*Title Page (including Author Details)

Don't worry, we are not after you! Anancy culture and tax enforcement in Jamaica

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Highlights

- Tax practice rather than being used to regulate order to bring about accountability, is used to resist the established order, revealing the contested nature of taxation.
- Tax practice enables agents to act in accordance with anti-hegemonic norms while paying lip service to hegemonic norms
- Culture mediates taxation practice, resulting in 'selective enforcement'.
- Anancy culture envelops tax administrators' social being and shapes their knowledge, their relationships and their practices
- Tax administrators use anancy culture through anancy tactics of 'evasive neutrality' and 'mouthings' to generate regulated behaviours which are not based on objective patterns such as rules.
- Even though colonialism has ended, anancism continues to live through the Jamaican people in the form of resistance.

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Abstract

Tax administrators are agents engaged and empowered by the state, charged with upholding public governance in the public interest. They are specifically entrusted with enforcement powers to ensure that citizens are accountable to the state for compliance with tax laws and regulations. Yet in some instances, these state agents fail to do this. This paper examines tax administrators’ practices with regard to two categories of non-land-owning Jamaican citizens, renters and squatters. We find evidence of the influence of culture in the enactment of enforcement practices. Rather than regulating in order to bring about accountability, tax practice may be used to resist the established order. We conclude that Anancy culture mediates practices, in this case taxation, resulting in selective enforcement. Indeed, Anancy culture pervades the social fabric of the nation, shapes the practices of tax administrators, and profoundly influences struggles in the property tax field.

Keywords: Anancy culture; Jamaica property tax; Selective tax enforcement; Tax administration practices

1. Introduction

Taxation is not only a policy tool, but also a process of regulation that relies on accounting practices to regulate the behaviour of and give responsibility to agents. Our analysis of tax enforcement in Jamaica sheds light on cultural dimensions of the tax administration and why it may be ineffective. We explore the practices of tax administrators in the Jamaican property tax field and find that culture, and particularly 'Anancism', contributes to their failure to make citizens accountable and responsible to the established order.

Culture is an amorphous concept, despite being well-researched across various disciplines (for example, see Braithwaite, 2009; Gramsci, 1971; Hofstede, 1983; Hofstede, Hofstede, & Minkov, 2010; Kroeber & Kluckhohn, 1952; McSweeney, 2013; Miroshnik, 2002; Swidler, 1986). Culture runs much deeper than a 'common code', or 'an ideological system of beliefs, ideas, or values', which lack a 'sense of agency' (Bourdieu, 1968; Swartz, 1997: 115). We take the view that culture can operate as 'a practical tool for getting along in the social world' (Swartz, 1997: 115), and that its practices constitute struggles for symbolic resources (Swartz, 1997: 6). In particular, we show how culture mediates practice in the context of Anancy culture, a cultural system of values and morals in opposition to the British imperialistic system (see Chevannes, 2006; DeSouza, 2003: 353; Eriksen, 2013; Forsythe, 1980; Marshall, 2001, 2006, 2009, 2012; Seaga, 2005).

Tax administrators are agents engaged and empowered by the state, charged with responsibility for upholding public governance in the public interest. They are specifically entrusted with powers of tax enforcement through tax regulations, to ensure that citizens are accountable to the state through compliance and payment of their fair share of taxes. However, these state agents do not always fulfil their responsibilities. Whilst tax scholarship alludes to national culture as a contributing factor (Alm & Martinez-Vazquez, 2003; Bird, 2004; Bird & De Jantscher, 1992; Mansfield, 1988; Nerré, 2008; Oats & Sadler, 2011; Richardson & Lanis, 1999; Vázquez-Caro & Bird, 2011), it provides little insight into how culture influences tax administration practices to ensure taxpayer accountability.

This paper seeks to fill this scholarly silence by considering why tax administrations fail to make citizens accountable, through the case of Jamaican

property tax enforcement. Our examination of the practices of tax administrators in respect of two particular categories of non-land-owning Jamaican citizens, renters and squatters, reveals the influence of culture on enforcement practices. Tax administrators exhibit Anancy characteristics and strategies in their dealings with these groups.

The paper makes three important contributions. First, it links Anancy culture to tax enforcement practices in the case country, and thereby extends the limited extant literature on tax administration and culture in the Jamaican context. Second, the paper complements the literature on regulatory practices in the tax field (Braithwaite, 2003, 2006, 2009; Gracia & Oats, 2012), and in particular the practices of tax administrators (Björklund Larsen, 2013, 2015; Boll, 2011, 2014a, 2014b; Tuck, 2010). In this way, we provide a more nuanced understanding of the hidden influence of culture on taxation practices. Finally, the paper contributes to accounting scholarship that sees the tax field as a site of social struggle, highlighting that accounting practices, including taxation, are not merely technical, but also social, organizational and institutional (Boden, Killian, Mulligan, & Oats, 2010; Gracia & Oats, 2012; Miller, 1994: Miller & Power, 2013; Mulligan & Oats, 2015).

We find that, rather than being used to regulate order and bring about accountability, tax practices are used to resist the established order, and in doing so fail to make citizens accountable to it, revealing the contested nature of taxation. The paper reveals that tax practices enable agents to act in accordance with anti-hegemonic norms while paying lip service to hegemonic norms. We conclude that culture mediates practices, in this case taxation, resulting in 'selective enforcement'. In this regard, culture envelops agents in a social fabric that shapes their knowledge, how they relate to each other, and their beliefs (Braithwaite, 2009: 32).

In the remainder of this paper, Section 2 provides an overview of Jamaican history, institutions and culture, including land tenure practices, providing a background to the specific case of property tax enforcement. Section 3 outlines the empirical work, Section 4 provides our analysis, and Section 5 concludes with some discussion.

2. Jamaica: history, institutions and culture

Jamaica's culture and institutions have been shaped by over three hundred years of British colonization and slavery. The period of slavery under colonization was particularly arduous. To bring about change, slaves and ex-slaves resorted to both overt and covert resistance. Overt resistance occurred in the form of open rebellions, such as burning of estates, demonstrations and riots (Oats, Sadler, & Wynter, 2014), to bring about changes in practice (Braithwaite, 2009; Bourne, 2010). Indeed, the transition from Crown Colony government to independence in 1962 was a result of citizens' demonstrations (see Smith, 1984). However, one downside of this type of violence was the level of fear it induced in the social space (Goulbourne, 1984). Covert resistance, on the other hand, took the form of Anancism, a display of practices and attitudes in opposition to the British imperialistic system, which we explain more fully below. As Bourdieu and Wacquant (1992: 80) observe, 'the dominated, in any social universe, can always exert a certain force'.

Jamaica has been a stable democracy since independence in 1962, although it has experienced fiscal strain resulting in interventions by international financial institutions (IFIs) and world development agencies such as the IMF and the World Bank. Despite independence, Jamaica remains culturally stratified between Eurocentric practices and subordinate African practices, 'making the country a well-defined model of a dual society' (Seaga, 2005: 79).

Jamaican bureaucracy, including the public service within which the tax administration falls, evolved from the British system (Mills & Robertson, 1974). Within the last five decades or so, attempts have been made through assistance, loans and grants from IFIs to reform both the structural conditions and the organizational practices of the public service (see CaPRI, 2011; Chaudhry, Reid, & Malik, 1994; Isaacs, 2002; Mills, 1997; Mills & Slyfield, 1987; Moloney & Chu, 2016; Tindigarukayo, 2004b). Despite these reforms, it is suggested that the public service continues to be 'rooted in its colonial past' (Bakre, 2008; Mills & Robertson, 1974). According to Tindigarukayo (2004b: 88-89), as soon as the reform projects ended, the public servants reverted to their old ways. For example, they continued to exhibit a lack of ownership, commitment and responsibility, and showed little genuine support for the reforms, arguably because they believed them to be threats

to their employment. Mills and Robertson (1974) argue that the Jamaican public service is characterized by strategies such as passing the buck and shirking responsibility, which are traits of Anancism (DeSouza, 2003; Chevannes, 2006; Marshall, 2001, 2006, 2009, 2012; Seaga, 2005).

We argue that the tax administrators' disposition is to some extent a reflection of the Jamaican national disposition, specifically 'the Anancy Syndrome' (Marshall, 2001: 128, citing Barrett, 1976: 33). The Anancy Syndrome is 'a countercultural or subcultural system of moral values', or attitudes, values, strategies and dispositions that promote or engage in 'resistance to the established order' with a view to changing the social order, not destroying it (see Araya, 2014; Chevannes, 2006; Deandrea, 2004; DeSouza, 2003: 353; Eriksen, 2013; Forsythe, 1980; Marshall, 2001, 2006, 2009; Seaga, 2005; Vecsey, 1981). We argue that the established order is the British imperial system of property tax legislation to which tax administrators are expected to make taxpayers accountable. We also argue that the Anancy Syndrome, like any other aspect of national culture, whether 'the institutionalization of corruption, standards of public morality and the attitude towards compliance of peers', influences tax enforcement practices (see, for example, Bird, 2004: 138).

Anancism evolved from African folklore, and has been influential in the evolution of Jamaican culture (see Abrahams, 1967: 462; Bostic, 2014; Chevannes, 2006; Deandrea, 2004; DeSouza, 2003; Forsythe, 1980; Marshall, 2001, 2006, 2009, 2012; Seaga, 2005). Anancy is connected with the African Asante religion, which is based on the worship of spiritual forces that structure the world and the universe. Within this religion, Anancy is an intermediary agent occupying a liminal space between the worlds of the gods and humans. Between these two boundaries, transformation occurs. Anancy's occupation of this space gives him the capacity to invert all social rules, as he is bound by the codes of neither humans nor the spirit world. He therefore breaks all the rules of acceptable conduct, confronting and deceiving the Asante God (see Marshall, 2012: 20), restructuring both worlds, and showing no fear of crossing the boundaries (Marshall 2012: 29–31). Anancy 'erodes binary oppositions and challenges clear perceptions of good and evil' (Marshall, 2006: 11); thus, Anancism provides an important lens through which to explore the

'interplay of complex contradictions, conflicts and tensions' (ibid) within Jamaican society.

Anancy is known as the Great Spider trickster god (Marshall, 2001), and his link with the divine is reflected in the 'art of spinning and the art of narrating' (Deandrea, 2004). Since Anancy's migration to the Caribbean, he has been transformed from the deity (Marshall, 2001) and has taken on additional features. In particular, he 'symbolized the plight of the underprivileged slaves and then later as a people struggling to assert their identity' (Rampaul, 2013: 315). Anancy also 'symbolizes resistance in the face of imperialism and globalization, signifying an unsanitized version of the history and nature of the Jamaican society and culture' (Marshall, 2001: 133).

In the Jamaican social space, Anancy has become a 'symbolic representation of the Jamaican national disposition' (Marshall, 2001, citing Barrett, 1976). This disposition is reinforced in the education system through readings of Anancy stories in schools and at social and cultural gatherings.[1] These stories carry messages that violate taboos and break social rules, but nevertheless have a moral and aetiological meaning (Deandrea, 2004: 2).

Metaphorically, Anancism 'communicates vicarious freedom from societal boundaries', calling into question British imperialistic institutions by simultaneously breaking, probing and proving their rules (Vecsey, 1981: 174). Anancism also demonstrates 'the play of the imperial colonial differences', and scoffs at the notion that colonial laws are supreme (Araya, 2014, citing Mignola, 2002). Although the influence of Anancy on agents' dispositions displays certain common characteristics, the true test of Anancy's corporeal existence is empirical, as Anancism 'resists fixed definitions and interpretations' (Marshall, 2006: 11). Thus, we argue that Anancism may generate different, and even opposite, reactions in different settings.

Displays of Anancism include 'outsmarting, outwitting … and exercising a level of independent agency even in a social context in which power is monopolized by a specific dominant class' (Bostic, 2014: 54). In this context, Anancy is predisposed to

[1] Retrieved from http://louisebennett.com/anancy-and-sorrel-louise-bennett-coverley/. See also Marshall, 2006.

consider himself as 'the genius of the field' (Bates, 1896: 121), where 'brain triumphs over power' (Doumeric, 2003: 80) and 'power resides in the mind rather than in the body' (Araya, 2014). Therefore, within the Anancy value system, the ultimate traits for successful resistance are 'cunning, patience and diplomacy' (Chevannes, 2006: 153). However, the literature suggests that we should not lose sight of the fact that Anancy is a 'schemer, an artist of psychological warfare' (Forsythe, 1980: 67), 'a master quasi-manipulator with two opposing personalities, who can simultaneously ingress and egress' (Chevannes, 2006: 147–148).

Anancy morals are such that survival and maintaining one's position take precedence over loyalty, piety and truth; also, pragmatism is valued above a principled stance (Forsysthe, 1980: 68). Therefore, little respect or regard is given to the legal ethics, moral conventions or social restraints of the dominant system (Araya, 2014). Agents execute whatever mode of actions they consider necessary to survive, maintain and preserve their position in the field (see Chevannes, 2006; Forsythe, 1980; Marshall, 2009). In other words, Anancy culture shapes the rules of the game.

Anancism thrives best in fields with 'relationships of antagonism and boundary maintenance' (Chevannes, 2006: 147–148). Thus, it is most effective in situations of superordination or subordination because its power lies in its ability to violate the established order through subversiveness. Jamaica is a dual society: according to Chevannes (2006: 147–148), 'most Jamaicans are able to operate in two worlds, two orders, moving the boundaries back and forth as they see fit'. However, for Chevannes, this is not an 'aberration, but quite a wholesome and functional order based on the world view that for all the several hundred years of evolution is neither recognized, understood or valued by those agents who control the maintenance of the hegemonic order' (ibid.). Several authors suggest that Anancism is 'institutionalized and personalized', permeating all social structures in Jamaican society (Chevannes, 2006; Doumeric, 2003; Seaga, 2005).

We argue that Anancism is relatively resilient and embodied within Jamaicans, including its tax administrators, and is second nature for some Jamaicans. In this paper, we show how, despite holding legitimate enforcement authority to impose compliance on renters and squatters by making them responsible and accountable

to the state, the influence of Anancism on tax administrators' practices leads to their failure to enforce compliance. In other cultures, this might be perceived as unethical, but in Jamaica, non-enforcement by tax administrators ties in with the Anancy Syndrome of agents operating within two orders, moving the boundaries as they see fit (Chevannes, 2006: 147–148; Marshall, 2012: 20–31).

Central to this paper is the Jamaican property tax, a land value tax, the imposition of which hinges on land ownership and, importantly, occupation. Following emancipation, the British government decided against a formal and orderly relocation of ex-slaves from the estates in order to protect planters' supply of labour, and decreed that facilities for emancipated slaves to obtain land be diminished (see Clarke, 1999: 16). This did not dampen the spirit of the ex-slaves: most left the plantations, and some were fortunate enough to purchase properties, while others rented or squatted (Tindigarukayo, 2002). These latter two categories of land occupiers may be liable to property tax, even though they do not have legal title to the land, and these categories of taxpayer are the focus of this paper.

Renters were often at a disadvantage compared with those who purchased land or squatted because they ostensibly remained on the plantations, necessitating continuous interface with their previous masters with whom relations were poor (Black, 1969: 171; Bolland, 1996: 110; Marshall, 1996; Mintz, 1996). Furthermore, their rental agreements were 'coercive, discriminatory … and arguably functioned as systems of domination to keep them on the estates' (Bolland, 1996: 108–111). These agreements became a source of bitterness between planters and ex-slaves (Black, 1969).

Owning land is highly valued by all Jamaicans, and they will arguably go to any lengths to own property, including squatting (Tindigarukayo, 2002). Squatting, or illicit occupation of property, has been a social and political dilemma for successive governments since 1866 (Tindigarukayo, 2002, 2014). The colonial governments and all subsequent governments have used legislation to regulate this practice, including the Limitations of Action Act 1881 (LAA), which includes an adverse possession rule that allows occupiers to obtain title to land (ownership) under certain conditions. The main condition is unmolested occupation of land for a minimum of 12 years in case of private ownership, together with payment of property tax for the land. For

Crown lands, the term of unmolested occupation is 60 years, and payment of property tax is not required to secure title. Whilst this is an established route through which the socially and economically disadvantaged can obtain ownership of property, it is also a source of discontent and is held in contempt by a large section of the Jamaican community.[2]

Jamaica's rich cultural heritage, with its mix of European colonization and slavery, African traditions and neoliberal values, is an interesting case through which to explore the influence of Anancy culture and how it shapes selective tax enforcement practices. This backdrop of Jamaica's cultural heritage, administrative practices and land ownership traditions thus allows us to explore property tax and its (non-)enforcement.

Jamaican property tax, a centrally-managed, land-based tax, was introduced by Britain in 1903 and is payable by 'owners, occupiers, mortgagors or other persons in actual possession of property when the tax becomes due and payable'.[3] It is dedicated to local authorities, and funds local amenities such as garbage collection, street lighting and community beautification. The property tax has a chequered history, having being tinged with discriminatory practices, particularly during the early emancipation years (Bolland, 1996).

Although the property tax is an ostensibly insignificant source of national revenue, it may be viewed as a significant symbol of contribution to society (Bird & Slack, 2006; Daunton, 2007; Ellis, Kopanyi, & Lee, 2006; Fjeldstad & Moore, 2008), yet it is imbued with historical connections to British rule (Andelson, 2000; Clarke, 1999; Bolland, 1996; Marshall, 1996) and is considered by some to be strategically important for economic development (Norregaard, 2013).

The property tax field is an arena of struggle in which enforcement and compliance are often contested issues between the state and taxpayers. Agents compete over legitimate interpretation of the rules by which the state articulates the mechanisms of property tax payment and collection. Owing to the pervasive and all-encompassing nature of property tax (Guth, Levati, & Sausgrubber, 2005), it

[2] http://antheamcgibbon.com/jamaican-squatters-and-their-rights-to-title-depossess-owner.htm/
[3] See Section 4 of the Property Tax Act (1903).

overlaps with many other social fields, such as land tenure practices, planning and bureaucracy. Tax administrators in the property tax field are influenced by and influence these overlapping fields to varying degrees, as we demonstrate below.

In the property tax field, tax administrators are legitimized by the state to administer legislation to ensure that all taxpayers are accountable to the state for property tax.[4] Legitimation provides state empowerment and the resources needed to enforce compliance, but simultaneously suggests that tax administrators themselves are subject to state regulation (Miller & Power, 2013). In this regard, we argue that, as public servants, although they are in a dominated position in that they are answerable to the state, they are set apart as agents of the state to act on its behalf in the public interest and execute their duties professionally. This suggests that they are also in a dominant position in relation to taxpayers. According to the property tax rules, all occupiers of property must pay property tax, and if they fail to comply, then it is the responsibility of Tax Administration Jamaica (TAJ) to enforce compliance.

3 Methodology

The analysis presented here is informed largely by unstructured, in-depth interviews, each of which began with an exploration of property tax practices. Thirty-two semi-structured, face-to-face interviews involving 45 participants were conducted by the first author in 2012 and 2013. Clarification of issues raised was subsequently sought from some interviewees through email, social media and telephone. Some of these interviewees hold or held senior positions in the property tax field (see Appendix for a list of interviewees). The interviewees were deliberately sought out, or 'purposively sampled', based on their knowledge, expertise and experience in the subject being studied (Miles & Huberman, 1994: 24; Silverman, 2013).

One challenge of conducting interviews dealing with property tax in a country like Jamaica is encouraging interviewees to comment on research issues that may implicate their personal circumstances. This is due partly to the culture of property ownership, and the varying levels of emphasis placed on it. We used interviews to

[4] In addition to the LAA, through the Property Tax Act 1903, Tax Collection Act 1867, Registration of Title Act 1889 and Trespass Act 1851.

gain insights from 'the lived experience of agents in order to explicate the categories of perception and appreciation that structure their action from inside' (Bourdieu & Wacquant, 1992: 11). Each interview lasted an average of an hour, ranging from 20 minutes to 2½ hours. They explored patterns of Anancy values and other issues relating to regularities of the field in the context of culture, and how tax administrators sought to bring about accountability in their tax enforcement practices. Significantly, issues relating to culture and Anancy disposition reverberated throughout the interviews, enabling us to develop a coherent picture of Anancy culture in tax enforcement practices.

Access to renters was challenging. However, a group of squatters agreed to be interviewed because they saw it as an opportunity to air their concerns about land tenure issues and property tax, believing that the interviews would assist their quest to obtain legal title to land.

In the first stage of analysis, we identified instances in the interviews where the informants discussed land tenure practices, property rights and land title issues, cultural environment, enforcement resources, renters, squatters and compliance practices. Further analysis produced insights into conditions and dynamics of the field, including relations between agents, their positions, and displays of Anancism by tax administrators (Chevannes, 2006; Marshall, 2001, 2006, 2009, 2012).

4. Property tax enforcement

We found evidence of a pervasive non-compliance culture, manifested in a low average compliance rate of 50 per cent, and less than 30 per cent for some parishes (Wynter, 2014), suggesting that TAJ was failing to carry out its duty to enforce compliance against all taxpayers. This was not lost on other agents in the field, and participants gave many narrative accounts of this issue. For example, one former senior tax administrator (18) stated '*there's not much enforcement*', implying that TAJ was abdicating its duty. Another interviewee, a taxpayer (28A), said that TAJ's approach to '*collecting property tax is not that serious. So we all get away … you can owe for some years and nobody will bother you … there seems not to be any strict measurement of collection'*. Another taxpayer (32), speaking of TAJ's non-enforcement, stated '*my co-worker has not paid property tax in more than seven years, and no letter was written to him, nobody came to him and tell him that he*

wasn't complying with the property tax', implying that the administrators were derelict in carrying out their duties. A legislator (05) described TAJ as a '*do nothing*' organization: '*They shy away from making decisions … they do nothing because they don't want to be wrong. If you do nothing, nobody can say you do anything wrong*.'

These statements suggest that TAJ was failing to use taxation as an intervening device to modify the non-compliant behaviour of a significant number of taxpayers to make them accountable and responsible to the state through payment of tax (Miller & Power, 2013).

Some 21 per cent of the Jamaican population live in rented properties, with a larger percentage in urban areas (Nadelman, 2009), while 33 per cent live in squatter settlements (United Nations, 2016; Tindigarukayo, 2014). However, despite these large numbers, according to one senior tax administrator (14A), no routine enforcement is carried out on renters and squatters.

Anecdotal evidence suggests that residential renters do not usually pay property tax. Participants expressed conflicting opinions on whether renters should pay this tax. The property tax rules make it clear that a tax liability falls on anyone in actual possession of the property concerned, including the renter (see Property Tax Act). Conflating the question of the benefits of renting in the housing market and the payment of property tax, a former councillor (19) argued that renting residential properties was a means of building the community and utilizing unoccupied properties (see also Black, 1969). However, one taxpayer (27) stated that TAJ should '*ensure that wherever or whoever occupies a particular property, that those persons are assessed for property tax, and if they don't pay, the normal collection compliance situation should apply*'. This view was also supported by another taxpayer (29), who suggested that TAJ should enforce compliance regardless of conditions in the property tax field, even under the threat of violence (Goulbourne, 1984): '*Don't come to me because of who I am and* [not] *go to the next person down there because they will fire shot, target everybody.'*

One difference between renters and squatters is that the legislation provides for renters to deduct property tax from rental payments owing to the landlord and pay this over to the tax authority. However, squatters do not have this provision; as they have no landlord, they are expected to pay from their own pockets.

As confirmed by one Cabinet minister (01), the possibility of obtaining title to property lures squatters into paying property tax. More sophisticated squatters search the land registry, identify people who are not paying property tax, take physical possession of the land through fencing, and then pay the tax. One respondent (31A) who had been squatting for almost thirty years, and had lobbied on behalf of his community for land title through adverse possession, confirmed this cultural practice: '*if one occupies land and then pays the tax for the land over a period of time and no one claims the land, you can claim the land*'. Another (31C), who had been squatting for almost 40 years, said '*well, we have the land already*', meaning they were in actual possession, that the land really belonged to them, and it was only of matter of obtaining legal title to the property. However, property tax is an issue: ironically, none of the squatters interviewed had ever paid property tax. Pursuit of legal title through adverse possession requires Certificates of Payment of Property Tax for at least twelve years, which the squatters were unable to produce.[5] Along with four others in a group of six squatters interviewed, they had never paid, but expressed their willingness to pay property tax if enforcement action were taken. Despite their willingness to pay, TAJ does not enforce their tax payments, arguing that the adverse possession rule does not function as it did many years ago. Thus, it has moved the boundaries to suit its perception, which is typical of Anancism (Chevannes, 2006).

Although recent court cases have clarified that the adverse possession rule is still in operation, it is becoming an increasingly vexed issue in Jamaican society.[6] In a recent Privy Council case, Pottinger v. Raffone 2007,[7] a squatter, a former custos,[8]

[5] S43 of the LAA makes payment of property tax mandatory, regardless of the status of occupation; thus, squatters are required to produce evidence that they have paid property tax while in occupation.

[6] http://jamaica-gleaner.com/article/lead-stories/20160515/squatters-must-quit-security-minister-vows-take-aim-squatting

[7] UKPC 22. Retrieved from http://www.bailii.org/uk/cases/UKPC/2007/22.html/ Accessed 31 July 2017.

[8] The Office of Custos relates to Jamaica's colonial past appointed to assist in maintaining law and order. It is a civic post recognized in England and Jamaica. The custos is the Governor General's representative at the parish level and the Chief Magistrate of the parish. The custos also performs ceremonial roles like meeting the Judge of the Circuit Court at the opening session. Sometimes a custos may serve as President of the Lay Magistrates Association.
See also http://moj.gov.jm/services-and-information/custodes/ Accessed 18 January 2018.

cleared and fenced land adjoining his property, paid the property tax and successfully claimed legal title to the property. This case is significant owing to its political sensitivity: the squatter was a prominent social and political figure in the government, with extensive social networks both within the parish and across the entire island. Unsurprisingly, this squatter also had extensive knowledge of both the British colonial rules and the colloquial culture in relation to land tenure practices, as well as economic capital. According to one informant, a former councilor (19), the case embarrassed the government, and it was kept quiet while being litigated through the courts. A participant's view was that this squatter's actions were dishonest and strategic, suggesting that he was not only cunning but also a schemer, showing Anancism at play (Chevannes, 2006; Marshall, 2012).

The custos, as chief magistrate of the parish, acts as an agent of the state, representing the Governor General at parish level,[9] and is expected to be compliant with the law. However, in order to obtain property, this individual used local Jamaican land tenure practice, which runs counter to the established order (Tindigarukayo, 2002).[10] One view could be that the custos' action in obtaining property by colloquial means is typical of the practice of some politicians of disobeying the law while pretending to obey it, confirming Seaga's (2005) view that Anancism is not confined to Jamaicans from the lower socio-economic class. Disregard of the established order by prominent figures like the custos demonstrates Anancy's liminality, an ability to operate simultaneously within two orders, achieving goals by simultaneously representing and portraying an image of upholding or paying lip service to the law, while practising a local culture that opposes the established rules (Chevannes, 2006; Doumeric, 2003: 155–157;[11] Marshall, 2009, 2012; Seaga, 2005).

Like other politicians, the custodes[12] are able to operate in two orders by 'disconnecting themselves from their original identity and surroundings' (Marshall 2012: 32, citing Glazier, 1998), becoming accountable to whichever order suits their

[9] See also http://moj.gov.jm/services-and-information/custodes/ Accessed 3 August 2017. The Governor General is Her Majesty's representative in Jamaica.
[10] The Trespass Act 1851 precludes entering private land without lawful authority.
[11] Document No 27 'Anancy as national hero', written by Peter Espeut.
[12] Custodes is the plural of custos. See also footnotes 8 & 9

present need, and revealing the slippery nature of accountability. Their actions reflect the symbolism of Anancy 'disconnecting his own body parts, changing his sex, eating his children, abusing guests and ignoring the truth' (Marshall, 2012:32), in keeping with the Anancy culture of being pragmatic, and doing whatever it takes to get by in the social world (Araya, 2014; Forsysthe, 1980). Whilst the custos' action may be seen as running against establishment norms, the result was improvement in tax compliance through payment of property tax, and so a positive cultural norm emerged.

As noted earlier, Jamaica is a stable democracy, and yet there seems to be a level of ambivalence toward and disregard of law enforcement and compliance (Boxill, 1995), which may be construed as features of Anancism (Araya, 2014). The British derived law is clear: anyone who comes into actual possession, or is no longer in actual possession or occupation, is required to advise either the National Land Agency (NLA) or TAJ for tax purposes. This often does not happen. According to one senior bureaucrat (06), '*this is a country where law and order and the rule of law doesn't apply*' (see Dawson, 2013; Dick, 2009). This behaviour may appear to some as consistent with the Anancy Syndrome, ignoring the legal and moral obligations of the dominant system (Araya, 2014); but is this really the case? Jamaicans perceive laws as merely symbolic gestures to be circumvented, not to be obeyed but to be broken, as observed by another senior bureaucrat (07):

> *Now, when you pass laws, it doesn't mean a thing because the people who are passing the laws are not interested in the enforcement of it. They pass it to say they can pass the law; and everybody now, those of us sitting down looking at it, say, 'Yeah man, what a "wicked"* [excellent/good] *law they're passing.' But guess what happen: me know Jimmy and me know Boogie and me know Spoogie. You see, anyhow they try to apply this law against me, me going to go to Boogie, or Spoogie or one of them to get a bly* (07).[13]

This participant (07) further stated that lawlessness and corruption permeate social and institutional structures, including those in the property tax field, as

[13] 'Bly' is Jamaican slang for giving a chance (see http://jamaicanpatwah.com/term/Bly/918#.WVZfhGWXjFI/).

evidenced by the level of non-compliance. Several interviewees (04, 14B, 25, 30) stated that some Jamaicans even refuse to pay for social services such as electricity and water. Where property tax payment is concerned, it was reported that some politicians (16) and large land barons are among those who do not pay property tax (08, 17B, 25). We argue that agents living in this environment cannot be immune to these influences.

Tax administrators are historical agents who carry within their bodies acquired sensibilities and categories that are sedimented products of their past social experiences (Wacquant, 2011) as well as their current experiences. The concept of the Anancy Syndrome provides some understanding of how some tax administrators have naturalized their enforcement practice as a consequence of these social influences and interactions in the field (Grenfell, 2014). We argue that some tax administrators internalize Anancism in paying lip service to the law, shifting boundaries to suit their circumstances, and simultaneously operating within two orders.

As socially constituted agents, tax administrators are empowered by the law, possessing the necessary cultural knowledge to produce the desired effects to bring about compliance. However, this does not always happen. Knowledge of the field in which tax administrators evolve 'allows us best to grasp the roots of their singularity, their point of view from which their particular vision of the world is constructed' (Bourdieu & Wacquant, 1992: 107). In this context, we describe evidence from the field in relation to tax administrators' struggle to change the property tax rules using the Anancy tactics of evasive neutrality, and mouthing or misleading utterances. We consider each of these in turn.

4.1 Evasive neutrality

A key theme emerging from the interviews was tax administrators' 'evasive neutrality', a feature of Anancy tactics (Chevannes, 2006: 145) whereby agents portray themselves as victims of their external circumstances in order to avoid responsibility (Marshall, 2009: 138). We found evidence of this in relation to non-enforcement on renters. Tax administrators' evasive neutrality was visible in their playing the blame game and making excuses as to why they could not enforce

against renters. In particular, they blamed a lack of buy-in and suggested that they might be victims of violence (see Black, 1969; Goulbourne, 1984; Harriott, 2003; Oats et al., 2014; Seaga, 2005).

Tax administrators are obliged by law to enforce compliance on renters who do not pay property tax to the state, and they acknowledge this responsibility. As previously mentioned, there are large numbers of renters; however, according to one senior tax administrator (16), the dynamics of the field preclude enforcement because '*some* [renters] *live at their relatives' place and they don't have any money to pay rent*'. If there is no money to pay rent, then there is no money for property tax; thus, it is pointless to enforce compliance. There is also a larger issue of whether the Jamaican population would accept enforcement against renters, raising the question of whether this is '*something that Jamaicans would accept, that you go to a tenant and collect from a tenant?*' (14A).

Enforcement against renters might lead to retribution and, in this regard, a senior tax administrator stated that, if we enforce, '*we would get the back end of the stick*' (10). Furthermore, enforcement against renters may precipitate '"*we want justice"*[14] *swimming up to the top. And if that swims up to the top, you are going to have a problem*', with a further argument that the mobilization of social capital into people power makes it impossible for enforcement to take place:

> *People power is always greater than legislative power. It has always been and it will ever be and it will never change. So no matter how you legislate to collect from people, if the society does not accept it, they are going to throw it back at you* (14A).

A history of resistance to payment pervades the property tax field (Marshall, 1996). For example, in 1848 in the parish of St Mary, tax collectors attempted to enforce compliance on a group of renters but were unable to collect because of the community's violent response.[15] The collectors were attacked by the entire community and beaten with stones and sticks, forcing them to seek medical attention. Although tax administrators are no longer attacked while carrying out

[14] Popular slogan used in Jamaica in public demonstrations when people feel aggrieved. Retrieved from http://www.jamaicaobserver.com/news/Fiery-demonstration-on-Orange-Street/.
[15] Retrieved from https://sniggle.net/TPL/index5.php?entry=07Oct13/.

their duties, the past experience of resistance remains part of the tax culture, even though the rules of collection have changed over time.

Another issue concerns the landlord's reaction if the tenant deducts the property tax from the rent and pays it over to the tax authority. One senior tax administrator (10) stated that the law gives inadequate direction as to what will happen to the tenant, arguing that *'the law should have gone further* [to explain] *if the renter pays on behalf of the landlord, then the landlord should not be able to penalize or harass the tenant'*. Participant (14A) also complained that, since the property tax rules do not specify whether the landlord may still insist on getting the full rent from the renter, TAJ is reluctant to enforce in this scenario. This participant continued:

> *I don't know. You understand? So we are saying that maybe, then, ask for the law to be modified and state that you can offset it against the rent… Because how it is put, I don't know if you can just offset it against the rent. That's my personal view on it* (14A).

We argue that the amorality of the Spider God kicks in, and evasive neutrality takes over. Metaphorically, this is similar to 'the Spider waiting patiently, just spinning his web, waiting to trap an errant fly' (Chevannes, 2006: 145). But what is happening here is that agents are attempting to play the victim role by just sitting, complaining and refusing to take responsibility to gain sympathy for their non-enforcement through their blame games and excuses.

The respondents' comments also suggested that tax administrators had no intention of effecting enforcement against renters. As Chevannes (2006: 144) argues, 'intention is the subjective orientation of agents and if the outcome is not what is intended, then agents are not morally responsible'. Although British imperialistic values accept that this is so, 'it does not absolve the agent as blameless, if the sequence of his/her action leads to injury' (ibid.). The difference in the Jamaican context is that, even though they do not enforce compliance and the government loses revenues, they are not held responsible; the agents' perception is that 'their personal worlds are shaped by forces that interact with their will to produce results that are not entirely their responsibility', and in this regard they fail to internalize

responsibility (Chevannes, 2006: 145). Thus, by playing the victim role and blame games and making excuses, agents are saying that they have no control over what happens in the field: events are 'uncontrollable', they can do nothing, and they cannot enforce.

4.2 Changing the rules through mouthings

The second key theme that emerged from the interviews was a sense that tax administrators engage in Anancism in the form of mouthing (Chevannes, 2006; Forsythe, 1980). Mouthing is used as a way of contesting the social order through probing and breaking the principles, which is a natural and normal response for those seeking to resist the state. This is most clearly visible in the case of squatters.

Anancy's link with the divine is reflected in the 'art of spinning and identified with the art of narrating' (Deandrea, 2004). Spinning of the web represents Anancy's ability to narrate: Anancy working with his mouth, shifting his mouth and tongue, throwing words, guessing, exaggerating or distorting information are used as weapons or instruments to contest the social order, not to destroy it but to modify it (Forsythe, 1980: 76; Marshall, 2009).

Evidence from our study suggests that tax administrators' use of mouthings is a means to break with, probe and prove the issue of squatting in an attempt to normalize non-enforcement against squatters. Although the adverse possession rule normalizes squatting after 12 years of undisturbed occupation, this issue remains an area of disquiet amongst some registered landowners who fear they may lose their property. We therefore argue that tax administrators' mouthings are based on social influences; they are influenced by agents' behaviour, attitudes, opinions and interactions with other agents in the field.

Through the tactic of mouthing, tax administrators denounce the state for the unfair timing of the adverse possession rule, and also argue that it serves the interest of politicians to use squatting as a means of providing land to squatters:

> *It suits the politicians to make people squat on people's land, it suits them politically and then take it after twelve years… Government has no right to put in the law that you pay for people's land and you get it after 12 years... That was part of the colonial way of taking away people's land. And it needs*

to change (14B).

Like Anancy, tax administrators are quick-witted and nimble in their comments against politicians, the purported defenders of property tax rules. They chide the state for asking them to enforce compliance on squatters, as enforcement gives the impression that they support the adverse possession rule, which they consider to be an act of dishonesty. In the words of one senior administrator:

> *Should the state be taking the same route as the dishonest man? You see, I am very cautious of taking a compliance action, and when people look at it, they don't see a distinction between it and a dishonest approach* (14A).

These mouthings simultaneously probe, prove and break (Araya, 2014; Vecsey, 1981) the adverse possession rule. First, mouthing questions or probes the apparent inequity in the timing rules as they relate to occupation of land to obtain title. The rule makes it almost impossible for squatters to obtain state lands through the adverse possession rule because they must occupy for a minimum of 60 years, whereas it is relatively easy to obtain private property based on 12 years of possession. Land supply is fixed, and thus people can only come into ownership through transfer or subdivision. The adverse possession rule implies that the state is abdicating its responsibility to find affordable land for its citizens and, through the rule, is shifting this responsibility by taking land from private owners, using taxation as a redistributive mechanism. Tax administrators, on the other hand, are opposing this action and, by resisting enforcement, are questioning the efficacy of the property tax rules, drawing attention to this situation in order to force the state to modify the rules.

Second, tax administrators, through their mouthings, question the legitimacy of overturning owners' right to their properties, a right enshrined in the Jamaican constitution (Allen, 1993; see Jamaican Constitution, Chapter 13: S13a, S18). Enforcement against squatters threatens to undermine this right. We notice a lack of direct confrontation with the state about this policy. TAJ's indirect mouthing is in keeping with its public service practice of avoiding open confrontation and open dialogue that would directly challenge the imperialistic rules (Mills & Robertson, 1974).

A third issue being probed by tax administrators is whether they, as professionals and agents of the state, would be operating ethically if they were to take consistent enforcement action against squatters. Consistent enforcement would imply that they themselves were dishonest and no different from squatters using the adverse possession rule to obtain property. Furthermore, through the act of enforcement, squatters would be able to acquire land at prices substantially below the market rate:

> *PT is on the unimproved value. Five years' PT is going to be less than, maybe less than half of the value of the land. So the state would be taking land that values less than half of its value and transferring it to somebody else. There is a level of inequity here… If the property tax effective rate was, say, 20 per cent of the value of the land, then after five years, PT owing would be the full market value of the land. So technically, the state would be taking the value of the land pound for pound for the tax. That would be equitable* (14A).

This case indicates criticism of the unimproved value as the tax base. If TAJ were to enforce compliance against squatters, it would be helping squatters to obtain land for as little as 50 per cent of the market value, giving them an unfair economic advantage. Through non-enforcement, tax administrators are 'breaking' the rules while probing and questioning use of the unimproved value as an appropriate tax base that allows squatters to obtain land through the adverse possession rule for much less than the market value.

Metaphorically, tax administrators are 'spinning their web through narrating', an art of Anancism. Their narrating might be construed as an attack on the property tax and the existing social order; however, we theorize that this is not so, nor is it a drive toward pure chaos, but should be interpreted as a way of contesting the social order by unveiling the dilemmas of ethics and equity embedded in the property tax rules. Tax administrators adopting Anancy tactics probe these dilemmas in a roundabout way that is in keeping with their bureaucratic disposition to bring them indirectly to the fore. In doing so, they become shifters, modifiers and shapers of a new order in the tax field (Rampaul, 2013).

The new order they hope to create relates to equity in the timing rules (12 years for private owners and 60 years for Crown lands), protection of the rights of registered property owners, reviewing the adverse possession rule, and introducing a new tax base more in keeping with the improved value (Netzer, 1971), which would result in revenues that better reflect the value of services provided by the government. To tax administrators, the unimproved value base is '*ridiculous and inequitable*' (25) and, according to a senior government bureaucrat (09), is an '*out-dated economic theory about land which does not coincide with the purpose of the property tax*'. It is clear that the tax administrators' value system or morals are juxtaposed or counter to that of the state, a feature of Anancism.

After slavery, land ownership was a fundamental issue for ex-slaves. Missionaries assisted in obtaining land for ex-slaves, without objection from the tax administrators. However, difficulties arose when the environment changed and citizens were able to acquire land through the adverse possession rule. Tax administrators spoke of the older generation using the adverse possession rule to obtain title, but at the same time insisted that the rule 'creates inequity and moral dilemmas', which we argue inflames struggles with the state, marked by their resistance to the idea of enforcement against squatters.

TAJ, a collective agent in the bureaucratic field, is dominated by the state (see Mills, 1990), but nonetheless resists the adverse possession rule. Rather than openly confronting the state through direct communication, agents opt to use taxation as an intervening device to push against the boundaries, rather than using taxation as a regulatory device to encourage squatters to become accountable and responsible. They achieve this by using the Anancy tactic of mouthing. Neither the adverse possession rule nor squatting are supported by a large section of the population, especially those who own land. The Anancy tactic of 'mouthings' form embodied cognitive and motivating structures, enabling TAJ to respond to squatter non-compliance in the property tax field. Despite their knowledge of their job of enforcing compliance, and being empowered by the rules to do so, internalization of mouthings by senior tax administrators makes it natural to resist, with little or no

reflection on their part. They simultaneously disregard the rules through non-enforcement on squatters.[16]

5. Discussion and conclusions

The intention of this paper has been to unravel how culture shapes tax practices from the perspective of a developing country. Taxation is frequently viewed as a technical and regimented activity, but we have shown that this is not the case, certainly not in relation to the Jamaican property tax administration. Rather, tax practices in this setting are complex and dynamic and are deeply imbued with culture. We found evidence that tax practices are used to resist the established imperial order, rather than to regulate order to bring about accountability and responsibility among citizens, highlighting the contested nature of taxation. The study also reveals the slippery nature of accountability, demonstrating that tax practice enables agents to act in accordance with anti-hegemonic norms while paying lip service to hegemonic norms. We have shed light on how culture intervenes in tax practice, resulting in 'selective tax enforcement' in the tax field. Property tax payments are not routinely enforced on two sets of taxpayers: squatters and renters. Their non-payment raises issues of inequity and social justice in the field because the cultural norm leads to them remaining non-compliant, thereby condoning freeloading in that they do not pay for the state services they consume.

We also conclude that culture envelops tax administrators in a web that shapes their knowledge, their interactions with taxpayers and the state, and their perspectives (Braithwaite, 2009). In addition to identifying how tax administrators resist the state, we have also shed light on how Anancism, an embodiment of Jamaican culture, continues to resist colonialism and the British imperialistic system through 'evasive neutrality' and 'mouthing'. Through Anancy culture, tax administrators probe the moral basis of the property tax law, its apparent unfairness in awarding property to squatters well below market values, the state's mechanism

[16] Such disregard for the rules by administrators may be deemed 'unethical' by commentators who fail to recognize the challenges and dilemmas of a developing country setting and the role of culture in administrative practices.

of redistributing property, and the removal of property rights from registered owners of property.

Our focus on tax administrators has revealed conflicting motivations and actions. While inhabiting the bureaucratic field, tax administrators are expected to embrace norms of objectivity and disinterest. In the property tax field, however, other pressures prevail, such as complex interactions with land ownership rules and sedimented cultural influences. We find creative adaptations of enforcement protocols which in other settings might be viewed as contrary to the public interest, but which in Jamaica are consistent with national cultural traits of Anancism.

Through Anancism, tax administrators exercise and communicate vicarious freedom from the property tax rules, breaking them, probing them and proving them. Under normal circumstances, tax administrators' actions would be deemed unethical, especially by those with a worldview that neither recognizes, values nor understands Jamaica's evolution and the impact of the imperialistic system imposed by the British hundreds of years ago that continues in the Jamaican social space (Chevannes, 2006). We argue that the imperialistic system 'comprises the relevant laws and regulations … and reflects the larger political institutions … and the creators' ideologies' of that era (Bird, Slack, & Tassonyi, 2012: 224), which bear little or no relationship to Jamaica's current situation. We therefore concur with Chevannes (2006: 147–148) that this creates antagonistic relationships, making boundary maintenance problematic, and providing fertile grounds for Anancism. We conclude that this setting has shaped tax administrators' disposition to engage in Anancy tactics to resist the established order and the state, and to 'exercise a level of independent agency' (Bostic, 2014: 54) through non-enforcement against renters and squatters.

Understanding Anancy culture provides deeper insights into the practices of tax administrators, to establish how they construct and generate practices in the property tax field that can be construed as resistance to the state. 'Evasive neutrality' and 'mouthings', both features of Anancism, improve understanding of how regular patterns of tax enforcement practices develop in the field over time without following rules. We see how the influence of Anancy culture produces practices that tend to reproduce the regularities immanent (non-compliance) in the

objective conditions of the field (Bourdieu, 1977: 78; Stringfellow, McMeeking, & Maclean, 2015). Anancy's liminal nature provides deeper understandings of resistance while operating within the established order. Agents are able to do this by separating or distancing themselves from their original identity, placing themselves betwixt and between social categories and expectations; and in so doing, they are able to invert the hegemonic or established rules (Marshall, 2012: 31–32). This inversion 'signals the reversal of the established social structure that brought about social unity by accepting the darker forces which other societies might try to eradicate' (Marshall, 2012: 32). It also demonstrates that 'the world is not constructed in binary oppositions, but is confusing, ambivalent, challenging and contradictory' (Marshall, 2012: 179).

In resisting, tax administrators simultaneously challenge and strengthen the social order, with a view to changing the property tax rules to make them more amenable to the Jamaican environment (Bird, 2015), and eventually improve governance over occupiers, particularly renters and squatters. It might be argued that this is an inappropriate way to make changes, given that Jamaica is a democracy. However, as Chevannes (2006: 81-82) reminds us, Jamaica is a great paradox. The co-existence of resistance to the established order with democracy in the same space is one such paradox. The two mutually feed and reinforce each other. Democracy is symbolic of Jamaicans' freedom from colonialism, and elections serve as a great inspiration to the nation; at the same time, resistance is a powerful embodiment of disorder, it is Jamaicans' 'second nature', and is how their freedom was won and changes made to the social order (Bourne, 2010; Oats et al., 2014; Smith, 1984). Even though slavery and colonialism have ended, Anancism continues and lives through its people in the form of resistance.

The policy implications of this study are profound. The rules that dictate how property tax is calculated and accounted for are derived from British colonial rule. In the Jamaican context, the influence of culture results in local adaptations to practices that subvert the orderly process of assessment and collection that apply in other settings. Adaptations become necessary because the current property tax rules bear little or no relation or resemblance to Jamaican economic realities and the socio-political dynamics of the nation. For example, the property tax law does not

capture some of the current land tenure practices, politics and history of the Jamaican people, Jamaicans' strong attachment or affinity to land, the relationship between landlords and renters, squatting, planning issues, the changing demographics of the nation, the social and economic plight of the vast majority of squatters and renters, and Jamaicans' ambivalence to law breaking. All these are necessary considerations when drafting laws, and especially tax laws (Bird et al., 2012). We argue that failure to reflect these issues in the property tax rules contributes to an unsuccessful property tax in Jamaica and creates antagonism in the field, providing ample room for Anancism and facilitating the shifting of boundaries between two orders (Chevannes, 2006; Marshall, 2012), a cultural practice associated with the nation's history (Black, 1969; Bolland, 1996; Dawson, 2013; Harriott, 2003; Marshall, 2009).

Appendix

Interview Schedule

Interviewees' Titles & Codes	Interviewees' Positions	Interviewees' Roles/Duties
Senior Tax Administrators 10, 14A, 14B, 16, 18, 25	Commissioner General, Tax Administration Jamaica (TAJ)	Directly answerable to the state for all tax matters, including property tax; spearheads implementation of the government's tax policy; determines resource allocation, tax enforcement and compliance strategies; ensures that IMF revenue targets are met by TAJ
	Former Director, Inland Revenue Services	Collection of all internal government revenues.
	Property Tax Co-ordinator	Reports directly to the Commissioner General and is responsible for property tax enforcement and compliance. Supervises all four Regional Property Tax Managers in Jamaica, two of whom were interviewed.
	Regional Property Tax Managers (2)	Report to the Property Tax Co-ordinator. Responsible for property tax collection in the largest areas of Jamaica in terms of coverage and revenues. These areas include a mix of urban and rural parishes that account for the largest numbers of renters and squatters in the island.
	Tax Accountant	Former manager of a large taxpayer office and former head of TAJ's technical committee.
Tax Inspectors 26A, 26B, 26C, 26D, 26E	Compliance Officers	Property tax enforcement and compliance. These officers work in the field and interface directly with taxpayers.
Politicians 01, 02, 03, 04, 05, 19, 20, 21, 22	Former Prime Minister	Prime Minister of Jamaica for nine years; formerly also minister of finance and member of parliament for 43 years.
	Mayor	Served three terms in office and headed one of the largest municipalities in Jamaica
	Former Mayor	Served one term in office and directed one of the largest municipalities in Jamaica.
	Member of Parliament	Legislator, former state minister in the Ministry of Finance and Planning.
	Councillor	Councillor in the parish of St Catherine
	Former councillor	Former councillor in a rural parish.
	Minister of Local Government and Community Development	Cabinet minister, spearheaded the entrenchment process of local authorities in the Jamaican constitution. Formulates government policies that encourage increased accountability and transparency of local authorities, as well as citizens' participation.
	State Minister, Minister of Local Government and Community Development	Cabinet minister, member of parliament, legislator, former deputy mayor and councillor in the parish of St Catherine.
	State Minister, Ministry of Foreign Affairs	Cabinet minister, member of parliament, legislator.
Senior Government Bureaucrats 06,07,08,09	Director, Revenue Enhancement, Ministry of Local Government and Community Development	Works with local authorities to improve their financial position through property tax collections and seeking grant funding from local, regional and international bodies to support work programmes and projects.
	Senior Consultant, Ministry of Local Government and Community Development	Consultant on local government matters, including fiscal decentralization.

	Finance Director, National Solid Waste Management Authority (NSWMA);	Manages the financial operations of NSWMA and its four regional entities.
	Director, National Land Agency (NLA)	Has oversight of the Land Registry and Land Valuations and assignment of values to properties. Reports to the Commissioner of Lands.
Senior Local Government Managers/ Officers 17A, 17B, 23A, 23B	Manager, Corporate Services	Manages human resources and finances in a large municipality.
	Manager, Corporate Services	Manages enforcement of and compliance with all laws, including property tax, in one local authority; interfaces with TAJ re property tax enforcement and compliance.
	Municipal Engineer	Approval of building plans, etc.
	Chief Administration Manager	Oversight and management of all Parish Council activities in a designated local authority.
Taxpayers 27, 28A, 28B, 29, 30, 31A, 31B, 31C, 31D, 31E, 31F, 32,33	Squatters	Squatters for between 30 and 40 years. Residents of a squatter community in the parish of St Catherine.
	Homeowners and former renters	Residents of various communities in the parishes of St Catherine and Kingston and St Andrew. All except one of these taxpayers are former renters.
Corporate Services 35, 36	Board Member and Manager	Developer from West Indies Home Contractors, the largest housing developer in Jamaica since the 1950s.
	Hereditament Manager	Manager of Housing Co-op. Pays property tax on behalf of home owners or collects property tax from home-owners and remits it to TAJ.
Civil Society 24A, 24A	PCAC Members	Members of the Portmore Citizens' Advisory Committee, a watchdog organization for citizens.
Total number of participants 45	**Total number of interviews 32**	

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