

EXTENSION EDUCATION ON A CONTROVERSIAL TAX PROGRAM

George W. Campbell
Extension Economist
University of Arizona

Historically, Cooperative Extension Service programs have been formulated and carried out in relatively quiet educational environments and, for the most part, insulated from overt adverse actions and criticisms from the “outside.”

Few extension personnel, therefore, have experience in conducting programs in an environment of often uncooperative, sometimes actively hostile, people.

From January 1965 through June 1968, I conducted extension and research programs concerned with developing and applying methods and techniques for revaluing Arizona’s privately owned agricultural lands for taxing purposes. The research was carried out through contractual arrangements between the State Division of Appraisal and Assessment Standards and the University of Arizona. The extension education program was part of my normal duties as state specialist in public affairs education.

Specific objectives were:

1. Evaluate agricultural lands for their *production value*.
2. Assist the division in arriving at a “full cash value” approximating production value as closely as possible.
3. Assist the legislature in devising and implementing legislation to tax agricultural lands on the basis of their production value.
4. Increase the understanding of farmers and ranchers of processes involved in raising and spending public monies.

University administrators and agricultural leaders were involved in planning and executing each major step of the program. This was done through a five-member committee of university administrators, and the [Arizona] Agricultural Tax Coordinating Committee composed of the chief executive officers of each of the farm organizations in the state.

Much of the work was done “behind the scenes,” but as much credit as possible was given to those directly responsible for getting desired actions. University administrators and agricultural leaders were kept

informed by written and oral reports on what had been done, what was being done currently, and what was planned for the near future.

In addition to maintaining a secure operational base, open lines of communication, and administrative and agricultural industry support, the extension worker must be prepared to successfully counteract hostile tactics of those opposing the objectives of politically oriented programs. Opposition can and does occur both internally and externally.

Some of the tactics the extension worker may expect to encounter from strong vested interests are:

1. They put nothing in writing; all instructions, reports, explanations, and protestations are made orally by personal contact, in meetings, or by telephone.
2. They procrastinate and delay in answering communications and making decisions on courses of action, and deliberately avoid time schedules.
3. They misrepresent facts.
4. They blame others (including the extension worker) for anything that “goes wrong.”
5. They try to create a conspiracy of silence, especially effective if mass news media are persuaded to join in. This keeps news of events, happenings, and conditions that would put them at a disadvantage from being made public. Attempts to maintain silence are often justified as being necessary “to avoid destroying the confidence of the public in the agency, the legislative body, or even a public official.”
6. They use scare tactics to get support.
7. They use payoffs and bribery to buy influence, reverse actions, attitudes, and testimony, and to prevent effective undesired actions.
8. They may threaten to get public funds cut or withheld from your university, and they may be powerful enough to do so.
9. They may try to discredit you as a professional expert and as a person.
10. They may write you memorandums requesting information or action, destroy the original so you do not receive it, then write other memorandums requesting action on prior memorandums, then write others criticizing your inaction—keeping a file of their copies but destroying all the originals.
11. They may try to get you fired, transferred, or get your duties changed.

The surest way for educators to survive such tactics is to keep their professional and personal lives above reproach. If they have not done so in the past or cannot do so while conducting the program, then they should not start the program. They should not waste time trying to defend themselves against character assassination except to make sure their conduct does not justify the assertions.

TANGIBLE RESULTS

Existing legislation states that:

1. Arizona's privately owned lands shall be assessed for tax purposes at 18 percent of their "full cash value."
2. The Director of the Department of Property Valuation shall adopt standard appraisal methods and techniques for use by the department and county assessors in determining the value of property, and prepare and maintain manuals and other necessary guidelines reflecting such methods and techniques in order to perpetuate a current inventory of all property subject to taxation and the valuation thereof.
3. In the standard appraisal methods and techniques adopted, current usage shall be included in the formula for reaching a determination of full cash value and when the methods and techniques adopted prescribe the use of market data as an indication of market value, the price paid for future anticipated property value increments shall be excluded.
4. "Current usage" means the use to which property is put at the time of valuation by the assessor or the department.
5. "Full cash value" for property tax purposes is synonymous with market value, which means that estimate of value that is derived annually by the use of standard appraisal methods and techniques.

The following statement of Dr. George Hull, Director of Extension, is typical of the University of Arizona administrators' evaluation of the program:

Dr. Campbell has worked closely with appropriate members of the State Legislature, leaders of the various commodity groups, and others affected by and interested in the tax program. The educational program has been carried out through meetings of farmers and ranchers conducted throughout the state, printed information, and use of mass media.

This subject matter area is one which is highly controversial and in our judgment, Dr. Campbell has conducted his efforts in such a way as to not only avoid criticism, but instead has gained status for

Extension programs in the agricultural community, the legislative leadership, and other vitally interested groups.

The following quote from a letter written to Dr. Hull by Mr. William Davis, Chairman of the Arizona Agricultural Tax Coordinating Committee, is typical of the agricultural industry's evaluation of the program:

Dr. Campbell has been very helpful in our efforts. He has helped develop the kind of economic criteria which has made it possible for us to pursue our objectives with logic based on facts and sound economic reasoning. He has made himself available at all times—not only to our Committee, but to meetings of groups within our respective organizations.

The property revaluation program has been a complex and highly technical undertaking. With Dr. Campbell's help we have been able to identify the problems and recommend measures for their solution. He has supplied us with analytical information which wouldn't have been otherwise available.

We want you to know how much we appreciate the assistance given by the University, by the Extension Service, and especially by Dr. Campbell during this program. I have always felt that the Extension Service was the "farmers' best friend," and never have we needed a friend any more than during this critical period of revaluation and new tax programs.