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Sommario/riassunto

The study of fiscal decentralization has important policy implications for urban growth management, environmental conservation, and property taxation. Fiscal decentralization gives local governments powers to set local taxes and make local expenditures. In many countries local governments also have powers to regulate land uses within the general guidelines set by higher authorities. An understanding of the degree to which local and provincial governments can exercise these powers, make decisions about their revenues and expenditures, and are held accountable for outcomes is crucial for land policy research and education. Three key themes emerged from a Lincoln Institute conference in June 2007: the extent and effectiveness of local service provision under decentralization; the connections between decentralization and local policies; and the effects of intergovernmental transfers on local fiscal behavior.
