



Taxpayer governmentality: governing government in Metro Vancouver's transit tax debate

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Abstract

In a 2015 plebiscite, voters in Metro Vancouver, British Columbia rejected a proposed sales tax dedicated to funding a regional transportation plan. Opposition was spearheaded by a taxpayer group that focused on the perceived incompetence and wastefulness of the region's transportation authority. Exercising a liberal imperative of 'permanent critique of government', the taxpayer group assembled evidence addressed to 'taxpayers'. Developing a theoretical account of 'taxpayer governmentality', the paper analyses how people are addressed and fashioned as taxpayer subjects, empowered and responsabilized to govern government, and their own political conduct, as sceptical, calculating, non-political, economic actors. The paper concludes by suggesting that this taxpayer subject may be productive for understanding the practice of liberal critique and limitations of the state.

Keywords: governmentality; taxpayer groups; liberalism; subjectivity.

Introduction

The taxpayer is an oft-evoked subject that is symbolically and politically useful. It renders its authors or referents as non-political spectators, focused on the

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most rational and economic use of government (refigured as *taxpayer*) money. As it appears in everyday political talk, the term evokes frugal moral conduct; a stern righteousness about budgets, expenditure and accountability with regard to the state and its tentacles. A taxpayer is an alert and vigilant political subject whose judgement should be heeded and whose opinions cannot be discarded. This subject suggests a quotidian naïveté about the byzantine machinations of government, and simultaneously a confident, tacit expertise about those same processes. The claim to *be* a taxpayer, to speak on *behalf* of taxpayers or of speaking *to* taxpayers is discursively useful because of its broad symbolic purchase within the field of political claims. I suggest that *the taxpayer*, as a political subject and cultural notion, has inscribed within it a specific spirit of politics that needs to be explored.

The taxpayer makes their appearance in a seemingly arbitrary assortment of political contexts. They are said to be concerned about taxation, budgeting, corruption, bureaucratic remuneration and government transparency. The popular representation of ‘the taxpayer’ in countless cartoons, headlines and press releases imagines regular citizens, in narrative form, as aggrieved and perpetually wronged *taxpayers* abused by a cast of recalcitrant bureaucrats, reprobate politicians and other subjects (e.g. welfare recipients) deemed either morally unworthy of financial support, or deserving of scorn in exchange for said ‘support’. But the taxpayer is a political subject that does not rest or settle. Taxpayer reason and its subjects avariciously expand their field of vision, grasping at new domains of politics, stretching into debates previously ignored and confronting the state in entirely new arenas. Despite such apparent capriciousness, I point out that the taxpayer appears in a relatively patterned way, in realms where the state is under question or might be interrogated in relation to certain forms of evidence. The form of reason and subjectivity I write about in this paper performs itself into discursive and political relevance. In what new ways can the state become the object of distrust, scepticism and disdain under the remit of protecting, respecting and heeding the omniscient taxpayer? Such a subject might be called up by a tabloid exposé of welfare beneficiaries, an audit of bureaucratic expenses or, as in the case explored in this paper, during a plebiscite on a tax increase.

How do taxpayers become *interested*?

Despite the folk theories posited by editorialists and polemicists, taxpayers, as a unified class of political actor, have no particular or imperative interest. Interestedness must be cultivated. I suggest that we must examine how taxpayers are said to be interested and entangled in specific political questions and, in this sense, examine how they are *performed* into existence. The forms of political contention that invite the arrival of the taxpayer come out of a complex assemblage of moral consciousnesses, notions of citizenship, coordination by political groups, populist media imperatives, all wedded together by a liberal ethos of

government. In her book on citizenship, Barbara Cruikshank (1999) details the multitude of methods by which people are made as citizen-subjects, arguing contrary to political theory that positions citizens as pre-political, non-subjects. Building on her insight into the citizen, I posit the taxpayer as a political subject into which people are made, not one that resides outside the bounds of subjectivity. In this paper, I analyse how knowledge and subjectivity are mobilized and generate political terrain on which ideas about budgets, expenditure and taxation are rendered and organized in very particular ways: specifically to be understood, used and strategized with, by and for *taxpayers*; brought about by and to be resolved with restraint, surveillance, transparency and intensified accountability. The notion of a 'taxpayer' subject can be strategically cultivated – used to govern towards a particular telos – yet also chaotic in its political application. But its deployment in specific situations – such as in the case I explore in this paper – is indicative of a kind of liberal ethos of government that looks to responsibilize citizens to reason, calculate and act politically according to the notion of a singular, universal, depoliticized sovereign subject which determines 'good' and 'limited' government through expanding the purview of the market and market reason.

Building on the contributions of scholars of governmentality and liberalism (Brown, 2015; Dean, 2010; Fridman, 2010a, 2010b; Hamann, 2009; Lemke, 2001; Read, 2009; Rose, 1999), this paper focuses on building a conceptual-theoretical account of the critique of the state by its subjects, and how these subjects conceptualize this relationship, with an eye to exploring the question: how are liberal ideas about the limitation of government enacted and practised? My answer, in part, is to show how taxpayers are constituted as self-fashioned critics of government, inculcated with a specific ethos for dealing in certain political questions. Using the Metro Vancouver, British Columbia transit plebiscite case, I ask how voters became empowered to govern their own political conducts in line with liberal critiques of the state, and what effects these conducts help to produce. The plebiscite asked voters to approve or reject a proposed sales tax increase to fund transportation improvements in the Vancouver region; it was resoundingly rejected after an initial expectation that it would pass. The defeat of the tax increase was aided significantly by the mobile and intermittent political subject, the taxpayer, assembled through forms of knowledge about budgeting, transparency and accounting that were organized by permanent liberal critics of government. This case might allow us to better understand many other cases where taxpayer subjects are invoked to do work on how people think about the state.

There are a few ways in which scholars have approached taxpayer politics. Isaac William Martin (2013) documents early taxpayer associations and their antecedents in the United States and shows how these organizations acted as activists for businesses and the rich. Melissa Hackell (2013) analyses the term as part of a hegemonic regime of neoliberalization that reimagined citizens as taxpayers. The term has also been analysed as a method by which citizens imagine themselves as managers of the public sector in the context of the neoliberalization of the state

(Hall & O’Shea, 2013; Seymour, 2011). Popular analysis and representations regard taxpayers as a real category of political *identity*: the disposition that comes from paying taxes to the state; the result of genuine material concerns about the corruption and opacity of government (Upham-Bornstein, 2009). I contest the notion that thinking as a taxpayer should be regarded as a result of an entirely *material* affinity that citizens hold in relation to their fiscal contributions to the state. Instead, I suggest the concept of taxpayer governmentality as a theoretical answer to help capture the ethical work that is done to inspire self-directed critique of the state and a vernacular of liberal scepticism of government.

The argument of the paper is as follows: I first argue that the notion of ‘taxpayer governmentality’ can help us understand how it is that citizens are addressed as taxpayer subjects and come to govern their own political conduct in line with liberal notions of government; and in turn how governments and state-supported organizations are governed through these motions, thought schemas and concerns. Second, I argue that taxpayer groups can be analysed as organizers of subjectivation, and I suggest that they act as what Foucault (2008) called ‘permanent critics of government’. The work done by these groups ultimately organizes critique of government and empowers taxpayers to govern their own political conduct, and to govern government in line with liberal conceptualizations of responsible and economic conduct – an extension of *homo economicus* to the realm of politics. Finally, I argue that an economy of evidence becomes necessary to do this kind of governing, flowing from political technologies such as audit which are used as methods to ‘find’ the ‘truth of government’. The knowledge produced through technologies such as accounting, auditing and transparency measures is not self-evident, but must be mobilized and actively rendered into forms of knowledge intelligible for taxpayers.

Taxpayer governmentality

The putative taxpayer that is often black-boxed in academic literature – but more often so in media and political circles – as a folk representation of an outraged fiscal citizen should not be regarded as a taken-for-granted subject, as many scholars have pointed towards (Dean, 1996, 2010; Hackell, 2013; Hall & O’Shea, 2013). Representing ‘the taxpayer’ as a non-political subject with a unified, collective rational self-interest relies on an assumption that citizens discern and discriminate over waste, or scrutinize unaccountable governmental organizations, or even understand the maze of financial and governance issues, as a natural moral responsibility borne out of a taxpayer disposition. Even in left politics where the taxpayer frequently surfaces as a strategic political referent, it comes bearing rationalist assumptions.

Assembling a taxpayer subjectivity or ethos means combining moving parts, adaptive strategies and distinctive forms of thought into an intelligible, practical way to read evidence about, and make sense of governing, government and its various tentacles. Instead of contesting the idea that concerns often ascribed to

‘the taxpayer’, such as over inefficiency and waste, are not *actually* the concerns of citizens, I ask exactly how it is that these concerns *become* concerns; how subjects are incited and empowered to reason with particular forms of knowledge about the state which in turn guide them to reflect on their own political conducts. This might productively be called ‘taxpayer governmentality’. This form of governmentality directs its subjects towards the practical governing of the political self in relation to government and, indirectly, governs what is thought to be the proper conduct of governments and governmental organizations. This makes it an exercise of governing government according to liberal conceptualizations and calculations of what it means to govern ‘justly’ and ‘frugally’ (Miller & O’Leary, 1987). If the will to govern less, or to govern through freedom, is fundamental to liberalism (Dean, 2002), the taxpayer as a subject becomes fundamental in the process of not governing *juridically*. Political behaviours become aligned with liberal ideas about the proper limits of government, and by extension render taxpayers governable in accord with a liberal telos of government (Foucault, 2008; Lemke, 2001; Miller, 2001). In this vein, following scholars who have theorized the governing of the self (see Burchell, 1996; Fridman, 2010a, 2010b; Hindess, 1997), I argue that to reason as a ‘taxpayer’ is to govern the political self in accord with liberal notions of rational governmental political-economic conduct, an enclosing of the space of politics and the inhibition of political possibility (Brown, 2015; Read, 2009). The conducts governed through taxpayer governmentality range from instrumental acts, like voting in a plebiscite while identifying oneself as a taxpayer, to the more discursively potent: the delimitation of a durable political ethic. Borrowing from Foucauldian analytics of power (Dean, 2010; Foucault, 2008), taxpayer governmentality can help to explain how liberal programmes of government are taken up as an everyday political vernacular in the pursuit of the limitation of government. This form of governmentality should not be regarded as a method for spurring antipathy towards taxation or *prima facie* distrust of government. This is far too simple. As a form of governmentality, it is about empowering people to reason with particular kinds of evidence, being trained to see particular kinds of data as important, reading into state programmes with a sceptical and vigilant eye, responsabilizing people to act as calculatory watchdogs of government who see justice and truth when certain public domains or populations are exposed to the market.

Metro Vancouver’s transit plebiscite

In the months of March to May 2015, residents of Metro Vancouver,¹ an upper-tier municipal government conglomerate, voted by mail on a non-binding plebiscite. Voters were to decide whether to accept or reject a proposed 0.5 per cent sales tax in Metro Vancouver that would be dedicated to funding the ‘Mayors’ Council Transportation and Transit Plan’. The plan was devised by the nearly two dozen mayors of Metro Vancouver, the third largest metropolitan region in

Canada, which includes large cities such as Vancouver, Burnaby and Surrey, along with smaller ones like West Vancouver, Port Coquitlam and Maple Ridge. The 0.5 per cent sales tax was to provide approximately \$200 million per year in additional revenue specifically earmarked for the execution of the Mayors' Plan. The plebiscite itself was imposed on the region by the province's BC Liberal² government. To many observers, especially those closely watching the politics of the plebiscite, it was doomed to failure, borne of a provincial government that wanted simultaneously to circumvent any possible blame for perceived intransigence on public transportation investment and evade any direct responsibility for tax increases (Ward, 2015).

The Mayors' Transit Plan was designed to appeal across a wide geographic and modal range. It included building a long wrangled-over subway in Vancouver and new light rail lines in the fast-growing suburb of Surrey and funding 11 rapid bus lines. The plan also improved cycling infrastructure, increased long-distance commuter train services and included a new bridge, replacing one built in the 1930s, linking Surrey with New Westminster (Mayors' Council on Regional Transportation, 2014). Despite the geographic and modal breadth of the Mayors' Plan, the plebiscite was defeated by a wide margin: 62 per cent voted 'No' versus 38 per cent who voted 'Yes' (CBC News, 2015). While the Yes side had backing from the broadest conceivable coalition of institutional actors and organizations drawn from civil society, government and private business, the No side won in almost all 22 municipalities which make up Metro Vancouver.³ Set against an emerging landscape of voter-approved transportation tax increases in places like Los Angeles, Seattle and Atlanta, Vancouver's rejection stands out. How is it, despite the city's reputation as a *leftish* environmentally conscious region, that a vote to improve public transportation, cycling infrastructure and the region's ecological sustainability was defeated? One of the answers to this complex question lay in the arousal of the intermittent taxpayer political subject who became enrolled in a complex political narrative about the fundamental incompetence of the region's publicly funded transportation agency, TransLink.

TransLink is a public corporation responsible for a significant number of transportation functions within Metro Vancouver. Created in 1998 by the province's New Democratic Party government, it partially replaced the provincially administered crown agency, BC Transit, which continues to administer public transit elsewhere in the province. Originally, TransLink was governed by an arms-length board which drew upon local governments for direction; the board of TransLink was made up of representatives (mayors and councillors) from cities in the Vancouver area (Siemiatycki, 2005). In 2007, the BC Liberal government reorganized TransLink's governance model, eliminating the locally elected representatives on TransLink's Board of Directors, and removed the right of Metro Vancouver to choose who would sit on the board. In place of this, the Liberals' legislation established a new board, which was to be made up of professionals drawn from the business community,⁴ and a new 'Mayor's Council' which would have some powers to oversee the

activities of the new board of directors. Detractors from this new governance model contended that TransLink was corporatist, unaccountable to voters and driven by the BC Liberal Party's programme of privatization and public-private partnership investment schemes (Keep TransLink Public, n.d.; Siemiatycki, 2005).⁵

Taxpayer groups as permanent critics of government

Within this general landscape of critique, TransLink had also been the target of criticism from the Canadian Taxpayers Federation (CTF). The CTF and other taxpayer groups exist in most Western countries to subject government to scrutiny on taxation, spending and accountability with the goal of limiting government. The CTF describes itself as a 'not-for-profit citizen's advocacy group dedicated to lower taxes, less waste and accountable government' (Canadian Taxpayers Federation, n.d.). I understand taxpayer groups as a performative network organizing political action and knowledge mobilization (see Willmott, *in press*). A ubiquitous presence in Canadian media, the CTF has considerable impact on the tenor of stories about government organizations and politics in general. Their spokespeople often provide comment about the perspective of 'taxpayers' contra the government in any given situation; these appearances and statements are quite often the result of attention from their own press releases and public campaigns. Organized taxpayer groups like the CTF often do work to either directly 'influence' governments to do specific things, as a traditional political analysis might hold, or to do work *on* people, as a governmentality scholar might. The CTF represents a direct epistemological attack against 'the taxpayer' as a floating signifier; the formal organization of 'taxpayer interests' under the auspices of the CTF has allowed them to claim a monopoly on the legitimate representation of this 'group'. Taxpayer governmentality can flow from several directions and includes coordinated political efforts of what I call 'taxpayer groups'. To be clear, it is my position that there never has been a real or fundamental taxpayer interest; this political subject is one that is floating, taken up by different political interests and discursively wielded in a variety of contexts. The CTF and its campaigns should be regarded as specific examples of how taxpayer subjectivity is organized. The Vancouver case is one where the taxpayer as a political subject was aggressively addressed by one of the key intellectual nuclei of taxpayer governmentality.

TransLink had drawn the ire of the CTF for several years. The plebiscite campaign was cathartic: pitting 'the taxpayer' represented by the CTF against almost every conceivable centre of institutional power with an interest in improving public transportation. As the CTF's post-plebiscite 'how-to' book boasts, it really was a 'David vs. Goliath' story. Following Foucault (2008, p. 247), one might describe such groups as institutionalized 'permanent critics of government'. In his March 1979 lecture, Foucault attempts to develop a comparative analysis of 'German ordoliberalism' contra 'American neo-liberalism'. The latter, he proposes, can be identified through its

intellectual penchant for organizing the explanation of a social phenomenon under the rubric of the market and through individual action. In discussing the enveloping of the ‘social body’ within the analytical project of economic rationalization, Foucault points out that one of the other ‘interesting use[s]’ of neoliberal economic analysis is that it allows for a very specific kind of critique of government. Not only can economic reason be used to analyse crime, parentage or education, it can be used *positively* as a methodological confrontation of governmental institutions and state expenditure:

the economic grid will or should make it possible to test governmental action, gauge its validity, and to object to activities of the public authorities on the grounds of their abuses, excesses, futility, and wasteful expenditure. In short, the economic grid is not applied in this case in order to understand social processes and make them intelligible; it involves anchoring and justifying a permanent political criticism of political and governmental action. It involves scrutinizing every action of the public authorities in terms of the game of supply and demand, in terms of efficiency with regard to the particular elements of this game, and in terms of the cost of intervention by the public authorities in the field of the market. In short, it involves criticism of the governmentality actually exercised which is not just a political or juridical criticism; it is a market criticism, the cynicism of the market opposed to the action of public authorities. (Foucault, 2008, p. 246)

In this passage Foucault describes the basic structure of liberal critique of government. He points out that these critiques are organized according to a highly specific logic that renders all governmental action in terms of a specific rubric of analytical techniques borne of liberal economic theory. The practical deployment of these theories makes scrutinizing government scientific; ostensibly based not on moral or ideological principles but on a rendering of governmental action through the truth of economic analysis (Lemke, 2001).

For liberalism, the market had been ‘established’ theoretically as a site of veridiction, that is, *the* site where truth is determined (Foucault, 2008; Tellmann, 2009). The market as a site of veridiction was not only applicable to establishing a correct price of a product, or the cost of a person’s labour, it became the site where state practices could be scrutinized – where its actions could be judged to be wrong on the grounds of incommensurability with the market. Foucault (2008) emphasizes this repositioning of ‘justice’ through making governmental action intelligible to a particular way of thinking where ‘the market determines’ which forms and functions of government are good – but this valuation is predicated on its relation to truth revealed by the market rather than abstract principles of justice or morality. As he notes in an earlier lecture, ‘the natural mechanisms of the market ... enables us to falsify and verify governmental practice’ according to the internal truths produced by the functioning of the market (p. 32).

The impetus to control and limit government in practice means that programmes of government must remain under constant appraisal: challenged,

contested and scrutinized (Rose, 1993, 1999). To do this scrutineering, governmental action must be visible and perceptible, it must be made known, it must be quantifiable, it must be surveilled, it must be rendered intelligible to those political movements which seek to apprehend it. For liberalism to reveal a truth *of* government, a series of technologies must do work to produce and expose forms of knowledge and evidence *about* governmental actions, programmes and policies. The network of 'permanent economic tribunals' exists to critique government, promote economically oriented thought, generate alternative conceptualizations of citizenship practices, produce data and evidence about government, agitate for more techniques for monitoring, quantifying and measuring government, but ultimately to assemble truths about government by making government falsifiable. While Foucault pointed towards the American Enterprise Institute (AEI), I suggest that taxpayer groups are an example of these 'tribunals'. They author and translate information *for* the subjects who bear the name of their organizations, *taxpayers* (Willmott, *in press*).

Rendering TransLink governable for and by taxpayers required significant legwork. As in many regions, transportation agencies, often starved of adequate funds or support from various levels of government, are beset by negative public reputations. TransLink is no different. However, its reputation cannot be explained by the material agencies of mechanical shutdowns, poorly scheduled buses or general anxiety about mobility. A much deeper public antipathy had been cultivated by the CTF and, later, an organization ('No TransLink Tax') established by CTF members to run the 'No' side of the plebiscite campaign.

The strategic permanence or atemporality is one of the most striking empirical details of this case that helps to demonstrate the intransience of the 'permanent economic tribunals' that Foucault described in his governmentality lectures. Years before the plebiscite, the BC wing of the Canadian Taxpayers Federation focused almost singularly on debasing, confronting and exposing the apparent misdeeds of TransLink and its executives. In its true form as a 'watchdog' of excessive governing, the CTF hawkishly surveilled TransLink for any perceived mismanagement, misuse of tax dollars or other indignities TransLink might inflict upon taxpayers. In a post-victory book published by CTF activists (Bateman & Marshall, 2016) that doubled as a how-to manual for future anti-government campaigns, the authors describe the decision to focus on TransLink itself as the object of the referendum, as opposed to the more nebulous and favourable term 'transit'; this decision was borne of a long-term strategy. A search of the CTF's website for 'TransLink' marshals hundreds upon hundreds of results from as far back as 2007. Revisiting the organization's press releases reveals a clear focus on the foibles of TransLink, clearly linked to what they regarded as TransLink's uneconomic use of funds.

The corporation made headlines in British Columbia and nationally for winning a 'Lifetime Achievement Award' when the CTF's 2014 national awards were presented in Ottawa. The parodic awards are given to particularly egregious examples of wasteful spending, corruption or incompetence, and have

become an annual staple of media coverage of municipal, provincial and federal governments. The CTF's 'nomination paper' for TransLink's lifetime achievement award was a laundry list of grievances: uneconomic use of funds, incompetent practices and refusal to adhere to the principles of market-determined priority. The press release reads:

TransLink wants to impose a new 0.5% sales tax across the Lower Mainland, and voters will decide the tax's fate in a mail-in plebiscite this spring. It's expected to raise \$250 million a year, \$258 per household. They claim they need the money to stop traffic from getting much worse, but if Lower Mainland city halls earmarked just 0.5% of their 4.8% annual revenue growth, it could fund its entire plan with no need for program cuts or the sales tax. TransLink has a long history of waste, and tax increases. With less waste and a little spending restraint, Metro Vancouver taxpayers would be much better off and could keep their \$258. (Canadian Taxpayers Federation, 2015)

The nomination goes on to outline what they call a 'brief history of waste': expenses that few could defend as necessary when the transit corporation was 'asking for more' (via the proposed tax increase) and an inability to operate its existing infrastructure without service disturbances. The history that the nomination paper told spanned a number of years, discussing a variety of practices and telling of the assorted offences against taxpayers that TransLink had committed. Assembled in one place for this sarcastic award, this evidence had accumulated over the years as a result of the CTF's hawkish focus on TransLink. Read as a chain of critique, these statements show exactly the necessity of permanent critique for liberalism and the taxpayer subjectivity. 'Permanence' here means both temporally permanent and politically permanent. Practices and campaigns of critique are always re-generated; their effects have no relationship with the outcomes they might produce – they have no end.

During the plebiscite campaign, the No TransLink Tax group produced a 73-page document outlining the fiscal misdeeds of TransLink and produced a website that translated the report into easy-to-digest and easy-to-share online pamphlets, each with salacious but (more frequently) pedestrian stories of overspending, wastefulness and administrative incompetence that signalled to voters that TransLink was not only untrustworthy but was in need of *control*.

In the absence of common sense leadership from our elected officials, voters must step into the vacuum. Taxpayers should visit www.NoTransLinkTax.ca to learn more about this failure in leadership. Lower Mainlanders [Metro Vancouver residents] must vote no to the TransLink sales tax, and force these politicians to fix TransLink and aggressively address waste in the system. From there, they can prioritize their plan and earmark a portion of the revenue windfall local governments are projecting to fund transportation. It can all be so different – but only if taxpayers show the politicians the way. (No TransLink Tax, 2015)

The control proposed by the group was to flow not from politicians but from the watchful moral discipline of the taxpayer, responsabilized to exact limitations upon TransLink.

Economies of evidence: assembling knowledge *for* taxpayers

On what basis can taxpayers understand governmental action, and through what methods and modes of inquiry should governmental action be understood? Nikolas Rose (1999, p. 197) argues that numbers are important to liberal political reason because they make the practices of governments 'judgeable', an essential element of the 'sceptical vigilance over government' necessary to liberal politics. Numbers encourage scrutinizing questions and reflection.

Questions about government expenditure operate as discursive limiting effects on government, in what it is imagined governments can do, in what the state can manage. As I noted, these questions help to constitute an ethic of a permanent scrutiny of particular political demands and of actions flowing from the state. The answers to these questions make state actions legible in a realm where numbers have a significant and constitutive importance in the practice of government and governing. Building from Cline-Cohen (1982), Rose (1999, p. 227) points out the relationship between citizenship, democracy and a sort of quasi-pedagogy of numeracy, suggesting that democracy necessitates a calculative citizenry. This pedagogy of numeracy, as Rose puts it, 'keeps citizens numerate and calculating, requires experts to inculcate calculative techniques into politicians and entrepreneurs, and requires a public habitat of numbers' (p. 232). It is this 'public habitat of numbers' that Rose briefly describes which, I suggest, can be conceptualized as an economy of evidence populated by budgetary figures, bureaucratic expenses, public sector salaries, taxation figures, revenue projections, project funding allocations and other contextually dependent figures. When these figures are assembled, each with their own symbolic weights or political meanings, they form this habitat – or economy – not restricted only to numbers but inclusive of stories attached to their numbers, 'facts' and conjecture about governmental practices, waste and accountability. The technologies that make up the economy are organized by groups such as the CTF, furnished by information borne from transparency initiatives, audits and basic accountability mechanisms. This curated economy is drawn upon by citizens, who in digesting the inchoate 'facts' are addressed as taxpayers, and who are empowered to use the elements of the economy as responsible fiscal stewards of the state to discern, calculate, critique and ultimately make decisions about what form and shape government should take.

The CTF and the organization devised for running the 'No' side of the campaign, *No TransLink Tax*, built an economy that had inscribed within it a ready-made appraisal of 'what is to be done' about government. They coordinated the dredging, framing and publicizing of TransLink's apparent misdeeds. The forms

of knowledge they facilitated rendered TransLink, the institutional benefactor of the proposed tax monies, as a secretive, wasteful, corrupt and gluttonous threat – specifically to *the taxpayer*. During the campaign, No TransLink Tax produced ‘waste of the day’ awards, consistently replenishing the economy with new factoids that criticized TransLink on a variety of issues. While linked by a resolute focus on the expenditure of funds and on the institutional incompetence, different facts spoke to different constituencies, attacked different political priorities and, when viewed in proximity to each other, sometimes contradictorily defamed certain targets while seemingly defending those same targets in other instances. It is this strategy that perhaps best exemplifies the permanent nature of these economic critiques – any form of government is and can be an affront to taxpayers – in sum, it is difficult for government to do right.

... TransLink pays \$120,000 to keep its office staff and executives flush with coffee and tea. Drivers get nothing. (No TransLink Tax, 2015)

While feigning concern for the transit operators who lacked access to coffee and tea afforded to office workers, No TransLink Tax released some time later a new factoid that criticized TransLink for leasing washrooms for those same transit operators:

TransLink spends \$3,612 a month to sublease some washrooms in Steveston. But not for the public – just for their staff. (No TransLink Tax, 2015)

Sometimes, these critiques were used to attack what they felt were ‘overly generous’ labour practices of TransLink:

TransLink employees take 60% more sick days than the average private sector worker. (No TransLink Tax, 2015)

Many focused on the perceived incompetence and self-interestedness of TransLink management, such as this critique of the CEO’s management philosophy:

TransLink’s overpaid-CEO-turned-advisor Ian Jarvis revealed his philosophy of leadership, including how to downplay unfavorable statistics – ‘numbers get in the way of a good story – never, never ever mix numbers with strategy’.

TransLink’s overpaid-CEO-turned-advisor Ian Jarvis revealed his philosophy of leadership: how to get his agenda through by ‘placing strategic investment and budget decisions after debates on off-leash dog bylaws’. (No TransLink Tax, 2015)

Echoing a favourite right-wing target, public expenditure on art was also derided by the group:

'Broke' TransLink will spend \$450,000 on art at Commercial and Metrotown SkyTrain stations. As Mayor [of North Delta] Lois Jackson said: 'I wish they were taking the money they're putting into art, and putting it into a bus. Even one little bus extra would be helpful'. (No TransLink Tax, 2015)

Others ridiculed TransLink's police force, weaving a narrative together over the course of several factoids of a force that is both expensive and useless, and poorly distributed across the region:

99% of Transit Police files are generated in five cities: New Westminster, Vancouver, Surrey, Burnaby and Richmond. The other 17 TransLink municipalities – all of whom pay into the force – have a better chance of seeing Bigfoot than a transit cop.

Transit Police overtime cost taxpayers \$6,900 per officer in 2009 – much higher than VPD's [Vancouver Police Department] \$3,700 per officer cost. 'The difference is significant because Transit Police incurs more overtime on a per officer basis even though it is a supplemental police agency and has limited involvement in major crime investigations which are key overtime drivers,' said an audit of the Transit Police.

A Transit Police audit suggested that since those officers 'investigate fewer major crimes and does not maintain its own detention facilities, operating costs could still likely be lower'. Instead, TransLink is upping the police budget from \$29 million in 2011 to \$42 million by 2021. (No TransLink Tax, 2015)

The critiques levelled towards the transit police best exemplify the scattershot nature of these assembled facts. One can imagine alternative arrangements: if the police were distributed equally across the region's cities, the taxpayer group would likely critique the police force for inefficient staffing practices which disregard crime rates and population densities. Without a clear epistemological centre that unites any of these critiques beyond debasing the organization, their politics are mobile. In this sense, the assembled evidence forms an economy: albeit disorganized, inchoate and arbitrary. This evidence forms a patchwork of facts that can be used at will and to suit several political ends; this 'design' makes the kinds of knowledge produced for such a list highly adaptive, politically malleable and non-committal and, importantly, addressing people from several directions. This economy was used by the right to suggest that TransLink allowed its unionized workers to be excessively compensated, and that TransLink was not doing enough to combat the growth of salaries which ultimately results in higher taxes or inefficient resource allocation. On the left, the patchwork of evidence was used to show the excess and opulence of TransLink executives, gelling well with the critique that the organization's governance model had been effectively corporatized by the same BC Liberal government which imposed the plebiscite on the region.

The stories that come out of these examples are the fuel of taxpayer governmentality – in practice they form an economy, and each individual story

becomes another piece in a circulatory political space that empowers its subjects to make critiques based on ‘objective’ data that have been produced and interpreted for the purposes of exposing the truth of government misconduct, waste, abuse and ultimately disrespect for taxpayers. They make space to apply ‘common sense’ ‘non-political’ economic ideas to the problems of government (Lemke, 2001), and to announce the very genuine concerns *taxpayers* have about the priorities of government institutions, the particularities and peculiarities of their fiscal arrangements and the ways in which budgets are handled. These stories also enable taxpayers to use explicit critiques to actually *do things* with the accumulated ‘facts’, ‘figures’ and ‘data’ that become assembled as truth. The aforementioned discursive artefacts do not just exist in the ether – they are authored with specific liberal mentalities imbued within them; their very existence assembled as an economy is thanks to auditing, historical accountability measures and basic transparency infrastructures. As others have shown, these are not neutral technologies of ‘good government’, but specific technologies that are meant to *do something* (Shore & Wright, 2015). The number, the budget figure, the outrageous expense, cannot exist without the liberal mentality which subjects them to critique – their very utterance in public space delineates what they are meant to do: serve as a normative and philosophical critique of government, excessive governing and the question of control over decision-making. These artefacts are likely not to exist without a mentality that has made it reasonable and possible for them to be uttered. The work artefacts do is not only to provide space for pragmatic political critique, but also to do the work of subjectivation – these are the building blocks of a taxpayer mentality. As actants of subjectivation, figures, facts and stories are the ways in which people understand what they as taxpayers should be concerned with, and also outline a general rubric of how politics should be conducted, of how responsible fiscal citizenship should be performed, through the scrutiny of particular governmental actions and inactions by rational, reasonable and self-reflexive taxpaying subjects.

Rituals of veridiction: accountancy, transparency and audit

Knowledge that facilitates taxpayer governmentality flows from accountancy, transparency and audit techniques. Ultimately, these technologies are ‘managed’ or facilitated within specific contexts by liberal critics of government. Both the permanence of liberal critics of government and the economy of evidence they furnish are substantially indebted to the concepts of transparency, accountability and audit, and their infrastructures. While the permanent critics describe a strategy of critique, and the economy describes how these critiques are organized, the technologies that produce the knowledge which make up both of these tactics should be attended to.

Partly borne out of the ‘New Public Management’ movement of the 1980s and 1990s (Power, 1997, 2003; Shore, 2008; Shore & Wright, 2000), one of

the lures of audit and transparency as a strategy of liberal government is their teleological impossibility: they necessitate permanence. As Shore and Wright (2015) put it, 'audit culture is both [a] cause and effect of itself' (p. 25). This is especially the case for liberal groups that operate as permanent critics of government, who wield these techniques of visibility as methods of translating governmental action for taxpayers. Peter Miller (2001) suggests that the advantage of accountancy techniques is 'their ability to translate diverse and complex processes into a single financial figure' (p. 381). It is these *single figures* that dotted this paper which made up the economy of evidence, each of which was actively produced from public disclosure of accounting and budgeting practices, transparency initiatives and indeed internally and externally conducted audits. As technologies that appear neutral, value-free and objective, accountancy, audit and transparency become ways to conduct the state or, perhaps pursuant to their effects, to apprehend the state. As techniques of veridiction, they produce *truth* about government through visibility (Flyverbom, 2015). It is visibility that manages the ability of interlocutors like taxpayer groups to produce what are seen as truthful statements about government. The focus upon surveilling public agencies empowers *taxpayers* to make particular critiques of governments, but also more effectively empowers those who *define* what accountability and transparency are, and what/who is deemed to be unaccountable or opaque. They are and have become indispensable discursive tools for liberalism. Indeed, most of the knowledge produced or publicized by the CTF and the No campaign that made up the economy of evidence was actually borne of accountability, public accountancy, audit and transparency initiatives, either at the behest of the province or of TransLink itself. While the CTF demanded more accountability and transparency from TransLink, the very campaign it built to defeat the tax increase was made possible only because of accountability regimes and transparency initiatives. In this sense, transparency begets transparency.

Conclusion: the 'neoliberal' taxpayer?

Mariana Valverde (2011) emphasizes the epistemological neutrality of techniques of governing, arguing that scholars must pay closer methodological attention to the micro-physics of techniques, instead of rendering them as 'tools chosen to implement a fixed political project' (pp. 279–280). This paper has resisted the impulse to treat strategies, tactics and techniques as essences, instead showing the uneven ways in which these techniques move through different ways of thinking and different ideological spaces, and are taken up by a variety of actors ultimately operating as epistemological-political mercenaries. Viewed in relation to Valverde's warning, scholars such as Flew (2014) and Venugopal (2015), along with the work of others (Dean, 2014; Latour, 2004, 2005; Valverde, 2011; *cf.* Peck, 2013), have pointed out that neoliberalism has become a 'denunciatory category' (Flew, 2014, p. 3), used, in effect, to do *a priori* scholarly work, in which every mode of governing, new

policy innovation and practice is immediately subsumed under the rubric of neoliberalism.

As a historical argument, I find it difficult to position taxpayer governmentality under the auspices of what is called neoliberalism. Citizen preoccupation with state balance sheets or with ideas about state expenditures has been a current throughout history. Increased contention over taxation, concerns with ‘transparency’ and ‘accountability’ and public disclosure of governance practices, while a feature of what we call the ‘neoliberal era’, are not borne of it. Historians and STS scholars (Cline-Cohen, 1982; Deringer, 2013; Porter, 1996; Schudson, 2015) have shown how these ideas have gained currency not as a result of neoliberalism, but resulting from a variety of ideas, discourses, materialities and vectors of knowledge production. To suggest that the taxpayer is a neoliberal subject ignores the way in which this subject is taken up, responded to and reasoned with, and the sort of work that it can do to refigure social and political space in ways that might appear contradictory (Patton, 1995). The taxpayer is not historically new. What this case does, juxtaposed against the other contexts where the taxpayer has appeared, shows that this subject is durable, productive, intermittent, and fundamentally a mercenary concept. What I have shown here is how a specific rendering of the taxpayer subject was impelled by a specific sort of liberal political group. It might be an entirely different story if the object of this paper was any of the other cases in which taxpayers become central referents of political debate.

I show that taxpayer governmentality is not simply about making people oppose taxes, or indeed government, but is about making people into taxpaying subjects. These subjects are empowered to discern, critique and process particular kinds of information, and to act upon that information. Thinking as a taxpayer does not require the dictation of an explicit political programme: it requires that certain information be reasoned with and responded to, that a vigilant ethic of political practice which regards calculation and restraint as imperative be adhered to and that particular moral-symbolic boundaries around budget, economy and commerce are observed. Empowering taxpayers to act with the knowledge produced through technologies of visibility not only reinforces this particular governing mentality, but requires intensified accountability technologies, transparency measures and audits. This paper has also attended to some of the politics of taxpayer groups that act as ‘permanent critics’ of almost all governing, dealing specifically in the idea of measurable, falsifiable, quantifiable government; that attempt to develop critique of government as an empirical rather than a moral exercise. The No campaign, led by the Canadian Taxpayers Federation, assembled an economy of *what should be of concern* for taxpayers: translating numbers, figures and stories about organizational operations into evidence fashioned for taxpayers. The end goal, here, is to enact and reveal a liberal truth of government: that government must be curtailed and that taxpayers should be empowered to make these critiques.

The forms of subjectivity attended to in this paper might help to answer the question of *how* the state might be ‘shrunk’ through critique. While my

example draws on a case where increased taxation was shot down, this imagined taxpayer subject is ubiquitous in all sorts of cases where *taxpayers* become *empowered* to criticize expenditure, provision and programming, and entitled to these critiques through a conceptualization of their personal fiscal relationship to government; an entitlement to transparency, an entitlement to know in particular ways about objects of expenditure. Of course, taxpayer outrage about certain things is more intense than about others, and the ‘taxpayer’ discourse is invoked much more readily for some things and almost never for others. This basic point underlines one of my overarching arguments – thinking about government as a taxpayer is not a natural disposition of citizens: problems, policies and programmes become enrolled in this discursive formation as a result of strategic work by groups like the Canadian Taxpayers Federation. The most obvious examples of the productiveness of this way of thinking and acting on government relate to social assistance. One need only peruse the webpages of legislatures for a short time to find an entire genre of legislation dedicated to surveilling, shaming, coercing or revoking provision from those who access social assistance programmes. The basest example of this is ‘drug testing’ for welfare beneficiaries, invariably described as a necessity for ‘protecting’ taxpayers, in which the recipient population is expected to render itself transparent to others by literally revealing the contents of their bodies in the name of ensuring ‘efficient’ use of tax monies. While the stakes in the case I explored are certainly less than in others, it shows how people become interested in arresting or limiting government, how and by whom that interest is cultivated and how that interest is practised in respect of shrinking, reconfiguring or reimagining government.

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Notes

1 Metro Vancouver is a regional governance body, similar to the former Metro Toronto. It is made up of the municipalities of Vancouver, Surrey, Burnaby, Richmond, Coquitlam, New Westminster, along with a large number of smaller outlying municipalities such as Langley, Port Coquitlam, Maple Ridge and Bowen Island.

2 The BC Liberal Party is a provincial neoliberal/conservative coalition of federal Conservatives and federal Liberals. The party generally markets itself as the ‘free enterprise’ alternative to the putatively social democratic BC New Democratic Party.

3 The ‘Yes’ side enjoyed broad institutional support from labour unions, business groups, environmentalists, student groups, educational institutions, civic groups and an apparatus of municipal governments.

4 On the five-member screening panel, three members were selected by the boards of the Institute of Chartered Accountants, the Vancouver Board of Trade and the Vancouver Gateway Council – all business-oriented organizations that serve as hubs of the business, trade and economic thought collective in Vancouver.

5 While it is not the focus of this paper, there is an argument that the rejection of the transit plebiscite was specifically the outcome of a reaction against privatization, organized non-accountability and non-progressive revenue capacity. The kinds of accountability and transparency that were lacking at TransLink, according to critics from the left, allowed the transit corporation to operate with far too much opacity and secrecy. These specific – and to be clear – entirely legitimate critiques of TransLink’s governance model likely bled into the critiques offered during the campaign of TransLink’s spending and ‘wasteful’ resource allocation.

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