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Beito, David T. *Taxpayers in Revolt: Tax Resistance During the Great Depression*. Chapel Hill: The University of North Carolina Press, 1989. Pp. ix, 216

Ladd, Helen F. and John Yinger. *America's Ailing Cities: Fiscal Health and the Design of Urban Policy*. Baltimore: The Johns Hopkins University Press, 1989. Pp. xi, 334

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died but others remain. Some have grown and prospered to become major cities while others have languished."

It is at this point that Professor Dahms departs from the typical travel book to examine and explore "demetropolitization" — the contemporary movement back to small towns and to the countryside. What are the reasons for this phenomenon? Who are the people who have moved? Where have they resettled and equally important, why? What physical, social and economic impact have they had on rural and small town Eastern Canada? It is in tackling questions such as these that *The Heart of the Country* takes on added significance and meaning. It is also here that Professor Dahms goes well beyond the scope of the typical travel guide.

The book is generally well edited and remarkably error free. This reviewer found the entire book of interest, but two regions, Southwestern Ontario and the Maritimes, had special appeal because of long periods of residence spent in each. The regional coverage is, unfortunately, uneven and it is the Maritimes and more particularly New Brunswick which received "short shrift." On the route taken through New Brunswick, the author missed a number of interesting small towns and villages — e.g., St. Leonard, Grand Falls, Perth-Andover, Florenceville, Woodstock, Maugerville, Jemseg, Sussex, Petitediac, Memramcook and Sackville. Admittedly, several of these are by-passed by the Trans Canada Highway and certainly they do not all merit attention. Yet in omitting a random sample of such towns and villages the book loses something of importance. Mainland Nova Scotia and Prince Edward Island are well covered while Cape Breton and Newfoundland are entirely overlooked. One can only hope that the author may one day retrace his steps and redress the balance.

In the final analysis, these omissions, while noteworthy, do not diminish the importance of the book. Urban history can only be fully

understood when we are truly cognizant of the heritage of small town Canada. But beyond this truism the author argues convincingly that there is a future for these small towns and villages. He does so by introducing us to "the burnt out academic refinishing furniture in Mahone Bay, to the retirees in Lions Head, to the busy entrepreneurs of Annapolis Royal." In *The Heart of the Country* he suggests "there is a place for the former Torontonians or Haligonians among the cows and silos of the countryside . . . [or for] the retired executive from London [to be] welcomed in Bayfield."

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**Beito, David T. *Taxpayers in Revolt: Tax Resistance During the Great Depression*. Chapel Hill: The University of North Carolina Press, 1989. Pp. ix, 216.**

**Ladd, Helen F. and John Yinger. *America's Ailing Cities: Fiscal Health and the Design of Urban Policy*. Baltimore: The Johns Hopkins University Press, 1989. Pp. xi, 334.**

The economic vitality of cities has been and continues to be of interest to policy makers, politicians, citizens and scholars as they seek to understand municipal fiscal processes: why are city services cut, why are municipal infrastructures allowed to decay and why are taxes continually increasing? Two new publications, Helen F. Ladd and John Yinger's *America's Ailing Cities* and Thomas Beito's *Taxpayers in Revolt* examine these issues from fresh perspectives. Rather than focusing upon such traditional subjects as tax structure or the allocation of funds, these scholars consider how external factors affected local economies and examine the impact of popular responses upon revenue raising initiatives.

Ladd and Yinger scrutinized a voluminous body of municipal economic data to define factors, beyond local budgetary decisions,

that determine fiscal health. Fiscal health, the authors explain, "is the ability of a city to deliver public services to its residences." They continue to explain that "this fiscal health is the balance between a city's ability to raise revenue and the amount it must spend to obtain services of average quality." The authors examine fiscal health by calculating city service responsibilities and measuring them against the revenue raising capacity of municipalities. They conclude that state and federal institutions have a critical impact upon a city's ability to generate revenue. In addition, incentives for infrastructural development, non-resident taxation policies and the division of responsibilities for municipal services between city and state are all factors which bear directly upon the state of a city's fiscal health.

In an exhaustive quantitative analysis, Ladd and Yinger considered the impact of these factors on eighty-six cities between 1972 and 1982. They limited their sample to municipalities with a population of at least 300,000 and to those central to one of the fifty largest major metropolitan areas, and concluded that smaller cities tend to be healthier than larger cities. Primarily, they found that smaller cities had a greater opportunity to benefit from state and federal policies promoting fiscal healthfulness than did the major cities. However, when larger cities received assistance proportional to their size they also prospered. Such an observation underlies Ladd and Yinger's recommendation that states need to devise policies and institutions that will promote municipal healthfulness.

This study is thorough, well-researched, and well-documented; Ladd and Yinger wrote a sophisticated economic analysis of the fiscal condition of America's cities. However, the appeal of this book remains limited to a specialized audience. Its narrative relies heavily upon the professional jargon of the economist in spite of the authors' efforts to elucidate it with numerous tables and graphs

complemented by regular explanations of their meticulous research methodology.

Nonetheless, Ladd and Yinger do a fine job documenting trends and factors affecting fiscal health in American cities between 1972 and 1982. They do not, however, delve into motivations for the observations they make. This is where the authors fall short, for the reader is left with an incomplete sense as to why state and local policy developed as it did.

Motivations for economic policies are not beyond the scope of Thomas Beito's study of tax resistance during the depression of the 1930s. Though the focus of this work is on both positive and negative responses to local taxation, Beito also examines the process of policy making and the structure of taxes levied in the 1930s. Although his efforts focus primarily on Chicago, he does make efforts to demonstrate the typicality of the activities of the Windy City to other cities of the time.

Generally, Beito finds that when tax resistance became institutionalized, in the form of taxpayers leagues for example, many of its goals were achieved. During the middle of the decade tax resistance gave way to tax promotion. Beginning in 1933, urban power brokers, politicians, and institutionalized reform movements spearheaded media campaigns to encourage the payment of taxes "to save the city." In the case of tax generation as well as in the case of tax resistance, organization brings results, according to Beito.

In an interesting introduction and conclusion, Beito attempts to place the popular movements of the thirties in a larger historical context. He reminds his audience that popular responses to taxation have played a central role throughout history. As one example, Beito points to the colonial and early national efforts in this regard. This is an interesting parallel and one that might have yielded yet more profit had it been more fully developed.

Instead, *Taxpayers in Revolt* remains closely focused upon the incidents and activities of Chicago's citizenry during the 1930s. Beito defends this emphasis by arguing that while Chicago's popular tax resistance was typical of what happened in other cities, the public reaction to taxes in the Windy City was extraordinarily widespread. Naturally, more extensive study of the municipal taxpayers activities is needed both regionally and historically to confirm the typicality of this work. This is not to indicate that *Taxpayers in Revolt* delivers less than it promises; it is a thoroughly researched analysis of a heretofore understudied aspect of a much studied period, and is a valuable addition to the historical literature.

Together, Beito, Ladd and Yinger add much to our understanding of taxation policy and public response. Though these two books have little in common in terms of method, subject, or content, they both provide insights into urban fiscal processes that may be useful to the lobbyist, decision maker and scholar of the urban experience.

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**Borsay, Peter. *The English Urban Renaissance: Culture and Society in the Provincial Town 1660-1770*. Oxford: Clarendon Press, 1989. Pp. xxii, 416. Appendices, bibliography, index, illustrations. \$103.50.**

Peter Borsay's book *The English Urban Renaissance* is a significant work in several ways. First, it integrates the study of architecture and social history in a satisfying and comprehensive manner; and second, it sheds light on a huge area of eighteenth-century history we know little about — the nature and culture of provincial towns. That is not to say, of course, that there has been no monograph work on this topic, but until

Borsay's account there has been no *general* framework of explanation that has attempted to consider common changes that occurred in many urban places throughout Great Britain. Finally, Borsay's work provides provocative suggestions and will aid further research into the perplexing and understudied field of the history of manners, and the relationship between that history and larger social and economic changes.

Borsay's work is structurally, one might almost say architecturally, satisfying. Each of the book's four sections (an historical introduction which considers changes in town life from the early Stuart period, a discussion on the landscape of provincial cities, a consideration of changing leisure activities and a general investigation of the changes in England's social structure) is divided into subsections that are both logical and useful in following the analysis. In the section on landscape, for example, Borsay discusses changes in the individual house, in the larger structure of the street and square, and in the growth of town planning and a concomitant commitment to the erection of public buildings. While this section is the book's least general, with its concentration on architectural design and detail, it is the necessary backdrop for a subsequent discussion (in the final section) of the manner in which building styles served to create a cultural unity among England's "better sort" while simultaneously creating a distance between polite and popular culture.

Borsay's analysis is both synthetic and original. While using earlier works on individual towns in an interesting and comprehensive manner, Borsay's own scholarship is most evident in his treatment of what has previously only been considered to be a frivolous topic told largely in an anecdotal manner; namely, the importance of sport, and especially of horse racing, to the life and vitality of the eighteenth century city. Similarly, his analysis of the new culture of gentility, its accoutrements and accomplishments, rests both on his own research, and on that of many early scholars.