Restructuring Local Government Finance in Developing Countries

Lessons from South Africa

Edited by Roy Bahl, Georgia State University, USA and Paul Smoke, New York University, USA

STUDIES IN FISCAL FEDERALISM AND STATE-LOCAL FINANCE

Edward Elgar

Cheltenham, UK · Northampton, MA, USA

Contents

List of Tables List of Contributors List of Acronyms Preface		vi ix x xii
2.	Municipal Powers and Functions: the Assignment Question Larry Schroeder	23
3.	Overview of the Local Government Revenue System Roy Bahl, Paul Smoke, and David Solomon	71
4.	Property Taxation Peter Vaz	95
5.	The Regional Service Council Levy Roy Bahl and David Solomon	127
6.	Intergovernmental Transfers: the Equitable Share Andrew Reschovsky	173
7.	Integrating Fiscal Decentralization Reforms and the Challenge of Implementation Paul Smoke, Roy Bahl, Andrew Reschovsky, Larry Schroeder, David Solomon, and Peter Vaz	237
An	nex A	290
An	Annex B	
An	Annex C	
Index		297