	22.49	21.74	25.22	17.71	15.73	22.41	23.65	28.88	21.27	4.32	2.59	2.59

TOTAL, GENERAL DEPARTMENTS

District of Columbia.....	\$49.63	\$52.29	\$61.00	\$64.94	\$69.90	\$75.76	\$77.81	\$88.00	\$90.12	\$87.50	\$73.31	\$59.77	\$61.95
Average—17 comparable cities.....	66.19	69.39	75.66	78.54	84.36	85.31	88.43	93.53	96.54	88.49	71.20	71.54	72.66
Cleveland, Ohio.....	66.77	73.72	83.09	77.13	88.61	83.27	80.48	86.61	88.09	75.32	57.16	64.97	60.05
St. Louis, Mo.....	46.93	51.67	62.32	61.53	72.69	71.80	79.55	75.78	83.02	73.15	64.41	53.74	53.30
Baltimore, Md.....	59.99	57.83	63.48	64.90	67.51	71.71	68.51	79.22	75.51	72.20	60.28	59.98	49.42
Boston, Mass.....	82.37	86.14	96.86	96.90	95.75	101.52	103.34	111.55	121.21	119.52	104.53	96.84	101.29
Pittsburgh, Pa.....	71.23	73.37	80.50	89.45	97.01	92.83	95.71	112.34	113.85	84.85	69.24	73.46	79.16
San Francisco, Calif.....	55.17	55.17	61.40	71.33	73.21	73.16	74.92	75.89	81.58	80.18	72.49	69.40	69.66
Milwaukee, Wis.....	68.55	72.69	74.60	83.78	90.33	96.24	98.64	98.77	100.42	102.25	70.57	81.48	81.48
Buffalo, N. Y.....	69.97	76.53	89.42	91.27	101.14	104.30	105.47	107.26	109.69	102.12	89.11	84.44	105.72
Minneapolis, Minn.....	77.46	76.32	77.86	75.28	72.38	70.51	71.24	73.46	78.16	77.88	55.50	69.12	74.15
New Orleans, La.....	46.78	48.08	51.09	57.32	66.76	69.19	75.54	79.13	95.39	59.88	54.94	51.98	51.98
Cincinnati, Ohio.....	58.13	60.08	63.97	70.50	84.44	87.22	88.67	95.01	92.51	88.17	69.63	69.76	65.53
Newark, N. J.....	71.94	77.64	90.29	90.75	104.06	103.03	112.13	118.17	122.39	113.48	88.05	81.75	77.54
Kansas City, Mo.....	63.73	61.35	62.72	81.22	77.05	70.25	70.88	80.02	71.16	77.10	62.98	54.38	54.38
Seattle, Wash.....	71.69	75.65	78.31	80.57	86.76	99.48	99.89	102.45	101.11	92.31	62.26	64.16	67.14
Indianapolis, Ind.....	65.08	74.93	76.26	57.84	66.56	67.18	72.23	74.29	64.15	55.84	43.05	44.25	44.14
Rochester, N. Y.....	73.02	73.34	83.59	87.08	95.95	97.02	103.41	111.15	119.72	111.54	89.07	102.37	106.21
Jersey City, N. J.....	76.48	85.20	90.43	98.25	93.98	91.64	102.75	108.92	123.20	118.55	97.11	94.15	94.15

EXPLANATORY NOTE.—For comparative purposes the amounts shown for the District are subject to further adjustments on account of intergovernmental relationships described in sec. 8 of this report and applied in table XX. The totals of these figures equal the net per-capita payments of table XVII.

Sources: (a) Cost payments per capita (except those shown in table XVII as estimated, and except for the deductions indicated in that table) as computed by Bureau of the Census from data tabulated in the reports of that Bureau, published or in course of preparation, on the basis of revised estimates of population furnished by the Bureau; (b) averages computed from sources indicated in (a).

TABLE XIX.—Per-capita cost payments in the District of Columbia and combined local and State per-capita cost payments in 17 comparable cities for operation and maintenance of general departments, by major divisions—Fiscal years 1925-32

Table with 16 columns for years 1923-1932 and 3 main sections: OPERATION AND MAINTENANCE—PROTECTION OF PERSON AND PROPERTY, OPERATION AND MAINTENANCE—HEALTH AND SANITATION, and OPERATION AND MAINTENANCE—CHARITIES, HOSPITALS, AND CORRECTIONS. Each section contains data for various cities like District of Columbia, Cleveland, Ohio, St. Louis, Mo., etc.

See footnotes at end of table.

TABLE XIX.—Per-capita cost payments in the District of Columbia and combined local and State per-capita cost payments in 17 comparable cities for operation and maintenance of general departments, by major divisions—Fiscal years 1923-32—Continued

City	OPERATION AND MAINTENANCE—RECREATION										OPERATION AND MAINTENANCE—MISCELLANEOUS									
	1923	1924	1925	1926	1927	1928	1929	1930	1931	1932	1923	1924	1925	1926	1927	1928	1929	1930	1931	1932
District of Columbia.....	\$2.04	\$2.19	\$2.35	\$2.56	\$2.79	\$3.01	\$3.39	\$3.61	\$3.84	\$3.99	\$1.23	\$1.64	\$1.70	\$2.00	\$2.04	\$2.06	\$2.29	\$3.34	\$3.80	\$3.84
Average—17 other cities 1.....	1.30	1.44	1.52	1.64	1.80	1.81	1.90	2.14	2.12	1.85	1.45	1.84	1.94	2.13	2.13	2.67	2.49	2.57	2.76	13.20
Cleveland, Ohio.....	.40	.67	.66	.71	.79	.88	.89	.90	1.01	.70	1.91	2.27	1.88	2.23	2.09	2.51	2.36	2.34	2.94	2.96
St. Louis, Mo.....	1.50	1.58	1.59	1.65	1.97	1.77	1.86	2.12	2.03	1.06	.66	.61	.55	.50	.50	.57	.62	.62	.87	(3)
Baltimore, Md.....	1.06	1.26	1.32	1.41	1.26	1.11	1.43	1.60	1.56	1.06	.90	1.07	1.71	1.71	1.87	1.78	1.66	1.66	1.60	1.50
Boston, Mass.....	2.97	2.98	3.31	3.54	3.59	3.33	3.59	4.24	3.81	(3)	3.19	3.80	3.92	3.70	3.81	3.99	4.69	4.69	4.99	(4)
Pittsburgh, Pa.....	1.02	1.06	1.01	1.18	1.32	1.57	1.88	2.14	2.17	1.47	1.75	1.93	1.94	2.25	3.10	3.13	3.15	2.58	3.38	
San Francisco, Calif.....	1.37	1.44	1.61	2.36	2.30	2.57	2.56	2.94	2.81	2.71	1.80	2.62	2.39	2.53	3.70	2.88	2.91	3.16	3.29	
Milwaukee, Wis.....	1.83	2.18	2.54	2.48	2.93	3.47	3.33	3.63	3.30	3.24	1.09	1.41	1.18	2.08	1.72	1.78	2.13	2.54	2.68	
Buffalo, N. Y.....	1.37	2.40	2.37	2.65	3.02	2.63	2.42	2.81	2.90	2.80	1.94	2.29	3.10	3.72	4.76	4.43	4.88	5.86	5.42	
Minneapolis, Minn.....	1.77	1.70	1.80	1.82	1.80	1.89	2.04	1.95	1.98	1.53	.89	1.08	1.11	1.61	2.02	2.06	2.23	2.61	2.66	
New Orleans, La.....	.52	.55	.61	.70	.78	.75	.72	.71	.79	(3)	.42	.43	.62	.61	.62	7.01	2.20	.78	.77	(4)
Cincinnati, Ohio.....	.29	.26	.28	.52	.76	.80	.96	.91	.90	.84	.38	.29	2.29	2.81	3.17	3.18	3.30	2.86	3.04	3.24
Newark, N. J.....	1.38	1.36	1.41	1.64	1.78	1.89	2.05	2.20	2.07	2.12	1.18	1.75	1.89	1.99	1.93	2.14	2.37	2.58	2.75	3.04
Kansas City, Mo.....	.55	1.08	1.05	1.00	1.17	1.40	1.16	1.70	1.51	(3)	.49	.74	.46	.48	.50	.81	.81	1.23	1.03	(4)
Seattle, Wash.....	.84	1.06	1.17	.93	1.10	1.24	1.28	1.43	1.56	1.21	1.17	1.38	1.38	1.13	1.31	1.35	1.70	1.67	2.12	2.08
Indianapolis, Ind.....	1.53	1.72	1.50	1.54	1.76	1.53	1.66	1.53	1.61	1.42	.97	.98	.99	1.11	1.16	1.16	1.36	1.33	1.26	
Rochester, N. Y.....	1.75	1.82	2.09	2.08	2.44	2.21	2.52	2.83	3.76	2.78	2.12	2.69	2.94	3.32	3.77	4.00	4.51	5.20	5.73	6.20
Jersey City, N. J.....	1.25	1.44	1.57	1.61	1.77	1.74	1.93	2.69	2.29	2.15	1.73	2.19	2.43	2.50	2.71	2.76	2.99	3.42	3.57	3.94

113 cities in 1932.
 1 Payments from 1932. Federal aid funds in 1932 are not deducted, the deductions referred to in table XVII being made from the total of operation and maintenance of general departments as shown in table XVIII.
 2 State data not available. Estimates of the net State payments for operation and maintenance of general departments for each of these cities are combined with the total in table XVIII but are not distributed to the several categories herein.

EXPLANATORY NOTE.—This table details operation and maintenance cost payments per capita by major functional categories. Totals differ from those shown in table XVIII only in that expenditures of Federal relief funds are not deducted herein. The years following 1932 are not included because State expenditures in these years were estimated in total only and not distributed among functional categories.
 Sources: (a) Cost payments per capita (except those shown in table XVII as estimated and except for the effect of the deductions indicated in that table) as computed by the Bureau of the Census from data tabulated in the reports of that Bureau, published or in course of preparation, on the basis of revised estimates of population furnished by the Bureau, and (b) averages computed from sources indicated in (a).

TABLE XX.—Per-capita cost payments of the District of Columbia adjusted for intergovernmental relationships with the Federal Government and comparison with average per-capita cost payments of 17 comparable cities—Fiscal years 1923–35

	1923	1924	1925	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935
District of Columbia:													
Unadjusted cost payments, per table XVIII:													
Operations and maintenance of general departments.....	\$40.74	\$43.00	\$49.63	\$53.54	\$54.51	\$58.28	\$60.70	\$62.13	\$64.22	\$63.64	\$58.97	\$52.20	\$53.45
Interest.....	.33	.31	.12										
Capital outlays.....	8.56	8.98	11.25	11.40	15.39	17.48	17.11	25.87	25.90	23.86	14.34	7.57	8.50
Total.....	49.63	52.29	61.00	64.94	69.90	75.76	77.81	88.00	90.12	87.50	73.31	59.77	61.95
Adjustment for intergovernmental services:													
Operation and maintenance of general departments.....	40.74	43.00	49.63	53.54	54.51	58.28	60.70	62.13	64.22	63.64	58.97	52.20	53.45
Less intergovernmental services.....	1.20	1.25	2.82	2.89	2.83	2.88	3.24	3.18	3.16	2.98	2.61	2.27	1.89
Remainder.....	38.70	40.85	46.81	50.65	51.68	55.40	57.46	58.95	61.06	60.66	56.36	49.93	51.56
Interest.....	.33	.31	.12										
Capital outlays.....	8.56	8.98	11.25	11.40	15.39	17.48	17.11	25.87	25.90	23.86	14.34	7.57	8.50
Less intergovernmental services.....	1.42	1.42	.53	.58	1.01	1.17	.78	4.43	5.35	2.18	1.02	.40	.42
Remainder.....	8.22	8.56	10.72	10.82	14.38	16.31	16.33	21.44	20.55	21.68	13.32	7.17	8.08
Total.....	47.25	49.72	57.65	61.47	66.06	71.71	73.79	80.39	81.61	82.34	69.68	57.10	59.64
Average—17 other cities, per table XVIII:													
Operation and maintenance of general departments.....	42.45	44.25	46.60	49.04	51.58	53.28	55.02	57.17	59.89	60.22	53.36	55.46	55.57
Interest.....	5.62	6.01	6.43	6.82	7.14	7.42	7.70	8.08	8.37	8.78	8.78	8.71	8.49
Capital outlays.....	18.12	19.13	22.63	22.68	25.64	24.61	25.71	28.28	28.28	19.49	9.06	7.37	8.60
Total.....	66.19	69.39	75.66	78.54	84.36	85.31	88.43	93.53	96.54	88.49	71.20	71.54	72.66

¹ Estimated.

EXPLANATORY NOTE.—This table presents the final comparison of the general governmental cost payments of the District of Columbia for maintenance and operation, interest, and capital outlays, with like average cost payments of the 17 other cities. The data are based on the per-capita cost payments computed by the Bureau of the Census from its financial statistics of cities and States on the basis of revised estimates of population furnished by the Bureau. These basic data have been modified by the exclusion of all payments, actual or estimated, on account of public service enterprises, and of payments made by cities from Federal relief funds during the years 1932 to 1935, inclusive. As to the 17 cities other than the District, further deductions have been made of (1) transfers between local and State governments for the purpose of eliminating the duplication arising from the consolidation of local and State figures and (2) State payments for development and conservation of natural resources, highways, and miscellaneous. These steps are necessary in deriving truly comparative data.

Sources: See tables XVIII and 8F.

TABLE XXI.—City employees in the District of Columbia and 16 comparable cities ¹—1935

Name of city	Employees		
	Total number	Per thousand population	Per square mile
District of Columbia.....	² 13,744	23.14	221.68
Average of 16 other cities.....	10,100	17.17	202.84
Cleveland, Ohio.....	11,722	13.50	160.40
St. Louis, Mo.....	14,787	18.10	240.95
Baltimore, Md.....	10,892	12.86	133.36
Boston, Mass.....	21,254	25.36	484.15
Pittsburgh, Pa.....	³ 9,125	13.98	175.04
San Francisco, Calif.....	12,767	20.57	303.98
Milwaukee, Wis.....	11,704	19.51	270.05
Buffalo, N. Y.....	8,091	12.68	204.68
Minneapolis, Minn.....	8,032	17.40	145.03
New Orleans, La.....	⁴ 9,073	19.78	45.43
Cincinnati, Ohio.....	⁵ 6,801	15.31	94.66
Newark, N. J.....	⁶ 8,162	17.66	478.15
Kansas City, Mo.....	⁷ 7,901	17.61	134.94
Seattle, Wash.....	⁸ 7,556	20.92	110.31
Indianapolis, Ind.....	8,527	15.09	107.22
Rochester, N. Y.....	5,210	14.46	152.07

¹ Data for Jersey City are not available.

² Fiscal year 1937.

³ Includes school supervisors, principals, and teachers, 1934. Information furnished by the United States Office of Education.

⁴ 1933.

⁵ 1936.

Source: United States-District of Columbia fiscal relations field survey.

TABLE XXII.—Statistics of education in the District of Columbia and 17 comparable cities—1934

	District of Columbia	Average, other reported cities	Cleveland, Ohio	St. Louis, Mo.	Baltimore, Md.	Boston, Mass.	Pittsburgh, Pa.	San Francisco, Calif.	Milwaukee, Wis.	Buffalo, N. Y.	Minneapolis, Minn.	New Orleans, La.	Cincinnati, Ohio	Newark, N. J.	Kansas City, Mo.	Seattle, Wash.	Indianapolis, Ind.	Rochester, N. Y.	Jersey City, N. J.
Teachers, principals, and supervisors:	1,586	1,518.69	2,248	2,968	3,885	5,114	4,025	2,856	3,137	3,952	2,791	1,998	2,551	2,601	2,048	2,088	1,876	2,083	1,784
Elementary schools:	624	372.08	987	1,288	1,787	2,442	3,484	4,111	4,398	5,473	4,673	3,740	4,089	4,771	4,074	3,850	2,945	2,465	3,697
Junior high schools:	206	496.15	908	1,503	1,787	2,589	3,213	3,484	4,398	5,473	4,673	3,740	4,089	4,771	4,074	3,850	2,945	2,465	3,064
Senior high schools:	204	331.56	1,922	2,713	3,885	5,114	4,025	2,856	3,137	3,952	2,791	1,998	2,551	2,601	2,048	2,088	1,876	2,083	1,784
All other day schools:	443	306.67	229	271	168	765	638	209	323	372	126	170	502	127	72	166	62	62	151
Night and summer schools:	1,110	1,110	1,110	1,110	1,110	1,110	1,110	1,110	1,110	1,110	1,110	1,110	1,110	1,110	1,110	1,110	1,110	1,110	1,110
Total:	3,063	2,985.35	4,564	2,968	3,885	5,114	4,025	2,856	3,137	3,952	2,791	1,998	2,551	2,601	2,048	2,088	1,876	2,083	1,784
Pupils enrolled:	53,777	52,632.00	80,912	102,008	136,822	175,319	143,441	99,927	114,463	116,953	95,680	85,257	77,110	87,922	70,687	75,746	61,528	57,370	59,783
Elementary schools:	104	101.85	118	245	317	487	631	84	84	84	92	162	197	125	182	144	119	119	70
Junior high schools:	17	10.77	33	19	31	68	56	27	34	34	12	14	30	30	30	24	30	30	37
Senior high schools:	41	6.88	14	39	73	111	63	32	45	45	58	74	35	50	80	30	48	48	43
All other day schools:	87	82.06	114	108	166	252	201	16,000	35,339	34,945	7,609	29,833	25,914	30	30	24	9,314	9,314	43
Night and summer schools:	51	24.42	24.42	24.42	24.42	24.42	24.42	24.42	24.42	24.42	24.42	24.42	24.42	24.42	24.42	24.42	24.42	24.42	24.42
Total:	267	212.76	279	254	277	487	317	178	208	242	259	162	197	125	182	144	119	119	93
School physicians and dentists:	17	10.77	33	19	31	68	56	27	34	34	12	14	30	30	30	24	30	30	37
School nurses:	41	6.88	14	39	73	111	63	32	45	45	58	74	35	50	80	30	48	48	43
Private and parochial school enrollment:	12,564	30,732.36	50,000	\$104,111	\$118.22	\$118.22	\$111.22	\$132.93	\$106.61	\$120.38	\$91.65	\$52.40	\$116.81	\$121.10	\$79.17	\$80.54	\$90.01	\$133.31	\$110.28
Total yearly current expenses per student in average daily attendance, 1935:	\$118.48	\$102.64	\$88.01	\$104.11	\$118.22	\$118.22	\$111.22	\$132.93	\$106.61	\$120.38	\$91.65	\$52.40	\$116.81	\$121.10	\$79.17	\$80.54	\$90.01	\$133.31	\$110.28
Teachers, supervisors, and principals per 10,000 population:	28.3	28.6	26.0	26.0	25.3	22.7	27.2	24.5	23.3	28.7	28.7	28.3	28.3	38.0	26.7	31.3	31.3	38.1	38.1
Elementary schools:	14.8	15.5	21.9	21.9	15.0	21.1	10.1	15.9	10.9	15.1	15.1	6.0	6.0	13.4	13.0	20.4	20.4	15.3	15.3
Junior and senior high schools:	54.7	53.8	52.7	36.3	45.7	64.1	61.3	46.2	53.0	65.2	60.5	43.5	57.2	56.5	46.6	58.7	50.6	58.7	58.7
Enrollment per 1,000 population:	96.0	96.5	93.5	124.7	95.0	101.2	96.8	71.3	81.8	98.9	98.9	80.2	80.2	125.5	92.7	106.9	106.9	117.4	117.4
Elementary schools:	59.6	46.9	84.0	124.7	44.6	54.5	30.6	44.0	35.8	44.5	44.5	16.2	16.2	38.1	44.1	64.5	64.5	59.6	59.6
Junior and senior high schools:	210.3	184.0	204.5	124.7	162.3	219.8	218.7	161.6	198.0	186.9	207.2	185.8	173.0	190.9	160.8	212.7	166.8	164.2	196.7
Number of schools per 10,000 population:	1.9	1.8	1.4	1.4	1.6	3.1	2.0	1.4	1.4	2.0	2.0	1.7	1.7	1.4	2.1	2.0	1.5	2.3	2.3
Elementary schools:	0.5	0.3	0.5	3.1	0.3	0.5	0.2	0.3	0.2	0.3	0.3	0.2	0.2	0.2	0.3	0.3	0.3	0.1	0.1
Junior and senior high schools:	4.8	3.8	3.2	3.1	3.3	6.1	4.8	2.9	3.5	3.9	5.6	4.4	4.4	2.7	4.1	4.0	3.4	3.1	3.1
Enrollment per teacher, supervisor, or principal:	33.9	34.2	36.0	36.0	37.5	44.6	35.5	29.2	35.1	34.5	34.5	31.5	31.5	33.0	34.7	34.2	27.0	27.0	30.9
Elementary schools:	40.2	29.4	38.4	34.4	29.7	25.8	30.4	27.6	32.8	29.6	29.6	16.3	16.3	28.6	33.8	31.7	24.5	24.5	33.4
All schools:	38.4	34.5	33.9	34.4	35.5	34.3	35.6	35.0	36.4	29.6	34.3	42.7	30.6	33.8	34.5	36.3	32.8	27.5	33.5
School physicians, dentists, and nurses per 10,000 day enrollment:	7.8	7.8	4.9	5.7	8.2	11.2	7.3	7.6	8.1	7.8	7.8	4.7	4.7	9.0	4.5	4.1	3.0	2.9	15.4
School physicians, dentists, and nurses per 10,000 population:	1.2	1.2	0.9	0.7	1.2	1.7	1.3	1.0	1.3	1.5	1.5	0.5	0.5	1.6	0.7	0.8	0.5	0.6	2.6
Percent that high-school is of total day-school enrollment:	26.5	26.5	44.4	18.6	29.6	29.0	17.1	34.8	23.4	23.2	22.9	18.7	1.12	21.0	28.2	34.9	27.7	36.3	29.9
Current expenses per student in average daily attendance in full-time day schools 1934-35:	\$0.66	\$0.55	\$0.49	\$0.66	\$0.47	\$0.64	\$0.56	\$0.70	\$0.56	\$0.53	\$0.53	\$0.29	\$0.61	\$0.64	\$0.45	\$0.45	\$0.51	\$0.71	\$0.71
Total yearly current expenses:	\$118.48	\$102.38	\$88.01	\$104.11	\$118.22	\$118.22	\$111.22	\$132.93	\$106.61	\$120.38	\$91.65	\$52.40	\$116.81	\$121.10	\$79.17	\$80.54	\$90.01	\$133.31	\$110.28
General control:	\$2.47	\$3.27	\$2.48	2.1	\$2.29	\$5.29	\$4.62	\$3.76	\$2.46	\$2.70	\$2.70	\$1.16	\$4.34	\$4.51	\$2.43	\$2.43	\$2.51	\$3.92	\$3.92
Percent of total:	2.1	3.1	2.8	2.1	2.6	4.5	4.2	2.8	2.3	2.9	2.9	2.2	3.7	3.7	3.0	2.8	2.8	2.9	2.9
Instruction:	\$90.42	\$77.74	\$65.03	\$90.42	\$65.22	\$99.39	\$84.23	\$91.56	\$81.78	\$76.8	\$76.8	\$41.14	\$91.27	\$95.00	\$64.78	\$64.78	\$69.37	\$98.41	\$98.41
Percent of total:	76.3	76.2	73.9	76.3	73.8	75.7	75.7	71.1	76.7	76.8	76.8	78.5	78.1	78.4	80.4	80.4	77.1	78.8	78.8
Operation of plant:	\$14.44	\$10.25	\$11.29	\$14.44	\$8.33	\$9.49	\$12.28	\$9.50	\$11.20	\$11.70	\$11.70	\$4.22	\$11.74	\$10.41	\$8.99	\$8.99	\$8.92	\$15.23	\$15.23
Percent of total:	12.2	10.1	12.8	12.2	9.4	8.0	11.0	7.2	10.5	12.8	12.8	8.0	10.1	8.6	11.2	11.2	9.9	11.4	11.4
Maintenance of plant:	\$4.85	\$4.17	\$4.12	\$4.85	\$2.85	\$8.22	\$5.78	\$15.57	\$4.80	\$4.66	\$4.66	\$2.76	\$3.38	\$4.02	\$2.67	\$2.67	\$1.76	\$5.01	\$5.01
Percent of total:	4.1	4.2	4.7	4.1	3.2	7.0	5.2	11.7	4.5	5.1	5.1	5.3	2.9	3.3	3.3	3.3	1.9	3.8	3.8

Coördinate activities and auxiliary agen-																		
cies:																		
Cost.....	\$1.35	\$3.09	\$2.71	\$1.49	\$4.34	\$2.24	\$3.53	\$6.37	\$1.56	\$.98	\$2.71	\$6.48	\$1.67	\$7.04	\$3.06			
Percent of total.....	1.1	2.9	3.1	1.7	3.7	2.0	2.7	6.0	1.7	0.19	2.3	5.4	2.1	7.8	2.3			
Fixed charges:																		
Cost.....	\$4.95	\$2.10	\$2.38	\$3.21	\$1.27	\$2.07	\$6.01		\$0.60	\$2.14	\$3.37	\$0.68		\$0.41	\$7.68			
Percent of total.....	4.2	2.1	2.7	3.3	1.1	1.9	4.5		0.7	4.1	2.9	0.6		0.5	5.8			

1 1934.
 2 Due to earthquake survey and reconstruction. This item omitted from the average.
 3 About 70 percent of this was for the city library. This item omitted from the average.
 4 About 90 percent of this was for pensions. This item omitted from the average.
 5 About 75 percent of this was for pensions. This item omitted from the average.
 EXPLANATORY NOTE.—Averages pertaining to elementary schools, junior high schools, and senior high schools do not include St. Louis, Buffalo, New Orleans, and Indianapolis; those pertaining to current expenses do not include St. Louis, Buffalo, Kansas City, and Jersey City.

Source: Records of the United States Office of Education and its Pamphlet No. 69, "Per Capita Costs in City Schools, 1934-35."

TABLE XXIII.—Relief statistics, District of Columbia and 17 comparable cities—1935

	District of Columbia	Average of other reported cities	Cleveland, Ohio	St. Louis, Mo.	Baltimore, Md.	Boston, Mass.	Pittsburgh, Pa.	San Francisco, Calif.	Milwaukee, Wis.	Buffalo, N. Y.	Minneapolis, Minn.	New Orleans, La.	Cincinnati, Ohio	Newark, N. J.	Kansas City, Mo.	Seattle, Wash.	Indianapolis, Ind.	Rochester, N. Y.	Jersey City, N. J.
Number of eligible workers on relief (March 1935):																			
White collar	2,126	4,849	10,832	3,097	2,973	11,453	6,576	6,208	5,125	6,763	4,429	4,842	3,446	2,979	3,276	3,178	2,183	2,889	3,280
Semiskilled	1,519	5,241	11,088	3,545	3,587	8,157	8,157	4,947	6,041	7,284	4,671	4,784	4,484	3,623	3,363	3,097	4,129	3,042	2,894
Unskilled	2,600	8,075	23,066	8,401	6,343	12,645	9,566	5,408	9,985	10,419	5,033	9,881	7,573	7,408	4,853	5,745	5,436	3,189	3,189
do.	12,831	20,348	48,261	36,545	20,511	19,645	35,595	11,220	13,049	21,239	22,497	36,029	21,418	13,163	11,027	6,660	13,335	9,880	6,384
do.			93,217	51,588	33,414	53,458	59,894	27,783	34,150	45,715	36,650	55,535	36,921	27,373	22,524	14,865	25,392	20,547	15,697
Total	10,085	38,513	107,399	63,109	39,485	63,800	91,775	44,777	56,985	71,664	79,388	121,064	83,100	88,900	50,200	41,150	68,110	57,040	62,150
Number of eligible workers on relief per 1,000 population (March 1935)	32.13	67.64	107.39	63.10	39.45	63.80	91.75	44.77	56.98	71.64	79.38	121.04	83.10	88.90	50.20	41.15	68.11	57.04	62.15
Percent distribution of eligible workers on relief (March 1935):																			
White collar	11.1	13.2	11.6	6.0	8.9	21.5	11.0	22.3	15.0	14.7	12.1	8.7	9.3	10.9	14.5	14.5	8.6	13.8	20.6
Skilled	8.0	14.5	11.9	6.9	10.7	19.1	13.6	17.8	17.7	16.0	12.7	8.6	12.1	14.0	15.0	20.8	16.3	14.8	18.4
Semiskilled	13.7	21.0	24.7	16.3	19.0	23.6	16.0	19.5	29.1	22.8	13.8	17.8	20.6	27.0	21.5	19.9	22.6	23.6	20.3
Unskilled	67.2	51.3	51.8	70.8	61.4	35.8	59.4	40.4	38.2	46.5	61.4	64.9	58.0	48.1	49.0	44.8	52.5	47.8	40.7
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Obligations incurred, 1935 (thousands of dollars):																			
Direct relief	\$2,912	\$8,577	\$21,015	\$11,204	\$9,282	\$8,498	\$31,868	\$5,705	\$9,342	\$10,366	\$4,323	\$1,959	\$8,345	\$8,330	\$2,963	\$1,847	\$2,244	\$4,820	\$4,245
Work relief	3,066	3,416	2,872	814	782	14,227	4,247	5,740	3,954	6,929	3,430	6,394	1,721	233	603	883	2,418	2,722	106
Total	5,978	11,993	23,887	12,018	10,064	22,725	35,615	11,445	13,297	17,295	7,752	8,354	10,066	8,563	3,566	2,732	4,662	7,542	4,351
Source of funds, total obligations incurred:																			
Federal	76.5	72.5	83.2	64.4	85.2	60.1	88.3	70.5	70.8	85.1	74.0	97.1	90.6	70.4	85.2	179.7	68.8	82.2	72.2
State	0.0	13.9	12.1	20.7	14.2	1.1	6.2	29.5	7.6	38.9	17.7	0.0	8.1	21.9	11.6	116.4	41.0	41.8	23.5
Local	23.5	13.6	4.7	14.9	0.6	39.8	5.5	0.0	21.6	26.0	18.3	2.9	1.3	7.7	3.2	13.9	30.2	26.0	4.3
Amount (thousands of dollars):																			
Federal	\$4,573	\$8,695	\$19,874	\$7,789	\$8,574	\$13,658	\$31,448	\$8,089	\$9,414	\$6,049	\$5,737	\$8,112	\$9,119	\$6,028	\$3,038	\$2,178	\$3,247	\$3,431	\$3,142
State	0	2,890	2,488	1,429	23	2,208	3,376	3,376	1,072	7,074	507	815	1,575	1,414	414	1,448	47	3,156	1,023
Local	1,405	1,631	1,123	1,790	60	9,044	1,959	0	2,871	4,481	1,419	242	130	659	114	1,107	1,408	1,963	187
Number of relief cases, June 1935:																			
Direct relief only	7,675	23,994	62,639	36,881	22,212	22,748	76,008	9,667	25,259	24,174	7,668	5,449	34,899	22,151	13,531	8,901	11,228	10,556	13,912
Work relief	10,027	8,829	7,566	2,839	3,253	25,943	10,030	19,740	8,243	10,895	12,756	23,311	5,384	22,414	2,437	2,613	8,181	4,350	108
Total	17,702	32,823	70,165	39,740	25,465	48,693	86,038	29,407	33,502	35,069	20,424	30,760	40,283	22,565	15,968	11,514	19,409	14,906	14,080
Number of persons on relief, June 1935:																			
Direct relief only	18,387	75,199	198,073	116,082	75,276	54,403	254,973	18,026	75,929	77,849	20,423	15,875	107,031	80,209	36,942	25,628	33,066	35,201	53,380
Work relief	29,391	33,272	27,812	10,684	17,154	121,452	38,959	46,190	34,119	47,256	37,813	88,633	23,180	1,346	9,139	9,594	33,527	18,211	546
Total	47,978	108,471	225,885	126,776	92,430	175,855	293,932	64,216	110,048	125,105	58,236	104,513	130,211	81,555	46,081	35,222	66,593	53,412	53,926
Percent distribution of obligations incurred 1935:																			
Direct relief only	48.72	71.51	87.98	93.23	92.23	37.39	88.07	49.84	70.26	59.80	55.76	23.46	82.91	97.28	83.08	67.60	48.14	63.65	97.56
Work relief	51.28	28.49	12.02	6.77	7.77	62.61	11.93	50.16	29.74	40.20	44.24	76.54	17.09	2.72	16.92	32.40	51.86	36.05	2.44
Total	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Percent distribution of relief cases, June 1935:																			
Direct relief only	43.36	73.10	89.30	92.81	87.23	46.72	88.34	82.87	75.40	68.63	37.64	17.71	86.63	98.17	84.74	77.81	57.85	70.82	98.81
Work relief	56.64	26.90	10.70	7.19	12.77	53.28	11.66	67.13	24.60	31.07	62.46	82.29	13.37	1.83	15.26	22.69	42.15	29.18	1.19
Total	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Persons per relief case, June 1935:																			
Direct relief only	2.40	3.13	3.16	3.15	3.39	2.39	3.35	1.86	3.01	3.22	2.66	2.91	3.06	3.62	2.73	2.87	2.94	3.33	3.87
Work relief	2.95	3.76	3.71	3.74	5.27	4.68	3.88	2.34	4.14	4.34	2.96	3.50	4.30	3.25	3.75	3.67	4.09	4.18	3.25
Total	2.71	3.30	3.22	3.19	3.63	3.61	3.42	2.18	3.28	3.57	2.85	3.39	3.23	3.61	2.88	3.05	3.43	3.58	3.82
Receiving work and direct relief:																			
Number of cases	3,734	2,990	2,412	2,069	45	1,596	3,358	14,060	6,064	2,885	3,649	6,991	624		1,257	1,427	1,905	2,480	
Number of persons	12,956	10,988	8,910	7,761	209	9,028	12,968	33,025	25,260	14,395	13,124	28,450	2,601		4,868	5,510	18,768	11,913	
Percent of total cases receiving work and direct relief	21.09	9.11	3.44	5.21	.18	3.28	3.90	47.81	18.10	8.23	17.87	22.73	1.55		7.87	12.39	9.62	16.64	
Percent of total persons receiving work and direct relief	27.00	10.12	3.94	6.12	.23	5.13	4.41	51.43	22.95	11.51	22.53	27.22	2.00		10.56	15.64	13.17	22.30	

1 Figures represent the entire county in which the city is located.
Source: Division of Research, Statistics and Records, Federal Emergency Relief Administration.

TABLE XXIV.—Police statistics of the District of Columbia and 17 comparable cities—1935

	Average, other reported cities	Cleveland, Ohio	St. Louis, Mo.	Baltimore, Md.	Boston, Mass.	Pittsburgh, Pa.	San Francisco, Calif.	Milwaukee, Wis.	Buffalo, N. Y.	Minneapolis, Minn.	New Orleans, La.	Cincinnati, Ohio	Newark, N. J.	Kansas City, Mo.	Seattle, Wash.	Indianapolis, Ind.	Rochester, N. Y.	Jersey City, N. J.	
Police employees per 10,000 population.....	23.54	18.59	28.00	23.38	27.79	16.62	21.93	19.31	18.85	10.80	18.35	14.11	27.88	15.06	16.41	14.53	12.60	34.18	
Police employees per square mile.....	22.55	22.08	37.31	24.08	53.05	20.69	32.40	26.70	32.05	9.01	4.22	8.73	75.92	11.51	8.66	10.32	13.25	73.15	
Number of:																			
Police cars.....	113	155	226	187	163	45	110	65	86	66	45	112	108	100	58	61	39		
Motorcycles.....	63	45	41	58	37	48	50	59	38	21	16	35	27	0	15	31	18		
Mounts.....	0	13.5	44	21	14	25	56	6	15	0	16	0	8	0	0	0	0		
Stations.....	14	9.4	14	9	15	11	14	7	19	4	11	8	5	5	6	1	0		
Radio equipment:																			
Number of motorcycles.....	62	116	202	81	77	45	79	44	86	66	45	108	108	100	29	56	39		
Number of offenses known to police (rate per 100,000 population):	1	1	12	0	0	0	1	50	0	0	26	6	3	18	0	31	0		
Murder, nonnegligent manslaughter.....	9.9	9.2	8.8	4.7	2.3	5.7	2.7	3	2.0	2.0	16.4	15.1	7.3		5.5	7.3	2.5		
Rape.....	3.5	3.7	12.2	6.8	10.1	6.3	2.1	5.0	6.1	1.0	2.6	8.1	2.4		2.2	5.9	2.7		
Robbery.....	122.6	163.5	75.3	41.2	30.9	162.1	55.5	6.5	17.9	28.4	28.6	88.7	72.0		114.7	141.7	7.8		
Aggravated assault.....	41.1	27.9	39.3	3.9	23.3	22.5	30.8	12.9	31.0	26.5	104.8	71.4	98.7		35.5	69.1	12.2		
Burglary—breaking or entering.....	470.4	341.7	244.7	240.7	159.7	260.6	297.9	123.9	114.7	160.5	300.0	512.7			863.4	539.2	262.5		
Larceny—break, \$50 and over.....	204.2	33.5	()	80.9	112.5	92.3	()	44.1	28.1	56.0	69.0	156.8	()			34.4			
Larceny— <i>theft</i> , under \$50.....	1,023.0	1,423.7	370.1	270.2	475.4	336.0	576.3	131.2	229.5	173.8	197.8	980.9	()			()	665.8		
Auto theft.....	448.8	311.5	226.8	305.9	475.4				180.4	537.5	166.4	241.4	377.8		457.3	418.0	217.8		
Number of fatalities:																			
1931.....	85	250	170	177	120	174	104	86	108	87	88	115	95	102	93	109	35	45	
1932.....	123	207	151	137	124	125	121	82	98	72	61	91	86	72	60	61	32	53	
1933.....	80	190	145	130	110	121	123	73	104	82	75	110	87	101	78	76	30	56	
1934.....	125	235	160	154	143	107	106	66	117	80	94	125	88	97	120	131	46	64	
1935.....	102	200	164	137	137	133	111	66	108	81	94	125	113	87	84	121	45	44	
Five-year average.....	103.0	216.4	158.0	147.0	126.8	132.0	113.0	74.6	107.0	82.4	82.4	94.6	114.0	91.8	88.8	92.8	37.6	52.4	

Large and small larcenies not reported separately.
 Sources: United States-District of Columbia Fiscal Relations Field Study, and Uniform Crime Reports for United States and Possessions, vol. VI, no. 4, Fourth Quarterly Bulletin, 1935. Data on fatalities from reports of the National Safety Council.

TABLE XXV.—Fire statistics of the District of Columbia and 17 comparable cities—1935

	Average, other reported cities	Cleveland, Ohio	St. Louis, Mo.	Baltimore, Md.	Boston, Mass.	Pittsburgh, Pa.	San Francisco, Calif.	Milwaukee, Wis.	Buffalo, N. Y.	Minneapolis, Minn.	New Orleans, La.	Cincinnati, Ohio	Newark, N. J.	Kansas City, Mo.	Seattle, Wash.	Indianapolis, Ind.	Rochester, N. Y.	Jersey City, N. J.	
Number of:																			
Firemen.....	884	1,064	925	1,463	1,533	836	1,145	792	955	500	689	648	710	531	573	600	484	508	
Alarms, excluding false alarms.....	4,800	5,234	5,074	5,829	8,165	3,253	6,918	3,217	2,841	3,868	2,059	3,279	3,007	3,139	3,314	2,865	2,201	1,530	
Stations.....	38	42	51	76	61	53	54	37	55	24	43	37	30	29	36	30	37	27	
Engine companies.....	30	37	38	51	53	54		34	35	21	41	38	29	29	32	31	37		
Ladder companies.....	14	19	19	26	31	31		15	14	11	11	14	12	10	11	16	15		
Value of equipment (thousands of dollars).....	1,530.0	3,500.0		1,873.9	2,750.0	700.0	7,952.4	1,207.2	2,670.0	928.2	804.4	1,750.6	901.8		1,187.2	612.5	545.0	700.0	
Average fire losses 5-year average 1931-35 (thousands of dollars).....	360.2	1,636.3	1,396.8	1,839.3	3,225.0	762.0		860.5	1,055.2	1,111.9	557.8	587.9	816.2	1,114.0	636.8	521.0	446.5	416.2	
Rating by National Board of Fire Underwriters: Overall classification.....	2d	3d	4th	2d	2d	3d	3d	2d	2d	3d	4th	3d	2d	3d	2d	3d	3d	2d	
Fire Department points of deficiency.....	203	718	501	183	36.28	440	185	122	200	264	451	388	231	326	300	230	312	169	
Firemen per square mile.....	14.75	14.65	16.07	18.58	20.28	16.03	27.36	18.27	21.15	9.02	3.45	9.02	41.89	9.07	8.36	11.43	14.12	30.67	
Persons protected per fireman.....	0.72	883	679	884	520	781	612	737	608	923	666	686	655	845	630	621	741	593	
Stations per square mile.....	0.61	0.67	0.57	0.57	0.58	0.57		0.57	0.58	0.43	0.22	0.52	0.49	0.49	0.52	0.57	0.47	2.07	
Persons protected per station.....	15,632	20,627	16,631	13,306	13,036	12,317	11,483	13,325	11,602	10,238	10,670	12,008	13,400	15,472	16,033	12,427	9,735	11,148	
Persons protected per engine and ladder company.....	13,600	12,400	9,398	16,849	8,626	10,667		12,537	13,022	14,438	8,523	8,544	11,351	11,505	8,400	7,932	10,291	7,335	
Equipment value per capita.....	\$2.58	\$4.05	\$2.21	\$2.21	\$2.21	\$1.67	\$12.31	\$2.01	\$3.18	\$1.30	\$1.75	\$3.91	\$1.91	\$1.39	\$3.29	\$1.61	\$1.51	\$2.33	
Awards per fireman.....	4.74	4.9	5.6	4.0	3.95	3.95	6.0	190	30	30	30	51	3	3.9	5.8	4.8	4.3	3.0	
Losses per fireman, 5-year average, 1931-35.....	\$60	\$260	\$253	\$333	\$103	\$215		\$160	\$100	\$218	\$60	\$61	\$74	\$29	\$177	\$166	\$198	\$253	
Losses per capita, 5-year average, 1931-35.....	\$0.60	\$1.88	\$1.71	\$2.21	\$4.06	\$1.11		\$1.68	\$1.72	\$2.38	\$1.22	\$1.32	\$1.74	\$2.01	\$1.77	\$1.41	\$1.28	\$1.36	
Loss per fireman, 5-year average, 1931-35.....	\$105	\$1,587	\$1,472	\$1,298	\$2,063	\$889		\$1,081	\$1,112	\$2,163	\$805	\$1,029	\$1,067	\$2,155	\$909	\$870	\$880	\$778	

Figured for 1932, averages for 1930-32, inclusive.
 Includes one city service.
 As reported in Yearbook of International City Managers Association, August 1936.
 Source: Basic data furnished by International Association of Fire Fighters.

TABLE XXVI.—Health statistics of the District of Columbia and 17 comparable cities

	Average, other reported cities	Cleveland, Ohio	St. Louis, Mo.	Baltimore, Md.	Boston, Mass.	Pittsburgh, Pa.	San Francisco, Calif.	Milwaukee, Wis.	Buffalo, N. Y.	Minneapolis, Minn.	New Orleans, La.	Cincinnati, Ohio	Newark, N. J.	Kansas City, Mo.	Seattle, Wash.	Indianapolis, Ind.	Rochester, N. Y.	Jersey City, N. J.
Birth rate, 1935	18.19	16.69	15.69	16.18	18.91	18.83	11.47	15.07	15.80	15.93	19.53	17.21	16.46	12.77	13.57	15.73	13.79	22.34
Death rate per thousand population	15.0	10.7	13.8	14.0	14.3	13.5	13.0	9.7	13.0	10.8	17.5	16.1	11.5	13.3	10.9	13.7	11.6	11.5
Average, 1926-34	14.28	11.50	12.88	13.16	13.69	12.87	13.70	8.48	11.26	11.09	17.27	15.99	10.31	11.21	12.80	14.20	11.01	11.59
Infant mortality rate per thousand live births:	70.3	55.6	59.4	72.0	68.0	68.4	43.0	61.4	68.7	52.1	85.6	70.8	55.9	65.6	42.0	64.8	55.4	63.4
Average, 1926-34	59.43	44.17	51.91	56.48	51.36	49.95	35.41	45.83	41.98	42.96	77.13	61.22	50.86	58.28	41.41	66.48	46.0	40.60
Tuberculosis death rate, 1926-33	122.8	85.7	74.2	99.1	80.5	69.8	91.9	55.2	80.3	33.3	146.6	109.7	67.8	86.4	63.1	84.4	40.0	72.1
Average number communicable-disease cases reported, 1931-35 (5-year averages):	61.4	49.52	75.2	79.0	43.2	45.4	336.0	7.8	19.2	55.8	164.8	86.2	16.4	32.2	32.2	17.4	33.0	8.0
Diphtheria	600.8	247.96	786.4	206.8	417.8	300.4	884.0	77.4	157.6	253.6	597.0	233.8	67.8	19.2	19.2	38.0	208.2	8.0
Whooping cough	170.4	1,530.70	1,222.4	2,955.6	1,895.2	1,586.6	10,392.0	3,302.0	2,167.2	1,082.0	346.0	2,071.2	2,071.2	940.8	940.8	118.2	118.2	118.2
Influenza	1,307.2	565.0	94.4	1,632.4	333.0	8,404.0	2,920.0	811.8	401.2	401.2	401.2	401.2	401.2	401.2	401.2	401.2	401.2	401.2
Pneumonia	23.85	1.2	21.4	1.694.2	3,024.6	1,975.0	764.5	12.8	11.4	11.4	59.4	2.0	1.6	61.6	61.6	1,402.6	426.6	426.6
Smallpox	931.2	1,433.89	2,948.6	1,459.0	4,735.0	2,845.4	4,735.0	2,845.4	1,432.0	1,432.0	359.2	1,209.2	842.6	467.8	467.8	1,402.6	426.6	426.6
Scarlet fever	2,501.4	3,273.03	6,098.4	3,114.2	6,391.4	3,875.2	6,391.4	3,875.2	2,960.2	5,433.6	317.2	1,858.8	3,375.0	2,097.4	2,097.4	2,123.4	773.2	773.2
Measles	7,394.2	3,868.05	10,149.2	6,500.8	4,360.6	32,358.0	111.2	13.4	14.8	14.8	34.0	63.4	13.4	12.5	12.5	11.8	23.6	23.6
Veneral diseases	75.6	26.41	70.8	27.6	43.2	174.0	17.8	13.0	13.0	52.8	16.2	12.6	41.8	38.5	38.5	11.8	23.6	23.6
Spinal meningitis	32.6	43.49	30.2	21.4	284.0	394.0	22.2	13.0	13.0	52.8	16.2	12.6	41.8	38.5	38.5	11.8	23.6	23.6
Poliomyelitis	32.6	43.49	30.2	21.4	284.0	394.0	22.2	13.0	13.0	52.8	16.2	12.6	41.8	38.5	38.5	11.8	23.6	23.6

1 Figures provisional. 2 2-year average, 1931-32. 3 3-year average, 1933-35. 4 4-year average, 1932-35. Source: United States-District of Columbia Fiscal Relations Field Study; United States Census Bureau, unpublished statistics of births, deaths, and infant mortality, 1935, and unpublished data of the Department of Health, District of Columbia.

TABLE XXVII.—Street pavement statistics of the District of Columbia and 16 comparable cities—1935¹

	Average, other reported cities	Cleveland, Ohio	St. Louis, Mo.	Baltimore, Md.	Boston, Mass.	Pittsburgh, Pa.	San Francisco, Calif.	Milwaukee, Wis.	Buffalo, N. Y.	Minneapolis, Minn.	New Orleans, La.	Cincinnati, Ohio	Newark, N. J.	Kansas City, Mo.	Seattle, Wash.	Indianapolis, Ind.	Rochester, N. Y.	Jersey City, N. J.
Miles of surfacing:	158.11	94.85	12.00	88.50	145.48	26.35	26.35	177.40	1.59	17.46	11.42	156.43	9.64	234.31	525.00	78.24	23.83	0
Concrete	322.36	215.40	62.00	321.64	469.63	264.02	264.02	190.70	455.89	124.60	131.44	65.83	166.18	216.64	183.00	439.59	241.73	76.05
Sheet asphalt	0	8.24	3.00	9.13	0	0	0	0	0	0	104.64	4.78	0	0	37.00	0	18.11	0
Bitulithic	94.27	22.60	3.00	95.03	21.36	130.44	130.44	220.50	10.70	13.37	8.83	0	25	0	57.00	25.10	28.10	9.97
Bituminous concrete	104.19	59.52	3.00	171.35	63.63	166.21	166.21	154.19	54.20	36.06	22.97	70.41	31.84	53.80	67.25	60.40	77.16	8.85
Brick	7.06	100.23	666.00	58.91	77.25	97	97	12.10	54.20	36.06	22.97	70.41	31.84	53.80	67.25	60.40	77.16	8.85
Stoneblock (including granite)	0	58.32	152.00	122.00	66.06	88.96	88.96	21.20	23.83	7.36	10.79	28.73	2.01	0.86	18.88	0	14.21	64.29
Cobblestone or irregular block	0	3.52	0	16.15	2.67	0.22	0.22	0	0	0	0	0	0	0	0	0	0	2.07
Wood block	0	9.07	0	7.73	2.67	4.20	4.20	8.00	0.66	81.38	17.30	40.20	5.24	15.04	1.22	0	0	2.45
Waterbound macadam	0	32.31	103.75	0	28.41	123.74	123.74	2.00	18.20	0	9.28	26.80	5.99	2.83	16.20	0	21.67	20
Other surfacing	0	13.51	0	11.11	11.11	0	0	2.00	18.20	0	9.28	26.80	5.99	2.83	16.20	0	21.67	20
Hard surfacing	685.99	617.87	1,012.75	926.06	910.88	663.71	742.19	631.90	567.07	282.43	316.67	767.16	351.46	757.91	866.55	498.33	428.88	164.23
Gravel and unpaved	4,112.30	210.79	144.25	125.12	61.61	28.45	28.45	183.00	183.00	688.26	688.26	152.00	166.18	142.81	662.00	304.44	.91	38.67
Total	798.29	828.66	1,157.00	1,049.18	972.49	692.16	692.16	814.90	750.07	970.69	970.69	919.16	900.72	1,528.55	802.77	427.79	202.90	202.90
Miles per 1,000 population:	1.154	1.041	1.166	1.132	1.075	0.79	0.79	1.136	1.053	.611	.690	1.726	.756	1.689	2.399	1.336	1.185	.545
Hard surfacing	.138	.385	.166	.150	.072	.063	.063	.305	.305	.1490	.1490	.342	.318	.832	.816	.002	.128	.128
Gravel and unpaved	1.343	1.427	1.332	1.283	1.148	.882	.882	1.959	1.748	2.102	2.102	2.068	2.007	2.007	4.231	1.187	.674	.674
Total	11.064	12.308	13.858	15.059	11.571	15.118	14.237	14.590	14.345	5.009	5.555	10.678	20.559	12.944	12.944	9.495	12.460	12.633
Hard surfacing	1.811	3.756	1.973	2.006	.782	.648	.648	4.222	4.222	12.427	12.427	2.115	2.439	2.439	9.664	5.801	.028	2.974
Gravel and unpaved	12.875	16.064	15.883	17.095	12.353	15.767	15.767	18.802	18.802	17.527	17.527	12.794	15.333	15.333	22.314	15.296	12.486	15.607

1 Data were not obtained for San Francisco. 2 Includes bituminous concrete. 3 Includes waterbound macadam. 4 Includes unpaved streets. 5 Analysis of information contained in Automobile Facts and Figures, 1936, pp. 80-81, leads to the following comparison with respect to paved and unpaved streets as of Jan. 1, 1936: District of Columbia—Street mileage: Paved, 686.8; unpaved, 112.3; total, 799.1. Average of other 17 cities—Street mileage: Paved, 613.3; unpaved, 213.3; total, 826.6. In view of these data and the lack of information on unpaved streets in Pittsburgh, Buffalo, New Orleans, and Newark, it appeared advisable to use the total of the averages of hard surfacing and gravel and unpaved, 828.66 miles, to represent the average total street mileage in 17 cities. 6 See footnote 5. Source: United States-District of Columbia Fiscal Relations Field Study.

TABLE XXVIII.—Park statistics of the District of Columbia and 17 comparable cities—1935

City	Number of parks	Park acreage	Population per acre of parks	Percent of city area in parks	Capital expenditures, 1926-30 (in thousands)	City	Number of parks	Park acreage	Population per acre of parks	Percent of city area in parks	Capital expenditures, 1926-30 (in thousands)
District of Columbia	1,691	5,623	105.54	14.18	\$5,678.40	Milwaukee, Wis.	81	1,745	343.61	6.29	\$6,482.30
Average of reported cities, excluding District of Columbia	66.62	2,784.67	2,051.13	7.95	2,209.05	Buffalo, N. Y.	10	2,009	317.62	7.94	456.40
Average reported cities, excluding District of Columbia, Newark, and Jersey City	74.64	3,178.47	212.82	9.04	2,447.84	Minneapolis, Minn.	144	5,232.46	88.24	14.76	2,295.50
Cleveland, Ohio	29	3,829.50	226.66	8.19	5,255.80	New Orleans, La.	17	2,025.11	226.56	1.58	2,130.40
St. Louis, Mo.	21	2,404.8	339.99	6.12	409.00	Cincinnati, Ohio	115	3,986	111.47	8.67	2,731.20
Baltimore, Md.	113	3,648	232.21	7.24	2,138.10	Newark, N. J.	3	21	22,128.57	19	900.00
Boston, Mass.	314	6,732.52	124.46	23.96	3,227.20	Kansas City, Mo.	78	3,677.11	122.03	9.81	2,833.40
Pittsburgh, Pa.	20	1,869.48	349.19	5.60	1,739.70	Seattle, Wash.	42	1,772.95	203.73	4.04	1,061.00
San Francisco, Calif.					3,217.60	Indianapolis, Ind.	30	1,911	195.08	5.69	292.20
						Rochester, N. Y.	31	3,651.73	98.64	16.66	175.00
						Jersey City, N. J.	18	3,904	7,710.04	.47	

1 As of November 1936. These parks are under the supervision of the National Capital Parks.
 2 Excludes airport, Union Station Plaza, and Municipal Plaza.

Source: United States-District of Columbia Fiscal Relations Field Study. Capital expenditures from Bureau of Labor Statistics, Bulletin No. 565, "Park Recreation Areas in the United States." (1930.)

TABLE XXIX.—Recreation statistics of the District of Columbia and 17 comparable cities—1935

	District of Columbia	Average of other reported cities	Cleveland, Ohio	St. Louis, Mo.	Baltimore, Md.	Boston, Mass.	Pittsburgh, Pa.	San Francisco, Calif.	Milwaukee, Wis.	Buffalo, N. Y.	Minneapolis, Minn.	New Orleans, La.	Cincinnati, Ohio	Newark, N. J.	Kansas City, Mo.	Seattle, Wash.	Indianapolis, Ind.	Rochester, N. Y.	Jersey City, N. J.	
Attendance (thousands):																				
Playgrounds	3,616	2,538.43	3,261	4,000	730	1,790	5,053	3,831	3,831	5,262	3,979	1,088	997	3,382	595		727		813	
Recreation buildings	10	620.90	145	1,573	145	235	1,857	1,213	1,213	272	155	56	177		345	438	243		32	
Indoor recreational centers	877	610.67	303	1,637	1,637	590	172	1,015	1,015	783			464							
Non-emergency recreation workers:																				
Number paid	494	260.88	443	476	251	258	398	282	282	108	69	27	333	199	154	67	55		74	
Number full time	85	40.13	91	26	24	33	45	123	70	38	17	23	19	58	2	17	4		52	
Number volunteers	97	62.64	2	27	1		2	14			40	70	363	150		12	4		8	
Emergency recreation workers:																				
Number paid	154	16.59	63	252	52	372	20	1,256	12	120	281	20	261	68	104	25			43	
Number full time	72	74.20	18	33	33	160		375		15	34	20	4	40					43	
Number of playgrounds under leadership:																				
Year-round	36	15.75	1	3	1	61	12	69	23	3	26	17	9	32	0	0	0		5	
Summer only	46	37.25	88	83	56	0	102	0	43	68	27	14	22	8	30	0	38		17	
Other	10	11.56	0	0	35	0	0	0	0	0	0	0	53	0	59	27	0		11	
Total	92	64.56	89	86	92	61	114	66	66	71	53	31	84	40	89	27	38		33	
Number of recreation buildings	1	10.23	8	5	3	11	12	25	4	4	26	1	18			7	8			
Number of indoor recreation centers	86	72.35	27	302	302	40	62	36	20	108	42		133	37	48				11	
Athletic fields	3	10	3	41	27	120	43	30	10	53	42	6	42	4		3	1		4	
Baseball diamonds	37	32.5	27	41	27	120	43	30	10	53	42	6	42	1		21	23		18	
Golf courses—18 holes	10	3.38	2	1	1	1	1	1	1	1	1	1	1			1	2			
Bathing beaches	2	6.00	2	1	3	1	1	1	1	1	1	1	1			1	1			
Bathing beaches—18 holes	2	6.00	2	1	3	1	1	1	1	1	1	1	1			1	1			
Indoor swimming pools	1	8.89	5	6	1	27	26	4	5	10	2	2	10	6		10	1		10	
Outdoor swimming pools	7	7.62	0	2	7	19	3	3	1	5	1	1	8			5	5			
Tennis courts	88	74.69	67	93	104	112	13	117	117	65	177	47	85	3		90	74		25	
Wading pools	14	7.77	2	33	1	1	5	1	13	9	16	7	7			7	2		1	
Number of paid nonemergency workers per 10,000 population	8.31	4.29	5.10	5.82	2.96	3.07	6.00	4.70	16.17	1.69	1.49	.59	7.40	4.23	3.43	1.85	1.47		2.45	

Source: Recreation Magazine, Yearbook Number, June 1936.

TABLE XXX.—Library statistics of the District of Columbia and 15 comparable cities 1—1935

	District of Columbia	Average, 15 other cities	Cleveland, Ohio	St. Louis, Mo.	Baltimore, Md.	Boston, Mass.	Pittsburgh, Pa.	San Francisco, Calif.	Milwaukee, Wis.	Buffalo, N. Y.	Minneapolis, Minn.	Cincinnati, Ohio	Newark, N. J.	Kansas City, Mo.	Seattle, Wash.	Indianapolis, Ind.	Rochester, N. Y.
Total number of volumes (in thousands)	473	761	2,001	809	714	608	941	470	945	635	644	1,129	549	562	514	573	314
Total circulation (in thousands)	2,724	3,882	9,861	3,835	2,705	4,360	3,933	3,470	4,805	4,154	3,222	4,710	2,454	2,381	3,163	3,277	1,889
Total registered borrowers (in thousands)	119	172	322	177	152	179	284	125	145	214	182	177	109	175	121	141	72
Number of employees (full time equivalent)	207	269.87	965	275	258	332	281	167	216	192	218	309	230	140	153.5	201.5	111.3
Number of employees per 10,000 population	3.48	4.34	3.36	3.04	3.96	4.30	2.69	2.87	3.00	4.72	5.24	4.94	4.94	3.12	4.24	5.40	3.08
Number of volumes per 1,000,000 volumes circulated	76.1	67.17	97.9	71.8	76.3	71.5	48.1	45.0	45.0	46.3	67.7	65.6	93.9	58.8	48.6	61.6	58.9
Number of volumes per capita	0.796	1.260	2.306	0.989	0.843	0.726	1.441	0.765	1.257	0.995	1.395	1.915	1.181	1.254	1.423	1.536	0.871
Book circulation:																	
Per capita	4.58	6.47	11.36	4.69	3.19	5.20	6.02	5.59	6.88	6.51	6.97	7.99	5.28	5.31	8.76	8.79	5.27
Per registered borrower	22.96	22.37	30.61	21.62	17.74	24.35	13.84	27.74	33.13	19.43	17.71	23.59	22.43	13.62	26.08	23.28	26.33
Per employee	13,157	15,204	10,219	13,945	10,484	13,132	13,996	10,779	22,249	21,633	14,779	15,243	10,671	17,006	20,608	16,268	17,058
Registered borrowers: Percent of population registered	20.0	29.17	37.1	21.6	17.9	21.4	43.5	20.2	19.2	33.5	39.4	30.0	23.5	38.9	33.6	37.7	20.0
Number of branches and sub-branches	9	23.53	69	19	27	33	15	18	81	15	40	36	8	15	11	20	21

¹ Data for New Orleans and Jersey City are not available.

EXPLANATORY NOTE.—Population figures used in determining per capita comparisons were 1935 census estimated as in table XXXIII, except Cincinnati (Hamilton County population, 1930 Census) and Milwaukee (Milwaukee County population, 1935 estimate).

Source: Bulletin of American Library Association, pt. I, April 1936.

TABLE XXXI.—Street lighting statistics of the District of Columbia and 16 comparable cities 1—1935

	District of Columbia	Average, 16 other cities	St. Louis, Mo.	Boston, Mass.	Pittsburgh, Pa.	Milwaukee, Wis.	Buffalo, N. Y.	Minneapolis, Minn.	New Orleans, La.	Cincinnati, Ohio	Newark, N. J.	Kansas City, Mo.	Seattle, Wash.	Indianapolis, Ind.	Rochester, N. Y.	Jersey City, N. J.
Number of lighting units:	0	2,223	17,148	9,471	0	0	0	0	0	3,744	7,001	1,721	0	0	0	133
Gas	29,836	10,559	20,909	13,747	18,253	17,075	19,994	7,381	8,903	12,698	7,001	13,184	26,061	8,502	19,368	4,191
Electric	29,836	18,782	38,057	23,218	18,253	17,075	19,994	7,381	8,903	16,442	7,001	14,905	26,061	8,502	19,368	4,324
Total gas and electric units	500	793.50	2,950	980	31,350	645	670	811.39	696	652	360	800	41,472	2,600	524.96	202.90
Miles of street lighted	\$729	\$633	\$832	\$1,274	\$759	\$354	\$712	\$336	\$375	\$547	\$400	\$660	\$375	\$226	\$850	\$290
Total cost of lighting last fiscal year (in thousands of dollars)	50.23	33.08	28.22	56.91	27.71	27.96	31.33	15.99	19.40	37.01	15.07	33.22	72.15	22.81	53.77	14.37
Gas and electric units per 1,000 population	481.23	366.09	758.19	483.45	350.14	393.98	505.79	133.28	44.58	238.84	410.13	254.57	380.45	162.00	565.82	332.62
Gas and electric units per square mile	\$24.44	\$36.79	\$42.49	\$17.89	\$33.49	\$20.74	\$35.61	\$45.49	\$42.12	\$28.27	\$57.13	\$44.28	\$14.39	\$33.34	\$43.89	\$67.07
Yearly lighting cost per unit	\$10.10	14.98	11.70	11.21	20.68	10.76	10.50	17.57	15.17	14.90	7.75	17.83	40.75	16.09	14.57	6.74
Street miles lighted per 10,000 population	\$9.68	15.47	13.89	15.59	22.32	14.88	16.95	14.65	3.48	9.21	21.09	13.66	21.49	11.43	15.82	15.61
Street miles lighted per square mile	\$1.23	\$1.13	\$1.02	\$1.19	\$1.16	\$0.59	\$1.12	\$0.73	\$0.82	\$1.23	\$0.86	\$1.47	\$1.04	\$0.87	\$2.36	\$0.96
Yearly lighting cost per capita	\$11,759	\$13,529	\$16,190	\$22,666	\$14,564	\$8,172	\$18,010	\$6,063	\$1,878	\$7,613	\$23,433	\$11,272	\$5,474	\$6,212	\$24,810	\$22,308

¹ Data were not obtained for San Francisco.

² Estimated.

³ 52 miles of boardwalk and steps in addition.

⁴ Computed by special engineering factors. No record of intersection lights.

⁵ Fiscal year ended June 30, 1936.

⁶ Includes alleys.

Source: United States-District of Columbia Fiscal Relations Field Study.

TABLE XXXII.—Climatic and topographical conditions in 18 cities

City	Temperature annual monthly mean, F. degrees	Annual precipitation, inches	Annual snowfall, inches	Contour of terrain	Topographical features affecting city services
District of Columbia.....	55.0	42.16	20.7	Fairly level.....	River.
Average, 17 other cities.....	52.3	37.18	31.9		
Cleveland, Ohio.....	49.2	33.82	40.6	Level.....	Lake.
St. Louis, Mo.....	55.9	37.44	19.0	Fairly level.....	River.
Baltimore, Md.....	55.4	42.56	22.7	Fairly level.....	Bay.
Boston, Mass.....	49.6	40.14	43.8	Fairly level.....	Bay.
Pittsburgh, Pa.....	52.8	36.17	32.3	Hilly.....	Rivers.
San Francisco, Calif.....	56.1	22.02	(1)	Hilly.....	Bay and mountains.
Milwaukee, Wis.....	46.1	30.08	48.3	Level.....	Lake.
Buffalo, N. Y.....	47.0	36.00	73.6	Level.....	Lake.
Minneapolis, Minn.....	44.5	27.66	41.6	Fairly level.....	River.
New Orleans, La.....	69.3	57.46	.3	Level.....	Lakes and river.
Cincinnati, Ohio.....	53.2	38.55	18.1	Hilly.....	River.
Newark, N. J. ²	52.3	42.99	32.7	Level.....	Marshes.
Kansas City, Mo.....	54.4	37.11	22.7	Hilly.....	Rivers.
Seattle, Wash.....	51.0	34.30	12.9	Hilly.....	River.
Indianapolis, Ind.....	52.7	39.90	21.6	Level.....	
Rochester, N. Y.....	47.6	32.83	78.7	Fairly level.....	Lake.
Jersey City, N. J. ²	52.3	42.99	32.7	Level.....	River.

¹ Trace.

² New York figures.

NOTE.—Climatic figures are based upon varying lengths of time depending upon the number of years for which data were available.

SOURCE: Temperature, precipitation, and snowfall from Statistical Abstract of the United States, 1934, table no. 137, pp. 132-143. Cleveland, Milwaukee, Cincinnati, Kansas City, and Rochester furnished by the United States Weather Bureau.

TABLE XXXIII.—Population of the 18 cities and their States—1910 and 1920-35, inclusive

City or State	1910	Jan. 1, 1920	July 1, 1920	July 1, 1921	July 1, 1922	July 1, 1923	July 1, 1924	July 1, 1925	July 1, 1926	July 1, 1927
CITIES										
Cleveland, Ohio.....	560,663	796,841	801,894	812,000	822,106	832,213	842,319	852,425	862,531	872,637
St. Louis, Mo.....	687,029	772,897	775,290	780,077	784,864	789,650	794,437	799,223	804,010	808,797
Baltimore, Md.....	558,485	733,826	737,292	744,223	751,155	758,086	765,018	771,949	778,881	785,812
Boston, Mass.....	670,585	748,060	749,676	752,908	756,140	759,372	762,604	765,836	770,068	772,300
Pittsburgh, Pa.....	533,905	588,343	592,317	600,266	608,215	616,163	624,112	632,061	640,009	647,958
San Francisco, Calif.....	416,912	506,676	512,906	525,366	537,827	550,287	562,747	575,208	587,668	600,128
Milwaukee, Wis.....	373,857	457,147	463,054	474,869	486,684	498,499	510,314	522,129	533,943	545,758
Buffalo, N. Y.....	423,715	506,775	510,009	516,478	522,946	529,414	535,883	542,351	548,820	555,288
DISTRICT OF COLUMBIA										
	331,069	437,571	439,976	444,785	449,595	454,404	459,214	464,024	468,833	473,643
STATES										
Minnesota.....	301,408	380,582	384,669	392,842	401,015	409,188	417,361	425,534	433,707	441,880
New Orleans, La.....	339,075	387,219	390,709	397,689	404,669	411,648	418,628	425,608	432,588	439,568
Cincinnati, Ohio.....	363,591	401,247	403,682	408,551	413,421	418,290	423,160	428,030	432,899	437,769
Newark, N. J.....	347,469	414,524	416,881	418,594	421,308	424,021	426,735	429,448	432,162	434,875
Kansas City, Mo.....	248,381	324,410	328,085	335,455	342,785	350,134	357,484	364,834	372,184	379,534
Seattle, Wash.....	237,194	315,312	317,764	322,669	327,573	332,478	337,382	342,287	347,191	352,096
Indianapolis, Ind.....	233,650	314,194	316,631	321,506	326,381	331,256	336,131	341,006	345,880	350,755
Rochester, N. Y.....	218,149	295,750	297,330	300,459	303,648	306,807	309,966	313,126	316,285	319,444
Jersey City, N. J.....	267,779	298,103	299,011	300,827	302,643	304,458	306,274	308,090	309,906	311,722
STATES										
California.....	2,377,549	3,426,861	3,536,636	3,756,186	3,975,737	4,195,287	4,414,837	4,634,387	4,853,938	5,073,488
Indiana.....	2,700,876	2,930,390	2,945,420	2,975,480	3,005,540	3,035,599	3,065,659	3,095,719	3,125,779	3,155,839
Louisiana.....	1,656,388	1,798,509	1,813,294	1,842,863	1,872,432	1,902,001	1,931,570	1,961,139	1,990,709	2,020,278
Maryland.....	1,295,346	1,449,661	1,458,532	1,476,275	1,494,018	1,511,761	1,529,504	1,547,247	1,564,990	1,582,733
Massachusetts.....	3,366,416	3,852,356	3,871,734	3,910,491	3,949,248	3,988,005	4,026,762	4,065,519	4,104,276	4,143,033
Minnesota.....	2,075,708	2,387,125	2,395,751	2,413,002	2,430,254	2,447,505	2,464,757	2,482,008	2,499,260	2,516,511
Missouri.....	3,293,335	3,404,055	3,415,046	3,437,027	3,459,009	3,480,991	3,502,972	3,524,954	3,546,936	3,568,917
Ohio.....	4,767,121	5,759,394	5,802,677	5,889,243	5,975,809	6,062,376	6,148,942	6,235,508	6,322,073	6,408,640
New Jersey.....	2,537,167	3,155,990	3,199,092	3,285,476	3,371,860	3,458,243	3,544,627	3,631,011	3,717,395	3,803,779
New York.....	9,113,614	10,385,227	10,492,683	10,707,594	10,922,505	11,137,416	11,352,327	11,567,238	11,782,149	11,997,060
Pennsylvania.....	7,665,111	8,720,017	8,764,472	8,853,383	8,942,293	9,031,204	9,120,114	9,209,025	9,297,935	9,386,846
Washington.....	1,141,990	1,356,621	1,366,708	1,386,881	1,407,054	1,427,227	1,447,400	1,467,573	1,487,747	1,507,920
Wisconsin.....	2,333,860	2,632,627	2,647,040	2,676,985	2,706,930	2,736,875	2,766,821	2,796,766	2,826,711	2,856,657

See footnotes at end of table.

TABLE XXXIII.—Population of the 18 cities and their States—1910 and 1920–35, inclusive—Continued

City or State	July 1, 1928	July 1, 1929	Apr. 1, 1930	July 1, 1930	July 1, 1931	July 1, 1932	July 1, 1933	July 1, 1934	July 1, 1935
CITIES									
Cleveland, Ohio.....	882,743	892,849	900,429	897,400	883,100	870,000	865,000	865,300	868,000
St. Louis, Mo.....	813,583	818,370	821,960	821,700	820,500	819,300	818,200	817,600	817,600
Baltimore, Md.....	792,744	799,675	804,874	807,100	816,400	825,700	834,900	842,900	847,100
Boston, Mass.....	775,532	778,764	781,188	780,900	779,900	778,800	777,800	797,500	837,900
Pittsburgh, Pa.....	655,907	673,855	669,817	669,000	665,800	662,500	659,300	656,000	652,800
San Francisco, Calif.....	612,589	628,049	634,394	633,300	634,200	617,000	615,800	618,500	620,600
Milwaukee, Wis.....	557,573	569,338	578,249	573,100	566,900	575,100	583,200	591,500	599,600
Buffalo, N. Y.....	561,756	568,225	573,076	576,200	588,600	600,900	613,300	628,700	638,100
DISTRICT OF COLUMBIA									
Minneapolis, Minn.....	478,452	483,262	486,869	492,000	509,000	526,000	543,000	560,000	594,000
New Orleans, La.....	450,053	458,225	464,356	465,500	470,400	471,900	466,200	461,700	461,700
Cincinnati, Ohio.....	446,547	453,527	458,762	458,800	458,800	458,800	458,800	458,800	458,800
Newark, N. J.....	442,638	447,508	451,160	450,800	449,500	448,200	446,900	445,600	444,300
Seattle, Wash.....	437,588	440,302	442,337	443,400	447,700	451,900	456,200	460,500	464,700
Indianapolis, Ind.....	386,884	394,234	399,746	402,000	411,900	421,100	430,300	439,500	448,700
Rochester, N. Y.....	357,000	361,905	365,583	364,800	361,900	358,900	356,000	356,100	361,200
Jersey City, N. J.....	355,630	360,508	364,161	366,200	366,200	367,900	369,500	371,100	372,800
St. Paul, Minn.....	322,603	325,763	328,132	329,000	341,100	344,600	346,500	349,300	360,200
San Francisco, Calif.....	313,537	315,353	316,715	316,000	313,000	310,000	307,000	304,000	301,000
STATES									
California.....	5,293,038	5,512,588	5,677,251	5,679,000	5,675,000	5,664,000	5,650,000	5,639,000	5,639,000
Indiana.....	3,185,898	3,215,958	3,238,503	3,250,000	3,291,000	3,327,000	3,362,000	3,398,000	3,429,000
Louisiana.....	2,049,847	2,079,416	2,101,593	2,104,000	2,110,000	2,112,000	2,114,000	2,117,000	2,120,000
Maryland.....	1,600,476	1,618,219	1,631,526	1,635,000	1,644,000	1,650,000	1,656,000	1,661,000	1,669,000
Massachusetts.....	4,181,789	4,220,546	4,248,614	4,257,000	4,279,000	4,295,000	4,309,000	4,326,000	4,375,000
Minnesota.....	2,533,763	2,551,014	2,563,953	2,569,000	2,584,000	2,595,000	2,606,000	2,617,000	2,627,000
Missouri.....	3,590,899	3,612,881	3,629,367	3,646,000	3,705,000	3,760,000	3,812,000	3,866,000	3,913,000
Ohio.....	6,495,206	6,581,772	6,646,697	6,655,000	6,672,000	6,682,000	6,688,000	6,697,000	6,707,000
New Jersey.....	3,890,162	3,976,546	4,041,334	4,056,000	4,109,000	4,156,000	4,200,000	4,247,000	4,288,000
New York.....	12,211,972	12,426,883	12,588,066	12,612,000	12,683,000	12,737,000	12,785,000	12,839,000	12,889,000
Pennsylvania.....	9,475,757	9,564,667	9,631,350	9,660,000	9,754,000	9,836,000	9,913,000	9,994,000	10,066,000
Washington.....	1,528,093	1,548,266	1,563,396	1,568,000	1,583,000	1,597,000	1,603,000	1,622,000	1,633,000
Wisconsin.....	2,886,602	2,916,547	2,939,006	2,940,000	2,935,000	2,928,000	2,917,000	2,908,000	2,908,000

¹ Without annexation.

² No reliable data available.

EXPLANATORY NOTE.—The population figures for the District and the 17 selected cities, together with those for the 13 States in which these cities are located, were furnished by the Bureau of the Census. They are the most accurate estimates that it was possible to make at the time they were prepared.

The population figures for 1920 and 1930 are official census counts. In these years and the years between them, estimates as of July 1 of each year were made by interpolation. The figures for the years between 1920 and 1930 necessarily differ from Census Bureau estimates previously made during each of such intervening years because the actual 1930 enumeration was not available when the earlier estimates were made.

The population figures for 1931 and subsequent years for the District of Columbia and for the 13 States are official estimates of the Bureau of the Census. The estimates for each of the other 17 cities for these later years were made by the Bureau of the Census on the basis of all significant data that had been obtained at the time of making each estimate. These data include local enumerations, birth and death rates, school attendance, censuses of manufactures, city directory populations, etc.

Sources: 1910, July 1, 1920, and July 1, 1930, are official census enumerations. July 1, 1920, to July 1, 1929, are interpolated figures furnished by the Bureau of the Census. July 1, 1930, to July 1, 1935, for States and the District of Columbia are official Census Bureau estimates. July 1, 1930, to July 1, 1935, for cities, other than the District, are Census Bureau estimates as stated above.

TABLE XXXIV.—Population trends, density, and ratios to metropolitan district population—18 cities

City	Percentage increase of population per year by periods				Density of population		Metropolitan districts	
	1910 over 1900	1920 over 1910	1930 over 1920	1935 over 1930	1930 population per acre	1930 rank in density	Percent city of district population, 1930	Central city
District of Columbia.....	1.9	3.2	1.1	4.2	12.3	13	78.4	District of Columbia.
Average, 17 other cities.....	3.9	2.3	1.4	.5	14.6	11-12	60.3	
Cleveland, Ohio.....	4.7	4.2	1.3	-.7	19.9	9	75.3	Cleveland.
St. Louis, Mo.....	1.9	1.3	.6	-.1	20.9	7	63.5	St. Louis.
Baltimore, Md.....	1.0	3.1	1.0	1.0	16.0	10	84.8	Baltimore.
Boston, Mass.....	2.0	1.2	.4	1.5	27.8	3	33.8	Boston.
Pittsburgh, Pa.....	1.8	1.0	1.4	-.5	20.4	8	34.3	Pittsburgh.
San Francisco, Calif.....	2.2	2.2	2.5	-.4	23.6	4	77.8	San Francisco.
Milwaukee, Wis.....	3.1	2.2	2.7	.9	22.0	6	49.8	Milwaukee.
Buffalo, N. Y.....	2.0	2.0	1.3	2.1	23.0	5	69.8	Buffalo.
Minneapolis, Minn.....	4.9	2.6	2.2	-.2	13.1	12	55.8	Minneapolis.
New Orleans, La.....	1.8	1.4	1.9	.0	3.7	18	92.7	New Orleans.
Cincinnati, Ohio.....	1.2	1.0	1.2	-.5	9.8	16	59.4	Cincinnati.
Newark, N. J.....	4.1	1.9	.7	1.0	29.3	2	4.1	New York.
Kansas City, Mo.....	5.2	3.1	2.3	2.3	10.7	14	65.7	Kansas City.
Seattle, Wash.....	19.4	3.3	1.6	-.2	8.3	17	86.9	Seattle.
Indianapolis, Ind.....	3.8	3.5	1.6	.4	10.5	15	87.2	Indianapolis.
Rochester, N. Y.....	3.4	3.6	1.1	1.9	15.0	11	82.3	Rochester.
Jersey City, N. J.....	3.0	1.1	.6	-.9	38.0	1	2.9	New York.

Sources: Percentage increases computed from table XXXIII. Population densities computed from Bureau of the Census, Financial Statistics of Cities. Metropolitan district data from Fifteenth Census of the United States, 1930, "Metropolitan districts", table 4, pp 10-13.

TABLE XXXV.—Racial composition and age groups in 18 cities—1930

City	Percent distribution by races					Age groups				
	Native whites	Foreign-born whites	Negroes	All others	Total	Number under 20	Number 20-55	Number over 55	Ratio young to middle-aged	Ratio old to middle-aged
District of Columbia.....	66.5	6.1	27.1	0.2	100	136,446	282,821	65,820	.48	.23
Average 17 other cities.....	75.1	16.7	7.5	0.7	100				.59	.22
Cleveland, Ohio.....	66.4	25.5	8.0	0.2	100	320,775	494,866	84,061	.65	.17
St. Louis, Mo.....	78.7	9.8	11.4	0.2	100	246,152	468,838	106,488	.73	.23
Baltimore, Md.....	73.0	9.2	17.7	0.1	100	273,982	430,394	97,227	.64	.23
Boston, Mass.....	67.8	29.4	2.6	0.2	100	259,566	414,284	106,053	.63	.26
Pittsburgh, Pa.....	75.4	16.3	8.2	0.1	100	243,545	351,841	74,163	.69	.21
San Francisco, Calif.....	69.6	24.2	0.6	5.6	100	148,435	391,682	86,262	.38	.22
Milwaukee, Wis.....	79.5	18.9	1.3	0.3	100	193,964	318,529	65,443	.61	.21
Buffalo, N. Y.....	76.9	20.6	2.4	0.1	100	201,095	303,604	67,937	.66	.22
Minneapolis, Minn.....	81.5	17.4	0.9	0.2	100	146,856	256,742	60,555	.57	.24
New Orleans, La.....	67.1	4.3	28.3	0.3	100	159,511	251,062	47,970	.64	.19
Cincinnati, Ohio.....	81.6	7.7	10.6	0.1	100	134,923	249,414	66,558	.54	.27
Newark, N. J.....	65.0	26.0	8.8	0.2	100	160,258	236,559	45,116	.68	.19
Kansas City, Mo.....	83.4	6.1	9.6	0.9	100	111,853	235,807	51,678	.47	.22
Seattle, Wash.....	75.9	20.0	0.9	3.2	100	102,720	211,103	51,166	.49	.24
Indianapolis, Ind.....	84.1	3.8	12.1		100	113,333	201,054	49,349	.56	.25
Rochester, N. Y.....	76.4	22.8	0.8		100	107,310	174,583	46,107	.61	.26
Jersey City, N. J.....	73.7	22.2	4.0	0.1	100	116,886	167,053	32,639	.70	.20

Sources: Percent distribution by races from United States Census, 1930, vol. II, table 17, p. 41; table 23, p. 67; age groups from *ibid.*, table 33, pp. 724-741; table 38, pp. 751-795.

TABLE XXXVI.—Sex composition in 18 cities—1910, 1920, and 1930

City	Percent females of total population		
	1910	1920	1930
District of Columbia.....	52.67	53.49	52.38
Average 17 other cities.....	49.04	49.75	50.39
Cleveland, Ohio.....	48.41	48.13	49.27
St. Louis, Mo.....	49.67	50.40	51.07
Baltimore, Md.....	51.97	50.73	50.82
Boston, Mass.....	50.84	50.71	50.92
Pittsburgh, Pa.....	48.76	49.65	50.37
San Francisco, Calif.....	43.18	46.18	46.72
Milwaukee, Wis.....	49.32	49.99	49.74
Buffalo, N. Y.....	49.85	49.95	50.37
Minneapolis, Minn.....	47.80	50.29	51.43
New Orleans, La.....	51.86	51.19	52.21
Cincinnati, Ohio.....	51.18	51.37	51.46
Newark, N. J.....	50.10	49.54	49.42
Kansas City, Mo.....	49.11	49.96	51.34
Seattle, Wash.....	42.34	46.85	49.10
Indianapolis, Ind.....	50.33	50.41	51.50
Rochester, N. Y.....	50.34	50.81	51.16
Jersey City, N. J.....	48.67	49.55	49.70

Sources: United States Census, 1910, vol. I, table 20, p. 263, and table 26, p. 278; 1920, vol. II, table 1, p. 107, and table 8, p. 117; 1930, vol. II, table 1, p. 97, and table 8, p. 115.

TABLE XXXVII.—Marital conditions in 18 cities—1930

City	Males			Females		
	Percent single	Percent married	Percent widowed or divorced	Percent single	Percent married	Percent widowed or divorced
District of Columbia.....	35.1	59.1	5.5	30.2	53.5	16.1
Average 17 other cities.....	35.5	58.5	5.7	29.2	56.8	13.9
Cleveland, Ohio.....	35.3	59.4	5.2	27.5	60.4	12.0
St. Louis, Mo.....	33.1	60.6	6.0	27.6	57.1	15.2
Baltimore, Md.....	34.4	59.2	5.9	28.5	56.6	14.3
Boston, Mass.....	42.0	52.1	5.4	38.3	48.9	12.6
Pittsburgh, Pa.....	37.7	56.9	5.3	31.9	55.2	12.8
San Francisco, Calif.....	41.9	48.9	7.1	26.8	54.6	17.8
Milwaukee, Wis.....	35.9	58.8	5.2	29.8	58.7	11.4
Buffalo, N. Y.....	35.7	59.5	4.7	30.4	58.0	11.4
Minneapolis, Minn.....	34.5	60.0	5.5	32.8	55.4	12.6
New Orleans, La.....	35.3	59.1	5.5	28.9	53.7	17.4
Cincinnati, Ohio.....	33.3	60.2	6.4	29.3	55.6	14.9
Newark, N. J.....	38.2	57.2	4.4	30.4	57.7	11.8
Kansas City, Mo.....	29.1	63.4	7.3	23.5	59.3	16.7
Seattle, Wash.....	35.6	57.2	6.9	25.0	59.4	15.5
Indianapolis, Ind.....	27.3	65.5	6.5	23.2	60.9	15.8
Rochester, N. Y.....	34.6	60.4	5.0	31.2	56.5	11.9
Jersey City, N. J.....	39.2	56.1	4.7	31.5	50.5	12.0

Sources: United States Census, 1930, vol. II, table 4, p. 842; table 25, p. 950.

TABLE XXXVIII.—Average size of private families in 18 cities—1930

City	Population in private families only	Private families only, 1930	Population per private family
District of Columbia.....	464,266	125,554	3.70
Average 17 other cities.....			4.06
Cleveland, Ohio.....	876,271	221,502	3.96
St. Louis, Mo.....	792,428	214,855	3.69
Baltimore, Md.....	783,974	193,991	4.04
Boston, Mass.....	736,100	179,200	4.11
Pittsburgh, Pa.....	651,980	155,079	4.20
San Francisco, Calif.....	564,837	178,625	3.16
Milwaukee, Wis.....	561,420	143,369	3.92
Buffalo, N. Y.....	559,437	139,860	4.00
Minneapolis, Minn.....	443,439	117,200	3.78
New Orleans, La.....	445,362	111,936	3.98
Cincinnati, Ohio.....	433,966	122,511	3.54
Newark, N. J.....	433,032	105,098	4.12
Kansas City, Mo.....	380,511	108,641	3.50
Seattle, Wash.....	338,923	100,996	3.36
Indianapolis, Ind.....	355,242	98,610	3.60
Rochester, N. Y.....	318,828	82,033	3.89
Jersey City, N. J.....	312,558	76,273	4.10

Source: United States Census Reports for 1930, vol. VI, table 77, p. 71.

TABLE XXXIX.—School attendance and illiteracy in 18 cities—1930

City	School attendance					Illiterate population in percentages of age groups	
	Total number persons attending school	Persons 7 to 13 years old attending school	Persons 14 to 20 years old attending school	Persons 21 and over attending school	Percent attending school of total population	Percent of age group 10 to 24	Percent of age group over 24
District of Columbia.....	96,004	46,671	28,655	12,076	19.7	0.42	1.9
Average 17 other cities.....	113,872	62,197	33,238	6,588	20.6	.37	3.7
Cleveland, Ohio.....	206,497	115,288	51,666	10,137	22.9	.35	6.2
St. Louis, Mo.....	144,362	81,754	38,033	7,189	17.5	.03	2.4
Baltimore, Md.....	155,055	96,968	38,615	7,189	19.2	.54	4.3
Boston, Mass.....	177,573	90,347	52,410	10,966	22.7	.24	4.5
Pittsburgh, Pa.....	148,910	84,518	43,779	7,817	22.2	.18	3.8
San Francisco, Calif.....	106,915	50,422	37,140	10,405	16.8	.38	2.0
Milwaukee, Wis.....	134,221	65,716	43,853	9,439	23.2	.22	3.0
Buffalo, N. Y.....	125,059	70,922	37,237	4,865	21.8	.24	3.4
Minneapolis, Minn.....	106,155	52,242	32,006	9,414	22.8	.23	1.0
New Orleans, La.....	92,516	53,467	24,180	4,090	20.1	1.60	7.3
Cincinnati, Ohio.....	83,478	45,268	25,493	6,226	18.5	.34	2.0
Newark, N. J.....	97,555	56,486	28,875	3,993	22.0	.62	7.5
Kansas City, Mo.....	72,408	38,049	21,774	4,159	18.1	.21	2.0
Seattle, Wash.....	75,399	36,122	27,189	6,998	20.6	.18	1.0
Indianapolis, Ind.....	67,600	39,179	21,459	3,071	18.5	.21	1.7
Rochester, N. Y.....	72,865	38,391	23,283	3,964	22.2	.29	5.2
Jersey City, N. J.....	69,251	42,215	18,053	2,082	21.8	.46	5.9

Sources: Numbers attending school—United States Census, 1930, vol. II, table 6, p. 1095; table 24, p. 1143; table 26, p. 1153. Illiterate population—ratios computed from *ibid.*, table 20, p. 1275; table 21, p. 1281; table 2, p. 1220.

TABLE XL.—Distribution of occupied workers by industries in 18 cities—1930

City	Male							Female						
	Manufacturing and mechanical	Transportation and communication	Trade	Public service not elsewhere classified	Professional, domestic, and personal	Clerical	All others	Manufacturing and mechanical	Transportation and communication	Trade	Public service not elsewhere classified	Professional, domestic, and personal	Clerical	All others
District of Columbia.....	27.0	10.4	17.2	8.5	21.5	14.6	0.8	5.4	2.7	6.8	0.7	49.8	34.5	(1)
Average 17 other cities.....	41.9	12.3	18.9	3.3	12.7	9.7	1.1	18.7	3.2	10.7	.1	41.2	26.1	(1)
Cleveland, Ohio.....	52.0	11.7	14.7	2.5	10.4	7.9	.8	21.3	3.1	11.0	.1	40.1	24.4	(1)
St. Louis, Mo.....	42.1	11.2	19.5	2.7	12.5	11.3	.6	23.4	2.7	9.6	.1	39.3	24.9	(1)
Baltimore, Md.....	44.2	12.7	18.3	3.5	11.6	9.1	.6	23.1	2.1	9.8	.1	45.8	19.0	(1)
Boston, Mass.....	37.7	12.9	18.9	4.6	15.4	9.1	1.4	19.1	3.3	9.8	.1	40.5	27.2	(1)
Pittsburgh, Pa.....	42.6	12.2	18.1	3.4	12.7	10.3	.8	9.9	3.8	13.2	.1	47.3	25.6	(1)
San Francisco, Calif.....	31.8	12.7	20.3	4.2	18.7	10.7	1.7	13.1	4.2	13.0	.1	37.5	32.0	0.1
Milwaukee, Wis.....	53.4	9.3	15.9	2.6	9.6	8.4	.7	24.8	3.4	11.6	.1	33.2	26.9	(1)
Buffalo, N. Y.....	48.2	12.6	16.5	3.4	10.5	8.3	.5	16.8	4.0	11.8	.2	40.3	26.9	(1)
Minneapolis, Minn.....	37.2	12.5	23.1	2.7	12.5	10.6	1.5	13.7	2.8	11.4	.1	43.1	28.8	(1)
New Orleans, La.....	31.2	18.7	20.0	4.6	12.8	11.3	1.5	15.4	2.4	9.5	.1	56.4	15.9	.2
Cincinnati, Ohio.....	43.9	11.3	18.6	2.5	13.4	9.2	1.1	19.3	3.2	9.5	.1	45.3	22.5	.1
Newark, N. J.....	48.1	10.0	18.1	3.5	11.6	8.4	.4	26.9	2.8	9.3	.1	34.9	26.0	(1)
Kansas City, Mo.....	32.2	12.3	24.6	2.6	16.0	11.2	1.2	12.2	3.3	11.8	.1	43.2	29.4	.1
Seattle, Wash.....	36.2	11.8	21.4	3.2	14.3	8.6	4.5	10.5	2.6	14.8	.1	44.8	27.1	.1
Indianapolis, Ind.....	43.2	11.4	21.0	2.5	12.7	8.5	.7	18.7	2.4	9.9	.2	43.0	25.8	.1
Rochester, N. Y.....	50.1	8.8	17.5	2.9	11.5	8.0	1.2	28.8	2.8	9.3	.1	33.4	25.5	(1)
Jersey City, N. J.....	38.3	17.7	15.6	3.9	9.6	14.6	.2	21.4	5.4	7.1	.2	29.9	36.1	(1)

¹ Less than 0.1%.

Sources: United States Census, 1930, vol. V, tables 16 and 17, pp. 64-67.

TABLE XLI.—Sex ratios within industries in 18 cities—1930

City	Percentages of males to all workers within each industry							
	All occupations	Manufacturing and mechanical	Transportation and communication	Trade	Public service not elsewhere classified	Professional, domestic, and personal	Clerical	All others
District of Columbia	63.6	89.7	87.0	81.5	95.3	43.0	42.5	98.1
Average 17 other cities	72.8	85.7	91.1	82.5	98.5	45.3	50.0	98.2
Cleveland, Ohio	74.9	88.0	91.9	79.9	98.3	43.8	49.1	97.9
St. Louis, Mo.	72.4	82.5	91.5	84.2	98.4	45.6	54.3	99.1
Baltimore, Md.	72.1	83.1	93.9	82.9	98.4	39.6	55.3	97.7
Boston, Mass.	69.5	81.8	90.0	81.4	98.8	46.4	43.3	99.0
Pittsburgh, Pa.	74.9	92.8	90.5	80.3	98.6	44.4	54.5	99.4
San Francisco, Calif.	74.7	87.8	90.0	82.1	98.9	59.5	49.6	98.9
Milwaukee, Wis.	75.1	86.6	89.2	80.5	98.9	46.7	48.6	98.2
Buffalo, N. Y.	75.6	89.9	90.7	81.2	98.1	45.0	49.0	98.6
Minneapolis, Minn.	69.6	86.1	91.0	82.2	98.1	39.9	45.6	99.0
New Orleans, La.	70.1	82.5	94.8	83.2	99.1	34.7	62.4	93.8
Cincinnati, Ohio	72.6	85.7	90.2	83.9	98.7	44.0	52.1	97.5
Newark, N. J.	73.3	83.0	90.8	84.2	98.7	47.5	46.9	98.8
Kansas City, Mo.	70.7	86.5	89.9	83.5	98.1	47.1	48.0	97.3
Seattle, Wash.	74.2	90.8	92.9	80.6	98.8	47.9	47.6	99.3
Indianapolis, Ind.	72.0	85.6	92.3	84.5	97.2	43.1	45.8	97.3
Rochester, N. Y.	71.0	81.0	88.6	82.2	98.4	45.7	43.3	98.9
Jersey City, N. J.	74.4	83.9	90.4	86.4	98.6	48.5	54.1	98.1

Source: United States Census, 1930, vol. V, table 15, p. 63; table 16, pp. 64-65; and table 17, pp. 66-67.

TABLE XLII.—Age distribution of occupied workers in 18 cities—1930

City	Percentage of all occupied males					Percentage of all occupied females				
	Under 14 years	14 to 24 years	25 to 44 years	45 to 64 years	Over 64 years	Under 14 years	14 to 24 years	25 to 44 years	45 to 64 years	Over 64 years
District of Columbia	0.1	17.3	51.0	27.4	4.2	(1)	23.6	50.9	22.7	2.8
Average 17 other cities	(1)	17.9	50.5	27.5	4.2	(1)	36.4	44.5	17.0	2.0
Cleveland, Ohio	.1	18.7	53.0	25.6	2.6	(1)	41.0	44.9	13.0	1.1
St. Louis, Mo.	(1)	18.9	48.9	27.8	4.4	0.1	37.6	43.9	16.6	1.9
Baltimore, Md.	.1	22.0	49.7	25.9	4.3	(1)	36.1	43.4	17.7	2.8
Boston, Mass.	(1)	17.2	48.9	29.2	4.7	.1	35.0	41.8	20.2	2.9
Pittsburgh, Pa.	(1)	18.5	50.3	27.8	3.4	(1)	42.0	40.7	15.7	1.6
San Francisco, Calif.	.1	14.3	51.5	29.2	5.0	(1)	27.1	50.7	19.5	2.7
Milwaukee, Wis.	(1)	18.4	52.6	25.3	3.7	(1)	42.3	43.2	13.1	1.4
Buffalo, N. Y.	(1)	17.3	52.1	26.6	3.9	.1	40.7	41.8	15.5	1.9
Minneapolis, Minn.	(1)	15.6	50.9	28.4	5.1	(1)	35.8	46.9	15.7	1.6
New Orleans, La.	.1	21.1	51.1	24.7	3.0	.1	32.6	47.0	18.1	2.2
Cincinnati, Ohio	.1	17.5	49.0	28.5	4.9	.1	32.7	43.9	20.4	2.9
Newark, N. J.	(1)	20.6	51.3	24.9	3.2	(1)	46.4	39.1	13.0	1.5
Kansas City, Mo.	.5	15.8	51.0	28.0	4.7	(1)	29.0	50.4	18.7	1.9
Seattle, Wash.	1.0	14.2	48.7	31.9	5.1	.1	27.8	48.4	21.5	2.2
Indianapolis, Ind.	(1)	16.5	49.3	29.3	4.8	(1)	31.0	47.2	19.5	2.3
Rochester, N. Y.	.1	16.2	49.1	30.0	4.6	(1)	35.0	43.8	18.9	2.3
Jersey City, N. J.	(1)	21.4	50.4	25.0	3.2	(1)	47.3	39.1	12.3	1.3

¹ Percentage is not shown where less than 0.1 or where base is less than 100 persons.
Source: United States Census, 1930, vol. V, table 19, pp. 240-242, and table 20, pp. 243-245.

TABLE XLIII.—Marital status of female workers in 18 cities—1930

City	Percent of total female population 15 and over gainfully occupied	Percent of each class gainfully occupied			Percent of total gainfully occupied		
		Single or unknown	Married	Widowed or divorced	Single or unknown	Married	Widowed or divorced
District of Columbia	43.4	65.8	29.9	45.9	46.3	36.8	16.9
Average 17 other cities	32.1	64.6	14.1	35.6	59.5	24.9	15.6
Cleveland, Ohio	39.4	63.5	14.1	36.4	57.6	28.0	14.4
St. Louis, Mo.	32.1	67.5	13.6	37.1	58.2	24.3	17.6
Baltimore, Md.	32.9	63.5	16.5	35.9	56.0	28.4	15.6
Boston, Mass.	35.9	68.7	10.8	32.9	73.7	18.4	11.6
Pittsburgh, Pa.	28.3	61.6	8.3	31.4	69.7	16.1	14.2
San Francisco, Calif.	34.6	63.3	17.6	42.0	59.5	27.9	14.6
Milwaukee, Wis.	29.3	64.8	11.3	29.1	66.0	22.6	11.4
Buffalo, N. Y.	27.3	63.2	8.7	26.0	70.6	18.5	10.9
Minneapolis, Minn.	34.9	69.9	14.4	36.0	64.3	22.8	12.9
New Orleans, La.	33.8	57.4	18.7	41.4	49.1	29.7	21.2
Cincinnati, Ohio	30.4	62.4	12.5	34.0	60.4	22.9	16.7
Newark, N. J.	33.2	71.1	13.3	32.2	65.4	23.1	11.4
Kansas City, Mo.	34.7	64.2	19.7	45.8	44.2	33.7	22.1
Seattle, Wash.	31.8	59.2	17.0	44.0	46.8	31.7	21.5
Indianapolis, Ind.	31.8	61.6	17.8	41.6	45.1	34.2	20.7
Rochester, N. Y.	32.7	65.4	15.2	30.2	62.6	26.3	11.0
Jersey City, N. J.	31.4	70.3	10.2	28.7	70.6	18.4	11.0

Source: United States Census, 1930, vol. V, table 20, p. 329.

TABLE XLIV.—Tenure and tenancy of homes in 18 cities

City	Homes by tenure, 1930, in percent			Tenancy of residential units, 1934				
	Owned	Rented	Unknown	Total number residential units	Population per unit	Occupancy		
						Owner	Tenant	Vacant
District of Columbia	37.6	59.9	2.5	139,631	4.0	34.5	58.6	6.9
Average 17 other cities	37.8	60.5	1.6					
Cleveland, Ohio	36.6	62.2	1.2	232,170	3.7	31.7	56.3	9.0
St. Louis, Mo.	31.3	67.0	1.8	(1)	(1)	(1)	(1)	(1)
Baltimore, Md.	50.3	47.4	2.3	(1)	(1)	(1)	(1)	(1)
Boston, Mass.	25.7	72.6	1.7	211,528	3.8	21.9	67.5	10.6
Pittsburgh, Pa.	40.2	58.6	1.2	153,810	4.3	39.6	52.2	8.2
San Francisco, Calif.	31.9	65.6	2.5	(1)	(1)	(1)	(1)	(1)
Milwaukee, Wis.	42.3	56.2	1.4	(1)	(1)	(1)	(1)	(1)
Buffalo, N. Y.	42.6	55.9	1.5	147,869	4.2	37.6	57.5	4.9
Minneapolis, Minn.	46.4	52.1	1.5	127,832	3.6	40.7	52.2	7.1
New Orleans, La.	27.3	70.9	1.8	(1)	(1)	(1)	(1)	(1)
Cincinnati, Ohio	36.9	61.6	1.5	(1)	(1)	(1)	(1)	(1)
Newark, N. J.	25.4	73.3	1.3	114,328	4.0	22.0	67.0	11.0
Kansas City, Mo.	39.0	58.4	2.6	129,610	3.4	29.9	59.2	10.9
Seattle, Wash.	49.9	48.2	1.9	114,602	3.1	41.0	49.3	9.7
Indianapolis, Ind.	41.6	56.8	1.6	110,416	3.4	33.7	55.0	11.3
Rochester, N. Y.	51.8	47.1	1.1	(1)	(1)	(1)	(1)	(1)
Jersey City, N. J.	23.9	75.2	.9	85,963	3.5	20.5	66.7	12.8

¹ Data not available.

Source: Homes by tenure—United States Census, 1930, vol. VI, table 64, p. 57. Tenancy of residential units—Cleveland, Minneapolis, Seattle, and Indianapolis from Real Property Inventory, 1934, Department of Commerce; District of Columbia from Real Property Inventory, 1934, Federal Housing Administration; Boston, Pittsburgh, Buffalo, Newark, Kansas City, and Jersey City from Real Property Inventory, 1934, Federal Emergency Relief Administration.

TABLE XLV.—Duration of occupancy in occupied residential units in 8 cities—1934¹

City	Percent of units occupied by present tenants—					Total
	Under 6 months	6 to 11 months	1 year to 4 years 11 months	5 years to 9 years 11 months	10 years and over	
Cleveland, Ohio.....	17.9	10.4	29.9	18.4	23.4	100.0
Boston, Mass.....	7.1	13.1	52.9	16.7	10.2	100.0
DISTRICT OF COLUMBIA.....	20.9	8.9	30.4	19.3	20.5	100.0
Minneapolis, Minn.....	20.6	9.7	27.4	16.5	25.8	100.0
Newark, N. J.....	13.9	10.2	38.0	17.8	20.1	100.0
Seattle, Wash.....	23.8	10.2	27.5	17.3	21.2	100.0
Indianapolis, Ind.....	23.1	12.2	27.4	14.9	22.4	100.0
Jersey City, N. J.....	13.5	7.9	38.3	18.8	21.5	100.0

¹ Data are not available for St. Louis, Baltimore, Pittsburgh, San Francisco, Milwaukee, Buffalo, New Orleans, Cincinnati, Kansas City, and Rochester.

Sources: Cleveland, Minneapolis, Seattle, and Indianapolis from Real Property Inventory, 1934, Department of Commerce; District of Columbia from Real Property Inventory, 1934, Federal Housing Administration; Boston, Newark, and Jersey City from Real Property Inventory, 1934, Federal Emergency Relief Administration.

TABLE XLVI.—Median monthly rental and monthly rental distribution in 18 cities—1930

City	Median rental	Rents of non-farm homes, percent distribution		
		\$15 to \$19	\$20 to \$29	\$30 to \$49
District of Columbia.....	\$44.28	5.3	13.3	36.0
Average 17 other cities.....	34.29	9.7	23.8	36.7
Cleveland, Ohio.....	36.25	7.6	23.6	43.8
St. Louis, Mo.....	32.58	12.2	22.4	34.3
Baltimore, Md.....	28.68	10.8	29.8	31.2
Boston, Mass.....	36.70	8.5	22.6	40.9
Pittsburgh, Pa.....	36.81	9.3	23.1	33.4
San Francisco, Calif.....	40.14	4.0	18.2	42.7
Milwaukee, Wis.....	38.94	6.6	21.4	40.8
Buffalo, N. Y.....	34.38	11.0	24.4	39.4
Minneapolis, Minn.....	35.55	9.4	24.0	39.4
New Orleans, La.....	22.33	21.5	30.5	18.1
Cincinnati, Ohio.....	26.36	16.5	24.9	23.8
Newark, N. J.....	39.76	4.9	22.0	41.2
Kansas City, Mo.....	33.29	9.5	23.3	37.2
Seattle, Wash.....	33.37	9.4	27.5	36.6
Indianapolis, Ind.....	28.28	15.4	26.4	30.5
Rochester, N. Y.....	39.82	4.0	18.5	50.4
Jersey City, N. J.....	39.76	4.9	21.8	40.4

Sources: United States Census, 1930, vol. VI, table 68, p. 61; table 69, pp. 62-63.

TABLE XLVII.—Cost of living on a maintenance standard in 17 cities—1935¹

City	Indices of cost of major items of family expenditure, with District of Columbia=100					
	Total	Food	Clothing	Housing	Household	Miscellaneous
District of Columbia.....	100.0	100.0	100.0	100.0	100.0	100.0
Average 16 other cities.....	91.8	93.6	104.4	68.7	101.0	104.2
Cleveland, Ohio.....	95.1	93.3	117.7	68.4	93.9	117.5
St. Louis, Mo.....	94.3	94.1	100.2	78.9	83.8	116.3
Baltimore, Md.....	91.6	94.9	95.0	66.7	94.1	113.5
Boston, Mass.....	95.3	98.3	105.5	77.2	108.1	98.8
Pittsburgh, Pa.....	92.0	93.9	102.8	71.9	81.0	113.3
San Francisco, Calif.....	98.0	96.3	116.4	78.9	118.3	101.6
Milwaukee, Wis.....	95.6	90.2	115.0	78.9	116.2	101.7
Buffalo, N. Y.....	88.9	92.7	103.2	61.4	99.8	101.4
Minneapolis, Minn.....	97.8	91.6	110.7	77.2	134.1	105.9
New Orleans, La.....	86.6	90.7	96.4	57.9	86.7	109.4
Cincinnati, Ohio.....	92.4	94.2	103.4	75.1	91.4	104.3
Newark, N. J.....	91.2	99.5	94.9	75.4	102.3	87.7
Kansas City, Mo.....	87.7	94.1	101.0	57.9	87.0	105.8
Seattle, Wash.....	88.9	92.8	107.8	49.1	108.6	98.4
Indianapolis, Ind.....	84.4	88.1	99.0	58.8	92.2	96.1
Rochester, N. Y.....	90.6	92.8	101.0	65.8	119.2	95.4

¹ Jersey City, N. J., was not included in the study from which these data were derived.

Sources: Margaret Loomis Stecker, "Inter-City Differences in the Cost of Living", Works Progress Administration, 1936.

TABLE XLVIII.—Motor-vehicle registrations in 18 cities—1929 and 1935

City	Number per 100 inhabitants	
	1929	1935
District of Columbia.....	26.2	27.3
Average 17 other cities.....	21.2	21.6
Cleveland, Ohio.....	21.0	29.5
St. Louis, Mo.....	22.1	20.9
Baltimore, Md.....	11.9	14.4
Boston, Mass.....	17.0	11.9
Pittsburgh, Pa.....	¹ 15.9	22.2
San Francisco, Calif.....	23.1	23.5
Milwaukee, Wis.....	25.6	22.8
Buffalo, N. Y.....	23.8	21.8
Minneapolis, Minn.....	31.8	26.2
New Orleans, La.....	15.1	13.7
Cincinnati, Ohio.....	18.8	27.1
Newark, N. J.....	¹ 18.6	20.8
Kansas City, Mo.....	20.7	19.9
Seattle, Wash.....	25.1	27.9
Indianapolis, Ind.....	37.2	28.2
Rochester, N. Y.....	¹ 24.5	24.2
Jersey City, N. J.....	7.4	12.3

¹ Calculation based on population ratio of city to county.

Sources: Registrations from Reuben H. Donnelly Corporation, as published in Automobile Manufacturers' Association "Automobile Facts and Figures", 1930 and 1936 editions.

TABLE XLIX.—Telephones in 17 cities¹

City	Number of telephones					
	1925		1930		1935	
	Total	Per 100 persons	Total	Per 100 persons	Total	Per 100 persons
District of Columbia.....	118,278	25.5	163,343	33.5	189,017	31.8
Average 16 other cities.....		19.4		23.6		21.2
Cleveland, Ohio.....	138,706	16.3	189,738	21.1	150,575	17.3
St. Louis, Mo.....	110,873	13.9	141,232	17.2	128,825	15.8
Baltimore, Md.....	110,783	14.4	134,378	16.7	127,884	15.1
Boston, Mass.....	139,965	18.3	148,797	19.0	133,090	15.9
Pittsburgh, Pa.....	60,562	9.6	78,593	11.7	63,030	9.7
San Francisco, Calif.....	201,515	35.0	262,019	41.3	242,026	39.0
Milwaukee, Wis.....	112,254	21.5	155,209	26.8	135,963	22.7
Buffalo, N. Y.....	95,783	17.7	131,400	22.9	110,953	17.4
Minneapolis, Minn.....	110,420	25.9	131,989	28.4	121,123	26.2
New Orleans, La.....	51,848	12.2	74,463	16.2	62,239	13.6
Cincinnati, Ohio.....	80,898	18.9	99,455	22.0	80,346	18.1
Newark, N. J.....	77,040	17.9	109,106	24.7	183,002	39.4
Kansas City, Mo.....	78,077	21.4	98,530	24.6	82,771	18.4
Seattle, Wash.....	90,939	26.6	124,504	34.1	105,087	29.1
Indianapolis, Ind.....	75,523	22.1	87,915	24.1	69,411	18.6
Jersey City, N. J.....	59,740	19.4	83,587	26.4	70,241	23.3

¹ Data for Rochester, N. Y., are not available.

Sources: Computed from records of the Chesapeake and Potomac Telephone Co., Washington, D. C.

TABLE L.—Percentages of net profit margins on gross income of corporations by industrial groups for the United States and District of Columbia—Calendar years 1926–34

Industrial group	1926		1927		1928		1929		1930		1931		1932		1933		1934		Average	
	United States	District of Columbia	United States	District of Columbia	United States	District of Columbia	United States	District of Columbia	United States	District of Columbia	United States	District of Columbia	United States	District of Columbia	United States	District of Columbia	United States	District of Columbia	United States	District of Columbia
Manufacturing industries.....	5.8	5.5	4.8	4.1	5.8	2.7	6.3	3.5	2.3	2.8	-1.2	1.4	-5.0	-2.8	0.7	-3.8	2.8	2.0	2.5	1.7
Construction industry.....	3.7	4.3	3.9	2.5	3.3	-3.5	3.5	-0.6	2.7	-4.6	-0.6	-1.8	-6.4	-7.4	-5.2	-5.1	-2.4	-3.2	3	-2.1
Public utilities.....	12.5	13.8	11.6	12.3	12.8	12.4	14.8	11.2	10.1	7.7	6.3	-1.0	2.0	-6.0	1.4	-4.2	4.4	-1.2	8.4	5.0
Trade and commerce.....	1.9	2.4	1.8	1.8	2.1	2.5	1.6	2.4	-1.2	1.5	-1.8	1.1	-3.4	-0.9	-0.2	-0.9	2.3	3	1.5	1.5
Service, professions, and businesses.....	4.4	1.9	3.5	2.3	3.7	2.2	4.6	-0.5	2.1	-0.2	-2.5	-1.8	-13.1	-7.1	-11.2	-6.3	-5.2	-2.9	-1.5	-1.4
Finance.....	11.5	17.0	12.4	15.6	11.2	11.5	14.5	14.5	6.3	11.9	-4.7	1.5	-13.3	-1.4	14.0	-4.2	7.4	11.3	3.5	6.6
All industries.....	5.8	9.1	5.2	7.8	6.1	7.3	6.6	7.0	2.8	4.9	-1.1	.2	-5.0	-3.5	-1.6	-2.5	2.3	1.3	2.3	3.5

Source of basic data: "Statistics of Income", 1926-34, United States Treasury Department.

TABLE LI.—Internal revenue collections and population in the District of Columbia as percentages of the totals for the United States—Calendar years 1925–35

Year	Collections in District	District percentage of United States total	
		Revenue collections	Population
1925.....	\$14,430,215	0.56	0.40
1926.....	17,065,805	.60	.40
1927.....	18,227,332	.64	.40
1928.....	17,185,451	.62	.40
1929.....	17,094,719	.53	.40
1930.....	15,724,676	.52	.40
1931.....	14,684,853	.60	.41
1932.....	8,449,637	.54	.42
1933.....	8,464,109	.52	.43
1934.....	11,269,298	.42	.44
1935.....	12,784,920	.39	.47

Source: Internal revenue collections from Annual Reports of the Commissioner of Internal Revenue, 1925-35, inclusive.

TABLE LII.—Population and individual income tax returns in 18 cities—1929 and 1934

City	1929		1934	
	Number of individuals filing returns	Percent of population filing returns	Number of individuals filing returns	Percent of population filing returns
District of Columbia.....	48,674	10.1	83,424	14.9
Average 17 other cities.....	32,583	6.0	33,186	6.0
Cleveland, Ohio.....	20,015	2.2	39,138	4.5
St. Louis, Mo.....	53,054	6.5	46,799	5.7
Baltimore, Md.....	38,364	4.8	42,738	5.1
Boston, Mass.....	47,457	6.1	52,233	6.5
Pittsburgh, Pa.....	55,726	8.4	40,757	6.2
San Francisco, Calif.....	60,988	9.8	68,853	11.1
Milwaukee, Wis.....	43,322	7.6	36,435	6.2
Buffalo, N. Y.....	31,300	5.3	31,597	5.0
Minneapolis, Minn.....	28,948	6.5	28,638	6.2
New Orleans, La.....	18,435	4.1	20,054	4.4
Cincinnati, Ohio.....	29,137	6.5	30,236	6.8
Newark, N. J.....	22,899	5.2	20,834	4.5
Kansas City, Mo.....	21,014	5.3	22,174	5.0
Seattle, Wash.....	26,424	7.3	25,157	7.1
Indianapolis, Ind.....	18,906	5.2	20,945	5.6
Rochester, N. Y.....	21,250	6.5	21,004	6.0
Jersey City, N. J.....	16,672	5.3	16,570	5.5

Sources: Treasury Department, "Statistics of Income for 1929", table 11, pp. 165-258; Bureau of Internal Revenue, Treasury Department, "Individual Income Tax Returns for 1934."

TABLE LIII.—Percentages of population filing individual income tax returns, United States and the District of Columbia—1926–34

Year	Population		Number filing returns		Percentage filing returns	
	United States	District of Columbia	United States	District of Columbia	United States	District of Columbia
1926.....	116,531,963	468,833	4,138,092	40,024	3.6	8.5
1927.....	118,196,785	473,643	4,101,547	39,560	3.5	8.4
1928.....	119,861,607	478,452	4,070,851	44,183	3.4	9.2
1929.....	121,526,429	483,262	4,044,327	48,087	3.3	10.0
1930.....	123,191,000	492,000	3,707,509	51,044	3.0	10.4
1931.....	124,070,000	509,000	3,225,924	51,920	2.6	10.2
1932.....	124,822,000	526,000	3,877,430	73,501	3.1	14.0
1933.....	125,693,000	543,000	3,723,558	69,967	3.0	12.9
1934.....	126,425,000	560,000	4,094,420	82,871	3.2	14.8
Average.....					3.2	10.9

Source: Number of income tax returns from Statistics of Income, 1926-34, United States Treasury Department.

TABLE LIV.—Sources of income shown in individual income tax returns from the District of Columbia and the entire United States—1929

Source	Amounts in thousands		Percentages	
	United States	District of Columbia	United States	District of Columbia
Salaries, wages, fees, etc.....	\$11,108,979	\$139,578	38.7	51.2
Business partnership:				
Gross.....	5,232,127	37,416	18.1	33.7
Profits from the sale of real estate, stocks, etc.:				
Gross.....	\$4,684,561	\$29,306		
Deduct losses.....	995,914	4,899	24.407	12.7
Net.....	3,688,647	24,407		8.9
Rents and royalties.....	1,286,072	10,528	4.4	3.9
Dividends, interest, and fiduciary (other income).....	7,545,214	60,854	26.1	22.3
Total net income without deduction for taxes paid, contributions, or other deductions.....	28,951,000	272,783	100.0	100.0

Source: Treasury Department, "Statistics of Income for 1929", table 6.

TABLE LV.—Principal industries in 18 cities

[NOTE.—The numbers indicate the four leading industries in each city in the order of their importance]

City	Heavy manufacturing						Light manufacturing				Food products			
	Metal products and processes	Autos, parts and bodies	Elec-trical products	Car and general construction repairs	Lumber and wood processes	Ship and boat building	Clothing and furnishings	Leather and shoes	Printing and publishing	Miscel-laneous	Bread and other bakery products	Slaugh-tering and meat packing	Foods other than bread	Flour and grain mill products
Cleveland, Ohio.....	1	2	4				3							
St. Louis, Mo.....	3		4				2	1						
Baltimore, Md.....	4			2			1			4				
Boston, Mass.....	3						1	2	3					
Pittsburgh, Pa.....	1			3					4	2				
San Francisco, Calif.....	3						1		2			4		
Milwaukee, Wis.....	1	4					2	3						
Buffalo, N. Y.....	1	2	4	3										
District of Columbia.....										1	2	4	3	
Minneapolis, Minn.....	4			1	2									3
New Orleans, La.....							2		1	3			4	
Cincinnati, Ohio.....	2						1		3	4				
Newark, N. J.....	3		1				2		2					
Kansas City, Mo.....				3			4		1	2				
Seattle, Wash.....	3				1	2				4				
Indianapolis, Ind.....	1	2		4							3			
Rochester, N. Y.....	2		3		4		1							
Jersey City, N. J.....	3		4				1	2						

¹ Bags other than paper.² Jewelry manufacture.

Source: United States Bureau of the Census, Censuses of Manufactures, 1925, 1927, 1929, 1931, 1933.

TABLE LVI.—Value added in manufacture per wage earner in 18 cities—1925-33

City	1925	1927	1929	1931	1933	Average 5 years
District of Columbia.....	\$5,134	\$5,703	\$5,411	\$5,725	\$5,073	\$5,409
Average 17 other cities.....	3,593	3,709	4,108	3,491	2,950	3,570
Cleveland, Ohio.....	3,725	3,692	4,204	3,195	2,434	3,450
St. Louis, Mo.....	3,439	3,545	4,028	1,515	3,044	3,114
Baltimore, Md.....	2,918	3,174	3,419	3,003	2,651	3,033
Boston, Mass.....	3,824	4,014	4,211	3,698	3,246	3,799
Pittsburgh, Pa.....	3,433	3,559	4,127	3,246	2,581	3,389
San Francisco, Calif.....	4,283	4,583	4,877	4,593	3,473	4,362
Milwaukee, Wis.....	3,229	3,426	3,581	2,856	2,612	3,141
Buffalo, N. Y.....	3,710	3,878	4,069	3,905	3,328	3,778
Minneapolis, Minn.....	3,701	3,838	4,146	3,991	3,359	3,807
New Orleans, La.....	2,796	2,770	2,906	2,691	2,326	2,698
Cincinnati, Ohio.....	3,397	3,461	3,969	3,200	2,588	3,325
Newark, N. J.....	3,562	3,900	3,872	3,492	2,995	3,564
Kansas City, Mo.....	3,669	3,750	4,851	3,641	3,292	3,843
Seattle, Wash.....	3,642	3,577	3,973	3,366	2,950	3,502
Indianapolis, Ind.....	3,354	3,458	3,791	3,478	2,980	3,418
Rochester, N. Y.....	3,823	3,932	4,067	3,732	3,042	3,719
Jersey City, N. J.....	4,549	4,502	5,729	5,741	3,235	4,751

Source: Census of Manufactures, 1925, 1927, 1931, 1933, various tables in vol. I

TABLE LVII.—Wage earners¹ in manufacturing industries as a percentage of total population in 18 cities—1923-33

City	1923	1925	1927	1929	1931	1933
District of Columbia.....	3.0	2.1	2.0	2.0	1.7	1.5
Average 17 other cities.....	12.3	11.4	11.1	11.2	9.4	7.2
Cleveland, Ohio.....	17.0	15.6	15.0	16.5	11.4	11.0
St. Louis, Mo.....	14.3	13.1	13.5	13.3	22.5	8.6
Baltimore, Md.....	11.9	11.1	10.7	10.7	8.6	7.3
Boston, Mass.....	10.9	10.1	10.0	9.7	7.4	6.0
Pittsburgh, Pa.....	12.4	10.3	9.6	9.3	6.3	5.4
San Francisco, Calif.....	7.9	7.2	7.0	7.3	5.4	5.0
Milwaukee, Wis.....	15.0	14.8	15.9	16.7	11.7	9.6
Buffalo, N. Y.....	13.2	12.2	11.5	12.1	8.1	6.8
Minneapolis, Minn.....	8.2	7.5	7.7	7.8	5.9	5.0
New Orleans, La.....	5.2	5.2	5.1	5.0	3.8	3.4
Cincinnati, Ohio.....	15.7	14.9	14.3	14.3	10.2	8.8
Newark, N. J.....	16.5	15.6	14.4	15.1	10.8	8.9
Kansas City, Mo.....	6.6	7.0	6.7	7.6	5.6	4.7
Seattle, Wash.....	5.4	5.6	5.9	6.4	4.6	4.0
Indianapolis, Ind.....	13.8	12.3	12.0	13.2	8.8	7.5
Rochester, N. Y.....	19.1	16.8	17.7	17.9	12.8	10.1
Jersey City, N. J.....	10.9	9.9	7.9	8.2	6.1	6.1

¹ Salaried employees excluded.

Source: Calculated from the Censuses of Manufactures for the above years.

TABLE LVIII.—Percentage of population over 10 gainfully occupied in 18 cities—1930

City	Percent gainfully occupied	City	Percent gainfully occupied
District of Columbia.....	58.2	Buffalo, N. Y.....	50.5
Average 17 other cities.....	53.9	Minneapolis, Minn.....	54.1
Cleveland, Ohio.....	52.8	New Orleans, La.....	54.2
St. Louis, Mo.....	55.0	Cincinnati, Ohio.....	52.9
Baltimore, Md.....	54.3	Newark, N. J.....	54.5
Boston, Mass.....	54.5	Kansas City, Mo.....	56.5
Pittsburgh, Pa.....	50.6	Seattle, Wash.....	55.3
San Francisco, Calif.....	59.1	Indianapolis, Ind.....	53.7
Milwaukee, Wis.....	52.7	Rochester, N. Y.....	52.1
		Jersey City, N. J.....	53.7

Source: United States Census, 1930, vol. V, table 14, p. 62.

TABLE LIX.—Wholesale sales per capita in 17 cities—1929 and 1933¹

City	Net wholesale sales per capita		1933 as percent of 1929
	1929	1933	
District of Columbia.....	\$536	\$369	68.8
Average 16 other cities.....	1,481	726	49.0
Cleveland, Ohio.....	1,229	585	47.6
St. Louis, Mo.....	1,741	878	50.4
Baltimore, Md.....	809	454	56.1
Boston, Mass.....	3,017	1,286	42.6
Pittsburgh, Pa.....	2,216	851	38.4
San Francisco, Calif.....	1,441	736	51.1
Milwaukee, Wis.....	944	528	55.9
Buffalo, N. Y.....	1,172	458	39.1
Minneapolis, Minn.....	1,823	1,117	61.3
New Orleans, La.....	1,312	705	53.7
Cincinnati, Ohio.....	1,618	757	46.8
Newark, N. J.....	889	477	53.7
Kansas City, Mo.....	3,504	1,284	36.6
Seattle, Wash.....	1,572	619	39.4
Indianapolis, Ind.....	1,199	513	43.2
Rochester, N. Y.....	689	367	53.3

¹ Data for Jersey City, N. J., are not available.

Source: Statistical Abstract of the United States, 1934, table 772, p. 754.

TABLE LX.—Retail sales in 18 cities—1929 and 1933

City	1929			1933			1933 as percent of 1929
	Net retail sales (thousands)	Sales per capita	Rank order	Net retail sales (thousands)	Sales per capita	Rank order	
District of Columbia	\$336,262	\$695.82	6	\$241,515	\$444.78	2	63.9
Average, 17 other cities	348,434	638.74	-----	184,217	332.97	-----	52.1
Cleveland, Ohio	534,061	598.15	14	275,935	319.00	9	53.3
St. Louis, Mo	471,950	576.70	15	252,813	308.99	10	53.6
Baltimore, Md	406,352	508.15	16	251,461	301.19	13	59.3
Boston, Mass	672,760	863.88	2	374,805	481.88	1	55.8
Pittsburgh, Pa	441,143	664.52	7	195,681	296.80	14	44.7
San Francisco, Calif	474,683	759.43	3	254,075	412.59	3	54.3
Milwaukee, Wis	353,894	621.53	11	178,740	306.48	12	49.3
Buffalo, N. Y	342,855	603.38	13	162,526	265.00	16	43.9
Minneapolis, Minn	298,576	651.59	8	168,636	361.72	7	55.5
New Orleans, La	162,948	359.29	18	103,366	225.34	17	62.7
Cincinnati, Ohio	291,083	650.45	9	160,459	359.05	8	55.2
Newark, N. J	322,773	733.08	4	188,167	412.47	4	56.3
Kansas City, Mo	349,918	837.59	1	163,680	350.39	5	42.9
Seattle, Wash	252,169	696.78	5	129,096	362.63	6	52.0
Indianapolis, Ind	220,628	612.00	12	104,177	281.94	15	46.1
Rochester, N. Y	206,492	633.87	10	106,321	306.58	11	48.4
Jersey City, N. J	121,085	383.97	17	61,730	201.07	18	52.4

Source: Statistical Abstract of the United States, 1934, table 777.

TABLE LXII.—Number of employees and monthly pay rolls of the Federal Government—1933-36

	1933		1934		1935		1936	
	Number	Pay roll	Number	Pay roll	Number	Pay roll	Number	Pay roll
All Federal employees:								
In the District of Columbia	65,437	*\$10,400,000	89,132	*\$13,300,000	103,453	*\$17,500,000	117,103	*\$20,140,000
Total in United States	572,091	*\$3,000,000	673,095	\$1,540,859	719,440	111,110,248	\$24,239	\$29,487,167
All regular Federal employees:								
In the District of Columbia	*64,700	*\$10,300,000	*79,300	*\$11,900,000	*87,800	*\$14,900,000	*89,800	*\$15,400,000
Total in United States	565,217	*\$2,000,000	598,877	*\$1,400,000	610,071	*\$4,000,000	632,006	*\$9,200,000
All emergency Federal employees:								
In the District of Columbia	*800	*\$1,300,000	*9,800	*\$1,500,000	*15,700	*\$2,700,000	*27,300	*\$4,700,000
Total in United States	6,874	*\$1,000,000	74,218	*\$10,100,000	109,369	*\$16,900,000	192,253	*\$30,200,000

Source: Items not marked with an asterisk were obtained from reports and special tabulations prepared by the United States Civil Service Commission. Asterisked items were estimated from these data.

TABLE LXIII.—Visitors and visitors' expenditures in the District of Columbia—1932-35

	1932	1933	1934	1935
Number of national conventions	200	181	200	202
Persons attending	156,092	122,510	138,590	134,588
Estimated expenditures	\$10,145,980	\$7,963,150	\$9,008,350	\$10,094,100
Number of other visitors	1,829,156	1,755,795	2,076,477	2,479,476
Estimated expenditures	\$18,291,560	\$17,557,950	\$20,764,770	\$29,753,712
Total visitors	1,985,248	1,878,305	2,215,067	2,614,064
Total estimated expenditures	\$28,437,540	\$25,521,100	\$29,773,120	\$39,847,812

Source: Curtis Hodges, executive director, Greater National Capital Committee, Washington Board of Trade.

TABLE LXI.—Federal employees in the District of Columbia in relation to District population—1920-36

Year	District population	Number of Federal employees in District	Ratio of Federal employees to District population
1920	439,976	190,559	20.6
1925	464,024	63,756	13.7
1930	492,000	68,510	13.9
1931	509,000	71,093	14.1
1932	526,000	68,793	13.1
1933	543,000	65,437	12.1
1934	560,000	89,132	15.9
1935	594,000	103,453	17.4
1936	619,000	117,103	18.9

¹ As of July 31. All other figures as of June 30.

Source: Federal employees from United States Civil Service Commission, Semi-annual Statement of the Number of Civil Officers, etc., June 30, 1936.

TABLE LXIV.—Benefits

Description of normal service	1925	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936	1937 (estimated)
Fire fighting and fire protection	\$206,833	\$203,116	\$217,075	\$213,320	\$213,002	\$217,179	\$247,944	\$258,392	\$216,389	\$196,803	\$225,386	\$245,486	\$222,000
Maintenance of streets	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Maintenance of sidewalks	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Fire alarm box service	5,270	5,808	6,348	6,745	7,410	8,034	8,162	8,175	6,771	6,608	8,136	7,590	7,500
Street lighting	4,379	5,260	7,160	6,660	8,630	8,186	8,798	8,012	7,813	7,822	6,686	6,930	7,000
Street cleaning	20,837	23,601	26,420	28,878	33,655	36,580	42,013	47,230	47,826	34,611	36,822	38,427	40,000
Removal of snow and ice	7,087	5,369	1,548	3,804	1,959	5,067	1,310	917	6,181	10,088	9,281	6,442	4,600
Incineration of combustible refuse													
Garbage and refuse disposal	30,008	24,930	34,316	31,678	32,640	45,962	62,900	56,610	46,488	43,672	41,688	50,050	52,000
Administration of street cleaning and garbage and refuse disposal	1,855	2,622	2,843	6,468	6,996	8,001	8,656	9,267	9,624	8,064	8,832	9,883	9,900
Sewage collection and disposal	201,591	218,193	245,139	232,253	218,074	281,365	248,142	238,730	183,098	156,103	123,090	147,462	156,000
Policing and police protection	50,037	60,046	62,717	61,966	61,385	64,788	69,912	70,411	63,812	60,662	66,556	74,617	75,000
Regulation and supervision of public utilities	1,521	1,383	1,880	2,219	2,372	2,429	3,007	3,113	3,319	5,933	2,383	3,379	3,200
Total estimated benefits to the Federal Government	545,418	566,328	621,446	609,991	602,123	693,591	716,844	716,857	607,321	546,366	550,777	621,248	609,200

functions of the District government

Basis for estimating benefit

of Federal improved area.
times area abutting Federal property.
formed on sidewalks abutting Federal property.
box times number of boxes serving Federal property.
lamp times number of lamps in Federal area.
times mileage of streets abutting Federal property.
times yardage of streets abutting Federal property.
ton times tons collected from Federal buildings.

administrative expense.

water consumption.
of beats abutting Federal property.
utilities revenues from the Federal Government.

- Public Library.
- National Capital Park and Planning Commission.
- Zoning Commission.
- Recorder of Deeds.
- Militia.
- Court of Appeals.
- District Court.
- Municipal Court.
- Police Court.
- Juvenile Court.
- National Capital Parks.
- National Zoological Park.

functions of the District government—Fiscal

TABLE LXV.—Estimated costs of bene

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Description of normal service	1925	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936	1937 (estimated)
Fire fighting and fire protection	\$206,833	\$203,116	\$217,075	\$213,320	\$213,002	\$217,179	\$247,944	\$258,392	\$216,389	\$196,803	\$225,386	\$245,486	\$222,000
Maintenance of streets	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Maintenance of sidewalks	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Fire alarm box service	5,270	5,808	6,348	6,745	7,410	8,034	8,162	8,175	6,771	6,608	8,136	7,590	7,500
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Sewage collection and disposal	201,591	218,193	245,139	232,253	218,074	281,365	248,142	238,730	183,098	156,103	123,090	147,462	156,000
Policing and police protection	50,037	60,046	62,717	61,966	61,385	64,788	69,912	70,411	63,812	60,662	66,556	74,617	75,000
Regulation and supervision of public utilities	1,521	1,383	1,880	2,219	2,372	2,429	3,007	3,113	3,319	5,933	2,383	3,379	3,200
Total estimated benefits to the Federal Government	545,418	566,328	621,446	609,991	602,123	693,591	716,844	716,857	607,321	546,366	550,777	621,248	609,200

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Estados Unidos, presidente, 1933-45

AUTOR (F.D.Roosevelt)

Fiscal relations between the United States and the District of Columbia

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