

# A Study On Taipei County's Upgrading to Quasi-Special City

Chia-Jen Hung<sup>1</sup>、Shu-Lung Wang<sup>2\*</sup>

1. Center of General Education, Nanya Institute of Technology

2. Department of Mechanical Engineering Nanya Institute of Technology

## Abstract

As the Legislative Yuan's approval of the amendment for the Code of Local Autonomous Administration on May 4 2007, Taipei County, which has a population of over 3,000,000, will soon become another special city under the Executive Yuan, as Taipei and Kaohsiung Cities are, with access to equal category of organization, manpower and financial allocations as well as expenditures. The allocation of income by tax rate by the central government will mean major impact to Taipei and Kaohsiung Cities and eventually other county and city administrations islandwide. The key issue worth discussing at this time is how to make full play of the limited resources in the structural environment along with other pending issues, such as state finance, taxation regulations, tax income assigned by Central Government, administrative jurisdiction and allocation of other resources.

In this article, updates are proposed for discussion and, based on the Competitive Advantage Focus theory, Organic Reform Analysis theory and the SWOT analysis for benefits and disadvantages, we hereby propose concrete suggestions and practices as we expect to release appropriate, effective and feasible strategies with minimum impacts.

**Keywords:** Quasi-special city, tax income allocated by Central Government, Upgrading

E-mail : [wzl@nanya.edu.tw](mailto:wzl@nanya.edu.tw) 、 Tel : (03) 4361070EXT5121 、 FAX : (03)4365226