Oral Defense Announcement
University of Missouri – St. Louis Graduate School

An oral examination in defense of the dissertation for the degree
Doctor of Philosophy in Political Science

Bethany Behrhorst

M.A. in Political Science, May 2019, University of Missouri-St. Louis
M.A. in Public Administration and Policy Analysis, August 2004, Southern Illinois University-Edwardsville
B.A. in Mass Communications, August 1997, Southern Illinois University-Edwardsville

Restricted Powers, Special-Purpose Districts, and Path Dependence:
Economic Graveyards in Downstate Illinois

Date: October 30, 2023
Time: 10:30 a.m.-12:00 p.m.
Place: 347 SSB

Abstract
Property taxation in the United States is a critical issue warranting examination because it involves the directed distribution of government costs and benefits for citizens. The central question exists: Why are Illinois’ property taxes so high? Path dependence was explored as a theory to explain Illinois’ property tax reliance issues, asserting that as local governmental units in the State face budget limitations, they find alternative revenue streams. For example, restricted powers could lead to the development of quasi-governments, which are known as special-purpose districts. Once general-purpose municipalities charter a course by creating special-purpose districts, it is difficult to adjust. This could lead to additional layers of government, redundancy in service delivery, and higher property tax bills. Tax caps as a legislative tool, financially restricting governmental units, might restrict powers. Such constraining mechanisms can motivate general-purpose governments to investigate alternative revenue sources. The result can give rise to path dependence. It is hypothesized that tax caps initially might hold property taxes at or below inflationary rates in high-growth counties. But as local governmental units face increased pressure due to budgetary constrictions, they will identify ways to evade those constraints. To empirically test these hypotheses, taxing bodies’ increased reliance on property tax dollars in Illinois was explored, paying particular attention to Downstate Illinois counties below Interstate 80. Whether governmental units rely upon the creation of special-purpose districts, including school districts, to sidestep budgetary limitations was explored.

Defense of Dissertation Committee
Chairman David Kimball, Ph.D.
Committee Faculty Member Endsley Jones, Ph.D.
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Committee Member Andrew Theising, Ph.D.