

Who Votes for Taxes? An Examination of Voter Support for Local Property Taxes

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ABSTRACT: *This article examines voter support for local property taxes by focusing on two rare elections in Randall County, Texas, in 2001. This area is growing in population causing some conflict between rural and suburban residents. The data used to analyze voting patterns in both elections were collected by exit polls and indicates that rural-suburban conflict can be seen in the votes on both issues that were subjects of the elections. This research also contributes to our understanding of the public's relationship with two local governments: counties and school districts.*

If this poll had asked about Randall County Commissioners rather than CISD [Canyon Independent School District] Board members — it would have been very negative. Accountability, responsibility of CISD board is why I was willing to vote, Yes.

Respondent, 2001 CISD
School Bond Election Exit Poll¹

Voters in Randall County, Texas, had two opportunities to voice their opinions regarding property taxes in 2001. In February 2001, voters participated in a property tax rollback election. In this form of direct democracy, voters are asked to accept a property tax rate increase approved by the County Commissioners Court.² The rollback was successful, reducing property tax collections to no more than 8% above the previous year. In September of the same year, voters in the Canyon Independent School District (CISD), which includes a large part of Randall County (see Figure 1), decided a \$66.6 million school bond issue. The bond issue was approved by a wide margin. The confluence of these two elections was a very rare occurrence. While CISD has enjoyed three successful bond elections since 2000, a bond election during the same year as a rollback election has not been repeated since 2001 (Barrington, 2015; Bryant, 2015).

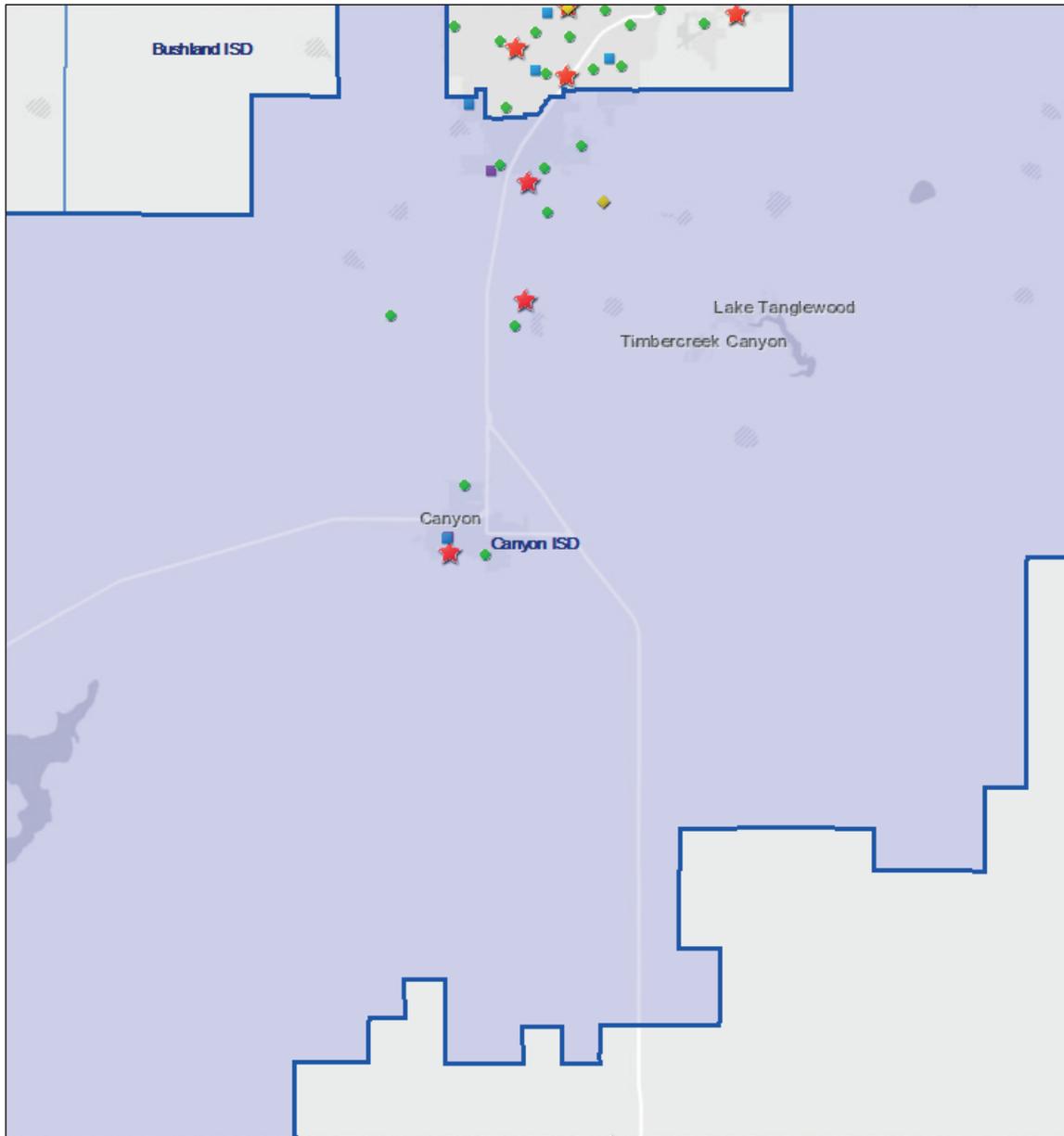
This research examines voting on these two issues and seeks to identify the determinants of support for increased property tax rates. Why did the rollback succeed, thereby cutting taxes, while the substantial bond issue passed, increasing property taxes for district residents? In order to best understand the vote, the question of support for higher property taxes is examined using data collected at the level of individual voters. An exit poll was

conducted during the early voting period before each election and on Election Day. This article presents the results of the exit polls.

Randall County is one of 26 in the Texas Panhandle. It is one of the fastest growing counties in the region with most of the growth in the southern and southwestern parts of the city of Amarillo. Its population in 1960 was about 33,000. The 1970 Census recorded 54,000 residents. By 1980, the county had 75,000 residents. Randall County shares Amarillo with Potter County to the north. The city's 2000 population was 173,627, a 10% increase from the 157,615 people recorded by the 1990 Census. The 2000 Census recorded Randall's population as 104,312, more than 16% above the 89,673 residents in 1990. Earlier estimates suggested that the population would be greater than 110,000 in 2000 (Albright, 2001). Other population centers include Canyon, the county seat with a population of 12,875; and smaller communities like Palisades (352); Lake Tanglewood (825); and Umbarger (327). As Welch (2001a) observed, "from mobile homes and prefabricated homes east of Interstate 27 filling the gap between Amarillo and Canyon, to the new subdivisions with custom-built homes all around the county, especially west of Interstate 27, the face of the county has changed."

The county was once largely rural with family farms comprising the population base. "In 1975, there were 1,339 farms in the county" with life centering on Canyon and its businesses. By 2001, the number of farms had dwindled to about 850 (Welch, 2001a). With 69.5% of the county's population, most residents now call Amarillo home. About 19.3% live in rural areas and the remaining 11.2% live in Canyon (Welch, 2001a).

Figure 1. Canyon Independent School District (CISD) in Randall County

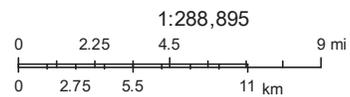


January 18, 2018

Current_Schools

- Elementary School
- Middle School
- Junior High School

- ◆ Academy/Charter School
- Texas_Outline
- Current_Districts



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Population growth increases tax revenues, especially as property values increase, but the growth also presents challenges in providing county services. These challenges can result in large budgets and potentially higher tax rates.

The Canyon ISD “spans 711 square miles from south of the city of Canyon north to [just across] the southern city limits of Amarillo,” according to their website. The district’s total enrollment in 2000–2001 was 7,424 students. There are two high schools: Canyon High in Canyon and Randall High in the southern part of Amarillo. Several elementary and intermediate schools are located in the area between Canyon and Amarillo as well as in Canyon and Amarillo. The bifurcated nature of the school district could pose problems for policymakers, especially those trying to sell a \$66.6 million bond issue. The district continues to grow, but the growth is not spread equally. The northern part of the district (south Amarillo) is growing about 2.4% each year, while the “south end” that comprises Canyon and vicinity adds only about 1.5% to the number of students annually (Kanelis, 2001). According to one observer, 70% of the tax revenue in the district comes from south Amarillo (Zamora, 2001).

Public Opinion, Property Taxes, and the Tax Revolt

U.S. public opinion views local property tax as the worst, most unfair, tax (Advisory Commission on Intergovernmental Relations, 1994). Academic interest in popular opposition to local property taxes can be traced back to the 1978 vote on California’s Proposition 13 the beginning of a “tax revolt” in the United States. During a brief period in the late 1970s and early 1980s, a number of states changed tax policy, specifically focusing on the property tax. Many of these state-level efforts included citizen initiatives, the form of direct democracy found primarily in the western states in which people circulate petitions in order to place a policy question or constitutional amendment on the ballot. In other states, property taxes were attacked through the regular legislative process. Texas was one of the states that changed its property tax law, enacting “truth-in-taxation” laws in 1979. State Representative Wayne Peveto (D-Orange) and state Senator Grant Jones of Abilene shepherded “a complete overhaul of tax administration” through the legislative process (“Appraisals Blamed for High Taxes,” 1997). The legislation, the result of about a seven-years effort, was

designed to allow taxpayers to understand their property taxes better. According to one brief history of property tax policy in Texas:

The law did away with assessment ratios that were used to raise taxes without raising rates, required disclosure of the effect of increases in market values on current rates, and required annual disclosures to taxpayers of appraisals, rates, and exemptions claimed on each property. Another section of the . . . bill required the over 2,000 taxing districts to consolidate their appraisal functions, bringing the number down to no more than two per county. And it required training for appraisers” (Mathis, 1998).

Another section of the “Peveto Bill,” as the legislation became known, provides for a referendum process if the local government increases property taxes. Chapter 26.07 of the Texas Tax Code specifies

if the governing body of a taxing unit other than a school district adopts a tax rate that exceeds the rollback tax rate calculated as provided by this chapter [currently 8%], the qualified voters of the taxing unit by petition may require that an election be held to determine whether or not to reduce the tax rate adopted for the current year to the rollback tax rate calculated as provided by this chapter.³

This referendum process applies to all local governments, but the school district rollback rate is based on a district’s financial officers’ estimates of student population (R. Petree, personal communication, February 26, 2001). In addition, school districts are automatically subject to an election if their effective tax rate is above the rollback rate. However, the ballot question was worded so that the affirmative vote approves the higher rate. For all other local governments, the affirmative vote repeals the higher property tax rate.

A number of local governments in Texas experienced rollback elections from 1982 through 2001. The efforts to hold down property taxes have been most successful in counties. From 1982 through 2001, rollback elections were held in 40 counties with the tax rate successfully rolled back in 34 counties. With 48 successful efforts out of 128, rollbacks have been least successful in school districts (“2000 Tax Rollback Elections,” 2001). Considering that Texas has 254 counties with annual budgets and there have only been 40 county rollback elections in 20 years, rollback elections are rare events.

Explaining Support for Higher Taxes

Why did voters reject higher property taxes in one election while voting to approve higher property taxes in a second election held the same year? As evidence of the academic interest in explaining the causes of the tax revolt, Lowery and Sigelman (1981) point to the nearly 100 articles that appeared in the political science literature from 1978 through 1980. The authors identify eight themes to explain support for tax limitation measures in the states. They then subject these explanations to rigorous analysis and find each lacking. I test several of these explanations using individual-level data collected during elections when property tax increases were on the ballot. As a starting point, then, I use the following eight explanations that they identify: taxpayer self-interest; tax level; tax efficiency; tax distribution; political ideology; political disaffection; and lack of information on the part of the taxpaying voter. Of course, not all of these explanations are testable at the individual-level; those that are not applicable are removed from this analysis. Judging from the respondent's comment in the epigram, I hypothesize that political disaffection is the most significant factor in both elections. Voters distrusted the county commissioners or desired to punish the commissioners using the rollback election while the same voters saw the school bond election as a way to demonstrate trust in the leadership of the CISD Board of Trustees. In addition, place of residence also is tested as a factor.

The Campaigns

A brief examination of both campaigns reveals insight into the factors that led to the success of the rollback and school bond issue. The rollback campaign began in the hot days of September when the Randall County Commissioners Court approved a budget requiring a 27% increase in the effective property tax rate (Ludington, 2001). The dramatic increase became necessary because of a more than \$3 million shortfall in county revenues caused by a decrease in court fee collections, increased demand for court-appointed attorneys, and a decrease in fee revenue from real estate and auto sales collections. (Lutz, 2001). A group of county residents, Concerned Voters for Randall County, organized only a few weeks after the 2000–2001 budget was implemented. This group circulated petitions, collecting about 8,000 signatures, to force a rollback election. The signatures were enough for the commissioners to schedule an election for February 10, 2001. The weeks leading up to election were marked by an often-angry debate over the

proper role of county government. The sides in the debate, carried in the letters to the editor of the Amarillo and Canyon newspapers and on the Amarillo paper's website, were divided by the rural and urban population or by employment with the county. Almost 19% of registered voters turned out, either during early voting or on Election Day. The turnout was unexpectedly high for a local special election (Welch, 2001b). Ludington (2001) reports that "voters turned out in numbers that were nearly double the number of voters" (p. 2) who participated in previous special elections. Voters approved the rollback by a narrow margin of 6,743 (52%) to 6,271 (48%). Amarillo voters provided strong support for the rollback with 5,014 votes coming from the city. Voters in rural areas and Canyon cast more votes (2,430) against the rollback than for it (1,729) (Welch, 2001b). The rollback reduced the tax rate from 34 cents per \$100 of assessed valuation to 29 cents per \$100 and required the commissioners to cut about \$2.8 million from a budget already in effect.

In light of the successful rollback election earlier in the year, a large portion of Randall County voters went to the polls again in September 2001 to decide whether or not the Canyon Independent School District could borrow up to \$66.6 million to engage in a renovation and building program. The bond issue passed with 68% of the voters approving the bond issue (Munsch & Werpney, 2001). The Board of Trustees was careful in making sure that all parts of the district would receive some money blunting opposition based on location. A small opposition coalesced around the issue of increased taxes. According to materials distributed by the district, school property taxes will increase a maximum of 17.7 cents (per \$100 of assessed valuation) over a five-year period. This article examines a very rare set of events: A school bond issue is approved in the same year that voters in the same county reduced county property taxes through a popular referendum.⁴ The following examines this apparent paradox more closely.

Determinants of Voting on Property Taxes

Lowery and Sigelman (1981) protest that the bulk of research on tax revolts seeks to explain individual-level reasons for support using aggregate-level data. That flaw, however, should not hinder a researcher from using the same factors to study individual-level voting on property tax issues. This research tests a number of explanations identified in the tax revolt literature to suggest the fac-

tors that led to the outcomes of the two 2001 property tax votes.

Self-interest

Since most Americans view the property tax as the least fair tax, the self-interest of a taxpaying voter clearly plays a role in determining his or her vote on a ballot question that could potentially increase property tax rates. To measure self-interest, the exit polls I conducted included questions on homeownership, education attainment, race, and family income. The rollback exit poll queried whether the respondent lived in a rural area, an urban area, or a suburb (see Courant, Gramlich, & Rubinfeld 1979, 1980; Citrin 1979). Some discussion of self-interest can be identified in the campaign leading up to the rollback vote. For example, the principle organizer of Concerned Voters for Randall County, the group that circulated the petition to bring the rollback to a vote, owns a number of apartment complexes and other rental properties.

A voter's race or ethnic group should not play a role in determining vote on these property tax issues. The population of Randall County is not diverse. According to the 2000 Census, 86% of the county population was Anglo white, almost 2% of the population was African-American, and 10% was Hispanic. The exit polls did not capture the opinions of many members of the nonwhite population in the county. Of the 243 respondents in the rollback exit poll, 93% were white. Approximately 90% of the respondents questioned in the school bond issue poll were Anglo white.

Most important to the issue of voter self-interest is the location of the voter's residence. Rollback voters were asked if they live in a rural, suburban, or urban area. I expect to see a divide in rollback support based on where the respondent thinks he or she lives. This prediction is based in part on observation of meetings and discussions that preceded the rollback vote. Residents of urban and suburban Amarillo did not seem to see a connection between the county property taxes they paid and the services they received. Residents in rural areas were more concerned about losing rural fire protection, a service subsidized by the county. Approximately 38.9% of the respondents claimed to be urban residents while 20.1% were rural and 37.2 suburban.⁵

A canvass of the election precincts supports the proposition that where a voter lives affected his or her vote. The rollback was approved by 52% of county residents who voted. Within the city of Amarillo, the measure won with 56% of the vote. "Only one precinct that

lies fully within the Amarillo city limits rejected the rollback – by a mere three votes out of 459 ballots cast." Outside Amarillo, the measure was defeated 59 to 41% (Welch, 2001c).

The issue of place was narrowed for the CISD school bond exit poll. In addition to the rural, suburban, and urban question, respondents were asked to identify if they lived in Canyon, in Amarillo, or not in Canyon or Amarillo. More than 30% identified themselves as rural or urban residents while 36% identified themselves as living in a suburb. A large majority of the respondents (83%) were Canyon residents. Only 13% indicated that they did not live in either Canyon or Amarillo and 5% identified themselves as Amarillo residents. To simplify the analysis, respondents were recoded as either living in Canyon or not living in Canyon.

Political Ideology and Partisanship

A person's political ideology is one important explanation of support for tax limitations, but Lowery and Sigelman (1981) argue that the literature is unclear how ideology works in determining voting on tax limitation measures. Citrin (1979) finds that liberals and voters with Democratic Party affiliations are less likely to support the aims of the tax revolt. Other research did not uncover any connection between ideology or partisanship and support for the tax revolt (Lowery & Sigelman, 1981). Several questions tapping a respondent's party affiliation and ideology were included on both exit polls.

The Texas Panhandle is well known as one of the most conservative parts of Texas (see Roche, 2001; Mojtabai, 1986). Since the 1960s, the region has steadily become more Republican. A majority of Randall County voters cast ballots for Republican Barry Goldwater instead of President Lyndon Johnson in 1964. George H.W. Bush, the Republican U.S. Senate candidate in 1964, was defeated statewide while carrying Randall County (Albright, 2000).

Party affiliation and ideology serve primarily as a constant. More than 63% of the respondents on the rollback exit poll reported a Republican Party affiliation, identical to the number reporting the same affiliation on the school bond issue poll. Nearly 55% of the rollback exit poll respondents reported that they favored smaller government with fewer services. Nearly two-thirds of the respondents in the school bond issue poll took the same position. Because of the relative uniformity of partisan affiliation across the county, it should not be a factor in the voting decision in the two elections under study here. In fact, it is not too difficult to hypothesize that the conser-

vative character of Randall County residents would make them want to keep their taxes low and reject the school bond issue.

A Lack of Confidence in Government

The final attitudinal variable to be considered in understanding the 2001 votes on property taxes in Randall County is one measuring the degree of connection to county politics. Support for the tax revolt could be spurred by negative feelings toward government, specifically the feelings among residents that government is ineffective in solving problems (Lowery & Sigelman, 1981). Voters who lack confidence in the government or who feel alienated from it are more likely to vote to reduce property taxes. This variable will be strongly associated with the vote on the rollback: voters who disapprove of the job county government is doing will vote to rollback property taxes. The exit poll asked respondents to gauge the job performance of the county judge and the job performance of the Commissioners Court (the county judge plus the four commissioners). About 48% disapproved of the job the County Judge was doing with 36% approving. A majority of respondents (56%) disapproved of the job being done by the Commissioners Court. In contrast, 77% of the school bond exit poll respondents reported a favorable opinion of the Canyon Independent School District Board of Trustees.

Data and Methods

Data from two exit polls conducted during the early voting period and Election Day form the basis of this analysis. Self-selected groups of my students⁶ administered the questionnaires to voters as they exited the polling places after casting their ballots. The exit polls yielded 243 usable questionnaires for the Randall County Rollback Election and 174 for the Canyon ISD School Bond Election. I did not feel comfortable using a logistic analysis because of the small number of cases relative to the number of variables. In addition, a large number of the predictor variables are measured at the nominal or ordinal levels. Measures of association are used to find which variables are associated with support for higher property taxes in Randall County.

Table 1. Approval Ratings of the County Judge and Randall County Commissioners Court in Percentages (N = 235)

	County Judge	Commissioners Court
Approve	35.7	30.2
Disapprove	48.1	55.8
No Opinion	16.2	12.0

Table 2. County Judge Approval by Residence in Percentages

	Urban Area	Suburban Area	Rural Area
Approve	39.3	35.3	32.6
Disapprove	34.8	52.9	63.0
No Opinion	25.8	11.8	4.3
	100.0 (N = 89)	100.0 (N = 85)	100.0 (N = 46)

Chi-square = 18.199; *p* = .006

Table 3. Commissioners Court Judge Approval by Residence in Percentages

	Urban Area	Suburban Area	Rural Area
Approve	39.8	22.4	23.4
Disapprove	43.2	65.9	74.5
No Opinion	17.0	11.8	2.1
	100.0 (N = 88)	100.0 (N = 85)	100.0 (N = 47)

Chi-square = 22.802; *p* = .001

Table 4. Vote on Rollback by Approval of County Judge in Percentages

	Approve	Disapprove	No Opinion
Against	60.2	54.0	50.0
For	39.8	46.0	50.0
	100.0 (N = 83)	100.0 (N = 113)	100.0 (N = 38)

Chi-square = 1.326; *p* = .515

Table 5. Vote on Rollback by Approval of Commissioners Court in Percentages

	Approve	Disapprove	No Opinion
Against	61.4	52.2	56.7
For	38.6	47.8	43.3
	100.0 (N = 70)	100.0 (N = 134)	100.0 (N = 30)

Chi-square = 1.590; $p = .452$

Findings

Some of the descriptive information regarding the data has been presented above. Testing for association yielded a few variables that were associated with vote on the rollback. I examined the approval ratings of the County Judge and the Commissioners Court using the following two questions:

- Do you approve or disapprove of the way Ted Wood is handling his job as county judge?
- Do you approve or disapprove of the way the Randall County Commissioners Court is doing its job?

I collapsed the response categories into Agree, Disagree, and No Opinion. Neither the County Judge nor the Commissioners Court attained high approval ratings (Table 1).

The most interesting feature of the approval ratings of the County Judge and the Commissioners Court is that the level of disapproval is associated with where the voter lives. This feature is illustrated in Tables 2 and 3.

The tables illustrate that while the judge and the commissioners have low job approval ratings county-wide, voters who claim to live in suburban or rural areas *really* disapprove of the jobs of the elected officials. A large number of voters do not have any opinion of the judge and commissioners. I am not able to identify the actual residences of the voters who claim to reside in suburban areas; my guess would be that they live in southwest Amarillo or Canyon.

Despite the conventional political wisdom that pervaded Randall County in the weeks leading up to the rollback election, the vote was not a direct referendum on Judge Wood and the commissioners. Tables 4 and 5 represent evidence that voters who expressed approval at the performance of Judge Wood and the commissioners were more likely to vote against the rollback. The association is not significant, in part due to the number of respondents

with no opinion. A voter's sense of where he or she lives is associated with vote on the rollback, as illustrated by Table 6. Rural and suburban voters were more likely to vote against the rollback, a significant association according to the chi-square test. The data suggests that while rural and some suburban voters disapprove of the jobs being done by the county judge and the commissioners, the same voters recognize the importance of the services provided by county government. In order to keep receiving the services, rural and some suburban residents were willing to overlook their dissatisfaction with county government and vote against the rollback.

Adding weight to the position that voters were voting out of disaffection with Randall County government when they approved the rollback, I find an association between another question measuring disaffection and vote. Respondents were asked to agree or disagree to the following statement: "The Randall County Commissioners Court doesn't care about people like me."

The results represented in Table 7 exhibit support for an ideological explanation of the vote for the rollback. Respondents were asked to choose from two options regarding government services:

Would you say you favor:

1. A smaller government with fewer services
2. A larger government with more services

The association is presented in Table 8. Respondents' positions on this question were not associated with whether or not respondents claimed to live in a rural, suburban, or urban area.

The September vote on the Canyon ISDbond issue displayed the opposite condition. Voters had a high approval rating of the Board of Trustees and they also felt that the trustees valued citizen input. In order to avoid burdening the reader with large numbers of tables, I summarize the findings in Table 9. Voters in the Canyon Independent School District feel attached to their school board and schools and this is reflected in their vote.

The issue of voter's residence did play a small role in the vote. After the election, Superintendent James Veitenheimer noted "a higher percentage of residents in the south part of the district voted in favor of the bond." The vote in the northern part of the district (including south Amarillo) was 61% in favor and 39% against while southern residents voted 73% in favor and 27% against (Wilson, 2001). This pattern appears in the exit poll data as well (illustrated by Table 10), but it is not very pronounced in part because of the paucity of respondents

Table 6. Vote on Rollback by Residence in Percentages

	Urban Area	Suburban Area	Rural Area	Don't Know
Against	45.6	67.1	53.2	66.7
For	54.4	32.9	46.8	33.3
	100.0 (N=90)	100.0 (N=85)	100.0 (N=47)	100.0 (N=9)

Chi-square = 8.761; $p = .033$

Table 7. Vote on Rollback by Commissioners Do Not Care in Percentages

	Agree	Disagree	No Opinion
Against	46.7	64.5	44.0
For	53.3	35.5	56.0
	100.0 (N = 90)	100.0 (N = 121)	100.0 (N = 25)

Chi-square = 8.118; $p = .017$

Table 8. Vote on Rollback by Position on Size of Government in Percentages

	Smaller Government/ Few Services	Larger Government/ More Services
Against	47.7	63.7
For	52.3	36.3
	100.0 (N = 109)	100.0 (N = 91)

Chi-square = 5.149; $p = .023$

Table 9. Association with Vote on School Bond Issue

Exit Poll Question	Chi-square	p
Do you approve or disapprove of the way the CISD Board of Trustees is doing its job?	45.135	.000
CISD does a good job educating students.	22.886	.000
The CISD administration doesn't care about people like me.	21.091	.000
The district does a good job making sure all schools receive adequate funding.	18.767	.000
The CISD Board of Trustees values the input of citizens in making decisions.	38.064	.000

Table 10. Vote on Bond Issue by Residence in Canyon in Percentages

	Not in Canyon	In Canyon
Against	63.3	22.9
For	36.7	77.1
	100.0 (N = 30)	100.0 (N = 144)

Chi-square = 19.355; $p = .000$

Table 11. Vote on Bond Issue by Actual Vote on Rollback in Percentages

	Against Rollback	For Rollback
Against Bond Issue	30.5	46.7
For Bond Issue	69.5	53.3
	100.0 (N = 82)	100.0 (N = 45)

Chi-square = 3.292; $p = .070$

claiming to live in Amarillo. The votes on both property tax issues are associated, although the association does not quite reach significance. Table 11 depicts this association. The school bond exit poll asked respondents how they voted on the rollback. For purposes of clarity, respondents who did not vote on the rollback or who could not recall how they voted were removed from the analysis. We would expect a person who voted for the rollback to vote against increasing property taxes through a school bond issue. Table 11 almost depicts this situation. A majority of the voters who against the rollback also voted for the bond issue, but 53% of the voters supporting the rollback also voted in support of the bond issue. What explains this apparent paradox?

Discussion and Conclusions

The general lesson uncovered by the findings is that a government trusted by voters is better situated to overcome financial obstacles by enacting property tax increases. Randall County voters did not approve of the job being performed by the County Judge and the Commissioners Court and they reacted at the ballot box by rolling back property taxes. County government is known for its political infighting, a feature of a one-party political system. Since the 1980s, Randall County Democrats have rarely sought county office. County government receives significant headlines when a commissioner, another official, or a previous candidate for the same office is suing a commissioner or other official. The non-partisan Board of Trustees rarely receives negative coverage for political conflict.

The political infighting apparent in county government is one result of constitutional structure. All department heads, including county sheriff, county clerk, and county treasurer, are elected in partisan elections. In fact, all department heads are elected at the same time as the County Judge, who serves as both a judicial officer and county executive. Members of the Board of Trustees are elected in nonpartisan elections and the board is able to appoint the department heads who manage the district. Political conflict seems to occur rarely on the school board and if there is conflict, it rarely is reported in the media.

The Board of Trustees also did a better job of convincing the voting public of the need for the school bond. During the early voting period before Election Day, a number of parents meetings and open houses were held at schools in the district. Polling places were available at

the schools during these meetings, although the ballot boxes were set up a legally specified distance from the meetings. One report observed the bond issue was more popular among early voters than among those voting on the scheduled Election Day (Wilson, 2001). Apparently, the strategy of providing polling places with the parents meetings worked.

In contrast, the county provided for early voting locations for the rollback elections including the county courthouse in Canyon and the Randall County Annex in Amarillo. An additional early voting location was set up at a supermarket in Amarillo, a location that may have contributed to the success of the rollback. One elected county official, requesting anonymity, told me "it was probably a stupid move allowing voters to vote at the Homeland at 34th and Coulter [in Amarillo]. People go into the grocery store, see the ballot boxes, and decide to vote at the spur of the moment. What a convenient way to stick it to the county commissioners!" Despite the efforts of a group of county employees who organized to fight the rollback, the public relations campaign to explain to voters the need for additional tax revenue was muted.

While the school bond election provided interesting findings, the real story lies in the challenges faced by a county government in a rapidly growing county. Property taxes are based on a property's assessed values. County government controls the tax rate while the central appraisal district determines the assessed value of property. The assessed value is affected by the market value of land. As more people wish to move into an area, market values increase as demand begins to outstrip supply. There is an interesting irony that Randall County is a popular residential destination for people moving to Amarillo from other parts of the Panhandle because of the county's history of low property taxes. Population growth causes increased demands on county services, but voters do not appear to want to pay more in property taxes to fund those services. Residents of south Amarillo do not feel that they receive any services from the county since they have city services. A popular refrain is "let the rural folks pay for county services because they need them."

Future research should look at property tax rollbacks in other counties. One month after Randall County's rollback, a rollback election was successful in Ellis County (Waxahachie). According to Ellis County Judge Al Cornelius, the increase in property tax rates was caused by a "tremendous [population] growth spurt."⁷ What are the factors that contribute to both a property tax rate increase and a rollback election? Rollback elections are not automatic; aggrieved citizens must collect signatures on

petitions to get the question placed on the ballot. How much of the trend toward urbanization in Texas can explain rollback elections? A review of the 40 rollback elections between 1982 and 2001 would provide some answers to this question.

The findings uncovered by the exit polls paint a picture of a more dynamic political landscape than that seen by observers like Mojtabai (1986). Randall County voters are not “knee-jerk” conservatives, opposed to any taxes. The school bond vote demonstrates that if provided with enough evidence, voters will support higher

property taxes. If not convinced that the stewards entrusted with property tax revenue are trustworthy, voters will not support significant increases in the amount of money they have to send to government.

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Notes

1. An important point to be noted about this respondent's comment is that the CISD school board election was cancelled in 2001 because only the incumbents chose to file for election. The county commissioners regularly face opponents in the Republican Party primary.
2. The County Commissioners Court is comprised of the County Judge, elected at-large countywide, and four Commissioners elected by precinct. Candidates run for both positions in partisan elections.
3. The rollback tax rate is calculated using the property tax rate and assessed property values.
4. One of the questions on the bond issue exit poll queried about vote on the rollback election. Of the 174 respondents, 26% voted for the rollback, 47% voted against the rollback, and 22% “didn't vote on the rollback.” Clearly, I cannot make the connection that the voters were the same

in both elections, in part because CISD only includes a small portion of the city of Amarillo. It remains important to test the importance of location in voting on very local property taxes.

5. Location self-identification is fraught with difficulties. In discussing the issue with my wife, I learned that she considered our residence to be in a suburban area (we live in Canyon). I consider our house to be located in a rural area because during the summer I can see cattle grazing from our living room window (I grew up on a farm). Amarillo residents could consider themselves urban or suburban, even though my observation would consider most of south Amarillo to be suburban because of the presence of fenced yards and strip malls.
6. The students were awarded extra credit in my State and Local Government class.
7. Bisected by Interstate 35, Ellis County is a southern suburb of Dallas, 30 miles away.

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