

LOCAL GOVERNMENT

The League of Women Voters of Decatur, after studying the several possible alternative forms of city government, finds that the Council - Manager form of government is the best for the city of Decatur.

Council - Manager government provides the professionalism and administrative capabilities not as likely to be found under other forms. Because the city of Decatur is in many ways similar to a big business, it needs to be governed in an economic and efficient way. By separating the policy making body, the ^{elected} council, from the administrative body, the appointed manager and staff, Council - Manager government provides balance between leadership and management.

Modifications can be made to Council - Manager government if desired. With citizen participation, some adaptations might be adopted to fit particular local needs and conditions. For example, the size of the council could be larger, it could be elected on a partisan basis, and it could be elected by districts or wards. None of these changes would affect the basic form, whereby the council designs the policies and programs for the city, to be carried out by a trained and experienced manager in charge of operations of the city.

The League of Women Voters of Decatur, after study, has found that the Home Rule power of the city of Decatur, granted by the 1970 Constitution of Illinois, has not been misused. Rather, the council has been cautious in use of the Home Rule power, and careful to seek the community's specific needs. The Home Rule power should be retained, in order that the local citizens can find the solutions to their own local problems, and not be dependent on the Illinois legislative action.

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due Mar, 1981

1. Would the property tax be improved by:
- a Reducing the number of exemption programs? *no - as far full disclosure of religion*
 - b Adding exemption programs? *no*
 - c Increasing reliance on the circuit breaker? *leave as is*
 - d Reducing reliance on the circuit breaker? *yes*
 - e Providing adequate support for assessment tools? *yes*
 - f Other?

2. Would the sales tax be improved by:
- Continuing the phase out of the tax on food and medicines? *seems more fair*
 - Exempting other items? *no*
 - Extending the tax to services? (specify which services) *no*
 - Continuing, increasing or decreasing use of selective sales taxes?
 - Other?

3. Would the income tax be improved by:
- Increasing the standard exemption? *no*
 - Indexing the tax? *no*
 - Other? *no change*
- simplify - lock of regulation*

4. Revenue growth for local governments should come from:
- Property tax. *improved assessments*
 - o Sales tax. *no*
 - Income tax.
 - Other. *some interest in user or payroll*
- Revenue growth for state government should come from:
- o Sales tax. *some specific*
 - Income tax. *- preferred -*
 - Other.

5. Could the Illinois tax structure be made more fair by shifting tax burdens
- Relieve the local property tax by:
- Increasing the state sales tax? *- no*
 - Increasing the local sales tax? *no*
 - Increasing the income tax? *possibly*
 - Allowing local governments to levy an income tax? *some*
 - Expanding the use of fees charged directly to users of public services? *yes*
 - Other?

Relieve the sales tax by:

- Increasing reliance on the property tax? *no*
- Other? *continue phase out on*

Relieve the state income tax by:

- Increasing reliance on the property tax? *no*
- Increasing the sales tax? *no*
- Other?

File Copy

11/12/80
consensus

11/17/81
mailed
to all LWV

CONSENSUS QUESTIONS - FINANCING STATE AND LOCAL GOVERNMENT

LWV OF Decatur
Number of Members ~~68~~ 67 Number of members participating 15

CONSENSUS DUE MARCH 1, 1981.

RETURN TO: LWV OF ILLINOIS, 67 EAST MADISON STREET, CHICAGO, ILLINOIS 60603.

IMPORTANT: Under the "comments" sections following each question, please state the reasons your members favor the position they took. It is important for the state board to understand what the concerns of your League members are when developing a position and taking action in future years.

- 1. Would the property tax be improved by:
 - Reducing the number of exemption programs? *No*
 - Adding exemption programs? *No*
 - Increasing reliance on the circuit breaker? *Leave alone*
 - Reducing reliance on the circuit breaker? *" "*
 - Providing adequate support for assessment tools? *Yes*
 - Other?

COMMENTS: *Divided opinion on taking away the exemptions for religious institutions*
Full disclosure of income of tax exempt institutions would help

- 2. Would the sales tax be improved by:
 - Continuing the phase out of the tax on food and medicines? *Yes*
 - Exempting other items? *No*
 - Extending the tax to services? (specify which services) *No*
 - Continuing, increasing, or decreasing use of selective sales taxes? *Continuing*
 - Other?

COMMENTS:

CONSENSUS QUESTIONS - FINANCING STATE AND LOCAL GOVERNMENT

3. Would the income tax be improved by:

Increasing the standard exemption? *No*
Indexing the tax? *No*
Other?

COMMENTS: *The simplicity of the state income tax structure is one of its strongest points*

4. Revenue growth for local governments should come from:

Property tax. *yes with improved assessment procedures*
Sales Tax. *No*
Income Tax. *some interest*
Other. *" " in payroll or user tax*

Revenue growth for state government should come from:

Sales tax. *No*
Income tax. *Yes*
Other.

COMMENTS:

CONSENSUS QUESTIONS - FINANCING STATE AND LOCAL GOVERNMENT

5. Could the Illinois tax structure be made more fair by shifting tax burdens?

Relieve the local property tax by:

Increasing the state sales tax?

Increasing the local sales tax?

Increasing the income tax?

Allowing local governments to levy an income tax? *some interest*

Expanding the use of fees charged directly to users of public services? *Possibly*

Other?

Relieve the sales tax by:

Increasing the state income tax? *possibly*

Other?

Relieve the state income tax by:

Increasing reliance on the property tax? *No*

Increasing the sales tax? *continue phase out on food & medicine*

Other?

COMMENTS:

LWV OF

Decatur

(Please keep duplicate copy of these consensus sheets for your files.)

1. Would the property tax be improved by:
 - a Reducing the number of exemption programs?
 - b Adding exemption programs?
 - c Increasing reliance on the circuit breaker?
 - d Reducing reliance on the circuit breaker?
 - e Providing adequate support for assessment tools?
 - Other?

2. Would the sales tax be improved by:
 - a Continuing the phase out of the tax on food and medicines?
 - b Exempting other items?
 - c Extending the tax to services? (specify which services)
 - d Continuing, increasing or decreasing use of selective sales taxes?
 - Other?

3. Would the income tax be improved by:
 - a Increasing the standard exemption?
 - b Indexing the tax?
 - Other?

4. Revenue growth for local governments should come from:
 - a Property tax.
 - b Sales tax.
 - c Income tax.
 - Other.
 Revenue growth for state government should come from:
 - b Sales tax.
 - c Income tax.
 - Other.

5. Could the Illinois tax structure be made more fair by shifting tax burden?
 - Relieve the local property tax by:
 - a Increasing the state sales tax?
 - b Increasing the local sales tax?
 - c Increasing the income tax?
 - d Allowing local governments to levy an income tax?
 - e Expanding the use of fees charged directly to users of public services?
 - Other?

 - Relieve the sales tax by:
 - f Increasing reliance on the property tax?
 - Other?

 - Relieve the state income tax by:
 - g Increasing reliance on the property tax?
 - h Increasing the sales tax?
 - Other?

Please add whatever "comments" will clarify our positions."

- # a.) divided opinion - no consensus, about
b. taking away exemptions for religious and/or charitable institutions
c. Full disclosure of church income mandatory (no reductions or abatements of exemptions)
d.
e. & d - leave circuit breaker alone
f. Yes, more training for assessors - mandatory for more efficiency in assessments

2. a. Yes

b. no more exemptions

c. No

d. Continue selective sales tax

3. a. Do not change income tax structure because its simplicity is its strongpoint
b. No indexing - complicates

4. a. Improved assessment procedures of property taxes, increasing fairness
b. no sales tax
c. some interest in a payroll tax & user taxes (i.e. wheel tax)

5. b. favor income tax

6

Please add whatever "comments" will clarify
our position.

discussed question - no consensus about

- S. a. no
- b. no
- c. possibly
- d. some interest
- e. yes

f. no - continue phase out on food & medicine

- g. No
- h. No

Don't wish to relieve the state income tax
Already lower than most states

3. a. Do not change income tax structure
because its simplicity is its strength
b. No indexing - example

4. a. Improved assessment procedure
property taxes, increasing fairness
no reduction
b. cover interest in a general tax
new tax (i.e. what tax)

5. b. favor income tax