



## Richard Miller Bird 1938–2021

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It was quite a shock to hear the sudden demise of *Richard Miller Bird* on June 9, 2021, at the age of 82. Having been married for 63 years, he sadly leaves his devoted wife, Marcia, four children (Paul, Sandra, Marta and Abbey) and six grandchildren as well as a legacy of outstanding work in public finance and development.

He was born in Fredericton New Brunswick, and he earned his undergraduate degree in economics at Dalhousie (Halifax, Nova Scotia) and his doctorate at Colombia University in 1961. He taught at Harvard University (1961–1963 and 1966–1968), was a research associate at Colombia from 1963 to 1964 and served as an advisor to Colombia's Minister of Finance (1964–1966). After Harvard, he joined the University of Toronto in Economics until 1999 when he became a professor emeritus at the Rotman School of Management.

He mentored thousands of students and scholars in a highly supportive manner. He consulted with many organizations, especially the World Bank and IMF. He served as Chief of the Tax Policy Division at the IMF's Department of Fiscal Affairs from 1971 to 1973, Director of the Institute of Policy Analysis from 1980 to 1985, senior fellow at the Institute of Municipal Finance and Governance (Munk School at U of T) and C. D. Howe Institute.

According to Google Scholar, Richard wrote close to 700 papers, chapters, books and reviews in his career. He was an outstanding participant at conferences and seminars throughout the world, impressing many with his perceptive comments and sense of humour. He was in demand to participate in academic teaching, research and consulting including Distinguished Visitor at the Andrew Young School of Public Policy (Georgia State University), Adjunct Professor at the Australian School of Taxation and Business Law (University of New South Wales) and Visiting Professor of Harvard University.

Given his outstanding achievements, he was made a Fellow of the Royal Society of Canada in 1978, recipient of the National Tax Association's Daniel M. Holland award for distinguished contributions to the study of public finance (2006), the

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Queen Elizabeth II Diamond Jubilee Award (2013) and the Canadian Tax Foundation Lifetime Contribution award (2017).

He understood the importance of theoretical and empirical work but always integrated institutional and political factors in policy analysis. This practical approach to his writing, speaking and teaching was a welcome addition to theoretical and empirical analysis, something which many experts and students learned from him. I still remember his comment at one Canadian tax reform conference in which he said “In tax policy, Canadian policymakers like to shoot for the moon but end up somewhere in the United States”. It was right on the mark.

His most frequently cited work (6320 mentions according to Google Scholar) was the 1973 book *Public Finance* written with Richard and Peggy Musgrave. Also most highly cited were his books, *Rethinking decentralization in Developing Economies* (1998 with J. Litwack and J. Ahmed) and *Fiscal Decentralization in Developing Economies* (2008 with F. Vaillancourt) and articles on Wagner’s Law (1971) and tax effort (the latter with J. Martinez-Vazquez and B. Torgler 2008). His coverage of topics was vast including tax administration, value-added taxation, property taxation, inter-governmental fiscal transfers, regional development and corporate taxation.

Throughout his writing, Richard understood that decentralization in federations has its appeal. His 2018 book with Roy Bahl on *Decentralization and Local Finance in Developing Economies* reflects well an overall philosophy that one size does not fit all in policy analysis.

Perhaps the most important lesson one can learn from examining the practice of decentralization in developing countries is that there is no one best way to get it right. This is because ‘getting it right’ means designing a program that not only matches the diverse objectives of fiscal decentralization, which differ from country to country, but that can also be implemented in the specific and diverse (and usually changing and uncertain) conditions that exist at different times in different countries. On the other hand, experience shows that there are many ways to get decentralization wrong. What is often thought to be best international practice may turn out to be wrong for a specific country.

Richard emphasized that institutional factors lead to “an enhanced focus on accountability and capacity”. This perspective led to many contributions made by Richard Bird and co-authors to a focus on tax administration as well, which he often would remind people at conferences “taxes only work if you can get a handle on them”.

In very recent years, Richard wrote on the tax gap and the VAT, taxation of sugary drinks, the importance of the income tax and global taxation. On the topic of global corporate taxation, it is only practical to achieve steps towards cooperation than the immediate adoption of the perfect system. It is sad that we would not be able to hear his assessment of recent tax coordination developments that have gone further than one might expect.

Let me add a personal story illustrating Richard's strengths. After I learned about a little known UN-coordinated royalty assessed on offshore resource projects in international waters, we colluded on a paper eventually published in the *British Tax Review* in 2019. Working with Richard was a pleasure—he was humble saying he had a secondary role despite showing his tremendous research strengths. He read voluminously on the issue including a swath of working papers on Article 82 of UN Law of Sea. His ability to remember papers going back years was truly remarkable. His writing skill was impressive in laying out the issues and facts. For relevance, he used a conceptual approach from earlier work on tax reform: What is to be taxed, how to tax it, who would administer it and when would it be applied.

Richard will be sorely missed by many who worked with him. He brought light to public finance and development studies by his persistent emphasis on practical and relevant factors not just theoretical and empirical learnings. It is a lesson for all of us to consider in our own work today.

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