

CONTENTS

1	Local Public Finance and Economics: Theory and the Practice—Introduction and Overview	1
2	Expenditure and Revenue Assignment: Principles	39
3	Expenditure and Revenue Assignment: Practices	81
4	Structural Design	127
5	Expenditures and Service Delivery: Core Services and Regulation	157
6	Expenditures and Service Delivery: Social Services	181
7	Provision and Finance of Infrastructure	207
8	Local Taxation	253
9	Property Taxation: Principles	285
10	Local Income, Sales, and Environmental Taxes	331
11	Charges and User Fees	363

12	Intergovernmental Fiscal Transfers: Principles	405
13	Higher-Order Fiscal Transfers to Local Governments: An Overview of Worldwide Practices	441
14	Higher-Order Government Financing of Metropolitan Areas	471
	Name Index	505
	Subject Index	509