University of Richmond Law Review

Volume 11 | Issue 1 Article 7

1976

Special Purpose Taxation Districts: Coming or Going?

John E. Juergensmeyer

SPECIAL PURPOSE TAXATION DISTRICTS: COMING OR GOING?

*John E. Juergensmeyer**

Special purpose taxing districts, as an instrument of local government, have been widely criticized and commonly blamed for many of the problems of "urban sprawl."[1] However, despite repeated and extensive criticism, and continual attempts to limit and restrict them, special purpose districts have expanded in number and function.

Perhaps part of the problem with analyzing this facet of municipal law is the lack of uniform nomenclature.[2] As used in this article, the term "special purpose district" refers to that form of political corporation which has a continuing but indefinite existence, independent of other forms of local government, with limited geographical scope, and limited purposes. This is distinguishable from general purpose municipalities, such as cities and villages, and departments or subdivisions of a state government which have universal authority throughout the state. It is also distinguishable from special assessment districts and boards of local improvements, which are without an independent, continuing governing body, and which are wholly creatures of individual municipalities for differential taxation within the municipal borders.[3] Also beyond the scope of this

* B.A., University of Illinois, 1955; M.A., 1957; Ph. D., Princeton University, 1960; J.D., University of Illinois, 1963. Partner, Juergensmeyer, Zimmerman & Smith, Elgin and Chicago, Illinois.

1. *See, e.g.*, INSTITUTE FOR LOCAL SELF-GOVERNMENT, SPECIAL DISTRICTS OR SPECIAL DYNASTIES? (1970) [hereinafter cited as SPECIAL DYNASTIES]; Comment, *LAFCO: Is It In Control of Special Districts?*, 23 HASTINGS L.J. 913 (1972) [hereinafter cited as *LAFCO*].

2. The terms special taxing districts, districts, authorities, special service areas, independent local government entities, service districts, political subdivisions and units of local government have all been used to describe variations of the same essential concept.

3. A "local taxing unit" may be defined as "any politically organized geographic subdivision of the state which is vested by law with the authority to levy a property tax for support of government functions." SNIDER & ANDERSON, *Local Taxing Units: The Illinois Experience*, in UNIVERSITY OF ILLINOIS INSTITUTE OF LOCAL GOVERNMENT (1968). This definition is too narrow for the purpose of this article, since many special purpose districts do not have property taxing powers.

Although school districts are a classic example of this concept, they are specifically excluded from the scope of this article because their universality and special acceptance in municipal law makes school districts an entirely separate topic of discussion.

article are districts which extend beyond the boundaries of a single state.[4] There remain a wide variety of special purpose districts to be considered. A standard reference work lists over forty different special purpose districts, including garbage disposal districts, cemetery districts, incinerator districts, reclamation districts, redevelopment authorities, navigation districts and so forth.[5] While the terms "county," "township," "city," "village" and "school district" have at least some uniformity of meaning among the fifty states, units of local government with less than "general" powers have an almost infinite variety of structure, function and power. To the extent that generalizations can be made, it can be said that eastern states tend to create local districts or authorities as cooperative efforts of municipal governments, while midwestern and western states more commonly give the special purpose districts independent property tax levying powers and popularly elected governing boards.[6]

4. However, it should be pointed out that such political corporations are quite common. These include the Tennessee Valley Authority on the federal level and the Port of New York Authority as a multistate corporation. There are numerous variations on the international scene, such as the Snowy Mountains Development Authority, which has undertaken an ambitious hydroelectric development in the Snowy Mountains of Australia.

5. C. Antieau, *Local Government Law*, in 3A INDEPENDENT LOCAL GOVERNMENT ENTITIES (1975) [hereinafter cited as Antieau].

6. In Pennsylvania, for example, "authorities" are longstanding public corporations of either single or multiple functions, organized by resolution or ordinance of the municipalities, with governing boards elected by the voters, and without the power to tax. PA. STAT. ANN. tit. 53, § 301 *et seq.* (1945), *as amended* (1975). *See also* Antieau, *supra* note 5, at ch. III.

Virginia has "service districts" planned by a district commission comprised of governmental subdivisions embracing at least 45 percent of the population within the district, and creating, by written agreement of the governmental subdivisions, an elected service district commission which can assess governmental subdivisions for its support. The taxation is, however, only by the governmental subdivision. VA. CODE ANN. § 15.1-1400 *et seq.* (Repl. Vol. 1968), *as amended* (Cum. Supp. 1976).

Texas, on the other hand, has a wide variety of independent special districts, such as the water district, which is widely used by subdividers and real estate developers to bring water and sewage services to newly developed subdivisions without having to incorporate a municipality. This permits the developer to control completely the organization and early financial establishment of the utility, while shifting responsibility to the residents once the properties in the subdivision are sold. Mitchell, *The Use of Special Districts in Financing and Facilitating Urban Growth*, 5 URBAN LAW. 185 (1973) [hereinafter cited as Mitchell].

Likewise, California has a proliferation of special districts. One author cites some sixty-seven special districts among the 298 governmental units serving the Los Angeles Metropolitan Area. Crouch, *The Government of a Metropolitan Region*, 105 U. PA. L. REV. 474, 475 (1957) [hereinafter cited as Crouch]. Crouch describes the further amplification of the special district concept in the form of *federated* special districts, which combine the services of geographically related similar-purpose special districts. In 1957, in the Los Angeles Stan-

Many variations of these models exist, and multi-functional special districts, usually under the caption of "special improvement districts," appear to be increasingly common.[7] With this proliferation, we can look to Hawaii, where each of the major islands is a combined city and county, without the unpleasantness of competitive municipalities or the problems of services to unincorporated areas.

ADVANTAGES OF SPECIAL DISTRICTS

Different writers have observed numerous advantages of the special district form of local government over multiple municipalities.

Flexibility in boundaries is the primary advantage of a special purpose district. Creation of initial boundaries can follow natural geographic features, thereby simplifying annexation. Rural taxpayers frequently have less objection to the relatively small taxes of a special purpose district when compared with municipal taxes, and accordingly special taxing districts can frequently include entire metropolitan areas or at least avoid the checkerboard and haphaz-

---

dard Metropolitan Statistical Area, the only unit of local government with full responsibility for serving any one need of the metropolis was the Southern California Metropolitan Water District, a federation of water supply districts in the area. *Id.* at 475, 487. California has likewise experimented in multi-purpose districts — for example, the Estero Municipal Improvement District was specially created by the California legislature in 1960 to develop 2,600 acres of San Francisco Bay tidelands into Foster City, with a bonded indebtedness of $72 million. Mitchell, *supra* this note, at 225, *citing* Willoughby, *The Quiet Alliance*, 38 S. CAL. L. REV. 72, 73 (1965), and Comment, *New Community Development Districts*, 9 HOUS. L. REV. 1032, 1062-65 (1972).

Florida, however, appears to have the distinction of having conferred the broadest powers ever upon a special district. The Reedy Creek Improvement District in Osceola and Orange Counties was created to assist in the development of Disney World by special act of the state legislature in 1967. The District was granted all municipal powers except police protection. The District was allowed to exercise these powers, even where portions overlapped another jurisdiction. The District was exempt from county and municipal zoning laws and building controls and could exercise eminent domain outside, as well as inside, the confines of the District. *Id. But cf.* Antieau, *supra* note 5, at 30; State v. Reedy Creek Improvement Dist., 216 So. 2d 202 (Fla. 1968).

7. Tobin examines in some detail the multi-functional district legislative structures of California, Colorado, Michigan, Connecticut and Washington, and concludes that multi-functional special districts will continue to expand in popularity, particularly to coordinate governmental services in an intercounty metropolis. Tobin, *The Metropolitan Special District: Intercounty Metropolitan Government of Tomorrow*, 14 U. MIAMI L. REV. 333 (1960); Tobin, *The Legal and Governmental Status of the Metropolitan Special District*, 13 U. MIAMI L. REV. 129 (1958).

ard pattern created when municipalities compete with each other for choice tax bases. The net effect is that the special district is less limited by existing political boundaries and is particularly well suited to provide particular services, normally limited to metropolitan areas.[8]

Expertise may be developed by governmental board members and administrators in dealing with problems of a specific nature. For example, the local school board traditionally attracts a following of persons deeply interested in schools, and school board members often become extremely knowledgeable in educational techniques and responsive to elements of the electorate interested in education.

Clarification of issues can be achieved and action prompted by the "non-political" functional cooperation of voters throughout the special district. A water system, for example, tends to unite persons at opposite extremes, who might continually be squabbling over other minor municipal issues.

Direct participation of the public is made possible by the closeness and lack of complexity of administrative services in a special district, the feeling of bureaucratic distances being reduced by the limited nature of the special district's mission.

The availability of special districts may prevent the strangulation of the central city by encircling suburban municipalities. If residents of a newly developed area can obtain essential services from special districts, they are less likely to go through the often futile process of creating small municipalities to avoid taxes, but which can later be annexed by the parent municipality as the demand for urban services becomes greater.[9] The long range result for suburban areas utilizing special districts, rather than small municipalities, is a decreased likelihood of interference with the existence or territorial integrity of other governments.[10]

Low-density population areas, too small to justify municipal incorporation, may still have essential urban services.[11]

8. Tobin, *The Legal and Governmental Status of the Metropolitan Special District*, 13 U. MIAMI L. REV. 129-30 (1958).

9. Mitchell, *supra* note 6, at 204-05.

10. *Id.* at 227.

11. *LAFCO*, *supra* note 1, at 915.

DISADVANTAGES OF SPECIAL DISTRICTS

The special district may be abused as a technique to avoid taxes by which residents obtain essential services and avoid expensive, unpopular municipal functions, such as services for the poor or unemployed. Conversely, special districts might actively attempt to annex high-tax base, low-demand property, such as shopping centers and industrial parks.

Special districts may become inaccessible and unresponsive to the public because of the lack of public concern, particularly immediate concern with the day-to-day function of providing unspectacular services. This can result in the directors becoming a self-perpetuating oligarchy, encouraged by the failure of voters to understand in detail the qualifications or issues involved in names at the bottom of a long ballot of obscure district trustees.[12]

The special district residents might cater to exclusionary and parochial interests such as de facto segregation. However, this is a criticism that can be made of small suburban municipalities as well.

ATTEMPTS TO LIMIT OR CONTROL SPECIAL DISTRICTS

The problems associated with special districts have resulted in attempts to limit the districts, but these efforts have met with mixed success. The experience of Illinois will be used as an illustration. The old Illinois Constitution, with its debt limits and percentage tax limits on municipalities, was generally given the credit or blame for the proliferation of special taxing districts in Illinois. Accordingly, Illinois was said to have the dubious reputation of having a higher number of special governmental units than any other state in the union.[13] It is widely assumed that, as a result of

12. *Id.* at 917. *See generally* SPECIAL DYNASTIES, *supra* note 1.

13. School districts, of course, were taken for granted (including elementary districts, high school districts, combined unit districts and junior college districts). In addition, the Illinois legislature provided for sanitary districts, library districts, park districts, water districts, drainage districts, water protection districts, river conservancy districts, forest preserve districts, hospital districts, cemetery districts, airport districts, mass transit districts, child protection districts, mental health districts, street light districts, tuberculosis districts and the favorite of local government critics, the mosquito abatement districts. All these were in addition to the general purpose local government units of cities, villages, incorporated towns, townships and counties. According to the 1967 census, Illinois had 6,453 special taxing districts. *See* T. Kitsos, Constitutional Constraints on Local Government: The Response of

this proliferation, special taxing district trustees were almost ignored by the public in elections and appointments. Consequently, their actions were duplicative, inefficient and ineffective.

When a new constitutional convention met in 1970, the atmosphere among the delegates generally reflected a desire to correct the problems of special taxing districts. However, the drafters recognized, as a practical political matter, that direct restrictions on special taxing districts might arouse the political opposition of their many board members and employees. Accordingly, the constitution as eventually adopted was oriented to eliminating special districts indirectly. This was done by weakening their powers and tax base in relation to general purpose units of government, and by broadening the powers of general purpose municipalities to make special districts unnecessary. To this end, the 1970 Illinois Constitution abolished the debt limit for municipalities, gave home rule to the larger municipalities, separated school districts into a specially protected constitutional class, provided for non-independent special service taxing districts within home rule units, encouraged intergovernmental cooperation, abolished judicial appointments and specifically provided for the merger, dissolution and change in boundaries of units of local government.[14] It was assumed that special purpose districts would at least diminish, if not fade away entirely.

Notwithstanding the intent of the constitutional convention to weaken special districts in relationship to municipalities, recent court decisions have failed to recognize the interests of municipalities as dominant over those of special districts. Thus, the Illinois Supreme Court held that a metropolitan sanitary district was not in violation of a city zoning ordinance when the sanitary district located a "water reclamation plant" within the city limits.[15]

---

the Sixth Illinois Constitutional Convention (unpublished doctoral dissertation in University of Illinois library) [hereinafter cited as Kitsos].

14. ILL. CONST. art 7. *But cf.* ILL. CONST. TRANSITION SCHEDULE. *See generally* Kitsos, *supra* note 13.

15. City of Des Plaines v. Metropolitan San. Dist., 48 Ill. App. 2d 11, 268 N.E.2d 428 (1971). A later case, O'Connor v. City of Rockford, 52 Ill. App. 2d 360, 288 N.E.2d 432 (1972), held that a city could operate a sanitary landfill in an unincorporated area of a county without complying with county zoning regulations, although the city must obtain a permit from the state Environmental Protection Agency. *But cf.* Comment, *Balancing Interests to Determine Governmental Exemption from Zoning Laws*, 1973 Ill. L.F. 125.

In fact, the case reversed the old rule that municipal corporations and special districts were equal in status so that effect should be given to their respective powers with respect to zoning and eminent domain. The court did add that "the courts will afford protection against any abuse . . . ."[16]

The 1970 Constitution permitted home rule units to levy additional taxes upon areas within their boundaries "in the manner provided by law" in order to provide special services to those areas.[17] However, the Supreme Court of Illinois held that the constitution is not self-executing, so that special enabling legislation is necessary for a home rule unit to create such a special service area.[18] Accordingly, the legislature then enacted such a law.[19] The area to be covered by the special district as part of the decision-making process is established by the ordinance which mandates public notice and hearings. The notice must be published and mailed to all residents within the area, and must specify the maximum rate of taxes to be extended. A petition by 51 percent of the electors and 51 percent of the landowners within the area within 30 days following the hearing will defeat the creation of the area. The area may be enlarged, bonds issued and additional taxes levied by further notice and hearing provisions. However, the cumbersome mailed notice requirement would seem to prohibit use of this device for large metropolitan districts.

A third limitation was placed on municipalities when the Illinois Supreme Court adopted a narrow interpretation of the key home rule phrase, "pertaining to its government and affairs," which limits a municipality's home rule powers. Cook County, a home rule government, attempted to provide for payment of real estate taxes in four installments rather than the statutory two installments. The court held that despite a definite trend toward making the collection

16. City of Des Plaines v. Metropolitan San. Dist., 48 Ill. App. 2d 11, 268 N.E.2d at 430. A later identical challenge to the district based on municipal home rule powers met the same result, with the court denying that home rule added any strength to a municipality's powers to challenge a more broadly-based sanitary district. City of Des Plaines v. Metropolitan San. Dist., 59 Ill. App. 2d 29, 319 N.E.2d 9 (1974).

17. ILL. CONST. art. 7, § 6(l).

18. Oak Park Fed. Sav. & Loan Ass'n v. Village of Oak Park, 54 Ill. App. 2d 200, 296 N.E.2d 344 (1973).

19. "An Act to provide the manner of levying or imposing taxes for the provision of special services within the boundaries of home rule units and non-home rule municipalities and counties." ILL. ANN. STAT. ch. 120, § 1301 *et seq* (Cum. Supp. 1976).

of taxes exclusively a county function," this function was *not* "pertaining to (Cook County's) government and affairs."[20] This finding was based on a conclusion that in the process of collecting and distributing taxes

> the county acts both for itself and the other taxing bodies . . . and the function thus performed does not pertain to its government and affairs to any greater extent than to the government and affairs of the other taxing bodies for whose benefit it acts.[21]

The effect of the three decisions noted above is to put special taxing districts on a par with home rule municipalities insofar as the acts of each pertain to their respective functions.[22]

It was hoped that despite the effect of these decisions, the removal of old municipal tax rate limits would result in consolidation of special district functions with municipalities. The trend has been just the opposite. While the number of taxing units in Illinois decreased slightly from 5,483 in 1969 to 5,400 in 1973, the number of special, non-school districts actually increased from 1,292 to 1,405.[23] Thus, it is safe to conclude that as of this writing the special district is alive, and will continue living in Illinois, but without effective centralized control. The Illinois experience illustrates how erroneous it is to assume that eliminating the taxing and bonding limitations of municipalities, and expanding municipal home rule powers, will limit the proliferation of special districts.

Several other states have sought to provide a formal mechanism to recommend changes in boundaries, or even compel changes, or at least to give advance approval to new municipal corporations and

---

20. Bridgman v. Kurzen, 54 Ill. 2d 74, 295 N.E.2d 9, 10 (1972).

21. 295 N.E.2d at 11.

22. "Special service area" was defined as:

> A contiguous area within a municipality or county in which special governmental services are provided in addition to those services provided generally throughout the municipality or county, the cost of said special services to be paid from revenues collected from taxes levied or imposed upon property within that area.

"Special services" were defined as:

> All forms of services pertaining to the government and affairs of the municipality or county. . . .

ILL. ANN. STAT. ch. 120, § 1302 (Cum. Supp. 1976).

23. ILLINOIS DEPARTMENT OF LOCAL GOVERNMENT AFFAIRS, NUMBER OF TAXING UNITS IN ILLINOIS, at tab. I (1969, 1973).

annexations. Indicative of this type of agency is the one mandated by the recently amended Pennsylvania Constitution. The General Assembly is mandated to "designate an agency of the Commonwealth to study consolidation, merger and boundary changes, advise municipalities on all problems which might be connected therewith, and initiate local referendum."[24] To date, the Pennsylvania General Assembly has failed to act on this mandate. One can only speculate as to the reason for lack of action in Pennsylvania. There is little doubt, however, that the political influence held by special districts was no small factor. In contrast, a provision in the Alaska Constitution[25] specifying very broad powers for its Boundary Commission has been quite successful in limiting the proliferation of special districts. The stated purpose of the Alaska plan is to provide maximum self-government with a minimum of local government units,[26] with the implication that the fewer special districts, the better. As of 1967, Alaska had only 62 units of local government and no special districts.[27]

A statutory scheme that has been analyzed in detail is the California approach. In 1965, the legislature established a Local Agency Formation Commission (LAFCO) in each county to control the proliferation of special districts in California.[28] The agency reviews and approves or disapproves, with or without amendment, any proposal for (1) incorporation of cities, (2) formation of special districts, (3) annexations, (4) exclusion of territory from a city, (5) disincorporation of a city, (6) consolidation of cities and (7) development of new communities within their jurisdiction. The agency also reviews boundaries of the municipalities within its control.

LAFCO has been effective in reducing the proliferation of special districts in California. In the five years that LAFCO has been in operation, the number of special districts in California has only increased by 125, from 3,317 to 3,442.[29] The development of supervi-

24. PA. CONST. art. 9, § 8.

25. "The Commission or board may consider any proposed local government boundary change. It may present proposed changes to the legislature during the first ten days of any regular session. The change shall become effective . . . unless disapproved by a resolution concurred in by a majority of the members of each house." ALAS. CONST. art. X, § 12.

26. *Id.* § 1.

27. U.S. BUREAU OF THE CENSUS, GOVERNMENT UNITS IN 1967 (1969).

28. CAL. GOVT. CODE § 54773-790 (1965).

29. *LAFCO, supra* note 1, at 913 n.8, 923-24.

sory agencies such as California's LAFCO has been encouraged by the federal Demonstration Cities and Metropolitan Development Act of 1966,[30] since most applications for federal assistance within a metropolitan area must be submitted for review by a state-designated regional planning agency or council of governments.[31]

Appropriate Functions for Special Purpose Districts

From the various advantages and problems of special purpose districts, principles emerge which indicate how and when special districts should be used.

The conclusion to be drawn from attempts to regulate would appear to be that direct boundary commissions with the power to prevent creation of new districts or annexations have the effect of reducing the number of special districts, whereas indirect attempts at regulation, such as strengthening general purpose municipalities or forming advisory agencies, tend not to prevent the expansion of special service districts.

Special purpose districts have built-in controls only when there is a high degree of direct user involvement in the function, accompanied by a high degree of expertise and professional qualifications among the staff and board of directors of the district. The classic example is education, including adult education in community colleges and libraries. In such situations, the universality of the availability of the function requires that municipal boundaries should not limit access to such educational institutions. At the same time, the direct involvement of the citizen-user at the local level and the general degree of news media interest can prevent abuses of programming and assure professional and ethical standards.

Unique geographic requirements may dictate the desirability of special districts, particularly when the control of natural resources is involved. Thus pollution control and sanitation systems are particularly well-suited to a watershed basis of involvement. In such functions, municipal boundaries, particularly if there are numerous small municipalities, make it virtually impossible to properly coordinate the function.

30. 42 U.S.C. §§ 3301-74 (1970), *as amended*, 42 U.S.C.A. §§ 3301-74 (Cum. Supp. 1976).
31. Baldinger & Stanley, Planning and Governing the Metropolis 286 *et seq.* (1971).

Ideally, special purpose districts, utilizing their flexibility, can serve as a coordinating and unifying source of communication for small and divided municipalities, even though they have had only a minimal effect in uniting divided municipalities. Thus far, such a function should not be overlooked in view of the desperate need for metropolitan areas to coordinate services.

CONCLUSION

The emphasis upon area-wide metropolitan services has created a demand for services beyond municipal boundaries. Statutory intergovernmental relations organizations, such as the Northeastern Illinois Planning Commission, or voluntary cooperative efforts by municipalities, such as a local area council of governments, have created an interest in unified services extending beyond municipal boundaries. But, short of intergovernmental contracts, the special taxing district is the only way to provide such tax-supported metropolitan area services.

It is interesting that published surveys have shown a preference by municipal officials for regional services provided by special taxing districts, rather than metropolitan government or intergovernmental cooperative agreements.[32] Area-wide planning has become a special matter of concern for municipal officials, in the light of proposals for state-wide and federal land use regulations. Special service districts provide the quickest and most direct vehicle for such coordination. In addition, in *San Antonio Independent School District v. Rodriguez*,[33] the United States Supreme Court upheld the property tax basis of school financing, and prevented what might otherwise have been a strong attack on special taxing district, most of which are financed almost exclusively by real estate and personal property taxes. On the other hand, there remains strong public support for what were otherwise thought to be moribund units of local government with restricted powers.[34] Nevertheless, the trend seems

32. A six-month survey, sponsored by the Illinois Department of Planning and Analysis, and conducted by staff members of the Cook County Council of Governments and the Northeastern Illinois Planning Commission, interviewed sixty-three mayors in a six-county area supports this conclusion.

33. 411 U.S. 1 (1973).

34. This public sentiment is reflected by the failure of several electoral attempts in Illinois to abolish local government units.

to be to abolish local government units in favor of special districts. During the period 1952 through 1967, the total number of local government units declined approximately 25 percent. In this same time period, the number of non-school special districts in existence increased by approximately 300 percent.[35] Concurrent with this growth in numbers has come a renewed vigor of some special taxing districts in metropolitan areas.[36]

Thus, notwithstanding repeated efforts to limit and reduce their numbers, the special taxing district is flourishing as a unit of government across the United States with only a few exceptions.[37]

> Because it is a solution that does not interfere with the existence and territorial integrity of other governments and disturbs their functional integrity only slightly, special districts are politically, economically, and socially feasible, and can be utilized beneficially by the public, private developers, and general purpose governments.[38]

States such as Virginia can learn from the experience of Illinois. Special taxing districts, properly organized and administered, can be an effective and efficient means of providing services which are best operated on a regional basis. Their use avoids many of the problems associated with annexation as well as the unfairness which results when a local government unit is forced to finance services which benefit an entire region. However, to maximize the effectiveness of special districts it appears essential that there be a central planning agency.

Certainly some obscure special purpose districts have outlived their usefulness and have become self-perpetuating oligarchies which should be eliminated. Nevertheless, the special service district concept has proven itself to be vigorous and productive, and for many governmental functions it is irreplaceable. Municipal planners, particularly in metropolitan areas, must not be bound by past prejudices against special service districts, but must recognize the innovative, creative and positive contributions which this valuable form of local government can have.

---

35. Mitchell, *supra* note 6, at 195 (tables 2,3).
36. *See, e.g.*, Northwest Suburban Tribune (Chicago), June 6, 1973, at 16V, col. 2.
37. *See, e.g.*, note 21 *supra*.
38. Mitchell, *supra* note 6, at 227.

UNIVERSITY OF RICHMOND
LAW REVIEW

VOLUME 11 FALL 1976 NUMBER 1