

# A Case Study of Public Attitudes toward Taxation in Anderson County, South Carolina

Scott H. Huffmon, Adam C. Smith, and Jeremy D. Winkler

## *Introduction*

Everyone hates taxes, right? This piece of conventional wisdom is regularly noted in the public debates over taxation by prominent anti-tax groups such as the National Taxpayers Union, the Club for Growth, the Free Enterprise Fund, We the People Foundation, NoHomeTax.org and others. The truth, however, is much more complex.

The American public actually shows a great deal of inconsistency in its attitudes about taxation. One 1977 poll that is often cited by anti-tax organizations found that 70% of Americans felt that “taxes in this country are unreasonable,” that the amount of taxes they pay had reached the “breaking point,” and that local property taxes, especially, are too high.<sup>1</sup> However, other polls find that a majority of Americans favor the progressive tax system.<sup>2</sup>

More recently, Gallup Polls have shown the American public to be ambivalent in attitudes toward taxes. If Americans do not exactly love taxes, they do not universally hate them either. When asked in January of 2006 if they would “like to see the amount Americans pay in federal income taxes increased, decreased, or remain the same,” 55% wanted a decrease. Additionally, in April 2005, 51% reported that they felt the amount of federal income tax that they had to pay was “too high.” However, 61% of respondents *in the same poll* regarded “the income tax which you will have to pay this year *as fair*” [emphasis added].<sup>3</sup>

To further complicate the matter, not all taxes are created equally in the eyes of the public. An April 2005 Gallup poll asked respondents which they thought was the “worst tax.” Slightly more than one in three responded that local property taxes were the worst; one in five felt that federal income taxes were the worst; identical numbers (14% of respondents) chose state sales tax and state income tax as the worst while 12% most despised federal social security tax.<sup>4</sup>

It appears that property taxes are the most loathed, but consistency is elusive even here. A series of polls in the late 1970s showed that between 58% and 75% of individuals felt that property taxes were “excessive/much too high” or “somewhat too high.”<sup>5</sup> However, while 87% of respondents in an Indiana poll by SurveyUSA thought that “reducing property taxes in Indiana would be a good idea;” fewer (53%) agreed that “completely eliminating property taxes in Indiana would be a good idea.”<sup>6</sup> Additionally, in a poll of New Jersey residents conducted by Fairleigh Dickinson University’s PublicMind Poll in April 2004,<sup>7</sup> 72% felt that “increasing the transfer tax on houses sold for over \$150,000” was a “bad idea,” while 70% felt that a “one percent tax on new houses selling for more than \$1 million” was a “good idea.” Public opinion on taxes is often negative; however, it

is not consistent, nor is there an obvious indication of the public's tolerance and acceptance of taxes even if they dislike them.

This research seeks to delve more deeply into the issue of public opinion concerning taxation by looking at a particular case in Anderson County, South Carolina. Specifically, we will examine attitudes regarding an increase in taxes to provide additional funds to the Anderson County Sheriff's Department.<sup>8</sup>

### *Background*

On November 2, 2004, Anderson County elected its first new sheriff in 15 years. Republican David Crenshaw—who had left the employ of the Anderson County Sheriff's Office in 1988 when Gene Taylor was elected Sheriff—defeated Taylor's heir apparent, Democrat Bob Appel, a Deputy Sheriff under Taylor until he had to resign in order to run for the Sheriff's post. Crenshaw made it clear in the campaign that he felt the Sheriff's Office needed improved accountability and improved morale among officers. In the campaign, Appel noted, "Sheriff Taylor did a lot of good things," but he also commented that "there are a lot of shortcomings in how things are done" and cited a need for improvement in vehicles and equipment.<sup>9</sup> Additionally, (in October of 2004) the Anderson County Council passed a resolution requesting the Sheriff place more deputies on the street.<sup>10</sup>

In a presentation before the Anderson County Council on April 5, 2005, Sheriff Crenshaw proposed an additional \$1.5 million for the Sheriff's Office budget for the 2005-2006 fiscal year.<sup>11</sup> He stated that the money was needed to correct a "litany of deficiencies." Needs included new deputies, other personnel, and equipment. Sheriff Crenshaw noted that he had campaigned on a promise to increase the law enforcement presence and indicated that this funding request was directly in line with the public's wishes. Council Chairwoman Gracie Floyd stated that it would be to the detriment of the community to fail to raise the needed funds saying, "We can pay now or we can pay later."<sup>12</sup>

This set the stage for a showdown between Anderson County Administrator Joey Preston, council members favoring the increase, and some neighborhood groups on one side and anti-tax council members and anti-tax groups, such as the Anderson County Taxpayers Association, on the other. The County Administrator proposed a budget that included a 6-mill tax increase to fund the Sheriff's Office request. Debate on the issue raised the empirical question of whether or not Anderson County residents would tolerate an increase in taxes to pay for the budget increase requested by the Sheriff's Office.

In order to answer this question, County Administrator Joey Preston contacted the Social & Behavioral Research Laboratory (SBRL) at Winthrop University near the end of April 2005. The director of the SBRL met with several Anderson County officials on April 22, 2005. Within a few days, the SBRL would have a survey of the households of citizens registered to vote in Anderson County in the field. Respondents were queried on the salience of issues of public safety, opinions on current levels of funding for the Sheriff's

Office, willingness to pay more for improved services, and attitude toward a special tax levy to provide additional funding. Individual responses were collected between April 26 and May 3, 2005 from 853 households of registered voters yielding a margin of error of +/- 3.3% at the 95% confidence level for the population of registered voters in Anderson County (see *Appendix* for methodology).

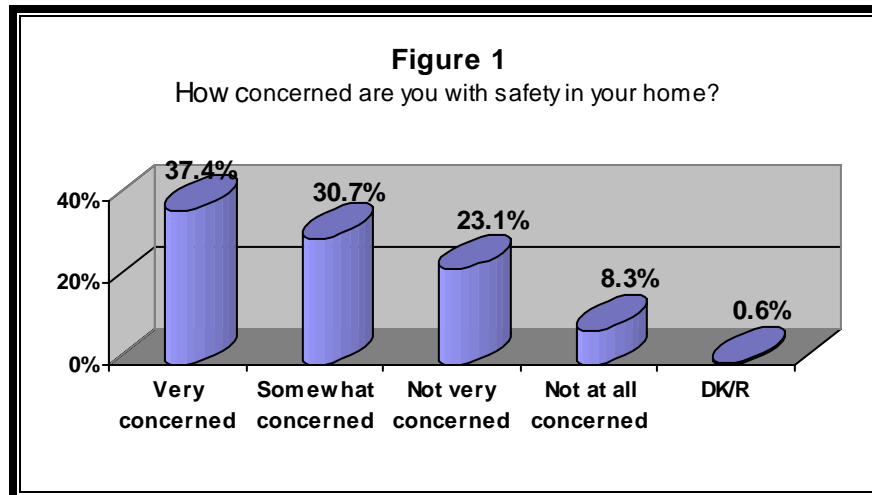
The text of the telephone survey was created in consultation with county officials and drew from the text of the 2000 survey of citizens in Anderson County regarding the creation of a special tax levy for Emergency Medical Services commissioned by the Anderson County Council and authored by Dr. David Swindell.<sup>13</sup> Every effort was made to follow standard practices to remove biased wording or phrasing and eliminate any response effects due to the order of questions, the types of choices offered to respondents, or other characteristics of the questionnaire.<sup>14</sup>

### *“Issue Salience” of Public Safety*

In matters of public opinion, the term “salience,” refers to whether an individual feels that an issue is relevant to him or her.<sup>15</sup> A standard gauge of the salience of an issue among voters is to ask them how concerned they are about that issue. It is important to note however, that there is a difference between the salience of an issue and an individual’s opinion regarding that issue. For example, imagine two individuals; one individual works for an interest group that is trying to persuade Congress to reduce drastically welfare, the other is a welfare recipient. The issue of welfare would be *highly salient* to both of these individuals even though the *content of their opinions* would be vastly different. Therefore, when we queried individuals in Anderson County to determine the salience of public safety, we did not infer whether they think the county is doing a good job maintaining public safety. We were simply determining whether this issue is on the voter’s “radar screen,” so to speak. Scholars have shown that citizens evaluate elected officials based on the performance of those officials on the issues that are the most salient to the citizen.<sup>16</sup>

As we can clearly see in Figures 1, 2, and 3, safety, from a law enforcement perspective, is a highly salient issue to this sample of individuals drawn from the rolls of registered voters. Because the broadly defined concept of safety may not mean the same thing to all people, we asked respondents to rank their concern regarding safety in three arenas: their **home**; their **community**; and **Anderson County as a whole**. Figure 1 displays respondents’ answers when asked, “From a law enforcement perspective, how concerned are you with the issue of safety in your **home**?” Answer choices were “very concerned,” “somewhat concerned,” “not very concerned,” and “not at all concerned.” Those who did not know (or refused to respond) were recorded as well. These responses are represented “DK/R” in all figures.

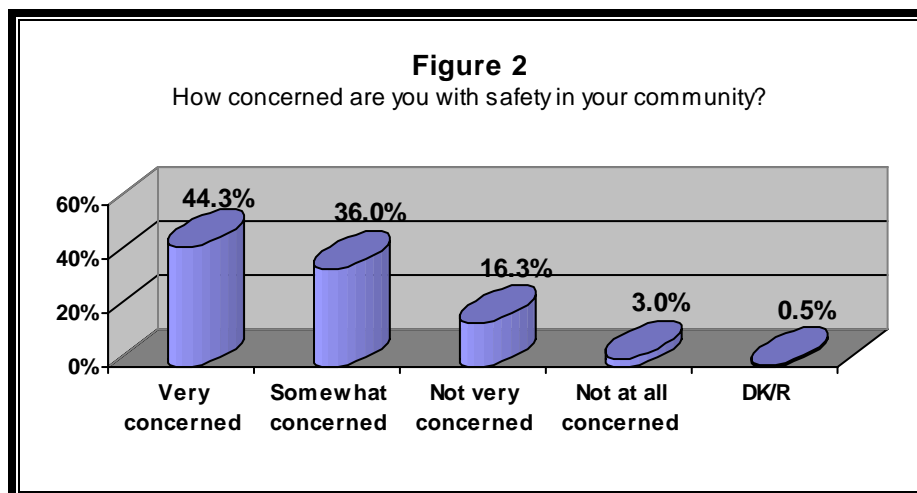
*Q1: From a law enforcement perspective, how concerned are you with the issue of safety in your home?*



As Figure 1 notes, 68.1% of the respondents express concern over the issue of safety in their homes. This *may not* be interpreted that they are afraid in their homes, merely that this issue is highly salient to them and might possibly be a criterion upon which they evaluate their elected officials.

Figure 2 displays respondents' answers when asked, "From a law enforcement perspective, how concerned are you with the issue of safety in your **community**?" As before, answer choices were "very concerned," "somewhat concerned," "not very concerned," and "not at all concerned." Those who did not know (or refused to respond) were recorded as well.

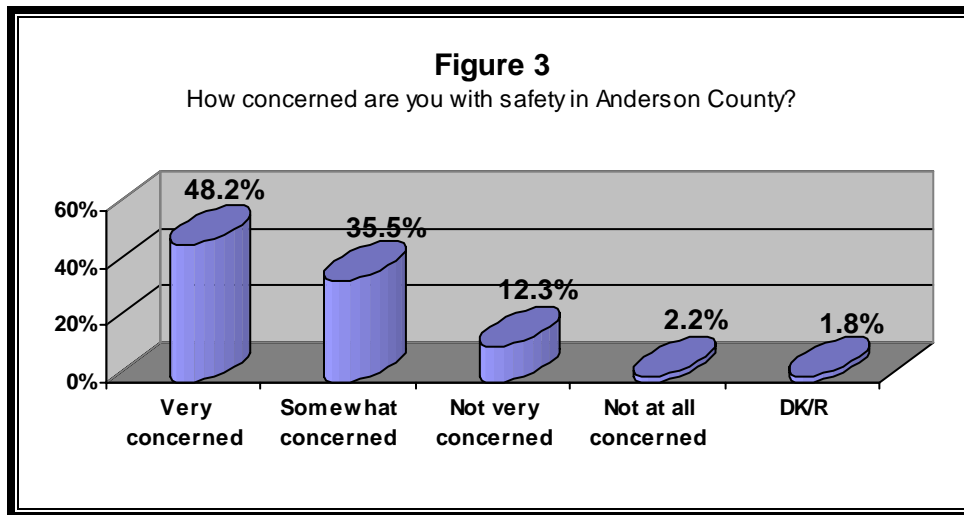
*Q2: How concerned are you with the issue of safety in your community?*



The issue of safety in one’s community appears to be of even greater salience to these respondents with 80.3% reporting that they are somewhat or very concerned with safety in their community.

Figure 3 displays respondents’ answers when asked, “From a law enforcement perspective, how concerned are you with the issue of safety in **Anderson County as a whole**?” As before, answer choices were “very concerned,” “somewhat concerned,” “not very concerned,” and “not at all concerned.” Those who did not know (or refused to respond) were recorded as well.

*Q3: How concerned are you with the issue of safety in Anderson County as a whole?*



Fully 83.7% of the respondents reported that they are somewhat or very concerned with safety in their county. This means that public safety in Anderson County is a salient issue to an overwhelming percentage of county residents. As noted previously, individuals are more likely to evaluate their government on the basis of its performance on issues that are salient to the individual.

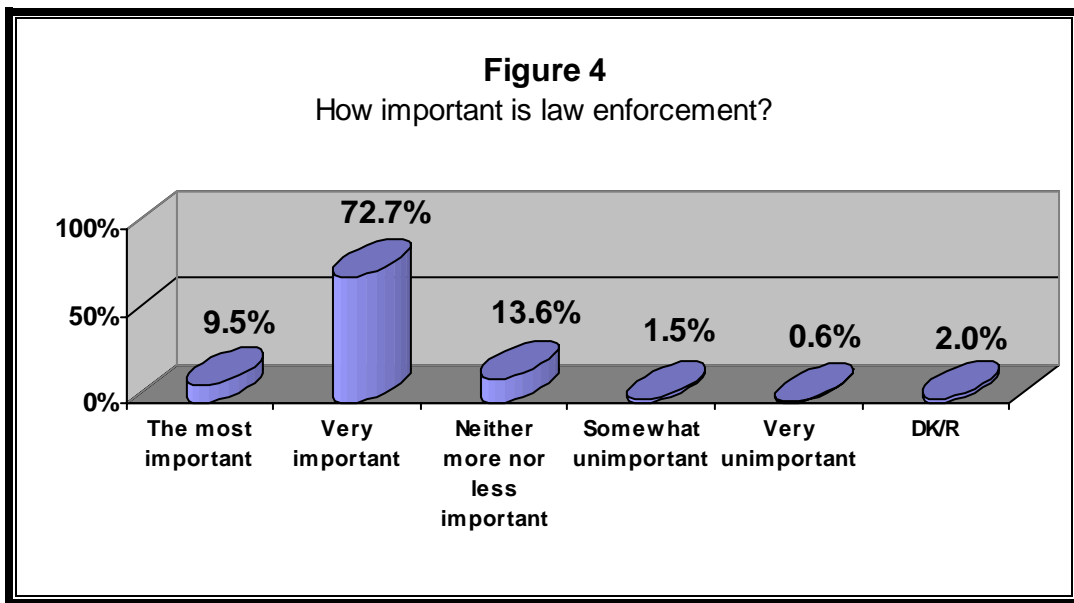
#### *Attitudes Regarding Tax Funding for Law Enforcement*

There are several factors to consider when attempting to discern the puzzle of citizen attitudes regarding publicly funded activities. These include relative priority, level of funding, and willingness to increase funding. All of these factors are germane for the decision making process of public officials. For example, an individual may assign a particular activity a high priority, but be satisfied with its funding level and be unwilling to pay more for that activity. Conversely, an individual may assign some service a low priority relative to other priorities (i.e., he or she does not consider the service “critical” and therefore ranks it lower relative to “critical” services), but nonetheless believe that funding for that service is too low and would be willing to pay more for an improvement of that service. In short, looking at any one of these factors in isolation will give the policy maker an incomplete picture of public attitudes regarding public funding for

services. Governments fund many activities. Some will always hold a higher priority in the minds of voters than others.

Our first task was to determine the priority of law enforcement funding relative to other funding needs in the county. Question 4 asked respondents to rank law enforcement funding relative to other funding needs in Anderson County. The responses may be found in Figure 4. When asked how important of a priority law enforcement is in Anderson County relative to other funding needs, respondents could choose “the most important,” “very important,” “neither more nor less important,” “somewhat unimportant,” or “very unimportant.” As with all questions, “don’t knows” and refusals were recorded.

*Q4: From the standpoint of taxation and funding, how important of a priority would you say law enforcement is in Anderson County relative to other funding needs?*

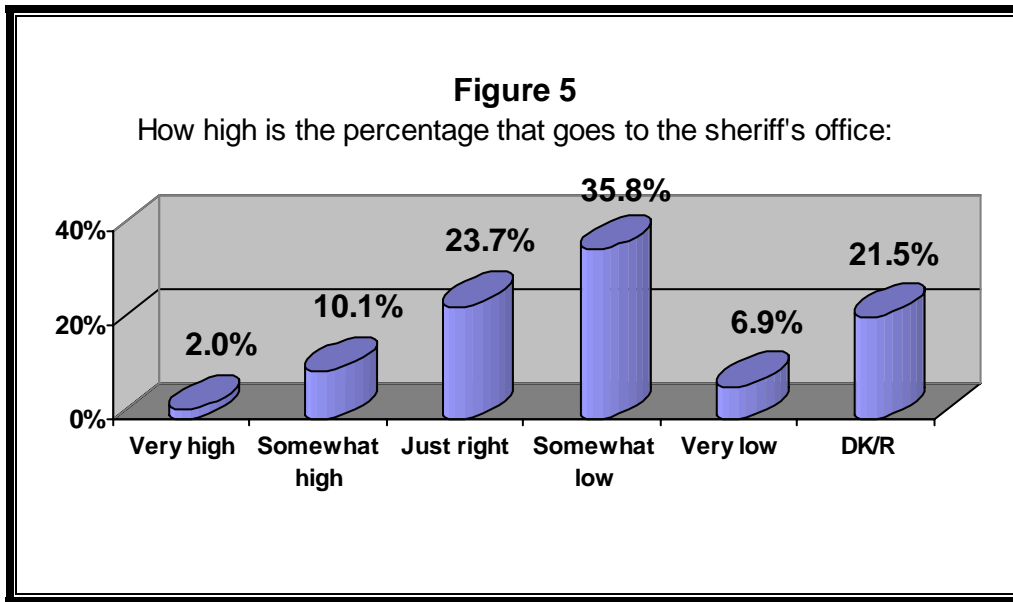


Funding for law enforcement is, undoubtedly, a high priority for most respondents with 82.2% reporting funding for law enforcement to be “very important” or “the most important” priority relative to other funding needs. The first piece of our puzzle appears to be in sharp focus: citizens consider law enforcement funding to be an extremely high priority. However, just because they believe it is important does not mean that they feel it needs or deserves an increase in funding.

We know citizens value law enforcement, but do they believe that the current levels of funding are adequate? We asked respondents to indicate whether they felt the proportion of the county property tax revenue being received by the Sheriff’s Office was “very high,” “somewhat high,” “just right,” “somewhat low,” or “very low.” Since we assume that the typical citizen does not have a breakdown of the county’s budget directly in front of them, we gave them an estimate of the current percentage of county property tax revenue that goes to fund the Sheriff’s Office. This estimate was provided to the SBRL

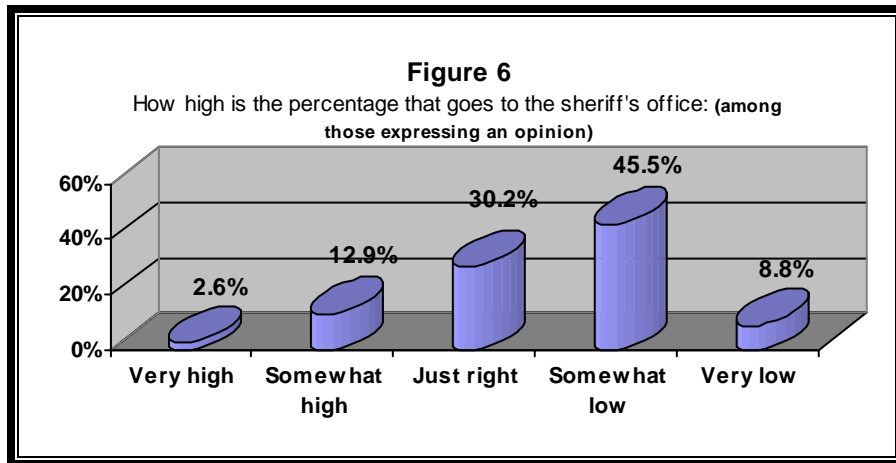
by the County Administrator's Office. Responses to this query may be found in Figure 5.

*Q5: Now for some different types of questions. Currently, 6 to 7 percent of the county's property tax revenues go toward funding the Sheriff's Office. Do you think that the percentage that goes to the Sheriff's Office is very high, somewhat high, just right, somewhat low, or very low?*



The modal category is clearly “somewhat low.” A mere 12.1% of the respondents felt that current funding levels were high in any way. Fewer than a quarter felt that levels were “just right” while more than one-fifth of respondents could not answer the question. The percentage of those unable to give an answer merits further analysis.

Proportional tax funding is a complex topic. One might expect that, among any population, these topics would simply be beyond their comprehension. They may think, for example, “How am I to know what percentage is high or low?” For this reason, it may be meaningful to re-examine the responses of only those who felt informed enough to state an opinion. Figure 6 shows responses to the same question, but only for those respondents who expressed an opinion.



While it was clear from Figure 5 that the largest category of people believed the share of property tax revenue going to the Sheriff's Office was somewhat low, Figure 6 brings this trend into sharper focus. Not only is the modal category still "somewhat low," but it now becomes quite obvious that more than half of the citizens who expressed an opinion feel that the share of revenue going to the Sheriff's Office is somewhat or very low.

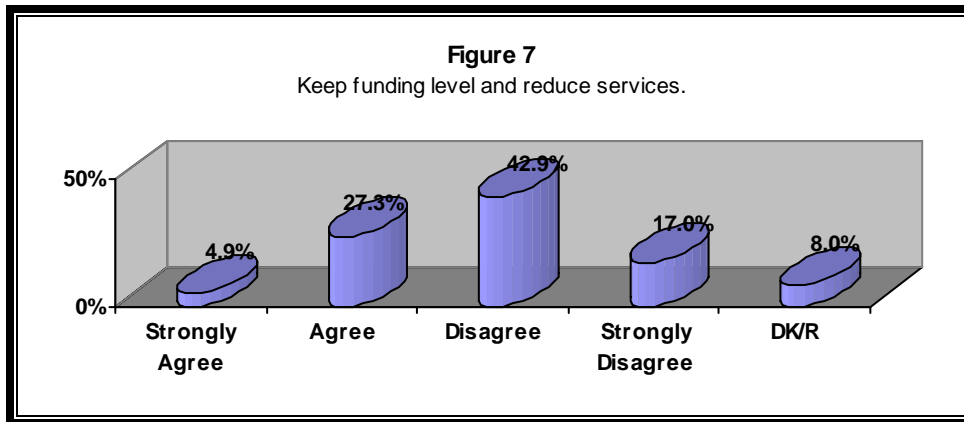
As anyone who makes purchases on a regular basis knows, costs rise over time due to inflation and a number of other factors beyond the control of the typical consumer. Likewise, the cost of providing law enforcement services rises in proportion to other inflationary pressures. We learned from Figures 5 and 6 that a majority of those expressing an opinion believe the budgetary share of the Sheriff's Office to be low. However, this begs the question of whether they are willing to allow funding to remain at current levels. One can easily imagine an individual who believes that funding for some activity may be low, but has no qualms about keeping those levels where they currently stand. For example, if the activity was of low priority and not concerning an issue of salience to the individual, he or she might be quite satisfied to keep levels where they currently stand regardless of the impact on that activity.

We offered respondents two policy choices that would allow funding for the Sheriff's Office to remain level for the immediate future. Citizens were asked to tell us whether they "strongly agree," "agree," "disagree," or "strongly disagree" with two statements describing policy options for keeping within the current budget. The first statement gave the individual the policy option of reducing non-vital services, such as response times to non-emergency calls, while the second statement offered the policy option of reducing personnel, such as deputies, to stay within current budgetary constraints. Both of these measures are viable options that, if implemented, would reduce expenditures and allow the Sheriff's Office to stay within its budget even in the face of rising costs.

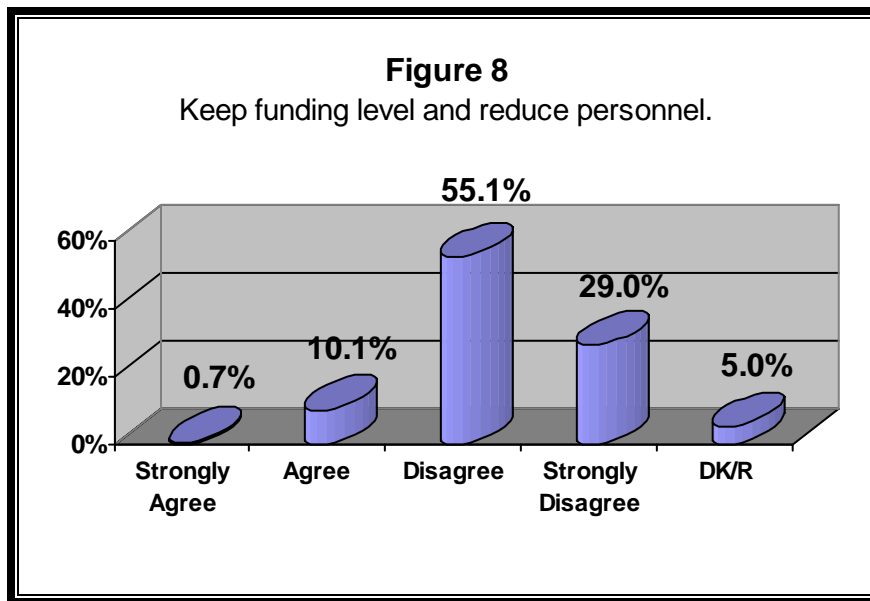
Respondents' answers may be found in Figures 7 and 8. Citizens overwhelmingly disapproved of these policy options.



*Q7: The county should keep law enforcement funding at its current level and reduce services, such as response times to non-emergency calls, in order to stay within its current budget.*



*Q8: The county should keep law enforcement funding at its current level and reduce the number of personnel, such as deputies, in order to stay within its current budget.*

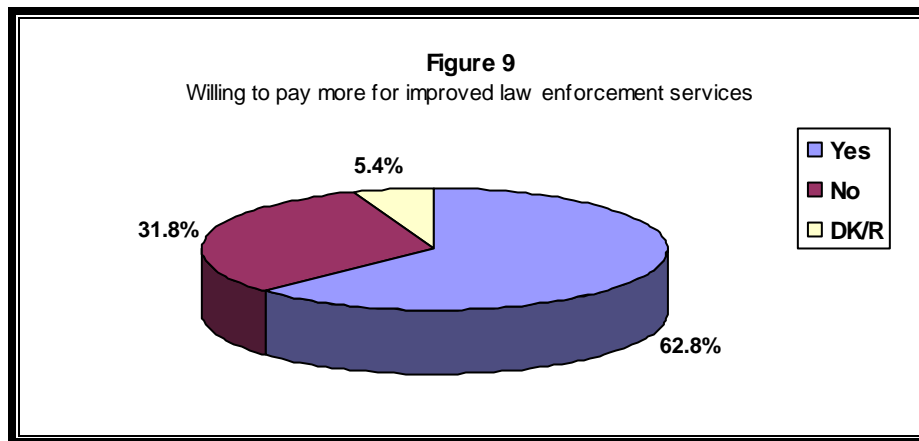


In Figure 7, we see that 59.9% of respondents disagree or strongly disagree with reducing services to stay within the current budget of the Sheriff’s Office. Even more resoundingly, 84.1% disagree or strongly disagree with the option of reducing personnel to stay within current budgetary constraints.

Citizens do not seem enamored of policy options for the Sheriff’s Office to keep within its current budget. However, not liking reductions in services or personnel is a far cry from a willingness to pay more for expanded services. Citizens may be unwilling to open their wallets or they may like the current level of services just fine. We decided to put the

question directly to the voters: “Would you be willing to pay more for improved law enforcement services?” The answer, as displayed in Figure 9, was an unequivocal “yes.”

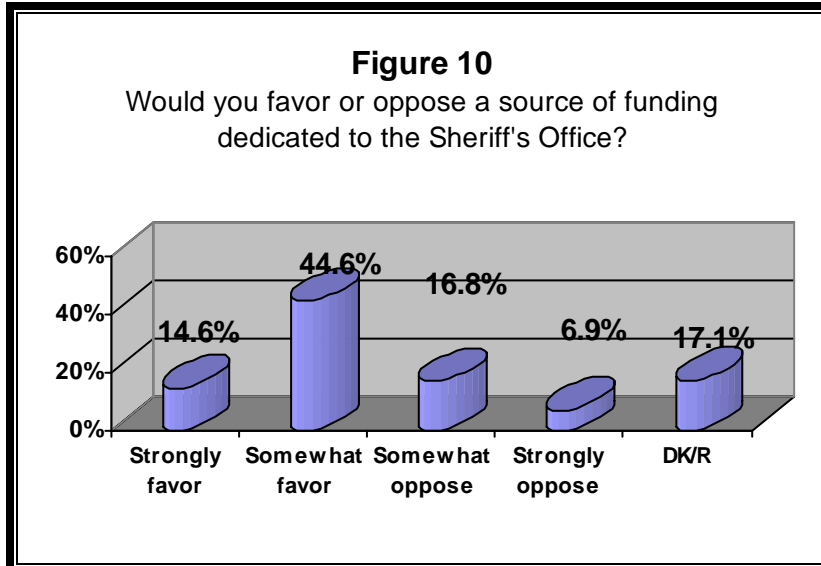
*Q9: Would you be willing to pay more for improved law enforcement services?*



By a wide margin, 62.8% to 31.8%, respondents expressed a willingness to pay more for improved law enforcement services. This raises the question of “how?”

Public budgeting is an incredibly complicated topic. The elected officials and appointed professionals who deal with these complex issues have the experience and understanding to make sense of revenue stream options. The average citizen, however, does not. For this reason, we couched one revenue option in terms already familiar to the citizens of Anderson County. Taxpayers in Anderson County already pay a special levy that directly benefits Emergency Medical Services in the county. We asked the respondents whether they would favor or oppose the creation of a source of funding dedicated to the Sheriff’s Office similar to what currently exists for Emergency Medical Services. Figure 10 displays the responses.

*Q10: In Anderson County, there is a special tax levy already established for Emergency Medical Services, or EMS. Would you favor or oppose a source of funding specifically dedicated to the Sheriff’s Office similar to what currently exists for EMS?*



A clear majority of 59.2% favor the establishment of a special tax levy similar to what currently exists for Emergency Medical Services. The final piece of the puzzle appears to be in place and the picture is clear: law enforcement **is** a high priority; current budget levels **are** low; citizens **are not** willing to accept a reduction in services or personnel; citizens **are** willing to pay more for improved services; and citizens **do** favor a special tax levy to fund the Sheriff's Office.

### *Conclusion*

A scientifically designed and administered survey of a random sample of the households of registered voters revealed that the issue of safety, from a law enforcement perspective, is a highly salient issue. This is relevant because citizens regularly evaluate their government (and elected officials) on the basis of performance with respect to the topics most salient in the mind of that individual. In short, one of the criteria the voters of Anderson County will use to evaluate the county government is performance with regard to the issue of public safety from a law enforcement perspective.

Additionally, funding for law enforcement is a high priority for most citizens and most are not satisfied with the current levels of funding being provided to the Sheriff's Office. Citizens are unwilling to endure reductions that would accompany "flat" future funding and are more than willing to pay more for improved law enforcement services. Finally, citizens favor a special tax levy, similar to what currently exists for EMS, to provide additional funds to the Sheriff's Office.

While conventional wisdom may tell us that citizens do not like taxes, the truth of the matter is that when taxes are tied to an important and highly relevant activity in which they are unwilling to endure cuts, citizens *may* be willing to meet the needs and expand the services of this activity even if it means an additional tax burden. The 2005 request for additional funding by the Anderson County Sheriff's Office provides a case for which this was true.

Previous research has demonstrated the importance of information levels of the respondent in determining attitudes toward taxes.<sup>17</sup> The case of Anderson County demonstrates that, irrespective of how individuals may or may not feel about taxes in the abstract, they *are* willing to support a tax increase for expenditures that they feel are important and needed. We might infer from previous research that if citizens were simply asked about paying more because the county said they needed more money, they would respond negatively. However, our case study shows that when citizens were given enough information to determine why, for whom, and how the money was to be collected, they reacted more positively. We believe that part of the support for this tax increase is due to the *specific* reason it was being requested: to fund services that most citizens see as vital. Therefore, it is entirely possible that this population would have rejected a request for the same amount if they either did not know what it would be used for or if it were to be used for a service that they did not view as favorably as they viewed public safety.

### *Epilogue*

Reaction in post-study council meetings reflected public ambivalence toward taxes. One member of the public, a representative of the Anderson County Taxpayers Association, spoke before the council in opposition to any tax increase while others citizens voiced support for a tax increase directed at the Sheriff's Office. One citizen asked that the council not "crucify the citizens of Anderson County on the cross of lower taxes," and went on to state, "the purpose of government is not to make sure our taxes are always low, but to provide services and to provide safety."<sup>18</sup> Another member of the public asked the council to, "give [the Sheriff's Office] the beans and bullets to do the job."<sup>19</sup>

The ambivalence in public attitudes obviously weighed heavily on the minds of the County Council as they took to their task. District 3 councilman Larry Greer led the push for a compromise that included a 3-mill (rather than the requested 6-mill) increase for the Sheriff's Office. According to one newspaper account, "[District 1 councilman] Fred Tolly said the budget predicament at the Sheriff's Office gave him 'a little heartburn,' but said he didn't think there would be support for raising taxes any higher to give the sheriff more money to work with."<sup>20</sup>

After several contentious meetings marked by accusations and pleas from both sides, the County Council passed a compromise budget in a special meeting on June 21, 2005 that included a 2-mill tax increase to fund partially the Sheriff's Office requests. The new budget included several cuts and money saving measures to make up the difference.

### *About the Authors*

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### *Appendix*

#### *Methodology.*

*Design.* This attitudinal survey was designed based on established norms used in similar research and in consultation with the County Administrator’s Office and in line with a previous Anderson County survey done regarding Emergency Medical Services. Respondent phone numbers were randomly selected from the list of registered voters in Anderson County. The survey contains responses from 853 individuals yielding a margin of error of +/-3.3% at the 95% confidence level. As one would expect, these respondents are distributed proportionally, within expected margins, among the seven County Council Districts. While the apportionment of the districts, with respect to the drawing of district lines, must be equal, the proportion of registered voters residing in a district is anything but standard. While it is far beyond the scope of this research to discuss the factors that spur some to register to vote while others choose not to, it suffices to say that variation in the distribution of registered voters across districts is expected. In fact, creating a sample that contained an equal number of respondents from each district, rather than samples in proportion to the population of registered voters as it actually exists, would be unscientific and prevent any meaningful analysis. It must be noted, however, that because the sample size for any given district is smaller than the overall sample size, the margin of error for that district will be slightly larger than the margin of error for countywide data. Table 1 offers a comparison of the proportion of registered voters in the population of each County Council District to the proportion of registered voters in the sample analyzed here for each district.

**Table 1**

| <b>District by District Comparison of Sample Proportion to Population Proportion for Registered Voters</b> |   |   |
|--|---|---|
| <b>District Number</b>   | <b>% of All Registered Voters by District</b> | <b>% of Sample of Registered Voters by District</b> |
| District 1   | 16.0%   | 19.0%   |
| District 2   | 10.1%   | 9.8%  |
| District 3   | 13.4%   | 11.6%   |
| District 4   | 15.8%   | 17.5%   |
| District 5   | 15.1%   | 14.0%   |
| District 6   | 15.7%   | 14.7%   |
| District 7   | 14.0%   | 13.5%   |

*Implementation.* The telephone survey was conducted by the Social & Behavioral Research Laboratory at Winthrop University in Rock Hill South Carolina. Interviewing was conducted by experienced callers with extensive training in neutral, non-leading interviewing techniques. Callers used a Computer Aided Telephone Interviewing (CATI) system. The computer dials a randomly selected telephone number and flashes the questions on the screen to be read by the callers. Responses are coded into the data set instantaneously upon being entered by the callers. This reduces the potential for coding error typically experienced when one must code data as a separate step after a response has been recorded (such as is necessary with traditional “pencil and paper” surveys).

Interviews were conducted from April 26, 2005 through May 3, 2005. Interviewing hours were between 4 p.m. and 9 p.m. Monday through Friday, 9 a.m. through 9 p.m. Saturday, and 1 p.m.-7 p.m. Sunday. Daytime calling during the week is not done to avoid an overrepresentation of retirees, housewives, and otherwise homebound individuals. The response rate for this survey was 50.5%.

*Question Wording.* Every effort was made to make the question wording neutral and unbiased. For example, the introduction of the previous EMS survey reads:

My name is \_\_\_\_\_. I am calling on behalf of Anderson County government to get your opinions about the current emergency response services your household receives from ambulance and paramedic rescue units. Do you have five minutes to provide us some feedback on how to make sure county government continues to provide quality services for you?

Note the phrasing: “*continues to provide quality services for you*” [emphasis added]. This implies to the respondent that the county *already* provides “quality services.” Respondents may be reluctant to provide negative feedback in the face of this positive framing.

Contrast this with the introduction used for this survey:

Hi. My name’s \_\_\_\_\_ and I’m calling on behalf of Anderson County government in order to get your opinion on some issues of importance to residents of Anderson County, including issues of public safety. Do you have five minutes to provide us some feedback on these important issues?

Note the lack of a positive frame. The respondent enters the survey primed to answer questions regarding public safety, but unbiased toward those who provide these services.

Additionally, question 4 (see Survey Text, p. 6) asks about the importance of law enforcement funding. While nearly everyone *may* see law enforcement funding as important, they *may not* see it as particularly more important than other key priorities (drinking water treatment comes to mind). To reduce positive bias, we asked the individuals to rate the importance of law enforcement funding *relative* to other important needs.

In questions 5 and 6 we asked respondents whether they would agree with “flat” funding if it meant a reduction in services or personnel. In addition to the simple fact that some people *do* desire level funding despite the consequences, providing the voter with policy options to allow him or her to weigh the consequences of a preference mirrors real world decision making more accurately.

We began question 8 with the phrase, “assuming the tax dollars to the Sheriff’s Office were responsibly spent.” The purpose was to connect directly willingness to pay more to a specific outcome: improved law enforcement services. Not adding this phrase may have added a bias by giving respondents an unrelated reason to oppose an increase. Government waste, irrespective of other factors, is often seen as a source of anti-tax sentiment.<sup>21</sup> That is, use of the above phrase creates a scenario best encapsulated in the phrase, “all else being equal.” The phrasing levels the playing field.

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#### ENDNOTES

<sup>1</sup> Harris, L. (1977, April 14). Tax time once more. *The Harris Survey*. Sigelman, L., Lowery, D. and Smith, R. (1983). The tax revolt: a comparative state analysis. *The Western Political Quarterly*. 36:30-51.

<sup>2</sup> Roberts, M., Hite, P. and Bradley, C. (1994). Understanding attitudes toward progressive taxation. *Public Opinion Quarterly*. 58:165-190.

<sup>3</sup> Gallup Poll News Services. (n.d.). Taxes. Retrieved February 18, 2006 from <http://poll.gallup.com/content/default.aspx?ci=1714&pg=1>.

<sup>4</sup> Jacobe, D. (2005, April 19). Which is the unfairest tax of them all? *gpns/COMMENTARY*. Retrieved February 18, 2006 from <http://poll.gallup.com/content/default.aspx?ci=15937&pg=1>.

<sup>5</sup> Beck, P. and Dye, T. (1982). Sources of public opinion on taxes: the Florida case. *The Journal of Politics*. 44:172-182.

<sup>6</sup> Survey USA. (2006). News Poll # 8231. Retrieved February 18, 2006 from <http://www.surveyyusa.com/client/PollReportEmail.aspx?g=bd391ba8-2874-4b02-81ab-4ea772ce8bbb>.

<sup>7</sup> Fairleigh Dickinson University’s PublicMind Poll. (2004, April). Results from April 3-10, 2004 poll. Retrieved February 18, 2006 from <http://publicmind.fdu.edu/holdtheline> and <http://publicmind.fdu.edu/holdtheline/tab.html>.

<sup>8</sup> See Huffmon, S. (n.d.). Citizen attitudes on law enforcement funding in Anderson County. Rock Hill, SC: Winthrop University. Prepared for Anderson County Council. Retrieved May 3, 2006 from <http://www.andersoncountysc.org/web/Admin/Documents/Budget/FinalReportAllDist1.pdf>.

<sup>9</sup> Anderson County Sheriff Democratic primary. (2004, May 31). *Anderson Independent Mail*. (Editorial). Retrieved February 15, 2006 from <http://www.independentmail.com>.

<sup>10</sup> Charalambous, N. (2004, October 6 and “Correction” 2004, October 7). *Anderson Independent Mail*. (Local news). Retrieved February 15, 2006 from <http://www.independentmail.com>.

<sup>11</sup> Charalambous, N. (2005, April 6). *Anderson Independent Mail*. (Local news). Retrieved February 15, 2006 from <http://www.independentmail.com>.

<sup>12</sup> Ibid.

<sup>13</sup> Swindell, D. (2000). *Emergency medical services in Anderson County: results from a survey of citizens*. Monograph prepared for the Anderson County Council.

<sup>14</sup> See Rea, L. and Parker, R. (1997). *Designing and conducting survey research: a comprehensive guide*. San Francisco, CA: Jossey-Bass. Also see Bardes, B. and Oldendick, R. (2003). *Public opinion: measuring the American mind* (2nd Ed.) Belmont CA: Thompson/Wadsworth. Also see Zaller, J. (1992). *The nature and origins of mass opinion*. Cambridge, UK: Cambridge University Press.

<sup>15</sup> See Epstein, L. and Segal, J. (2000). Measuring issue salience. *American Journal of Political Science*. 44:66-83.

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<sup>16</sup> Edwards, G., Mitchell, W. and Welch, R. (1995). Explaining presidential approval: the significance of issue salience. *American Journal of Political Science*. 39:108-134.

<sup>17</sup> See Op. Cit. Roberts, M., Hite, P. and Bradley, C. (1994).

<sup>18</sup> Charalambous, N. (2005, May 18). *Anderson Independent Mail*. (Local news). Retrieved February 15, 2006 from <http://www.independentmail.com>.

<sup>19</sup> Ibid.

<sup>20</sup> Charalambous, N. (2005, May 27). *Anderson Independent Mail*. (Local news). Retrieved February 15, 2006 from <http://www.independentmail.com>.

<sup>21</sup> See Beck, P. and Dye, T. (1982). Sources of public opinion on taxes: the Florida case. *The Journal of Politics*. 44:172-182. See also Sigelman, L., Lowery, D. and Smith, R. (1983). The tax revolt: a comparative state analysis. *The Western Political Quarterly*. 36:30-51. See also Roberts, M., Hite, P. and Bradley, C. (1994). Understanding attitudes toward progressive taxation. *Public Opinion Quarterly*. 58:165-190.