

---

# References

- Abelson, P. 2006, *Local Government Taxes and Charges*, Applied Economics, pp. 1–9, [www.applieconomics.com.au/pubs/pdf/06\\_LG\\_taxes\\_and\\_charges.pdf](http://www.applieconomics.com.au/pubs/pdf/06_LG_taxes_and_charges.pdf) (accessed 13 April 2007).
- 2003, *Public Economics Principles and Practice*, Applied Economics, Sydney.
- ABS (Australian Bureau of Statistics) 2007a, *Australian National Accounts: State Accounts 2005-06, Reissue*, Cat. no. 5220, Canberra.
- 2007b, (and previous issues) *Australian Demographic Statistics*, Cat. no. 3101, Canberra.
- 2007c, (and previous issues) *Australian Social Trends*, Cat. no. 4102, Canberra.
- 2007d, *Australian National Accounts: National Income, Expenditure and Product*, Cat. no. 5206, Canberra.
- 2007e, *Building Activity, Australia*, Cat. no. 8752, Canberra.
- 2007f, *Consumer Price Index, Australia*, Cat. no. 6401, Canberra.
- 2007g, *Government Finance Statistics*, Cat. no. 5512, Canberra.
- 2007h, *Population Trends and Estimates*, Cat. no. 3201, Canberra.
- 2007i, *Taxation Revenue*, Cat. no. 5506, Canberra.
- 2007j, *Wage and Salary Earners, Public Sector*, Cat. no. 6248, Canberra.
- 2006a, *Australian System of Government Finance Statistics, Concepts, Sources and Methods*, Canberra.
- 2006b, *Household Expenditure Survey, Australia: Detailed Expenditure Items, 2003-04, Reissue*, Cat. no. 6535.
- 2006c, *Statistical Geography: Volume 3 — Australian Standard Geographical Classification (ASGC) Urban Centres/Localities, 2006*, Cat. no. 2909, Canberra.
- 2004, *Household and Family Projections, Australia*, Cat. no. 3236, Canberra.
- 2000, *Australian National Accounts: Concepts, Sources and Methods*, Cat. no. 5216.0, Canberra.
- Access Economics 2007, *A Review of the Financial Sustainability of Local*

- 
- Government in Tasmania*, Report to the Local Government Association of Tasmania, Canberra.
- 2006a, *Local Government Finances in NSW: An Assessment*, Final report, vol. 2, Independent inquiry into the Financial Sustainability of NSW Local Government, Sydney.
- 2006b, *Local Government Finances in Western Australia: An Assessment*, Report for the Systemic Sustainability Study, Canberra.
- 2005, *Local Government Finances in South Australia*, Draft technical report, Prepared for the Financial Sustainability Review Board.
- ACIR (Advisory Commission on Intergovernmental Relations) 1995, *Tax and Expenditure Limitations on Local Government*, Washington DC, US Government Printing Office.
- AFR (Australian Financial Review) 2007, '28 Councils to Raise Rates', 4 July, p. 13.
- ALGA (Australian Local Government Association) 2007, [www.alga.asn.au/links/regionalorgs.pho](http://www.alga.asn.au/links/regionalorgs.pho) (accessed August 2007).
- 2006, *State of the Regions 2006-07*.
- 2004, *State of the Regions Report*, [www.alga.asn.au/policy/regdev/sor/2003/ES/E7.php](http://www.alga.asn.au/policy/regdev/sor/2003/ES/E7.php) (accessed 4 October 2007).
- Allan, P. 2006, 'What Drives Country Council's Efficiency: Population Size or Density?' Final report, vol. 2, Independent inquiry into the Financial Sustainability of NSW Local Government, Sydney.
- AMAC (Australian Mayoral Aviation Council) 2007, *Submission to Senate Rural and Regional Affairs and Transport Committee on the Airports Amendment Bill 2006*, [www.aph.gov.au/senate/committee/rrat\\_ctte/airports/submissions/sub16.pdf](http://www.aph.gov.au/senate/committee/rrat_ctte/airports/submissions/sub16.pdf) (accessed 17 July 2007).
- Anderson, J., Roy, A.G. and Shoemaker, P. 2003, 'Confidence intervals for the Suits Index', *National Tax Journal*, vol. 56, pp. 81–90, [ntj.tax.org/wwtax/ntjrec.nsf/B9CABEE3CD8394FE85256D8D006FF8F4/\\$FILE/A06.pdf](http://ntj.tax.org/wwtax/ntjrec.nsf/B9CABEE3CD8394FE85256D8D006FF8F4/$FILE/A06.pdf) (accessed 10 August 2007).
- ATO (Australian Taxation Office) 2007, *Taxation Statistics, 2004-05*, Australian Taxation Office, Canberra, April.
- Australian Classification of Local Governments Steering Committee 1994, *The Australian Classification of Local Governments*, AGPS, Canberra.
- Australian Government 2006, (and previous issues), *Final Budget Outcome*, CanPrint Communications Pty Ltd, Canberra.

- 
- 2005, *Government Response to the Report of the House of Representatives Standing Committee on Economics, Finance and Public Administration: Rates and Taxes — A Fair Share for Responsible Local Government*, [www.dotars.gov.au/local/publications/pdf/local\\_10436\\_DOT\\_Document.pdf](http://www.dotars.gov.au/local/publications/pdf/local_10436_DOT_Document.pdf) (accessed 18 May 2007).
- Australian, State and Territory Governments and ALGA 2006, *Inter-Governmental Agreement Establishing Principles To Guide Inter-Governmental Relations On Local Government Matters*, Australian Government, April, [www.lgpmcouncil.gov.au/publications/doc/Booklet\\_with\\_parties\\_signatures.pdf](http://www.lgpmcouncil.gov.au/publications/doc/Booklet_with_parties_signatures.pdf) (accessed 20 November 2007).
- Australian Treasury 1998, *Does Demand Create Poor Quality Supply*, in Economic Roundup Spring, November, [www.treasury.gov.au/documents/198/PDF/round4.pdf](http://www.treasury.gov.au/documents/198/PDF/round4.pdf).
- Bailey, S.J. 1999, *Local Government Economics: Principles and Practice*, Macmillan Press, London.
- Barker, M. 1994, *Responsibilities of Local Health Authorities and Legal Entitlements of Aboriginal Communities to Environmental Health Services*, Project no. 1, Working Party on Local Health Authority Services to Indigenous Communities, May, Perth.
- Barro, S.M. 2002, *Macroeconomic Versus RTS Measures of Fiscal Capacity: Theoretical Foundations and Implications for Canada*, Institute of Intergovernmental Relations, Working paper no. 7, Ontario, [www.iigr.ca/pdf/publications/131\\_Macroeconomic\\_Versus\\_RTS.pdf](http://www.iigr.ca/pdf/publications/131_Macroeconomic_Versus_RTS.pdf) (accessed 30 May 2007).
- 1986, 'State fiscal capacity measures: A theoretical critique', in Reeves, H.C. (ed), *Measuring Fiscal Capacity*, Oelgeschlager, Gunn & Hain, pp. 51–86 Cambridge, Massachusetts.
- Bentley, P. 1973, 'The Australian local government tax base', *Australian Economic Papers*, pp. 21–35, June.
- , Collins, D.J. and Drane, N.T. 1974, 'The incidence of Australian taxation', *Economic Record*, vol. 50, pp. 489–510, December.
- Bergstrom, T.C. and Goodman, R.P. 1973, 'Private demands for public goods', *American Economic Review*, vol. 63, pp. 280–96.
- Bird, R.M. 1999, *User Charges in Local Government Finance*, World Bank Institute.
- , 1976, *Charging for Public Services: A New Look at an Old Idea*, Canadian Tax Foundation, Toronto.

- 
- , Martinez-Vazquez, J. and Torgler, B. 2004, *Societal Institutions and Tax Effort in Developing Countries*, Working paper no. 2004-21, Center for Research in Economics, Management and the Arts.
- Boadway, R.W. and Wildasin, D.E. 1984, *Public Sector Economics*, 2nd edn, Little Brown, Boston.
- Borcherding, T.E. and Deacon, R.T. 1972, 'The demand for the services of non-federal governments', *American Economic Review*, vol. 62, pp. 891–91.
- Bradbury, K.L. and Ladd, H.F. 1985, 'Changes in the revenue-raising capacity of US cities, 1970–1982', *New England Economic Review*, March/April, pp. 20–37.
- Brueckner, J.K. 1982, 'Property value maximization and public sector efficiency', *Journal of Urban Economics*, vol. 14, pp. 1–15.
- 1979, 'Property values, local public expenditure, and economic efficiency', *Journal of Public Economics*, vol. 11, pp. 223–45.
- BTRE (Bureau of Transport and Regional Economics) 2005, *Focus on Regions Number 3: Taxable Income*, Information paper no. 54, Canberra.
- Byrnes, J. 2006, *Council Size and Per Capita Expenditure*, Interim report, vol. 2, Independent inquiry into the Financial Sustainability of NSW Local Government, Sydney.
- and Dollery, B. 2002, 'Local government failure in Australia? An empirical analysis of New South Wales', *Australian Journal of Public Administration*, September, vol. 61, no. 3, pp. 54–64.
- Carnegie, G. and Baxter, C. 2006, 'Price setting for local government service delivery: An exploration of key issues', *Australian Journal of Public Administration*, vol. 65, no. 3, pp. 103–111, September.
- Caulfield, J. 2000, *Local Government Finance in OECD Countries*, Paper presented to 'Local Government at the Millennium' International Seminar, University of New South Wales, February.
- CCNCO (Commonwealth Competitive Neutrality Complaints Office) 1998, *Cost Allocation and Pricing*, Research paper, Productivity Commission, Canberra.
- CGC (Commonwealth Grants Commission) 2001a, *Review of The Operation of the Local Government (Financial Assistance) Act 1995*, Canberra.
- 2001b, *Report on Indigenous Funding*, Canberra.
- 1991, *Report on the Interstate Distribution of General Purpose Grants for Local Government 1991*, AGPS, Canberra.
- City of Marion 2003, *Review of Rating Policy: Discussion Paper*, [www.marion](http://www.marion)

- 
- .sa.gov.au/Web%5Cwebmar.nsf/Lookup/Review+of+Marions+Rating+System/\$File/RateRev5.pdf (accessed 29 June 2007).
- Cleary, J. 2006, *Indigenous Governance at the Crossroads: The way forward*, The Centre for Independent Studies, no. 78, pp. 1–16, 29 November.
- Coelli, T.J., Rao, D.S.R. and Battese, G.E. 1998, *An Introduction to Efficiency and Productivity Analysis*, Kluwer Academic.
- Collins, D.J. 1987, *Partial and Global Measures of States' Taxable Capacities*, Australian Tax Research Foundation, Occasional paper no. 4.
- Colliver, R. 2006, *Feedback on a Discussion Paper on a new Public Health Act from workshops with Local Government, August – November, 2005*, Department of Health Government of Western Australia, Perth.
- COTA (Council on the Ageing (WA) Inc.) 2005, *Submission to the State Tax Review*, [www.cotawa.asn.au/COTAWA12-state%20tax.htm](http://www.cotawa.asn.au/COTAWA12-state%20tax.htm) (accessed 17 July 2007).
- Cruse, L. and Dollery, B. 2005, *A Critical Note on Local Government Charges in Australia: Have We Lost Sight of How to Fund Public and Merit Goods?* Economists conference paper.
- Davoodi, H.R. and Grigorian, D.A. 2007, *Tax Potential vs. Tax Effort: A Cross-Country Analysis of Armenia's Stubbornly Low Tax Collection*, IMF working paper, May.
- Deller, S.C. 1990, 'An application of a test for allocative efficiency in the local public sector', *Regional Science and Urban Economics*, vol. 20, pp. 395–406.
- DIA (Department of Indigenous Affairs) 2007, Are local government rates payable on Aboriginal reserves and other lands? *Land Facts*, [www.dia.wa.gov.au/Land/Land-Facts/07-Are-local-government-rates-payable-on-Aboriginal-reserves-and-other-lands/](http://www.dia.wa.gov.au/Land/Land-Facts/07-Are-local-government-rates-payable-on-Aboriginal-reserves-and-other-lands/) (accessed 14 February 2008).
- 1999, *The Provision of Local Government Services to Aboriginal Communities: A focus paper*, November, Canberra.
- DIPNR (NSW Department of Infrastructure Planning and Natural Resources) 2005, *Principles Underlying Development Contributions*, July, Sydney.
- DLA (WA Department of Land Administration) 2003, *Annual Report 2002-03*, Perth.
- DLG (NSW Department of Local Government) 2007a, *Council Rating and Revenue Raising Manual*, [www.dlg.nsw.gov.au](http://www.dlg.nsw.gov.au) (accessed January 2007).
- 2007b, *Comparative Information on NSW Local Government Councils 2004-05*, [www.dlg.nsw.gov.au/dlg/dlghome/documents/Comparatives/Comparatives%202004-05.pdf](http://www.dlg.nsw.gov.au/dlg/dlghome/documents/Comparatives/Comparatives%202004-05.pdf) (accessed 8 February 2007).

- 
- 2007c, *Why Do You Pay Rates? A Local Government Fact Sheet*, [www.dlg.nsw.gov.au/Files/Information/why%20do%20you%20pay%20rates%20factsheet](http://www.dlg.nsw.gov.au/Files/Information/why%20do%20you%20pay%20rates%20factsheet) (accessed 18 September 2007).
- 2007d, *Variation of general income for 2007-08*, Circular no. 07-21, [www.dlg.nsw.gov.au/dlg/dlghome/documents/Circulars/07-21.pdf](http://www.dlg.nsw.gov.au/dlg/dlghome/documents/Circulars/07-21.pdf) (accessed September 2007).
- 2007e, *Information about rating for 2007/08 — maximum interest rate on overdue rates and charges*, Circular no. 07-23, [www.dlg.nsw.gov.au/Files/Circulars/07-23.pdf](http://www.dlg.nsw.gov.au/Files/Circulars/07-23.pdf) (accessed 20 February 2008).
- 2006, *Circular to Local Government 06-68 Guidelines*, NSW Government.
- DLGHS (NT Department of Local Government, Housing and Sport) 2007, *New Local Government Questions and Answers*, Northern Territory Government, January.
- DLGPSR (Queensland Department of Local Government, Planning, Sport and Recreation) 2004, *Priority Infrastructure Plans*, IPA Infrastructure Guideline 1/04, 4 October, Brisbane.
- DLGRD (WA Department of Local Government and Regional Development), nd, *Local Government Grants Commission: WA Local Government Comparative Statistics*, [www.dlgrd.wa.gov.au/Publications/Docs/AllocationsComparativeStatistics.xls](http://www.dlgrd.wa.gov.au/Publications/Docs/AllocationsComparativeStatistics.xls) (accessed 30 October 2007).
- Dodson, P.L. 1991, *Royal Commission into Aboriginal Deaths in Custody: Regional Report of Inquiry into underlying issues in Western Australia*, Canberra.
- DoH (Department of Health) 2005, *New Public Health Act for Western Australia: A Discussion Paper*, Government of Western Australia, June, Perth.
- DOIR (WA Department of Industry and Resources) 2007, [www.doir.wa.gov.au/aboutus/A98C862789A44114A9AC5D3DEB503354.as](http://www.doir.wa.gov.au/aboutus/A98C862789A44114A9AC5D3DEB503354.as) (accessed August 2007).
- Dollery, B. 2005, *Developer Contributions and Local Government Infrastructure*, School of Economics, University of New England.
- and Byrnes, J. 2005, *Alternatives to Amalgamation in Australian Local Government: The Case of Walkerville*, Working paper series in Economics no. 2005–04, University of New England.
- , Crase, L. and Byrnes, J. 2006, ‘Local government failure: Why does Australian local government experience permanent financial austerity?’, *Australian Journal of Political Science*, vol. 41, no. 3, pp. 339–53.
- , —— and —— 2005, *Why Does Australian Local Government Endure Chronic Financial Stress?* School of Economics, University of New England,

- 
- Working paper series in Economics no. 2005-19, Armidale.
- , —— and Johnson, A. 2006, *Australian Local Government Economics*, University of New South Wales Press, Sydney.
- , Johnson, A. and Byrnes, J. 2007, *An Assessment of Pensioner Rebates in New South Wales*, School of Economics, University of New England. Working paper series in Economics, no. 2007-03, Armidale.
- and Worthington, A. 1995, 'Federal expenditure and fiscal illusion: An Australian test of the flypaper hypothesis', *Publius: The Journal of Federalism*, vol. 25, no. 1, pp. 23–34.
- DOTARS (Department of Transport and Regional Services) 2007, *Local Government National Report: 2005-06 Report on the Operation of the 'Local Government (Financial Assistance) Act 1995'*, Canberra.
- 2006, *Local Government National Report: 2004-05 Report on the Operation of the 'Local Government (Financial Assistance) Act 1995'*, Canberra.
- 2002, *Submission to Inquiry into Local Government by the House of Representatives Standing Committee on Economics, Finance and Public Administration*, July.
- DSE (Victorian Department of Sustainability and Environment) 2003, *A New Development Contributions System for Victoria*, May, Melbourne.
- DWE (NSW Department of Water and Energy) 2007, *Water Supply and Sewerage NSW Performance Monitoring Report, 2005-06*, [www.deus.nsw.gov.au/Publications/NSW%20Performance%20Monitoring%20Report%202005\\_06.pdf](http://www.deus.nsw.gov.au/Publications/NSW%20Performance%20Monitoring%20Report%202005_06.pdf) (accessed September 2007).
- Dye, R. and McGuire, T. 1997, 'The effect of property tax limitation measures on local government fiscal behaviour', *Journal of Public Economics*, vol. 66, pp. 469–87.
- Entin, S. 2004, *Tax Incidence, Tax Burden, and Tax Shifting: Who Really Pays the Tax?*, A Report of the Heritage Centre for Data Analysis, Heritage Foundation, Washington, CDA04-12, [www.heritage.org/Research/Taxes/upload/71440\\_1.pdf](http://www.heritage.org/Research/Taxes/upload/71440_1.pdf) (accessed 1 August 2007).
- FAHCSIA (Department of Families, Housing, Community Services and Indigenous Affairs) 2008, *Whole-of-government arrangements for Indigenous programs*, [www.fahcsia.gov.au/internet/facsinternet.nsf/indigenous/nav.htm](http://www.fahcsia.gov.au/internet/facsinternet.nsf/indigenous/nav.htm) (accessed 19 February 2008).
- FAO (Food and Agriculture Organization of the United Nations) 2003, *Measuring and Assessing Capacity in Fisheries, Vol. 2. Issues and Methods*, FAO Fisheries no. 433, Rome.

---

Färe, R., Grosskopf, S., Norris, M. and Zhang, Z. 1994, 'Productivity growth, technical progress, and efficiency changes in industrialised countries', *American Economic Review*, vol. 84, no. 1, pp. 66–83.

FSRB (Financial Sustainability Review Board) 2005, *Rising to the Challenge: Towards Financially Sustainable Local Government in South Australia*, Adelaide.

Fullerton, D. and Metcalf, G. 2002, 'Tax incidence' in Auerbach, A.J. and Feldstein, M. (eds), *Handbook of Public Economics*, North-Holland, Elsevier Science, The Netherlands, vol. 4, pp. 1187–1872.

Gabbitas, O. and Eldridge, D. 1998, *Directions for State Tax Reform*, Productivity Commission staff research paper, Canberra, May.

Gardiner-Garden, J. 1997, *The Origin of Commonwealth Involvement in Indigenous Affairs and the 1967 Referendum*, Background Paper 11 1996-97, Social Policy Group, Parliamentary Library, Parliament of Australia, [www.aph.gov.au/library/pubs/bp/1996-97/97bp11.htm](http://www.aph.gov.au/library/pubs/bp/1996-97/97bp11.htm) (accessed 11 December 2007).

Gramlich, E.M. 1977, 'Intergovernmental grants: A review of the empirical literature,' in W.E. Oates (ed), *The Political Economy of Fiscal Federalism*, Lexington Books, Lexington, pp. 219–40.

Greene, W.H. 1997, 'Frontier production functions', in Pesaran, H.M and Schmidt, P. (eds), *Handbook of Applied Econometrics — Volume II: Microeconomics*, Blackwell, Massachusetts.

Groenewegen, P. 1990, *Public Finance in Australia: Theory and Practice*, 3rd edn, Prentice Hall, Australia.

Harding, A. and Warren, N. 1999, *Who Pays the Tax Burden in Australia? Estimates for 1996-97*, Online Discussion paper no. 39, National Centre for Social and Economic Modelling, University of Canberra, [www.canberra.edu.au/centres/natsem/publications?sq\\_content\\_src=aHR0cDovL2FuaW1hbC5jYW5iZXJyYS5lZHUuYXU6NTgwL25hdHNlbnS9pbmRleC5waHA%2FbW9kZT1wdWJsaWNhdGlvb2ZhbXA7cHVibGljYXRpb249NjEy](http://www.canberra.edu.au/centres/natsem/publications?sq_content_src=aHR0cDovL2FuaW1hbC5jYW5iZXJyYS5lZHUuYXU6NTgwL25hdHNlbnS9pbmRleC5waHA%2FbW9kZT1wdWJsaWNhdGlvb2ZhbXA7cHVibGljYXRpb249NjEy) (accessed 8 August 2007).

——, Lloyd, R. and Warren, N. 2004, *The Distribution of Taxes and Government Benefits in Australia*, Online Conference paper no. 63, National Centre for Social and Economic Modelling, University of Canberra, [www.canberra.edu.au/centres/natsem/publications?sq\\_content\\_src=aHR0cDovL2FuaW1hbC5jYW5iZXJyYS5lZHUuYXU6NTgwL25hdHNlbnS9pbmRleC5waHA%2FbW9kZT1wdWJsaWNhdGlvb2ZhbXA7cHVibGljYXRpb249NzA0](http://www.canberra.edu.au/centres/natsem/publications?sq_content_src=aHR0cDovL2FuaW1hbC5jYW5iZXJyYS5lZHUuYXU6NTgwL25hdHNlbnS9pbmRleC5waHA%2FbW9kZT1wdWJsaWNhdGlvb2ZhbXA7cHVibGljYXRpb249NzA0) (accessed 8 August 2007).

Harvey-Beavis, O. 2007, *Trends in Local Government 2005-06: Summary*,

---

Municipal Association of Victoria, Melbourne.

Heilbrun, J. 1983, 'Who bears the burden of the property tax' in Netzer, D. and Drennan, P. (eds), *Readings in State and Local Public Finance*, Blackwell Publishers, 1997, pp. 156–72.

IIFS (Independent Inquiry into the Financial Sustainability of NSW Local Government) 2006, *Are Councils Sustainable? Final Report: Findings and Recommendations*, Local Government and Shires Associations of NSW, Sydney.

IPART (Independent Pricing and Regulatory Tribunal of New South Wales) 2007, Review of DEUS, *Developer charges guidelines for water supply, sewerage and stormwater*, Water Issues paper, Sydney.

— 2006, *Prices of Water Supply, Wastewater and Stormwater Services, Gosford City Council and Wyong Shire Council*, Final determination and report.

— 1998, *Benchmarking Local Government Performance in New South Wales*, Final report.

Kumbhakar, S.C. and Lovell, C.A. Knox 2000, *Stochastic Frontier Analysis*, Cambridge University Press, Cambridge.

Leuthold, J.H. 1991, 'Tax shares in developing countries: A panel study', *Journal of Development Economics*, vol. 35, pp. 173–85.

LGANT (Local Government Association of the Northern Territory) 2007, *Characteristics of Local Government in the Territory*, [www.lgant.nt.gov.au/home/nt\\_local\\_government/characteristics](http://www.lgant.nt.gov.au/home/nt_local_government/characteristics) (accessed 18 June 2007).

— 2006, *Annual Report 2005-06*, Darwin.

LGAQ (Local Government Association of Queensland) 2006, *The Implications of Amendments to Queensland's Infrastructure Charging Regime Under the Integrated Planning Act 1997*, Brisbane.

LGASA (Local Government Association of South Australia) 2007, *Resourcing Council Services — Council Rates*, [www.lga.sa.gov.au/site/page.cfm?u=326](http://www.lga.sa.gov.au/site/page.cfm?u=326) (accessed 17 August 2007).

LGMA (Local Government Managers Association) 2008, *Local Government Good Practice Toolkit*, [www.lgtoolkit.com.au](http://www.lgtoolkit.com.au) (accessed 26 March 2008).

LGV (Local Government Victoria) 2006, *Best Value Commission 2005-06 Annual Report*, [www.dvc.vic.gov.au](http://www.dvc.vic.gov.au) (accessed 26 March 2008).

LRCWA (Law Reform Commission of Western Australia) 2006, Chapter 10: Aboriginal Community Governance in Western Australia in *Aboriginal Customary Law: The interaction of WA law with Aboriginal law and culture. Final Report*, Project no. 94, September, Quality Press, Perth.

---

Lynch, P. (NSW Minister for Local Government) 2007, *Local Council Rate Rises Determined*, Media release.

McIntyre, R., Denk, R., Francis, N., Gardner, M., Gomaa, W., Hsu, F. and Sims, R. 2003, *Who Pays? Distributional Analysis of the Tax Systems in All 50 States* 2nd edn, [www.state.ia.us/tax/taxlaw/PTC-50states.pdf](http://www.state.ia.us/tax/taxlaw/PTC-50states.pdf) (accessed 7 August 2007).

MCATSIA (Ministerial Council for Aboriginal and Torres Strait Islander Affairs) 2007, [www.mcatsia.gov.au/1/32/12/about\\_mcatsia.pm](http://www.mcatsia.gov.au/1/32/12/about_mcatsia.pm) (accessed 19 February 2008).

MCEETYA (Ministerial Council on Employment, Education, Training and Youth Affairs) 2007, *National Report on Schooling in Australia 2005: Preliminary Paper National Benchmark Results Reading, Writing and Numeracy Years 3, 5 and 7*, Melbourne.

Minnesota Revenue, 2007, *2007 Minnesota Tax Incidence Study*, [www.taxes.state.mn.us/legal\\_policy/other\\_supporting\\_content/07\\_incidence\\_report.pdf](http://www.taxes.state.mn.us/legal_policy/other_supporting_content/07_incidence_report.pdf) (accessed 7 August 2007).

Morton Consulting Services 1996, *Assessment of Revenue Raising Capacity of Local Government*, Research project, Local Government Ministers' Conference Activity Fund, May.

Mowbray, M. 2005, *If Indigenous governance = local government, what are the options?* 2005 Seminar Series: Indigenous Governance, Challenges, Opportunities and Outcomes', North Australia Research Unit, Australian National University, School of Australian Indigenous Knowledge Systems, Charles Darwin University, Desert Knowledge Cooperative Research Centre, 11 May.

Mullins, D. 2004, 'Tax and expenditure limitations and the fiscal response of local government: Asymmetric intra-local fiscal effects', *Public Budgeting and Finance*, Winter, pp. 111–47.

— and Joyce, P. 1996, 'Tax and expenditure limitations and State and local fiscal structure: An empirical assessment', *Public Budgeting and Finance*, Spring, pp. 75–102.

Musgrave, R.A. and Musgrave, P.B. 1989, *Public Finance in Theory and Practice*, 5th edn, McGraw-Hill, New York.

NCC (National Competition Council) 2006, *2005 National Competition Policy Assessment of Water Reform Progress*, [www.nwc.gov.au/nwi/docs/Chapter\\_4\\_QLD.pdf](http://www.nwc.gov.au/nwi/docs/Chapter_4_QLD.pdf) (accessed March 2007).

— 2000, *Local Government and National Competition Policy*, Community

- 
- Information paper, [www.ncc.gov.au/pdf/CIComLg-001.pdf](http://www.ncc.gov.au/pdf/CIComLg-001.pdf) (accessed 2007).
- New Zealand Department of Internal Affairs 2005, *Strategy for Evaluating Local Government Legislation*, [www.dia.govt.nz/pubforms.nsf/URL/LGLegislationStrategy.pdf/\\$file/LGLegislationStrategy.pdf](http://www.dia.govt.nz/pubforms.nsf/URL/LGLegislationStrategy.pdf/$file/LGLegislationStrategy.pdf) (accessed 30 August 2007).
- Nicholls, S., Jacobsen, G. and Garnaut, J. 2003, *Rate Rise Cap of 3.6% Will Barely Do, Say Councils*, Sydney Morning Herald, April 29, [www.smh.com.au/articles/2003/04/28/1051381898499.html](http://www.smh.com.au/articles/2003/04/28/1051381898499.html) (accessed 11 September 2007).
- NSW LGGC (Local Government Grants Commission) 2007, *Information paper – 2006-07 Financial Assistance Grants*, [www.dlg.nsw.gov.au/dlg/dlghome/documents/Information/Information%20Sheet%202006-07.pdf](http://www.dlg.nsw.gov.au/dlg/dlghome/documents/Information/Information%20Sheet%202006-07.pdf) (accessed September 2007).
- 2006, *Annual Report 2005-06*, Sydney.
- Oates, W.E. 2001, *Property Taxation and Local Government Finance*, Lincoln Institute of Land Policy, Arizona.
- 1999, ‘An essay on fiscal federalism’, *Journal of Economic Literature*, XXXVII, pp. 1120–49, September.
- 1972, *Fiscal Federalism*, Harcourt Brace Jovanovich, New York.
- 1969, ‘The effects of property rates and local public spending on property values’, *Journal of Political Economy*, vol. 77, pp. 957–71.
- OECD (Organisation for Economic Cooperation and Development), 2007, *Taxing Wages: 2005-06*, Paris.
- 2006, *Revenue Statistics*, Paris.
- 2000, *Tax Burdens: Alternative Measures*, Paris.
- Office of Best Practice Regulation 2007, *Best Practice Regulation Report 2006-07*, Annual Report Series, Productivity Commission, Canberra.
- Office of National Statistics 2007, *The Effects of Taxes and Benefits on Household Income, 2005-06*, [www.statistics.gov.uk/downloads/theme\\_social/Taxes\\_Benefits\\_2005-2006/Taxes\\_Benefits\\_2005\\_06.pdf](http://www.statistics.gov.uk/downloads/theme_social/Taxes_Benefits_2005-2006/Taxes_Benefits_2005_06.pdf) (accessed 7 August 2007).
- Office of the Comptroller of Texas, 2007, *Tax Exemptions and Tax Incidence 2007*, [www.window.state.tx.us/taxinfo/incidence07/incidence07.pdf](http://www.window.state.tx.us/taxinfo/incidence07/incidence07.pdf) (accessed 6 August 2007).
- OMPLG Victoria (Office of the Minister for Planning and Local Government) 1996, *Auditor-Generals Strong Support For Municipal Reforms*, News release, Department of Premier and Cabinet, Victoria.
- Pauly, M. 1973, ‘Income redistribution as a local public good’, *Journal of Public Economics*, vol. 2, no. 1, pp. 35–58.

---

PC (Productivity Commission) (forthcoming), *Public Economic Infrastructure Financing — An International Perspective*, Commission Research paper, Canberra.

— 2006, *Waste Management*, Report no. 38, 20 October, Commonwealth of Australia, Canberra.

— 2004, *First Home Ownership*, Report no. 28, Melbourne.

— 2001, *Cost Recovery by Government Agencies*, Report no. 15, Canberra.

Piancastelli, M. 2001, 'Measuring the tax effort of developed and developing countries: Cross country panel data analysis — 1985 to 1995', Discussion paper no. 818, Institute of Applied Economic Research (Instituto de Pesquisa Econômica Aplicada), Ministerio do Planejamento, Orçamento e Gestão, Rio de Janeiro.

Ploeg, C.V. 2006, *New Tools for New Times: A Sourcebook for the Financing, Funding and Delivery of Urban Infrastructure*, Report, Canada West Foundation.

Pratt, A. 2003, *Make or Break? A Background to the ATSI Changes and the ATSI Review*, Current issues brief no. 29 2002-03, Social Policy Group, 26 May 2003, Parliamentary Library, Parliament of Australia, [www.aph.gov.au/Library/Pubs/cib/2002-03/03cib29.htm#precursors](http://www.aph.gov.au/Library/Pubs/cib/2002-03/03cib29.htm#precursors) (accessed 11 December 2007).

PwC (PricewaterhouseCoopers) 2006, *National Financial Sustainability Study of Local Government*, Report to the Australian Local Government Association, Sydney, [www.alga.asn.au/policy/finance/pwcreport/summary.php](http://www.alga.asn.au/policy/finance/pwcreport/summary.php) (accessed December 2007).

Rosen, S. 1974, 'Hedonic prices and implicit markets: Product differentiation in pure competition', *Journal of Political Economy*, vol. 82, pp. 34-55.

SACES (South Australian Centre for Economic Studies) 2007, *Survey on Local Government Revenue Raising Constraints*, July, Local Government Association of SA, Adelaide.

— 2002, *Financing Local Government's Contribution to Community Development* Final report, Commissioned by the Local Government Association of South Australia, Adelaide and Flinders Universities, July.

Sanders, W. 2006a, *Local Governments and Indigenous Interests in Australia's Northern Territory: History, Demography, Areas and Finances*, Discussion paper no. 285, Centre for Aboriginal Economic Policy Research, Australian National University, [www.anu.edu.au/caepr/Publications/DP/2006\\_DP285.pdf](http://www.anu.edu.au/caepr/Publications/DP/2006_DP285.pdf) (accessed 31 October 2007).

- 
- 2006b, *Being a good senior manager in Indigenous community governance: Working with public purpose and private benefit*, Discussion paper no. 280, Centre for Aboriginal Economic Policy Research, Australian National University, [www.anu.edu.au/caepr/Publications/DP/2006\\_DP280.pdf](http://www.anu.edu.au/caepr/Publications/DP/2006_DP280.pdf) (accessed 5 November 2007).
- SCEFPA (House of Representatives, Standing committee on Economics, Finance and Public Administration) 2003, *Rates and Taxes: A Fair Share of Responsible Local Government*, David Hawker MP, Chairman, Canberra.
- SCNPMGTE (Steering Committee on National Performance Monitoring of Government Trading Enterprises) 1996, *An Economic Framework for Assessing the Financial Performance of Government Trading Enterprises*, Melbourne, July.
- SCRCSSP (Steering Committee for the Review of Commonwealth/State Service Provision) 2007, *Report on Government Services 2007*, Productivity Commission, Canberra.
- Shadbegian, R. 1999, 'The effect of tax and expenditure limitations on the revenue structure of local government, 1962–87', *National Tax Journal*, pp. 221–37.
- Shah, A. 2006, *Local Governance in Industrial Countries*, Public Sector Governance and Accountability Series, The World Bank, Washington.
- SMH (Sydney Morning Herald) 2007, 'Rate increases for 28 NSW councils', 3 July.
- Smith, P. 1997, 'Model misspecification in data envelopment analysis', *Annals of Operations Research*, vol. 73, no. 1, pp. 233–52.
- Sonstelie, J. and Portney, P. 1978, 'Profit maximizing communities and the theory of local public expenditure', *Journal of Urban Economics*, vol. 5, pp. 263–77.
- SROV (State Revenue Office Victoria) 2007, *Debits Tax*, [www.sro.vic.gov.au/sro/SROWebSite.nsf/taxes\\_debitstax.htm](http://www.sro.vic.gov.au/sro/SROWebSite.nsf/taxes_debitstax.htm) (accessed 28 August 2008).
- Stiglitz, J.E. 1999, *Economics of the Public Sector*, 3rd edn, W.W. Norton and Company, New York.
- 1988, *Economics of the Public Sector*, 2nd edn, W.W. Norton and Company, New York.
- Taylor, J. 2006, *Population and Diversity: Policy Implications of Emerging Indigenous Demographic Trends*, Centre for Aboriginal Economic Policy Research, no. 283, The Australian National University, Canberra.
- Taylor, L.L. 1995, 'Allocative efficiency and local government', *Journal of Urban Economics*, vol. 37, pp. 201–11.

- 
- Teera, J.M. (nd), 'Tax performance: A comparative study', Working paper, Department of Economics, University of Bath, England.
- and Hudson, J. 2004, 'Tax performance: A comparative study', *Journal of International Development*, vol. 16, pp. 785–802.
- Tregilgas, A. 2006, *Local Government finances in NSW: An Assessment*, Final report, vol. 2, Independent inquiry into the Financial Sustainability of NSW Local Government, Sydney.
- Tresch, R. 2002, *Public Finance: A Normative Theory*, 2nd edn, Academic Press, London.
- UK Office of National Statistics 2007, *The Effects of Taxes and Benefits on Household Income, 2005-06*, [www.statistics.gov.uk/downloads/theme\\_social/Taxes\\_Benefits\\_2006-2006/Taxes\\_Benefits\\_2005\\_06.pdf](http://www.statistics.gov.uk/downloads/theme_social/Taxes_Benefits_2006-2006/Taxes_Benefits_2005_06.pdf) (accessed 7 August 2007).
- UNFAO (United Nations Food and Agriculture Organization) 2003, *Measuring and assessing capacity in fisheries, Volume 2: Issues and Methods*, FAO Fisheries Technical paper no. 432/2, Rome.
- VGC (Victorian Grants Commission) 2007, Annual Report 2006-07, Government of Victoria.
- 2006, *Annual Report 2004-05*, State Government of Victoria.
- Victorian Government 2007, *2007-08 Statement of Finances (incorporating Quarterly Financial Report No. 3)* Budget paper no. 4, Melbourne.
- WALGA (Western Australian Local Government Association) 2005, WALGA Submission House of Representatives Standing Committee on Health and Ageing Inquiry into Health Funding, May, Perth, ([www.wopared.parl.net/house/committee/haa/healthfunding/subs/sub034.pdf](http://www.wopared.parl.net/house/committee/haa/healthfunding/subs/sub034.pdf) (accessed 30 January 2008).
- WAPC (Western Australian Planning Commission) 2007, *Developer Contributions For Infrastructure*, Planning Bulletin no. 18, February, 1997, [www.wapc.wa.gov.au/Publications/171.aspx](http://www.wapc.wa.gov.au/Publications/171.aspx) (accessed 23 October 2007), Perth.
- Warburton, D. and Hendy, P. 2006, *International Comparison of Australia's Taxes*, Canberra.
- Wildasin, D.A. 1986, *Urban Public Finance*, Fundamentals of Pure and Applied Economics, Harwood Academic, London.
- Wood, G. 1999, 'Home-owner residential property taxes and their burden on net personal wealth: An empirical study for Australia', *Urban Studies*, vol. 36, no. 2, pp. 239–54.

---

WMC (Woollahra Municipal Council) 1997, presentation at Sydney Public Hearing, 23 July, in IPART 2007, Review of DEUS, *Developer charges guidelines for water supply, sewerage and stormwater*, Water issues paper, Sydney.

— 1998, *Benchmarking Local Government Performance in New South Wales*, Final report.

Zodrow, G. 1999, 'Incidence of Taxes' in Robert D. Ebel, Joseph J. Cordes and Jane G. Gravelle (eds), *The Encyclopaedia of Taxation and Tax Policy*, Urban Institute Press, 1st edn, pp. 2003–04.