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MONTANA'S EXPERIENCES IN TAXATION AND FINANCE EDUCATION

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Montana has at least a thirty-year record of research and extension activity in the area of taxation and finance. One early bit of research on Montana farm taxes resulted in a bulletin authored by R. R. Renne and Bushrod W. Allin in 1934. This was followed by writings by Lord, Voelker, Brownlee, Halcrow, Kelso, Stucky, and Thompson. The titles of publications include cost of county government, county reorganization, school costs, tax delinquency and foreclosure of agricultural lands, inequalities in tax assessment of agricultural lands, tax systems, and procedures for reclassifying agricultural lands for tax purposes. Limited and piecemeal extension programs accompanied the research findings.

A LAND RECLASSIFICATION PROJECT

Accompanying the activities in the agricultural economics department was a program of land classification related to soil characteristics and production in the department of agronomy and soils. The land classifier obtained wheat yields and grazing capacities for the lands as he assembled the data on soil characteristics. His final maps and reports included a classification reflecting the productivity of the land for farming or grazing.

Montana conducted an extension educational program on the need for reclassification of all land, beginning about 1940. In 1955 the legislature passed a bill calling for state-wide reclassification of all agricultural lands and reappraisal of improvements. The reclassification program was administered by the State Tax Board, but the board requested that the Extension Service conduct an educational program in each county to let property owners know why their lands were being reclassified and the procedures to be followed.

An educational program emphasizing the need for reclassification and the procedures to be followed was an important activity of the public affairs specialist during the past fifteen years. All agricultural lands in Montana are now reclassified, and the taxes paid this fall will be based on the new classification.

This and other successful experiences possibly gave Montanans confidence in conducting educational programs with adults in public

affairs. And in the spring of 1960 we organized a program called "Vital Issues."

THE VITAL ISSUES SELF-ADMINISTERED PROGRAM

What We Attempted to Do

We attempted a state-wide self-administered program with six topics or issues as follows:

1. Education – What Goals for Montana?
2. How Can Montana Grow?
3. Welfare in Montana – What Needs? Whose Responsibility?
4. What Do We Expect From Government?
5. How Do We Pay for What We Want?
6. What Can Montana Afford?

The stated objectives of the program were:

1. To increase awareness and understanding of significant problems of education, welfare, economic growth, taxation, and finance facing Montana people—community or group problems that cannot be solved by citizens individually.
2. To determine what lay people believe are the key problems in the above listed subject areas.
3. To test the reaction of the public to an intensive educational effort in public affairs.
4. To test the public reaction to a self-administered program of education.

The program was under the guidance of a campus committee of teaching, research, and extension personnel.

The six leaflets were prepared by the staff of Montana State College with assistance from Research Associates, Inc. The distribution and utilization of the leaflets was the responsibility of a committee from the Extension Service assisted by Research Associates, Inc.

A comprehensive set of materials was developed to publicize the program and get discussion groups organized beginning in late September or early in October to permit study of the six leaflets before state and national elections. County agents were given the responsibility for getting discussion leaders to organize discussion groups. Agents were informed of the program and provided with promotional

leaflets in the summer. Details of the program were provided and discussed with them in a series of district meetings in September.

What We Accomplished

Twenty-five thousand sets of the leaflets were printed with an adequate supply of promotional and organizational materials. One measure of our accomplishment is the number of discussion groups using the discussion leaflets as indicated below:

Number of Groups per County	Number of Counties	Total Groups Formed
0	13	0
1-5	23	52
6-10	9	76
11-15	4	47
Over 15	2	34
No report	5	
Total	56	209

We suggested that five or six couples be considered for a discussion group. If we assume ten people to a group, the 209 groups would include 2,090 people or about one-half of one percent of the adult population of the state. The above tabulation was made November 30, 1960, and reflects the initial effort.

The material was used by other groups later in the winter, and they were used extensively in schools, particularly by classes in government, economics, and civics in 1960, 1961, and 1962. A recent tabulation shows that 7,600 copies of the leaflets have been used.

The general reaction of the discussion group participants was very favorable. The program was most successful in counties where the county agent had in recent years provided an opportunity for leaders to discuss public affairs issues.

Limitations of the Program

Ten of our county agents and one of our state staff had limited experience in working with the "Great Decisions" program of the Foreign Policy Association, which gave them an appreciation of some of the opportunities and limitations of a self-administered program.

However, experience indicated that our county workers were not adequately prepared to obtain a high level of group participation. This is evident by the failure of thirteen counties to organize even one discussion group. An additional twenty-three counties organized an average of only two groups each. In other words, thirty-six of the fifty-

six counties, or 65 percent, may be considered to have been ineffective in organizing groups. If we assume the five counties not reporting also did not organize any groups, then 73 percent of the counties were ineffective.

Many of the county agents seemed to be insecure: (1) in selling this kind of a program and (2) in facing criticisms of the program as advanced by a few leaders in their counties.

The State Taxpayers' Association, Chamber of Commerce, and other groups were organized to oppose the activity through selected newspaper editorials. This was particularly effective in discouraging agents and leaders in their promotional activities related to the program. They were totally unprepared to meet opposition or criticism of the simplest nature.

The timing of the program was considered inappropriate by some of the critics because:

1. The leaflets were to be discussed the six weeks prior to the general election.
2. The legislature was to meet the following January and February.
3. Farm work was not sufficiently completed by early October to encourage farm operator participation in the program.

Part of the ineffectiveness of the activity may be due to the lack of previous experience with a self-administered program by the leaders and lay people in most counties. We probably should have discussed the project with more key individuals and groups in the counties as we were developing the program outline. If we had obtained their understanding and approval of the project we probably would have had more legitimizers and supporters and fewer critics.

We may have utilized more than 7,600 sets of leaflets if we had:

1. Done a better job of preparing our extension staff—state and county.
2. Prepared lay discussion leaders in the organization and leadership of discussion groups.
3. Selected topics less controversial for the original attempt at a self-administered program.

We may have met less opposition if we had concentrated our resources and done a better job in a few counties the first year.