# Taxpayer Governmentality

**by**

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# Abstract

This dissertation traces how 'the taxpayer' is assembled as a subject for political action on the state and First Nations governments. Theoretically, the dissertation draws on an analytics of governmentality which focuses on the multiplicity of non-state elements of governing. I propose the concept taxpayer governmentality to show how 'taxpayers' are responsibilized to govern their own political conducts, delimit the scope of the state, and morally scrutineer Others imagined as burdens. The dissertation attends to two key questions: (1) what is the political spirit of the ubiquitous taxpayer? And (2) how is the taxpayer made up as a subject? I argue that while the taxpayer is a mobile political subject, it is animated by liberal critique of state action, and settler colonial entitlement to possession and control of Indigeneity. Further, I argue that technologies of government and surveillance produce putatively objective data about various 'objects', which are then packaged by taxpayer groups and rendered intelligible to the imperatives of taxpayers; this includes knowledge derived from public numbers, accounting, auditing, and transparency. In order to show the mobility and range of the taxpayer, the dissertation analyzes two cases, the Metro Vancouver tax plebiscite, and the First Nations Financial Transparency Act. I draw upon analysis of texts, ethnographic data, and a small set of interviews. In both empirical chapters I show how the taxpayer is differentially constructed as an actor in relation to convergent problematizations. The Metro Vancouver case shows how the taxpayer was mobilized as political adjudicant of the region's transit corporation through a strategic permanent critique of government and addressed through what I call an economy of evidence. The First Nations Financial Transparency Act chapter examines how two forms of taxpayer subjectivity emerged: First, the settler-taxpayer positioned Indigenous nations as objects to be surveilled, scrutinized, and rendered public property. Second, the Act fostered Indigenous-taxpayer subjectivity, envisioned by Indian Affairs bureaucrats as a method to foster a calculating mentality amongst band members that would redirect political critique to bands, rather than the federal government.

**Keywords**:    governmentality; settler-colonialism; liberalism; state critique; First Nations; taxation

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# List of Acronyms

| | |
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| AANDC | Aboriginal Affairs and Northern Development Canada |
| AFOA | Aboriginal Financial Officers Association |
| ATI | Access to Information |
| CTF | Canadian Taxpayers Federation |
| DIAND | Department of Indigenous and Northern Development |
| FNFA | First Nations Finance Authority |
| FNFI | First Nations Financial Institutions |
| FNFMA | First Nations Financial Management Act |
| FNFMB | First Nations Financial Management Board |
| FNFSMA | First Nations Financial and Statistical Management Act |
| FNFTA | First Nations Financial Transparency Act |
| FNGA | First Nations Governance Act |
| FNPOA | First Nations Property Ownership Act |
| FNSI | First Nations Statistical Institute |
| FNTC | First Nations Tax Commission |
| FOI | Freedom of Information |
| HST | Harmonized Sales Tax |
| INAC | Indigenous and Northern Affairs Canada, or Indian and Northern Affairs Canada |
| MP | Member of Parliament |
| OCAP | Ownership, Access, Control, Possession |
| PST | Provincial Sales Tax |
| WTA | World Taxpayers Associations |

# Chapter 1.

# INTRODUCTION[1]

## 1.1. Who is a Taxpayer?

In 2010, the city of Toronto elected the now infamous Rob Ford as its Mayor. His bombast, bigotry, and proud ignorance rankled the city's left. United by his slogan, "Respect for Taxpayers", Ford promised to cut spending by ending "the gravy train", attacked council and the outgoing mayor for wasting 'taxpayer' dollars on frivolous spending, promised "customer service excellence", and an end to the 'war on the car' (Walks 2015). While Ford mostly became known for his numerous personal 'foibles', his racism, his unconcealed homophobia, his intemperate personality, and his struggles with substance abuse, one of the most interesting things about Rob Ford[2] for me, was how he talked about the residents of the city he led. In what became fodder for critical and parodic representations of Ford on the left (Hume 2010), was his singular use of the term taxpayer to refer to his constituents. City residents were no longer residents, citizens, voters, or even Torontonians – they were only taxpayers. No matter the situation, context, or perhaps even, the truth of the claim, Ford spoke only for taxpayers, to taxpayers, and

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[1] The dissertation incorporates material that initially appeared in three sole-authored publications, which are listed in the references. Approximately eighty-five percent of the article "Taxpayer governmentality: Governing government in Metro Vancouver's Transit tax debate" (Willmott 2017) is reproduced in chapter five. Approximately twenty percent of the book chapter "Mobilizing political strategy: Global practices of taxpayer groups" (Willmott forthcoming) is also present in chapter five. Ten percent of "Mobilizing political strategy" is reproduced in chapter four. Approximately seventy-five percent of "From self-government to government of the self: Fiscal subjectivity, Indigenous governance and the politics of transparency" (Willmott 2019) is incorporated in chapter six.

[2] Josh Hume (2010), writing *NOW Toronto* describes some of the follies of the taxpayer as customer trope: "Customers get exactly what they want when they want it. Taxpayers, on the other hand, get duped into paying for things they have no direct use for…Indeed, the notion that we are customers entitled to a dollar-for-dollar return on our tax investment has become epidemic in this election…But if the customer is always right, what happens when you have 2.5 million of them, each with different needs, priorities and views on how his or her money should be spent? What about the customer who wants increased funding for the arts? Or the one who'd rather have an LRT stop within walking distance from home than a useless IOU for an imaginary subway? Are they right, too?"

governed for this seemingly empirically solidified group – people who pay taxes. The term taxpayer is typically not deployed politically on 'empirical' terrain, but this is one of interesting things about the concept of taxpayer. I suggest theorizing the taxpayer as a political subjectivity, a strategic technology of power. And so, in this dissertation I ask who this taxpayer is, where they appear, and to what strategies of power they belong.

Rob Ford was not the first person to use the ubiquitous term 'taxpayer'[3] For me, his use of this term and his rhetorical style represented a blunt kind of settler politics that I had come to be familiar with intermittently throughout my own life. In spite of his own right-wing political tendencies, Ford was a politician who piqued my curiosity in thinking about how people talk about politics, democracy and power. But in fact, it was the institutionalized version of Ford's taxpayer talk that interested me and hooked me into doing further study. I had long before been privy to taxpayer talk, as many people are – it is a constituent element of early political socialization. My own exposure to this term and conceptualization of politics came through a slightly different arrangement, as the child of a Mohawk man and a white woman. I grew up only for a very short time as a very young infant on the Tyendinaga Mohawk Territory (Mohawks of the Bay of Quinte First Nation), and afterward living with my mother and white family. The politics of growing up as a white and white-coded Mohawk person in white spaces meant I was privy to the internal machinations of this important political subject, the taxpayer. A consistently reappearing theme whenever I would hear *about* Indigenous peoples, was through the prism of taxation, spending, and state obligation. Growing up with my white family, while Mohawk, in settler spaces, one of the things I have come to notice about my family and more generally was how it was that settlers came to refigure their racism under the auspices of the fiscal; speaking as a taxpayer is one of the ways this move is accomplished. Their critiques were no longer based racism toward Indigenous people;

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[3] Indeed, the subject has been the object of public journalism before, such as Hume (2010). Susan Delacourt (2016) charted the use of the term historically in the House of Commons, and found that while Conservatives were most fond of using the term, the term had high use by all of the three major political parties. Elizabeth Renzetti (2013) has also written skeptically of the term, writing in part on the imagined mesmerizing nature of the term: "Mr. [Poilievre]'s strategy consisted of repeating the word "taxpayers" like a mantra, perhaps in the hope that viewers would be dazed into submission".

they authored critiques of Indigenous peoples as *taxpayers*, concerned with budgets, money, and expenditure. And as taxpayers, they were simply looking out for their pocketbook, against the supposed threat of Indigenous peoples who did not *pay* taxes but were *supported* by taxes. Imagined in post-ideological terms, settler critique of Indigenous people was objectified.

In Tkaronto[4] in 2010, Ford's taxpayer rhetoric very quickly caught my attention. He promised to govern for taxpayers, promising to slash taxes, regulations, and end the vaunted gravy train. Ford's reliance on the taxpayer as the centre of his campaign and style of governance demonstrate a paradox on the right: taxation as an instrument of the state is to be avoided and limited in use. Taxes for the right are a collective tool that put people in service of the state. To some, taxation is an expropriative tool that constitutes illegitimate theft and plunder of hard-earned labour and wealth accumulation of both private individuals and corporations, not for the benefit of those who pay taxes, but are used primarily to subsidize dependency. It might hold that not being a taxpayer would be celebrated. Yet, instead, the legal, or perhaps cultural status of 'taxpayer' is fêted as a paragon of virtuous settler citizenship. So, if taxpayers should want to pay fewer taxes, are not those not 'paying' taxes living this ideal citizenship by fiscal starvation? By being too poor, too elderly, or too young, or just benefitting from the battery of credits, deductions, and other tax expenditures, one can become a non-taxpayer. But which forms of non-payment are regarded as virtuous?

If anything, this paradox demonstrates that the payment of taxes, and the righteousness that is afforded to those taxpayers is a relationship not necessarily about any material relationship between the state and its citizens, but is instead about a set of moral and cultural ideas about citizenship, the state, and fiscal practices. This was probably best demonstrated by revelations about then-Presidential candidate Donald Trump's non-payment of taxes, when he famously responded that strategic non-payment of taxes as a businessperson 'made him smart'. The clear distinction between the intentional and strategic non-payment of taxes by a business person, and the incidental,

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[4] Toronto, in Mohawk

but possibly strategic non-payment by vaunted non-taxpayers rests on a moral judgements about who is doing it, and for what reasons. For one, it is an imperative; for the other, circumvention.

But what did it mean that an entire campaign and administration in a very diverse city, built on Anishinaabe and Haudenosaunee territories, was being run with only taxpayers in mind. Who were these taxpayers? From my upbringing, I knew that this was a category of political identity that was antagonistic toward many of the very people the campaign targeted. This indeed does contain one of the many contradictions of the taxpayer, that often the very people who it purports to exclude are not in on it, because almost everyone while not necessarily identifying as taxpayers – can imagine themselves as taxpayers. The price of entry to this category is a nod. It requires no evidence, it requires no expertise or special knowledge, instead it requires feeling. It exists without a centre. It is boundary work without an explicitly agreed-upon territory to protect. Vanessa Williamson's work on taxation is particularly helpful to understand what she terms the 'taxpayer gap' – where people who likely do no actually *pay*[5] taxes imagine themselves as taxpayers and act accordingly. As she puts it, "people see themselves as taxpayers, but doubt the taxpaying status of others" (47). Liam Stanley's (2016) work has also examined the symbolic purchase of the taxpayer, specifically in the UK context. He uses Herbert Blumer (1958) to suggest that the taxpayer is about a 'sense of group position' rather than a discrete actually existing identity. Stanley focuses his analysis on the idea that the taxpayer is fundamentally about fairness, suggesting that taxpayer "group dynamics are not directly linked to the level of taxation paid, but rather are a product of social conflict over how redistribution ought to work" (7), and contribute to what he terms a 'legitimacy gap' in relation to what people expect to get from the state (Bramall 2018).

What Ford's pronouncements about governing for taxpayers – the regular folks – tell us is that being a taxpayer is not really about paying taxes – it is instead about a set of feelings. There are a particular set of fiscal anxieties that must accompany reasonable and rational democratic citizenship. These anxieties – and the political lessons that come with

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[5] What this means effectively is that the people who do not actually pay taxes to the state on account of income levels, deductions, credits, and other expenditure statuses do not know that they are not paying taxes.

them–can only reasonably be felt by taxpayers. In other words, to be the object of state extraction – or confiscation – is an embodied experience that has an affect attached to it; an affect only materially accessible to those with "skin in the game". Only those who contribute materially to the state can be expected to be able to make the right decisions, free from the political passions borne of loutishness, lethargy, and indolence. Taxpayers in this theorization do not require work, they derive their consciousness as taxpayers only from the fiscal contribution they make to the state.

The realist genre that I have described here is present in most academic and popular writing in which taxpayers are positioned as a unified actor – with a single 'rational' interest. Identifying particular issues as problems for taxpayers positions these apparent concerns as non-political, palpable, and uncontroversial – universal anxieties necessary for democracy. My position put simply, is that the self-evidency of things marked as *problems* for taxpayers are intricately assembled as problems to be *governed by taxpayers*. The myriad ways in which particular issues, events, or programmes become marked or rendered as those that *should* concern taxpayers signal the heterogeneity of methods and materials that constitute how taxpayers are to think about politics and programmes of government; 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, and make sense of governing, 'the state', and state-related organizations. Treating 'taxpayer concerns' as self-evident and common-sensical ignores not only how political knowledge is produced, but how certain political knowledge is taken up by subjects. Instead of suggesting that the concerns often ascribed to taxpayers, such as accountability, transparency, and waste are not *actually* the concerns of citizens, I ask exactly how it is these concerns are *made into* problems that can be governed through very specific political technologies; these concerns are discursively constructed to do considerable work. [6]

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[6] See Nikolas Rose's critique of realist political analysis: "These accounts are presented in a realist form–it seems as if there is only one way to really understand 'our' world, and that this world is totalized, shared by all. The new realities, together with the characteristics, beliefs and aspirations of the humans who inhabit them, present themselves to politics fully formed" (Rose 1999b: 472).

This is perhaps another one of the contradictions of the taxpayer. At once a category premised symbolically on accountant's zeal for objectivity, disinterestedness, and apoliticizism it is fundamentally a category that is about inhabiting a specific set of feelings and an imagined material status vis-à-vis the state. This is perhaps both a productive element and a dangerous one. Injustice can easily be read through the logics of the taxpayer rationality, "the state should not be supporting war" "don't use my tax dollars to support the mass incarceration of Indigenous peoples". The fact that the taxpayer might be ontologically empty does not mean that in its actual execution that is isn't dangerous. That is why I don't solely approach the taxpayer from the analysis of rhetoric alone. Instead here I propose analyzing it as *strategy of liberal government* or *governmentality.*

## 1.2.    Taxation and Subjectivities

This dissertation looks to build a constructivist theorization of the taxpayer, wherein taxpayers are not born, but made. Barbara Cruickshank's (1999) work on citizenship as a political technology makes this very point. She argues that citizens should be imagined as subjects, not simply as a primordial soul with the 'power to act for themselves' (19). If citizens are to be imagined as subjects, that is, an effect of power, then we must examine exactly how it is these subjects are constituted. It is not simply by virtue of immense wealth that some people come to identify and act as taxpayers. While the earliest days of the tax club movements described by Isaac William Martin (2013) were stocked mostly with the rich, like bankers, and oil magnates, the taxpayer movement now largely belongs in the popular imagination to everyone. As taxation became more widespread as the welfare state grew in the United States, and Canada, more people became actual taxpayers in the legal sense. Taxes, having existed for an extremely long time in the form of tariffs, or payments to religious orders such as tithes, or specific taxes collected for the express purpose of helping the poor, such as the poor rate (Levi 1989; Webber and Wildavsky 1986; Piven and Cloward 1971) had expanded in scope and in their object. So why then was the taxpayer only recently invented as a category of political subjectivity? This is a fairly large historical question, that isn't necessarily the object of this dissertation, but some speculation might assist in the

mission of this dissertation. Fundamentally, the rise of democracy helped to furnish the taxpayer as a potent political actor. People came to read their participation in democratic structures as connected to their material status. Indeed, the places where taxpayer groups and ratepayer groups most thrived were municipalities, rather than at the level of a nation or sub-national jurisdiction. Historian Shirley Tillotson (2009) tells the story of the birth of institutionalized taxation in Canada, and points out the taxing powers of municipalities such as Vancouver and Halifax, and how businessowners marshalled middle and working class support for their anti-tax policies:

> Support of community responsibility, expressed through support of fair taxation, did not imply enthusiasm about state expansion. And conversely, opposition to particular taxes was not necessarily an indicator of ideological anti-statism. The view of the taxpayer that makes sense of this Board of Trade position is that the taxpayer is a stockholder in a firm. In this picture, the firm is the city or the province or the country, and the government is the management committee…Being a responsible stockholder, as Ella Murray of the Local Council of Women had suggested, meant having an informed view of the workings of the public enterprise, especially its finances. Here, then, is one mode of social contribution: the citizen as stockholder. In this view, citizenship is only as inclusive as the tax base (31).

Politics is about coalition-building. But this very point is important when it comes to taxes that gives us another clue about the discursive nature of the taxpayer. We can be convinced to think and act as taxpayers on another person's behalf. We can be given information, process that information as a democratic subject, and enact forms of solidarity for others. We are not born taxpayers, we must be made into taxpayers. A basic goal of the dissertation is to show *how* this happens in very specific circumstances, and reasoned with particular forms of knowledge – be that accounting knowledge, knowledge derived from auditing and surveillance technologies, or of settler stories about Indigenous political conduct. The dissertation begins to attend to the question of the genealogy of the taxpayer as a constructed and malleable political subject who has a great deal of political currency in a range of debates, mostly as an image of an everyday person, haggard, hardworking, and responsible. The various symbols the taxpayer comes into contact with, and the ends this subject is used toward, shift constantly. This dissertation demonstrates how the taxpayer far from being a singular subject, should be looked at as a multiple and mobile subject position. The dissertation theorizes the taxpayer as a key subjecthood for

modern politics and political debate over a wide range of topics. In order to do this, the dissertation examines two case studies that I argue are sites of mobilization of the taxpayer subject. I position these case studies as good places to start to understand how the taxpayer is assembled by a variety of technologies, discourses, and materialities, but also because of the prominence of the taxpayer subject in both cases. The cases surround two political events in Canada, but share few similarities between them.

The first case examines the politics of the Metro Vancouver transit tax plebiscite. This case is temporally bound within the space of approximately a year which contained much of the wrangling over the proposed sales tax increase that was to be used to execute a large public transportation expansion. I look at how it is that the plebiscite on a proposed 0.5 percent sales tax increase, was defeated despite being heralded by a coalition of municipalities, labour groups, business associations, and a variety of other civil society groups. The tax was rejected by a wide margin by Metro Vancouver voters, against this backdrop of overwhelming formal institutional support, from a variety of elected and appointed actors and groups. The proposed tax was opposed by only a well-organized taxpayer group–the only formal organization to legally register its opposition. The taxpayer group and the subsidiary it created for the purpose of the election won over a majority of voters by addressing them specifically as taxpayers in relation to the question on state expansion and revenue extraction. The campaign that was managed by the taxpayer group assembled a message aimed at addressing these taxpayers from a variety of sources. The No side of the campaign, run by a taxpayer group, built an economy of evidence out of their anti-state political epistemology, and furnished this economy with a set of evidence, data, anecdote, and narrative borne of notions of accountability, audit, and transparency. Fundamentally, the taxpayer group ran its campaign by building an idea subject to whom it could address this information – the taxpayer – a subject to whom the languages of budget, disclosure, and accounting are vernacular. I show how the taxpayer's capacity to govern their own political conducts, and in accord with a specific repertoire of information was key to shifting the discursive space of the plebiscite to the terms that taxpayers were said to be interested.

The second case I examine where the taxpayer was invited to intervene is through the First Nations Financial Transparency Act (FNFTA). The law required First Nations governments subject to the Indian Act to release information already available to First Nations publics, and to Indian Affairs (INAC), to the general Canadian public. The information that the FNFTA legally required First Nations to disclose is the salaries and benefits of Chiefs, and audited consolidated financial statements. The FNFTA's political opening as a piece of legislation came in late 2011, as a response to a state of emergency that had been declared in Attawapiskat, a Cree First Nation. The federal government looked to transform the state of emergency from a crisis of resources to a fiscal crisis to be dealt with by the austere wisdom of taxpayers. In this chapter I show how the transparency technologies embedded in the FNFTA acted on two different populations of people, in different ways. I argue that the FNFTA looked to empower citizens of Indigenous Nations to act on their respective Nations as taxpayers, through the data gleaned from the FNFTA. I also suggest that the FNFTA looked to embolden settlers to act on Indigenous issues through the taxpayer subjectivity. I theorize how the taxpayer comes together in different ways for both the Indigenous-taxpayer, and the settler-taxpayer, by primarily focusing on the role of numbers and economic knowledge (Hacking 1985; Porter 1995; Espeland and Stevens 2008; Carruthers and Espeland 1998; Rose 1991; Hirschman and Berman 2014), transparency and secrecy (Birchall 2011, 2015; Alloa 2018; Flyverbom 2015; Christensen 2015), and entitlement and possessiveness (Mackey 2016; Moreton-Robinson 2015; Battell Lowman and Barker 2015; Henderson 2015; Morgensen 2011). The law has been critiqued for encroaching upon First Nations sovereignty, and for the politics surrounding the emergence of the bill, which included widespread public 'indignation' over 'misuse' of federal funds allocated to FN communities. This case should be viewed in the context of colonialism, racism, and eliminationist goals that have defined the Canadian state (Shewell 2004; Thobani 2007; Palmater 2014a), and recent politics of Indigenous rights, spurred by Idle No More (Wotherspoon and Hansen 2013; Pasternak 2014). Scholars have discussed the paternalist and colonialist administration of Indigenous lives and communities that is exercised through surveillance (Monaghan 2013; Proulx 2014) and the law (Palmater 2011; 2014a).

The FNFTA is both a method of legal-bureaucratic surveillance and a technique for addressing governmentalized taxpayers.

Demands for accountability, transparency and thrift began after the federal government aided by a number of politically allied groups used Attawapiskat to question the efficacy of First Nations funding, 'lifestyles' and basic political structures. In official records, financial audits and press releases, the government rarely missed the opportunity to emphasize that their First Nations accountability agenda was aimed at 'taxpayers'. Newspapers ran editorials from outraged self-identified taxpayers. Groups like the Canadian Taxpayers Federation produced reports decrying the salaries of First Nations Chiefs and the lack of accountability laws for 'protecting taxpayers.' The shift to a crisis of accountability and transparency, which were constructed as *the way* to the *truth* of the First Nations problems, intensified as chiefs and employees salaries and spending became objects of surveillance. Constructed by taxpayer groups, think tanks, governments, and by empowered micro-managers of moral and fiscal prudence, the ensemble of politics that was allowed to emerge shows the confluence of colonialism, race, truth, knowledge, and power.

In both of these cases, the taxpayer subject came to bear on different actors and actants, was assembled with different tools, and used for different ends. What unites them is the singular focus of the dissertation: the governing of the political self and of governments (be they First Nations, regional governments, or otherwise). To govern government, as a liberal imperative is to collapse the ability of people to collectively organize the state around defined needs and to position the state as alien to those who make it up. To govern a First Nation, however blends both the liberal imperative, found in taxpayer governmentality, but also rests on settler colonial logics of extinguishment of sovereignty. The extinguishment of First Nation sovereignty has been one of the longstanding goals of the Canadian settler state (Manuel and Derrickson 2017; Coulthard 2014; Palmater 2011), and what taxpayer governmentality theorizes, is how people are agentified to act on the imperatives of the Canadian settler state. While it is entirely premature to suggest, as per governmentality approaches to the state, that the state is no longer a significant force in the lives of people, this assertion cannot abide for Indigenous

peoples. However, what this dissertation aims to do in relation to First Nations politics is to show first, how the taxpayer comes to bear on Indigeneity, but also to show how the state is not and should not be the single unit of analysis when it comes to settler colonialism. The state as a centralized leviathan is well documented in many theorizations of Indigenous-state relations (Weaver 1981, 1985; Coulthard 2014; Pasternak 2015; Dafnos 2013, 2018; Crosby and Monaghan 2018; Alfred and Corntassel 2005; Shewell 2004). This dissertation does not contest this, and in certain ways, it shows how the Canadian state continues to act out these theorizations.

What I attempt to map out with the concept of taxpayer governmentality is how there are two strategies of governing First Nations, through blunt exercises in attacks on sovereignty through projects like criminalization (Pasternak 2016; Proulx 2014), land title extinguishment, and through legislation that erodes self-determination. However, there is another way that the settler colonialism is enacted, through the devolution of the space of critique, from the state to the citizen. I show in this dissertation how the settler-taxpayer is empowered to govern from knowledge. Governmentality (O'Malley 1996a) can help us understand how the same knowledge is also used at an attempt to reconfigure the relationship between First Nations and citizens of First Nations. Again, this is not done through direction, or coercion, but through what Nikolas Rose calls "governing through freedom" (1999a). It is through both of these cases that I will map out the taxpayer subject.

## 1.3.  The Taxpayer as Stable Political Subject

As I have pointed out, the taxpayer makes their appearance in a *seemingly* arbitrary assortment of political contests. 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 (i.e., welfare recipients) deemed morally unworthy either 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 this capricious appearance, I point out that the taxpayer appears in a relatively patterned way, in realms where the state is under question, or could be interrogated in relation to certain forms of evidence.

The taxpayer as a political subject and the vernaculars that come with it have an anti-democratic animus. Subtextually, taxpayer denotes a specific financial relation with the state that some are imagined to have (contributors), and others are imagined to lack (non-contributors). What flows out of that imagined relationship is conflict over the legitimacy of some people's participation in democracy: should the people who contribute allow the people who do not the right to vote, to participate in decision making, to have a say in how the state distributes itself? As an affirmative statement of one's own legitimacy, 'taxpayer' divests those who are imagined to take up the space of the non-taxpayer of democratic legitimacy. The taxpayer is a subject of valuation, with its own specific contextually-constructed rubric for evaluating state action (Jurgenmeyer and Krenn 2016), that is both cognitively embedded as an internal rubric for valuation of state action, but also contextually assembled by a range of: (1) *actants* including balance sheets, numbers, classificatory judgements, taxpayer groups, governments ministers, ministries, crown corporations, trains, and disclosed documents; and (2) *discourses* including transparency, accountability, accountancy, democracy, and dependency.

The intricate ways these all become linked is how I begin here in this dissertation to trace the form of the taxpayer as a key moral-political actor. There are multiple acts of translation that go on in discussions of state interventions, policy, budgeting, and other ways of expressing symbolic and material politics. One of these translations that is ongoing is between the agents of translation who reside at the level of working professionally in politics, either in think tanks, advocacy groups, or in government itself. There is a difference between how taxpayers as *subjects* think about politics, and how people whose professional role it is to *facilitate* and *cultivate* taxpayer subjects. Through the course of examining the assembly of the taxpayer as a key political actor and

vernacular, I came to see one specific political group as key to the generation of this subject. In order to better operationalize the taxpayer as an affirmative outcome of deliberate organization of political subjectivity, I explore the role of taxpayer groups as active facilitators of taxpayer governmentality, drawing upon accounting and social studies of numbers scholars (Robson 1992; Power 1994; Espeland and Stevens 1998).

### 1.3.1. Taxpayer Groups

I would remiss to suggest that this form of taxpayer governmentality is without an institutional home. This dissertation not only broadly theorizes taxpayer governmentality as a form of devolved critique of governing, but also attempts to map out the organizational form that has crystalized this form of critique. Both of the cases that I analyze in this dissertation have at, or near their centre the well-organized, and fairly recognizable political group, the Canadian Taxpayers Federation. The dissertation attends to the CTF by generally theorizing taxpayer groups as centres of critique of government. Little empirical or theoretical work has been done on taxpayer groups as an object of study (Pridgen and Flesher 2013; Martin 2012). This dissertation positions taxpayer groups as integral to understanding the taxpayer as a political subject, primarily because while self-subjectivation is part of the story, the materials taxpayers often end up using to construct themselves as taxpayers, are in fact dredged, organized, and curated by taxpayer groups. I argue broadly that taxpayer groups should not be looked at specifically as objects in and of themselves or as producers of normative policy and political action, but should be analyzed as networks of knowledge production and subjectivization, organized around the problematic: how do you encourage people to reason politically as "taxpayers"?

The CTF specifically has a well-publicized history of anti-Indigenous politics. This specific instance of taxpayer group, that is a taxpayer group in a settler state, while eroding the state as a vehicle for collective action, are invested in securing the sovereignty of the settler state against the claims of Indigenous groups. My dissertation looks to both theorize taxpayer groups as effective vehicles for liberal critique of the state and producers of liberal philosophical vernacular, that constitutes a language intelligible

to and for taxpayers. One of the broader points I make though this conceptualization is that the taxpayer is not single-minded, but also that the taxpayer's concerns must be *built*. In their pursuit of state critique, and critique of that which would cause governing, taxpayer groups from an organizational perspective are involved in moral entrepreneurship (Becker 2008). They mark space as fiscal, render the non-fiscal as fiscal, and generally look to mark certain targets for moral derision; while their critiques are ostensibly under the auspices of the objective realm of balance sheets and accounting, and budgets, the moral work they do is about making public money moral – that is valuating public finance according to a set of fiscal scrutinies organized by unspoken moral notions – such as the supremacy of the settler state.

Far from being a fictive character of the furthest fringes of post-democratic right-wing political thought, the notion of a *taxpayer* as a symbolically-powerful political subject is well-worn. This subject has travelled temporally, across spaces, scales, and through political rationalities. It does not belong to the right, though one could probably reasonably say that the taxpayer would feel most comfortable in the trappings of right-wing political thought. After all, it is attached to movements of property owners; and the earliest organized taxpayer groups were made up specifically of rich people angry at proposed state encroachment on what they felt was their rightfully-acquired things (Martin 2012).

## 1.4.  Taxes and Settler Colonialism

Here, I turn to another example to make my point that being a taxpayer is much less about materiality, and much more about who it is that taxes are imagined benefitting and supporting, and what it is being a taxpayer entitles you to. Eva Mackey (2016) has observed this as much in her analysis of settler colonial imaginaries:

> …assumptions emerging from terra nullius and 'state of nature' frameworks are informed by the settler jurisdictional imaginary, and augmented by liberal ideologies of equality and entitlement. These concepts are tied together through concepts of improving labour and paying taxes as actions which entitle people to ownership of land. It is through these actions that

people are seen to become legitimate citizens of sovereign nation-states (117).

So, to understand the constitution and subjectification processes involved with taxpayers, I suggest that we should attend to knowledge production practices. As many scholars have shown, the ways that settlers and settler state bureaucracies and governments come to know Indigenous peoples and Nations is incredibly important to examine empirically. Métis scholar Chris Andersen (2013) shows how census bureaucrats have come to understand Aboriginal status in relation to the census through deeply rooted colonial rationalities. Anthropologist Sally Weaver (1981) has documented the structure of policy advice in the Canadian government. Vine Deloria Jr (1997) documented the ways that colonial science refused the viability of Indigenous knowledge, while at the same time relying on its own creation myths that are borne of colonial and white cultural ideas. Each of these scholars has examined some way that knowledge formations from various sources, but with discovery, elimination, or commensuration of Indigenous Nations at their epistemological center. Others, who I will attend to in later chapters (Moreton Robinson 2006; 2015; Tuhiwai Smith 2012; Sturm 2002; Alfred 2006; Culhane 1998) in various ways show the operation of the wills to know at the behest of settler colonialism. I look to contribute to this literature, but in the realm of the knowledge of the taxpayer as settler-colonial figure.

One area that is woefully neglected in Canadian tax history and sociology is the relationship between taxation and Indigeneity. It is one amongst many of the issues that confounds settlers and illuminates the aggressive regimes of non-knowledge that mark how settlers come to relate to Indigenous peoples and politics. Of the many forms of settler ignorance that Harold Cardinal (1999) enumerates: 'the Indian is lazy, irresponsible, lacks initiative, prone to liquor, is morally lax, and cannot be relied upon' (65). Settler complaints about taxes seem to be a necessary addition to the list. Many of these ideas are connected to the kinds of questions asked of Indigenous peoples and taxes: 'Do Indians pay taxes?', 'why don't the Natives pay taxes', or 'its not fair that Aboriginals don't pay taxes' are common refrains. But these locutions contain some clues as to what it means to pay taxes–similar to the paradox I discussed regarding Donald Trump's braggadocios assertion that non-payment of taxes 'made him smart'. Settlers use

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strategically the alleged non-payment of taxes to divest Indigenous people of any number of benefits of social citizenship (Wilkes et al. 2010), or of the basic right secured in a democracy: the alleged right to be heard. Not only does this status grant them the entitlement to question others non-payment of taxes, it empowers reflection upon who should rightfully be able to question the arrangement of our present society, and indeed who has the *sovereignty* to make such contestations.

These questions are perhaps best represented historically by JW Pickersgill, the one-time head of Indian Affairs (Bohaker and Iacovetta 2009). In an address titled 'The future of the Indian in Canada', delivered to an audience in Edmonton, he argued that Indigenous people had no legal claim to citizenship because "I think most of us feel that, just as there should be no taxation without representation, so also there is something repugnant about the idea of representation without an equal obligation to bear the burdens of citizenship" (Pickersgill 1955: 17)

The blunt linking up of taxation with citizenship by Pickersgill is important to note. He went on in the speech to extoll the virtues of enfranchisement, the practice where Indigenous peoples would legally become Canadian citizens, which included a right to vote and other rights and obligations. Enfranchised Indians would also lose any rights or claims to Indian status and concomitantly lose the legal entitlement to live on reserve land. Taxes and whether and how Indigenous people should pay them has long been a fetish object of settler colonial Canada. There has long been contention and resentment over 'whether' Indians should pay taxes; the federal government never relented despite the protestation of some provinces like British Columbia. Historian Elsbeth Heaman (2013) shows how BC envisaged taxing Indians:

> when BC politicians pontificated about the need to tax 'Indians,' they assigned taxation a key role in the civilizing process. Lord Durham had argued in 1838 that municipalities served as schools for self-government by levying local taxes and spending them on local needs. So, too, taxes could train Indigenous peoples to civic spiritedness (374).

Indigenous nations thought little of this plan, as Heaman demonstrates, quoting a petition organized by six Chiefs in opposition to British Columbia's desires to tax Indians: "they

have taken our land with coal, timber, and grass, and we have had nothing in return for it, and now they ask us to make roads for them; last year we all had to pay $2 and if not our canoes were to be sold to raise it" (Heaman 2013: 373). Heaman's work highlights competing ideas about civilization, democracy, and settlement. In the same article, she points out that the federal government often rebuffed taxation because it imagined Indigenous nations as "wards of the state", unable to produce value to be taxed. Others had other ideas, namely that it was unfair for Indigenous peoples to benefit from 'civilization' without paying tax. These colonial debates of the 1800's were antecedents to later debates about Indigenous peoples and taxes, but more importantly, they map onto our present quite explicitly.

The explicit linking of taxation with democracy is relatively recent in Canada. In fact, as Pickersgill was speaking, the income tax had come into permanence only some 35 years prior (Tillotson 2017; Bartlett 1979). So, what then defined citizenship prior to the introduction of a regime of national income taxation? When the Indian Act was bundled together from a suite of already existing legislative controls of Indians and Indian lands in 1876, it excluded status Indians from federal taxation in specific cases, namely no tax could be levied on reserve lands, or on property on reserve lands. Most of the revenues of the federal governments came from excise and customs taxes, while provinces relied on licenses and the direct sale of services (Tillotson 2017). There were few universally-applied taxes that one would be obliged to pay in the style of the income tax or sales tax, and of course taxation could be levied upon those with Indian status off-reserve. So perhaps, contra Pickersgill, taxation was not an obligation of citizenship, a relatively new idea, but was deployed in service of underlining how identity and citizenship became tied up with debates about the fiscal capacity of the state and the moral aptitude of those subject to it. To be subject to tax, was to be responsible, civilized, and progressive. So, citizenship did not beget taxation. Rather, taxation beget citizenship. And for Indigenous peoples, the bargain was not a good one. At once, taxation was a double tool of assimilation and exclusion – either pay it – and be enfranchised – or don't – and lose any right to redress in a state designed to envelop and control your Nation. This continued for some time, including in the White Paper, (1969) which authored by the federal government in pursuit of extinguishment of Indigenous Nationhood (Turner 2006). The

White Paper regarded taxation as central to the pursuit of private property in place of collective rights to territory.

The taxpayer subject continues to have a great deal of relevance for understanding Indigenous-settler relations in what is called Canada. Jennifer Henderson (2015) has shown how it is that the taxpayer-citizen arose during debates about residential school redress. She writes that the taxpayer-citizen:

> gained new traction in commentaries on the costs of reckoning with residential schools. It both drew on and refuelled pre-existing arguments about government overspending in response to the demands of so-called special interest groups generally, and Aboriginal peoples specifically… he or she [the taxpayer citizen] is additionally inflected in these commentaries as bearing the reasonable expectation that government will perform its fiduciary duty by protecting public funds from unreasonable claims for damages (23).

Clearly, the taxpayer has relevance for attempting to grasp the relationship between how it is that settlers imagine themselves in relation to the state and to the Indigenous peoples whose lands they occupy. The second case I examine here is another example of where this taxpayer outrage manifested itself. The introduction of the FNFTA by Conservative MP Kelly Block in late 2010 initiated an eruption of anti-Indigenous politics targeted directly at First Nations' democracy and on the apparent corruption of First Nations leaders. Quickly, the taxpayer became the key addressee of transparency. The government and a bevy of right-wing opinion columnists, media commentators, and think tank intellectuals proposed that transparency was the way to solve the problems of First Nations governance in Canada. If the taxpayer is the political subject being addressed, then transparency must be a method by which First Nations are made an object of taxpayer knowledge and a settler colonial entitlement, a will to know. Taxes, as I will expand on later in the dissertation are more than a means to a common good – in many cases they expose questions of who gets to claim the dividends of that common good, but of more importance to my argument, they also expose paradoxes about opposition to taxation. Contemporarily, and historically most Indigenous nations were opposed to paying federal and provincial taxes on the basis of sovereignty, but also economic considerations; as Canada was colonized, traditional means of sustenance and the

lifeblood of land and water was erased by settlers, forcing Indigenous peoples either into poverty, or highly unequal and exploitative labour markets (Shewell 2004). However, the direct link that people like JW Pickersgill, and, and the very bureaucrats that I interviewed for the purposes of this dissertation tell can tell us a great deal about the continuing and durable connection between taxation and civilization. Indeed, as I will discuss in the second chapter, the assumption of embedded-liberalism written into much fiscal sociology is that right wing anti-tax citizens must be rescued from their own politics and shown the benefits of taxation. But not all opponents of taxation are right wing, or liberal in orientation (Sheild Johansson 2018). Many Indigenous peoples have opposed federal taxation efforts as encroachment on sovereignty and treaty rights, especially under the guide of self-government (Bartlett 1992; Prince and Abele 2003). So perhaps, the politics of writing about taxation needs to be decolonized, and attention be paid to the micropolitics of myths like the idea that Indigenous peoples do not pay taxes. The dissertation looks to complicate the politics of taxation and the politics of writing about taxation and the what the subject of taxation does.

## 1.5. Technologies of Knowing: Accounting, Transparency, and Numbers

In a particular light, being a taxpayer is about knowing and navigating feelings associated with knowledge. But with that knowing, there are tacit ideas about how to go about acting upon that knowledge, and what is to be done about the problem extracted from that knowledge. It is imperative to note that there always can and will be something that can be known that requires action. The technologies I identify in this dissertation as key to understanding taxpayer governmentality are accounting, audit, and transparency Audits, accountability legislation, transparency technologies, and other ways to engender taxpayer subjectivity. They help to produce 'public numbers' that become the informal evaluatory schema, and the justifications for affective responses to the state. I suggest that these disparate 'things' can be best understood as technologies of government. Far from simply rote mechanical technologies of enumeration, or verification, or revealing, they are best conceptualized as discursive technologies, in addition to their material components. First, why technologies? The social study of technology (Haraway 1988)

has ushered in a much less deterministic and much more political vision of technology. Technology is not a neutral set of techniques applied by power – they are themselves constituted by specific visions and gazes of power. Second, why technologies of government, rather than technologies of power, or technologies of the self? Nikolas Rose (1999a) makes the suggestion that that technologies of government exist to shape conduct. Authored into these techniques are 'aspirations' for 'producing certain desired effects and averting certain undesired events' (52). So, these technologies exist for specific reasons in relation to the execution of political programmes to which they are attached. While this may sound programmatic – it is of consequence to note that as I show throughout the dissertation, the criteria in-built in technologies are not unidirectional or deterministic – these technologies take on a life of their own, especially when they become keywords for our society – like transparency.

The dissertation theorizes transparency as an important currency in the invitation of taxpayer scrutiny – often transposed against the spectre of the secret information, that which must be vigilantly exposed to the gaze of the fiscally-concerned. The promise of secrecy as a constitutive element of transparency discourses and politics is that for a secret to be unearthed, transparency is both the means to the secret, and the goal of unearthing the secret. The spectre of secrecy (Luscombe 2016) – especially surrounding public numbers make certain numbers more enticing, authentic, and legible to the taxpayer – for numbers shrouded in secrecy evoke government intransigence to its citizens, and disrespect for the sovereignty of the polity. Thus, transparency is evoked as a cleansing of secrets (Birchall 2015) and a return of sovereignty. The theme of preventing opacity though transparency is present in both cases examined here, and most prominently marks certain terrain for intervention by the taxpayer's avaricious appetite.

I suggest that accounting is much more than a set of rules and administrative criteria for understanding a budget; it is those things, but it is also a what Miller and Rose (1990) call a "vocabulary" and "theory" – it helps to create schemas for understanding how to action its use – in other words, accounting is both a set of pragmatic techniques, but also a theory and vocabulary for 1) turning and rendering specific problems into accounting problems, and turning 2) accounting techniques onto those newly created

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objects. So then, accounting is an "intellectual technology" that makes "existence thinkable and practicable, amenable to the distinctive influence of various techniques of inscription, notation and calculation" (Miller and Rose, 1990: 27). Miller and Rose (1990) argue for an analysis of the mundaneness of technologies of government, eschewing the sort of analysis that has relied on 'apparatus' or 'grand schemes' of the state. They prefer close analysis of spaces and technologies that "make it possible to govern". Miller and Rose (1990) list the various technologies that do this work: "techniques of notation, computation and calculation; procedures of examination and assessment; the invention of devices such as surveys and presentational forms such as tables; the standardization of systems for training and the inculcation of habits; the inauguration of professional specialisms and vocabularies; building design and architectural forms the list is heterogeneous and is, in principle, unlimited" (28). Following Donzelot (1979), Miller and Rose (1990), and O'Malley (1991a), as well as sociologists of science, such as Callon (1984), and Latour (1991), I think about these technologies of government as heterogeneous things. Hence, the dissertation deals with two cases, and examines the taxpayer in each case by showing how the taxpayer subject is made up by these different elements of technologies of government, and the constituent parts of technologies of government.[7] I suggest that the governmentality approach is particularly productive through its analytical focus on tracing the heterogenous and uneven elements of knowledge and techniques to understand how networks of discourses, devices, inscriptions, and vocabularies scaffold and organize each other around the generation of a very particular kind of individual.

Governmentality scholars (Miller and O'Leary 1987; Rose 1996; Miller 2001; Neu and Therrien 2003) have problematized the idea of accountancy and audit, and demonstrate that tools of audit and accountancy are not simply 'neutral' as they appear in the everyday, but are powerful techniques for ordering and fashioning populations, and

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[7] Rose defines technologies of government broadly: "an assemblage of forms of practical knowledge, with modes of perception, practices of calculation, vocabularies, types of authority, forms of judgement, architectural forms, human capacities, non-human objects and devices, inscription techniques and so forth, traversed and transected by aspirations to achieve certain outcomes in terms of the conduct of the governed" (Rose 1999a: 52)

making subjects governable. In the context of this case, Neu and Therrien (2003) conclude that "accounting techniques and calculations have been, and continue to be, essential tools in translating imperialist/colonial objectives into practice" (5). It is from this point that I consider the current focus of fashioning taxpayers, concerned about accountability, transparency, and the particularities of First Nations politics as an extension of the colonial rule they write about. The discursive regimes that arise from 'taxpayer concerns' are steeped in colonialist analyses of First Nations as dependent, uneconomic, lawless and undisciplined (Shewell 2004; Thobani 2007) but often escape scrutiny because of the identity-neutral, 'objective' veneer of accountability and transparency. In this same way that government agencies, such as TransLink, are regarded as uneconomic and inefficient, these same concepts came to be applied to the Vancouver case, but they appeared very different, were used against entirely different targets (in fact, the targets were at different levels of analysis), and used to suggest different things about these targets. So, while a similar discursive apparatus was used in both cases, they were applied differently, and the landscape of action and the field of possibles, enabled specific kinds of conducts.

## 1.6.    Research Problem and Justification

The main research problem addressed in this dissertation is understanding how it is that the state – both at the level of a nation-state, and a First Nation–has become conceptualized as a problem (Fraser and Gordon 1994; Lemke 2001; Dean 2002; Dean and Villadsen 2016). I look to understand the taxpayer as a subject of this problematization, thinking about it as a taxpayer mentality, or what Foucault called "governmentality", a conduct of conduct. I look at how the taxpayer becomes assembled and for what purposes. My approach is one that looks at how it is that an ensemble of knowledge, tactics, and strategies are used to inspire conducts in people, and that look to destabilize the very notion of government. This means that the question I will answer is grounded in the present day at the level of the everyday practices that make up the broad structures that are often discussed in abstract terms. The policies, programs and analytic modes that I refer to are diverse, but united by a central problematic: how the problem of government can be harnessed and limited by forms of truth that are imparted though the

putative objectivity of expenditure, budget, and notions of accountability and transparency. This breach is in effect, a rupture in the smooth and often pacifying process of government, and simultaneously doubles as a rejoinder to the activities of governing (Dean 2010): that the government of populations is best done by the populations themselves – under the right circumstances. These circumstances require what I call the taxpayer subject, an intellectual and political assemblage of ideas about how it is people and government should be governed that is epistemically build on the grounds of anti-statism. The taxpayer, as an active and practical subjecthood is the most effective way for the populations suffering under the fiscal, moral, and ethical tyrannies of government to critique the state and its apparatuses, to question the necessity of a specific repertoire of affirmative state actions such as taxation, intervention into 'the economy', or limiting the freedom of private enterprise, or indeed questioning the 'limits' of Indigenous sovereignty. Ultimately, the taxpayer produces a practical vernacular for both expressing these concerns, but it also provides a blueprint for what the state can be imagined as – while at the same time reconfiguring the taxpayer as a subject of liberal freedom. As a mode of government, liberal governmentality requires subjects who do not govern themselves according to their own intuitions or psyches – in that case, an anarchy of sorts would reign – this is precisely what governmentality avoids, for it is not simply a devolution of power or responsibility to the individual subject – a state of liberal freedom – it is a devolution of power to subjects *who know, should know, may know, or are in the process of knowing* how it is they should conduct themselves in this space of 'freedom' (Rose 1999a). Liberal governmentality requires that the intuition of subjects *be made* into an intuition where the subjects conduct themselves according to a very specific set of ideas, notions, and problematics, and in turn govern the field of possibles, as Foucault put it. Taxpayer governmentality as a form of liberal governmentality places a hold on conduct, but at the same time produces conducts. The taxpayer is not only a negative subject, it is a subject with a positive set of logics that look to *solve* through its vernaculars and practices. I propose here the analysis of a specific form of liberal governmentality, taxpayer governmentality. This dissertation is concerned with the process of assembling taxpayer governmentality by examining two cases in which it is called upon and put together to do work on people, and is a key subject in understanding

liberal critique of the state. The taxpayer is a vernacularized deputy of liberal philosophy, empowered contextually by a range of actants and discourses to govern the state. The taxpayer is an intermittent mercenary of liberal anti-statism, and at the same time, an unmoored subject because it has such moral purchase for people; it is a form of disorganized discernment, that in its various iterations draws upon liberal economic ideas, colonial ideas about the moral viability of Indigenous politics, and settler entitlement to judgement. I argue that the taxpayer is a *subject* of various governing technologies, namely audit, accountability, and transparency, themselves which are imbued with moral ideas about valuation, objectivity, and bureaucratic government of nations.

This doctoral thesis will examine how it is that these problems are taken up by groups dedicated to problem-making, and how it is in turn, they construct, mediate, and perform as networks of subject-making, how it is that their strategies of subject-making translate into practices and are taken up by people (practices of everyday taxpayer politics), and how it is that these practices translate into power relations between taxpayer groups, taxpayers, citizens, and those upon whom this moral-fiscal knowledge is exercised. This taxpayer intuition or intuitive hostility to a host of practices is not however, a conspiratorial arrangement of colonial masters, the rich, and their shills – it is instead a result of a constellation of ideas, a toolkit of practices, and overall, a way to understand how to interact with centres of power. In one moment, a person may conceive of themselves as a taxpayer when confronted by a salacious story in the *Toronto Sun* about bureaucratic salaries run amok, or about 'wasteful spending' on a First Nations reserve. In another moment, that same 'taxpayer' might be signing a petition to increase funding for their local school board, or voting for a party that promised to increase taxes. My approach in this dissertation does not approach the taxpayer as essence, but rather explores the role of knowledge in constantly modifying the boundaries of taxpayer governmentality; it is this approach that justifies my empirical examination of the taxpayer through an analytics of governmentality.

The taxpayer is not an identity or group, it is both a subjectivity, and a form of knowledge. As a form of knowledge it translates how to go about understanding the

navigation and negotiation of political processes, bounding the forms of legitimate political participation, demarcating the line between participant (taxpayer) and the observed (welfare-recipients, dependents, etc.), and producing ways of acting  upon that knowledge and a vernacular that (1) produces more technologies for knowing, and (2) makes the only solution to that knowledge an increased government of government. In short, the government of government and the government of population that results logically and rationally follow the schemas of thought assembled partly by those who have had a hand in defining taxpayer concerns, and by a number of other political rationalities, such as new public management, accounting, and audit – all which have what Cris Shore (2008) calls the appearance of reasonableness:

> It is partly that audit appears so 'reasonable' that makes it is hard to contest; who can legitimately stand opposed to 'transparency', or 'quality' or 'accountability'? In this sense, the new regime of governmentality engendered by audit and new managerialism is designed to work on and through our capacities as moral agents and professionals (291).

In this dissertation I study the problem of taxation and the subject that taxation inspires, and I look to make a contribution to an emerging subfield within economic sociology, fiscal sociology. Fiscal sociologies have sought to complicate existing ideas about taxation, but their complications have lacked attention to the messiness, contingency, and rhetoric involved in tax and the state. It is in this spirit that I attempt to carve out a space for a poststructuralist fiscal sociology that attends to questions of Indigeneity, subjectivity, and power. My research looks to complicate the taxpayer subject, while at the same time building on the work of Walsh (2017; 2018) and others like Martin (2008; 2013) and Williamson (2017) who regard the taxpayer as more a function of structures, whether symbolic or legal, instead of discourses, ideas, and the history of anti-state critique.[8]

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[8] However, Walsh (2018) points out that the taxpayer citizenship had to be connected to the idea of a market: "In part, this concept of racialized rights as directly responsive to the amount of taxes paid to the state correlates to the special position of market and exchange relationships in American history and life. In this "marketplace of citizenship," the amount an individual (or racial identity group) contributes in taxes should correspond to the amount and quality of rights and privileges he or she obtains from the state. This view of taxation as corresponding to rights is also tied to an understanding of rights as an isolated reciprocal bargain

### 1.6.1. Why These Cases?

This dissertation theorizes the discursive assembly of the taxpayer through the two distinct cases that I have introduced to contribute not to a general theory of the taxpayer, but to showing the fractious and inchoate ways this political vernacular comes together, and in the different social spaces that it arises. I have selected two cases, which cover similar themes, the surveillance of 'taxpayer' monies, but that will illuminate the different ways in which taxpayers are constructed, empowered to act, and upon whom they are acting or governing. I use two cases not to dilute the quality of argumentation, or to surreptitiously suggest that the taxpayer is not actually a settler colonial subject, but indeed to do the exact opposite. I use two case studies to show how this subject is productive, contingent, mobile, and inchoate. Structuring the dissertation around the examination of two case studies itself is not only a methodological choice – it is a theoretical one. Embedded in the decision to look at two cases is my suggestion that there is no universal, generalizable taxpayer a-spatial subject that reigns omnipotently. I endeavor to show how the local conditions in each case produce a specific form of what I call taxpayer governmentality, brokered through different processes, aimed at entirely different objects, and entirely through different schematizations of problematization. However, as I so far argued taxpayer identity isn't simply a material subject. It does not flow from paying taxes. It is indeed a moral subject, but equally it is not about making people think a particular way. As a form of governmentality, it isn't simply about making people unquestionably take a stance against taxes. This form of governmentality should not be regarded as a method for spurring antipathy toward taxation or distrust of government on its face. This is far too simple. As a form of governmentality, it is about empowering people to reason with particular kinds of evidence, be trained to see particular kinds of data as important, to read state programs with a skeptical and vigilant eye, responsibilizing people to act as calculatory watchdogs of government and to see justice and truth when certain public domains or populations are exposed to the market.

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between the individual and the state, rather than as a combination of entitlements and obligations connecting individuals to one another in a community" (7).

Each case highlights different processes at play in the production of taxpayer subject. In the Vancouver case, we see transparency and accountancy being used more as discursive tools, rather than actual material devices of enumeration and disclosure. In the FNFTA case, transparency and accountancy devices were used to inform people of the First Nations apparent corruption. I suggest that these different processes again highlight the durability, malleability, and indeterminacy of the taxpayer as political subject. With this in mind, what these two cases put together can show is some of the constants in these episodes of taxpayer governmentality: the emergence of objects of disdain, the tightening of moral boundaries, the role of numbers and commensuration processes, and ultimately the presence of liberal critique of government.

### 1.6.2. Research Questions

The broadest goal of this dissertation is twofold. I set out to answer a broad general question: how does the space of the political debates explored in this dissertation become conceptualized as specifically fiscal or economic domains, and how have people been shaped to move through the space of these debates with these? I break this question down into constitutive elements and provide my analysis of what questions are answerable for the purposes of this dissertation. I am inspired by the complex simplicity raised by Harold Cardinal's book *The Unjust Society*, in which he asks about white [people] 'what makes [them] tick'? But while his question was more material, I think about how taxpayers become 'ticking' subjects through the refiguring of the social space of political and policy discussion as solely the province of 'the fiscal' (Cline Cohen 1982; Patton 1995; Deringer 2013; 2018; Bjorklund-Larsen 2017a), while at the same time effectively annunciating discourses of erasure and racism that most Indigenous people will be quite familiar.

The first objective of my analysis of the taxpayer is to attend to: how has the taxpayer come to be constituted as a political subject in specific instances. In short, when is the taxpayer summoned as actor? The second objective is to explore how it is that this taxpayer has been empowered through a particular liberal economic vernacular of state critique and its relation to settler-colonial imperatives of control and cession of territory. I

suggest that the goals of this economic and fiscal vernacular lay in strategic – but often unspoken or unplanned goals to (1) discursively apprehend the state as a viable organizer of collective action; (2) atrophy and regulate state attempts at governing, reducing the size, scope, and effectiveness of state action especially in the arena of social policy; and (3) serve as a folk mechanism of moral regulation of those said to benefit from state action. The people said to benefit from state action via taxpayer critique are often made objects of critique by focusing on their stigmatized or 'spoiled' identities, and thusly their undeservingness as recipients of state action, and tax dollars. The dissertation is fundamentally interested in answering how it is that everyday people are deputized and deputize themselves with vernacular liberal critique of the state and state action.

## 1.7.    Organization of the Dissertation

The dissertation is organized around exploring three main questions, through showing how the taxpayer subject is assembled in the context of two distinct cases: (1) what and who is the taxpayer?; (2) how is the taxpayer made into a durable and mobile political subject?; and (3) what is the spirit of politics this subject governs toward?

There are seven chapters in this dissertation. In chapter two, I set out the specific literatures that inform the dissertation, primarily discussing a smaller subset of the field of economic sociology. I also discuss the emergence of literature on critical studies of numbers, quantification, accounting, audit, and transparency. Within these two literatures I position my study as first, a way to complicate the politics of taxation and subjectivity; and second to more concretely theorize a subject of the various technologies of government I discussed earlier. Chapter three outlines my use of a genealogical ethos to read the texts, interviews, and participant observation that I conducted. I suggest that the genealogical ethos is integral to understanding the use of the taxpayer as a political actor – and as concept. Along with attending to the pragmatics of data collection, data collection failure, and my interviews, I also explain how I collected texts through *following*. In chapter four, I outline the theoretical structure of the dissertation. I do this by explaining Foucault's analytics of power, and the use of governmentality scholarship

that has preceded Foucault's lectures from the mid-1970s. It is in this chapter that I also outline my concept of taxpayer governmentality.

Chapter five examines the Vancouver transit tax case, where I weave together the notion of taxpayer governmentality through the politics of taxation, mobility, and liberalism. It is in this chapter that I show how taxpayer governmentality is theorized and assembled as a concrete strategy of liberal critique of governing. Finally, chapter six theorizes the building of taxpayer subjectivity in the case of the First Nations Financial Transparency Act. I show how the taxpayer subject comes to acquire not only liberal imperatives of state limitation, but also settler colonial imperatives of possession and moral derision. This chapter theorizes two genres of taxpayer: (1) the settler-taxpayer, a subject that attempts to critique state expenditure on Indigenous peoples through refiguring of political space and deeply tied with long-held moral knowledges about Indigenous peoples and governments; and (2) Indigenous taxpayers that the federal government looked to deputize as governors of band governments. I also theorize how transparency and audit as technologies were used to theorize Indigenous taxpayers, who would be responsibilized to govern their own bands through fiscal information.

# Chapter 2.

# FISCAL SOCIOLOGY, SOCIAL STUDY OF NUMBERS, AND ACCOUNTING FOR DEMOCRACY AND THE STATE

## 2.1. Fiscal Sociology

### 2.1.1. Fiscal Sociology of Democracy

Charles Tilly, perhaps one of the more prominent contemporary generalist theorists in sociology, argues that the existence of western democracy itself as a practice of government, can be attributed to taxation (2007; 2009). He suggests that European states transitioned from directing economic action and production to directly extracting its own means of sustenance. The transition itself began when the state began depending on the taxation of private actors. These newly taxed actors then regarded the state's claim to omniscience as a folly – and began demanding a seat at the bargaining table and a say in how their money was spent. As Martin and Prasad (2014) note, it was Tilly who revived fiscal sociology as an area of serious study in the discipline, and thus attending to Tilly's lasting and important argument on the structural significance of taxation. At the same time, while Tilly's explanation strongly reverberates in most fiscal and economic sociologies of taxation, it is his realist formulation that this dissertation attempts to challenge.

It is more than a curiosity that the index of Tilly's book *Democracy* (2007) lacked an entry for "tax" "taxes" or "taxation". It reflects how sociology has tended to treat taxation, never a central object of research, it has been relegated to the dustbin of the discipline, either not discussed or discussed only as a symptom of more important sociological 'factors'. This approach, as spearheaded by the "originator" of fiscal sociology, political economist Joseph Schumpeter, has been criticized by contemporary sociologists who have taken up Schumpeter's call for fiscal sociology. A symptomatic approach, these scholars suggest, ignores that taxation has its own theoretical and causal

importance. Taxation should no longer be regarded as epiphenomenal or secondary. Taxation should be regarded as an object of scholarly inquiry.

While taxation has not played a significant role in sociology, it has been dealt with by a range of sociological thinkers. It is perhaps appropriate then, to begin the discussion of scholarship pertinent to and informing this dissertation by looking at what has been called 'fiscal sociology'. John Campbell (1993) distinguishes the social from non-social studies of finance and taxation by arguing that fiscal sociology attends to how public finance and taxation "affect and are affected by a wide range of political, economic, cultural, institutional, and historical factors" (164). In summarizing a wide range of fiscal sociologies from across disciplines, Campbell models the "determination" of taxation, arguing that the very structure of tax policies can be situated in various crises (geopolitical, fiscal, economic), state structure, political responses, political representation, and class/interest group pressure.

Schumpeter argues that *modern* taxation did not arrive until taxes were separated from private law, and from the private individual who served as sovereign over a territory. He states:

> The prince owned his sum of rights and positions of power for his own benefit, so that his phrases of public welfare then and much later had no other meaning that, for example, similar expressions uttered by a factory owner…for it was impossible then to speak of any point of view of common welfare…Nobody represented such a point of view and it was not founded on any social power (Swedberg 1991: 103).

For Schumpeter, this situation changed when the sovereign's debt became too burdensome (mostly due to war), leading to the genesis of the idea that the accumulation of debts were not a personal issue of rulers, but that which belonged to others as well (estates). The generation of a distinction between the public and private spheres necessitated a shared familial burden for the financing of the state, and hence required private estates to subsidize the newly publicized sphere. Schumpeter's historical work is buttressed by a particularly rationalist-individualist theoretical standpoint which imbues much of the analysis that precedes his discussion of the formation of taxation and state,

but his view that taxation was necessary for the state to exist, does necessitate a discussion of his fiscal sociology, in which tax invigorates *economy*:

> The tax system was the organ the development of which entailed the other organs. Tax bill in hand, the state penetrated the private economy…the tax brings money and calculating spirit into corners in which they do not dwell as yet, and thus becomes a formative factor in the very organism which has developed it (Swedberg 1991: 108).

Max Weber was an early proponent of the familiar formulaic accounting of the rise of taxation in pre-bureaucratic states, attributing its rise to war and military affairs. While making this argument, Weber's concepts of legal domination and bureaucracy also house his scholarly approaches to taxation, arguing that in capitalist states, the only way to finance a modern state with a rationally-developing bureaucracy is through taxation. He briefly traced the liturgical organization of states, based on in-kind contributions (non-monetary, unscheduled, i.e. labour, agricultural bounty) from those living within a state's borders, and in general, when states had complete dominion over the means of particular types of production (Weber 1978a [1922]: 198).  The obligation to pay 'money taxes' rather than contributions in-kind, Weber argues was due to the organization of the population in "occupationally-different classes". Weber goes on to argue that pre-modern systems of extraction are not conducive to the development of market-oriented capitalism, while predicable, calculable, rational bureaucratic administration of taxation forms one of the basic foundations of capitalist states.  Despite his warning that "obligations imposed by public finance [are] not sufficient to determine…the orientation of economic activity" (Weber 1978a [1922]: 200), the mode of public financing can be an obstacle, or building block for capitalist states, and thus, constitutes an important influence for the development of the state and its economic system.

Tilly, (1985) in theorizing the development of the state, primarily argues that states were formed through war, and war formed states. In this sense, his argument is similar to Schumpeter, who argued that debt led to taxation (whilst debt was expressly a function of war and military conflict). For Tilly, the rise of states came through war making, extraction (taxation included) and capital accumulation. However, he does not

make an instrumentalist argument, cautioning that 'power holders' did not look to create states, but that states were creations of circumstance and contingency:

> the people who controlled European states and states in the making warred in order to check or overcome their competitors and thus to enjoy the advantages of power within a secure or expanding territory. To make more effective war, they attempted to locate more capital. In the short run, they might acquire that capital by conquest, by selling off their assets, or by coercing or dispossessing accumulators of capital. In the long run, the quest inevitably involved them in establishing regular access to capitalists who could supply and arrange credit and in imposing one form of regular taxation or another on the people and activities within their spheres of control (172).

For Tilly, the rise of war and military capacity amongst and between power holders led to the creation of states, and states became the legitimate exercisers of extraction, and in general, the mutual reinforcement between extraction and state-making, leading to the reproduction of the state: "The very activity of extraction, if successful, entailed the elimination, neutralization, or cooptation of the great lord's local rivals; thus, it led to state making. As a by-product, it created organization in the form of tax-collection agencies, police forces, courts, exchequers, account keepers; thus it again led to state making" (183).

Marxian approaches, including Bob Jessop's (1990), point out that taxation is a "mechanism for the redistribution of surplus value" (201), and a necessary function for the operation of capitalism. Jessop's (1990) model of typical capitalist states includes a number of structural features which include an "institutional separation" from the means of production, a "constitutionalized" monopoly of coercion and power, its economic role as a manager of money and form as a "tax-state" (335). Jessop further argues the in-built biases toward capital help to make taxation necessary, and makes the state dependent upon tax revenue from the productive sectors of the economy – from which the state is excluded, and which must be harvested from either capital, or the labourer. In effect, for Jessop, capital reproduces itself through taxation, by making the income it generates subject to taxation, and hence, a structural necessity for the state to assist in capitalist reproduction. The instrumentalism in Jessop's account is also present in earlier

discussions (1982), where he describes taxation as one of the resources that capital mobilizes in order to supplement its own inability to reproduce itself by itself.

## 2.1.2. The New Fiscal Sociology

While much work has been done in understanding taxation in social context since Campbell's 1993 review article, the work largely remains within this same methodological and theoretical space. Martin, Prasad, and Mehorta's (2009) well-received edited volume *The New Fiscal Sociology* identifies three strands of research that mark 'traditional fiscal sociology': the first explores taxation regimes as outcomes of economic relations and economic development; the second looks at the political moves elites took to conceal and exploit taxpayers and extract more tax; and the third strand attempts to show how war and military increased the necessity and capacity of state taxation infrastructure. Martin, Prasad, and Mehrotra (2009) suggest that the new studies of fiscal sociology focus more on informal social institutions, pointing to "patterns of public trust; patterns of social cleavage; institutions of family, religion, work, and leisure" (13). They also suggest that the new fiscal sociology takes history much more seriously, drawing upon comparison, historical junctures, and path dependency to better explain the development of taxation. Finally, these scholars suggest that the scale of their inquiry is necessarily societal instead of individual. One of the key things they do not highlight or include in any way are the discursive politics of tax and taxation. The everyday microphysics of taxation, the rhetorical strategies of anti-tax movements, the emergence of taxed subjects, the language games of taxes, and the relationship between citizenship, identity, gender, race, indigeneity and taxation are largely kept to the side in the studies described by Martin, Prasad, and Mehrotra (2009), but have recently emerged over the past five years (Henderson 2015; Björklund-Larsen 2017a; 2017b; Walsh 2018; Sheild Johansson 2018).

I introduce fiscal sociology for two very specific reasons. First, at a basic substantive level, taxation is the shared object of inquiry in my research, which naturally places it within the framework of fiscal sociology. The second reason looks to create a space for critical engagement with existing frameworks in fiscal sociology. While I have

a great appreciation for the fiscal sociology literature and for what it attempts to do, it is not docked at the same epistemological moor as my research; of course, this is not necessarily a problem, but it is important to understand the distinctions between these approaches and why it is I regard my approach as a necessary intervention in fiscal sociology. Fiscal sociology literature has tended to look at the macro – national and sub-national level (Martin and Prasad 2014), but also from a euro-centric lens. Fiscal sociology on taxation has tended to look primarily at how taxation produces effects, or how it causes particular phenomenon, or how it is caused by specific institutional arrangements. This is an issue of scale and methodology; determination of causal mechanisms themselves can only be manifest in the space of general claims, rather than highly specific empirical material. Rather than looking at a specific referendum or institution of a particular tax, fiscal sociologies have tended to be restricted to methodologically generalizable claims. Second, fiscal sociology has tended almost universally to be epistemologically realist and materialist. This literature has looked to find the answers to the questions it seeks in the real world summed up in quantitative, comparative, and historical data and methods.

### 2.1.3. The Taxpayer as Theoretical Actor

There are a few ways that scholars have approached taxpayer as a historical and theoretical actor, which I outline here. 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. However, Martin's work does not address the taxpayer in its discursive form, only in the material organizations that bear its name. Citizenship has recently become grounds for academic debate, touching on belonging, rights, and global democracy (White and Hunt, 2000; Patton and Caserio 2000), and some recent scholarship has looked at how taxpayer citizenship has emerged. Melissa Hackell has (2013) analyzed the term as part of a hegemonic new regime of neoliberalization that re-imagined citizens as taxpayers. Using critical discourse theorist Ernesto Laclau, she demonstrates in the Aoetoroa/New Zealand context, how citizenship became 'condensed into a single symbol of citizen identity via the embedding of a social antagonism between taxpayers and beneficiaries' (145). Hackell's theorization suggests

that the taxpayer's increasing political credence was a result of the increasingly neoliberal face of policy and fiscal discourses since the mid 1980's. I suggest that Hackell's work lacks a clear operationalization of how the taxpayer has translated into new conceptualizations of citizenship, relying upon formal political discourse alone. Like Hackell, others have theorized the taxpayer as a foot solider of neoliberalism, wherein people reimagine themselves as managers of the public sector in the context of neoliberalization of the state (Seymour, 2011; Hall and O'Shea, 2013). I suggest that the concrete tying together of taxpayer with neoliberalism is a misnomer, given the historical use of taxpayer as a distinct category of political identity (Martin 2008; 2013) and the deep connection that other scholars have shown with respect to race and moral boundary work (Henderson 2015; Walsh 2017 2018; Williamson 2017).

Legal Historian Camille Walsh has shown how the taxpayer arose as a rhetoric of belonging and exclusion. Her work on the question of the racial origins of the taxpayer (2017; 2018) has deftly laid out how whiteness came to adjudicate claims to education, civil rights, and access to political claims-making through this symbolic category. Walsh compares the seemingly inchoate and mushy political term "middle class" with taxpayer – which she suggests sounds "firm" and "definitive" – a mathematical truth; Walsh goes on to argue that the taxpayer is anything but definitive and simple, but rather is a "slippery term that is ultimately a rhetorical symbol rather than a substantive factual description" (3). She shows how the taxpayer as a symbolic structure emerged in legal cases, most of which involved education and race, such as *Serrano v Priest*, and *Brown v Board of Education*, where parents who opposed desegregation, or the equalization of state spending on education regardless of education district were spearheaded by taxpayers. This legal status was used by a coalition of white parents to make specific claims about their rights to services, but also to ensure their legal standing to bring cases, in which they previously would have none – all predicated on their status as taxpayers. Indeed, as she points out, much of the racial fracas over desegregation was positioned outwardly as outrage over taxes and inefficient use of tax dollars. Busing, as a tool of desegregation, was not bad in itself, but was fiscally injurious. Walsh's work is an important empirical description and exemplar of the symbolic use of taxpayer as identity.

Walsh (2018) does briefly attend to the generation of the taxpayer as a category, but ties it directly to the structure of the legal system:

> …the preferred mechanism to claim this right was through an assertion of taxpayer identity. Partly this was a result of the tradition inherited from the British legal system in which courts of equity—the courts commonly turned to in cases demanding intervention to restore justice— were locations in which taxpayers could press claims against their towns and municipalities. While the tradition of taxpayer litigation in courts of equity faded away with the modernization of the U.S. legal system by the early twentieth century, its legacy of "taxpaying citizen" identity has lingered much longer (21).

Lotta Björklund-Larsen's (2017a; 2018) work on taxpayers is similar to Walsh's in that it positions the taxpayer as a legal identity. In her ethnographic work, where she analyzed the inner workings of the Swedish tax authority, she described taxpayers as driven primarily by a relationship of reciprocity to the state and fellow citizens, which then make and remake the state in their image: "we are interested in the views that citizens—taxpayers—have of the authorities, and the views that authorities have of taxpayers. Ultimately, the latter has to be persuaded to comply with taxation; thus they make the state possible" (2018: 36). Liam Stanley (2016) offers a similar argument around the status of the taxpayer as an adjudicant of fairness. Björklund Larsen offers four styles of reciprocity that taxpayers as an assembled group, reason with: first, as a tit-for-tat relationship, where people expect something in return for their money. Second, reciprocity as a form of attachment, wherein people want to contribute because others are. Third, similar to Stanley's notion of fairness, reciprocity can be imagined as a move toward fairness, because others are participating in taxation, and paying their fair share. Finally, she suggests reciprocity can be configured as uniform treatment by tax authorities, the state, and taxation regimes. While I think the notion of the taxpayer as a reflection of reciprocal relations is important especially for understanding the taxpayer as a legal actor, this dissertation offers a slightly different figuration of this subject, as a political actor. This research is different because its core is the assumption that taxpayers are primarily concerned with their status as taxpayers as economic and legal subjects – concerned with the reciprocal relationship that their taxation entangles them in. My approach views the taxpayer subject as: first, less of a benevolent and affirmative or positive identity or identification. Second, I suggest that this subject is not exceptionally

concerned with tax as an actual material-economic exchange or contribution, but as a moral symbol of political sovereignty.

### 2.1.4.  Rescuing Homo Taxus: Fiscal Sociology, Mythmaking, and Taxation

Much of the recent literature has looked to dispel popular ideas about the politics of taxation that float freely in popular representations of politics, but also in scholarly contexts, mainly based in disciplines where public choice theories have strong footholds. Work in sociology, political science, and history have attempted to rescue people from myths about taxation: anti-tax politics are inevitable, rational people should disdain taxation, taxation causes economic problems, to name a few. The stories that become preferred popular narratives about taxation which are borne out of representations in media sources and politics, are all very convenient narratives in which the referents are under attack by behemoth governments and undeserving recipients. Politically, these narratives are certainly in dire need of revisionist approaches that do not work off of the assumption that taxation is an aggravated theft against an unwilling populace, or that all people are uniformly anti-tax. But the literature that has attempted to "dispel myths" about taxation (Pearson 2014; Martin 2008; 2013; Williamson 2017; Slemrod and Bakja 1998; Himelfarb and Himelfarb 2013) has in turn found itself embroiled in a problematic unwillingness to accept that anti-tax politics are genuine expressions of politics, instead rendering them only as tortured and corrupted expressions of humanity. While not *explicitly* theorized in this way, I suggest that the implicit collective message of the theorizations is an attempt to show the "true colours" of voters: voters are not actually anti-tax; they are actually pro-taxation; voters are not anti-state, they want the state's protection; voters are not conservative, they are but secretly undiscovered liberals and leftists whose consciousness has been buried underneath an avalanche of right wing narratives about the state, taxation, and government control. This rescue mission is indeed an interesting one, and in terms of complicating the hagiographies of taxpayers and especially the tellings of anti-tax narratives, this scholarship does important empirical work complicating and problematizing the narratives that we are often faced with, but in their own way these analyses contribute to an overcorrective political mythology.

There are two varieties of this literature. The first attempts to apprehend the anti-tax narratives told in North America (usually the United States) with empirical examples of how it is that citizens are not actually as anti-tax as we often think. Isaac William Martin for example shows how the California tax revolt was not actually simply a tax revolt, but a movement "for social protection from the market" (2008: 51). In his case, the 1970's tax revolt in California was borne of increasing property values which in turn fuelled the growth of property taxes, for which many advocates sought a moratorium on property tax increases. So, in this sense, the California tax revolt was not blind populist rage against an oppressive government and its behemoth tax increases, it was directed rage against the structure of a market-driven tax. Martin's overall argument sets his analysis apart from the California-specific literature, which typically concludes that the tax revolt was an anti-statist revolt (Sears and Citrin 1985).

The second variety, more prominent in political science, looks at how it is that the very structure of the American welfare state (these findings could likely be extended to the Canadian welfare state) influences whether or not people are conscious of social programming that (1) directly and materially benefits them and (2) is provided by the state partly though taxation. Jacob Hacker (2016) explores the raised consciousness toward this trend in political science literature, noting that scholarship has abandoned its original tack in asking "why doesn't the US have a robust welfare state", and instead focuses now on transitioning from "familiar questions about American policy penuriousness to cede ground to inquiries centered on the unusual and often little-appreciated ways in which the United States furnishes social benefits" (777). Suzanne Mettler's (2011) contribution to this literature proposes understanding the U.S. as a submerged welfare state, reliant upon social policy through tax expenditures (Howard 1997). She argues that citizens are generally unable to articulate whether or not they are helped by government because unless they are on Medicare, Medicaid, or Social Security (the trifecta of visible welfare state policies), they remain unaware. "If individuals benefit from policies without knowing they emanate from government…that experience is unlikely to offer the kinds of cognitive benefits associated with receipt of other policies" (27). The implication of this assertion is that citizens would be fine with taxpaying if they were to *actually* understand the *real* benefits of taxes. Sociologist Vanessa Williamson

(2017) argues in her meticulously-researched book that "misperceptions of tax policy" (172) have serious consequences and suggests that the misperceptions require "better information" (175). The book, while incredibly valuable, suggests that more and better information might be able to mitigate damaging misperceptions, in order to ensure that everyone is thought of as a taxpayer. She also details how most people – despite grumbling about taxation and tax collectors are satisfied with paying taxes and indeed see it as a communitarian responsibility of citizenship: "whether respondents adopted a civic rhetoric or spoke in more communitarian terms, the interviewees imagined themselves as members of a larger entity without which they could not succeed or even survive, and so to whom they were indebted" (Williamson 2017: 34). Despite protestation about 'immigrants' 'waste' and 'bureaucracy' taxes are a cohesive bind between fellow Americans because of the broad willingness to pay, and belief in taxation. To pay taxes is a civic and community responsibility, but despite this, the book broadly attempts to show how the attitudes are borne out of 'bad information' rather than ideological disputes; for Williamson, the taxpayer is a positive and civic identity. Goldstein (2008) writing about settler colonialism and anti-Native politics in Oneida territory has pointed out one of the interesting paradoxes of anti-tax/anti-Native politics:

> whereas the 1970s taxpayer revolt and successive antiwelfare campaigns disputed what they characterized as the inordinate tax burden placed on them by the state, the antisovereignty movement protests the tax-exempt status of Indian nations…. objections to the Oneida's tax-exempt status are not simply calls for a competitive "level playing field"; they are also symptomatic of an unacknowledged sense of racial entitlement (848-849)

But perhaps this isn't a paradox, but the very structure of the taxpayer – at once a subject critical of the state – and at the same time a strong defense of sovereignty of the settler state.

The argument I develop in this dissertation is that the exclusionary boundary work Williamson writes about is not an aberration, but is instead constitutive of the taxpayer as a political subject; unlike the work of Lotta Björklund-Larsen (2017a), who ethnographically studies the constitution of the taxpayer as a legal and bureaucratic subject, who could in fact exist outside of strategic relationality, my argument is that the

taxpayer as a political subject is not a legal claim, it is a claim about who gets to speak and who should be heard. We cannot have an inclusive taxpayer rhetoric, because the taxpayer is purely strategic relationality–boundary work. The very premise of this literature ignores the identity work that is constitutive of how people think about taxes and their relationship with the state. The perceived ignorance or post-materialism of the citizenry described in this literature belies this fact. This literature performs two key analytical moves. First, it acts upon citizens as ignorant: if only these people saw the forest for the trees; If only they took off their blinders; If only they could see what was in their actual best interests; If only people had the right kind of information. The underlying ontological assumptions posit that the relationship between state, citizen, and politics are both formulaic and post-ideological. This *informational bias* is marked throughout much literature on the state and taxation. But what if information both mattered and did not matter? What I develop in this thesis is the idea that taxpayers cannot be 'cured' with the right information, but that they are actually constituted by this very information, which is built upon seeing the state as an exercise in fixing a balance sheet. Information will not change this. Second, the new fiscal sociology acts upon identity only as a *negative* form of selfhood, that is, identity is used to explain how people are duped into hating taxation and the state, rather than as a positive explanatory concept. As such this literature collectively performs what Woolgar and Pawluch (1985) call "ontological gerrymandering", a tacit analytical strategy:

> The successful social problems explanation depends on making problematic the truth status of certain states of affairs selected for analysis and explanation, while backgrounding or minimizing the possibility that the same problems apply to assumptions upon which the analysis depends. By means of ontological gerrymandering, proponents of definitional explanation place a boundary between assumptions which are to be understood as (ostensibly) problematic and those which are not. This boundary work creates and sustains the differential susceptibility of phenomena to ontological uncertainty. Some areas are portrayed as ripe for ontological doubt and others portrayed as (at least temporarily) immune to doubt (216).

This 'fallacy' better conceived of as unthought analytical strategy has been described by early science and technology studies scholars, such as Bruno Latour, Dorothy Pawluch and Steve Woolgar, amongst others. Ontological gerrymandering violates the principle of

"symmetry" that is described as one of the five key principles of the strong program in science studies. The notion of symmetry holds that an analyst should be able to explain one side of a knowledge controversy with the same concepts or similar concepts. To ontologically gerrymander in the case of taxation is to posit that anti-tax politics must be explained sociologically as they chafe against the grain of established embedded liberal ideas about the state. In short, anti-tax politics need to be explained, but pro-tax politics remain within the bounds of rationality – and don't necessitate explanation. This could be symptomatic of what Louise Seamster and Victor Ray (2018) call the teleological orientation of sociological inquiry: 'Teleological assumptions about linear progress impose a false logic on history and visions of the future. This logic retroactively explains history as a series of necessary steps to arrive at the present.' (317) In fiscal sociology, the story of taxation that is told is the growing acquiescence to tax as a mechanism of state organizing has embedded within it the enlightenment notion of progress toward a telos.

As of recent, there has been an emergence of literature that looks at how taxation has been, and is currently used, as a tool of oppression. Critical scholars have argued that taxation is not the just and morally wholesome practice that some liberals and leftists have assumed. Katherine Newman and Rourke O'Brien's (2011) analysis of taxation shows how Southern US states have enacted regressive taxes that more significantly impact the poor that can be traced to the confederacy, structured by the imperatives of racial and class politics. Kasey Henrick and Louise Seamster (2017) argue that taxation is a racialized social mechanism. They suggest five categories to classify the different manifestations of taxation's racial face: enfranchisement, hoarding, abatement, extraction, and redistribution. Each of these categories show the different ways that taxation can act in multiple directions: plundering the wealth of people of colour, enforcing white entitlement to the state and democracy, or hurting communities through state withdrawal, via tax limitation schemes such as the property tax movement in the United States (Martin 2008; Lo 1995). Marxist scholarship has also often taken this tack, showing how taxes often are used in service of capitalist states that oppress through the provision either punishment and disciplinary apparatuses or social control via placation and pacification (Piven and Cloward 1971; Soss, Fording, and Schram 2011).

The move to rescue the lost taxpayer has been foretold by Foucault, harking back to his essay *Nietzsche, Genealogy, History*, where he argues that origin stories in scholarship are usually structurally built around an origin narrative, an intellectual life course, in which concepts begin as pure and fundamentally free from sin, but slowly accumulate a lifetime of misinterpretation, misdeeds, and cumbersome politics. He goes on to describe what I argue has become one of the imperatives of much writing about taxation, an attempt to recover a lost soul:

> from the vantage point of an absolute distance, free from the restraints of positive knowledge, the origin makes possible, a field of knowledge whose function is to recover it, but always in a false recognition due to the excesses of its own speech. The origin lies at a place of inevitable loss, the point where the truth of things corresponded to a truthful discourse, the site of a fleeting articulation, that discourse has obscured and finally lost (Foucault 1984: 78–79).

Within fiscal sociology, different literatures have distinct methodological approaches and imperatives, but they share a similar set of politics. This strategy of *rescuing* taxpayers from their own apparent political dispositions stems from what is broadly a statist impulse of North American liberalism, in which the state is conceived of as a force for good, the site of protection against the excesses of free markets, the expression of genuine democracy, and a place of redistribution of power. Taxes, being the most visceral and present material expression of most people's relationship with the distant state, require constant buttressing against the nearly ubiquitous message that the taxpayer does not or should not really disdain taxation. These literatures importantly attempt to contest a number of things: first, the notion that taxation is hated; second, that citizens will always favour lower taxes; third, that the market is venerated by citizens.

I want to make it clear that I am not contesting the individual validity of any of these analyses, as almost all of this work is very important and analytically-satisfying. My critique relates to what this literature *as a whole* attempts to do. My critique is not necessarily ideological, they are not wrong to critique anti-tax narratives or contest the assumptions of how people are thought to think about taxes. My critique is epistemological. *Homo taxus* does not need to be rescued from the right wing, it may not even be right wing. We need to attend to the building blocks of *homo taxus* instead of

rescuing it from what we already know is fantasy. These taxed citizens are best treated not as individuals who hold orthodox and 'undiscovered' *opinions*. Taxed citizens must be treated methodologically and epistemologically as unstable subjects, referents of discourse, objects to be governed by a constellation of materials, semiotics, and talk, but also as a subject built on territory. Only the more recent critical literature (Henricks and Seamster 2017; Henricks and Embrick 2016) gets at any of these points.

Implicit within the mission to rescue the *homo taxus* from themselves is to secure the sovereignty and legitimacy of the state (Mackey 2016) as a productive space for positive citizenship, social provision, and empirically-grounded understanding of the benefits of revenue extraction. As I have alluded to in the introduction, one of the reasons I look to challenge this notion is to disrupt the settler-colonial assumption at the heart of pro-tax sociology: the legitimacy and benevolence of the state as an actor, but also an agent. Taxation's civilizing mission is indeed written into these sociologies, taxation is the be celebrated – and it is the fiscal sociologist's mission to rescue taxpayers from anti-tax discourses, or to recover the latent pro-tax sentiments lurking underneath. Williamson (2017) charitably quotes E.R.A. Seligman (1895), an early analyst of taxation: "it is now generally agreed that we pay taxes not because the state protects us, or because we get any benefit from the state, but simply because the state is part of us" (72). Seligman's theoretical evacuation of tax as a reciprocal relationship, and instead a corporeal relationality can help us perhaps understand the visceral nature of tax politics – the state, belonging to us through our materiality (i.e. our bodies and labour) are connected directly with the symbols of nationalism, civilization, and indeed – possession. Linking these up explicitly perhaps can tell us a great deal about the nature of the taxpayer as a possessive subject, especially in relation to the governance of Indigenous peoples and Nations. While Williamson for example looks to dispel myths about Americans' apparent hatred of taxes, in order to show how Americans actually like to pay taxes, she builds this on another assumption: taxation is a civic good.

> taxpaying is by far their most regular participation in political life. We are
> all taxpayers, even those who cannot, or cannot yet, describe themselves as
> citizens or as voters… taxpaying allows us to demonstrate our commitment
> to the community and to the country. It is the investment of the people in

the shared task of self-governance. By these lights, it is no wonder that so many Americans see it as a badge of pride (182).

The civilizing tendency, and indeed disciplining tendency of pro-tax literature, as exemplified by Williamson is itself built on a celebration of taxation as a shared *American* trait – a duty to sustain settlement. Taxes have become philosophically the connective tissue of settler-colonialism; to be a taxpayer is to sustain settlement, and assert the fundamental sovereignty of the state, but also the moral goodness and worth of those who participate in settlement. In contrast, I would argue that there is no truth about whether citizens are *really* pro-tax or anti-tax, because there cannot be a definitively true representation of something that is always under construction, and historical revision. Definitive statements about the nature of *homo taxus* preclude this construction, they are necessarily ideological statements. This is why I suggest that a genealogical approach is necessary, especially in contradistinction to literatures that attempt to rescue the *homo taxus* from itself. In this dissertation, I intend to non-exhaustively trace how it is that the very subject of all of these studies, the taxpayer, whether explicitly present or not emerges as a political actor.

Indeed, the inability to see anti-tax attitudes as productive political stances, rather than empirical irregularities to be explained has built within it a veneration of the political project of taxation as a form of empire-building. Seeing anti-tax attitudes as contests over the legitimacy of the state has been disallowed by the empiricist tendencies of fiscal sociology, in which reasonable citizens can only be anti-tax because they haven't yet been educated: I ask of this scholarship, where is the space for Indigenous epistemologies of taxation, and resistances to taxation. My suspicions about seeing the taxpayer as a *positive* element of governance are elided by the settler-colonial assumptions built into taxation as a modern civilizing intellectual project. Mohawk anthropologist Audra Simpson writes that "political recognition is, in its simplest terms, to be seen by another as one wants to be seen" (2014: 22). While she is discussing more concrete ideas about sovereignty and nationhood, I borrow her frame here to understand how recognition operates – to be seen *to*, *by, and through* taxpayers – is a form of misrecognition. It is an attack on sovereignty, it is to be rendered as a dependent, as an appendage, a population to be managed and surveilled.

The long-standing anxiety with the fiscal nature of citizenship clearly looms quite large in the history of Indigenous-settler relations, and it continues in the present. The questions about Indigenous people's role as apparent non-taxpayers clearly has a large role in the Canadian fiscal imaginary. This continued settler imperative is one in which taxpayers have continued to act as investigators and deputies of the federal government, actively questioning the tax status of those with Indian status, and navigating the social space of Indigeneity with zeal and ignorance. Perhaps, few settlers who raise this tax talk (Martin and Kidder 2012) have thought about this complex issue, such as why it is that Indigenous people were 'exempted' from certain taxes to begin with, or why it is that Indigenous people might disdain paying taxes to fund their own colonization, or in subsidizing a state that has plundered previously collectively held resources into property. But perhaps it isn't this simple. Indeed, many settlers might have thought quite deeply about their relationship to taxation, and further the relationship between Indigenous peoples and Canadian taxation. It might be that settlers have come to accept and expect assimilation in return for the imagined support they are told and imagine they give Indigenous peoples, or that they reject the arguments of sovereignty and nationhood, and more concretely want Indigenous peoples to 'pay their fair share' as *parts* of Canada.

## 2.2.   Quantification and the Social Study of Numbers

### 2.2.1.  Sciences of the State to Sciences of Democracy

One of Foucault's more prominent interlocutors, Ian Hacking, concretely theorized what is accomplished by the collection of statistics, metrics, and numbers. His work has been built on by scholars who have written about the discoveries of population and counting in relation the Aboriginality and Canadian census science (Andersen 2013); the uses of population measurement techniques in enacting objects and subjects (Ruppert 2011), and on the discovery of population as an invention of a specifically political science of counting (Curtis 2002a; 2002b; Bayatrizi 2008). Hacking (1982; 1985) uses the concepts of biopower and biopolitics to discuss the sorting of people into populations. Hacking points out that statistics became the primary mode for the state to know about the people living within its borders. Numbers were a key precursor to the

governmentalization of the state. Hacking provides a tongue-in-cheek reverberation to those who argue that numbers and statistics *programmatically* control populations and offer the state an effective totalitarian enumerative cudgel. His point travels well from the topic he was writing on, the formulation of population as an object of knowledge, to my empirical adaptation. Numbers are not inherently oppressive or subversive. They are not inherently anything. What Hacking's work shows is that numbers, when refigured in very specific ways as the science of the state – statistics – help to produce a number of effects, with varying sets of politics. Below, Hacking points out the transformation of how numbers became transformed by statistical methods over the course of approximately 20 years during the 1800's:

> (1) Sickness had become subject to statistical laws of Nature, and (2) an immense amount of data not only was accumulating but was beginning to be understood. The extent of these data, even by 1840, is stupendous, a stunning contrast with 1820. Moreover, we could not have (2) without (3): many new bureaucracies were created to collect information about the people and to arrange populations into a Well-organized data-bank. The subversive element comes only with (4): the need to create classifications by means of which people would be counted in groups (285).

For Hacking, the transformation of materiality into a discursive realm of statistics shifts how classifications sprang from the census, from official record keepers, from the derivation of a collection of geographically-centred bodies into a *population.* The will to produce statistics was not simply about counting for the sake of counting or for a benevolent state to "better know" its inhabitants. These counts, and their residues (classification) flowed out of bio-political imperatives – how can population be managed? Hacking wrote mostly on the invention of statistics as a discipline and the rise of the concept of population and its instruments in the context of the nineteenth century. Scholars writing on the more recent use of numbers have focused in on metrics, big data, and audit. One of the key differences between the numbers that Hacking writes about, and these more contemporary accounts of the social lives of numbers is their object. For Hacking, biopolitics and bipower had as their object population, and the measuring, classifying of that population was done in the name of the state, and for the state, and within the boundaries of the state. More contemporary accounts show how it is that counting, enumeration, and quantification have a much more diffuse object: customers,

residents, the self, organizations. And indeed, the state itself has become an object of metricization and enumeration. Hacking, in true Foucauldian form does very well at maintaining a tacit analytical symmetry, pointing out that simply because things are designed to do something politically, does not mean that the practice of those designs is executed as is often theorized in critical corners:

> Overt statistical study of populations comes to amass gigantic quantities of data that are seldom effective in controlling or altering the populations of study in the ways intended. Although data collectors often tell why they collect this or that bit of information, why fear the census-taker, we might ask. The census will never be able to use what it finds out about you anyway. The fetishistic collection of overt statistical data about populations has as its motto 'information and control', but it would more truly be 'disinformation and mismanagement' (280).

The theoretical necessity of Hacking's 'disinformation and mismanagement' is not meant to be a dismissive waving of the hand at the possibility of proper administration of statistics or statistical methods, but a rebuttal to literature often of the Marxist vein that often concluded that numbers were a source of capitalist/state control over people's lives, with little room for other interpretations. Numbers figure large in our everyday lives. An observer might note this can be seen at both the abstract level, and a concrete level. We see it through the proliferation of census data to know a neighbourhood, numbers that organize and classify levels of achievement, and rankings that determine the relative strength of a university, or some other publicly-oriented institution. This dissertation is concerned with how it is a particular set of numbers are used to invite a particular governmentality upon an interested population. To be clear, the dissertation does not ask how numbers control or manipulate people. Control is not a helpful concept in this realm, nor does it reflect the methodological or theoretical imperatives of this project. A much better way of putting this is how do numbers become rendered as a form of knowledge that is intelligible to a particular group of people, and how in turn do those numbers attempt to govern the political conducts of those people?

Of course, this dissertation is not simply concerned with "numbers" – there is no such thing, in terms of science studies. I am chiefly concerned with a very specific genre of number: the public number. These are numbers that do an immense amount of political

work, collapsing entire bureaucracies, social programming, state expenditures, revenues from myriad sources, and every other possible way of understanding the fiscal state into numbers. This could take the form of "the debt", "the deficit", "the budget", and other concepts that have extensive histories as discursive effects and public rhetorics that shape and constitute how citizens grapple with the state and its use of money. What public numbers do is collapse cascades of more complex data, metrics, and quantifications of government operations into a single number or a set of publicly digestible numbers. Public numbers become the currency of political and social debate, and have come to constitute the very elements of problematization. Indeed, Bayatrizi (2009) has argued that the discipline of sociology, grew partly from the 'political arithmetic' that stemmed from how "statisticians reconceptulized life not as a divine destiny or a personal fate but as a process amenable to risk calculation and management" (613). In this sense, the political possibilities that have emerged from the quantification of life were directly resultant from an epistemological shift to a reliance on the force of numbers to understand broad social processes.

### 2.2.2. Calculation and Democracy

The rise of *calculation* as a trait of the democratic citizen has a long history that has been well documented, mainly by historians and sociologists of science (Cline Cohen 1982; Neu and Graham 2006; Beer 2016; Schudson 2015; Deringer 2018). These accounts have contested the self-evidence of (1) calculability and (2) numeracy both as a general skill expected of participants in society, and a more specific political sensibility. Scholars such as Patricia Cline-Cohen (1982) have asked the question of how it is that numeracy became intelligible in the everyday. This is an important link to make historically between everyday numeracy and its role in political calculation. "The most interesting question is not how crude numeracy rates have changed over time, but rather how the domain of the number has changed and expanded" (Cline-Cohen 1982: 11). This approach, exemplified in the work of Cline-Cohen puts a great deal of emphasis on the historical question of numeracy and quantification as a part of social fields. I use Bourdieu's (1994) notion of field to make sense of how it is numeracy and quantification spread – and gained logical facticity within particular realms. Even for those realms, such

as commerce, where it appears that calculation is a self-evident necessity, historically traders, merchants, and others involved in capitalism did not necessarily use quantification. However, in other realms, the calculating spirit also spread where it might seem less self-evident. Surveying land, describing distances between towns, navigating, and other forms of quantifying life, were unified by a "handful" of authorities (formal and informal) who either upon direction from the state, out of professional and personal concern were at the forefront of quantification, often expressed in texts and political treatises (Cline-Cohen 1982) that looked to rationalize and standardize certain activities. The force of tensions within fields did helped to produce numeracy and quantification as an effect. At the very centre of the formation of fields were battles over the form of the proper logics that govern the operation of that field, whether that be the state, rapidly shifting forms of commerce, or navigation. It was the growth of logics of calculability and quantification within specific fields that helped to expand the reach of these logics to realms where they might not have previously resided.

Nikolas Rose (1999b) points out that numbers have become important modern political discourse partly because of the ubiquity of liberal political reason. He suggests that numbers make the practices of governments 'judgeable', an essential element of the 'sceptical vigilance over government' (197) necessary to the very practice of liberal political critique of power and state. Rose (1999b), building off of the work of Cline-Cohen (1982), goes on to discuss the relationship between citizenship, democracy and a sort of quasi-pedagogy of numeracy, suggesting that democracy necessitates a calculative citizenry (227). 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' (232).

Theodore Porter's (1995) work in this field has been transformational, building from the contribution of other historians of science, including Cline-Cohen. Porter shows how it is that objectivity and quantification became dyadic. Porter argues that the nascent occupation of accountants and accounting experts modelled the practice of their professional organization after medicine, whose practitioners came to rely upon an emphatic infallibility that had become reliant upon notions of objectivity and objective

knowledge. Porter explains that accounting experts however derided this "mechanical objectivity" that could be summed best as "following the numbers". This slapstick approach to accounting, many argued, extracted expertise of accountants from accounting. The practice resulted in a long debate about the necessity of objectivity that Porter suggests generally rested upon a consensus that the meaning of objectivity must be about the exclusion of judgement, rather than only a "process [that] was reduced to programmable sets of procedures" (96). One of the key takeaways from Porter's discussion of the ethics and epistemology of objectivity in accounting is that these discussions illuminate a chasm between professional understandings and misunderstandings of objectivity, and the front-facing lay understanding of what objectivity means, to a discipline that has become tied to quantification. It is this very lay understanding of objectivity that has helped to produce a more rigid and quantified discipline, "objectivity as an adaptation to the suspicions of powerful outsiders" (89). The more a discipline is expected to be objective, usually thought of as 'unbiased', the more is work required to insulate a given discipline from perceived subjectivity.

As Miller and Power (2013) point out, "accounting is able to economize, to perform organizations as economic entities, precisely because there is an institutionalized trust in the kind of objectivity its produces" (591). The organizing rationality of accounting has been a central feature of its self-making abilities as a form of governmentality (McKinlay and Pezet 2010). Indeed, as Porter (1995) shows, accounting came under intense scrutiny in the United States from federal bureaucracies, especially regulatory bureaucracies which wanted to standardize, and ensure confidence in the economic and financial systems. The result was not a federal intervention, but internally-negotiated standardization rules by way of professional accounting organizations. Much more complex disciplinary debates about objectivity became subsumed by the need for the discipline of accounting to appear authoritative, universal, and free from political machination. Porter makes an important point that is often lost in more critical or Marxian literature. It was not the hand of capitalists or the desire of accountants to "quantify everyday life" that explains quantification and the logic of objectivity, but a much more modest struggle for autonomy between two centres of bureaucratic power with wildly different internal operating logics:

The drive for objectivity in accounting did not follow naturally from a logic of finance. Neither was it the result of unchecked power on the part of professional experts. It was a consequence of self-aggrandizing self-effacement, the methodological equivalent of gray suits, adopted by men who would otherwise have had even less chance of acting autonomously (98).

Indeed, Porter's *Trust in Numbers* (1995) emphasizes the shortsightedness and perhaps overenthusiasm of anti-postivist critique of objectivity. These critiques, eager to distance themselves from the brusque and cold positivist conclusions are too quick to dismiss quantification as the *return* of positivism, or a new kind of proto-capitalist logic. He continues:

Modern scholars almost instinctively regard this kind of quantification as a ruse, and the poor workers as dupes. But our habitual suspicions may go too far. If the bureaucrats and industrialists had the power to do whatever they wanted, they would not have had to seek refuge in quantitative rules. We are, after all, talking about public knowledge. Whenever such calculations are exposed to unfriendly eyes, deviations from standard practices can be noted. Unless the relevant expertise is completely monopolized by the parties actually performing the calculations, the rules become genuinely constraining, even if some room always remains for creative manipulation (98).

The organizing logics of accounting had been formed in a time of great turmoil, during the 1930's, and despite their contentious status within the accounting profession and discipline, the political relationship between accounting and objectivity had been established and nurtured by this newly empowered fount of *true* and reliable knowledge about all things economic and numeric. Accounting knowledge was one of the key translators of economic reason. It stands as a curiosity that, as Peter Miller (2001) points out, sociology had largely ignored the role of accounting and accounting knowledge in the constitution of our present. He suggests that it is important to examine the emergence of calculative practices, and the "ways in which new calculative practices alter the capacities of agents, organizations, and the connection among them…also how they alter the power relations that they shape and are embedded within, and how particular calculative practices enable new ways of acting upon and influencing the actions of individuals" (379).

### 2.2.3. Accounting as Practice, Accounting as Complex

Accounting scholars Peter Miller and Michael Power (2013) make a definitional distinction between what they call accounting practices and accounting as a complex or *dispositif*:

> …accounting practice is an assembly of very different elements: ideas, laws, bureaucratic instruments, spreadsheets, reports, standards, and registers, not to mention accountants and other human agents. The idea of a complex is similar to that of a network—it is essentially relational. However, the atomistic elements of networks that are related to each other tend to be the same kind of thing, whereas a complex contains very different kinds of things (589).

In this first formulation, accounting is understood as an assemblage of elements, not all of which are ontologically similar. It is important to define accounting in this way, as it attends to the variety of methods that are called accountancy, the myriad ways that accounting is applied, and the agents involved in the doing of accounting. Miller and Power argue that accounting must be understood as:

> … as a productive force… one whose technical procedures and forms of calculation are necessarily entangled with institutional aspirations to realize a wide variety of economic ideals and goals… This entanglement means that accounting practices recursively and repeatedly constitute economic spaces and entities, mediate ideas and instruments, link together different arenas and actors, provide the dominant narratives of performance evaluation, and constitute the economic selves who expend energy in attending to, and being oriented by, its practice (587).

The second definition is less about defining accounting, and much more focused on understanding how accounting *does things*. Miller and Power, use Foucault's concept of dispositif to show how accounting could be regarded as such. A dispositif, defined by Foucault, is an apparatus of things that maintain the exercise of power. In an interview with a group of historians, Foucault sets out to define his nebulous creation:

> What I'm trying to pick out with this term is, firstly, a thoroughly heterogenous ensemble consisting of discourses, institutions, architectural forms, regulatory decisions, laws, administrative measures, scientific statements, philosophical, moral and philanthropic propositions–in short, the said as much as the unsaid. Such are the elements of the apparatus. The

apparatus itself is the system of relations that can be established between these elements…

Secondly, what I am trying to identify in this apparatus is precisely the nature of the connection that can exist between these heterogenous elements. Thus, a particular discourse can figure at one time as the programme of an institution, and at another it can function as a means of justifying or masking a practice which itself remains silent, or as a secondary re-interpretation of this practice, opening out for it a new field of rationality. In short, between these elements, whether discursive or non-discursive, there is a sort of interplay of shifts of position and modifications of function which can also vary very widely…

Thirdly, I understand by the term "apparatus" a sort of–shall we say–formation which has as its major function at a given historical moment that of responding to an *urgent need*. The apparatus thus has a dominant strategic function. This may have been, for example, the assimilation of a floating population found to be burdensome for an essentially mercantilist economy: there was a strategic imperative acting here as the matrix for an apparatus which gradually undertook the control or subjection of madness, sexual illness and neurosis (1980: 194).

Foucault scholars of the Copenhagen Business School Sverre Raffnsøe, Marius Gudman Hoyer, and Morten Thaning (2016) argue that the dispositif is best appreciated as an analytical strategy that allows its author to comprehend the complexity of power without reducing power to singular institutions, discourses, or forms of knowledge. Instead, it attempts to grasp power by attending to its networked – but not necessarily organized – and heterogenous nature. They attempt to "boil down" Foucault's concept here, emphasizing simultaneously the multiple nature of power, and the elemental exercise of power:

the dispositive is concurrently a grouping of heterogeneous components, tangibles, and intangibles situated within an arrangement, as well as the transversal set of connections between these components. The dispositive is of a *relational* nature, rather than of a substantial kind…In this sense, the dispositive points to the multifactorial network in which knowledge and the exercise of power reciprocally organize and find themselves organized by each other (198).

Thus, to conceive of accounting as a *dispositif* means to understand it not simply as a practice, but as a wide-ranging exercise of power with a wide range of ontologically-divergent elements: people, laws, materials, ideas, norms, and rules. What this

understanding does is enhance our methodological ability not to be hampered by singularities, or substances, but to emphasize the multiple nature of the idea of accounting – it has no central definition – but it still remains a field of forces that are loosely organized. With this conception of accounting as a dispositif of power, that is a heterogeneous set of practices and ideas, I now turn to some of the history of scholarship on both accounting and the material form that has helped to consecrate accounting, numbers.

Critical organization and accounting scholars (Hopwood 1987; Power 1994; 1996; Miller 1994), science and technology studies scholars (Callon 1998; 1999), and anthropologists (Shore and Wright 2000; 2015) have been exploring how it is that various forms of calculation – as a social practice – have been transforming social institutions, and political discourse. There are a few different ways these literatures have been approached accounting, each with particular pitfalls, but more obviously, advantages. The governmentality approach to accounting was borne of critical organization studies and sociologies of economic knowledge that had mainly been focused on core economic concepts such as unemployment, risk, and insurance (Walters 1994, 2000; O'Malley 1996b). A key journal, *Accounting, Organizations and Society* was founded in the mid-seventies to study the social aspects of accounting. Post-marxist scholars such as Anthony Hopwood, the founder of the aforementioned journal, wished to study the politics of accounting, and according to Menniken and Miller (2012), had specifically looked to emphasize how it is that accounting constituted economic life, rather than simply acting as a mirror of society. These accounting scholars were increasingly influenced by Foucault and the emergent scholarship of the governmentality school. As McKinlay and Pezet (2010) point out, much of accounting history has been based in the idea of accounting and its techniques as "progressive, cumulative technical improvement that delivered more perfect approximations of underlying economic realities" (489).

The new critical imperative that had been established against this progressivist or modernist reading of accounting "established the historical specificity and contingency of accounting as socially constructed practices…Crucially, Foucauldian studies went one step further by arguing not just that the social effected the development of accounting

techniques, but that these techniques were constitutive of ways of seeing the world, above all making individuals and certain of their behaviours calculable (490)." Governmentality scholars of accounting had focused on emergence of vocabularies, such as the vocabulary of cost described by Miller (2001), the growth of the word audit (Power 1994; 2003), or on the emergence of particular specific accounting techniques in relation to populations defined as problematic. Dean Neu and Richard Therrien (2003) offer a most relevant example of this in their text *Accounting for Genocide*, which examines how accounting knowledge and techniques were used to both justify genocide of Indigenous peoples in Canada and structure the very form of this genocide, both physical and cultural. Another main concern of this literature has been the production of subjectivity, which in the case of accounting scholarship has primarily meant that one of the things that accounting knowledge produces, calculability – becomes intricately linked with and informs subject-formation (Miller and Power 2013).

### 2.2.4. The Imperatives of Accounting and Audit Culture

While the earliest of this critical accounting literature ventured simply to show how it was that accounting was indeed "social" – not simply an apolitical value-neutral enterprise–later governmentality scholarship and STS scholarship resisted the impulse of 'the social'. No longer content to show how modernist projects such as accounting or auditing were 'social' or 'socially constructed' these newer accounts relied theoretically upon Foucault's epistemic relativity and the productivity of discourse, and the insights of science studies and actor network theory to show how accounting and accounting techniques were broadly impacted by ranges of networks of knowledge, epistemic imperatives, and embedded institutional practices.

Miller and Power (2013) argue that accounting mechanisms and their manifestation in organizations has led to an increasing economization of everyday life, especially those of organizational lives. Accounting has had an outsized role in producing institutions and subjects as economic. They suggest that accounting has four key roles outside of its popular and professional imagination: territorializing, mediating, adjudicating, and subjectivizing. Here I outline their four-part conceptualization of

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accounting's role in producing relations. By territorizalizing, Miller and Power argue that accountancy and the calculative impulses that it inculcates in subjects construct and repurpose spaces as "calculable spaces" (561). While Miller and Power focus on how accounting reconstitute physical spaces, such as a workplace, or on abstract spaces such as a legal entity, their conceptualization does not include discussion of discursive spaces or what Patton (1995) might call social space. I suggest that theorizing accounting's territorializing mode should also include discussion of how its *dispositif* entangles symbolic space such as that of a political debate or a campaign. Social and physical spaces are refigured and, in many cases, new spaces are made by accounting technologies, and spaces that transform how territory is understood by its inhabitants or participants. Miller and Power (2013) also show how accounting is mediative in that one of its goals is to link ideas, practices, and actors – accounting does not simply offer itself as a practice, it plays a role in mediating how it is that the collision of the above entities work with each other or against each other. Accounting knowledge, moreover will be largely facilitative of relationships between organizations, within organizations, and between different thought schemas that might exist interstitially.

Accounting can also be understood for its adjudicating qualities. Many accounting practices exist to evaluate and valuate particular behaviours or performance, institutional practices, or measure the effectiveness of a program or idea. Adjudication however is not only about valuating or populating an idea with neutral terms in order to describe, it is also fundamentally about rendering a judgement usually in normative terms of success or failure, poor performance or acceptable performance, or along lines of waste or utility. Embedded within the mediative web of accounting knowledge are fairly obvious codes for deciphering what success or failure look like, which are dependent upon accepting the internal logics of accounting. In other contexts, what failure or success looks like is less clear. In the case of a balance sheet for a private business, failure might look like a serious loss of revenue or an unbalanced return on investment (ROI) ratio. But in the case of a government organization, the single figures that accounting techniques produce cannot grasp political context, decision making processes, or democratic imperatives. The logic of accounting, however, as Miller and Power and others (Neu and Therrien 2003; Menniken and Miller 2012) have pointed out, territorializes, in that it carves out social

space that embeds within it, its very calculative logics: "a calculative infrastructure for pronouncing on financial health has been formed that has acquired widespread social legitimacy, such that it is now considered to be required not only for corporations but also for public services" (584).

Miller and Power's schematic of accounting is wrapped up nicely with their final role: subjectivation. While many scholars have focused on the normative aspects of accounting, such as whether a particular technique is effective, or whether accounting has dealt with a topic efficaciously, the impetus for studying subjectivation is not normative, relying on what accounting ought to be doing, but instead asks questions of how accounting works, and how it "brings into being a certain kind of self" (586). This inward focus on how it is accounting practices and the dispositif acts upon people, and renders them subjects of economic knowledge or fiscal concern in relation to political questions. To chart what kind of personhood is produced through accounting *knowledge* means that we must focus not necessarily on tangible or material effects of accounting that might very well shape how people think and act, as a political economy approach might. But instead, we must focus on subjectivation, which from a governmentality perspective means attending to the ways that knowledge shape action. Accounting techniques are a form of knowledge, not necessarily a tangible action or material imprint upon our world. These techniques and their outputs instead must be regarded as forms of mental building blocks that help to structure how it is people ask questions, about what they ask questions, about what sorts of knowledge they might draw upon to ask or answer these questions, how people become responsibilized to be introspective about certain practices, and how they respond to those particular forms of introspection. As Nikolas Rose (1999a) and Mitchell Dean (2010) have emphasized, these processes of subjectivation can be contrasted with processes of hegemony in political economy theories, primarily because they do not regard the subject as inviolable victim of outside processes, but understand the formation of people's thought processes as marked by an introverted form of freedom.

Alongside this more sociological literature has been an anthropological literature that has investigated what Michael Power (1994; 1996) called "audit culture". Primarily

situated in the space of higher education and the public sector, this literature emerged as a grounded critique of the changing landscape in these sectors, a change often attributed to neoliberalization of the state. Anthropologists Marilyn Strathern, Cris Shore, and Susan Wright have written extensively on the topic. Shore (2008) has described a nascent audit culture, as a *condition* in which "the techniques and values of accountancy have become… central organizing principle[s] in the governance and management of human conduct – and the new kinds of relationships, habits and practices that this is creating" (279). Shore goes on to describe how it is that audit culture has precipitated ill effects such as flexibilization of work, the corporatization of higher education, and the greater bureaucratization of everyday life, which is "eroding professional autonomy and threatening our system of government and democratic freedoms" (282-283). Shore and other anthropologists have linked the concept resolutely to neoliberalism, a political imperative that much of the accounting and STS literature does not share. Shore (2008) develops his argument by blending strongly anti-neoliberal politics with an ethnographic ethos that looks to uncover how audit and accountability have produced new organizational conducts in universities during our neoliberal era:

> The new regimes of audit have also precipitated a shift in the management of universities, which are now defined in terms of their administrations and management teams. Academics are no longer treated as constitutive members of the university but as its *employees*, an individualized proletarian workforce that must be 'subordinated to the organisational hierarchy of managers, people of whom the "University" must demand excellence (289).

As previous scholars have shown, calculation in the political realm is almost certainly not new. It is not my argument in this dissertation that this calculatory sensibility or ethos is a new feature of our political present, or is simply a feature of neoliberal political rationalities. Calculation as a political sensibility has a long history, but my intent here is not to make a historical argument about the taxpayer's rise for two reasons: first, the taxpayer as a concrete actor does not exist. Second, the slipperiness of the taxpayer would require an essentialist understanding of the taxpayer as a predefined object, with a very specific set of concerns, and a branch of possible conducts. But as actor network theorists and governmentality scholars have shown, the inscription of a

fixed meaning onto a scholarly object usually results in explanations that precede themselves. It is thus the mission of this dissertation to understand how it is that the taxpayer is assembled in its various contexts, addressed to different groups of people, for a variety of political concerns. That mission is to show in Vancouver's transit tax debate and through the politics of the First Nations Financial Transparency Act how taxpayers are assembled through a series of political technologies, concordant with liberal imperatives of state critique. While these cases can offer us some ideas about the constitution of the taxpayer as a political subject – it is not a complete picture, and indeed the cases themselves show the different ways in which this subject is made, and wielded. The key problem with much of the critical accounting literature and anthropological literatures on auditing, accounting, and associated concepts is that it lacks an empirically-based theorization of subjectivity. How do people come to accept accounting and auditing as natural? How do people come to reason with the data retrieved out of rigid and bureaucratic audits? Where is the subject in these seemingly abstract and arcane practices?

### 2.2.5. Transparency as Technology

While I have focused on accounting and auditing as technologies of counting and enumerating, I also suggest that literatures have found a need to focus on the technologies of government that operate as technologies of visibility. Those technologies make audits, accounting figures, and public numbers not only intelligible, but also visible. A recent nexus of humanists, sociologists, cultural studies scholars and organization scholars have begun to chip away at the conceptual fluidity of transparency (Birchall 2011, 2015; Christensen and Cornelissen 2015; Fenster 2015; Albu and Flyverbom 2016; Bennett, Haggerty, Lyon, Steeves 2014; Strathern 2000a). Indeed, its fluidity and the vastness of meanings that are organized under this concept is immense. Alloa (2018) enumerates these meanings, which range from (1) positive rights, such as accessibility to information via projects like the 'right to know', to (2) monitoring of human and organizational behavior (rationalization), to (3) epistemic, in which transparency becomes equated with truth and authenticity. Alloa (2018) further theorizes transparency as marked by an ideology of neutrality" (38). Hansen et al. (2015) suggest that transparency should be

regarded as a "trans-ideological" concept in that it is used by a variety of actors in pursuit of a number of goals. I focus on the strategic use of transparency as a technology of government, which Rose (2000) sums up as the "linking together forms of judgement, modes of perception, practices of calculation, types of authority, architectural forms, machinery and all manner of technical devices with the aspiration of producing certain outcomes in terms of the conduct of the governed" (Rose, 2000: 323). In conceiving of transparency as a technology of government, I broadly borrow from governmentality scholarship that theorizes the government of subjects as flowing from diffuse and heterogeneous sources that in various ways instill an ethos of calculation and entrepreneurship (Miller and O'Leary 1987; Foucault 1991; Rose and Miller 1992). In assessing transparency as a technology of government, I suggest here that we need to analytically split the concept into a material sociotechnical device (Harvey et al. 2013), and a discursive one.

Transparency has been acknowledged for some time as a keyword of our current governing era. Anthropologists primarily began to critically examine the cultural structure of transparency as a form governing. Marilyn Strathern's (2000a) early work on transparency regarded it as a form of new tyranny, relating the concept mostly to what Strathern called 'audit culture' or what accounting scholar Michael Power (1994), termed the 'audit explosion'. Both Power (1994) and Strathern (2000a; 2000b) are skeptical of the analytical uses of transparency as a tool of increased visibility. Strathern (2000a) suggests increased visibility produces knowledge that people do not want and cannot rely on, while Power instead argues that transparency is less about visibility, and much more about "audit expertise and its legitimation through such things as accreditation and monitoring systems" (19–20). Since that time, most transparency research has been focused on organizational practices and policies in sectors like universities (Shore 2008); law schools (Espeland and Sauder 2007), and bureaucracies and organizations (Rosenfeld and Denice 2015). Termed critical transparency studies by Clare Birchall (2011), some of these scholars have examined the poetics (Birchall 2011) and mythic status of transparency (Christensen and Cornelissen 2015); the geopolitics of whistleblowers (Fenster 2015) and transparency organizations, as well affirmative corporate strategies (Albu and Flyberbom 2016).

One of the key reasons I look to trouble transparency follows a similar path to what Claire Birchall (2015) calls 'critical transparency studies'. Largely speaking in the direction of transparency advocates, Birchall asks hypothetically of these advocates: "Will it [transparency] enable the formation of subjectivities that have meaningful political agency?" (195). One might assume that reflecting upon the moral capacities enabled by both the material disclosures of transparency and from the discursive invocation of transparency is not much of a priority. For advocates of transparency one of the primary capacities this concept has is its power to reshape and manage a particular population. Albu and Flyverbom (Albu and Flyverbom, 2016) term the 'pro-transparency' literature as the 'verifiability' approach. This approach regards transparency as a regulatory or administrative norm, a descriptive process of informational verification, and some uncritically treats transparency as an inherent good. This is in contrast to the performative approach, which tends to examine how transparency generates reality and truths through a network of material things, words, numbers, and actions.

The assumption built into much of the more normative and practitioner-oriented verifiability transparency literature on transparency is that secrecy is the inverse of transparency. Transparency exists only to counteract ideas, knowledge, and materialities that are submerged, willfully hidden, or kept from certain publics–a citizenry that deserves-to-know. Birchall (2011) contests the notion that transparency and secrecy simply function as 'inimical' clashing forces. Instead, she concludes that these two concepts are in practice 'symbiotic': "secrecy functions as a constitutive element of transparency" (12). Drawing upon Derrida's contention that the will-to-transparency is ultimately a totalitarian instrument, Birchall makes the point that the secrecy/transparency dualism results in charges of totalitarianism going both ways. A regime that is highly transparent, typically extends this to citizens, using invasive techniques of surveillance, and ultimately suffocates any right to secrecy. Inhabiting the other wing– and the far more popular political critique – a regime with a lack of transparency shields its actions from critique, and in the process can be regarded as totalitarian. As Birchall concludes, the impossibility of an end or beyond to secrecy or transparency, means that scholars "might tempt us to come down 'on the side of secrecy'

or 'on the side of transparency', yet the more intelligent response is not to seek to resolve the tension so much as to inhabit it strategically" (12). As I show in the empirical chapters of this dissertation, the technical and legal calls for transparency chip away at democracy and sovereignty of Indigenous Nations by enrolling them into spaces of secrecy – which require transparency as a response. The literatures I draw upon here show us the often ideological nature of transparency – an insight I look to extend to Canadian transparency discourses on Indigenous governance.

# Chapter 3.

# AN ANALYTICS OF TAXPAYER GOVERNMENTALITY

In this chapter, I set out to enumerate my analytical approach, which I define as a genealogy of a specific governmentalized subject. First, I outline a Foucauldian approach to political power more generally, showing how Foucault's mid-1970's intervention into theoretical questions of power set his approach apart from Marxist and substantialist analyses. Second, I make the suggestion that one of the key analytical moves that Foucault makes is to remove power as an actor; this is primarily done by positioning power as a constant. By emphasizing the ubiquity of power, Foucault subtextually makes analysis much more specific, but also makes room for reversals, counter-conducts, and resistance. Third, I explore the affinities between some Indigenous studies scholars who have used Foucault. I suggest that Foucault's conceptualization of power, and his use of governmentality are compelling theoretical contributions to understand Indigenous resistance. Finally the chapter discusses the specific intellectual apparatus of governmentality, an approach to governing that emphasizes self-government and management, along with the importance of knowledge production to the processes of self-creation and government.

The empirical topics that Foucault pursued as a historian reflect his strikingly political attempt to undo or unravel institutions of oppression and domination. At the same time, his analytical strategy in pursuing this goal was much less ambitious in its scope. Foucault's approach in nearly all of the empirical texts he published focused on ascertaining the structure, the apparatus, and the microphysics of knowledge that built the institutions (prisons, schools, barracks), the formations of systems of thought (human sciences, medicine, sexuality), and the practices (punishment, classification, self-reflection). Foucault's lack of a clear disciplinary tradition has been one of the main reasons that his work has been taken up by so many different fields. At the same time, his authorial and disciplinary inscrutability has also played a role in his mis-use, or more charitably put, empirical overdetermination. Nevertheless, I do wish to try and recapture

Foucault and Foucauldian analysis, not in an attempt to claim that I have captured the "true Foucault", but to attempt to understand what it is a Foucauldian analytical approach entails through a focus on a very specific aspect of Foucault's project. Before I get into the particularities of the elements of the Foucauldian analytic, this chapter will begin by outlining some of the general principles of Foucault's thinking and his strategies (Shumway 1989). Some of the specific elements that I will discuss include Foucault's analysis of governmentality, liberalism and neoliberalism, and his approach to truth. However, I begin this chapter with Foucault's most trenchant contributions to political analysis, through his reconceptualization of power.

## 3.1.   Foucault and the Disciplines

Michel Foucault's legacy has a life of its own. Despite his explicit prohibition of posthumous publications, a bevy of new lectures, previously unpublished manuscripts, and interviews have been released, each a new addition to the shape of his intellectual oeuvre. It is a truism that Foucault's work is taken up in significantly different ways by a number of disciplines. It is also probably fair to conclude that his work has been stretched in a number of directions that he could not have foreseen. To speak to a criminologist, Foucault wrote about prisons. For a scholar of education, he wrote about schools and training. Health scholars might see him as one of the great critics of the psy-sciences and its concomitant mental health complex. While Foucault took all these things as his *subject*, these literatures often fail to understand what is Foucault's *object*. As was the case during Foucault's lifetime, his scholarship was pulled in many different directions, but his object remained relatively consistent throughout his life as a scholar: knowledge. Indeed, the title of his Chair at the Collège de France, *Professor of History of Systems of Thought* gives this away. It is in his writing that contains more methodological reflection, such as *The Order of Things*, and *Archaeology of Knowledge* that his object can be more readily detached from their empirical surroundings. As he asks in *The Order of Things*, "in what way, as one traces, against the current, as it were – language as it has been spoken, natural creatures as they have been perceived and grouped together, and exchanges as they have been practiced; in what way" has our culture created "the positive basis of knowledge as we find it…" (Foucault 1970: xxi). Foucault's discussion of the

manifestations of disciplinary order continues with a more explicit nod to the very term I argue should be regarded as his central organizing object:

> it is rather an inquiry whose aim is to rediscover on what basis knowledge and theory become possible; within what space of order knowledge was constituted; on the basis of what historical a-priori, and in the element of what positivity, ideas could appear, sciences be established, experience be reflected in philosophies, rationalities be formed, only perhaps to dissolve and vanish soon afterwards. I am not concerned, therefore, to describe the progress of knowledge toward an objectivity in which today's science can finally be recognized; what I am trying to bring to light is the epistemological field, the episteme in which knowledge, envisaged apart from all criteria having reference to its objective forms, grounds its positivity and thereby manifests a history which is not that of its growing perfection, but rather that of its conditions of possibility; in this account, what should appear are those configurations within the space of knowledge which have given rise to the diverse forms of empirical science (Foucault 1970: xxiii).

Foucault's focus is not historiography in the traditional sense of charting, documenting, and telling, but instead a method of recapturing and reconciling what is *said to be* history by retracing the methods through which those very theorizations, chartings, documentings, and tellings became understood as truthful ways of producing an account of our world. In other words, his interest is understanding through which methods do particular forms of knowledge come into being. Foucault's *History of Madness* (1961), *The Order of Things* (1970) and *The Birth of the Clinic* (1963) are indicative of his archaeological phase. Foucault's early archaeological approach excavates the material-discursive basis of epistemes and constructs the rules and logics governing thought about specific objects. His demarcation of the "space of possibles" has been subject to criticism on the basis that it is arguably unable to be methodologically distinguishable from its structuralist interlocutors (Dreyfus and Rabinow 1983: 79) and presents problems of temporality (Gutting 1990; Hannah 2007 [Elden and Crampton]), nevertheless this approach remains necessary to understanding the development of forms of thinking and systems of knowledge in a descriptive and archival mode. His archaeological disregard for an explicit analysis of power, temporality, and even neglect of agency (Megill 1985) might have been enough to condemn archaeology to the dustbin, or to move away from it as a natural progression of Foucault's thinking. However, Elden (2001) argues, that it is

far more useful to think about the interplay between archaeology and genealogy: "archaeology looks at truth as 'a system of ordered procedures for the production, regulation, distribution, circulation, and operation of enonces', whilst genealogy sees truth linked in a circular relation with systems of power which produce and sustain it, and to effects of power which it induces and which extends it'" (Elden 2001:104). Foucault moves away from the descriptive and detached archaeology toward genealogy with *Discipline and Punish (1976)*, and the *History of Sexuality (1978)*.

The archaeological approach seemingly ends for Foucault after the publication of the methodological tome *Archaeology of Knowledge* (1972), which some Foucault scholars have maintained was a form of "self-parody" (Megill 1987; Shumway 1987). The "post-archaeological" Foucault did not abandon the formation of statements, the conditions of possible thinking, and the systems and rules of true knowledge production, but began to ask different questions of his texts, with a new set of ethical and practical implications: namely identifying how power has structured knowledge formation, and the production of truth. Instead of reconstructing the archive of possible statements, as an archaeologist might, Dreyfus and Rabinow (1983) suggest that:

> the task of the genealogist is to destroy the primacy of origins, of unchanging truths. He seeks to destroy the doctrines of development and progress. Having destroyed ideal significations and original truths, he looks to the play of wills. Subjection, domination, and combat are found everywhere he looks. Whenever he hears talk of meaning and value, of virtue and goodness, he looks for strategies of domination (Dreyfus and Rabinow 1983: 109).

In many ways, Michel Foucault is an intellectual mercenary rather than a true believer: rather than executing a fixed agenda, he is often interested in finding the tools that will best *execute*: "the strategies are employed because they are useful for Foucault's ends under the conditions he faces" (Shumway 14). Shumway points this out in his discussion of Foucault's 'strategies' – four key methodological principles that he argues mark the radical nature of his break with previous scholarship. According to Shumway, Foucault begins with the methodological strategy of "reversal" which he characterizes as "we must rather recognize the negative activity of the cutting out and rarefaction of discourse" (Foucault 1972: 229). This principle of reversal is quite possibly Foucault's

most well-known – turning discourses of progress, rationality, reason, intention, and other conceptual standard-bearers of enlightenment thought around onto themselves. This principle of reversal is most clearly articulated in *The History of Sexuality* where Foucault challenges the repressive hypothesis of the Victorian era that has become one of the ubiquitous statements about why "we are so repressed". Instead of accepting this discourse, Foucault reverses its assumptions upon itself: "on the contrary, it [the repressive hypothesis] put into operation an entire machinery for producing true discourses concerning it. Not only did it speak of sex and compel everyone to do so; it also set out to formulate the uniform truth of sex" (Foucault, 1995: 69) His work utilizes reversal to show how the idea of sexual repression and silence about sex actually proliferated and coincided with the birth of sexuality as an object of scientific knowledge. This reversal of the terms of discourse serve as Foucault's most powerful and original empirical-historical arguments.

The introduction of power as a more explicit variable in Foucault's methodology requires an explicit outlining of what it is that makes his formulation of power so distinct from previous iterations, and so analytically influential throughout a number of disciplines. It is probably fair to call Foucault, as does Allan Megill (1987), 'anti-disciplinary'. While clearly the *intellectual impulses* of some disciplines such as history or philosophy animate his work, his forthright refusal of the norms and habits of these disciplines very much help make Megill's case for Foucault's anti-disciplinary nature. As I have already noted at the outset of this chapter, Michel Foucault was decidedly pragmatic. Not a theorist in the grand sense, his use of concepts and theorization is historically-specific, empirically-derived, and ultimately produced out of a loosely-defined intellectual imperative of unsettling categories, classifications, and disciplines. Socio-legal scholar David Garland (2014) concludes that Foucault's primary conceptualization of power has been swallowed up into a single story, a singular conception, when in practice, Foucault's use of power as a concept shifted from project to project, dictated by the theoretical needs of a given empirical topic:

> So, as his analytical gaze moved from the early modern confinement of unreason, to the disciplinary prison, to modern sexuality, to ancient practices of self-government, and finally to modern practices of governing

the economy and the population, his analytics of power moves too – from a concept of power understood as an exclusion or a ''dividing practice'', to a more positive concept of power as ''productive'', to the hybrid formulation of ''power–knowledge'', to power as incitement or excitation involving ''spirals of power–pleasure'', to power as ''action upon action'' and ''the conduct of conduct'', and finally to power as productive of subjects and productive of truth (366).

In other words, far from being a conceptual zealot, Foucault enlists concepts as mercenaries, rather than necessarily weaving and building them into a specific theoretical weapon – such as habitus for Bourdieu, or capital for Marx. Gary Gutting (2005) calls this approach 'ad hoc' and it is one of the main attractions of Foucault that his work remains mobile and intermittent – never claiming to have all the answers, but indeed only extremely specific answers for a very particular style of explanation.

## 3.2. Foucault on Power

It is important to note that Foucault has no *general* theory of power; his historical reconstructions of knowledge and its relations and possibilities are quite local and historical, and thusly, his conception of power as a de-centred and diffuse circulatory process should be applied as a methodology toward studying power. Preferring to be thought of as a historian because his work was empirical, rather than theoretical Foucault contends that his object was not power itself, but the transformation of humans into subjects, and the process and methods of subjection (Foucault 1982). I outline Foucault's approach to power as a methodology, rather than as a 'concrete' theory of power. Foucault's approach to understanding power broke with the analytical tradition of the most prominent scholars of his time in France, intellectuals who in the 1960's were under the thrall of Marxian analyses of the state and power. Foucault rejected Marxian approaches to power. These approaches, along with a Sausseurian structuralism that dominated French intellectual life, rendered power as a possession, as oppression, and as a concrete exercise. Though Foucault began his academic life as a Marxist, trained in part by Louis Althusser, his more serious empirical work rendered a Marxian framework incapable of grasping his intellectual project. The Marxian-inflected analytic reduces power to a thing – a possession of specific people, to be passed around as commodity in

order to exert influence on politics, the state, or social life. Within a Marxian analytic frame power accorded its existence to capital, and its very possession, exertion, and dispossession is linked intricately to the structure of the economy. Power flows from capital, and is wielded as an instrument of class domination by large institutions, such as business, the state, or even certain individuals. While other scholars such as Althusser (1971) and Jessop (1990) have come to varying degrees accept and understand the cultural aspects of power, their readings of it remain fundamentally anchored in the revival of a Marxist class analysis wherein power is wielded as an instrument by the bourgeoises against the working class and oppressed.

The explicit tying together of power with economy and class has long been an area of contention, with prominent scholars in sociology like Foucault, as well as scholars like Pierre Bourdieu who are more sympathetic to Marx, accepting that this permanent conceptual marriage requires amendment or in the case of Foucault, an entirely new scaffold. It is Foucault's opposition to two aspects of Marxian-inflected analysis, its institutional-centredness and its substantiveness–that helps to produce Foucault's account of power. Combined, these two imperatives of Marxian thought form the basis of Foucault's critique of power, and help contribute to Foucault's own conception of power. Dean and Villadsen (2016) argue that "the nature and functionality of the state should not be taken as a universal given, just as social practices should not be deduced from or referred back to the state as a centralized source of power" (89). Foucault's oppositional conception of power does not only end with these objections; over his career, he produced a vast archive of statements about power, many of which were direct or indirect critiques of economistic approaches to power, which he attempted to counter over his entire career (Tellmann 2009). Foucault regards power as diffuse and ontologically sourceless. What I mean by this, is that he rejected substantialist, objectivist and scientific approaches to studying the power and the social. Foucault also regarded power as centred in space, and untethered to individuals, groups or particular institutions. While Foucault's conceptualization of power in his early 1970's work on *Discipline and Punish* and *History of Sexuality*, were contextually written primarily against the archstructuralism of Althusser (1971) and other Marxians of the time, Foucault argues that power should not be looked at as a relation that hangs and transverses in space, that it is less a thing, and

represented more by techniques of deploying, disciplining and governing of conduct and practice.

### 3.2.1. A Microphysics of Power?

*"Law is neither the truth of power nor its alibi" (Foucault 1980: 141)*

Michel Foucault often studied the instruments of law: punishment, institutions, and rules, but his research style precluded him from studying *the law*. Foucault's use of law as an object of inquiry was symptomatic of his entire project which sought to wrest the analysis of power from the clenched fist of the state, law, and their subordinates. A juridical analysis of power and law led to reification, misrepresentation, and a simplistic law-as-dictat not borne out in practices. 'Juridicial' formulations of power, which see power as a manifestation of sovereignty and law, Foucault argues are inadequate for understanding the complexity of power. In an interview with a socialist publication (Foucault 1980), Foucault expands on his methodological decision to remove power from the law, and law from power. He outlines three primary critiques. First, he suggests that the centering of law in analyses of power tend to "underwrite" a homogenous view of power, that it acts on subjects in very specifically systematized ways throughout the body politic. He also suggests that focusing on law is an ethical decision that necessarily embeds a negative view of power, where power is always conceived of as a "refusal, limitation, obstruction, censorship" (139). Foucault's answer to this of course is to understand power as productive and positive. Power does not only conceal, refuse, oppress, or mystify. Power *does*: it produces effects, conducts, practices, ways of thinking, and acting. These things need not be negative. For examples, power is not simply reduced to what 'the law' makes us do through statutory pronunciations or though legal force via police, courts, or other extemporaneous limbs of the state.

Power must also account for all the actions, thoughts, discourses, and genres of knowledge that produce effects outside of these realms. Foucault was highly critical of reducing power and its exercise to simple functions of the law. Dany Lacombe (1996) argues that Foucault's use of power in relation to social control infrastructures shows that power must be "understood in terms of a 'mechanism for life' that includes strategies for

self-development that both constrain–through objectifying techniques–and enable–through subjectifying techniques–agency. Furthermore, this conception of power is not only inscribed in practices of normalization, but, most significantly, in practices of liberation" (334). Lacombe goes on to describe how it is that many sociologists and criminologists have misinterpreted Foucault's work in *Discipline and Punish*, and *History of Sexuality* by inscribing in it a totalizing view of law as repressive domination, and an essentialist, possibly positivist, reading of social life. These accounts pay attention to only a few of Foucault's pointers on power, while continuing to reinscribe a negative conception of power into his account; simply because power is everywhere, enmeshed in all practices, and is explicitly multiple does not mean that our social world is dominated by an oppressive apparatus of power identified by many Foucault interpreters. It means that power is productive of all conducts, negative actions against others, positive affirmative actions, or acts of blunt or subtle resistance.

Lacombe's work on this profound misunderstanding of Foucault's project shows how it is that his work can be used to accomplish analytical goals that largely contradict the generative analyses of power/knowledge that his work enables:

> Every attempt to reform society, to give people more freedom ineluctably becomes its opposite–a technique of domination. No matter where or when, it is the same as it ever was–social control. The conventional wisdom about law reform is based on a circular logic: on the one hand law reform produces control, and on the other hand, the social control system needs law reform to perpetuate itself. This logic is made possible by an essentialist conception of the social world. Most accounts of law reform conceive society as a totality controlled by the state or some dominant group that, amoeba-like, regenerates itself through perpetual absorption (336).

What Lacombe criticizes in Foucault's social control interlocutors are the very moves of analyzing power that Foucault himself was opposed to: namely treating power as a substance that executes grand schemes of oppression. While much of the literature that Lacombe critiques shows the slippery terrain that power operates on, by attempting to show how all law reform acts as a form of social control, regulation, and repression, the tenor of this literature inscribes in power a unidirectional path. In contrast, Lacombe suggests of Foucault that he does "not negate that power produces control. The effects of

this control, however, are neither unifying nor unitary. Inherent in power relations is a 'strategic reversibility': power-knowledge strategies function both as instruments to control and as points of resistance" (343). In addition to producing a methodology of power as positive, dispersed, removed from law, and non-economic we must add another rejoinder: non-essentialist. Foucault suggested in one breath that the networked nature of power means that we must resist essentializing power as a singular production:

> interconnections delineate general conditions of domination and this domination is organised into a more-or-less coherent and unitary strategic form; that dispersed heteromorphous, localized procedures of power are adapted, reinforced and transformed by these global strategies, all this being accompanied by numerous phenomena of inertia, displacement, and resistance; hence one should not assume a massive and primal condition of domination, a binary structure with dominators on one side and dominated on the other, but rather a multiform production of relations… (1980: 142)

He conceives of power as a dynamic interplay between the creation and maintenance of knowledge, which in turn informs and delegates how power is distributed, which he terms power/knowledge. What power does or looks like is not predetermined, unitary, or rational: it has no essence because it is a relation between individuals, discourses, and forms of knowledge.

According to Mills (2003), Foucault's power/knowledge formulation is the conjunction between power relations and information-seeking. In practicing both of these struggles over power (i.e., the right to define the sayable and struggles over producing knowledge that can be judged to be the 'truth'), subjects and institutions are in a near constant epistemological struggle, via discursive formations to produce, maintain, institutionalize, and authorize knowledge. Power-knowledge as a process itself produces knowledge, rather than particular groups or individuals: "It is not the activity of the subject of knowledge that produces a corpus of knowledge, useful or resistant to power, but power-knowledge, the processes and struggles that traverse it, and of which it is made up, that determines the forms and possible domain of knowledge" (Foucault 1997: 27–28). Knowledge and power interplay by attempting first to legitimate coherent sets of statements within discursive formations that assist in the construction of knowledge and power-effects through processes facilitated by subjects and institutions, and second, to

'discredit and deny' the validity of other figurations of statements within the same discursive formation that are deemed to be invalid or inconsistent with the authorial position of status quo knowledges.

Foucault's methodological commitment to understanding what power is excises questions that focus on the who ("who exercises power"), and instead focuses first on answering specifically how the exercise of power happens. To answer the question of how power happens, Foucault argues that scholarly attention must attend to the processes by which power itself is exercised, which leads epistemologically to his focus on the histories of different figurations of power relations. For Foucault, power is not a substantial property – for example, power associated with accumulated wealth – but a series of techniques, strategies, and mechanisms that produce accepted ways of knowing; knowledge can be produced by the exercise of technologies of power. Foucault (1991) offers a historically-located example of prison labour, arguing that there was no 'rational' economic justification for forcing work upon prisoners. For Foucault, the exercise of a particular technique of power, absent of an actually-existing 'rational' economic reason, makes its objects into subjects, thus, doubly, exercising power through discipline, and through producing particular knowledges about, and related to, the subjection of prisoners.

In studying power, Foucault lays out three methodological problems for his genealogical approach. First, he regards interrogation of power as the study of its "extremities", exposing circulatory patterns of power at points where it "transgresses the rules of right that organize and delineate it" (2003). The regional, local, institutional, and specific contexts in which power operates become the sites of Foucault's "extremities" approach. In my case, municipal-level taxpayer associations are an example of localized, specific institutions that could be seen as the extremities of the neoliberalization of particular logics of citizenship, with core institutions such as universities and bureaucracies serving as the 'inner' corpus. Second, Foucault cautions against analyzing intentionality and individual decision-making as sites of power–for example, asking why some people want to be dominant. His approach instead, looks to subjects and how bodies are "constituted as subjects by power-effects," (Foucault 2003: 29) which is

achieved methodologically through examining the multiplicity of subjecthood through the procedures, processes, regulations, and gestures that constitute subjects. In this sense, Foucault is similar to Bourdieu (1998) in that he is invested in looking at the 'effective practices' produced in the application of power at the intersection between the object of power, its subjects and the fields in which it 'implants' itself. Finally, Foucault warns that power should be not be regarded as an effect that imposes itself upon the dominated in a unidirectional, homogenous fashion.  He regards power as something that does not reside with bodies, nor is it exercised against non-consenting, docile receivers of domination. "Power functions. Power is exercised through networks…[it] functions only when it is part of a chain" (2003: 29) in which subjects both produce power-effects and are themselves re-produced by power-effects. Foucault makes a final plea which buttresses his third power caveat, that is, to understand that power is not distributed through bodies in equal proportions, or on the other hand, in an 'anarchic' fashion. He argues that power should be viewed at its lowest level, and through these low level mechanisms of power, we can examine their own techniques of being exercised, while also understanding how they are "invested, colonized, used, inflected, transformed, displaced, extended" by other forms of power at other scales, or levels of analysis (30).

### 3.2.2.  Power as Constant

The most important thing Foucault has accomplished for social analysis is to remove power as a variable and instead constitute it as a constant. Foucault's methodology of power, I argue best makes its impact as an invisible constant. That is, the word power should not be in the scholarly lexicon as method of explaining a specific empirical outcome. "Power" as a standalone concept needs no analytical introduction: because it is everywhere, because it lacks a centre, because it both constrains, frees, and does nothing, all at once. Outside of describing how he uses the concept of power, I argue that Foucault's contribution to the analysis of power is to have set the stage to remove it as a variable. Foucault's conception of power has influenced many Actor-Network Theory (ANT) scholars and Science and Technology Studies (STS) scholars who have often been criticized for lacking a general "theory of power". I would suggest that it is Foucault who laid the groundwork to understand power without power. To use Foucault

alongside some the sociologists of translation to understand power means that power *exists*, but that it cannot explain or should not be used to explain arrangements.

Ultimately, I suggest that what Foucauldian analytics of power ask of its practitioners is that power can no longer be used to *explain*. We must instead explain the very things that are allowed by it: technes, technologies, rationalities, discourses, mentalities. These concepts do the work of description and explanation. As Bruno Latour puts it succinctly, "it is much too tempting to use power instead of explaining it" (85). It is useful to think of power as analogous to air. The specificity of scientific elements of air aside, there are a few constants to think about air with: it is everywhere, it is invisible, it allows everything, it cannot be absent, life requires its presence.

Power does not explain how it is that the taxpayer subject has been taken up by neoliberal and colonialist policy entrepreneurs. Just as air does not explain why I have chosen a particular course of action or behaviour over another. Air does not discriminate between the decisions in the possible economy of actions I have at my disposal – it exists regardless of the decision that I make. Power, construed by Foucault, is of this same consistency. It does not explain why a particular action was taken, it enables all possible actions. It need not be introduced as a variable to describe why I decided to go for lunch at one o'clock instead of two. What becomes necessary in place of power as an explanatory variable are specific empirical analyses that are enabled by Foucault's *methodology* of power.

To lean on Bruno Latour (2005) again, despite his tenuous relationship with Foucault, I quote at length his admittedly histrionic – but accurate–lament of the misuse of power by Foucault's contemporaries:

> "No one was more precise in his analytical decomposition of the tiny ingredients from which power is made and no one more critical of social explanations. And yet, as soon as Foucault was translated, he was immediately turned into the one who had 'revealed' power relations behind every innocuous activity: madness, natural history, sex, administration, etc. This proves again with what energy the notion of social explanation should be fought: even the genius of Foucault could not prevent such a total inversion" (86).

Foucault was not a magician. What he did differently was to assert that power was not behind the figurations mentioned by Latour, but that these figurations methodically enacted themselves in highly specific ways on people according to deliberate and non-deliberate exercises of discursive and non-discursive action. He did not reveal the hidden workings of power relations – they had been hiding in plain sight. He painstakingly detailed the very mechanisms, movements, discourses, and elements of material practices through which objects are constituted, subjects formed, and histories told. As Foucault remarks in an interview, "it seems to me that power is 'always already there', that one is never outside it, that there are no margins for those who break with the system…" (1980: 141).

## 3.3.    An Indigenous Foucauldian Approach

In what he calls a sympathetic critique of currents in Indigenous studies, Métis scholar Chris Andersen (2009) makes the point that Indigenous scholarship as, posited by Duane Champagne (2007) and others (Kidwell 2009; Cook-Lyn 2001), writes about power and colonialism in analytically unsatisfying ways. Champagne for example, attempts to mark out a space for Indigenous studies beyond the western academy by studying Indigenous difference and centres Indigenous difference as the driving force of Indigenous studies. He argues that too much of a focus on colonialism risks centering whiteness, and not enough on Indigenous culture, practices, and knowledge: "[Indigenous studies] cannot center on a critique of the colonial experience but rather must focus on the individual and community choices American Indians make to realize their culture, values, and political and economic interests within the constraints and opportunities presented by changing colonial contexts" (Champagne 2007: 360). Champagne and others position Indigenous studies as an *agentic* enterprise, an affirmation of proud traditions in Indigenous Nations, and an attempt to refigure the constraints of colonialism. Andersen for his part argues forcefully that to focus alone on Indigenous difference from the west will necessarily ignore the constitutive elements of Indigeneity, and represents what he calls 'naiveté' on these scholars part. Andersen (2009) has no problem with placing Indigenous knowledge, concerns, and communities at the ethical centre of what

drives analysis. But what he finds both problematic and functionalist is to argue analytically that colonialism sits apart from Indigeneity:

> his [Champagne] attempt to isolate Indigenous communities epistemologically from the broader social fabric of dominant, whitestream society effectively removes a large part of our arsenal for combatting the damaging representations of Indigeneity woven into larger society… Parts of his argument turn on the idea that colonialism exists external to Indigenous communities and nations, as something we are subject to. Thus, it isn't that we don't suffer (from) colonialism; rather, its power resides outside our communities. From this perspective, theories of colonialism are explanatory tools but are not enough in-and-of-themselves because their externality precludes their ability to fully comprehend and analyse our communities' distinctiveness (85).

Anderson's contention is that if Indigenous studies employs a functionalist and Marxian interpretation of power, that it fundamentally cannot ascertain the density of Indigenous life and experiences. It is this broad analytical point that Andersen uses to analyze colonialism that I take up here in the space of this dissertation. Colonialism cannot be imagined apart from Indigeneity in the context of governance and policy. Andersen makes this distinctly Foucauldian point to emphasize the incommensurability of colonialism and the ways it has transformed Indigenous nations. Andersen's critique flows out of his use of Foucault's widely cited analytical approach to power, which instead of being viewed only as oppressive as in Marxist terms, or as disabling in functionalist terms, must be viewed as productive and constitutive of Indigenous experience. This is of course not to say that colonialism is good, what is means is to take seriously the ways that settler colonial knowledges, practices, and rationalities have helped to constitute Indigenous subjectivities, communities, and politics and to chart the various ways these settler colonial knowledges have done that. Andersen's critique in short can be summed up as: how can we critique colonialism if we imagine it as apart from us, as outside of our experiences as people, and collectively as Nations. Mohawk scholar Taiaiake Alfred and Cherokee scholar Jeff Corntassel (2005) argue along the same lines as Andersen that Indigenousness, the quality of being indigenous to a territory or place, is anchored in an opposition to colonialism:

the struggle to survive as distinct peoples on foundations constituted in their unique heritages, attachments to their homelands, and natural ways of life is what is shared by all Indigenous peoples, as well as the fact that their existence is in large part lived as determined acts of survival against colonizing states' efforts to eradicate them culturally, politically and physically. The challenge of 'being Indigenous', in a psychic and cultural sense, forms the crucial question facing Indigenous peoples today in the era of contemporary colonialism…

It is this oppositional, place-based existence, along with the consciousness of being in struggle against the dispossessing and demeaning fact of colonization by foreign peoples, that fundamentally distinguishes Indigenous peoples from other peoples of the world (597).

Colonialism's effects and affects are a primary reason for the necessity of Indigeneity as a state of psychic and territorial awareness, as a uniting reason for the concept and peopling of Indigenousness. If the goal is to disentangle colonial practices from Indigenous practices, then a close and critical analysis of the microphysics of settler colonial knowledge is necessary to understand Indigenous lives and governments (Doxtater 2004). The place of what is often considered "high theory" in Indigenous studies has been approached with relative hostility, given the uses of theory historically against Indigenous peoples and Nations. Simpson and Smith (2014) contend however that theory is necessary to the lifeblood of Indigenous attempts to understand practical realities – none of which can be simply divorced from Indigenous realities. It is from these points that I make the suggestion that what is important, is what we do with theory, and for what purposes. The epistemic structure of theory cannot be ignored either. Andersen and Hokowhitu both Indigenous scholars who draw heavily upon western poststructuralists make this defense of the use of poststructural thinking in the context of Indigenous scholarship, which exists to explode the myths of enlightenment thought: "The void of unknowing was an enlightenment precursor to the occipital authentication of indigenous knowledge – that is, a process which brought indigenous epistemologies under the logic of the coloniser. By definition, enlightened reason had to plug the void" (45). Enlightenment thought, and structuralist scholarship, as universalist and positivist attempts to apprehend the world, were caught up in modernizing colonizing intellectual practices. And while poststructuralist thinking was not invested for the purposes of

decolonizing, but more de-modernizing, Andersen and Hokowhitu (2007) suggest their alignment more than makes sense:

> The alignment of decolonial thinkers with post-structuralism is not surprising given the scepticism of post-structuralists regarding the enlightenment view that reason provides the foundation for deciding between truth and falsehood and, consequently, that through reason the world is intrinsically knowable. Post-structuralism suggests that such a premise is inherently "cultural" and, instead, dwells on dissimilarity, difference and unpredictability. While described as politically impotent, this critique must be taken seriously by indigenous decolonial theorists whose project is to "decolonise" and, hence, is inherently political (48)

It is interesting to think about the use of the specific language of "influences" by Champagne. Influences have been typically avoided in Foucauldian and governmentality scholarship for a very specific reason – it positions the object that is being "influenced" as a stable entity, an essential culture apart from said influence. This is an analytical oversight mostly attributable to positivist and functionalist assumptions, in which different completed entities function over each other by exercising power. I have already shown this view offers a reductive analysis of power as a substance rather than as a constant. It also presumes that colonialism is itself a finished package, an entity or event itself that inflicts itself upon Indigenous Nations, rather than an ensemble of ideas, material forces, and political rationalities. As other scholars (Wolfe 2006; Kēhaulani Kauanui 2016) have pointed out, settler colonialism is a structure, not an event. If we are to take seriously the notion that settler colonialism is a structure rather than an event, I suggest, borrowing from Andersen (2009) that the Foucauldian inflection of understanding power as both constitutive, and disabling, as important for understanding the ongoing nature of colonialism and its entanglement with Indigenous lives and governments.

I wish to offer an example that I think drives home the intellectual necessity of Andersen's critique. Indeed, it is from the context that Andersen describes that I come to Indigenous studies. As a scholar who is Mohawk, I do hope for decolonization and for Canada to end racist policy practices, and return land to Nations who never surrendered it. However, my own identity as an Indigenous scholar is buttressed by Andersen's

critique of Champagne. If I, as an Indigenous person were to study my own life, my own Nation, my own family, focusing on my experience as an Indigenous person, it would be impossible to study and know it with colonialism propped up *outside* the analysis. In my own case, my putative disconnection with my family is itself an example of the struggles of Indigenous people to analyze our existence, our lives, our families, and our cultures outside the prism of colonialism. Unangax theorist Eve Tuck (2009) suggests that researchers limit what she calls "damaged-centred" research in the realm of Indigenous peoples, suggesting that researchers centre *desire*. Most of this research exists to document the immense problems that face different Indigenous communities, imagined only as spaces of pain, deprivation, and broken people. She suggests that with damage-centred research:

> one of the major activities is to document pain or loss in an individual, community, or tribe. Though connected to deficit models—frameworks that emphasize what a particular student, family, or community is lacking to explain underachievement or failure—damage-centered research is distinct in being more socially and historically situated. It looks to historical exploitation, domination, and colonization to explain contemporary brokenness, such as poverty, poor health, and low literacy (413)

Indeed, Tuck's definition of damage-centred research reminds us of W.E.B. Dubois' (2006 [1903]) axiomatic question: 'how does it feel to be a problem?' The underlying epistemic theory of damaged-centred research, Tuck argues, is that change will happen through redress of the documented injuries and violence suffered at the hand of the state and structures of settler racism. Later in her piece, Tuck argues that damage-centred research should be eased from the repertoire of analysis of Indigenous communities:

> I humbly submit that the time has come for our communities to refuse to be complicit in our further categorization as *only* damaged, as *only* broken. In many communities, such a moratorium is already under way, and both "insider" and "outsider" researchers who employ a damage framework are being turned away at the gate.

> Let's face it. Some folks out there are always going to think of us as damaged, and not because they are so convinced of the devastating after-effects of colonization. But it is crucial to recognize that our communities hold the power to begin shifting the discourse away from damage and toward desire and complexity (422).

I have thought about Tuck's approach, which is to "refuse to be complicit in our further categorization as only damaged, as only broken", and how it might apply to my research approach and this dissertation. Clearly, my research is not about resurgence, or even resilience. But does it respond to Tuck's call for less damage-centred research? While I can't answer this question entirely, it has been one of the underlying questions that has driven how I go about theorizing and analyzing 'data'. Indeed, it has been Tuck's cautions about damage, and Foucault's cautions about studying reversals that has produced the specific repertoire of research that I pursued – not necessarily in research design – in the analysis of the FNFTA chapter. Foucault (1982) invokes the study of insanity as a means to understand sanity: "to find out what our society means by sanity, perhaps we should investigate what is happening in the field of insanity" (780). Put in this way, my goal for this dissertation is somewhat similar. To understand the purported fiscal problems identified by many, like a lack of "transparency" or "accountability" from First Nations governments, or the problem of certain forms of government expenditure on marginalized populations, we need not investigate band governments, or marginalized and colonized populations themselves. We need to investigate the authors of this genre of political statement: more often than not, the authors of these statements are spoken to, by, and on behalf of 'the taxpayer'. So, to understand the 'problem' of First Nations transparency, and the 'problem' of Chief salaries, my methodological position is to study the logics and repertoires of political subjectivity that makes these artefacts into problems in the first place. This is how I have grappled with questions regarding the contribution of my research. This dissertation does not take at face value the claims and accusations of the federal government, or of white settlers, and the Canadian Taxpayers Federation. At the first level, these accusations are not theirs to make; basic infrastructures of self-government or Indigenous Nation's sovereignties make First Nations answerable to their people – citizens, or members. Charges of opacity and unaccounted for funds cannot come from settler institutions toward First Nations, because despite the structure of Canadian fiscal federalism in First Nations, First Nations that desire self-government are not answerable to the Canadian public. They are answerable to their own publics, through their own politics, and by their own means of critique. At the second level, to study these claims and accusations empirically would then be doing damage-centred research.

Research that takes the claims of a colonial government at face value; this dissertation does not attempt to remain neutral on these questions. Thus, I do not ask questions about accountability, or financial transparency off bands, or Indigenous voters, or political leaders in First Nations. The reason I did not pursue these questions or even ask them involves my refusal to accept the government's terms of this bill, or very premises of the questions been asked of First Nations, but also to fully interrogate settler institutions, and to subject them to a critical research gaze. In this way, I have looked to position my research as a critique of the settler colonial government and its use of specific data to attack First Nations. While my focus is on the damage that the federal government is doing to First Nations across what is called Canada, via both the act, and through the generation of the taxpayer subject, I do not begin my analysis in First Nations, or end it in First Nations. This problem has been generated entirely by the federal government through INAC and its racist and colonial ideas about Indigenous peoples (Weaver 1981; Schmidt 2018), the possibilities of Indigenous governance, and its ideas about settlers as micro-auditors. This was an analytical choice. Speaking to my interviewees, who provided stories of the lack of transparency on reserves, or of the problems of governance, I could have taken these as a methodological choice to move my research to this direction. Instead, I chose to find the taxpayer not as an enterprising subject of opacity, but as a strategy of governmentality generated from a place where I could contest its efficacy and the various ideas, data, and settler common sense (Rifkin 2013) that it used to tell stories about First Nations.

While he is often cited as a theorist of resistance, Foucault's work itself actually does little of what he is purported to theorize. What Foucault's work typically charts out, such as in *History of Sexuality*, is how it is that power does not simply apply itself in a deterministic and oppressive manner as a blunt imposition of pure force. Because all conduct is produced and productive of power, there are always conducts that chafe against other conducts and rationalities. Daniele Lorenzini (2016) makes this point in her discussion of the rise of the concept of counter conducts: "resistance…never arises in a vacuum but is always relative to something or someone—resistance always aims at changing, modifying, transforming a specific situation, in order for the individual to be conducted…" (11). The concept of counter-conducts allows us to theorize resistance

affirmatively, as a positive intellectual activity on its own – an attempt to theoretically chart how it is that attempts to theorize or retread the concept of resistance as a "'positive," "productive" meaning, rather than a "negative" or "reactive" force or dynamic (Lorezini 2016: 11).

What we need is a theory of Indigenous counter conduct – or what Mohawk scholar Audra Simpson (2014) calls "refusal". But as Lorenzini points out, Foucault never expressly theorized counter conduct. But of course, theorizing governmentality and resistance does not begin and end with Michel Foucault. Simpson's notion of refusal repositions Indigenous claims as affirmative, borne from engagement with notions of sovereignty and self-determiniation. Refusal serves to both recognize individual Indigenous Nations' different styles of managing abnegation, and clearly engages with the analytical question of how to understand settler colonialism embedded in Andersen's critique of Champagne (2007), and Kidwell (2009) and Cook-Lyn (2001). In my empirical chapter on the FNFTA, I discuss Indigenous counter conducts as refusal by examining two First Nations in Alberta, Sawridge and Onion Lake Cree Nations.

## 3.4. Governmentality

Foucault's most relevant analytic intervention for this dissertation are his lectures and writing on governmentality, and the resulting British, Australian, Canadian, and Indigenous scholars who developed the concept. Governmentality is a diffuse analytical apparatus that refers to a number of concepts which have been contested, and for which there is no central definition. In fact, many Foucault scholars have struggled to enunciate exactly to what governmentality refers (*see* Rose, O'Malley, and Valverde 2006; Walters Henrik Haahr 2005; Dean 2010). Some have described the portmanteau as just that – a portmanteau of "governing" and "mentalities" (Dean 2010). Others have focused on governmentality as a specific species of power that takes population as an object, and where the state becomes governmentalized (Foucault 1991). Others have examined governmentality as an 'art of government' – the molecular moves that governing exacts upon its objects, and "seeks to identify these different styles of thought, their conditions of formation, the principles and knowledges that they borrow from and generate, the

practices that they consist of, how they are carried out, their contestations and alliances with other arts of governing" (Rose, O'Malley and Valverde 2006: 84). Governmentality can best be described through an analogy to nesting dolls. There are many different ways to conceive of governmentality: as practice, as a form of specific power, as a set of governmentalities, or as a historical development. Unlike other conceptual disagreements in the social sciences like, for example over the definition of culture or the state, these distinctive conceptions of governmentality are mostly complementary and rather than mutually exclusive or incompatible; instead like nesting dolls, they work at different levels of conceptual analysis and share a deeply-linked heritage borne out of Foucault's preoccupations with liberalism, the state, and practices of government.

I argue that the one thing that unites these nesting dolls is a general *anxiety* toward analytics of power that are centred in centres of power, whether these centres of power represent the state, a corporation, or a specific bureaucratic institution. While I name government institutions like Indian Affairs (INAC), my analysis is not centered in INAC as an institution, but in the forms of knowledge that are authored in its name, and moved through other institutional forms like the Canadian Taxpayers Federation or media organizations. Governmentality if it is anything, is specifically a mode of understanding how governing is done without governing, without direct intervention. In the case of the INAC, I am focused on the knowledge that is generated for people to act on, not on direct coercive actions of INAC. What this then means is that government is done without reference to overarching structures of power like the state, and is instead focused on the multitude of ways that *government* is enacted.

Dean (2010) identifies the irascible Foucauldian concept of *government* as a "more or less calculated and rational activity, undertaken by a multiplicity of authorities and agencies, employing a variety of techniques and forms of knowledge" (2010: 18). Not a reference to the state, government should not be thought of as a physical institution, but as the 'conduct of conducts' – in other words, the practices of any sort of *governing* – any way that people's thoughts, actions, behaviours, and language is conducted. By using the phrase *conduct of conducts*, Foucault evokes a specific effect through the dyadic transposition of the exact same term: through the first instance of conduct there is an

agnosticism toward the *source* of 'power' – conducts can be conducted by anything, discursive or non-discursive, state or non-state. The second instance, is an antagonism toward control and repression as the only forms through which people's lives are governed. When Foucault invokes this dyadic idea of conduct of conducts, he refers simultaneously to regulation, control, manipulation, choice, or freedom, and how these implant themselves onto behaviours, ways of thinking, speech-acts, and actions.  By using the concept of government, Foucault very smartly elides the idea that subjects are only governed through top-down modes of exerting power via institutions and structures. He instead endeavours to include the range of processes where bodies are constituted as subjects through non-coercive acts, through resistances, through decisions that lack intention or premeditation, and through practices and forms of knowledge. This construal of conducts as things like "desires, aspirations, interests and beliefs" that have "shifting ends…and relatively unpredictable consequences, effects and outcomes" means that governmentality is built on the analytic of non-determination, and power dispersal, and skepticism toward totalizing accounts of rule (Dean 2010: 18).

Nikolas Rose (1996) describes, at the highest level, governmentality to be an extension of "the concerns of rulers to the ordering of multitudinous affairs of a territory and its population in order to ensure its wellbeing," while also working towards a compartmentalizing or strategizing of resources of power and rule, be they 'of the state' or outside of it (42). Rose conceptualizes governmentalities, or rationalities of the exercise of a specific governmental power, through four governing mentalities that are manifest in practices. As a political rationality, the strategies, techniques, mentalities, and thought schemas – practices of government – should be analyzed as a type of 'intellectual machinery' that uses the knowledge-power nexus to expand or contract the field of possible ways of thinking or ways of practicing, in order to satisfy particular regimens of 'political programming' (Rose 1996: 42). Rose's conception of course is just one amongst many. The logical extension of some of Rose's work can land in state-centric analytical territory, but also in a programmatic sense. This critique has been explored by scholars like Michelle Brady (2014), who have argued that many studies of governmentality have a "programmatic" bias, in which various programmes of government are conceived as clean, off the shelf, and linear processes.

Governmentality works through discursive formations that share a particular grammar and coherency in organization, in concert with rationalities that are either shared, or in conversation with each other (Rose 1996). "Within this zone of intelligible contestation, different political forces infuse the various elements with distinct meanings, link them with distinct thematics, and derive different conclusions as to what should be done, by whom and how" (Rose, 1996: 42). Key to understanding government, and thus, governmentality, is the idea of rationality. For Foucault and those who work within his framework rationality does not refer to the naturalistic idea of a universal human rationality, but refers to the diverse forms of thinking organized systemically around moral, ethical and philosophical understandings of 'how things should be' or 'how things are.' Rationalities play a key part in Foucault's thought, because rationalities are the way in which the discursive is translated into knowledge and power. Gordon (1991) offers examples of the types of questions that a particular form of government rationality would answer: 'who can govern', 'what governing is', and 'what or who is governed' (3).

Governmentality is in effect Foucault's response to Marxian and other forms of state theory which conceive of governments and states as singular institutions controlled through normative and substantialist conceptions of power. Government means many things, specifically, a diffuse form of regulating and directing the behaviours of humans. Government can come from multiple social and material sources, or rather discursive and non-discursive relations, each operating through different rationalities, and each with a different subject as its object. In this sense, to govern, is to "structure the possible field of action of others" (Foucault 1982: 790), whether those others or things, are a community, children, the "insane", fiscal contributors to the state, or the self.

Another key point to establishing the usefulness of the governmentality approach for the purposes of this dissertation is to understand – as a number of governmentality scholars warn – that something is being governed, and to establish what and how a particular governmentality *governs*. The government of subjects as taxpayers is nebulous and multi-layered. The various administrative technologies that exist to build subjects of discrete states govern subjects through economic logics, or as Foucault described in his analysis of the American variant of neoliberalism: "It involves generalizing it throughout

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the social body and including the whole of the social system not usually conducted through or sanctioned by monetary exchanges…this means that analysis in terms of the market economy or, in other words, of supply and demand, can function as a schema which is applicable to non-economic domains." (Foucault 2008: 243). Here neoliberalism is a political project that has sought to see economic rationalities envelope effectively all relations – a liberal economization of all human existence, including that of the relationship between citizens, other citizens, and the bureaucratic state.

Subjects take the place of agents in governmentality approaches to social analysis. There is little formal room for the discussion of how agents – as knowing and cognizant beings – transform circumstances.  Instead, the focus lays on generalized historical subjects and the production through power and knowledge of named populations that were rendered knowable or made up through the technologies of power that deemed new subjects to be necessary.  Governmental rationalities like neoliberalism and the explicit technologies of neoliberalism have attempted, according to Foucault, not only to outline an ideal subject which would carry their political project, but through various interventions, the techniques of power that make up 'neoliberalism' have actually managed to construct, to varying degrees of success and failure, a working model for this ideal citizen in practice, *homo economicus*. The 'invention' of *homo economicus*, as a positive project of neoliberal economics, is built through neoliberal governmentalities, where concepts like 'interest, investment and competition' form the basis of a subject's decision-making capacity, along with a focus on exchange, market-consciousness, and entrepreneurialism. These desired characteristics and outcomes are managed through techniques of self-making and self-government, as well as conjuncturally through knowledge produced by institutions and bodies, which use techniques to make particular activities desirable or undesirable, 'counting on the fact that subjects calculate their interests' (Read 2009: 29)

> The new governmental reason needs freedom; therefore, the new art of government consumes freedom. It must produce it, it must organize it. The new art of government therefore appears as the management of freedom, not in the sense of the imperative: "be free," with the immediate contradiction that this imperative may contain...[T]he liberalism we can describe as the art of government formed in the eighteenth century entails

at its heart a productive/destructive relationship with freedom. Liberalism must produce freedom, but this very act entails the establishment of limitations, controls, forms of coercion, and obligations relying on threats, etcetera (Foucault 2008: 63).

Read (2009) and others note in their analysis of Foucault's treatment of *homo economicus* as a subject of neoliberal governmental rationalities, a subject who governed itself and its polity, without being governed in the traditional juridicial sense became central to the epistemological operation of liberal intellectual thought. The centrality of *not being governed* as a key invention of liberalism has been well noted by a range of scholars (Lacombe 1996; Dean 2002; Read 2009). Instead of governing by fiat or coercion in pronouncements, liberalism governs through the making up of subjects through very specific technologies informed by Western rationalism, liberal and neoliberal economic logics, other liberal political rationalities like voluntaristic responsibilization (Pulkingham, Fuller and Kershaw 2010).

### 3.4.1. Liberalism and Governmentality

Governmentality as an analytical approach has had embedded within it a preoccupation with liberalism. The conceptual apparatus that comes along with governmentality was borne with this preoccupation, as Foucault and his followers used this notion to trace the birth of the liberal state. Theoretically, governmentality as a form of power is transposed against sovereign power and disciplinary power. Sovereign power's object is territory and exercised by a specific political form where the object is to limit the possibilities of life. Sovereign power's object is territory and exercised by a specific political form, the sovereign. Sovereign power is exercised in specific moments in a person's life, exercised by a single sovereign ruler and is associated with their right to "take life or let live" (Foucault 1977: 136). The transition from "sovereign" to "disciplinary" power occurs when centres of power become more nebulous, rather than based in a single sovereign. Disciplinary power has the human body and soul as its object, and is exercised by a multiplicity of institutions, figurations of knowledge, and the organization of space. Disciplinary power attempts to increase the utility, capacity, and aptitude of the body mostly in economic terms, while simultaneously ridding the body of

loutishness, disorder, untrained traits. The characteristics of disciplinary power, as described in *Discipline and Punish*, indicate that as a form of power it is all-enveloping: "disciplinary power is both "absolutely indiscreet, since it is everywhere and always alert, since by its very principle it leaves no zone of shade and constantly supervises the very individuals who are entrusted with the task of supervising; and absolutely discreet, for it for it functions permanently and largely in silence" and further functions though an "uninterrupted play of calculated gazes" (177).

Governmentality as a form of power rests upon a population as its object, while further challenging the centrality and stability of the state as the answer to questions of the exercise of political sovereignty. In his lectures on governmentality, Foucault (2008) observes that the era of liberal rationalities of government, that is, an era where the art of government became an important process, changed with the economizing of the state. The insertion of economy (which Foucault defines as, "the wise government of the family for the common welfare of all") into the political and social machinations of states, exercised particular logics (the above logic of 'economy') upon the inhabitants of these states, which mimicked, at a more significant scale, the surveillance, social control and behavioural techniques that largely resided in the government of the family, namely of fathers exercising control over households. The historical change that allowed government to expand its reach was a particular rationality of welfare, which was precipitated by population becoming a 'problem' which the state needed to manage (Foucault 1991).

For scholars working with this suite of concepts, the state is conceived of as a diffuse field of action, and as an effect of power, rather than a sovereign entity that exercises power at will (Villadsen 2017). As Foucault suggests, thinking of the state as a universal 'thing' is "much too broad, much too abstract to designate these immediate, tiny, capillary powers that are exerted on the body, behavior, actions, and time of individuals" (2006: 16). One of the main contributions of this conceptualization is to locate key sources of power, authority, and contestation outside the state, not just inside the state. For scholars of governmentality, the work of locating *government* outside the state means that the governing of human conduct is complex, and can be understood

through Foucault's conception of power as a diffuse, strategic relation, rather than a substance wielded by 'big' institutions. I have used these Foucauldian analytical precepts to conceptualize how forms of political knowledge and discursive strategies are assembled through complex and multi-valent processes, and what political subjectivities these discursive strategies are aimed at conducting.

Some prominent Foucault scholars have recently pushed back on an overextension of what they call 'statephobia' present in governmentality studies (Dean and Villadsen 2016). This arguably stems from a misreading of Foucault as analytically anti-state, or as Dean and Villadsen prefer "statephobic". While perhaps governmentality scholars heeded to Foucault's insistence that we "cut off the King's head" –with a bit too much vigour, this dissertation incorporates Dean and Villadsen's incisive critique of governmentality studies' statephobia. They argue that Foucault's project is "not so much to do away with the state and its language" but to problematize a variety of political-theoretical currents that had a "pervasive tendency to denounce the state in its everyday operation" (15; 17). Dean and Villadsen point out that Foucault's attempt to understand statephobic politics resulted in his analysis of governmentality, which was in part an attempt to grasp anti-state politics, but also an attempt to theorize the state outside the bounds of Marxist thought. Rather than dissolving the state analytically, Foucault's alleged 'allergy' to the state as a centre of analysis was not necessarily directed toward the state, but to Marxist theorization of the state.

The aforementioned body of scholarship relies on an ostensibly imprecise definition of liberalism. For scholars drawing on Foucault, this is a strategic analytical imperative rather than a weakness in operationalization. Rather than attach my research object (critique of government) to a specific strand of liberalism, such as neoliberalism, I argue, in line with Foucault scholars like Mitchell Dean (2010), Nikolas Rose (1993; 1996), and Graham Burchell (1996) that liberalism need not necessarily be approached as a coherent ideology or a positive pronunciation about what should be. This analytical approach grew out of Foucault's lectures on governmentality, whereas Gane (2008) points out, Foucault's analysis of liberalism began through schematizing classical liberalism of the eighteenth century. In this rendering, liberalism is not conceived as a

"philosophy based on the 'rule of law' and the protection of individual rights and freedom against the unnecessary encroachments of the state" (Dean 2010, 61), nor is it to be taken as a "theory, an ideology, a juridicial philosophy of individual freedom, or any particular set of policies adopted by a government" (Burchell 1996, 21). Instead, I approach liberalism as a rationality of rule with a central characteristic: critique of the exercise of state power or state-centric models of sovereignty (Rose 1993; Dean 2010). Because my research focuses on this very *practice* of critique of government, I point out that it is necessary to align my own work with the strategic choice of a nebulous liberalism that other governmentality scholars have preferred to use. As I point out later on in this chapter, taxpayer governmentality can be used to govern to a number of ends, and is 'enacted' through a number of tactics, none of which have been inscribed with a specific variant of liberalism. Empirical specificity might change this argument.

In a piece entitled *Rethinking Neoliberalism*, Mitchell Dean (2014) argues that much of the agenda attributed to neoliberalism has been inflated beyond its means; it can read as a set of outcomes, an ideology, an economic rationality, or as a host of policies. Dean advocates a much narrower analysis of the term centering around the economists and philosophers who made up the thought collective that rose out of the *Mont Pelerin Society*. His argument leads away from neoliberalism as adjective, to neoliberalism as a description of a highly specific movement of economic thought: "we should restrict the use of the adjective 'neoliberal' to a certain regime of government and not to a specific form of state itself." (7). The view enunciated by Dean is not new, and indeed was critiqued even in the earlier days of neoliberalism as a concept by Mariana Valverde, Nik Rose, and Pat O'Malley:

> If one of the attractions of governmentality has been its capacity to render neoliberalism visible in new ways […] a marked tendency has been to regard it as a more or less constant master category that can be used both to understand and to explain all manner of political programs across a wide variety of settings […] [and this practice] readily lends itself to a kind of cookie-cutter typification or explanation, a tendency to identify any program with neo-liberal elements as essentially neoliberal, and to proceed as if this subsumption of the particular under a more general category provides a sufficient account of its nature or explanation of its existence (Rose, O'Malley, and Valverde 2006: 97).

Drawing attention to Dean's argument does not entail dismissing the need for a more focused analysis of neoliberalism. The organizations I look at in this dissertation for example, can be described as neoliberal in ideological disposition; the very network that makes these organizations hum is linked clearly with a host of neoliberal think tanks that advocate quite specifically for the forms of economic thought borne of the Mont Pelerin Society. But I wish to stress that I am not focusing my analysis on these organizations' ideological dispositions, I am empirically examining their strategies, which are much less specific, and much more broadly liberal in the sense I described earlier.

At what point does the taxpayer rationality *become* neoliberal? Is it in its rhetoric? In and through policies? In the subjects it interpellates? Or is it through the outcomes it could be said to produce? In avoiding the term neoliberal (Venugopal 2015), I am avoiding inscription of an essential "form" of 'the taxpayer' subject. Beyond critique of state reason, and "defining the limitation of governmental practices" (Foucault 2008: 21), there is little that unites 'the taxpayer' as a subject beyond the many cases where it pops up, as I have explored in these two cases.[9]

I argue that taxpayer governmentality directs its subjects toward the practical governing of the political self in relation to the state. Thinking about politics as a taxpayer is to think about one's self in alignment with liberal notions of rational governmental political-economic conduct, which I outline below. Taxpayers govern their own political conduct in the space of liberal critique of the acceptable shape and scope of governments; thinking within this space, taxpayers become governable in accord with a liberal telos of government – that government must be limited and restrained (Lemke 2001; Miller and O'Leary 1987; Miller 2001; Foucault 2008). This form of governmentality is premised upon a depiction of the state that flows from critique of excessive governing or expansion of the purview of the state (Foucault 2008). Taxpayer governmentality does the work of liberal critique of government by harnessing a practical

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[9] This is one of the reasons I have chosen to examine the taxpayer through the prism of two distinct cases. One shows us the ways that more neoliberal logics work its way through accounting knowledge to inform critique of the state. The second shows the ways that settler-colonial entitlements built into the process of western knowledge imperatives come to live inside the taxpayer.

vernacular that allows its subjects to capture the state, read it through the logics of the market, and produce local symbolic critiques of the state's ineffectiveness, feebleness, and somewhat paradoxically, its ravenous will to expand, expropriate, and interfere. Taxpayer governmentality shapes political self, allowing subjects to think as *homo economicus* in relation to questions of state conducts (Dean and Villadsen 2015). To think with a collection of evidence, and grapple with the ethical quandaries posed by this evidence enables a number of questions to be asked of one's own political conduct and especially of the political conduct of others. What are the limitations of government? What can be asked of 'taxpayers'? Under what conditions are extraction and expenditure just? What political demands are reasonable, and who has the moral integrity to make political demands? In taxpayer reason, these questions of politics, government, and the role of the state become symbolically limited to questions of the putative fiscal capacity of the state, intricately linked with the morality of the capacity and willingness of the apolitical 'taxpayer'.

## 3.5. Taxpayer Governmentality

Taxpayer governmentality is not just about governing oneself in accord with notions of budgetary political possibility, it should also be seen as an exercise of governing government and the state according to liberal conceptualizations and calculations of what it means to govern 'justly' and 'frugally'. If the will to govern less (or to govern through freedom) is fundamental to liberalism (Dean, 2002), the taxpayer, as a subject, is fundamental in the process of not governing *juridicially*[10]. The taxpayer as a theoretical intervention recognizes the need for understanding how figurations of government – be it a state, or a First Nation – come to be made objects of this specific kind of subject through a concomitantly inchoate, yet organized package of knowledge. I turn to Mitchell Dean's (1994) early work on governmentality and subject formation (assujettissement) to describe the analytical thrust of combining governmentality and subject formation:

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[10] Fundamentally, to not govern juridically, is to refuse the coercive mechanisms of the state in the name of governing less.

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Governmental self-formation refers to the ways in which various authorities and agencies seek to shape the conduct, aspirations, needs, desires, and capacities of specified categories of individuals, to enlist them in particular strategies and to seek defined goals; ethical self-formation concerns practices, techniques, and discourses of the government of the self by the self, by means of which individual seek to know, decipher, and act on themselves (2000: 156).

Governmentality describes the style of self-formation, the method of self-governing via the inspiration of strategies, capacities, and goals. As a liberal project, self-formation as a form of governmentality is a specific way that people become addressed and 'enlisted' as a particular genre of person. And with that addressing, various ends and goals are calculated into an ethos – designed out of individual freedom (Rose 1999a; Gane 2008), but with the goals to instill in those acting out of freedom, a *will to do something.* This is the essence of liberal governmentality, which is to inspire subjects to design their selves and self-conception in line with the market, and act on the market as a site of justice. Taxpayer governmentality is a theorization of how people are reconstituted as taxpayers in relation to the state in pursuit of the arrest of state action. The arrest of state action however is not simply a benign rejection of social policies, or of 'big government', it is instead an avaricious mentality that expands the field of state action to include the reduction of state action, but at the same time a tolerance for action to regulate those who are imagined as requiring the state's assistance. Given that this dissertation focuses on two cases of taxpayer governmentality, I want not only to theorize how people come to gather and constitute themselves as taxpayers in pursuit of a smaller state, but also to understand themselves as taxpayers in pursuit of moral government of specific populations, who might actually require state intervention in order to be reformed. The former version of taxpayer governmentality is much more present in the Vancouver transit case, while the latter version is much more present in the FNFTA case.

Taxpayer governmentality is not a simple managerialism, consumer citizenship or economization of citizenship. This governmentality is a form of freedom built on a liberal imperative of state critique. In short, taxpayer governmentality inspires conducts in individuals, using their putative symbolic-material status as taxpayers, and through a proliferation of specific numbers, stories, and data about government, empowers people

not only to become skeptical and critical of government and exercise of centralized power, but also to actualize that skepticism and critique as a hold on conduct. The taxpayer as a political actor governs the state through voting, political utterances, public speech, and organizing against the state. But importantly, the step before action involves self-reflection and the generation of self-knowledge. The taxpayer comes to configure themselves as a taxpayer and this provides a direction of epistemic energy, and places a hold on certain political conducts. Taxpayers, for example, generally will withhold support for the expansion of the state, for increased taxation, or the introduction of social policies, they might also be much more likely not to make demands of the state. To be made into a taxpayer subject means that one's political energies will be directed against positive government. It directs people to be concerned and interested and to critique governing, mostly though questions about the fiscal structure of government and expenditure, extraction, and in the symbolics of budget. This self-managing citizen is skeptical of the state and other forms of *government*, but also of populations that are said to (1) be non-taxpayers; (2) be a 'drain' on the resources of the state. The styles of fiscal interestedness also means that the taxpayer is simultaneously a subject of knowledge and affect.

Knowledge that facilitates taxpayer governmentality flows from accountability, transparency, and audit techniques. This is especially the case where it is argued that transparency and accountability are lacking. The imperative of taxpayers is to eliminate, or limit those governmental schemes that do not effectively translate those things said to be the province of taxpayers (efficient use of tax monies, value for money, audit, non-frivolous use of tax monies) into practice. When a governmental or quasi-governmental body is said to be abusing taxpayers by not adhering to the principles of accountable government, it requires problematization, and it requires *government of the conducts of government*. Ultimately, these technologies are 'managed' or facilitated within specific contexts by liberal critics of government (such as taxpayer groups); the economy of evidence, or 'habitat of numbers' has inscribed within it, a ready-made appraisal of 'what is to be done' about government. This subject can be seen as a populist subject. In writing about the politics of the Canadian census, Ramp and Harrison (2012) describe the new subject of populism, that maps well onto the taxpayer:

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> But in populist political communication and popular journalism, the sovereign individual is reduced to a particular kind of rhetorical trope; no longer a conversationally engaged *homo civicus* but a generic yet singular "ordinary Joe" who knows what he knows. Concomitantly, the right to judge and to speak shifts from the context of civic participation to that of individualized personal experience, perceptions, and opinions; indeed, assertion of the right requires no other basis.

Building off of Ramp and Harrison's (2012) conception of the populist subject, I suggest that the taxpayer needs not be explained only as a subject of 'populism', but of settler colonialism (Wolfe 2006; Rifkin 2013; Moreton-Robinson 2015; Henderson 2015), liberalism (Dean 2002; Walters 2012), and governmentality (Rose 2000), which I look here to weave into the concept of taxpayer governmentality.

The set of ideas, ways of thinking and acting on politics, and the various techniques associated with what I call taxpayer governmentality, govern how governments govern. Taxpayer governmentality can flow from a number of directions, and this includes the coordinated political actions of organized groups, who often work to either directly 'influence' governments to do specific things as a traditional political analysis might hold, or work on people as a governmentality scholarly analysis might hold. Foucault described these groups as institutionalized 'permanent critics of government' (2008: 247). 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 social phenomenon under the rubric of the market and 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 analyze 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

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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 juridicial criticism; it is a market criticism, the cynicism of the market opposed to the action of public authorities… (Foucault 2008: 246)

In this passage Foucault describes the basic structure of liberal governmental critique. He points out that these critiques are organized according to a highly specific logic that renders all governmental action through a specific rubric of analytical techniques borne of liberal economic theory. The practical deployment of these theories makes scrutinizing governmental action and realms in which governing is done an objective operation, based not on ideological principles, or values, but a rendering of governmental action through the lens of economic analysis (Lemke 2001).

These analyses are premised on the question: how can government be made economic? Pursuing this question might involve thinking about how government can be made into a site of truth: how can truth about government be established? 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 governmental practice could be scrutinized – where governmental action could be wrong (or right) because of its incommensurability with the market. Foucault (2008) emphasizes this repositioning of 'justice' through making governmental action intelligible to a particular way of thinking, arguing that 'the market determines that a good government is no longer quite simply one that is just. The market now means that to be a good government, government has to function according to truth' (Foucault 2008: 32).  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 (Foucault 2008: 32).

While Foucault's primary focus is epistemological, he also offers some insight into the institutions whose imperative is critique of government and governing. Specifically citing the American Enterprise Institute as an example, he offers a brief analysis of how these institutions practice critique:

> A permanent exercise of this type of criticism has developed in an institution…the *American Enterprise Institute* whose essential function, now, is to measure all public activities in cost-benefit terms, whether these activities be the famous big social programs concerning… education, health, and racial segregation…This type of criticism involves measuring the activity of… numerous federal agencies…The general form of the market becomes an instrument, a tool of discrimination in the debate with the administration…It is a sort of permanent economic tribunal confronting government. Faced with excessive governmental action, and in opposition to it, the nineteenth century sought to establish a sort of administrative jurisdiction that would enable the action of public authorities to be assessed in terms of right, whereas here we have a sort of economic tribunal that claims to assess government in strictly economic and market terms (247)

For liberalism, the impetus to control and limit government means in practice, that programs of government must remain under constant appraisal: challenged, contested and scrutinized (Rose, 1993; 1999b). In order to do this scrutineering which amounts to critique of government, governmental action must be visible and perceptible, it must be made known; it must be quantifiable, it must be surveilled; and it must be rendered intelligible to those political movements that seek to apprehend it. In order 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. Taxpayer groups are an example of these 'tribunals'. They author and translate information *for* the subjects who bear the name of their organizations.

Taxpayer groups, like the Canadian Taxpayers Federation operate according to a simple dictum: taxpayers are not getting the information they need to make decisions

about government. A specific kind of information is necessary for their function as reasonable taxpayers in the space of politics. Imagined as subjects under siege by unaccountable, opaque and corrupt governments, taxpayers are either not privy to the information necessary to make 'informed' decisions, or they are not processing information in the proper way. This makes the role of taxpayer group an epistemic one focused on producing knowledge and rendering that knowledge important. Taxpayer groups are analogs to the institutions that Foucault mentions in his lecture. They are institutional sites assembling various nodes of expertise, evidence, anecdote, statistics, budget figures, and organizing them into highly specific critiques that empowers people to think in a particular way about their relation – as taxpayers – to government, and ultimately, come to the conclusion that governmental action must be limited, controlled, or atrophied.

# Chapter 4.

# METHODOLOGICAL FRAMEWORK AND METHODS OF DATA COLLECTION[11]

> Genealogy does not lead us to solid foundations; rather, it fragments and disturbs what we might like to see as the basis of our current ideas and practices. Applied to accounting it means questioning a search for the origins of accounting in the invention of techniques, whether in recent centuries or in antiquity. Other types of events, such as the political objectives of states, but also historical contingency, particular national conditions and the development of related disciplines, all enter into the explanation. Genealogy opens out into a much less certain field than the standard histories of accounting would lead us to believe (Miller and O'Leary 1987: 237-238).

In this chapter I lay out that in order to apprehend the taxpayer subject and its various positionalities and discursive sources, a genealogical methodological approach and ethos is necessary. Genealogy does not necessarily deal with ontology – the study of what is actually there – only the realm of what is said to be there – the discursive realm of subject-making. Subjects are also of this – they are epistemic projects, not ontologically fixed.  The task of this dissertation is to piece together genealogically the taxpayer subject whose fiscal interestedness and pedantry is its imperative of political citizenship. How does this subject whose primary technique of self-building is a calculated interestedness in matters that are both abstract and distant, come to be? How is this interestedness cultivated? I turn to Foucault's genealogy as a methodological ethos for attempting to ascertain this subject in two contrasting and distinctive cases. These cases are not historical in the same sense of many genealogies, which tend to be (1) over longer periods of time, rather than the space of two to three years, and (2) much "further back" temporally, usually relying on long dust-bound archives rather than recently produced texts. In this chapter I discuss the relationship with my cases and time, and the appropriateness of genealogy. I argue that thinking about genealogy as ethos, and as

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[11] Approximately ten percent of "Mobilizing political strategy: Global practices of taxpayer groups" (Willmott 2019) is reproduced in this chapter, entirely contained to the section "Early Fieldwork and Interviews".

critique establish it as a clearly useful methodological framework for understanding the taxpayer as a contemporary political subject. The chapter also details how I collected and chose texts to analyze for both cases. Further to this point, I discuss the qualitative component of the research, and provide details about interviews, ethnographic field work, and the use of these methods in the broad context of the dissertation. Finally, I discuss the ethical implications and ethics procedures in collecting qualitative data.

## 4.1. Genealogy

> Genealogy is thus a crooked rather than straight method. It starts from a problematization of present truths to assemble different and incomplete paths: lines of descent, lineages, trajectories of discourse, practices, events without determinative beginning or necessary end…it discovers and names singular events…and decomposes them into their constitutive elements formed through multiple processes (Dean 2003: 181).

The above quote from Foucault scholar Mitchell Dean is one amongst a cadre of laconic quotes that aim to sum up 'genealogy'. The task, however, is one that is ultimately somewhat disappointing; genealogy cannot be summed up in the space of a few lines that other research approaches might. While I regard the above definition provided by Dean as probably the closest to a satisfactory definition, this section of the dissertation is dedicated to fleshing out exactly what it is I mean when I say 'genealogy of the taxpayer'. Before laying out exactly what I mean by genealogy by enumerating the tools it gives researchers, I will discuss some of the challenging points of this analytical strategy.

The use of the term genealogy evokes a number of notions, ideas, and methodological assumptions. I use the term genealogy with the same intellectual fidelity that the term itself invokes methodologically in that my vision of genealogy necessarily departs from other accounts of it, namely those that have attempted to structuralize genealogy into a more coherent *method*. I regard genealogy as necessarily messy, incomplete, and temporally inchoate. This is because, as a 'historical' 'method', it is neither necessarily historical, that is, an inventory of the past, nor a specific technique of methodology. Genealogy is confounding when viewed in the space of mainstream

research methodology. As I have made clear, I approach my research with a genealogical ethos, but I do not necessarily suggest that I have completed a 'genealogy of the taxpayer'. This methodology, popularized by Michel Foucault, is less a set of formal prescriptions for dealing with 'data', but more a loose set of pronouncements reconstructing the histories of concepts, interpretations, and modes of self. To do genealogical research is to refuse the solidity and reality of objects, practices, and concepts that are accepted as such. Genealogy is to be uncertain, opposed to the realism of much of modern scientific and philosophic practices:

> the ethos of this type of genealogy is of militancy grounded in scholarly moderation...to sort out what we take to be necessary and contingent in the ways we think and act in regard to the 'conducting' of our lives and those of others, and to discover what problematizations of this are possible...it is an attempt to discern which of these problematizations indicate lines of fracture and transformation which indicate a consolidation of regimes of government... (Dean 2010: 56).

This methodology operates through the diagnosis of the past, through relating it to the present, which creates disjuncture in how we think about how the social has been organized, how concepts that we might take for granted, and which may be entirely local, and non-universal, are entirely dependent upon completely different formulations of knowledge, systems of thought, and regimes of power. In its challenge to traditional historic thought, which might conceive of 'the economy' as a historical constant and a given, genealogy reveals that 'the economy' is instead the product of a number of historically-situated discursive formations, new relations of power/knowledge and governmentalization of social practices. A genealogical approach, or a critical 'history of the present,' eschews the triumphalism of metanarratives, as well as the apocalyptic idea that the age in which we currently exist is significantly worse than any other (Dean 2010).

Martin Saar (2002) proposes three 'dimensions' of genealogy: as historical method; as critique; and as genre of writing. Saar points out that these 'dimensions' are an 'interlocking ensemble' (232) in which objects that 'had no significant history before' are necessarily historicized. A temporal and political methodology, genealogy requires either a re-positioning of well-known histories, or the description of histories of objects

that have been taken for granted. This historicization is borne out of specific sets of questions that genealogy asks regarding: "the processes of constituting and construction of present morality, mentality, or 'soul'" (234). How is it that the present form of these aforementioned things can be understood to be contingent, denaturalized, and ultimately the result of the work of regimes of truth, discursive formations, and various epistemes? It is exactly this sort of work that I seek to do to the discursive and material forms of 'the taxpayer'.

Genealogy refuses to position its objects through nomothetic means, causal relationships, or even from an extremely broad scientific standpoint. To do genealogy is to dispense with the description or explanation of reality as an ultimate end goal of research. The purpose of genealogy is rather circumspect. Doing research genealogically is to expose arrangements of knowledge, social practices, and historical accounts of those things to show how flimsy, provisional, and pliable these things often are. William Walters (2012) sums up the normative ambition of genealogy in one sentence: "Whatever its style, emphasis or source, genealogy uses historical knowledge to reveal that who and what we are is not fixed or eternal, not a matter of destiny or grand design, but a series of contingent becomings" (116). Walters builds an anti-typology of genealogical research, preferring to refer to his splicing of genealogy into three 'styles'.

Genealogy as a method lacks distinctive rules about the formation of research plans, and puts little value on decrees about issues that are typically of concern to sociological methodologists, like generalizability, variable definition, and bias. Genealogy and genealogists are not interested in the use of broad structural concepts or essences or ill-defined social or cultural 'forces' to conduct broad forms of analysis or analytical generalities. Genealogy also rejects the use of traditional sociological analytical concepts like the state, or the economy (Walters 2000). As Walters points out, genealogy does not rely on these traditionally imperative concepts for a very specific reason: regarding these very concepts as "categories of government with their own histories". In other words, to use a concept like 'the economy' or 'the state' is to ignore the ways in which this concept has been gathered and built up, how its use is historically specific or contingent result of knowledge formations like Economics, or statistics, or

colonial knowledge and how the use of the category benignly obscures the vision of those employing it as a concept. What sort of methods does the notion of 'the economy' allow us to think with, what kind of problematization is implied when we use 'the economy', and what kind of normative assumptions are saddled in these enormous conceptual apparatuses. To speak of 'the economy' as a real thing is to accept the work that it does in governing the very analyses that seek to apprehend it.

Colin Koopman (2013) describes that one of the functions of genealogy is to unearth "submerged problems" (2013: 1). He is careful to note that genealogy distinguishes between problems and submerged problems; by focusing on the latter, genealogies do work to unearth the patterns of thought and being that escape critical attention. It is this point that Koopman makes about the necessity of using genealogy to work on 'submerged' problems, that shows how this analytical toolkit can help in my own research to make sense of its object, a subject position whose ubiquity forces it to the background of political contention, while simultaneously structuring how people are addressed, and address others. Submerged problems include the ubiquity of addressing Indigenous issues as a taxpayer. It is the submerged nature of a problem that appears to be neutral and natural as a form of political critique that deserves the most focus in unearthing the settler-colonial assumptions and liberal economic imperatives that drive the attachment to such a possessive political identification. This is specifically why I have used a genealogical ethos to think through the building of the taxpayer as political subject, because it allows for the recognition of the unearthing of problems, and the subjects that arise to deal with problems. This is an accepted practice that needs to be unearthed. How is it that the taxpayer simultaneously produces effects as a political subject, while at the same time remaining unearthed, and in the background. This is precisely why an ethic of critique and a *genealogical ethos* is my preferred way to understand where the taxpayer as a concept comes from, and how it creates problematizations, and the analytics of governmentality through which I have studied the taxpayer (Biebricher 2008). I specifically suggest that the approach I have taken here is not a 'genealogy of the taxpayer', which would be a much more historically-oriented project, but instead uses a genealogical ethos to problematize the solidity of the taxpayer subject.

### 4.1.1. Genealogy as Anti-Method

For my own purposes, it is deeply important to distinguish between unmasking and unearthing, two concepts that are often taken to be synonyms. To unearth is to historicize submerged problematizations, in the sense of subjecting concepts that currently exist to genealogical scrutiny whereby the field of play that makes possible the existence, function, and expansion or collapse of these same concepts. To unmask a problem is to do something much different. It assumes that a mask has been placed over a problem or social force, so as to obscure it. Studies that unmask particular arrangements do so with the goal of ripping off a mask, intentionally-placed by some figuration of power. This assumption about the ideological (in the Marxian tradition) nature of problems proposes that reality itself can only be known after these unmaskings. Genealogical unearthing makes no assumptions about the "true" nature of reality; it simply attempts to attend to the constitution of problems without making assumptions about their ontological status. This unmasking tradition is also found in studies that employ discourse analysis across a number of disciplines. As Woolgar and Latour (1986) argue in an obscure footnote in *Laboratory Life*, the assumptions held in focus of these analyses of 'discourse' "fail the requirements of reflexivity" because they "purport to reveal (non-ironically) …actual discourse practices" (286). Latour returns to this point in recent work, where he derides the "missiles of discourse analysis" (2004: 230) amongst other methods of deconstruction as being too relativist about material reality.

Larry Shiner (1982) argues against viewing Foucault as a methodologist; it is because of Shiner's attempt to classify Foucault's genealogy as an "anti-method" that I approach with caution some of the attempts to typologize and systematize genealogy – however loosely – in some of the scholarship on Foucault and his methods of understanding knowledge production. Shiner's contention that genealogy as conceived of by Foucault as an anti-science is less a claim, than a plain truth. Foucault's goals of upending the narratives of scientific knowledge production and their liberal and progressive inflections, mattered deeply to him, as much as his commitment to upending the ways that Marxists responded to these narratives with incremental scientism. Shiner points out that Foucault never attempted to "turn genealogy itself into a method which

would compete with others in a claim to scientific status" (396). Foucault understood what it meant to summon science as a methodological status for evincing legitimacy in research; he shows how science as an assemblage of specific methods, ways of thinking, and dispositional imperatives was ever free from power relations (Foucault 1970). In this sense, then, genealogy is both a method that seeks to refuse science as the singular method for understanding and conducting human affairs, and concomitantly justifies itself as an anti-method by showing why it is these forms of knowledge should be met guarded skepticism. As Shiner concludes, it is genealogy, a method against method, that forms a bulkhead against attempts to systematize and scientificize inquiry into a model:

> Genealogy is in part a struggle against the coercive effects of hierarchized formal scientific discourse. So encompassing are these institutions of knowledge that "genealogists" must constantly be shifting their ground and their concepts in order to avoid capture by the intellectual establishment (397).

## 4.1.2. Genealogy, Critique, and History

While various traditions of genealogy posit that it is fundamentally a critical research enterprise, Koopman points out that within the realm of genealogy, critical and critique mean something entirely different. Foucault's genealogical project, much like archaeology, can be thought of as at once political and agnostic, which I suggest has led to its wide adoption within critical feminist and queer (Fraser and Gordon 1994; Stone 2004), and anti-colonial (Moreton-Robinson 2009) scholarship and frameworks. Foucault's use of critique as an analytical principle of genealogy is focused much more on exposing particular arrangements to scrutiny, rather than issuing invective or making judgements. His critique is centred in grasping the epistemic foundations of the emergence of particular problems, subjects, and politics:

> recognizing this point goes a long way toward understanding Foucault's project as something other than a sophisticated expression of postmodern resentment issuing harsh judgments about various grand ideals constitutive of our modernity. Foucault in his historico-philosophical critiques did not issue judgments for or against the pantheon of glowing modern ideals, but rather elaborated the complex and contingent conditions of the emergence and stability of the practices in which these ideals found themselves expressed. in this way he provided us with many of the materials we would

need to transform these practices, and their conceptual underpinnings, if we
are to intervene into the locales where they operate (Koopman 2013: 17-18)

I use two very recent cases building on the genealogical principle of writing
histories of the present. In effect, this means that this analytical style focusses on
understanding present realities and arrangements of government, society and self through
the reconstruction of how it is certain concepts that have become taken for granted, or
elevated to the status of Western enlightenment ideals (progress, or the triumph of
reason) or settler-colonial notions of ownership, property, and advancement, yet remain
conceptually fragile. Mitchell Dean suggests that genealogy can tell us two seemingly
divergent sorts of narratives about history and the present. First, he suggests that it shows
how history should not result in self-assurance about universals, the precedence of
reason, and quasi-naturalistic constants in all societies and peoples. Instead, he posits that
genealogy shows how concepts that might exist today, and existed in the past could
belong to an entirely "different form of knowledge and vocabulary of government" (57).
Familiar concepts of the present have shifted and been radically reconceived when
exposed to different social spaces, new epistemic pressures, and material circumstances
where a concept is wielded. Second, Dean suggests that genealogy can also be used to
show how the past is "not so different" from the present. The caution that comes out of
this form of genealogical analysis is to treat the apparent revolutionary changes that
comes with marking history as a series of discrete epochs, ruptures, and caustic
departures. This style of historicization emphasizes the continuities of history, how it is
that historical discourses and particular forms of knowledge remain a part of the present,
either to make a point about the sedimented continuities of the past, or about those that
are more fragmentary, which can be traced through trajectories of thought.

I have also chosen to examine these two specific cases, the Vancouver transit
plebiscite and the FNFTA as a way of guarding against what poststructuralist scholars
might call a "totalizing" perspective of my research object (Dean 1994: 22). Because of
the ubiquity of "the taxpayer" as an important modern political subject, it appears
everywhere and nowhere at once. I could easily have written a totalizing tome about the
taxpayer as a singular subject, the neoliberal taxpayer. To take this methodological
approach, would be to reproduce the very reason that I critique scholarship and popular

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culture where the taxpayer appears: because it takes the taxpayer subject for granted. There is no single story of the taxpayer. As a subject, it necessarily has a capacity to be analyzed in a multitude of ways.[12] In order to reject a singularist and totalizing notion of this subject, I endeavour to explore the discursive moves, assorted epistemologies, and different institutional sources that congeal and produce a solidified taxpayer subject in specific cases. As a rule, this dissertation regards the taxpayer as less a unified subject – even in the analysis I have done – and more a subject that is and has become strategically chameleonic, used for and by different means, to exact a number of ends, and to produce reflection and ethical practices that might appear contradictory, if we were to analyze the taxpayer as a single, and total subject. As I make clear in the introduction to this dissertation, the taxpayer, as a political subject is one that transverses geography, time, and historical eras. This referent, while birthed at an indeterminate time, has had a number of different imperatives to action throughout its existence as a category of political actor. The task of producing an answer the question of when the taxpayer emerged, while certainly not impossible, is not really what genealogy can or should necessarily attend to. The imperatives that have been nursed by the existence of this subject as a political and economic actor, are wide ranging, despite this concept being used blindly and without regard for its considerable baggage.

### 4.1.3. The Art of Governmentality

Subjects take the place of agents or actors in governmentality approaches to political analysis. There is little formal room for the discussion of how agents – as knowing and cognizant beings – transform circumstances in normative, intentional, and pragmatic ways. Instead, the focus has typically been with generalized historical subjects and the production through power and knowledge, of these populations, that were rendered knowable or made up through the technologies of power that deemed new subjects to be necessary, for example, the production of children, citizens, workers,

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[12] One can envision writing multiple archaeologies, and genealogies of the taxpayer. Not in a relativistic sense in which there is no consistent history, but in the sense that the genealogy of the subject could draw upon so many different archives, schematizations of archival evidence, and the contingent histories of where the subject arises.

tourists, welfare recipients, and other subjects. More recent scholars of governmentality have contested the oft programmatic nature of subjectivity in the governmentality literature. Michelle Brady (2014; 2015) has poignantly pointed out that governmentality scholarship can reify the programmatic nature of texts and ignore the granularity of practices that happen outside the space of text and programme. More recent work has paid closer attention to the broad politics of subjecthood in concert with empirical focuses on practices. Daniel Fridman's (2010a, 2010b) work on capitalist subjectivity has shown the micro-spaces in which subjects are made, relying on ethnographic accounts of how these subjects come together to organize behavior. My dissertation takes some of these critiques into account, but I do emphasize that because my research is not necessarily ethnographic in a strict sense, that there is a 'bias' toward understanding subjectivity through texts. I make limited claims in this dissertation about practices, and generally chart what is imagined to be possible by texts. How do texts coordinate and produce ideas about conducts, moral codes, and identities? The taxpayer examined here isn't necessarily the taxpayer in practice – actual actions or practices associated with people who consider themselves taxpayers, though I do look at this throughout, but the main theoretical focus is the taxpayer as a design, a discursive and productive figure that is *said to be*.

Identity, like "the individual" has a material basis; identity clenches itself to flesh, it becomes engrained into habits, it shapes habits and as such, identity should be thought of as a *force*. Identity actually exists. Poststructuralists have broadly been involved in multiple projects that look to show how identity inflicts itself on people's actions, and discursive practices. My analysis borrows from Bronwyn Davies and Rom Harre's (1990) discussion of subject position. Building on pragmatist speech theorists JL Austin (1965) and John Searle with a poststructuralist inflection, Davies and Harre look to define the use of subject position as follows:

> A subject position incorporates both a conceptual repertoire and a location for persons within the structure of rights for those that use that repertoire. Once having taken up a particular position as one's own, a person inevitably sees the world from the vantage point of that position and in terms of the particular images, metaphors, story lines and concepts which are made relevant within the particular discursive practice in which they are

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positioned. At least a possibility of notional choice is inevitably involved because there are many and contradictory discursive practices that each person could engage in. Among the products of discursive practices are the very persons who engage in them…Accordingly, who one is is always an open question with a shifting answer depending upon the positions made available within one's own and others' discursive practices and within those practices, the stories through which we make sense of our own and others' lives. Stories are located within a number of different discourses, and thus vary dramatically in terms of the language used, the concepts, issues and moral judgements made relevant and the subject positions made available within them (46).

With the above in mind, the *homo economicus* or "the taxpayer" and "market citizen" are not actual solidified identities, but they are shifting projects that adapt with discursive tools around them made available to the people who inhabit those 'vantage points'. Subject positions are not generally approached through causation or structural effects, they are instead studied through the stories, concepts, and images that make them possible. The kinds of material that make the taxpayer subject possible are explored throughout the dissertation, and range from numbers on a disclosure form, to the idea of transparency, to the different kinds of stories that settlers tell each other about Indigenous peoples. The taxpayer cannot be reduced to a single cause, but lends it politics to a range of projects.

Focusing on regimes of practices, Dean (2010) emphasizes that an analytics of government approach asks *how* questions, that reject an implicit zero-sum conception of power that marks more substantialist approaches to studying power, government and states. Instead of affording the taxpayer with a *transcendent substantive power* to begin with, I use a governmentality approach to show how power becomes arranged around and through the taxpayer. Regimes of practices are assemblages of routinized, organized and coherent practices of doing, which following Foucault and Foucaudian-inspired analysis, cannot be reduced to singular histories, or causal mechanisms that have led to their formation or reproduction. Instead, regimes of practice are assembled, mobile, changing, elemental and fractured without a singular raison d'être. They are spaces in which power and knowledge operate to install, programme and transform the regimes of practices, be they a regime of practice of administering, educating, or training (Dean 2010). Interested less in questions of cause than effect, governmentality approaches generally do not

attempt to make realist pronunciations about the reality of social life or history, but are concerned with the discursivity of power. Rose and Miller (1992) point to questions that involve the exercise of power, the effects power produces, the epistemologies of power in relation to knowledge, and the necessity of knowledges and the production of knowledge, like scientific knowledge, expertise, philosophy, theories of accountancy, all which concern power in relation to making particular figurations of government possible (Eyal and Buchholz 2010).

## 4.2. How to Follow Words: Fieldwork and Interviews

Because the data collected for this dissertation is primarily from texts and documents, supplemented with participant observation and interviews, how it is I use the data collected from fieldwork and interviews is positioned quite differently than if the project were conducted as a policy ethnography. Here I describe my procedures in conducting fieldwork and interviews. While my research into the taxpayer did not end as I had planned it from the beginning, I do regard the method that I started with, as integral to allowing the research to continue. Following stuff, as a methodological ethos has been an important part of how I have "figured out" the taxpayer. It is the taxpayers who have assembled themselves before me while I have done this research in its multiple methodological modes.

Following as methodology is an improvisational, iterative and inductive research path that makes use of multi-site/method research, trailing of empirical connections, theory (re)construction, and a reflexive nod toward continually rethinking, adapting and modifying during the research process. While I ultimately came to focus on taxpayer groups and the two cases I explore, I came to these cases and to my conception of the taxpayer through the improvisational and iterative ethos of following. Jamie Peck and Nik Theodore (2012) argue that the following methodology, or their specific iteration of it, the *distended case approach* is an amalgam of multi-sited ethnography and the extended case method. Eugene McCann and Kevin Ward (2013) point out that "it is one thing to ethnographically 'shadow' policy-makers in their daily (largely local) work lives, but it is also necessary to follow them as they engage beyond their locality" (10).

McCann and Ward (2013) suggest that "*following* allows researchers to connect and remould scales of policy-making" which necessarily leads to "tracing the ways in which power creates webs and relations between actors, institutions and discourses across space and time, and 'following the source of a policy – its discourses, prescriptions, and programs – through to those affected by the policy'" (10). It is this explicit focus on the trailing or following of practices of policies, knowledges or rationalities, their relationality – and how people work with these practices to create, reproduce, mediate, and govern the practices of their selves and others that has lent itself to this dissertation. Following is not a concrete set of methods, but a methodology that embraces the use of multiple methods, in order to make connections, find (dis)junctures, and reveal the culturally mediated narratives that make up policy and expertise; and following these connections led me to texts, conferences, and research participants whose words could then be examined genealogically.

*Follow the policy* was articulated largely drawing upon anthropological and geographic empirical literature that had been using many of the methodological principles summed up in Peck and Theodore's (2012) follow the policy 'treatise' (see Shore and Wright 2011; Feldman 2011; Wedel et al. 2005). Follow the policy was cultivated from an empirical policy mobilities literature that explored how it is that policies, knowledge, expertise, truths, and practices travelled from one site to another, often tangling with scholarship on the ontology and epistemology of neoliberal(ization) and the process by which it expanded its scope (Peck and Theodore 2001; Ferguson and Gupta 2002; Ong 2006; Peck 2010; Feldman 2011; Hilgers 2010; Roy 2012). A second influencing literature was focused on developing methodology that could capture the global. Marcus (1995) and Burawoy (1998) were instrumental in defining how it is that researchers could follow seemingly local, yet globally-connected policy and ideological developments. Marcus (1995) reviewed a number of broad phenomenon that researchers could *follow*, such as metaphors, people, and things in his attempt to articulate a less grounded ethnography, while Burawoy (1998) articulated a call for global ethnography, and later, extended case method.

Shore and Wright (2011) point out that policies are "not simply instrumental governmental tools" but are imbued with agency, are constantly interpreted and re-interpreted based on which actors or institutions they are in relation to, and are themselves projects to construct "subjects as objects of power" (20). Policy anthropologies described by Shore and Wright, while not explicitly about mobility or following, are foundational to researching policy critically, reflexively and as a methodologically complex social process. The method of following *policy*, as defined above, has been taken up by those interested how policies and discourses move, how power marks this process, and the means through which policy is made mobile and circulatory.

My case studies certainly are conducted in the spirit of the aforementioned scholarship, specifically with an interest in how it is that these policy ideas – such as transparency in the case of the FNFTA–travelled to were and constituted in each space. Instead of looking at specific policies or programmes, or even ideas, my research focuses on the travels and adventures of an idea of political personhood–the taxpayer: my purpose is not to trace transparency legislation, accountability measures, or the pushing of referenda-as-policy, but to trace the taxpayer through these things, rather than these things themselves. Ultimately, using following as a methodology structured my research in two key ways. First, it allowed me to envision my object outside of the institutionalism that often marks much work in political sociology. Scholars using a following methodology view knowledge as fundamentally mediated by a multiplicity of relations; actors within this complex web of power relations are themselves sociologically-complicated and indicative of the multiple processes of truth, expertise and knowledge that are constantly circulating (McCann 2008). Methodologically, following requires that researchers move from the comfort of a specific set of institutions to be researched, and instead look at the connections, nodes, and networks that make up these institutions. It conceives of the multivalence of knowledge and policy. At the beginning stages of doing research into the taxpayer, my research might have been hampered by focusing only on the characteristics of the institutions, rather than the circulations around them. Second, while de-emphasizing institutions and institutionalism that can handcuff political research, following necessitates the centrality of the notion of assemblage. McCann and

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Ward (2013) define assemblages in policy terms: "policies and governance practices are gatherings, or relational assemblages of elements and resources – fixed and mobile pieces of expertise, regulation, institutional capacities…assembled in particular ways and for particular interests" (8). Instead of conceiving of place, space, scale, sites of research as fixed things or essences, assemblage encourages researchers to think about how ideas and knowledge are continually assembled not as discrete ontologically coherent systems, but discursively made, borrowed, preserved, and deconstructed thus challenging notions of fixity with notions of *process* and relationality. I suggest that the mobilities/following approach's critique of formalism, rationalism, and methodological rigidity, works in tandem with its building upon literature that critiqued the methodological obstinacy of single-sited ethnography (Sheller and Urry 2006). One of the under-discussed aspects of genealogy as methodological approach is the generation of texts; from where do these texts arrive for the researcher? I include this discussion of the following methodology because it generally provided me with a roadmap to apprehending the texts that allow me to chart the building of subjectivity, and texts with which I could generate an argument through genealogy. Following was a necessity, and the improvisational structure of following led me to a range of texts that genealogists might not normally consider.

### 4.2.1. Early Fieldwork and Interviews

My research began with excursions into the field of liberal student conferences. These conferences served as entrees into the world of right wing think tanks which I initially theorized as centres of what I call taxpayer subjectivity. These conferences were organized by a prominent right wing think tank, the Fraser Institute, and called for students to participate in debate around public policy issues. Their deliberative nature was pronounced both in advertising and in practice. The first intensive day of the first of these conferences that I attended began at a hotel in downtown Vancouver, with perhaps at most 200 students gathered around tables in a ball room. Eventually, breaking either awkward silences or the exuberant anticipatory conversation of economic majors, organizers convened participants and presentations began. Each presentation was then

followed by "break-out" groups that operated akin to an extremely loosely-organized university tutorial. It was in these spaces that I initially honed exactly what it is that I was "looking for" ethnographically: I became interested in attending these conferences in order to understand how these students were addressed. Who was the imagined audience for the speakers? The people who organized these conferences were looking to educate these attendees, as well as recruit them. This was not necessarily the place where theorization and strategy about political referents would happen, instead this is where ideological congealment was planned. The space that I needed to enter was not one of education, recruitment, and ideological persuasion, but one in which these functions were already complete. Thus, while my attendance at the Fraser Institute aligned student conferences, was both interesting and helpful in understanding the various quirks and goals of neoliberal think tanks, it did not offer me insight into the subject I was keen on exploring. That insight instead came from a different conference, the 2014 World Taxpayers Association Conference, conveniently located at a hotel in downtown Vancouver. The World Taxpayer Association (WTA) is a consortium of global taxpayer groups that assembles biennially to theorize, debate, and work on establishing their political referent, the taxpayer, as a workable and durable political subject. The conference had over 200 attendees, from a wide variety of mostly Western countries, but with a very large contingent from 'developing' states and non-western states such as Ghana, China, and Ukraine, headed by a number of 'celebrities' of the right wing and liberalism, such as James O'Keefe[13], Grover Norquist[14], Stockwell Day[15], and Paul Martin[16]. The event, which was spread out over three days was dedicated to strategy, implementation, research, and networking. My strategy was to listen carefully and attentively to both speakers in organized sessions, breakout sessions, but also to

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[13] James O'Keefe is a right-wing provocateur well known for his bumbling attempts to ensnare left and liberal institutions and politicians scandals he and his team have orchestrated.

[14] Grover Norquist is the long-time head of Americans for Tax Reform (ATR) and activist for lower taxes. He is well-known for the 'taxpayer protection pledge' to which many US congress people are signatory.

[15] Stockwell Day is the former Treasurer of Alberta, and one-time Leader of the Opposition in the House of Commons as Leader of the Canadian Alliance.

[16] Paul Martin is the former Liberal Prime Minister (2003–2006) and Minister of Finance under Jean Chretien. Martin is best-known for his deficit and debt reduction, and in Indigenous circles for the two percent funding cap he instituted on First Nations programs, services, and governments.

conversations happening between attendees. I planned[17] to attend as a "PhD student",[18] hoping that attendees would simply assume I was an economist or philosopher with an interest in the free market. My hope was quickly shattered early on the first day. Seated alone at a round table awaiting the opening address of the conference, two prominent right-wing figures in the United States arrived, and promptly sat my table. The quasi-democratic atmosphere, no assigned seats or special tables, was very much a feeling throughout the conference. Almost immediately, one of the men, a columnist and activist, whom I recognized instantly began talking to me; a few minutes into our conversation, he had "found me out". Instead of assuming that I was an economist or philosophy PhD student, he took my explanation of "PhD student" as hostile. He remarked playfully, yet seriously, "so you must think we're a bunch of nuts". While I gingerly explained that this was not necessarily the case,[19] the episode shows the difficult self-management work that went into my field work. I needed to constantly strike a balance between the honest position that I did not agree with the groups I was studying, and the agnosticism of an "objective social researcher". This agnosticism did not last very long – the kind of research that I am doing was never designed for a framework that would simply ignore the violence of the politics of the speakers and attendees, and indeed their overwhelming participation in political projects that dispossess Indigenous peoples from territories and cultures, but also serve to generate hostility for redress. I had no affinity with these people – but I had to maintain some semblance of an appearance of 'objectivity' so that they would not react poorly to me. The delicate balance that I had to strike in doing

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[17] Informed consent script: "I am a doctoral student at Simon Fraser University, conducting a study entitled *The Politics of Taxation: Public Policy, Knowledge Production, and Taxpayers.* My research is being conducted in order to better understand the practice of taxation politics in Canada, especially in relation to ideas about accountability, transparency, and public sector audit. I am interested in understanding how tax politics work, and the role institutions and individuals play in promoting liberal ideas. This research is being conducted primarily for the purposes of my doctoral dissertation, which will be publicly accessible after it is completed". See Appendix A for a written informed consent script. Appendix B contains the verbally-administered consent form.

[18] My approved ethics protocol was structured around primarily seeking verbal consent for my ethnographic field work. In my verbal consent script (see above footnote), I openly discuss my research but do not attach a discipline. This was part of my strategic attempt to remain slightly more palatable to potential participants, so there is a small element of deception by omission. Sociology, as any sociologist likely knows, is a 'dirty word' in many right-wing circles.

[19] It was.

research came up a number of times, during both the initial field work and interviews – I envisioned this as a form of research that could be used to talk back to colonial ideas (TallBear 2014).

Conferences make sense as research sites for a number of reasons. First, they serve as what Cristina Temenos (2016) calls "convergent spaces". She argues that conferences ultimately act as spaces of "social reproduction" for political and policy movements (125). As 'fleeting' spaces where actors come together to disseminate knowledge, discuss challenges, movement futures, and strengthen ties, conferences are spaces of convergence. Convergent space "facilitates the production, exchange and legitimation of knowledge, by convening people from varying interest groups and resources in a particular place at a particular time…" (128). Thinking about conferences as convergent spaces, Temenos argues that they "constitute the space of mobility within an advocacy movement. It allows the drawing together of people and resources to engage in knowledge production, exchange, planning and actions to address specific issues of contention…" (128). Clearly, these spaces do more than draw people together – they help to assemble entire repertoires of action into coherent strategies. These conferences are not just for taxpayer groups, they are the circulatory space in which taxpayer interests are actively weaved together through the fusion of other interests, values, and ideas. The collaborations that happen between groups flow from the conversations that take place in this space. Conferences show how it is these conflicts produce ideas, shifts in strategy, and new repertoires of mobilization. Ultimately, this can assist analysts to see the ways in which conflicts within movements mutate and mobilize ideas. Conferences are one of the social spaces in which this sort of ideational and strategic deliberation occurs. How is it that strategies and tactics change, how do foci shift, to which contexts are certain ideas applied, and which institutions are targeted? These kinds of questions, which are borne of these conflicts, shows exactly how it is knowledge mobilization is practiced, by whom, as well as the dynamics of this mobilization.

The work done at conferences, through educational sessions, speeches and training is integral to the taxpayer movement. The conference I attended featured a number of accountability/transparency organizations dedicated to procuring or

uncovering specific forms of knowledge about the conduct of governments and politicians. Many industry groups were present, including representatives from real estate, oil and gas, and business associations. Think tanks and academics had a large presence, offering analysis of how to think about the "issues" of the day. Finally, activist groups and education/leadership groups figured into the conference, mostly contributing youth to the largely older crowd. Most of the people present at the conference were involved in organizing and activism, and have professional backgrounds in business, law, policy (e.g. researchers in think tanks), professional political advocacy (e.g. communications; political aides; employment in activist or lobbyist groups), and sometimes academia (almost uniformly, economists). The geographic distribution of these organizations is primarily limited to western countries. However, the international umbrella organization that has attempted to organize taxpayer groups on a global scale, *World Taxpayer Associations,* has put significant resources into promoting the growth of taxpayer organizations in non-western contexts. At the conference, an entire session dedicated to the operation of taxpayer organizations in "lower income countries" featured groups from Ukraine, Tanzania, and China. These groups discussed differences in strategies, and the challenges they faced operating in a space where the notion of a taxpayer as a salient political subject has comparatively little public purchase.

It is in this context that I regard the conference as a key site of my research, for two reasons: the ability to see the movement and its constituent groups as a whole; and the ability to access the forms of in-progress knowledge and folk theorization with which these groups operate. First, I was able to see, in one physical space, the extent of the network of taxpayer groups, the kinds of ideological partners they have, the sorts of issues they are interested in, the issues they would *like* to develop, and the hierarchy and a rough organization of all of these dynamics. Second, my ability to access the in-progress deliberation, theorizations, and knowledge production processes represent something not accessible through text. Because the organizations that I research are private, and deliberately opaque, the internal proceedings that mark their knowledge production processes are not easily obtained. The Canadian Taxpayers Federation, for example has become infamous in some left spaces because they refuse to openly disclose

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their funders or reveal their operations to members.[20] The CTF maintains that only their legal members – board members are privy to this information – and classifies others simply as supporters. Researching public organizations, which have obligations to researchers as citizens (*see* Mountz 2007), or other organizations which might be more amenable to *being* researched may be able to be analyzed textually. Texts can tell us much about how they operate, their principles, theories, and strategic imperatives, but the conference allows me, as a researcher to ask how it is these things come together. It is only because of my field research that I am able to make the limited set of claims that I do about the internal workings and ideological functionaries of taxpayer groups and their allies. This limited set of claims, however, do not necessarily form the crux of the dissertation.

### 4.2.2. Research Ethics

I have chosen to identify the bureaucrats and taxpayer advocates by numbers, rather than pseudonyms so as to not 'personify' them or build the data analysis around their stories. The data generated through my interviews was not meant to be about what they could tell me, but how what they said helped me to theorize who the subjects were, so thusly their personalities and individualities are less important. I completed a Research Ethics Board protocol that informed the participants of the risks of participation in the study, which I suggested was that colleagues might be able to infer who they were based on data, though this would be from inference rather than their names being identified.[21] While anonymity was not guaranteed, confidentiality was extended to all participants. In

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[20] David Climenhaga, an Alberta-based journalist has reported on the CTF's membership structure, in which its board of directors are the only people able to see the organization's financial information. Donors and funding is not publicly disclosed, and cannot be accessed even by supporters (Climenhaga 2014; 2018).

[21] Your personal confidentiality will be protected, and you will not be identified in the final publication of the dissertation, or in any publications. All documents will be identified only by code number and kept in a locked filing cabinet. However, the principal investigator cannot guarantee your absolute privacy, as indirectly identifying information such as the name of an organization for which you work, or information that you might know could identify you to other people who are involved in your organization, or within personal or political networks.

all cases I asked for verbal consent after reading my ethics informed consent form, and if the interview was conducted in person, I provided them with a study information sheet.

The challenges of interviewing 'elites' have been well-documented (Smith 2006; Tomic and Trumper 2012; Mosse 2011). Scholars who work on 'elites', such as powerful bureaucrats, politicians, or just those whose status affords them disproportionate power, especially over interviewers, have theorized how power relations mark the site of an elite interview (Smith 2006). Tomic and Trumper (2012) explain that 'elites' are often eager to get their side across, and as they note very few people declined interviews, though many were eager to show their displeasure and impatience with the researchers. While I did experience helpfulness, and eagerness to get a point across, I had difficulty in recruiting generally. Peck and Theodore (2012) who have conducted extensive research with a number of policy elites, have argued that the power of the interviewee can lead to some less than desirable effects, especially when relying on interviewees to act as gatekeepers. They write about the risks of power and elite interviewing, saying in part: "the risk of becoming little more than a 'network dopester' not least when extended amounts of time are spent in the company of charismatic cosmopolitans and global policy entrepreneurs" (25). I was not at risk of being mesmerized by my interviewees; their attitudes – and the institutions and epistemologies they represented are actively violent toward Indigenous people. In contrast, Geographer Katherine Smith (2006) contests the Marxian formulation of power in elite interviews, where there is a power possessed – and it causes unequal power relations in interviews:

> Aside from the problem with defining 'elites,' there are complexities involved in considering how the authoritative position of interviewees may effect the power relations within the interview. Some of the literature appears to presume that the power and authority available to 'elites' in their professional life will translate directly onto the inter- viewer–interviewee relationship, ignoring both the Foucauldian observation that power cannot be appropriated… (646).

This is indeed a conclusion that I have suggested is present in this dissertation. Of course, I have to take into account my own positionality – as a person with a white name, who appears as a white-coded, maybe queer – but perhaps not, and male; none of my

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immediately accessible identities ultimately divests me of authority; instead they vest me with unearned authority (Valentine 2002).

### 4.2.3. Interviews

I completed 6 formal interviews with bureaucrats and those involved in taxpayer groups. I initially contacted several key participants via email, and while many of these prospective interviewees declined, two bureaucrats and one taxpayer group employee accepted the interviews, and had provided the names of others who might be useful to contact and interview. Interviews were conducted in a range of locations, from participant offices, coffee shops, building lobbies, and over the phone. Interviews typically lasted anywhere from .75 hours to 1.5 hours. Many less formal discussions took place during field work excursions. Interviews with advocates began with a foray into personal histories of political involvement, and moved toward discussion of the group's philosophy, and epistemological outlook. This might consist of a question about knowledge production in the group, or for whom they produce knowledge for. The interviews then typically ended with a discussion of substantive policy issues, and I was careful to make note of their campaigns, and how it is they came to focus on issues. These interviews were mostly friendly, with the participants mostly willing to discuss any of the issues that I raised, with an obvious eye to moderating language, and ensuring that their stated charter mission was adhered.

The interviews that I completed with bureaucrats were much different than those with advocates. These interviews were less personal, and much more focused on the specific genesis of the First Nations Financial Transparency Act, and relied on chain sampling from my initial interviews, which I outlined in my study details[22], and

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[22] From my study details submitted to Simon Fraser University's Research Ethics Board: "Participants may be drawn from a number of organizations in Canada. This could include the Canadian Taxpayers Federation, the Fraser Institute, and Aboriginal Affairs and Northern Development Canada. The contact information of prospective participants is available on organizational websites, or will be available through chain referral sampling."

explained in my consent forms.[23] The questions I asked about in these interviews generally ranged from those about legislative history, the status of ideas about accountability, auditing, and transparency, and a bevy of questions about First Nations governance, and how it is federal bureaucracies conceive of and articulate problems in First Nations.

### 4.2.4. Texts

I began my research thinking that it would primarily be ethnographic. As I have explained, and this ethnographic ethos assisted me greatly in the early stages of research particularly with regard to acquiring documents which eventually would form the basis of my textual research. My goal was to collect all possible documents, which would then help me weave together the story I wanted to tell. I collected a wide range of documents from a variety of sources. But what this capturing of an endless array of documents allowed me to do was read widely within the field. Reading these documents *ethnographically* allowed me to see how these texts could be read *genealogically*. Dorothy Smith's institutional ethnography, which attempts to enmesh texts into ethnographic research practices has become increasingly influential in the interrogation of power relations and organizations. Smith regards texts as "coordinators" of people's lives, arguing that it is "the magical character of replicable texts from the point of view of institutional ethnographic interest is that they are read, seen, heard, watched, and so on in particular local and observable settings while at the same time hooking up an individual's consciousness into relations that are translocal" (2006: 66). My dissertation goes beyond Smith's "coordinator" role for texts because my research question shifted from an interest in the practice of taxpayer reason to the organization of taxpayers as a political subject.

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[23] From my consent form: "the principal investigator cannot guarantee your absolute privacy, as indirectly identifying information such as the name of an organization for which you work, or information that you might know could identify you to other people who are involved in your organization, or within personal or political networks. There is little potential risk to you participating in this study. As the above section noted, you may be able to be identified by people you work with or know based on how you answer questions, or about what topics you discuss." See Appendix A for further details.

Some of the texts that I began with included newspaper stories, editorials, magazine articles, white papers, public remarks, press releases, and some very specific visual materials such as cartoons and charts. The sources of these texts included many of the organizations that I have named previously, such as the Canadian Taxpayers Federation, Fraser Institute, World Taxpayers Associations (WTA), the Federal government, and a variety of media and other sources. These texts were cursorily analyzed for themes, connections, disjunctions, references to actors and established networks of ongoing process of constructing these texts in relation to my ethnographic engagement with the taxpayer rationality.

As I noted, this broad use of texts eventually led me to establish a genealogical lens for this dissertation. The TransLink case is based on the following texts: the website of the anti-tax group "No TransLink Tax", and various tentacles included on that website, such as 'waste of the day awards', and a variety of graphic representations of data and argumentation. This case is also based on press releases, and sets of statements found in text-based news sources. Finally, the case draws upon two full-length texts. One is a book entitled *Everyone…But the People: How Everyday Taxpayers Overcame Vancouver's Elite and Defeated the TransLink Tax* (Bateman and Marshall 2016*)*. This book, authored by CTF activists effectively acts as an exegesis of the plebiscite campaign and a campaign manifesto that outlines its opposition to the proposed transit tax. The second text, *Fighting for Taxpayers: Battles Fought and Battles Ahead* (Lanigan 2015) is about the general history of the Canadian Taxpayers Federation and the movement, and charts the group's political foci. The key texts that I will have analyzed for the purposes of the dissertation are much more interior to the cases that I have pursued, having been generated as key texts after initial fieldwork and interviews. More general texts were used to do preliminary research. The FNFTA case is based on a set of press releases, authored by INAC, a set of statements released by the federal government including The Privy Council Office, The Prime Minister's Office, the Minister of Aboriginal Affairs [at the time], and legislative briefs on the FNFTA. It is from these documents that I discern how it is that the taxpayer subject is imagined, theorized, and actioned by the state as a workable political referent of a specific genre of information.

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## 4.3.  An Ethnography of the Taxpayer?

While originally my research was envisioned as an ethnographic project, participant observation quickly became a means, rather than an end, and in many ways, the use of a suite of ethnographic techniques and styles, such as participant observation, participant participation, and interviews fell by the wayside for two explicit reasons. First, I felt that the methodology increasingly did not necessarily assist me in producing the answer to my evolving research question, of who is the taxpayer subject, and toward what spirit of politics this subject governs toward. My earlier research questions were much more focused on the practices of these groups and its contributions toward a taxpayer subject or taxpayer rationality. The suggestion was that I could answer these questions mostly by focussing on central institutions that would give me a clear answer about the taxpayer. No doubt that they did, but what I found during my research was that forms of knowledge were much more important than material practices. I became increasingly drawn to the texts that came out of my field work, rather than the people. I found texts to be the primary mode of the organizing forces behind taxpayer governmentality. This shift was borne out through two distinct patterns in my early field work.

First, I found that interviews and field work, though stimulating, did not necessarily assist me in answering my research questions. For example, I could have looked at how the FNFTA was constructed though countless bureaucrats, who were involved in crafting this legislation; but ultimately, I was not interested in the genesis of the legislation from a processual standpoint, but in the effects it was designed to have, and the conducts it attempted to foster.

Second, I encountered difficulties in recruitment. This is not so much as to admit failure in my dissertation, but to recognize the difficulty in accessing the population that ultimately became my object, that is taxpayer groups, and bureaucrats. I overestimated the size of the number of people with whom I could engage ethnographically. Speaking to the taxpayer group that was at the centre of the politics of both of my case studies, The Canadian Taxpayers Federation, I found that this group of deeply involved activists was

incredibly small. Study population size is not necessarily a problem in and of itself, as social scientists perform research with tiny groups of people all the time. My problem was one of access, compounded by size. When the access given to me was limited by the Taxpayer group, I had no other recourse.[24] There was no alternative taxpayer group, or activist group that did the same kind of work on the same kind of issues. This group was it. Other groups, such as think tanks like the Fraser Institute exist, and definitely do work that is tendential to the taxpayer, but their strategic imperatives are fundamentally different, as are their tactics. In a sense, it is the skeletal and austere aura of taxpayer groups that is symbolically important for them, to live up to their populist roots as a 'ragtag' group of citizens just concerned about their tax dollars being used judiciously. Their base political nature[25] makes them far less amenable to outsiders, especially after being targeted by a left-wing campaign that worked to point out that their donors were not disclosed as they would have other institutions (Tieleman 2013). It is in this landscape that access was much more difficult than originally anticipated.

## 4.4. Data Analysis

Given that the data produced for the purposes of this dissertation came from a variety of sources, derived from several different methods, and was analyzed at different times, it would be dishonest to suggest that there was a single analytical strategy, either inductive or deductive. I pursued an abductive strategy, which is an empirically-driven approach to theory-building that uses theory as a reference, but is constantly modified and shaped by the form of the accounts of the data. Tavory and Timmermans (2014) suggest that the abductive approach (Peck & Theodore 2010) is an attempt to both reconcile the naivete of grounded theory, which trades heavily on inductive notions of pre-methodological data and little to no theorization of data generation; on the inverse, abductive approaches oppose the grand schematics of deductive research. The data

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[24] What this meant in the practice of my research was that the taxpayer group declined my request to do "shadowing" in their offices.

[25] Unlike think tanks, taxpayer groups have no 'sober' intellectual mission that disconnects them from partisan politics. The CTF for example is staffed by people who are or have been connected to right-wing political parties both provincially and federally. For example, Alberta Premier Jason Kenney got his start in politics in the CTF.

produced for my research was mediated by my own position – theoretically and politically – but also from my drive to construct a viable theoretical and ethical account of the taxpayer. The shape of the data is driven by how I went about constructing that theory, thus I regard my approach to analyzing data as abductive, which is borne out in the following stuff ethnographic approach I discuss earlier.

Documents were read using a genealogical lens, that is to think through how such a document is an alive artifact of a specific enactment of either a program of government or subject. Because I read documents that varied enormously in their properties and functions, I did not generate a standard set of questions to ask of these documents, but was guided by an iterative process of reading and re-reading, and reading *through* a previous document, or through the frames of reference of a previously read document. Documents were not read as simple 'data' that would tell me about a topic, but as complex relations that structured the object of my research, and were pieced together throughout the research process (Mackinnon forthcoming)

Interviews were not formally coded using a standardized set of codes, but instead were read in concert with notes from other documents to reveal continuities, discontinuities, and thematic similarities. Further, the purpose of interviews was also to highlight the narrative structure of the accounts and the generation of concepts used in the annunciation of bureaucratic 'rule', not in an attempt to generate truths or falsity. The structure of how this happened meant that there were multiple readings of interviews, which were then co-read with other documents to trace different artefacts, be those small things like a single budget item, or a larger concept such as the idea of waste.

## 4.5.   Why These Cases?

This dissertation unites two cases that are seemingly substantively divergent. While both geographically housed in Canada and were specifically litigated by the CTF, this is where the similarities end. The FNFTA case deals with Indigenous peoples, federal and band-level jurisdictional politics, and involves bureaucrats. It is temporally diffuse,

taking place over a long period of time, and historically, is based in a long continuous pattern of colonial paternalism, while the Vancouver transit plebiscite case is not necessarily generated from the same epistemic settler anxiety as in the FNFTA case. The Vancouver case was fought across municipal and provincial jurisdictions, even perhaps moving into a meso-level analysis of TransLink; it is temporally much more compact, with the organization at the centre having only been born in the past 20 years. In the Vancouver case, the main institutional purveyor of taxpayer governmentality is the CTF, whereas in the FNFTA case, this subject is incited by both the CTF and the federal government. In describing the vast differences between these two cases, I have enumerated a list of exactly why these cases work together. It is one of the goals of this dissertation to build a general concept of taxpayer governmentality. I argue that to build this concept into a more durable theoretical account of how a particular political subject deals with a specific genre of information about the state and revenue extraction, these two seemingly disconnected and substantively divergent cases actually offer the best opportunity to build that concept. Flyvberg's (2006) differentiation between different case study research strategies is helpful to consider here. My research is not attempting to combat any kind of scientistic biases, so I am unconcerned with randomness or stratification, but in Flyvberg's formulation, my strategy has been to choose 'critical' cases, which have a "strategic importance in relation to the general problem" (229). In this sense, I have chosen two cases that can be strategically harnessed to make a wider variety of claims within the space of two realms of politics in relation to my theoretical contribution. The choice of using critical strategic cases, rather than another choice that might render my dissertation more "orderly" or "generalizable", illuminates the versatility of my theoretical contribution. Using Flyvberg's typology, I might also suggest that my approach embodies the 'extreme' case, "well-suited for getting a point across in an especially dramatic way" (229).

These cases do not constitute an attempt to compare cases in the formal sense of finding explanation in difference or testing the influence of particular variables. They are relatively compact and thematically bounded cases that will allow me to examine the latitude and unevenness of the process of the movement and performance of the taxpayer rationality, and in this sense also show the relative inchoate temporal organization of the

rationality. They have been selected because of their clear contrasts that will give me room to both weave connections, and erase some of the problems associated with longer- and shorter-term case studies. First, the Vancouver transit plebiscite case guards against too close analysis of capital-P politics, which could be a feature in the First Nations case. The longer-term assessment of the statements, and practices related to the case can be 'unlocked' and detached from the actors or organizations/parties uttering or doing them, and instead can more easily be seen as general patterns. The FNFTA case further represents a clear contrast in that it takes place over a much longer time, and that it avoids the entanglements with murky and partisan analyses of present-day politics that sometimes more closely resembles analysis of party political strategies. The cases are also advantageous in that they both attend to similar issues (accountability, transparency, 'taxpayer money'), which will allow me to make connections between them, but also deal with sufficiently different data (public sector organization, First Nations Chiefs/Employees), so that repetition or redundancy is less of a concern.

# Chapter 5.

# THE METRO VANCOUVER TRANSIT PLEBISCITE[26]

## 5.1. Introduction: TransLink and Public Transport in Metro Vancouver

TransLink is a corporation responsible for a significant number of transportation functions within Metro Vancouver. Created in 1998 by the province's New Democratic Party (NDP)[27] government. TransLink partially replaces 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 who drew upon local governments for direction; the board of TransLink was made up of representatives (Mayors and Councilors) from cities in the Vancouver area (Siemiatycki 2005). In 2007, the BC Liberal Party government introduced a re-organization of Translink's governance model. The BC Liberals changed the formula to eliminate the local 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 legislation introduced by the governing BC Liberals established a new board of directors, which was to consist of "professionals" and a new "Mayor's Council" which would have some powers to oversee the activities of the new board of directors, including appointing the board of directors – from a list of candidates that had been chosen by a screening panel (TransLink Governance Review 2013). The composition of the screening panel also paid homage to the politics of expertise and the putative neutrality of accountants and business leaders (Rose 1993). Of the five-member screening panel, three members were selected

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[26] Twenty percent of the book chapter "Mobilizing political strategy: Global practices of taxpayer groups" (Willmott 2019) is reproduced in this chapter, entirely in the section entitled "Taxpayer Groups as Permanent Critics of Government". Further, eighty-five percent of the article "Taxpayer Governmentality: Governing Government in Metro Vancouver's Transit Tax Debate" (Willmott 2017) is reproduced in this chapter, primarily in the sections "TransLink and the Transit Plebiscite" and "Economies of Evidence: Assembling Knowledge for Taxpayers".

[27] The BC NDP is the province's social democratic party, and was able to govern for much of the 1990's because of a split in the right and centre-right vote, between the Liberal Party and the now moribund Social Credit Party.

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. Detractors from this new governance model contended that TransLink was corporatist, no longer accountable to voters, and driven by the BC Liberal Party's agenda of privatization and public private partnership investment schemes (Siemiatycki 2005; Krawchenko 2011; Keep TransLink Public, n.d.).[28]

### 5.1.1. TransLink and the Transit Plebiscite

In the months of March to May 2015, residents of Metro Vancouver voted by mail on a non-binding plebiscite. The voters were to decide whether to accept or reject a proposed 0.5 percent sales tax in Metro Vancouver that would be dedicated to funding the "Mayors' Council Transportation and Transit Plan". The plan was the creation of the nearly two dozen mayors of the municipalities that make up Metro Vancouver region, which includes large cities such as Vancouver, Surrey, and Richmond, along with smaller ones like Delta, White Rock, and Maple Ridge. The sales tax increase had been proposed by the region's Mayors' council, after a protracted dispute with the BC Liberal Party government. The region wanted the province's assistance in paying for a suite of proposed improvements to Metro Vancouver's transit infrastructure. The BC provincial government refused to support the region's demands for more direct financial support, and instead called for a plebiscite on the Mayors' Plan. The plebiscite asked voters to approve taxes that would support 250 million dollars per annum over 10 years in spending on transit. The proposed 0.5 percent increase would have brought the present sales tax rate for the municipalities making up Metro Vancouver to 12.5 percent. The

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[28] One could make the 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. In his book on the California tax revolt, Martin (2008) posits that contrary to popular accounts, the California property tax revolt was not a nascent right-wing reaction against the government, but that it was a reaction against the extension of market logics into property tax assessment methods. 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.

combined sales tax of 12 percent is made up of the federal General Sales Tax (GST) of 5 percent, and the Provincial Sales Tax (PST) of 7 percent. The half point sales tax increase was forecast to provide approximately 200 million dollars in additional revenue per year to Metro Vancouver, and was specifically earmarked for the execution of the Mayors' Plan. The plan if fully executed would have built the following over ten years:

- The long-wrangle over rapid transit extension of the 'Millennium Line' from VCC-Clark Station to Arbutus Street, under Broadway, with an option to continue the line to the University of British Columbia's Vancouver campus in the University Endowment Lands.

- Construction of two new 'light rail' lines in fast growing Surrey, along 104 Avenue and King George Boulevard, and along Fraser Highway to Langley.

- A new bridge between Surrey and New Westminster to replace the current one which was completed in 1937. The new span would have been tolled.

- Eleven new rapid bus lines (known as 'B-Lines') on bus routes with high ridership, including along Hastings Street to Simon Fraser University, 41st Street to the University of British Columbia, two new lines on the North Shore, on Scott Road in Surrey, and along Lougheed Highway through Coquitlam to Maple Ridge.

- General service increases of approximately twenty-five percent on all regular bus lines.

- A comprehensive plan to build new cycling infrastructure in line with Metro Vancouver's goal of increasing the modal share of cycling.

- The plan also called for system upgrades to existing Skytrain stations that were operating at capacity, and for more Skytrain cars in general.

Rather than focus specifically on the City of Vancouver, or on users of rapid transit alone, the Mayors' plan was designed to appeal to a wide geographic range and a wide modal range. There would be improved cycling infrastructure; long distance commuters would benefit from increased commuter train service ("West Coast Express"); a new bridge linking Surrey and New Westminster would help to end delays and traffic from the constant repair and maintenance of the almost eighty-year-old bridge. Each major municipality would feel the effects of plan, from Maple Ridge in the far eastern reaches of the region to White Rock, and the municipalities of the North Shore. Despite the geographic and modal breadth of the Mayors' Plan, the plebiscite failed by a wide

margin: 62–38. In almost all of the twenty-two municipalities that comprise Metro Vancouver, the No vote won.[29] Even in Vancouver, the region's largest municipality, with its reputation as an environmentally progressive city, voted No by one percent over Yes.

Despite being backed by what could fairly be described as the broadest possible coalition of institutional actors and organizations, the 2015 Metro Vancouver Transit Plebiscite was a spectacular failure. The "Yes" side enjoyed support from labour unions, business groups, environmentalists, student groups, educational institutions, myriad civic groups, and an apparatus of municipal governments, and of course the regional government. Starting off with such broad support, both from governments, civil society groups, and even from private business, the passage of the plebiscite looked like a foregone conclusion, a point underscored by early opinion polling (https://www.peacearchnews.com/news/referendum-poll-shows-slip-in-transit-tax-support/), where the Yes side enjoyed a clear majority of support, though never by an overly comfortable margin. However, somewhere between the plebiscite planning, and the actual campaign, an entirely different economy of knowledge emerged, one which rendered the institutional benefactor of the tax monies – TransLink – as a secretive, wasteful, corrupt, and gluttonous threat to *taxpayers*.

The race to analyze, dissect, and lay blame began during the waning days of the failing Yes campaign. To many observers, especially those closely watching the politics of the plebiscite, it was doomed to failure, borne of a provincial government that wanted to simultaneously escape any possible blame for perceived intransigence on public transportation investment, and evade any direct responsibility for tax increases (The Tyee 2015a). But the failure of the plebiscite was not an inevitable outcome, despite the popular political mythology that 'no one will ever vote to increase their own taxes'. In Canada, referenda and plebiscite are extremely rare and usually only limited to the most pressing of constitutional matters, such as BC's plebiscite on whether to change its voting

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[29] The municipality of Bowen Island, and "Electoral District A" (akin to unorganized areas in the U.S. context) which contains the University of British Columbia's Vancouver campus were the only two to support the tax.

system or its racist 2002 plebiscite on Indigenous treaty rights, or the national referendum on the constitutional amendments in the Charlottetown Accord. In contrast, U.S. municipalities and states have long histories of politics by referendum, and not only on important matters of state, like constitutional amendments, but on matters of policy. U.S. cities and regions hold and often pass ballot initiatives for tax increases to build transportation infrastructure. While most of these initiatives solely focused on financing and building new freeway infrastructure, in the past twenty years a significant number of regions have focused on building public transit, such as in Charlotte (1998), Phoenix (2004), and Los Angeles (2008) (Haas and Estrada 2011). Los Angeles passed a zero-point five sales tax increase, even with the extremely high two thirds support threshold required by the California state constitution (a threshold established out of the state's 'tax revolt' in the 1970s). Seattle's referendum on a tax increase for transit was passed in 2014 after years of failed referenda and deep public hostility to the region's transit authority. Even in areas traditionally viewed as hostile to public transit, recent referenda have been successful, such as in Houston, Texas and in Atlanta, Georgia, where despite long histories of racialization of public transport, a suburban county opted to reverse its almost forty-year-old rejection of a 1 percent transit tax (Henderson 2009). Given political mythology about the *progressiveness* of Canada, especially urban Canada, many predicted that Vancouver would easily pass the proposed 0.5 percent sales tax increase with little fanfare. While such prognostications were ultimately incorrect, I suggest that these predictions do not undermine the progressive reputation of Vancouver, but instead tell us something about the avariciousness and malleability of taxpayer reason. As a form of governmentality, the taxpayer is not simply a tool of the right or liberal state skepticism, but a malleable vernacular, a subjecthood that invites participation from a range of dispositions. At once, it is deeply ideological, and at the same time, it has no ideology. It is the perfect example of what feminist legal scholar Lisa Philipps (1996) called the "ideology of non-ideology" in relation to highly technical fiscal discourses.

### 5.1.2. Setting the Context: The Politics of the Plebiscite

There were of course other 'factors' that helped to produce the outcome. I outline a few of these explanations here. I discuss competing explanations for the plebiscite's

outcome by attending to four genres: the organizational incompetence of TransLink and its infrastructure; the structural bias against transit in government; TransLink's extremely large geographic mandate; and the breeding of skepticism through TransLink's governance model. Translink as an organization became embroiled in a set of 'mini scandals' over issues like the salary of their CEO, and the achingly slow and botched rollout of an electronic new payment "smart card" known as *Compass Card*, similar to London's *Oyster Card*, and Hong Kong's *Octopus Card.* In addition to concerns over their bureaucratic operations, the region's rapid transit network, known as the "Skytrain", had suffered several catastrophic shutdowns over the months leading up to the vote. The Skytrain is the rapid-transit backbone of the Metro Vancouver public transport system. It carries hundreds of thousands of riders each day, spanning the cities of Vancouver, Richmond, Burnaby, New Westminster, Surrey, and Coquitlam. The system is the envy of many transit organizations because its trains are operated by an automated computer, rather than by 'expensive' human conductors. While the causes of Skytrain service interruptions are usually technically complex and range from human-computer error, to programming problem, the interruptions themselves became imbedded in TransLink. They became centralized problems that stemmed from the nameless, faceless Skytrain operations centre. Because any problems with the Skytrain ultimately lay at the feet of Translink, and its centralized, driver-less, operations, all problems immediately become problems of the centre. The outward appearance of a lack of human agents operating the Skytrain leaves little to the imagination of riders and those interested in the operational viability of Translink. A series of mechanical malfunctions leading up to the plebiscite voting period soured many riders on the management abilities of TransLink. In one such instance, riders pried open the train doors and walked down the rail to the nearest station because they had been waiting for so long for service to resume. TransLink's response was widely viewed as inadequate.

Others pointed to the plebiscite itself as a 'poisoned chalice' – the Mayors' Council who partly governed TransLink had opposed the plebiscite method because of the possibility that it would not pass, and because of the distinct possibility that it would 'politicize' transit. This analysis was shared by many who regarded Premier Christy Clark as untrustworthy on the transit file, and unwilling to make any investments that

were not geared toward private automobile owners. The province's BC Liberal government, a formal 'coalition' of federal Conservatives and Liberals, markets itself as the neoliberal 'free enterprise' alternative to the BC New Democratic Party. The BC Liberal Party is not unlike other Canadian Liberal parties:[30] it speaks in lightly progressive tones, and governs from the right. The Party, which had few seats in the Vancouver region's transit-dependent cities, is mostly reliant upon suburban and rural seats; the party's urban seats mostly include ridings that are inordinately wealthy, less dense, and less transit-dependent. The party's MLAs likely saw little reason to supply money for projects whose benefits their car-owning constituents would not identify.[31]

Some had also pointed to the broad geographic mandate of TransLink as a difficulty. Not only did TransLink have to serve densely populated areas like the city of Vancouver, or the city of North Vancouver, but more suburban municipalities like Surrey, Delta, and Langley. These municipalities had significantly smaller modal shares of transit users compared with Vancouver, and likely larger populations who would at a base level be skeptical of supporting transit expansion that they would likely never use, or from which they would not perceive a direct material benefit. Environmentalists, urbanists, and progressives fretted about the effectiveness of the "No" campaign's ability to foster such cynicism and skepticism toward Translink and public transit. Pete Martin of the *Vancouver Sun* concluded that the failure was the result of inward-looking ethos of car dependent suburbanites, not 'the real Vancouver', writing in part: "They're [suburbanites] resistant to change. They abhor densification. They're conventional in their sensibilities and they're highly dependent on the automobile. More importantly, they're not just dependent on the automobile, they prefer it" (McMartin 2015). While the voting results do not entirely comport with the urban-suburban divide analysis, it is quite likely that urban/suburban patterns were not entirely absent from the voting results.

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[30] The BC Liberal Party is different than most Canadian capital-l liberal parties, because it is a neoliberal/conservative coalition of federal Conservatives and federal Liberals mobilized to lessen the chance of the formation of NDP governments, which unlike in many provinces, is a distinct possibility in BC

[31] Premier Christy Clark herself ran for re-election in the urban westside Vancouver riding of Vancouver-Point Grey and was defeated by the NDP candidate, even though the party she led formed government; she entered the legislature in a by-election in Kelowna shortly after the general election.

Some planning scholars have pointed to the governing structure of TransLink as a key to understanding why citizens were skeptical of TransLink. Krawchenko (2011) classifies TransLink as a 'regional special purpose body' (RSPB) that exist often to move political decision-making away from 'parochial' interests and toward regional concerns, while often removing political representation. She argues that

> citizens struggle to relate to these entities. Regional institutions are simply that much more distanced from local, neighbourhood, and community issues. Further, RSPBs are difficult to relate to due to their hybrid structures. They are corporate structures that deliver services to clients…they are at once beholden to provincial direction, and yet closely coordinate with local governments… (4-5).

At once, the governance structure of TransLink, which distanced it from political decision-making processes by removing it from the auspices of the Mayors' Council, had fractured decision-making. The province's legislation had put much of its power with an unelected board, and gave the Mayors' Council oversight responsibilities. The result for citizens meant that it was even more difficult to directly engage the organization, and little recourse for action to influence the dual-boarded regional transit authority.

Instead of arguing that none of these impacted the vote, I suggest that these might be refigured not as mere 'sociological' factors, but as genuinely constitutive elements that come to be fused together with the core of what I suggest is taxpayer governmentality. For example, citizen frustration over unresponsive government can lead to possessive arguments, in which citizens struggle to find ways in which governing bodies are accountable to them, and ultimately land on the financial as the connective tissue.

### 5.1.3. Jordan Bateman and the Canadian Taxpayers Federation

In the spring of 2015 Jordan Bateman, a former Langley councillor and the British Columbia director of the Canadian Taxpayers Federation, became a household name. Under Bateman's leadership, the CTF had taken it upon itself to spearhead the opposition campaign to the region's tax plebiscite, which would increase sales taxes on residents of Metro Vancouver by zero point five percent. The CTF-organized group 'No TransLink Tax' was the only legal entity that registered with Elections BC in opposition to the

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plebiscite. Bateman's 'commonsense' rhetoric and his downhome affective performance, along with his status as the spokesperson for the only registered opposition to the plebiscite, made him a common sight on a variety of media platforms, especially TV, radio, and internet forums like facebook.

Bateman's signature style was outrage of the mundane variety. He fomented outrage over parking passes for TransLink executives, art installations, and unplugged televisions suspended from the ceilings of SkyTrain stations. But his specific style of dredging, packaging, and pushing stories about TransLink was not new, nor were they only his tactics. These tactics belonged to a family of anti-government organizations, which included taxpayer groups, who over time had figured out a formula for fomenting *taxpayer* rage. In the context of Vancouver, Bateman was well known before the plebiscite. In fact, he had been responsible for maintaining and nourishing a regular stable of media reports that detailed TransLink's foibles for multiple years before the plebiscite. If there is one thing that can be said to have determined the outcome of the plebiscite, it is its timing after a years-long attack on the organization by the CTF. *The Tyee*, a progressive British Columbia online news source, published an article entitled "What Drives Translink's Biggest Hater?" focusing on the ubiquitous Jordan Bateman. The photograph accompanying the story was of Bateman sitting alone in the very back single seat of an older model SkyTrain, stoically smirking for the camera. The image conveys a sense of isolation, but also single-minded defiance, as though the odds are stacked against him – single-handedly taking on an impossible fight, a David vs Goliath story. Despite the story's stated contention – that Bateman and the CTF really weren't really *David* but had structural advantages no one could count out:[32]

> One of the best spin jobs doled out by Bateman to the media is that he is an underdog David, operating out of his home office, battling the Goliath of the political class of the region and their millions of dollars in advertising…In fact, Bateman and the No side always had the advantage.

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[32] Bateman continued to use this David trope well-after the plebiscite was over. Specifically, in the book he co-published with Hamish Marshall, *Everyone But the People*, he argues the No side were serious underdogs who lacked resources, power, and had won their campaign on a budget of less than $40,000.

Transit plebiscites are difficult to win, especially after years of negative news coverage of the lead transit agency.

In the article, Bateman is identified as the main reason for the increasing salience of the "no" side, positioning him as a suburban ideologue with a touch of populist magic who is able to transform voters into ignorant masses willing to act against their own interests. The column argues that Bateman used the familiar 'elitist' trope against TransLink, and alludes to the campaigns of Republicans in the U.S. who looked to disassociate experts from the public, in order to position the public, reconfigured as taxpayers, as the true experts. In this article, Bateman is transformed into a singular catalyst for turning the tide against the transportation plebiscite by inspiring an inordinate hatred of TransLink. For example, a meeting with a voter is recounted in the story:

> The Yes side campaigner asked the rider if he believed the current transit system could handle the one million people expected to move to Metro Vancouver over the next three decades. He didn't…Then he blurted: 'I just feel that I am taxed enough already. TransLink should just spend the money it has on transit and not on commercials and stuff like that'…His response– blaming TransLink–was pure Bateman.

Drawing upon the expertise of a local urbanist academic to analyze the Bateman phenomenon, the writer continues:

> Gordon Price, director of the City Program at Simon Fraser University, calls Bateman's strategy "The Great Dupe"–persuading people that a negative vote in the upcoming plebiscite would be a "message" to TransLink rather than a rejection of needed transit expansion.

The CTF, fronted by Bateman, is undoubtedly one of the most important organizational actors producing publicly consumable knowledge about TransLink and the transit plebiscite. As I have already noted, for months and years before the plebiscite, the BC wing of the Canadian Taxpayers Federation focused almost singularly on debasing, confronting, and exposing the apparent mis-deeds of TransLink and its executives. TransLink's "run-ins" with the CTF were not new – the CTF had been using the organization as a punching bag for the better part of its existence.

I focus on three different methods of subject formation that led to taxpayer politics that in turned inspired and empowered citizens to defeat the proposed tax

increase. I assess a small part of how this failure was made possible, focusing primarily on a critical economy of political knowledge that emerged as an effect of what I call taxpayer governmentality. To be clear, I do not offer a broad 'diagnostic' approach in answering how this plebiscite failed. Instead of asking *why* this plebiscite failed, or looking for which variables, or characteristics determined the outcome, or parsing the psephology of the plebiscite, I structure this chapter around how it is that the taxpayer subject became the key addressee of the debate over the proposed tax increase. I analyze how a specific strand of knowledge and a related political subjectivity are mobilized, and generate a political terrain where ideas about budget, expenditure, and taxation are rendered and organized in very particular ways, specifically to be understood, used, and strategized with, by, and for taxpayers, to be solved with restraint, surveillance, transparency, and intensified accountability. First, I begin the chapter with a brief overview of the transit plebiscite, the mobilities politics of the plebiscite, and a discussion of TransLink's place in Metro Vancouver's governance 'ecology'. Second, I make the case for understanding taxpayer groups as an example of what Foucault called "permanent critics of government". The permanence of their critique of government is a key method of taxpayer subject formation. Third, I show how the No campaign effectively created what I call an "economy of evidence" – a relatively coherent, but simultaneously inchoate market of public facts: numbers, figures, and stories, each of which could be used to build varying degrees of skepticism toward TransLink from a variety of political perspectives. Finally, the chapter traces the methods of subject formation to the translational[33] work of taxpayer groups through skepticism toward the moral attachments of the production of certain forms of bureaucratic numbers. The chapter closes by examining how the taxpayer increasingly became addressed by a competing economy of knowledge, which traded in the language of accountability, audit,

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[33] Freeman (2009) defines translation around the abilities to marshal resources to assert controversies that could be technical, political, or legal, and organize them around particular understandings, or translations, in order to meet some end. "Discourse constitutes the frame of reference within which actors make sense of their worlds: as they do so, making translations, a dominant discourse may be reproduced and renewed but also adapted and changed. It is reconstituted in another place in another form, with different implications" (Freeman 2009: 6) According to Law (1999), translation is best thought of as: "the work of bringing two (or more) things into relation with one another"

and transparency, which only further engage people in the project of building themselves as discerning and skeptical of state action.

### 5.1.4. Technologies of Self and Government

There were competing explanations that attempted to account for the failure of the plebiscite. A particularly powerful style of explanation posited that TransLink's record of waste, opacity, and its general aversion to public accountability led to the transit tax vote's defeat. I quote at length from *Vancouver Sun* columnist Barbara Yaffe[34] who encapsulates this explanation quite well:

> TransLink desperately needs an overhaul. The organization became a piñata in the campaign, with an 11th-hour scapegoating of CEO Ian Jarvis coming to symbolize all that's wrong with the transit authority and its board. The truth is, TransLink provides respectable service. But it has developed a terrible reputation, largely because of its spending. Jarvis's base salary was $339,000. A new interim CEO receives the equivalent of $420,000 a year. That's more than Canada's prime minister or even the U.S. president gets. Trimming has already been started and must continue, with the hire of a new CEO at, say, $250,000 a year, and reduced costs in every nook and cranny of the organization. Even the mayors are calling for governance changes to TransLink. Its unfortunate taxpayers had to dole out nearly $12 million dollars — Election BC's costs plus the Mayors' Council's PR budget — for these few lessons, all apparent at the start of the voting exercise (2015).

This style of explanation relies upon the notion that citizens have a natural disposition to discern and discriminate over waste, or scrutinize unaccountable organizations, or even understand the maze of financial and governance issues, as a natural disposition. People as a mass are imagined as 'responsible citizens' who reason about democracy and what is putatively, their money, as taxpayers in relation to both their money and the things their money controls. The quote I present here is a local example of the realist taxpayer theory that I presented in the introduction to this dissertation. This realist perspective relies on a number of assumptions that do not account for the assembling of concerns and problems as *taxpayer* concerns, they are just

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[34] Yaffe is far from a disinterested observer; she wrote the forward of the Jordan Bateman and Hamish Marshall's book on the transit plebiscite *Everyone But the People.*

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assumed as natural concerns of democratic citizens: (1) that there is a single stable coherent taxpayer interest; (2) that people interact with the information provided to them in a judicious and singularly rational way; and (3) that people act politically as taxpayers without provocation. It is a primordialist-materialist theorization of political action that dismisses the work that is done on the subject, and instead substitutes explanation of how people come to reason with the materials that make up the taxpayer subject, with an impoverished idea of how people become interested in specific political questions.

The purported lack of attention paid to the subject of accountability, accounting, auditing, and transparency has led to assumptions about how people deal in numbers. Much work on the audit society, mostly by anthropologists has largely ignored the subjects of audits (Strathern 2000; Shore and Wright 2008; Shore and Wright 2015). There is a lack of theorizing on how it is people become subjects of those governing technologies. While Shore, Strathern, Wright, and others have shown how audits invite introspection and self-regulation, it is not clear how this translates into a coherent self-theory of bodily or mental action. What does it mean to inhabit an audit mentally? Do these governing techniques only invite disconnected action? Or do they coordinate a broader way of seeing and relating to the state? My position is that while the taxpayer subject is intermittent, more than anything it is a package for action. These technologies, like audits or transparency devices act on the taxpayer, inviting them to use these technologies as both (1) technologies of government – through critique of governing and government; and (2) technologies of the self – in which these technologies come to rebuild a person's political identity, or help them to reconstitute their political conducts through reflection, outrage, and translation.

### 5.1.5. Mobilities and the Politics of Public Transit

In his review piece on the relatively recent research 'paradigm' (Cresswell 2014) known as mobilities, Philip Vannini (2010) outlines the theoretical and methodological implications of what mobilities mean to the study of movement. He argues that a mobilities approach:

emphasizes the importance of flows, networks, connections, movements, performances, processes of deterritorialization and reterritorialization, transnational organizations, immobile infrastructures, and even immobile groups. Equally important are mobile culture dynamics such as the emergence of relationships on the move, and the changing meanings of places, times, and social ecologies (Vannini 2010: 114).

Within the mobilities paradigm, the focus on the experiences, everyday lives, and the practices of mobility has left little room to explore the politics of mobility. Buscher, Urry, and Witchger (2011) offer a similar evaluation of the mobilities paradigm, more methodologically focused, but also similarly identifying that it is bereft of discussion of politics. By politics, I refer mainly to the frictions associated with the exercise of public deliberation on movement, inclusive of both the performative micropolitics of everyday statements and utterances, and of processes more traditionally associated with research on capital-p politics. While there is a dearth of consideration of politics in mobilities research, there is simultaneously a larger space for consideration of public transport. Research on public transport has focused on understanding how bodies are configured on public transport, how technologies reconfigure notions of temporality while in transit, or who *has* to use public transit. In this chapter I position the case of the transit plebiscite between the gap left between these two foci, by addressing the subjectivities involved in the government of movement within the context of a hotly-contested debate on the future of public transportation, movement, and governance within the Metro Vancouver area.

In looking at the politics of public transportation, I draw upon the insights of key mobilities theorists Mimi Sheller and John Urry. Sheller and Urry (2003) have argued that the dominant system of mobility throughout the globe is automobility, which they contend has transformed the entire world. Sheller and Urry's (2003) argument that "the key feature leading to the flexible *and* coercive attraction of automobility is its formation as a 'quasi-private' mobility that subordinates other 'public' mobilities" (115), was clearly present in Metro Vancouver's transit plebiscite debate, despite Vancouver's reputation as a city full of cyclists, transit-riders, and pedestrians. Others, such as Sodero and Scott (2016), and Conley and Tigar McLaren (2009), have taken a similarly critical view of the dominance of automobility, concluding that the dominance of 'private' vehicles has resulted in environmental unsustainability, economic wastefulness, death

and injury, and social dislocations, inequities, and exclusions (Conley and Tigar McLaren 2009: 2). They also point out that "more political capital is often to be gained by opening new infrastructure projects, such as freeways, that contribute to urban sprawl and auto dependence". This last point is especially pertinent to British Columbia, where the provincial Liberal government was criticized for their auto-centric infrastructure plans. Many critics, from academics such as Gordon Price to local columnists (McMartin 2015), have pointed to the plebiscite as the best indicator of the BC Liberal Party's penchant for favouring drivers and private modes of transportation. During the plebiscite campaign, when voters were 'entrusted' with the government's decision on a tax increase for improved transit, the provincial government announced that they would be constructing a new three-billion-dollar bridge to replace the Massey Tunnel on Highway 99 connecting Richmond and Delta. Many understandably asked the question: 'where's the plebiscite?' The obvious message sent by the government is that automobility is not up for contestation or a popular vote.

Public transit is rendered intelligible for taxpayers in a way that private automobiles are not. Despite the normative goal of 'taxpayer' reason – spending 'wisely' and governing less–a mode of understanding politics as objective exercises in budgeting– the incongruity in the politics of auto and transit mobilities does a good job of illustrating the itinerant and inchoate nature of taxpayer governmentality. With the subsumption of a realm of transportation politics under the auspices of taxpayer concerns comes increased scrutiny, and there are two key reasons for this differential treatment of mobilities: auto infrastructure is understood as apolitical and private, while transit is both political and public. First, infrastructure geared toward private vehicles, such as expressways, highways, bridges, and road expansions are non-political decisions that do not need to be politicized; this assumption, about the private nature of public roads necessarily allows infrastructure geared toward private vehicles to escape greater scrutiny because state investment in these things is not seen as a *taxpayer* expense – they are *just necessary*. This symbolic history of private automobiles helps to explain how the assumption of both political neutrality and modal-supremacy lead to things like a plebiscite on public transit, while new bridges and highways escape the precarity of direct democracy. Second, there is an assumption that public transit is itself political, and it has a long history of being

considered as such. When an object is considered outside the vision of technocratic universality, and is rendered political, public, and ultimately it is a technology to be audited, prodded, and analyzed in relation to its economic and fiscal implications (Jasanoff 1994). This politicization is specifically not the case for automobiles, despite the best efforts of environmentalists to organize alternative mobility politics under a rubric of taxpayer reason. In short, publicness opens up an entirely new realm of scrutiny – in which taxpayer concerns about the mode of transportation – and the way the mode is funded, planned and delivered is subject to a number of technologies of government, such as accountability. In short, it is the perceived publicness of mass transit that renders it something to be controlled and scrutinized by taxpayers (Sheller and Urry 2003).

The historical connection of public transit to subsidy means that issues related to the expansion of public transit have fallen under the purview of two specific discursive regimes: first, the idea of direct taxpayer consent (via referendum); and second, the idea that public spending on public transport should be subject to strict accountability regimes, which often are not applied to the construction of roads, and more politically-'neutral' infrastructure. The historical and symbolic connection of public transport to subsidy necessitated taxpayer consent. This is a pattern borne out primarily in the United States, where local governments often turn to voters to approve bond measures and sales tax increases to fund public transit expansions. British Columbia is the only province in Canada that makes use of direct consent measures, either initiated by voters, as was the case during the revolt against the Harmonized Sales Tax (H.S.T.), or by governments, as was the case with the city of Vancouver issuing a bond measure to pay for 2010 Olympics cost overruns.

## 5.2. Taxpayer Groups as Permanent Critics of Government

### 5.2.1. Taxpayer Groups in the Space of Liberal Thought

*"The Fraser Institute is a think tank. The [Canadian Taxpayers Federation] is just a tank".*

These words, uttered by Michael Walker, the long-time Chairperson of the Fraser Institute, mark one of the challenges of taxpayer groups. Walker made this statement at a meeting of taxpayer groups in Vancouver BC, where he was a guest speaker. Walker meant well when he uttered this statement. He was referring to the Canadian Taxpayers Federation's history of fighting the battle of ideas with 'heavy weaponry' and a revolutionary's zealousness. But this statement contained a kernel of boundary work that elevated think tanks as sober intellectual hubs of inquiry, scholarship, and careful thought, separating them from like-minded, but strategically dissimilar organizations such as the CTF. Taxpayer groups are more ostensibly political, bluntly populist, and vulgar in their deployment of analysis. Where did taxpayer groups get this reputation as the tank and infantry in the battle of ideas, watched over or supplied with information and strategy from the generals atop think thanks? Another meaning that could be gleaned from this remark is about who it is taxpayer groups speak to: not experts, not government officials, not economists, nor philosophers. They speak to the people, the ubiquitous everyperson, the taxpayer. They are the vox populi of the neoliberal thought collective (Mirowski 2009). To bluntly construct a binary, the CTF and populist organizations like it do the work of subject formation, while think tanks like the Fraser Institute, is ostensibly concerned with matters of policy and rigour. As one of the early leaders of taxpayer groups puts it, "taxpayers' associations are part of the machinery for defending the individual and holding the balance between the individual and group. They are the normal response of strong individuals to defend themselves and our free society against that overgrown instinct for survival which is the single moving force of the weak. These, when mislead by demagogues, seek to solve all problems by social action regardless of the ultimate effects" (Trenham, 1945: 246). Taxpayer groups are structured to 'speak' to people. While think tanks are said to concern themselves with policy papers, data, and research impact, taxpayer groups speak to media, build issue campaigns, and liaise with politicians and governments (Medvetz 2012). This division is an interesting paradox; taxpayer groups have historically relied less on flash and entertainment; but their roots go to a period of time where think tanks did not exist. In this sense, taxpayer groups are not just expressions of this divide that I have constructed. Indeed, historically, taxpayer groups saw themselves as the sober second thought, the liaison between the people –

reconfigured only in their fiscal relationship to the state – and the state itself. How did taxpayer groups take their role to mediate this? How has their character changed to be more bluntly activist? Or perhaps, how has their role shifted along with the growth in the industry of experts and expertise? (Medvetz 2012).

### 5.2.2. Taxpayer Groups in Context

I argue that taxpayer groups operate as key centres of the organization of political knowledge authored for a specific political subject, 'the taxpayer'. Taxpayer groups should not be looked at specifically as objects-in-and of-themselves, or producers of normative policy and political action, but should be analyzed as networks of knowledge production and subjectivization, organized around the problematic: how do you encourage people to reason politically as 'taxpayers'? Similar to think tanks and other advocacy groups with which they are organizationally similar, taxpayer groups are difficult to define through a traditional typology. The organizations that share this name perform a myriad of tasks, all of which differ across their broad geographic and scalar range. Taking them 'at their word', a taxpayer group is an organization that advocates for 'taxpayers'. Unfortunately, this definition only raises a basic prior question, namely: who counts as a taxpayer? In parsing the broad question 'what is a taxpayer group', I am influenced by Thomas Medvetz's (2012) scholarship on think tanks and McCann and Ward's (2012) geographies of policy mobility. Medvetz (2012) approaches think tanks from a relational perspective, borrowing largely from Pierre Bourdieu (1998; 1994). He describes two serious problems that flow from *definitionalist* approaches that attempt to delineate objects by defining their essential characteristics (eg. which organizations can lay claim to the term 'think tank'). First, he identifies the problem that not all 'think tanks' will hold the exact "substantive properties" (34). Second, he critiques definitionalism for its implicit endorsement of a specific interpretation of the terms of debate. The struggle to establish a definition enters into the debate that abounds within the social space of think tanks. In short, the definitional work that goes into claiming a concept or an association with a concept is usually deeply contested within a field. When scholars accept one of these accounts, they become conceptually devoted to that definition: staking a claim within the field might mean that the boundary work, the

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internecine struggle, the travel of ideas, notions, and tactics within this field or network are ignored. Geographers Eugene McCann and Kevin Ward (2012) offer a similar methodological warning, arguing that "overly prescriptive models and definitions of what is or what is not...allow the models and typologies themselves to be reified, becoming the objects of debate rather than facilitating analyses" (327).

The traditional conception of taxpayer groups is aligned with the notion of 'the taxpayer' as an inherently neutral subject, as a collective of righteously-involved citizens, and genuine expression of democratic mobilization against recalcitrant elites or governments. As Upham- Bornstein (2009) shows, taxpayer associations in the US were historically linked with new conceptions of citizenship, where citizens were empowered to reform government by demanding accountability from corrupt public officials and governments. This conceptualization of taxpayer groups owes its historical durability to the structure of media representations of taxpayer groups as defenders of citizens, who, in narrative form, are imagined as benevolent, aggrieved, perpetually wronged, and abused at the hand of bureaucrats, politicians, and other subjects, like welfare recipients. As I discuss in chapter six, taxpayer groups in the west operate in a space between racial antagonism, settler-colonialism, and open hostility to the existence of Indigenous Nations. The CTF is well known in Indigenous circles for operating epistemically in a space of terra nullius; this is strongly reflected in the organization's support for termination of Indian status.[35] The CTF has become one of the strongest proponents of *literal* late 60's white paper liberalism (Turner 2006).

In a more critical account, Isaac William Martin (2013) contends that historically-speaking certain taxpayer groups have been institutionally aligned with capitalists. Taxpayer groups, such as the American Taxpayer Association, and many local taxpayer

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[35] From a 2003 Report from the CTF's Centre for Aboriginal Policy Change (2005): "The Canadian Taxpayers Federation (CTF) strongly encourages the federal government to eliminate the Indian Act. It will only be through the elimination of the Indian Act that all Canadians – native and non-native – will be treated with the same degree of equality and enjoy the same rights and responsibilities. The CTF believes one way to achieve this goal is for the Canadian government to abolish the Indian reserve system, thus allowing individual native Canadians the freedom to choose how and where they wish to live" (1).

leagues populate a historical register of activist groups that Martin (2013) contends work toward increased income inequality through the pursuit of public policies. Martin's work begins to show how anti-tax activism coordinated by businesses, capitalists, and their benefactors linked their demands with more populist notions of tax politics, to the point where all anti-tax politics are conceived of as populist, broad-based, and in defense of vulnerable taxpayers. Rather than parsing whether taxpayer groups fundamentally are benevolent defenders of government accountability, or are simply 'astroturfing' elites, I understand taxpayer groups as a performative network of organizing political action and knowledge mobilization. They should be viewed as bundles of relations and practices that have come to populate a highly specific genre of political organization. They operate as a network of institutions, like think tanks, business/industry interest groups, and others, while simultaneously building and managing this network through facilitating the assemblage of a political subjectivity that I call the taxpayer subjectivity. It is especially important to describe the *practices* associated with taxpayer groups in order to facilitate analysis of their *effects*.

Typically, most of these groups perform 'advocacy' for 'taxpayers' in the form of meeting and pressuring parties, politicians, bureaucrats, and other state power brokers. Many of the groups coordinate with ideologically-similar organizations, such as business lobbyists, industry advocates, and industry issue groups (Pridgen and Flesher 2013; Martin 2013). From my own field work, and analysis of organizational literature and websites, I have found that many taxpayer groups do much of their coordinating work with the intellectual nuclei of liberalism, such as think tanks, economic institutes, and other forums for liberal economic philosophy. However, most do public political work not through the traditional or formal means of policy formulation, but through public awareness campaigns, anti-state, anti-tax/spending crusades, and through publishing and publicizing of specific forms of knowledge about the state (e.g. publishing, editorializing or pushing for disclosure of public sector salaries), about state fiscal practices (e.g. budget 'improprieties' such as deficits, misdirected funds, etc.), or about the conduct of those who control state fiscal practices (e.g. exposing expenses of bureaucrats or politicians) or who are 'supported' by state expenditure (groups typically imagined as morally unworthy, such as welfare recipients, or Indigenous people).

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While such campaigns are strategically chosen and timed, at an aggregate level, they are marked by a kind of a-temporal permanence, in the sense that these practices do not have any necessary immediate relationship with the effects they might produce; campaigns of critique are always re-generated. These are relatively unique practices that involve coordination across the network, drawing on academic research, public relations and advertising, journalism, and activism, all of which work to produce knowledge and evidence that goes into these 'everyday' campaigns. All of these practices are important for maintaining the network: meeting; debating; fundraising; consulting; and learning. These practices internal to the network are integral to producing political effects. The production of evidence is a constant process of dredging, extrapolating, and circulating figures, statistics, and stories about putatively objective representations of government excess and the positive impacts of tax reductions and restrained government. Most important of these effects is nudging citizens to think about government and politics with the set of evidence the campaigns and organizations produce is a significant effect of this strategy, a strategy that empowers *taxpayers* to act on government and politics in a very particular way *with* this evidence.

There are dozens of taxpayer groups across stretching across globe. Most "developed" countries have a national taxpayer group that primarily speaks to the concerns of the aforementioned taxpayer within their national boundaries. Many US states, cities, and counties have their own taxpayer organizations that speak to the interests of whichever rung of taxpayer interests they claim to represent. Typically, organizations at lower orders of government – especially municipal – are less well-organized, less professional, and often disconnected from the national and international groups. National and state/province-level organizations typically have more stable access to funds, meaning they are able to sustain their activity; they also benefit from broader geographic mandates, which widens their field of vision and expands the fields in which they can claim a legitimate interest to operate.

### 5.2.3. Taxpayer Groups and State Critique

TransLink had been the target of criticism from the Canadian Taxpayers Federation for a very long period of time. This dissertation is not about the rightness or wrongness of TransLink's operations or management – it is an attempt to understand the emergence of a form of governmentality for a specific political subject, the taxpayer through the machinations of the transit tax plebiscite. So, then the attendant concern is how the epistemic structure of taxpayer groups is made to effect people into reasoning with specific information, and thusly transforming the terrain of political debates. 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 of organizing political action and knowledge mobilization. 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. The CTF is a direct epistemological *attack* of the notion that 'the taxpayer' *is* a floating signifier; the formal organization of 'taxpayer interests', congealed 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 – fundamentally it is a floating political subject taken up by different political interests, discursively wielded in a variety of contexts. The CTF and its campaigns should be regarded as specific examples of how taxpayer subjectivity is organized, specifically in their ceaseless work to epistemically organize the taxpayer as a singular subject with a defined set of interests. The transit plebiscite case is one where the taxpayer as a political subject was aggressively addressed by a key intellectual nuclei of taxpayer governmentality.

TransLink had drawn the ire of the CTF for several years. In their campaign exegesis, Bateman and Marshall (2016) detail the CTF's relationship with TransLink: "the CTF has battled TransLink, and its insatiable desire for more taxes, for 15 years. Former BC Directors…all had run ins with TransLink over the years, attacking waste…" (23). For the CTF, 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: "[Bateman] revealed dozens of embarrassing waste stories at TransLink. The media found others, and he offered comment and potential solutions. He developed a cadre of whistleblowers in all parts of TransLink's operations, and filed dozens of FOI requests to discover details of wasteful spending, many of which laid the foundation for the No TransLink Tax campaign's litany of waste stories" (26). Indeed, building the archive was of strategic importance, because it allowed the CTF to address people with overwhelming reams of information – figures, facts, numbers, graphs, calculations–but also because that information was in part cloaked in the language of secrecy. It was archival work done on a government organization by an 'independent' group that helped to produce the (1) accumulation of data points, and (2) the work that they did to 'uncover' these expenses, rendering them not as government data releases, but as secrets unearthed by virtuous citizens. The accumulation of an inchoate set of interpreted facts gave the impression that there were serious operational problems at TransLink. Viewing these facts as a chain, or structurally relating them to one another made it extremely hard to resist the forms of analysis that the CTF proposed. Rendering TransLink governable for and by taxpayers required significant legwork. Like most regions, transportation agencies, often starved of adequate funds or support from various levels of government, are beset with 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, the group it created to run the 'No' side of the plebiscite campaign.

## 5.3. Economies of Evidence: Assembling Knowledge *for* Taxpayers

### 5.3.1. Strategic Permanence

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. And this temporal feature is important in the organization of the taxpayer subjectivity. 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 mis-management, misuse of tax dollars, or other indignities TransLink might inflict upon taxpayers. In a post-victory book published by CTF activists (Bateman and 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 reveal 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, given to particularly egregious examples of wasteful spending, corruption, or incompetence, have become an annual staple of media coverage of municipal, provincial, and federal governments. The national award given to TransLink detailed how the organization had built a remote parking lot for 4.5 million dollars, which had according to the CTF virtually no patrons. In the accompanying press release, Bateman playfully teased TransLink for its multi-million-dollar sin: "We welcome TransLink to this most dishonorable roll of tax waste…As we've chronicled, TransLink has had plenty of practice wasting money over the years. They just kept

wasting, wasting, and wasting until finally they broke through into the Teddy stratosphere this year" (Bateman 2014). The press release went on not only to argue that the problem was with waste, and inefficient spending, but that in fact, the waste and inefficiency actually stemmed from the organization's inability to respect and understand its 'customers': "TransLink's lack of business savvy didn't just keep this lot empty, it actually reduced the use of the existing park and ride too…Only TransLink could be so hopelessly out of touch with its customers." The ubiquity of Bateman and the campaign he ran looked to transform TransLink riders into customers and taxpayers, and the message produced in concert with this campaign was indeed one of the key reasons for the defeat of the transit plebiscite.

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 percent 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 percent of their 4.8 percent 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 unable 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, telling of the assorted offenses to taxpayers that TransLink had committed. Assembled in one place for this sarcastic award, this evidence had accumulated over the years, 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 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, responsibilized to exact limitation upon TransLink. The permanence of critique is underlined by the CTF's continued organizational focus on TransLink; even after the success of their campaign, they continued to scrutinize TransLink's every move. Just as after other campaigns, the taxpayer group had an organizational imperative to exact organized critique regardless of the corporation's performance, or its improvements.

### 5.3.2. Liberal Citizenship and the Habitat of Numbers

On what basis can taxpayers understand governmental action, and through what methods and modes of inquiry should governmental action be understood? Nikolas Rose (1999) 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' (197) necessary to liberal politics. Numbers encourage scrutinizing questions and reflection. Questions about government expenditure operate as discursively

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to limit 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) points out the relationship between citizenship, democracy and a sort of quasi-pedagogy of numeracy, suggesting that democracy necessitates a calculative citizenry (227). 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" (232). It is this 'public habitat of numbers' that Rose briefly describes that 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*.

### 5.3.3. Generating the Economy: Waste of the Day Awards

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 incompetency, 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.*

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.*

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

> *TransLink employees take 60 percent more sick days than the average private sector worker.*

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."*

Echoing a favorite 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."*

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

> *99 percent 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 $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.*

The critiques levelled toward the transit police best exemplify the scattershot nature of these assembled facts. One can imagine alternate 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 that disregard crime rates and population densities. Without a clear epistemological centre that unites many of these critiques beyond debasing the organization, their politics are mobile. In this sense, this evidence assembled form an economy: 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 this list highly adaptive, politically malleable

and non-committal, and importantly addresses people from several directions. This economy was used by the right to suggest that TransLink allowed its unionized workers to be excessively compensated, that TransLink was not doing enough to combat the growth of salaries that ultimately result 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 that 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 of a circulatory political space that empowers its subjects to make critique based on 'objective' data that has been produced and interpreted for the purposes of exposing the truth of government misconduct, waste, abuse, and ultimately disrespect for taxpayers. These stories make space to apply 'common sense' 'nonpolitical' economic ideas to the problems of government (Lemke, 2001), and to annunciate the very genuine concerns *taxpayers* have about the priorities of government institutions, the particularities and peculiarities of their fiscal arrangements, and ultimately 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 ultimately 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 and Wright 2015). The number, the budget figure, and the outrageous expense cannot exist without the liberal mentality with which they are critiqued. The very utterance in public space delineates what they are meant to do which is to 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 provide space for pragmatic political critique, but also produce

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. They also outline a general rubric of how politics should be conducted, and indicate how responsible fiscal citizenship should be performed through the scrutiny of particular governmental actions and inactions, by rational, reasonable, and self-reflexive taxpaying subjects.

## 5.4. The Making of Fiscal Interestedness: Translation, Coordination, and Vernacular

In the previous section I showed how taxpayer governmentality is literally filled with numbers from what I have called an economy of evidence. This treasure chest of evidence does not simply happen by chance, it has to be produced, translated, and coordinated with other elements of the economy. While I have noted that the economy is inchoate – this does not mean that it is *unorganized*; indeed, its disorganization is organized. To elaborate on this insight, I draw upon two texts authored by the employees of the Canadian Taxpayers Federation to make the suggestion that one of the key processes to pay attention to are the conditions of the production of numbers, not simply as I did, in the last section, on the result of that production. The two texts I look at are entitled: *Everyone But the People (2016)* by Jordan Bateman and Hamish Marshall, and *Fighting for Taxpayers* (2015) by CTF Director Troy Lanigan. Combined, the books offer a glimpse into the operations and history of the CTF, and their style of organization.

### 5.4.1. The Politics of Number Production

I start with analyzing the building of the archive and production of numbers in the Metro Vancouver transit plebiscite. While scholars of recent have been quick to point out the blunt power of numbers (Hacking 1982; Rose 1993; Espeland and Stevens 1998; Espeland and Sauder 2007), some of these scholars such as Espeland and Sauder (2007; 2016) have been especially quick to assign power to numbers alone. In fact, numbers themselves do not lend themselves to power; it is the meanings, narratives, and stories that become attached to numbers that do much of the work. In their book, Bateman and

Marshall inadvertently make an interesting theoretical point about the politics of numbers; we need not only pay attention to *quantities* of numbers that direct people's conducts, but to the specific use of calculative practices that reduce the quantity and complexity of numbers, while also scaling numbers into similar and measurable quantities (Espeland and Sauder 2007). In a passage, Bateman and Marshall write:

> We knew the YES campaign was going to be dominated by too many numbers – tax costs, infrastructure investments, congestion statistics, economic development scenarios, and a hundred other calculations. The plan [No TransLink Tax's *A Better Plan*] responded with this simplicity: "lots of numbers will be thrown around; there will be many spokespeople for the YES side, often with competing interests. To punch through, our message will be very simple and we will only ever use two numbers (37– 38).

Empirically, this tells us a great deal about the use of numbers in a political campaign. Despite the fact that the No campaign did, of course, use more than two numbers, they attempt here to position their use of numbers as simple and anti-elitist, cutting through the superfluous, contra the huge government apparatus that produces a series of bureaucratic figures derived out of expert judgement and calculation (Björklund Larsen 2017b). While simultaneously adhering generally to what Theodore Porter (1996) calls the "mechanical objectivity" of numbers, the faith in the incontestability of numbers, and the use of numbers to credibly judge and act against government, the No campaign also traded in a kind of populist skepticism of numbers. The moral inflection of a number leads us to understand that people read numbers not just as numbers, but consider their argumentational direction, their institutional source, and their positioning in relation to an individual. In this case, we have to distinguish between numbers as *explanation*, and numbers as *critique*.

So, far from being simple calculatory practices in which people strip out complexity and commensurate, the forms of judgement that taxpayer governmentality evinced in its subjects here are moral and political commitments to skepticism of state action. Taxpayers not only judge and valuate state action based on calculatory processes, such as ranking, dividing, or counting – they judge and valuate based on an affect of numbers. The CTF shows us how people can coordinate between calculation, but also the

moral meanings that become attached to numbers. In this way, the process of *producing* a number becomes important to subject-building, because how numbers are produced are themselves subject to moral contention. Carruthers and Espeland (1998), writing about money, argue that its meaning depends on "its future direction of flow as well as its proximate and ultimate sources" (1393). With this case, almost all numbers that floated around during the campaign were monetary in representation, and almost all involved the use of government monies, refigured as taxpayer dollars. Reflection on where it is that money is imagined coming from, where its future is fabricated, allows us to derive some of the meanings assigned to it.

The authorship of numbers tells us a great deal about the subjects they are meant to arouse. For the Yes side, their numbers, with their varying complexities, were sourced from bureaucracies to convince taxpayers to spend more of their money according to distant bureaucratic schemas like funding formulas for per-kilometre cost for construction, or the per capita cost of increasing congestion. On the other hand, the No campaign was built on numbers that were erected out of secrecy. These numbers appeared as if they had been "discovered" and therefore untainted by the interest of the CTF. The moral meaning attached to the CTF's numbers meant that these numbers were not self-interested. Instead, their structure as unearthed numbers meant they were protected from the interestedness of bureaucrats and haughtiness of experts. The No campaign's emphatic plea to voters, 'keep your money' was itself a moral paean – you as taxpayers are the experts of how to spend your money. Bureaucrats, planners, mayors, councillors, in sum, the experts, all have something to gain, encapsulated by a tweet from Bateman "big government, big labour, big green, big business stacking the deck for big TransLink tax. It's up to us little people to make ourselves heard" (54). The moral meaning of the Yes side was diminished as a source of trustworthiness, its truth value no longer attached to mechanical objectivity, but instead a demonstration of *interestedness*.

### 5.4.2. The Moral Structure of Translation

The processes of quantification, as Espeland and Stevens (2008) call attention to, are extremely laborious: "Rigorous, defensible and enduring systems of quantification

require expertise, discipline, coordination and many kinds of resources, including time, money, and political muscle" (411). The processes by which numbers are consecrated, things are counted, money is accounted for, are not simple. Hence this is why it is that large bureaucracies are responsible for these processes, and why it is that more governmental organizations are moving toward 'digital government' that renders these processes of counting transparent. But it is the complex processes by which numbers, accounts, and populations are measured, scaled, and referenced that marks these numbers as the products of expertise, that is putatively wise and capable of execution of analysis. But this very structure of expertise, when lined up against a campaign like the No TransLink Tax organization, has a hard time addressing taxpayers as addressees rather than referent. In contrast, it is the process by which, for example, the CTF excavating information from the government, and revealing processes that were meant to be *secret*, that enables the CTF to address taxpayers as subject, rather than object, as addressee, rather than referent. The secret, Mark Fenster argues, has almost magical qualities for addressing democratic subjects:

> The democratic subject can only fully function when it can banish the secret as a category; yet, in constituting the secret as that which is outside democracy, liberal democratic theory invests the secret with power, mystery, and an 'irresistible aura' that in turn invites the development of new technologies to unveil and allow discussion of that which it hopes to banish… In a culture and politics obsessed with information and the secret, the ideal public exists only as a figment in the theoretical imaginary: an imaginary itself produced by the transparency ideal (Fenster 2015: 160).

I examined several press clips of local Vancouver television news segments, and news stories that circled around TransLink and money. Posted to YouTube with their logo serving as introduction, these clips and stories were curated by the CTF as hits, where the organization successfully pushes out a story to the press, resulting in a punchy two or three-minute-long feature in which a reporter dutifully detailed the contents of a CTF press release, and then sought the reactions of inevitably and understandably exasperated TransLink commuters. Most of these segments, when describing how information was obtained, use terms like "internal", "a report finds", "according to a freedom of information release" or "information obtained by the Canadian Taxpayers Federation". These statements position the government as an intransigent and secretive

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keeper of expert knowledge not accessible to taxpayers, except through other means, such as media, and advocacy organizations. I suggest that this skepticism over expertise connected with government is indicative of liberal anxiety about governing. Can the state produce numbers that are congruent with the market or will it only produce distortions?

But not all of these processes are mediated through FOI-ATI releases and leaks to the CTF or journalists. The CTF does a great deal of work in translating numbers that are already public into numbers that are consumable for taxpayers. Numbers themselves are never represented as data that actually was released by TransLink, or from transparency that is the result of an organizational policy or from a statutory reporting requirement. While numbers may have come from the above sources, the CTF repositions simple numbers in a budget document, or a salary schedule from collective bargaining agreement, or the cost charged by a vendor for a service, such as a television or artwork purchase, and renders them as consumable and legible. Far from being *distorted*, the CTF proposes a new way of reading numbers. Each decision, bonus, or money spent by TransLink is re-interpreted as inefficient, unreasonable, or an affront to taxpayers. Through a deliberate act of interpretation, and the proposal of a style of translation, communicating numbers or figures that would typically only be easily accessible or knowable to a budget expert, suddenly become legible to taxpayers.

## 5.5.   Competing Economies of Political Knowledge?

While at first glance, taxpayer reason is politically 'neoliberal', it borrows, repurposes, and in some regard, reinvents some populist critiques of the 'wealth' of those who run public corporations that mimic left critiques of the corporatization of governance. This genre of critique has become standard on the right, where the salaries of bureaucrats, public sector leaders, or board directors are posited as unreasonable and insulting to 'the taxpayer'. The reaction to the salaries, benefits, and 'perks' of members of the boards of directors and the TransLink CEO shows that to think like a taxpayer is not to remain beholden to wealth. This critique, which is one of the most popular that was deployed during the campaign, allowed the No side to enlist support from leftists skeptical of the high salaries of public sector leaders into what is fundamentally an

epistemic critique of these salaries. In short, while these salaries had been imagined by liberal critics as unfair because they were determined 'outside the market' the campaign was able to convince leftists, who might simply critique the craven bloat of corporatized public bodies to vote for the No side. The No TransLink Tax campaigned later boasted to the American libertarian website Atlas Network, "Our campaign didn't have millions of taxpayer dollars or fancy CEOs committing their groups to our cause — we had everyday taxpayers who simply believe TransLink wastes too much of our money to be trusted with any more of it…" (Atlas Network 2015).

The main work that has been done by the purveyors of the 'No TransLink Tax' group is to re-organize or mobilize the kinds of knowledge necessary to govern as a taxpayer. This knowledge is premised on familiar cues that are seen across the political spectrum, familiar critiques of government made by a variety of activists: a specific mode of accountability for tax dollars, a specific transparency regimen for taxpayer-funded public corporations, and a total reliance on the numbers, metrics, and moralities that become attached to the information produced by those aforementioned political technologies, accountability and transparency. The Yes campaign, which had tangentially trafficked in a sort of economic reason in making their early case to voters, had argued that the region would need to expand its transit capacity to grow its economy. This was not direct enough, and the Yes side was forced to respond in more stark terms, firmly planted in the epistemic territory of the taxpayer rationality. At the beginning of the campaign, the pro-transit tax Mayors' Council organized their campaign around issues such as sustainability, quality of life issues, health, the benefits of increased services, and economic futures. The Mayors' Council, as a body of politicians, understood the necessity of speaking to taxpayers and taxpayers' concerns:

> As elected custodians of taxpayer dollars, members of the Mayors' Council are committed to making sure that we get the most value from every dollar we invest. This means taking a more performance-based planning approach where all initiatives are evaluated equally against a common set of goals and then giving priority to the most effective combination of solutions…The result is more efficient use of taxpayer dollars; improved transparency and accountability; and investment choices that are most likely to help the region achieve its goals (Mayors Council Vision Document 2015, 8).

In this passage, the Mayors' Council addresses taxpayers as discerning, interested in investment performance, and value-for-money – achieving some kind of a return on the money they have invested into the government. As the campaign dragged on and the success of the plebiscite looked far less certain, the Yes campaign attempted to enrol their plan within a similar discursive program that was driving the No campaign. First, the Mayors' Council, led by Vancouver Mayor Gregor Robertson and Surrey Mayor Linda Hepner, brought on Vancouver billionaire Jim Pattison to chair a "Public Accountability Committee". Pattison, who is the owner of a network of car dealerships, a grocery chain, and TV/radio stations, had previously served on other "public" committees for organizing the expenditure of public funds, such as Expo 86' and the 2010 Vancouver Olympics. The "Public Accountability Committee" that Pattison was appointed to head had one main goal, which was to watch over the fiscal execution of the transportation plan and "ensure accountability to taxpayers". The committee's terms of reference lay out four objectives:

1. Work with the Mayors' Council, Minister of Transportation and TransLink to establish an enhanced process for financial review and oversight of the funds raised by the 0.5 percent increase to the PST in Metro Vancouver that are dedicated to the Mayors' Plan.

2. At the beginning of each fiscal year, review, approve and publicize projected expenditures in the year to confirm that they are included in and properly prioritized under the Mayors' Plan.

3. Publicly validate that the funds raised through the new tax are spent only on the projects outlined in the Plan and spent wisely and responsibly.

4. Report to the public annually on the monitoring of the Mayors' Plan implementation to ensure accountability to taxpayers.

The promise to increase the accountability of TransLink does a number of things. Importantly, it accepts the *truth* of the critiques made by 'No' campaign, and simultaneously addresses taxpayers as *the* subjects to whom this promised increased accountability is to be rendered. Finally, it proposes vague measures in order to suggest that the proposed transit plan could be considered accountable to the taxpayer. This is primarily achieved by suggesting that, in fact, none of these skeletal 'accountability'

measures exist in the first place – which they do–as governance principles of TransLink – and, suggest that the evidence produced for taxpayers by the "No" campaign are reasonable interpretations of those pieces of evidence.

Second, the Yes campaign moved toward 'debunking' the truths that were being produced by the No campaign and the Canadian Taxpayers Federation. The Yes campaign and TransLink produced a series of advertisements meant to reassure taxpayers that the money they were being asked to "spend" on transit was being well spent. The ads mimicked some of the themes outlined by the CTF for the perceived misuse of funds, and presented comparative data showing the operational efficiency of TransLink versus other transit agencies, and touted that the corporation had "saved taxpayers" 240 million dollars since 2012 via a number of measures such as 'labour efficiencies' and administrative cost cutting.

## 5.6.   Conclusion

The defeat of the Metro Vancouver transit plebiscite by a fairly wide majority of voters did not lead to disaster for the region's transit plans; recently the provincial and federal governments announced funding for what was essentially the 2015 Mayors' Council transit scheme. TransLink and the people associated with it have had a harder time recovering their reputation. TransLink's CEO Ian Jarvis was forced to resign by the board of directors during the middle of the plebiscite campaign in order to 'restore public confidence', leading to another controversy over his severance, and the salary of the newly appointed CEO (Sinoski 2015). This is a particularly instructive moment in attending to the contours of taxpayer governmentality and the strategic permeance of the organization that I regard as one of the key epistemic organizers and translators. TransLink, in responding to the public fury caused in part by their managerial problems attempted to defuse the situation by asking its CEO to resign. Because of the structure of his contract, he was required to be given severance that amounted to his salary of approximately 35,000 (CDN) dollars per month; TransLink had Jarvis stay on as an 'advisor'. Presumably this was done so that it would appear that Jarvis was not being compensated without labour. In spite of this move, it became interpreted as a further

example of the incompetence of TransLink. The chapter does not offer a defense of the organization, but attempts to trace the various ways that the taxpayer became enlisted as an addressee to critique TransLink, and thusly how TransLink became a hive of activity around the enfolding of self-expertise with numbers that could be *trusted* – disinterested numbers that came from an economy carved from secrecy by a group of benevolent citizen-taxpayers. The chapter demonstrates how people come to envision themselves as executors of government of the state – a kind of reassertion of sovereignty – through a taxpayer governmentality. This concept of taxpayer governmentality works through this case by showing the specific repertoire of action that is produced by the taxpayer group's excavation of the state. The intellectual work they did to create an archive of state incompetence, authored with the zeal and fiscal disinterested interestedness helped to create space for people to read evidence, evaluate evidence, and ultimately inflict judgement upon themselves and TransLink through the lens of a taxpayer.

# Chapter 6.

# THE POLITICS OF THE FIRST NATIONS FINANCIAL TRANSPARENCY ACT[36]

A Conservative Party Senator from Ontario sparked outrage in 2017 when during a Senate committee meeting, she criticized the findings of the Truth and Reconciliation Commission's report on residential schools for its focus on 'the negative' aspects of these institutions. Designed to 'kill the Indian in the child", residential schools were one of the genocidal methods inflicted on Indigenous peoples by the Canadian state, with well-known histories of physical and mental abuse, cultural disidentification, and assimilation (Woolford 2013; Palmater 2011; Wildcat 2015). Lynn Beyak, the Senator in question, claimed that the "good deeds" of Christians had been overshadowed by negativity, saying in part: "well-intentioned men and women and their descendants — perhaps some of us here in this chamber — whose remarkable works, good deeds and historical tales in the residential schools go unacknowledged for the most part…" Beyak faced immediate blowback for the comments. The ensuing controversy expanded when at another committee proceeding she argued about the need for financial transparency in an attempt to explain her earlier comments:

> The speech that caused so much hurt and distress was actually a speech about taxes. My mission here in the Senate is the wise use of tax dollars, and I was questioning why we were renaming buildings all across Canada when a teenage Aboriginal child on a reserve in Canada has never had a glass of clean water... It seemed like our priorities are skewed…So I asked for a national audit of all dollars coming in and out of every reserve… (Beyak 2017).

Read out of context, Beyak's comments seem like the desperate, grasping non-sequiturs of anyone subjected to unexpected public scrutiny. But there is a distinct relationship between Beyak's sanitizing of cultural genocide, and her feigned concern

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[36] Seventy-five percent of the article "From Self-Government to Government of the Self: Fiscal Subjectivity, Indigenous Governance and the Politics of Transparency" is reproduced in this chapter, primarily in the sections "The First Nations Financial Transparency Act", "The Politics of Transparency", and "Creating Indigenous Taxpayers".

with the responsible dispensation of federal funds in First Nations. Beyak's invocation of the necessity of audit in response to Indigenous misery has become a familiar rhetorical move. What the Beyak episode illuminates is the reproducibility of a particular settler common sense (Rifkin 2013) about Indigenous suffering in contemporary Canada: first, the problem is with Indigenous peoples themselves; and second, the problems that they have brought onto themselves flow from their inability to spend *white people's tax money* responsibly. What follows then, from this reaction is a call for *transparency*. Indigenous people and Indigenous governments in Canada must be exposed, be made visible, rendered intelligible to the imperatives of taxpayers. The discursive appearance of 'the taxpayer' as a subject of transparency is not a random occurrence; there is a deeply worn patterning of those who become objects of taxpayer claims, and an even clearer relationship between the endless hailing of transparency as a method of *redress* for those very taxpayers. In its weaponized form, transparency becomes less about measurable claims for the improvement of governments, and more a technology of knowing – and simultaneously, of ignorance (Flyverbom 2015).

Beyak's comments of course are not isolated utterances. As I will show in this chapter, the putatively fiscal anxieties annunciated in her statements follow recognizable patterns that fuse settler colonialism (Wolfe 2006) with a taxpayer governmentality. In order to show how transparency has become a keyword of settler colonial governance in Canada, I trace the birth and implementation of the First Nations Financial Transparency Act (FNFTA), which demanded that *First Nation* governments publicly reveal certain elements of their fiscal operations to the *Canadian* public. This chapter sets out to discuss some of the tensions between citizenship, transparency, and how it is that fiscal information – budgetary figures, salaries, deficits – are used to create political subjects. Transparency, as I will show, was envisioned as a way for the Canadian state to inculcate members of First Nations into reimagining their citizenships and reforming their political conducts.

This chapter explores how the discursive deployment of fiscal transparency is a technology of government, one that makes up new political subjects through authorial devolution. In this specific case, transparency and disclosure products are authored with

settler colonial imperatives that look to reshape how it is Indigenous people understand and relate to band governments. Citizens of First Nations through taxpayer governmentality are refigured as skeptical and calculating Indigenous taxpayers through bureaucratic techniques of subjection. The Canadian government and intellecutal institutions have long been involved in settler colonial political projects that seek to undermine Indigenous sovereignty and nationhood (Napoleon 2001; Lawrence 2003), dismiss Indigenous legal and political epistemologies (Borrows 1996; Monture-Angus 1999; Todd 2016), control the space of possibles in Indigenous politics (Alfred 2006), actively interfere with and surveil First Nations governments (Smith 2009; Diabo & Pasternak 2011; Monaghan 2013; Pasternak 2016) or ignore Indigenous social welfare (Palmater 2011). The goal of this chapter is to examine the governmentalities involved in the Canadian government's approach to First Nations, a strategy of simultaneous legislative imposition, and calculated 'governing at a distance' (Foucault 1991) that might be more productively called 'paternalism at a distance' with an eye toward subtly reshaping the subjectivities of Indigenous peoples, and transforming the field of political claims (Coulthard 2007). This paternalism at a distance works through the proliferation of disclosure of fiscal information, conjectures about First Nations leaders' opacity, and feigned concern for Indigenous sovereignty and nationhood. In pursuing this devolved form of self-government, the Canadian government did not legislatively impose limits or restrictions on First Nations, but looked to govern at a distance. Following the contributions of Indigenous scholars who engage with Foucault (Andersen 2013; Moreton-Robinson 2009; 2015), the chapter charts out the productive power of the knowledges that the Canadian government looked to harness. Instead of pursuing restrictions, and direct holds on conduct, the FNFTA as strategy, looks to empower and inculcate through the devolution of specifically packaged information to two key groups. First, the knowledge it produces comes out of the Canadian government's desire to 'reform' the political conducts of Indigenous peoples, primarily those living on-reserve and more likely to participate in band government (Belanger 2013). The Act looked to make Indigenous citizens of Nations suspicious, unsatisfied, and attempted to redirect dissatisfaction toward band governments and away from the Canadian government. In short, the Canadian government looked to create self-governing Indigenous *taxpayers*.

Pragmatically speaking, this subject subject was imagined by bureaucrats as a move toward a more governable Indigenous subject, in line with federal visions of self-government. The kind of data proliferated from the FNFTA was expected by bureaucrats to be used to get Indigenous nations and citizens 'ready for recognition'[37] (Napoleon 2001; Coulthard 2014), to reconfigure political conducts around styles of democratic engagement that were useful for INAC. Second, the law is also directed toward settler-Canadians who are envisioned as sovereign executors of the singular taxpayer's will. The bevy of images, texts, and numbers produced from the FNFTA incited pre-existing configurations of entitlement and had indeed done something very specific in regard to settler entitlement and racism. What I contend in this chapter is that taxpayer governmentality allows settlers to reterritorialize racist critiques they have of Indigenous peoples, governments, and cultures, not as base affective feelings associated with ignorance and long-engrained racist ideas, but as objective, uncontestable, and indeed 'race'-free critiques predicated only upon the responsible and fair dispensation of federal funds. The taxpayer as a strategy of political thinking and action specifically renders its adherents and authors subjects as only concerned with accounting, which are figured as putatively neutral fiscal arrangements, instead of racist critiques of Indigenous people based in ideology, and settler colonialism. In short, the taxpayer governmentality that is taken up by settlers based on the FNFTA data is a strategy of 'colour-blind' critique. I thus position the taxpayer and tax politics in general as a site of immense boundary work around both the competence of Indigenous potentiality of self-government, but also of the racial-settler moral project of revanchism and land extinguishment.

The chapter is organized as follows. First, I begin with discussing the legal provisions of the Act (FNFTA) within the context of other governance reforms like the

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[37] Coulthard (2007) has defined the politics of recognition through a critique of the involved liberalism that takes Indigenous nationhood as a negotiation with Canada based in reconciliation: "I take 'politics of recognition' to refer to the now expansive range of recognition-based models of liberal pluralism that seek to reconcile Indigenous claims to nationhood with Crown sovereignty via the accommodation of Indigenous identities in some form of renewed relationship with the Canadian state. Although these models tend to vary in both theory and practice, most involve the delegation of land, capital and political power from the state to Indigenous communities through land claims, economic development initiatives, and self-government processes" (438).

First Nations Governance Act (FNGA). Second, I then turn to mapping the arrival of the legislation in the context of a state of emergency in Attawapiskat First Nation. This section details how the federal government shifted the terrain of the debate over the state of emergency from a crisis of resources to a crisis of accounting and opacity. Further I analyze how the use of specific economies of figures were constructed with an eye toward subjectification of settler-taxpayers. Third, I explore the politics of knowledge around governing and *the objectification of* Indigenous Nations through the deployment of the concept of transparency. Finally, I detail how the FNFTA and the data it produced was designed as an uneven articulation of subjectification creating two subject positions: settler-taxpayers and Indigenous-taxpayers.

## 6.1.   The First Nations Financial Transparency Act

The FNFTA (Bill C-575) was first introduced in the House of Commons as a private members bill by Saskatchewan Conservative Member of Parliament (MP) Kelly Block in 2010. As one well-placed bureaucrat told me, the private members bill was a "dry run" – a trial balloon to test reaction – before the government adopted it as part of its 2011 legislative agenda. I detail some of the key provisions in this section. The FNFTA as a piece of legislation exists to do some key knowledge brokerage: to produce a set of legible facts about the various First Nations governments in Canada that are subject to the Indian Act. The Act itself has a number of key provisions, which I will detail in this chapter. I do want to make it clear, however, that it is not the mission of this dissertation to conduct a legal or legislative analysis of this Act, so my object is not the Act itself; the object of the analysis is a diagnostic mission of the mundane productions of the law itself, not its text or legalities (Woolgar and Neyland 2013). My approach is not to fetishize the legal textuality of the law itself, but to look at the conducts it inspired, the stories it was built upon, and the narratives about the people it sought to govern. Instead of looking at this law as a law, and an inherently oppressive one at that (Chunn and Gavigan 1988; Lacombe 1996) I examine the politics of knowledge that both produced it, and that it helped to produce.

### 6.1.1. Legal Provisions of the FNFTA

The law first asks First Nations to produce annually, a set of consolidated financial statements, in accord with "generally accepted accounting principles". These accounting principles are based in now universalized principles of accounting practice. The professionalization of accounting and the spread of recording technologies, along with the veneer of objectivity, produced the notion of universalized singular principles of accounting (Robson 1992; Buhr 2011). Consolidated financial statements generally outline assets, expenses, income, liabilities, and also report investments and other monies flowing to and from a First Nation. What the FNFTA does is attempt to standardize, or in the language of the government, to 'modernize' how it is that First Nations report finances. This section of the law, as with most laws related to First Nations governance, is Ottawa-facing. That is, it seeks to change the relationship between how a First Nation operates and how the federal government disburses monies, directed through INAC, and strengthening INAC's control over a given First Nation.

Second, the Act requires that a First Nation seek and pay for an audit of their consolidated financial statements. This provision (*see* Dyck 2013 for First Nations Financial Transparency Act, 5(2)) requires that such an audit be performed by an independent auditor that is provincially accredited. Such an audit must also be completed in accordance with the "generally accepted auditing standards" of the Canadian Institute of Chartered Accountants, a well-known quasi-civil society professional organization that is responsible for setting national accounting standards for businesses, corporations, governments, and individuals. Both section 5(1) and 5(2) of the FNFTA are standard practices of First Nations governance. All First Nations who are governed under the Indian Act have always had to report their financial statements to the federal government. Funding Agreements, and are essentially contracts between a given First Nation and INAC set out the responsibilities of both parties. A 2011–2012 model funding agreement released by INAC (AANDC 2012), sets out the requirements for FN governments reporting their finances to the federal government:

> 4.4.1. The Recipient shall prepare Financial Reports in accordance with the Year End Reporting Handbook for each Fiscal Year and shall

deliver those Financial Reports to DIAND, and to any other Federal Department that requests them, within one hundred and twenty (120) days of the end of each Fiscal Year.

4.4.2. Where the Year End Reporting Handbook requires Financial Reports to be independently audited, the Recipient shall engage an independent auditor recognized in the Province or Territory in which the Recipient has its administrative offices and notify DIAND of the appointment of the auditor at least two (2) weeks prior to the end of the corresponding Fiscal Year.

4.4.3. The Recipient shall submit to DIAND all reports listed in Schedule "DIAND-4", on or before the due dates set out in that Schedule, according to the requirements for each report as set out in the Recipient Reporting Guide.

4.4.4. Canada may, by notice to the Recipient, extend the deadline for the receipt of Financial Reports or other reports to be submitted to DIAND under this section if the Recipient provides notice before the applicable due dates of circumstances beyond the Recipient's control preventing the Recipient from meeting the deadlines (AANDC 2012).

Attending to the required "Year End Reporting Handbook", the Federal government already spells out the exact form that both consolidated financial statements take, and the standards to which audits are held. Fundamentally, then this Act transforms regulations into law and solidifies the requirements that are usually spelled out clearly in funding agreements between First Nations and Canada. Funding agreements themselves usually have strict non-compliance sections that clearly outline what happens in the case that a FN produces statements or audits that are not adequate in the eyes of INAC, for which the punitive measure is usually withholding of funds.

The third key provision of the FNFTA is found in Section 6(1), which requires First Nations to prepare an annual document, "Schedule of Remuneration and Expenses", which is to outline pursuant to the audited consolidated financial statement, the salaries and benefits of Chiefs and Councilors in a given First Nation. The reporting of this information, and the salaries set by individual First Nations, become subject to scrutiny by the Federal government, and by INAC bureaucrats. The most powerful provisions of the FNFTA is in the requirement set out by Sections 8 and 9. Section 8 requires First Nations to post their audited consolidated financial statements and the schedule of

remuneration and expenses on their own internet webpages and make these documents available to their members. Section 9 states that the INAC must publish all the documents set out in the previous sections on a central website that is managed, hosted, and controlled by INAC. Even though the government already had access to this information via funding agreements, this provision centralizes and federalizes the information that is given by First Nations to the federal government in compliance with the FNFTA. The centralizing and standardizing features of the FNFTA ensured that the information for each First Nation would be in the same place – a much simpler operational control mechanism for INAC. The argument that this information was only to be directed toward individual band members clearly had an epistemic hole in it. Centralizing this information made it much more accessible to outside groups looking to compare, dredge, and attack. It was a uniquely federal solution to what was proposed as a problem located in the band governments.

A final key provision of the Act is laid out in Section 13(1), which empowers INAC and the Minister of Indian Affairs to take punitive corrective action against errant and non-compliant First Nation governments. There are two correctives: first, INAC may ask the council and Chief to "develop an appropriate action plan" and second, INAC may also "withhold moneys payable as a grant or contribution to the First Nation". Both of these actions to compel First Nations' compliance to the Act were used by INAC as well as both Ministers John Duncan and Bernard Valcourt. The Act also states that the moneys that can be withheld from disbursement can only be non-emergency funds, again, a commonplace enforcement mechanism found within many First Nation-Canada Funding Agreements.

## 6.2.   The Arrival of the 'Effin' FTA'

Shortly after MP Kelly Block's introduction of the FNFTA in 2010, the CTF launched a campaign publicizing the salaries of band Chiefs and councilors (Sieciechowicz 2012). The campaign alleged that First Nations Chiefs and councilors were being grossly overcompensated by the hands of Canadian taxpayers, who received little discernable benefit from the alleged largesse 'provided' to First Nations leadership.

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The CTF's campaign helped to cement already existing ideas about the inability of First Nations to govern themselves without corruption and financial mismanagement (Sieciechowicz 2012). The FNFTA's salience was boosted by the CTF's campaign, and Block's advocacy for the bill extended into the next year when Chief Darcy Bear of Whitecap Dakota First Nation announced support for the principles of transparency and disclosure contained in the FNFTA. The bill's introduction signaled an aggressive and openly hostile approach to First Nations.

Block argued that the bill was a necessary intervention in First Nations governance, stating in Parliament that "all elected officials of First Nations communities must not only say that they are accountable in terms of their salaries and reimbursement of expenses, they must also take steps to show they are accountable and absolutely transparent when it comes to their earnings as elected representatives" (Block 2011). She went on to point out that access to salary and audit data was uneven across First Nations, suggesting that the FNFTA would mitigate this unevenness by imposing a centralized standard of disclosure.

The FNFTA, or 'Effin' FTA', as it became known (Harp 2015), was broadly criticized for its legal and political implications. The FNFTA was met with a great deal of resistance by a number of forces: First Nations governments subject to it; coalition organizations like the AFN; and prominent Indigenous activists and academics. All three of these actors in some measure came out strongly against the bill as an attack on Indigenous self-determination and sovereignty. Mi'kmaq legal scholar Pamela Palmater described the FNFTA as a racist attack that drew upon historically-utilized stereotypes about Indigenous leaders and politics. She wrote that "presenting accountability legislation as the solution implies that First Nations are the cause of their own poverty–a racist stereotype Harper's Conservatives use quite frequently to divide community members from their leaders and Canadians from First Nations" (Palmater 2014b). In a post on a left blog, *Rabble*, Palmater laid out three key legal reasons for the FNFTA's illegality. First, she argued that the bill was introduced and passed through Parliament without "consultation, accommodation, and consent" of First Nations governments. The law, while introduced as a private members bill in 2010, over time became a piece of

government legislation. Throughout its development, the government undertook almost no consultation with First Nations. The government instead preferred to rely heavily on complimentary and supportive commentaries on the Bill, especially from the few Nations who had announced support. Second, Palmater pointed out that the FNFTA interfered with "inherent First Nation jurisdiction", with the federal government plainly ignoring recent Supreme Court precedents regarding the jurisdiction of First Nations to control their own political structures. Third, she suggested that the law infringed upon the self-determination principles of Indigenous nations in Canada, which were recognized and protected by U.N. law.

Senator Lillian Dyck, from Gordon First Nation in Saskatchewan, was one of the prominent legislative critics of the FNFTA. Dyck spoke in opposition to the bill and argued that it simply duplicated the already existing ministerial power of INAC, without adding any new enforcement mechanisms, stating in part "[the FNFTA] will not clamp down on the few non-compliant First Nations because the bill legislates the same policies and regulations, the exact same tools that Aboriginal Affairs already has. If INAC cannot make a non-compliant First Nation comply now, it still will not be able to do so because Bill C-27 does not contain any new remedies to do that." Dyck concluded that the FNFTA was "smoke and mirrors" (Dyck 2013).

While the Chiefs and councilors – the objects of the bill – had established their almost unified opposition early on in the bill's life cycle, other civil society and political groups had also expressed opposition. These included the Aboriginal Financial Officers Association (AFOA), a group of Indigenous accountants, financial officers, and other public administration officials. The AFOA, a national organization was founded in 1999, three years after a BC-based association was established. The National AFOA was founded in order to organize Indigenous interests working in a range of finance and fiscal administration, which they suggest emerged "in response to the need for a united voice for those working in the critical fields of fiscal management, finance and administration within Aboriginal communities" (AFOA 2017: 7).

The AFOA opposed the FNFTA initially and after its passage, and later in 2017 published a report detailing its members' continued opposition to the bill, and maintained its position in favour of full repeal of the FNFTA. Based on focus groups and surveys with its membership, only thirteen percent felt that the law had improved accountability, while twelve percent felt that the law should not be abolished. The AFOA's concerns mostly involved administrative duplication, discrimination, and suggested that the uncontextualized data the law demanded was misleading. Further, the AFOA expressed concern about what the FNFTA fomented in settlers:

> Participants reported that they have experienced racist and narrow-minded comments from members of the Canadian public, in response to articles about Chief salaries, particularly online. To give a broader, un-biased account, a media campaign that sheds light on the reality of First Nations financial issues and funding structures is needed (AFOA 2017: 33).

Underscoring the broad thematic that undergirded the structure of pro-FNFTA activists, Hayden King, an Anishinaabe scholar, observed "while taxpayer activism is certainly common, it seems to provoke a special kind of fury when involving Indigenous Peoples" (King 2014). King's observation that the taxpayer makes its affective appearance more pronounced in instances of governing Indigenous claims links to a key analytical challenge in this chapter, namely exploring how the taxpayer becomes the key subject in this case. What is it about the combination of issues of transparency, money, taxation, colonialism, and entitlement that make the taxpayer a productive subject?

Some of the earliest critics of the bill included many First Nations Chiefs and both opposition parties who suggested that the bill sowed distrust and spread misinformation and myths about millionaire chiefs mainly promoted by a nexus of right-wing media, the Canadian Taxpayers Federation, and several right-wing think tanks. Block rebutted these critiques by suggesting that the very speculation the bill was helping to fuel would be put to rest if only the FNFTA became law: "They [Chiefs] claim that figures released in an access to information request to INAC are inaccurate and inflated passing [the FNFTA] would put an end to the secrecy and the speculation" (Block 2011). Block's use of 'secrecy' is of particular interest because it invokes the notion that First Nations were actively hiding their finances from a public who had a right to know. By enrolling the

'uncovered' figures as secrets, Block positions First Nations as errant dependents, withholding data from an authority to whom they must be accountable.

One New Democratic Party M.P. remarked that the FNFTA was eurocentric, colonial, and paternalistic, replicating the already existing audit processes to which First Nations are subject, and have been throughout the history of white settlement on Indigenous territory (Martin 2011). Block responded to critiques of the bill by quoting the Chief of Whitecap Dakota Nation, Darcy Bear, touting the dramatic decline in unemployment after the institution of accountability measures:

> Full disclosure has long been our practice at Whitecap, which is why I fully support Mrs. Block's private member's bill. Our prudent, ethical, business-like approach has been vital to achieving that dramatic turnaround. How can you attract banks and business partners into your community without being accountable and transparent to your own members? You can't (Darcy Bear, quoted in Block 2011).

Interestingly, prior to the passage of the FNFTA, the data that was required to be posted online had already been required to be submitted to INAC– in effect, the only change prescribed by the FNFTA is that this data be made *publicly available* (Palmater 2011b; Dyck 2013).

### 6.2.1. "Make Governance Discussable Again": Modernizing First Nations Governance

Governance is a keyword to understand how the FNFTA emerged as a legislative response to Indigenous suffering. Bureaucrats looked to explain Indigenous suffering through empirical analysis: comparison, measurement, and extraction of data. The metanarrative that bureaucrats held onto fiercely was that the basic governance ecosystem of First Nations in Canada had to be restructured around a set of imperatives that were defined by INAC and the federal governments. First Nations governments had to be made governable for the purposes of becoming the kinds of nations who Canada would deem acceptable for what would approximate, in their eyes, Nation-to-Nation relationships. In order to 'facilitate' this move toward self-government, INAC bureaucrats had become enamoured with the notion of a structural explanation for

Indigenous misery and the governance capacity INAC suggested that many First Nations lacked. This position is clearly expressed by one of the bureaucrats that I spoke to, who underscored the FNFTA's necessity for creating the right 'governance ecology':

> if you array the communities from top to bottom, I think 15 of the top 20 are in British Columbia, and eight of the bottom ten are in Manitoba. There's something in the governance ecology that is different. That's a topic worth pursuing. Why is that BC First Nations are more dynamic – which they are – than Manitoba First Nations, who are very passive and blame government for everything. It's so embedded in the political culture there. They won't blow their nose without government [inaudible]… I'm being blunt with you, but the tone and colour… its not the right word – the energy level and dynamic of meetings in BC is so different than meetings in Manitoba…. (Bureaucrat #3)

One of the many long held fixations of INAC has been a mission to improve what they see as deficits in 'governance' in First Nations reserve politics. The institutionalization of band politicians and governments, through a series of laws, such as the Indian Act, the Gradual Enfranchisement Act of 1869, and the Indian Advancement Act of 1884 were attempts by the Canadian government to control, civilize, and assimilate Indigenous people and nations (Satzewich and Mahood 1994). Satzewich and Mahood argue that systemized elected Chiefs and councilors dislodged 'traditional' structures of authority that had been seen as key to resistance to assimilation in Indigenous communities (Napoleon 2001). They also point out that the elected system put in place would also assist in transforming Indigenous populations into 'ideal European subjects'. Much contemporary Indigenous activism has argued that Indian Act Chiefs are improper representatives who ultimately favour capitulation to the government[38] (Diabo 2017a; Voyageur 2011). While Satzewich and Mahood's work focusses on the late 1800's, it is relatively clear to see these same governmental imperatives in more contemporary

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[38] Russell Diabo (2017a), a Kahnawake Mohawk policy analyst well-known for his sharp analysis of federal government policies has written on the problem of Indian Act Chiefs: "The AFN uses Department of Indigenous and Northern Affairs (INAC) lists of chiefs recognized under the Indian Act as the official delegate list at AFN Chiefs' Assemblies. So, the circle is complete. The Indian Act empowers INAC to rule over Indigenous peoples. The Assembly of First Nations has to align its own policies and structure with the INAC objectives and operations in order to get the funding it needs to exist. INAC then funds the AFN to carry out its program objectives and to administer the services it wants administered. And the grassroots Indigenous people are left powerless and voiceless within this closed system of governance".

interventions in First Nations politics. Reserve politicians have been imagined by the federal government variously as self-interested and corrupt, administratively incompetent, or culturally unable to govern. This is perhaps best exemplified by the large-scale governance changes proposed by the Chretien government in 2002, spearheaded by Indian Affairs Minister Robert Nault. The First Nations Governance Act (FNGA), organized under the auspices of freeing Indigenous communities from the colonialism of the Indian Act, attempted to reconfigure band governance by instituting new rules about elections and governance codes, including mandatory delimitation of term lengths, corruption, and legislative procedures. The bill also addressed finances, demanding that bands adhere to specific accounting standards, financial reporting rules, and new controls on expenditures (Ladner and Orsini 2003). Nault and the government argued that the changes were a necessary building block for First Nations self-government efforts, suggesting that without "modernization", such efforts would fall flat. Indeed, the FNGA faced a broad-based resistance from Indigenous communities who argued that the bill was a re-tread of colonial administration of Indigenous lives and political structures. National Chief Matthew Coon Come took on the government's "modernizing" discourse, quipping "you do not modernize colonialism. You reject it." The Nault bill was withdrawn after a protracted period of resistance (Altamirano-Jimenez 2004). But the ideas that backed the bill were not killed with the bill, just as the ideas behind the 1969 White Paper were not extinguished with the withdrawal of the White Paper (Taylor and Friedel 2011). The durability of the colonial imperatives that are present in these legal texts, as scholars like Taylor and Friedel (2011), Satzewich and Mahood (1994), Ladner and Orsini (2003), and Palmater (2011a; 2014) have shown, have not receded, only changed in their observable form. As Diabo (2017a) tells us, the ultimate goal of the federal government is the termination of Indian status, reserves, and the Indian Act, all of which were proposed by the first Trudeau government (Weaver 1981), and the eventual absorption of Indigenous peoples and nations into Canada. The First Nations Financial Transparency Act examined here is another piece of legislation that acts as a modernizing force at the behest of the Canadian government in its drive toward limited self-government and a politics of recognition. Indeed, a bureaucrat I spoke to suggested that the FNFTA's antecedent was the Nault Bill which contained one of its

key objectives: exacting significant modernization of First Nations governments. As the bureaucrat told me, the FNFTA was about "discussability" – discussability for whom and to whom is unclear:

> …we tried to make governance discussable again. To open up some degrees of freedom to discuss with the government and with others what progress could be made. And it sort of took off from there with a suite of initiatives, of which the transparency act is one. The elections act is another to some extent, just part of a suite of things going on at the time. I see it as the re-emergence of transparency and governance issues. (Bureaucrat #3)

While the FNGA failed to pass – ended by a coalition of Indigenous activists and band politicians, and a new Prime Minister promising a new relationship with First Nations – INAC bureaucrats were now cognizant of what did and didn't work in the pursuit of "governance" for First Nations. It was piecemeal laws and "greater consultation" that would be more likely to succeed rather than omnibus bills like the FNGA, which could be stalled, and opposed on a number of fronts. First, they were far easier for First Nations and Indigenous activists to coalesce and organize around. Second, moving away from omnibus bills also let the government take away what one bureaucrat told me was "the process argument" (Bureaucrat #2): that is, that there wasn't enough consultation of First Nations and Indigenous peoples; that the government was trying to bury and hide the changes it wanted to make; and that the changes themselves were happening too fast with too little time dedicated to studying its effects or examining the policy ramifications.

So, while the FNFTA's legislative antecedent was in part the FNGA, it also followed smaller and less controversial laws that were produced with the intention of "easing" First Nations toward self-governance. The first of these laws is the First Nations Fiscal and Statistical Management Act (FNFSMA), which later became the First Nations Fiscal Management Act (FNFMA). Passed by the Martin Liberal government in 2006, the law did little to directly reform governance practices in First Nations, but was focused on the production of mundane fiscal, financial and knowledge infrastructures for use by First

Nations.[39] The Act contained three key crown-administered boards, the First Nations Tax Commission (FNTC), the First Nations Financial Management Board (FNFMB) and the First Nations Finance Authority (FNFA). Each of these new institutions, collectively referred to as the First Nations Financial Institutions (FNFI) had a fairly wide range of support from First Nations, especially those from the Indigenous accounting community, represented by the AFOA. This infrastructure did face criticism as part of termination efforts, which would slowly privatize reserve lands through the imposition of private property (fee simple) regimes. King and Pasternak (2018) have contended that the suite of bodies has authored within it, more liberal positions on 'First Nations' economic rights', favouring moves toward private property regimes and investment and capitalization projects on First Nations reserves and traditional territory. King and Pasternak (2018) say in part: "critics allege that these financial institutions have mimicked and reflected INAC positions on taxation, privatization, and financing bonds on capital markets. Critics have also found also that these institutions embody "a strong municipal approach to First Nations governments" because they delegate authority to First Nations but do not expand their fiscal autonomy or land base (15–16). These new legislative and policy tools made available to First Nations were in fact, another part of the federal agenda of termination and extinguishment of Aboriginal title, which culminated in another piece of Harper-era legislation that had long been "batted around" in 'Indian policy' circles, the First Nations Property Ownership Act (FNPO), which would have allowed the private sale of reserve lands to non-Indians (Schmidt 2018). Other processes such as land settlement and the negotiation of new treaties have

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[39] Prince and Abele (2003) suggest positively, that the FNFSMA will improve governance capacity toward self-determination: "The different provisions of the FNFSMA, if implemented with some determination and dispatch, seem likely to improve the ability of Indian Act bands to manage their affairs in a more 'governmental' fashion. Like other levels of government in Canada, they would be empowered to borrow for capital projects. Improvement of the system for collecting taxes on reserves (or from band members) would support governmental development. With these badges and capacities of public government in hand, First Nations governments should be in a better position to enter fiscal federalism in some fashion" (254–255). Others, especially in Indigenous policy circles (King and Pasternak 2018; Diabo 2017b) are skeptical of the FNFSMA [FMFMA], which falls toward a recognition framework, rather than a decolonizing Nation-to-Nation framework.

attempted to institute fee simple private property regimes in First Nations that are deemed 'ready' for self-government (Blomley 2014).

The original FNFMSA indeed included members of the AFOA to be appointed to the board of one of the new governance bodies, the First Nations Financial Management Board. The inclusion of up to three of nine or thirteen of the board members from First Nations signaled the government's attempt to legitimate this professional organization and its membership of Indigenous financial officers and reporters. While almost certainly, the government was attempting to appear conscious of Indigenous participation in the trio of boards (FNTC; FNFMB; FNFA) that the FNFMSA instituted, I suggest that the specific inclusion of an Indigenous association of financial officers should be interpreted as a method of governing at a distance, and a specific move toward nudging First Nations to reform from within. The FNFMSA was a precursor of things to come. Though the FNFTA was passed into law was written by Saskatchewan Conservative MP Kelly Block, its roots are much deeper with clear antecedents in legislation passed by a variety of political persuasions. Each of these parties has been united by common goals of facilitating the ongoing settlement of Canada, by specifically pursuing policies that undermine claims to Indigenous nationhood, all of which has underwritten policymaking in INAC since the 1969 White Paper.

## 6.3.    The Politics of Emergency in Attawapiskat

I now turn to a formative event during the FNFTA's passage, which the government strategically harnessed to argue for transparency, but also to make the point that First Nations had been disrespecting taxpayers. In the fall of 2011, the Canadian press became fixated on a Cree First Nation in Northern Ontario, Attawapiskat. Attawapiskat's band council had declared a state of emergency – with the Northern Ontario winter briskly rolling in and dozens of families in the settlement without adequate shelter, plumbing, heating, and other necessities for survival in the North. Chief Theresa Spence had spent the entire months of October and November of 2011 convening with her band council, strategizing a way to deal with the impending crisis, and formally requested support from the Canadian federal government. On 28 October

2011, the Band officially declared a state of emergency, a declaration to be transmitted to INAC (CBC News 2011a).

The request for immediate funding for emergency housing became lost in a bureaucratic structure that appeared to be made to make the concerns of First Nations invisible. It was three weeks after the Band declared a state of emergency, that any public officials had acceded the official status of the state of emergency. In the context of work that Tia Dafnos (2018) has done on the state of emergency in First Nations, it became clear that unless a state of emergency was declared by INAC, rather than the band government, it would not be taken seriously. A Departmental spokesperson told journalists that, "It's one thing to say that there is a state of emergency, and it's another thing to file it and make it official so that people can act on it." Previous emergency declarations of years past had gone ignored by INAC or not taken seriously until the local MP for the region had raised the issue in Parliament. No officials in either the federal or provincial governments had shown any significant interest in why Attawapiskat had declared another state of emergency. Indeed, the Former INAC Minister, Chuck Strahl, noted to the Canadian Broadcasting Corporation (CBC), that "[Attawapiskat] was not good when I was there, and I don't think it's appreciably or any better now. That was well known, everybody knew it was a very difficult community for a bunch of reasons" (CBC News 2011b). A press release from the Chiefs of Ontario described some of the basic problems that the Attawapiskat Cree Nation was facing, which included: "5 families living in non-insulated tents; 19 families living in makeshift sheds without water or electricity; 87 buildings fit for condemnation that are being used as homes for 128 families; 35 families living in houses needing serious repair" (Toulouse 2012).

Chief Spence told a reporter: "we're not going to take this behavior from the government anymore. They've got to sit down and understand what we're going through and respect the treaty" (NationTalk). In spite of the best efforts of the Conservative government to erase Attawapiskat from the public imaginary, Indigenous political groups, media, aid organizations, and politicians had 'seized the moment' and began to publicize issues revolving around the allocation of resources, the trampling of treaty rights, and the government's disregard of United Nations-backed reports detailing the

conditions that Indigenous peoples in Canada face. The resulting media attention and political pressure from Indigenous groups and opposition parties helped to produce a government response to the crisis broadly indicative of the paternalist, settler colonialist ideas that regard Indigeneity as something to be managed, removed, replaced, and ultimately brought under specific rubrics of settler government (Wolfe 2006). In order to combat the state of emergency at Attawapiskat, the Harper Conservative government mobilized a specific number – ninety million dollars – as an authoritative rebuttal to the Attawapiskat Nation's argument that their reserve was facing crisis conditions. The ninety-million-dollar figure was used by the federal government to suggest that Attawapiskat was flush with federal monies, and that the real problem was that the band government had irresponsibly spent this generous ninety million dollars. Here, I outline where this 90-million-dollar number came from, what it was meant to combat, and for whom it was authored.

The Attawapiskat crisis was assembled under the rubric of accountability and transparency, and was a material event that the government used to invite taxpayer scrutiny of First Nations governments. The crisis itself was a productive space for the government that used settler fiscal skepticism (Henderson 2015) and skepticism toward Indigenous trauma and suffering (Henderson 2015; Simpson 2017) to forward its new plans for Indigenous governance. In the next section I detail two key moments related to the crisis to show the maneuverability of taxpayer governmentality in the pursuit of building the capacity of the taxpayer subject as a governing subject. First, I look at the emergence of a single financial figure – ninety million dollars – as key method of subjectivation. Second, I examine the concomitant investment discourses that were used to position Attawapiskat as an "investment gone wrong" – again positioning settlers as unsatisfied shareholders in an investor-state. These two moments combined helped to transform the crisis from one of resources and need to one of fiscal emergency requiring the intervention of taxpayers and their guardians.

### 6.3.1. Governing at a Distance, by Numbers

One of the innovations of scientifically influenced epistemics of accounting is that it produces distance from the facts that are produced by its methods (Cooper and Robson 1996). That is, the products of scientific research, accounting techniques, or other operations of knowledge production, are often not seen as implicated in their production processes. Indeed, the use of science, accounting, or statistics is an exercise in technical distancing. The quantification of social practices has historically been viewed as a way to extract politics from knowing about social practices, such as the use of ranking systems in post-secondary contexts:

> The apparent reduction of ambiguities, by the translation of qualities into quantities, is one of the main appeals of quantification. And yet this apparent reduction of ambiguities presupposes a common understanding or sense of the concepts that are quantified. Furthermore, this understanding appears to be independent of any specific context of use …. There remains, however, no epistemological privilege to quantification in that the requirement to detail qualities is an essential prior to the act of quantifying. Furthermore, the suppression of qualitative difference by quantification suggests further limitations to the power of quantification in the construction of knowledge, and indeed indicates that the act of quantifying is open to ambiguity (Robson 1992: 688689).

Accounting scholar Keith Robson (1992), like Ted Porter (1996), is remiss to discuss quantification as merely a tyranny of numbers, or as an inherently privileged, and totally distinct from a qualitative ontological state of delivering knowledge. It is not simply the act of *saying* a number from which an inscription gains a sense of authority – it is the symbolism enveloping the number and the subject to whom these numbers are addressed. For example, Former Prime Minister Stephen Harper could enunciate any set of numbers – number of houses built, gallons of drinkable water produced by the federal government, number of people whose shelter had been upgraded. These numbers could serve a purpose, to show progress, to count the number of lives improved, but there is good reason for Harper to have used numbers with different symbolic attachments. Indeed, his Minister for Aboriginal Affairs, John Duncan, demonstrated this when the matter was first raised in the House of Commons. Duncan argued while being questioned by NDP MP Charlie Angus, that the government's stimulus bill had so far built forty-four new

homes. Numbers of this kind would have served an obsfucatory purpose that would be strategically authored in order to diffuse empathy and direct blame toward Attawapiskat, but he specifically chose a fiscal figure because of what that number could do for his government.

Following Robson (1992) and Latour (2005), I argue that the introduction of the 90-million-dollar figure at this stage of the Attawapiskat crisis should be analyzed as an inscription device. Rather than simply regarding it as the quantification of colonial misery or another example of how numbers are used to justify neoliberal ends, we need to examine these numbers as complex devices themselves that are techniques of "marking" (Espeland and Stevens 2008) of a specific representation. This representation produced by inscriptions is not in-built to the inscriptions themselves – these are technologically neutral devices that must be picked up and wielded, that become embedded contingently and permanently in a course of action or justification, or become central to a "centre of calculation" like INAC or the PCO. Robson and Bottausci (2018) define inscription as wills to action:

> inscriptions and inscription devices, including accounting statements such as Value Added, could be thought of as ways in which the macro-economic management or industrial relations could be influenced by creating inscriptions that translate, by reducing and amplifying the traces created by inscriptions, and then create certain visibilities ('representations') upon which it is then possible to act upon corporations and the economy from afar (6).

Robson and Bottausci's simplification of the notion of inscription for the purpose of understanding accounting knowledge does a great deal to help us grasp the mechanisms of "ninety million dollars" as a rhetorical strategy.

One of the political advantages of accountancy and accountability practices is that they are able to render judgement of complex arrangements in an unassuming way. Peter Miller (2001) points out: "The calculative practices of accountancy have one defining feature that sets them apart from other forms of quantification: their ability to translate diverse and complex processes into a single financial figure" (382). While Miller's scholarship deals directly with the politics of a single figure, in this section I want to

examine what Latour (1987) might call the "fabrication of…facts and technical artefacts" (21). From where do these single figures derive their authority as actants. How does a number become an actant? In order to do this analysis, I suspend the methodological principles that might be derived from science studies scholars like Latour (1987; 2005), Knorr-Cetina (2009), and Callon (1986; 1998) for the simple reason of not being there. I was not in attendance to watch the creation of the ninety-million-dollar fact get made behind closed doors. In this section I modify the broadly ethnographic spirit of Latour, Knorr Cetina, and Callon in order to focus on the textual production of the 90-million-dollar figure, and describe the in-process public assembly of that financial figure as an inscription device of a settler-colonial government.

### 6.3.2. "Ninety Million Dollars"

Accounting and budget politics were on clear display during the Attawapiskat crisis. Only weeks into the crisis, with the federal government struggling to respond effectively to opposition critics and Indigenous activists, a key accounting figure was deployed to blunt the protests of critics. The federal government responded to the protests from Indigenous governments and activists by first specifically claiming that "ninety million dollars" had been spent on Attawapiskat since 2006, when the Conservative Party took power in Ottawa. Prime Minister Harper's ninety-million-dollar claim, repeated in press reports, gave the impression that the figure was 'above and beyond' the statutorily budgeted allocation – when in fact ninety million dollars was the normal budgeted amount allocated to the Attawapiskat First Nation, over those six years, just over one million dollars of which was allocated for housing (Galloway and Howlett 2011; Campion-Smith 2011). Harper further stated that "we are not very happy that the results do not seem to have been achieved for that [ninety million dollars]" (Campion-Smith 2011). At other times, the government touted the ninety-million-dollar budgetary figure in more individual terms: "That is over $50,000 for every man, woman and child in the community" (Campion-Smith 2011). Only days after the emergence of the ninety million figure, the government began to invoke 'results' rhetoric, which was repeated by the press. INAC Minister John Duncan announced that Attawapiskat First Nation was to be placed under third-party management, a move that was described by the Prime Minister

as one of the "steps to deal with management problems in this community" (Chung 2011). The strategic use of these large budgetary numbers, alongside rhetoric of results, show that the ninety-million-dollar figure was positioned as a *generous gift*, rather than a planned, statutorily-mandated allocation. These numbers are uncontestable at a budgetary level. They were allocated and spent. But they lack any context, any complexity, and gloss over many relevant details. All that is seen by the trained eye of a taxpayer is ninety million dollars having been wasted. The invocation of dissatisfaction with the *results* was a key discursive tactic that again, tacitly suggests, that the budget allocation was somehow targeted at fixing housing, or that the ninety million dollars were additional funds dedicated to specific anti-poverty initiatives in Attawapiskat.

Instead of dealing with problems that the band and Indigenous activists had described on their terms, the settler-colonial imperative took shape to translate, or in this case, to completely transform the shape of the problem into something legible to liberal rationalities of government, and to settlers. The government intentionally produced a new genre of problem, one that did not require new government spending, commitments or policies. Instead the action they took was more indicative of what Foucault would identify as the imperative of liberalism, to govern less; but simultaneously, to carve out a way to govern less by governing at a distance. The assertion that ninety million dollars being spent was cause for alarm specifically because of the lack of appreciable results that apparently failed to materialize. The problem thus, is a 'lack of return on investment' – a problem of management, not allocation. The solution to such problems, as Power (1996) and Shore (2008) show, is audit, surveillance, and intensification of accounting and accountability principles.

Further, the Tories pursued what Agamben calls "state of exception" through the construction of Attawapiskat as (1) representative of most First Nations, and thus justifying such far-reaching legislation, and (2) the application of emergency managers on bands, suspending local democracy and governance procedures under the rubric of a state of fiscal emergency. As Dafnos (2018) notes, the operational definition of emergency at INAC is divergent from First Nations' definitions:

the life-and-death crises of many First Nations communities arising from suicides, substandard healthcare, lack of clean water and adequate housing, or food insecurity, are often not considered emergencies by '[INAC] criteria'. Instead, when communities make these conditions visible and work to hold the settler state accountable, it is these activities that are construed as 'issues' that INAC monitors (7).

Dafnos continues, "the existence of the Canadian settler state depends upon the continuous governance of Indigenous peoples through 'exceptional' legal regimes" (6). The use of emergency management at Attawapiskat, using the doctrine of fiscal emergency became in effect, a taxpayer emergency. While in Attawapiskat, the use of the emergency third party manager was a direct command and control coercion, the federal government took a longer view to dealing with other First Nations, which took less governing, and relying upon information to do the work of governing.

The federal government's insistence that the problem being focused upon was actually *managerial* was a simple one to accept within the epistemic confines of settler-colonial Canada. As Neu (2000), Neu and Therrien (2003), and Crosby and Monaghan (2012) have all demonstrated, the technique of metricizing problems – that is, through technologies that 'appear' to be objective and neutral, such as accounting, and social sorting through securitization, have been used historically and contemporarily with little actual resistance from anyone outside the space of Indigenous politics. With little surprise, a cottage industry sprang to life, as though it were scheduled in advance, selling "truth-telling" editorializing, or "hard truths" about reserves, and of course, the "tough love" necessary to "solve" the "problems of the Aboriginals". These discursive movements, hosted in national media (*National Post, Globe and Mail*, *Toronto Sun*) are the calls to action, methods by which people are cultivated to be concerned as taxpayers – about these sets of problems and solutions proposed by those writing about Attawapiskat. As one letter to the *Edmonton Journal* editor puts it, "the real disgrace is not the living conditions in the Attawapiskat community, but the shoveling of millions of taxpayer dollars into the bottomless pit known as Aboriginal Affairs and Northern Development" (Dufresne 2011). This early move, invoking 'ninety million dollars', the language of 'results', and value-for-money, did immense discursive work to make the crisis fiscal, thus opening up a space for taxpayers to intervene, and for those taxpayer concerns to be

dealt with via an assemblage of technologies of government, that is, in the form of the FNFTA.

Audra Simpson (2016) has documented how Chief Teresa Spence, who went on a hunger strike in 2012 with the demand that the Prime Minister meet with her to discuss the conditions her people were living with, and the conditions of treaty obligations that were not being met. Spence became a key actor in sparking the Idle No More movement with her fast. Before this though, Spence became the target of press and the government during the Attawapiskat state of emergency (Henderson 2013). As I show in the next section, Spence and her First Nation were constructed by the federal government as 'the problem'. She was to be willed away from the leadership of her First Nation, through the use of the logics of fiscal emergency, a way to render the territory to which Spence belonged, *terra nullius,* for the designs of the federal government and the erosion of Indigenous sovereignty in the name of extraction and accumulation (Pasternak 2015). Simpson points out that indeed, Indigenous bodies, and specifically Indigenous women's bodies have historically and contemporarily been marked as extensions of territory. In this sense, the federal government's and settler society's determination to undermine the authority of Spence speaks to Simpson's point. The challenges faced by First Nations Chiefs is born especially by women (Voyageur 2008; 2011), but the treatment of Spence is important to think about in relation to the relationship formed around territory, the fiscal, and the gendered violence of the Canadian settler state. I quote at length from Audra Simpson (2016):

> Conservative, neoliberal governments require extractive relationships to territory at all times, focusing upon surplus rather than social welfare or care of its supposed citizens (even if they are differently citizened, as Indigenous peoples are), those that are Conservative settler regimes require a double move, to extract from land and kill land if necessary – it is metaphorically a resource that gives itself to you for this purpose. Harper's regime is most open about this way of viewing territory. Now all settler colonial regimes, some would argue (here I am thinking of Patrick Wolfe's work and those on his tail or trail) have territory as its irreducible element, a desire for territory, not labor, or exclusively labor for example. But Theresa Spence's two bodies, her Chiefly one and her Womanly one were especially untenable because they were both Indian bodies. An Indian woman's body in settler regimes such as the U.S., in Canada is loaded with meaning –

signifying other political orders, land itself, of the dangerous possibility of reproducing Indian life and most dangerously, other political orders. Other life forms, other sovereignties, other forms of political will. Indian women in the aforementioned example of the Haudenosaunee Confederacy transmit the clan, and with that: family, responsibility, relatedness to territory (27).

Theresa Spence's fleshy life, disciplined in a spectacular declaration to not eat in order to effect a political end was a sovereign exception to the exception that Indian people find themselves in settler states of seventeen occupation, Indigenous dispossession and right now, what may be qualified as neoliberal indifference and aggression to corporeal life. The Chief's two bodies signaled too much for a settler eye and imagination to hear let alone act upon, and were she to have died, her body would have been in fact, the eliminatory logic of the state laid bare, and made all too real (30).

### 6.3.3. Paternalism and Investment

I now turn to the task of examining how this complex ninety-million-dollar figure was assembled in the public eye as a consumable and legible number for what Rose (1993) might call the 'habitat' of public numbers. Its mobility as a number lies in its nature as a graspable iteration of the Attawapiskat crisis, reduced to 'tax money'; it comes through in a number of themes, including the twin discourses of investment, and as is common to settler regimes, paternalism (Steinman 2012). The ninety-million-dollar figure first arrived in public in the House of Commons, on 29 November 2011. Joe Comartin, an NDP MP from Windsor asked the Minister of Aboriginal Affairs John Duncan, why the government had not yet been working on a long-term solution to the state of emergency in Attawapiskat. Duncan replied, "reasonable Canadians agree that the people of Attawapiskat deserve warm, dry and safe shelter. Since coming to office, our government has invested over $90 million in Attawapiskat. That is $52,000 for every man, woman and child. We are not getting the results that we thought we should get. I have officials in the community and they are making progress to ensure people are appropriately housed" (Duncan 2011).

A mere five minutes later, at the behest of then interim Liberal Party leader Bob Rae, Prime Minister Stephen Harper, responded again with the ninety-million-dollar figure.

Mr. Speaker, as the minister already pointed out, since coming to office, this government has spent some $90 million just on Attawapiskat. That is

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over $50,000 for every man, woman and child in the community. Obviously, we are not very happy that the results do not seem to have been achieved for that. We are concerned about that. We have officials looking into it and taking action (Harper 2011a).

Further prodded by Rae, Harper emphasized the amount again, and the established inclusion of a figure on per capita spending since the government was formed in 2006.

> Mr. Speaker, when this government spends $50,000 for each person in the community for a total of over $90 million, it is not wasting money. We expect to achieve results and we will work with communities to ensure that we do (Harper 2011a).

Later, on the very same day, at a committee meeting of the Government Operations Committee, MPs further pressed bureaucrats from INAC on Attawapiskat's state of emergency. Susan McGowan, then the Chief Financial Officer of INAC, provided a different figure:

> I'll mention in starting that the federal officials are now, and they have been, at Attawapiskat First Nation, the one that's been particularly in the news over the last number of weeks. The department is deeply concerned about the situation. Since 2006, as a department we have invested approximately $80 million on the Attawapiskat First Nation for housing infrastructure, education, and administration (McGowan 2011).

The life course of this figure – ninety-two million, over ninety million, and eighty million – clearly is complex – given that the figure changed three times over the course of three hours. But this figure, subject to little interrogation in the press, solidified in the course of the coming days, thanks to a persistent line that the Prime Minister repeated on a frequent basis. Harper's infamous 'message discipline' is on clear display in the following passages, where he unflinchingly answers various opposition questions on Attawapiskat:

> Mr. Speaker, as I said yesterday, the government has invested more than $90 million in this community and these results are unacceptable. That is why we are taking immediate action to help these people who are in need of immediate assistance. The government will also take action to improve the long-term management in the community. The minister will make an announcement about that later" (Harper 2011a).

> It is the government that is taking action and the opposition that is voting against investments in this community. I will say it again: this government

has invested more than $90 million. The results are unacceptable, and we will take other steps to obtain better (Harper 2011a).

This government has invested more than $90 million in this community since coming to office. Obviously the results are not satisfactory. That is why the government has people on the ground taking additional emergency action. It is also why we will be announcing additional steps to deal with management problems in this community (Harper 2011a).

We are continuing to work with the province and the community to implement the emergency management plan to ensure the residents have access to warm, dry and safe shelter. On the ground assessment has determined that urgent health and safety issues demand immediate action. Therefore, we have informed Chief Spence that we are placing the first nation in third party management. I have also requested a comprehensive audit to identify how money has been spent and what oversight measures have been taken over the past five years (Duncan 2011).

Mr. Speaker, on the contrary, the government actively responded to the community's needs right away, and not just now. Over the past five years, the government has invested over $90 million in this community. However, clearly, a significant part of our responsibility involves ensuring that the people in these communities are receiving the full benefit of this funding (Harper 2011b).

These quotes, on dates ranging from 30 November to 9 December show a clear coalescing around the specific number ninety million dollars. But more important than the actual number used are the other terms with which the ninety-million-dollar figure is burnished. I want to provide some perspective on the example of the ninety-million-dollar figure, which is equivalent to six years' worth of disbursements of Indian moneys. Ultimately, an inscription from a set of INAC balance sheets – combined with the extremely paternalistic racism of the federal government resulted in this very strange fiscal metaphor for Attawapiskat. It is unimaginable to think that the government's response to, for example, the Calgary floods would be to deny emergency funding or on the premise that the government already helped pay for their police, public administration, and healthcare transfers, and that Calgary deserved no 'special attention'. The suggestion that is underlined in the final statement by Duncan is fundamentally that ninety-million-dollar figure appropriated for all of the various roles the federal government has in the administration of First Nations government was ill-spent. The question then was not about how to deal with the emergency, it was a question of how

Attawapiskat would reform itself to become answerable for the emergency created by its ill-chosen spending of the generously disbursed ninety million dollars.

One important inflection that is imparted by the Harper government messaging on Attawapiskat is the propositioning of federally allocated budgets that were actually decided through band government negotiation with INAC, and through stable funding formulas, like the Band Support Funding policy and INAC determined contribution agreements. Each of these funding mechanisms are mediated by funding that has flowed from a range of other federal ministries and agencies and crown corporations. Like most bands, Attawapiskat also had agreement through Canada Housing and Mortgage Corporation's 'On-Reserve Non-Profit Housing Program', and the 'On-Reserve Residential Rehabilitation Assistance Program'. The Harper government used the specific term 'invest' and 'invested' to discuss how INAC funded the First Nation from 2006 to 2011. This is an exceptionally peculiar locution for describing what is essentially a budgeted amount that is statutorily-mandated, through Treaty 9 (1905–1906) and through the various regulations that the Minister of Indian Affairs executes. Harper's use of the language of investment positions Attawapiskat FN not as a recipient of budgeted funds, but rather as the beneficiaries of a one-off cash infusion, in which the federal government is imagined as a venture capital speculator, hoping to "invest" in specific communities in order to get them in order (Dobrowolsky and Lister 2008; Dobrowolsky 2002). One might be reminded of the term "turn around specialist" used in business circles to renew failing entities, or more generally as part of a social investment strategy.

A further metaphorical reminder of this language is through the inclusion of the term, 'results', alongside the rhetoric of investment which makes it appear that the federal government had paid special attention to Attawapiskat's material conditions, and pursued a targeted investment plan for the solving of the problems that were present in the First Nation. This is nicely summed up in Harper's statement, "obviously the results [of our ninety-million-dollar investment] are not satisfactory". The Harper government's temporal positioning of this "investment" also raises particular questions. "This government" did not refer to the state. It was no longer the federal government, acting out of treaty and relational obligation to Attawapiskat, but an agent (Harper's government)

who had made an affirmative, and a sub-textually benevolent decision to invest in Attawapiskat First Nation and now seeing the 'results' was deeply disappointed. One can almost see the investment positioned as a gift of charity – an act of philanthropy, that ultimately asks whether the recipients of the gift have spent their windfall wisely. The stern fatherly disappointment meshes with the calculating ethos of a venture capitalist. Friedel and Taylor (2011) point out in their work on labour market discourses and welfare, that policies are often framed in terms of charity, rather than the treaties they are legally bound to: "Even in the context of a signed treaty… Canada continues to mete out 'relief ' to First Nation people…as a charitable contribution, avoiding altogether larger questions of historic grievances based on Aboriginal rights and land and resource entitlement" (38).

Further, given pernicious ideas about the administration of "tax monies" and the general ignorance of settlers as to how First Nations are funded, the invocation of a per capita budgetary measurement presentation, "50,000 for every man, woman, and child", invokes images of government excess, and of wild spending on individual recipients. Quick calculations can break these figures down even further. For example, from 2006–2011, based on INAC's calculations, that fifty-thousand-dollar figure is itself broken down to ten thousand dollars per resident, per annum. Given the federal government's almost total responsibility for First Nations administration via treaty rights, such as health and education, which are provincial responsibilities, the apparent per capita spending is completely in line with typical per capita program expenditures by the provinces and federal governments combined – however these calculations typically do not even account for tax expenditures such as tax credits, deductions, and other submerged benefits (Mettler 2011). However, given that government expenditures on Canadians are almost never discussed in these terms, the fifty-thousand-dollar per capita spending appears as a concerning aberration. One can imagine settlers reading these statements and confidently opining about whether white people get that much money from the federal government, or questioning the prudence of spending that much money per person. Positioning the citizens of Attawapiskat as the default beneficiaries of any budgetary infusion asks readers and listeners to scrutinize the moral worth of the very people who are said to be enjoying this bountiful splendour of federal funds. Indeed, the framing of

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Attawapiskat as a problematic investment, rather than as problem borne out of a poorly-met statutorily budgeted First Nation, has an appearance of minimizing decades of Canadian fiscal policy and its various structural effects on all First Nations communities. In other words, this problem wasn't simply of Attawapiskat, but was broadly indicative of how the First Nations funding gap, inattention to the political claims of First Nations governments by INAC, and racist ideas about First Nations governments shaped the actual outcomes of these communities.

### 6.3.4. Fiscalization of Social Policy

Pasternak (2016) sums up how the federal response fiscalized the claims of Attawapiskat First Nation, and transformed the stakes of their claims:

> The federal government's response to the crisis shaped public knowledge about the nature of the conflict, which was now being fought within the discursive terrain of fiscal responsibility, rather than dealt with through institutional mechanisms designed to avert humanitarian crisis, or within the framework of Aboriginal treaty rights in Canada (321).

As Rice and Prince (2013) argue, since the 1980's that Canadian social policy has been undergoing a continuous transformation in the form of fiscalization. The bounds of policy and political debate become subsumed to the logic of budget and are stripped of their substance, ideology, or social implications, or other ways of empirically measuring public policy success. In Indigenous terms what is stripped away are issues of sovereignty, inherent rights, treaty obligations, and other ethical implications of public policy. Indeed, much of what this dissertation discusses can be broadly attached to this process of fiscalization. Rice and Prince (2013) suggest that taken to its logical end, fiscalization means that instead of focusing on the necessity of a given program, or whether a community supports a given social policy, that analysis instead "concentrates on the degree to which a program's budget is growing or not and thereby contributing to deficit and debt reduction" (156). Indeed, the history of fiscalization, Lightman and Irving (1991) suggest, has led to a situation in which "virtually all discussion of social policy in Canada has been couched in the language of fiscal capacity" (71). This fiscalization of social policy, and virtually all policy, has impacted First Nations communities hugely –

especially given that the most important services that people rely upon in First Nations are delivered by the federal government. There is not only this issue of policy sovereignty and the jurisdictional politics of program delivery, but additionally what I would argue is a concomitant and internally paradoxical relationship between First Nations and Canada. That is, the fiscalization of public policy has always existed for First Nations, but in the age of reconciliation, and wherein governments are at least attempting to "facilitate" First Nations demands for self-determination and increased sovereignty, this fiscalization has led to a situation in which First Nations are subject to increasing surveillance of their governmental operations *in the name of self-governance*. In short, First Nations communities can only move toward self-government if they submit fully and comply with Ottawa's framework for defining which Nations are governable; hence this is one of the key problems with the recognition frameworks that have been heavily criticized by Indigenous legal and political thinkers (Napoleon 2001; Coulthard 2007; 2014; Diabo 2017).

In this context of fiscalization of social policy debates, social policy scholars in Canada (McKeen and Porter 2003; Pulkingham and Ternowetsky 1997) have generally focused on the retrenchment of the welfare state during the Mulroney and Chretien governments. Yet it is important to note that federal governments have ignored or underfunded treaty obligations to First Nations for a far longer time in pursuit of fiscal control and elimination (Palmater 2014a). Historically, one example is through Indian Agents who were tasked with exacting strict measures of economy in First Nations reserves, to both reduce the 'burden' on the Indian Department's budget, but also to force Indigenous peoples to become subjects of the market economy (Brownlie 2003; Shewell 2004). Friedel and Taylor (2011) have outlined how labour market outcomes for Indigenous peoples have been framed by governments as problems inherent within Indigenous peoples. More recent policy interventions have continued the Canadian legacy of aggressive fiscal parsimony that Shiri Pasternak (2016) has termed 'fiscal warfare'–waged on Indigenous nations and people. Tactics of fiscal warfare have ranged from emergency management (Dafnos 2018), to accounting and accountability (Pasternak 2016; Neu & Therrien 2003) and fiscal retrenchment in relation to First Nations' social

welfare (Palmater 2011). The use of transparency should be viewed as a constituent element of this strategy.

Fiscalization of public policy in the realm of First Nation communities has reduced the political capacity and strength of communities, through a number of mechanisms: namely auditing, accountability measures, transparency, and managerialism. Each of these institutional forces have asked specific questions on a number of vectors about Indigenous nations. Audits ask of Indigenous nations to verify the truth of their accounts, of their promises, of execution of orders from INAC to prove they are self-colonizing in good faith. Accountability measures usually flow from audits. First Nations practices are audited and the federal government may attempt to extract any number of commitments or orders from a Nation. A prime example of this is the funding agreements that bands enter into with the federal government, especially where there is a lack of a treatied relationship. Nations have benchmarked performances to meet in spending, bookkeeping and recording, and performance measurement of different programs like the Post-Secondary Student Support Program, or the child welfare services, or schools. Western accountability measures, and the blunt use of accounting knowledge that many have contested, may not even be compatible with Indigenous legal knowledge, accountability structures, and governance values. Greer and Patel (2000), arguing from the Australian context, suggest that accounting as practiced, and as a tool of colonization contains specific logics that are exclusionary of Indigenous perspectives on a range of values. They suggest that "accounting is problematic because it determines visibilities that are so pervasive as to seem 'natural' and therefore true…consequently, those qualities and values that are silenced in this process are considered to be unnatural and false" (312). These logics of reducibility, calculability, (enlightenment) rationality, and individualism have backed the intellectual and pragmatic core of accounting as a discipline. These values do the work that helps to produce not only the colonial intelligibility of accounting, but the very social space of accounting and accountability claims: that which lays outside of these formulations must be corrected and rendered intelligible to the matrices of accountability regimes and accounting knowledge itself. The challenge for Indigenous nations in meeting this demand of colonial governments is: how to translate Indigenous knowledge into terms that were meant to erase its viability as

a way of knowing about one's own people. As a tool of veridiction, accounting knowledge has embedded within it means to make reality standardizable, falsifiable, testable, and objective. Dean Neu and Richard Therrien (2003) argue that

> accounting is more than it seems. It has the power of language, with its ability to represent in terms that mediate relations and accountability between groups, individuals, and institutions that may appear to be simply an objective reality. However, it also has the power to motivate via incentive relations and to control through accountability relations. The bureaucratic mechanisms that helped colonial powers translate their objectives into practice relied heavily on accounting's ability to, through the symbolism of numbers, represent power relationships. The construction of incentive schemes, the definition (and often redefinition) of funding relations and manipulation of the distribution of those funds – all based on the seeming objectivity of measurement and monetary rationalization – precipitates action at a distance (31).

These foci defy the systems of knowledge that Indigenous people and communities have created for living. The utter irrelevance of kin, familial networks, decision making processes, clan hierarchies, and Indigenous legal knowledge for accounting makes this a practice of governmentality, not just an imposition, but a tool of reformation. Accounting is not fundamentally colonial, but it is a malleable and pliable tool of colonial rule. The demands that ultimately flow from accounting – that is a rational plan in which the balance sheet as an inscription device renders material relations into the form demanded by the balance sheet: rational, planned, written, cold, kinless, ultimately governed by an internal logic of calculability, predictability, and universality. Greer and Patel (2000) make the point that this logic does not translate well in an Indigenous context:

> The importance placed on sharing and relatedness in indigenous enterprises illustrates the incompatibility of accounting and accountability systems with the indigenous cultural values of relationship and nurturing. Kinship obligations add a significant non-economic, relational dimension to the management of indigenous community enterprises and often contribute to their bankruptcy in Western capitalist terms. The kinship obligations of those responsible for running indigenous community stores tie them into a system of obligation to disburse goods to certain people that cannot be denied (315).

The best example that illustrates the incompatibility and incommensurability of accounting logics with Indigenous knowledge lays with the response of the federal

government to the Attawapiskat crisis. Only days after inferring that the real problem with Attawapiskat was strictly fiscal rather than material, INAC imposed third party management on the First Nation. Third Party Management is a tool that INAC uses to impose fiscal control and discipline over errant First Nations. Many Nations have been subjected to the Minister's whim of appointing a "third party" to "straighten out" the governance of a band. INAC describes the conditions where a third-party manager becomes required as when a band goes into "default". But others, like Pasternak (2015; 2016) and Scoffield (2011) have shown that third party management is often used to control bands that might not even be in default – such as in Attawapiskat. Writing in *The Globe and Mail*, Heather Scoffield (2011) points out that third party management has few supporters: "Third-party management is an approach that's been panned by all sides – the bands themselves, the Auditor-General, the government's internal evaluations, and tacitly, the government itself. The reports say it is not cost-efficient, fails to deal with underlying problems, and offers no obvious way out for troubled bands." In Attawapiskat, the imposition of third-party management was not welcomed and the federal government-appointed third-party manager was asked to leave shortly after arriving. Despite being a non-resident, the third-party manager had full powers enumerated by the federal government's Third-Party Manager rules, as follows:

> Upon appointment, the administration of all funds allocated by the funding agreement between AANDC and the First Nation is transferred to the Third-Party Funding Agreement Manager. The mandate of the Third-Party Funding Agreement Manager may also include acting as a facilitator between the First Nation and its creditors to negotiate debt repayment plans at the request of the First Nation.

> It is important to note that under Third-Party Funding Agreement Management, the First Nation's Chief and Council remain in place as does the Band's financial management staff. The Chief and Council continue to manage resources and funding that do not arise from their funding agreement with AANDC. The Chief and Council of a First Nation under Third-Party Funding Agreement Management continue to be responsible for setting the strategic direction of the First Nation, and for exercising their governance powers such as by-laws or governance resolutions (AANDC 2014).

Dafnos (2018) argues that emergency management has become increasingly common, yet has a long colonial history embedded in the British Crown's constitutional order:

> the concept of emergency had 'liberalised' the sovereign prerogative of martial law in the twentieth century, contributing to the ideological distinction between everyday – 'normal' administration and order-production, and matters of nation-state security. Through the emergency management paradigm of national security, 'emergency' maintains a liberalizing effect by normalizing and depoliticizing the deployment of 'exceptional' practices. This works to obscure the assertion of sovereign power inherent in such practices and the inherent insecurity of the settler-colonial state's claim to political-territorial authority vis-à-vis Indigenous peoples (6).

The permanent fiscal emergency that has marked INAC's relationship with a number of bands, such as the Algonquins of Barriere Lake and Attawapiskat First Nation, joins together two elements: accounting's territorializing role as described by Miller and Power (2013), and the power of a settler bureaucracy's entitlement. In this sense, accounting knowledge and concerns over national and fiscal security become tied up as one, and exercised by INAC as delimiters of Indigenous politics, but also of Indigenous territory. Security and emergency restrict, and accounting delimits territory.

### 6.3.5. Creating Settler-Taxpayers

As I noted in the introduction to this dissertation, there is a long mostly uncharted history of the taxpayer subject as a key to governing Indigenous political claims. As Henderson (2015) showed, the taxpayer was key to understanding a settler cultural backlash to redress for residential schools. While Henderson argues that the taxpayer existed primarily as rhetoric and identity, she shows the deflectionary purpose of the taxpayer: "In particular, it was rhetorically disqualified in a prominent strand of commentary that mobilized neo-liberal logics and identifications to deflect the question of responsibility for residential schools in the direction of a more palatable question, that of how to minimize the so-called dependency of Indigenous peoples on taxpayer dollars" (23). While I do not contest the possibility of the taxpayer as rhetorical deflection, I think that as a subject position, the taxpayer is less about avoiding conversations and more about confidently refiguring them into terms a taxpayer can make claims upon; this is not

an instrumental strategy of deflection – it is a logic (Moreton-Robinson 2004; 2009; 2015) inculcated in white settlers. Goenpul scholar Aileen Moreton Robinson (2015) suggests that Indigenous scholars must pay closer attention to the operation of possessive logics in white settlers, which amounts to an "excessive desire in reproducing and reaffirming the nation-state's ownership, control, and domination" (xii). For Moreton-Robinson, writing in an Australian context, the notions of dispossession and possession are integral to understanding the operation of settler colonialism and whiteness. Following Patrick Wolfe's (2006) analysis of settler colonialism as erasure of Indigenous sovereignty, Moreton-Robinson points out that one of the basic roles of law was to secure white *possession* of territory:

> The right to take possession was embedded in British and international common law and rationalized through a discourse of civilization that supported war, physical occupation, and the will and desire to possess. Underpinning property rights, possession entails values, beliefs, norms, and social conventions as well as legal protection as it operates ideologically, discursively, and materially. Property rights are derived from the Crown, which in the form of the nation-state holds possession (2015: 19–20).

The necessity of possession, via the concept of property rights, built into legal systems in almost all settler colonial societies, attempt two things: to mark Indigenous territory as empty and thusly as non-property (Harris 1993), and then to enrol that dispossession into a legal regime that empowered white settlers to value possession (Moreton-Robinson 2015; Mackey 2016). I suggest here that the discursive idea of possession is central to the politics of the taxpayer subject in this case. As I will show, the possessive logics of control, ownership, and domination help taxpayers problematize specific arrangements of Indigenous life, and thusly allows them to invest their moral capabilities and political judgements into scrutinizing Indigenous life, and skeptically surveilling Indigenous politics and governance. The possessive logics in the taxpayer allows for the utterance of thoughts related to dependency, taxation, budgets, and indeed, compensation. Each of these are directly related not only to the acts of dispossession that every settler benefit from, but the right to speak about these issues constituted as objective 'taxpayer concerns'. The taxpayer ultimately rests on the idea of a right to social veto. That is, taxpayers imagine themselves as buttresses against the state's

profligate and politically correct dealings with Indigenous nations, and imagine the political sovereignty given to them through possession as the right to make decisions about Indigenous life. As Moreton-Robinson argues, "subjects embody white possessive logics" (xii). This is true for many political subjectivities in settler societies, but is a constitutive epistemological element of the settler-taxpayer. The discursive ownership of the political terms through which Indigenous life, governance, and nationhood are governed and rendered judgable, has its roots in how settlers come to regard themselves as *taxpayers* in relation to the state and the people whose territory they occupy.

In a sense, the taxpayer is one more tactic in what Eve Tuck and K Wayne Yang (2012) describe as "settler moves to innocence", which they define as "strategies or positionings that attempt to relieve the settler of feelings of guilt or responsibility without giving up land or power or privilege, without having to change much at all" (10). The moves to innocence that Tuck and Yang discuss mostly describe how settlers erase their participation in settlement and ongoing colonialism. While most of these strategies are used in service of innocence, benevolence, or left politics, the taxpayer might not appear to fit. What I contend is that the taxpayer looks to remove settlement as an element of consideration, from consciousness, and replaces it with at once, a moral positionality – being a taxpayer – and the blunt fiscal imperatives that are symbolically attached to that subjectivity. It ostensibly removes questions of politics, sovereignty, and identity from the objects that it investigates – to think about Indigenous issues as a settler is one thing (Lowman Battell and Barker 2015), but to think about politics and Indigenous issues as a taxpayer is to stylistically – but not substantively – remove identity, nationhood, and sovereignty as issues, and to reconstitute them as only fiscal concerns. While putatively, the taxpayer envelopes all issues and renders them as objective fiscal issues, the strategic move to innocence removes questions of settlement, of treaties, of legal status, and constitutes the taxpayer not as a subject of settlement, colonization and power, but a subject of objective fiscality. In this sense, the taxpayer, while analytically a subject of settlement and white entitlement, outwardly positions itself and the will to knowledge that animates it as form of colour-blindness (Bonilla-Silva 2002; 2015; Robertson 2015).

To think as a settler-taxpayer then is to perform the 'double move' described by Cindy Patton (1995). The taxpayer appears as a progressive subject, free from the 'contamination' of 'bias' and 'identity' – making decisions ostensibly based on reason, evidence, and the 'common good' – but at the same time the definitions the taxpayer refigures the territory on which politics is contested. The taxpayer is a subjecthood that contains a strategic move away from the idea that the subject's ideas are animated by racism or settler colonialism. In order to perform this move of refiguring political space, settler-taxpayers critique Indigenous governments, peoples, and Nations without explicitly racial terminology, or outwardly delegitimating language, and enrol their critiques within the objective, and non-racist taxpayer concern. The settler-taxpayer then is about strategically harnessing knowledge in order to refigure the space of critique of Indigenous peoples and governments. While animated by settler fantasies of ownership, possession, and control, the settler-taxpayer is invested in the idea of disinterestedness as a trait. All at once, to speak as a settler-taxpayer is to speak from nowhere (Haraway 1988) while being deeply interested in seeing one's concerns not as settler concerns, racist concerns, or the concerns of white people, but as merely disinterested concerns, that arrived from the space of the universal. Taxpayers speak on behalf of everyone, and in the name of 'national unity'. They invest in themselves this move to innocence by refiguring the space in which debate is held into debates around taxation, accounting figures, and budgets, the taxpayer constitutes themselves as the universal, the disinterested, the referee. It is this idea that one can approach politics from universal, from the position of disinterestedness that inscribes the double reversal: the taxpayer is only concerned with the rational disbursement of state monies; they mark politics as an exercise in objectivity, themselves as the ideal and rational participant. The move to the universal is itself a move to innocence, it is a move from having an identity – to mark oneself as the universal allows settlers who figure themselves as taxpayers to believe they are adjudicating Indigenous life objectively, from 'nowhere'. To render Indigenous life through the lens of the taxpayer is a strategic attempt to remove the positionality of the adjudicant: no longer are the concerns of white people the positioned concerns of white people. Instead they are simply the reasonable utterances of the unmarked – the taxpayer. If the taxpayer refigured the space of politics, others who enter that space *marked* –

merely become another interest. An ultimate move to innocence, the taxpayer positions their concerns as objective, neutral and disinterested – innocent and pure – and removes the possibility that their putatively fiscal concerns are driven by the malice of blunt racism (Denis 2015; Robertson 2015), false benevolence (Tuck and Yang 2012), and possessive entitlement to control Indigenous lives (Moreton-Robinson 2015; Goldstein 2008).

## 6.4. The Colonial Politics of Transparency and Knowledge Production

### 6.4.1. The Production of Knowledge About Indigenous People

The state has come to understand suffering by Indigenous peoples as structural problems. Sociologists often wax poetic about the fact that Canadians do not understand the underlying *structure* of Indigenous communities, and that this is why so many turn to individual or moral explanations of Indigenous suffering and social outcomes. The problem, however is not that the state and white Canadians do not identify structural problems, they often do. Structural thinking is not a "cure all" – it can be a weapon against Indigenous communities, as much as a tool to help understand Indigenous communities. Fundamentally, what drives certain structural explanations of Indigenous communities and their capacity to govern can be an attempt to explain why 'they' are the way 'they' are. The ethical attachments that scholars, bureaucrats, and 'everyday' people attach to their structural explanations are far more important than the structures themselves.

Linda Tuhiwai Smith (2006), in her influential text on Indigenous methodology, argues that the colonial gaze is not a simple imposition of "The West" on Indigenous peoples, but suggests that it is a heterogenous "cultural archive" that "contains the fragments, the regions and levels of knowledge traditions, and the systems of which allow different and differentiated forms of knowledge to be retrieved, enunciated and represented…" (44). Colonial knowledges, that is, knowledge created by and for the colonizer is complex and contains multiple vectors. It is the opposite of staid and finished knowledge, it shifts with time, responds to claims, and reworks itself with changing

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conceptions of what "the West" is. Tuhiwai Smith draws upon Stuart Hall (1992) to argue that the notion of the West is not only an opposition to Indigeneity, is a defense of systems of knowledge that have embedded within them, specific theories of knowledge production, ethics, and ideas about ontology. According to Tuhiwai Smith, "the western cultural archive functions in ways which allow shifts and transformations to happen, quite radically at times, without the archive itself and the modes of classifications and systems of representation contained within it, being destroyed." (44) . The notion of the West has relied for some time on a self-conception or grand narrative of itself, mostly through a constant re-telling of proud myths of enlightenment liberalism: freedom; the concept of the individual; liberty; science; and the universal. This last concept is important for understanding the very structure of state inquiry into Indigenous nations, which is one of the key ideas this dissertation explores. Universality or universalism as a key ethic of governance of a federal and colonial Canada has helped to author a great number of policies, programs, and cultural notions about the status of Indigeneity, and the entitlement to know about Indigenous peoples whose territory Canada 'happened' upon. It is because of the machinations of universality that the federal government could demand that specific information be extracted from First Nations, and made 'public'. These demands are often framed as appeals to a genuine kind of universalism, a form of political claims making often relied upon and steeped in whiteness (Moreton-Robinson 2004; Thobani 2007). Indeed, Warren Montag (1997) argues that whiteness itself emerged from the notion of universality. He suggests that "to be white is to be human, and to be human is to be white. In this way, the concept of whiteness is deprived of its purely racial character at the moment of its universalization, no longer conceivable as a particularistic survival haunting the discourse of universality but, rather, as the very form of human universality itself" (1997: 284). The utterances of the government, of civil society groups who supported the FNFTA, and of white settler citizens of Canada are borne of universalism as whiteness identified by scholars such as Montag, Thobani, and Moreton-Robinson.

### 6.4.2. The Biopolitics of Knowing

Around the time of the FNFTA's passage, the Harper Conservative government passed an amended version of the existing First Nations Management and Statistical Act (FNMSA), which shortened the Act's name to the First Nations Management Act (FNMA). The amended law zeroed out funding and removed the mandate for the First Nations Statistical Institute (FNSI), a recently created Federally-supported but First Nations-led institution that would support Statistics Canada data collection, but also collect data for First Nations purposes (Barrera 2012). Collecting data in First Nations has long been a challenge for Statistics Canada because of durable and entirely reasonable distrust:

> the scarcity of quality Indigenous information is due in part to the way in which Indigenous research has been conducted as well as issues surrounding the governance of Indigenous information. Typically, large-scale research and survey programs were conducted with little input from Indigenous communities and peoples. This approach has created a situation in which there is a lack of trust, 'buy in,' and participation… (Steffler 2016)

The FNSI's elimination came around the same time as the federal government's push toward transparency as solution. At once, the government demanded certain data be made extra-public, ostensibly to 'save' democratic accountability in First Nations. At the same time, the government removed funding for an institution that existed to improve the quality of data for Indigenous nations, the participation of Indigenous respondents, and to increase the control that Indigenous nations have over the data collected from their citizens. The FNSI had been a long-delayed institution that would promote Indigenous data collection, which means Indigenous-control over data collection and use of data, which was first institutionalized in Royal Commission on Aboriginal Peoples report (1996) (Walter and Suina 2019).[40] The FNSI's establishment through the 2006 FNSMA was short-lived. The federal government under the auspices of the 2012 budget's fiscal

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[40] Abele and Prince (2006) suggest that the FNSI has a distinctly fiscal function: "funding relationships incorporate some form of per capita calculation, but this would be difficult in First Nations communities, where census refusal rates are high (though falling) and sometimes include entire reserves. At the moment, any programs requiring per capita calculations rely on band membership lists registered with INAC. The availability of accurate census data would therefore put First Nations on the same basis as all other people in Canada" (255).

austerity, had decided that the information that the FNSI was tasked with providing, facilitating, and guiding – better and more complete data that was more likely to respect ownership, access, control, possession (OCAP) research principles – should be shut.[41] Despite some critique of the governance model that helped establish the FNSI (Pasternak 2018), the FNSI was developed out of the RCAP's recommendation that First Nations should build 'governance capacity' in around "citizenship, financial planning, and management of new sectors", which the report suggested would increase "the demand for data management" (Canada 1996: 352). Putting aside the biopolitical analyses of population construction and management (Curtis 2002a; Ruppert 2011; Andersen 2013; Walter and Andersen 2013), the point I want to highlight here is the juxtaposition between the elimination of institution that aimed to build the capacity for improved and more responsive governments in First Nations, through the proliferation of data that was responsive to concerns of First Nations, and the birth of a rationality that required an entirely new regime of aggressive disclosure. One contained information that governments might use – the other contained information that taxpayers might use. What we see here is not anti-science discourse, or the war on information that certain analysis might produce about specifically conservative governments (Gutstein 2014), but how scientific discourses become useful for settler ends (TallBear 2014). In line with the overall argument of the dissertation, I suggest that this juxtaposition reveals not a hatred of data, or a feigned affection for transparency – but instead, a micropolitics of governing toward a particular telos that is inscribed into the mission of the Canadian federal government (Ramp and Harrison 2012). A constitutive feature of the Canadian federal government – and not just INAC – has revolved around the delicate matter of how to epistemically understand and memorialize *settlement*. While Harper's Conservative government was mostly fine to dismiss colonialism (Abu-Laban 2014),[42] it is an error to simply argue that the government simply hates information – governmentality theorists have been showing us the exact opposite for some time (Andersen 2013; Walters 2012;

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[41] This was only two years after the government had shut down the mandatory long-form census against the protestation of Statistics Canada's Chief Statistician. The killing of the mandatory long-form census foreshadowed the politics of information that the Harper government was to engage in on the Indigenous file.

[42] "Canada has no history of colonialism" became one of Harper's well-known settler memorializations of the colonization of what is now known as Canada.

Tellmann 2009; Neu and Therrien 2003; Ruppert 2011). It is because the federal government (Weaver 1981) headed in this case by Conservative Party, is specifically dedicated to producing information that will help to render a specific version of Canada that is in line with their vision of Canada: *terra nullius*. Through subtly reversing the gains around demographic, political, and citizenship data generated by the capacities of the FNSI, and increasing the capacity of the federal government to squeeze audit and remuneration data, I suggest this demonstrates the complexities of governing through information. By reshaping the politics of information – the silences of unknown information and the loudness and bluntness of 'secretive' information, map onto how those silences or those acts of surveillance and disclosure are used to govern toward that specifically Canadian desire of settlement and elimination. In one sense, the refusal to count translates into a refusal to engage in a politics of population – an affirmative recognition of the interplay between First Nations sovereignty and generating countable populations – and instead transforms against the backdrop of the FNFTA into a biopolitics of elimination by making only certain information visible, and rending only part of the realities of Indigenous nations transparent.

## 6.5. The Politics of Transparency

### 6.5.1. Transparency and Surveillance

Simone Browne's (2015) influential book about the mechanics, logistics, and biometrics of surveillance of Black people in U.S. history offers a prescient implicit warning for studying technology and surveillance. Her work shows the deep historical roots of biometrics – conceiving of them not as new technologies of tracking and branding, but as fundamentally ideologically organized techniques that have existed for centuries. She shows how biometrics are integral to the organization of the slave trade in that it renders certain bodies as measurable property – how to render a body both for private consumption, but also for the public – especially in the case of runaway slaves. New surveillance studies literature has emerged in Canada that also historicizes what might be thought of as new surveillance technologies. While the FNFTA is an example of a surveillance technology, its legislative newness and web-based novelty should not

obscure the history of surveillance technologies in the control of Indigenous peoples and governments. Critical scholars demonstrated how the Canadian state is and has been actively involved in surveilling Indigenous protests and criminalizing dissent (Diabo and Pasternak 2011; Dafnos 2013; Pasternak, Collis and Dafnos 2013). Kevin Smith (2009) has shown how surveillance is linked intricately with liberalism in pursuit of 'knowing Indians' in order to do two things: position European capitalist values as normal and morally good, and at the same time, restructure the values, spiritualities, and territories of Indigenous nations. Whether it be in the form of policing, pass systems, or inscriptions – recording information about individuals, surveillance has been a constant feature of settler-colonial attempts to render Indigenous people and governments compliant, but also to reconfigure the form they take. Craig Proulx (2014) argues that the Canadian state should be regarded as 'oligarchic' in relation the securitization of Indigenous resistance, and in its construction of Indigenous political movements as a terror threat. While my theorization of the state follows more the line of a governmentality approach, I also argue that the FNFTA's surveillance qualities are not necessarily of the state (Crosby and Monaghan 2012; Monaghan 2013). Instead, I suggest that we need to look at the ways that the state looks to devolve its administrative capacities toward individuals. The FNFTA's surveillance technologies point toward band governments no doubt, but as I have argued here, the real attempts in governing from strategic knowledge mobilization happens not through the imposition of a surveillant policing technology, but from the construal of information through the lens of the secret, and through the empowerment of actors to use and discern with that information borne of the secrets that are 'unearthed' by data procurement tactics like the transparency and disclosure.

### 6.5.2. Transparency as Concept

Here I focus on the strategic use of transparency as a technology of government, which Rose (2000) sums up as the "linking together forms of judgement, modes of perception, practices of calculation, types of authority, architectural forms, machinery and all manner of technical devices with the aspiration of producing certain outcomes in terms of the conduct of the governed" (323). In conceiving of transparency as a technology of government, I broadly borrow from governmentality scholarship that

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theorizes the government of subjects as flowing from diffuse and heterogeneous sources that in various ways instill an ethos of calculation and entrepreneurship (Miller and O'Leary 1987; Foucault 1991; Rose and Miller 1992). In assessing transparency as a technology of government, I suggest here that we need to analytically split the concept into a material sociotechnical device (Harvey et al. 2012), and a discursive one. Much of transparency's power as I will show here, is not afforded to an actual transparency device such as a salary disclosure, or a freedom of information policy, but mere discursive invocations of transparency as concept. One of the diagnostic precepts of governmentality scholarship has been to challenge the analytical iron cage of institutions such as law (Rose and Valverde 1998). This challenge is underlined by the case I present here. Part of the FNFTA's power was not in the actual legal devices that were prescribed in the bill, but by the kinds of politics it inspired by its mere fabrication and appearance. The FNFTA as a technology of governance did not require consecration of a sovereign body such as the Parliament to have effects.

The mundane repetitive invocation of transparency in everyday speech acts is as important as its material manifestation in actual practices or policies. As a broad attempt to make certain knowledges public, to reveal relationships, and to make certain practices "visible or legible" (Hansen et al. 2015), both the sociotechnical devices of disclosure, and the wills to knowledge behind transparency can reveal much about transparency as a concept itself. What practices, actors, or politics become subject to calls for transparency is an important question (Flyverbom 2015).

One of the key reasons I look to trouble transparency follows a similar path to what Claire Birchall (2015) calls 'critical transparency studies'. Largely speaking in the direction of transparency advocates, Birchall asks hypothetically of these advocates: "Will it [transparency] enable the formation of subjectivities that have meaningful political agency?" (195). One might assume that reflecting upon the moral capacities enabled by both the material disclosures of transparency and from the discursive invocation of transparency is not much of a priority analytically. But indeed, for advocates of transparency – this is one of the only capacities it has – that is to reshape and manage a particular population. Much of the literature, which Albu and Flyverbom

(2016) term the 'verifiability' approach regard transparency as a regulatory or administrative norm, a descriptive process of informational verification, and some uncritically treats transparency as an inherent good. This is in contrast to the performative approach, which tends to examine how transparency generates reality and truths through a network of material things, words, numbers, and actions.

The assumption built into much of the more normative and practitioner-oriented verifiability transparency literature on transparency is that secrecy is the inverse of transparency. Transparency exists only to counteract ideas, knowledge, and materialities that are submerged, willfully hidden, or kept from certain publics – a citizenry that deserves-to-know. Birchall (2011) contests the notion that transparency and secrecy simply function as 'inimical' clashing forces. Instead, she concludes that these two concepts are in practice, 'symbiotic': "secrecy functions as a constitutive element of transparency" (12). Drawing upon Derrida's contention that the will-to-transparency is ultimately a totalitarian instrument, Birchall makes the point that the secrecy/transparency dualism results in charges of totalitarianism going both ways. A regime that is highly transparent, typically extends this to citizens, using invasive techniques of surveillance, and ultimately suffocates any right to secrecy. Inhabiting the other wing– and the far more popular political critique – a regime with a lack of transparency, shields its actions from critique, and in the process can be regarded as totalitarian. As Birchall concludes, the impossibility of an end or beyond to secrecy or transparency means that scholars "might tempt us to come down 'on the side of secrecy' or 'on the side of transparency', yet the more intelligent response is not to seek to resolve the tension so much as to inhabit it strategically" (12).

It is difficult to conceive of transparency as a technique of veridiction in the material sense – the notion that the "truth" about government, or the state, or a Nation could be revealed simply through the act of disclosure. Disclosure is always political. The theorization of information embedded within this conceptualization of transparency as a public good relies on a particularly stale model of how texts, ideas, the state, and liberal democracy interact. The presumption here is of an informed singular public ready to linearly "receive" public documents, and thusly, become informed and ready to act as a

universal public with the information revealed to them though transparency (Fenster 2015). Not only does this theorization fail to understand the politics of disclosure and transparency technologies (Luscombe and Walby 2017), it assumes that transparency and disclosure themselves are non-political, and relies on quaint notions of political citizenship as noble and 'beyond politics'.

### 6.5.3. Transparency and Colonialism

Clare Birchall's (2011) incisive writing on transparency is that secrecy and transparency form a symbiosis, rather than a binary. Is transparency always a response to *secrecy*? Is secrecy just that – a secret? Using the secret as one of the constitutive elements of the transparency/secrecy symbiosis described by Birchall, provides that a will-to-opacity is simply a desire for secrecy. However, in this symbiosis, it is assumed that those motivating for either transparency or secrecy are playing on the same field, with similar systems of thought or planes of existence – but for Indigenous peoples, secrecy may not be the desire, the desire may be to remain opaque, and illegible to colonial and liberal rationalities – as an assertion of sovereignty. Transparency, as a technology of government, does not simply emerge from where secrets lay; it emerges from a colonial will-to-knowledge, a desire to tell some form of 'truth' about an object (Tuhiwai Smith 2012).

Post-colonial cultural theorist and poet Édouard Glissant wrote about the 'right to opacity', which he regarded as a method of resistance against Western intrusions into the colonized world: "in order to understand and therefore accept you, I must reduce your density to this scale of conceptual measurement which gives me a basis for comparisons and perhaps for judgements" (Britton 1999). Indeed, while very few if any Indigenous activists argued against the FNFTA on the blunt rhetorical terrain of a 'right to be opaque' to 'Canadian taxpayers', most drew upon the building blocks of this analysis. And so, it is useful to turn to Mohawk scholar Audra Simpson, who theorizes an alternative to an Indigenous politics of recognition. She proposes a politics of refusal, refusing the 'gifts' of recognition and rejecting the very notion that the colonial state is a legitimate actor in the affairs, social spaces, and politics of Indigenous peoples. In her

book *Mohawk Interruptus*, Simpson (2014) writes, "Refusal comes with the requirement of having one's political sovereignty acknowledged and upheld, and raises the question of legitimacy for those who are usually in the position of recognizing: What is their authority to do so? Where does it come from? Who are they to do so?" (11). Glissant's right to opacity as a general strategy can be thought of in concert with Simpson's notion of refusal to partake. To remain opaque – to refuse inspection and contest the epistemics of inspection – is a concerted effort at refusing the colonial gaze that is authored into this use of transparency, which in a settler-colonial context can be thought of as a right to remain unintelligible to tactics of elimination and obfuscation (Neu and Therrien 2003).

Shiri Pasternak (2016) argues for the concept of 'fiscal warfare' in relation to how the Canadian state inflicts on Indigenous nations and peoples fiscal discipline through ostensibly objective accounting techniques that [measure] the "value and utility of First Nations' lives" (318). Pasternak's concept of fiscal warfare can be extended to include the discursive power of the concept of transparency, which itself is an extension of the perceived infallibility of the materiality of audit culture (Shore and Wright, 2015). Transparency, in its limited register as a technology of truth production or veridiction (Foucault 2008) is reliant upon the products and talk of public accountancy and the rise of auditing as a strategy of governance. Demands for transparency themselves are not limited to numbers of course. It does not take long to think about an eruption in demands for transparency for things not necessarily related to the fiscal. But as a keyword of our time it is increasingly hard to not see transparency as a technique of 'governance in of itself' (Flyverbom 2015). Transparency has a clear affinity with governmentality – the question of governmentality is how do you govern without governing. Transparency as a technique of knowledge production, a producer of secret knowledges – and an eraser of particular kinds of 'unknowing' – does the work governing for a wide variety of institutions, dispositifs, and ideologies.

Mark Fenster (2011) proposes, "no doubt the state should be less secretive" (152). But what if the state isn't a nation-state, a universal space for citizens, but is, instead, a national space whose sovereignty is under constant question, subject to constant attack, and is subsumed under the auspices and legal direction of a settler state? It is most helpful

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to conceptualize the goal of the FNFTA as not governing from the text of the bill but governing from the strategic knowledge that it makes visible – a verdicitional technology for assembling truths about Indigeneity. These forms of knowledge and truth in turn become useful and legitimate information that within the neoliberal episteme become objective and uncontestable; it is ultimately *the* information that taxpayers must base their decision-making upon. The truth function of the FNFTA is summed well by Anishnaabe scholar Hayden King:

> With the media likely focusing on the corrupt-chiefs problem and the so-called experts proposing assimilatory solutions, that will be confirmation for many that the Indian problem is the Indian's own fault…And since the challenges indigenous people face will be perceived as a self-inflicted suffering, many Canadians will feel absolved of any responsibility to First Nations, and will instead feel permitted to cast judgement and simply wait for civilization to reach the natives. In short, the transparency act will be an effective tool to solidify apathy and disengagement with indigenous perspectives and ideas (2014).

For the most part, it has been tacitly acknowledged that transparency does not exert its force equally across organizations and populations. Birchall (2015), and Fenster (2015), Alloa (2018), and others have acknowledged the ways that transparency is directed often benefits the state, or is used as tool of ideological or social control. Few have examined how transparency is used explicitly as a method of biopolitical management. What this entails here is examining the strategic use of transparency to address different constituents of disclosure.

## 6.6. The FNFTA and the Production of a Secret

> The First Nations Financial Transparency Act insulted the integrity of the very people in our communities who guide our economic policy and act as our mediators with provincial and federal governments. Every single chief councilor and band councilor up and down the coast was publicly forced last week to prove they aren't liars and cheats (Robinson 2014).

In 2014, some of the effects of the FNFTA were becoming much clearer, as Eden Robinson, a citizen of the Hailsa and Heltsiuk Nations wrote in *The Globe and Mail* (2014), First Nations governments were forced to uncover the veil of 'secrecy' and prove

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their innocence. It was also around this time that the Canadian Taxpayers Federation began publicizing the salaries of Chiefs and Councillors. Kwikwetlem First Nation became one of the key targets during the wave of publicity largely engineered by CTF press releases and information drops. Chief Ron Giesbrecht was revealed to have earned a salary of $914,000; the band and Chief pointed out that Giesbrecht did not actually earn most of this 914,000 as a *salary*, but 800,000 of the figure was from his position as economic development officer, for which he was paid a bonus for creating eight million dollars in revenue. The Federal government wasted no time in highlighting that this was the moment that the FNFTA was built for – the corruption of this Chief was the problem the Act was meant to combat, releasing a statement in response to the flurry of news stories that had been created in the wake of Kwikwetlem's allegedly corrupt Chief: "Our Government expects First Nation band councils to use tax payer dollars responsibly and for the benefit of all community members which is why we brought in the First Nation Transparency Act. The reported salary of the Chief is very troubling and his community members deserve an explanation" (Hopkins 2014). What was troubling about the Chief's salary remains subtextual, whether it be that this is simply too much for one person to make, or that the money could be better used elsewhere, is unclear. But the mere suggestion of the necessity of an *explanation* is all the work needed for the FNFTA's surveillance function to be put into motion. While this band made headlines for the astronomical salary of its Chief, the CTF was diligently attempting to recast this as a controversy for taxpayers, to be solved with transparency. I now turn to analyze how the notion of secrecy and transparency was used by the CTF to perform discursive acts of possession which marked band governments not as spaces for Indigenous politics – but settler and specifically taxpayer intervention into the politics of band governments. In order to analyze how the CTF linked up transparency, secrecy, and settler entitlement, I analyze an editorial published in the *Calgary Herald* by CTF activists Jordan Bateman and Derek Fildebrandt to show the movement of the possessive logics of the settler-taxpayer, with the FNFTA's data serving as a key frame.

I should also note that it would be remiss to ignore or pretend that there are not legitimate critiques of band Chiefs. To the contrary of popular settler ideas about band governments, there is a healthy spirit of democracy on all First Nations. Many nations,

including the Haudenosaunee confederacy have well-known theories of democratic constitutions and justice, including the Great Law of Peace (Hill 2017; Barreiro 2010; Akwesasne Notes 2005). Chiefs can be corrupt. They can direct funds to places they should not go, they can enrich themselves, they can avoid the will of people. These problems however, should be sorted in the space of Nations and through laws that are not colonial in origin, or meant to keep Chiefs and councils who are useful to the federal government (Jago 2019). In 2019, the federal government's attempt to institute a "reconciliation agenda" has led to the development of "Indigenous Rights Framework". The new framework, which lacks significant support amongst a significant number of Nations has been heralded by AFN Chief Perry Bellegarde, despite having much opposition from long-time land defenders, legal scholars, and political activists within a variety of First Nations. This reminds us of the different ways that governance can be configured – again turning to my own Nation's governance, which is dually governed through an Indian Act Chief and Council, along with the Haudenosaunee Confederacy, who according to the Great Law of Peace, are governed by a fifty Chief council, who are chosen by Clan Mothers from the Nations that make up the Haudenosaunee Confederacy (Hill 2017). This form of law is not recognized by the Indian Act, and given that Haudenosaunee territories pre-date the boundaries of the US and Canada, its authority has been severely limited by the imposition of separate colonial systems of government. I bring this up to argue that Chiefs are not above reproach – Indian Act Chiefs or otherwise – and that decision-making structures can and do exist outside of the Indian Act. But as the Onion Lake First Nation argued in their case against the FNFTA, the Act is a breach of sovereignty – one Nation state, especially one that is attempting to "jumpstart" self-government and nation-to-Nation relations cannot and should not be able to control the fiscal information of another. Opposition to the FNFTA is not about ignoring real concerns in a given First Nation, it is specifically resisting the colonizing function that the FNFTA and transparency legislation envisions for Indigenous self-determination.

### 6.6.1. Making Possessed Space Public

Reserves and the bands that govern them, in various iterations of the Indian Act, have been 'protected spaces' for Indigenous people, protecting from constant

encroachment by settlers, from exercise in 'self-sufficiency', and other forms of social experimentation (Titley 1986). Though envisaged as spaces of protection for Indigenous peoples, reserves and bands were subject to intense scrutiny by the state via Indian agents, who were deputized to surveil and control individual reserves. As Titley (1986) describes: "they directed farming operations where appropriate; they administered relief when necessary; they inspected schools and health conditions; and they ensured that the rules of the department and the provisions of the Indian Act were complied with" (13). In 1881, amendments to the Indian Act meant that Indian agents were allowed to participate in a given band's political processes and could dissolve the council should it not comply with the orders of an Indian agent or should the council disregard elements of the Indian Act. Regardless of debates over their institutional intransigence, or their willingness to exercise authority (Satzewich 1997; Dyck 1991), Indian agents were symbolic of the Canadian state's expansionist and eliminationist social policies. Indian agents existed in order to refigure Indigenous social space as "self-sufficient" under a European rubric of self-sufficiency, and to subsume different Nations' styles of governing to one defined by the Indian Act. I discuss some of the history of Indian agents to draw parallels with much of the imagery found in pro-FNFTA discourse from both government and civil society groups like the CTF. If the goal of the Indian agents were to civilize reserves and band governments,[43] and indeed make band governments knowable, scrutinizable, and governable by settlers, I suggest that the drawing up of disclosure data is imagined by the CTF editorial I analyze as analogous to the ultimate function of Indian agents, as agents of settlement. Fundamentally, as guardians of Democracy and the rule of law, Indian agents had civilizing missions that attempted to render Indigenous space as public – that is subject to the state and its rule. Nicholas Blomley has pointed out that "dispossession, like settlement, is never complete, but remains dependent on continued enactments" (2015: 171). The point being, that dispossession has not ended, as a structure it depends on reinforcing its own legality through further deputizations of authority or attacks on new assertions of Indigenous sovereignty.

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[43] Though it should be mentioned that the band government structures are themselves outcomes of various government acts, and culminating in the Indian Act of 1869 which officially institutionalized this form across Canada.

As deputized combatants to Indigenous sovereignty, Indian agents had the direct legal backing of the state, and were broadly empowered by extremely zealous and racist administrators in the Indian Department to keep Indigenous peoples on reserves, control reproduction, and discipline bands. In other words, Indian agents made reserves subject to the public. The use of legal manoeuvres and the shifting politics of Indigenous identity have been historical tactics of creating public space out of Indigenous land, as Renisa Mawani (2005) demonstrates with Vancouver's Stanley Park. I want to show here the parallels between Indian agents, publicness, and the rise of settler-taxpayer governmentality. As I have noted, Indian agents were historically publicizers – they made Indigenous space subject to colonial law and to possession by settlers. As historian Robin Brownlie (2003) describes, the main directive of Indian agents was to make Indigenous people self-sufficient, and enforce strict measures of economy, which as noted by another historian, Hugh Shewell (2004), quoting MP Hector Langevin boils down to the notice that "we must give them enough to keep them alive" (41). Shewell explains that early relief policies for First Nations were developed at a time when First Nations were extremely weak and being 'herded' into reserves, and off of bountiful traditional territories. But, the strict measures of economy also reflected the federal government's barely concealed strategy of attempting to reconfigure Indigenous peoples into liberal subjects of market society, to discourage 'dependency' (Piven and Cloward 1971; Fraser and Gordon 1994; Friedel and Taylor 2011). Relief was used sparingly and usually only as methods of 'pacification and loyalty' and to ease distress and unrest (Shewell 2004: 41).

My argument in this dissertation and in relation to the FNFTA case, is that settler-taxpayers can be reimagined as deputized Indian agents, governing bands at a distance. This is not because taxpayers perform legal regulations or enforce laws upon First Nations. The analogy is with the object of Indian agents which is the refiguration of Indian land into possessed public space. I do not mean public in the sense that anyone can use it. I use public in the sense of opening up the land as a governable space subject to law. As I show in the analysis below, the taxpayer must be theorized in the context of the FNFTA as part of the ongoing and continual effort by the federal government to make

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First Nations public spaces and people, subject to law, and ultimately to scrutiny from those who lay outside a given First Nation's polity.

This of course is not to suggest that the professional category of Indian agent is bureaucratically exhausted. As I have shown, emergency managers have had a prominent role in governing First Nations, and even further band-INAC liaisons who enforce the mechanisms of colonial law, namely the Indian Act, should also figure into the comparison. But as has been the goal of the dissertation, to show how ideas about fiscal prudence have become techniques of governmentality, I demonstrate here that the taxpayer was imagined as new, less violent forms of Indian agents by two prominent political voices. These two editorialists argue that First Nations must become subject to democracy, and one of the ways that democracy is made is through the rendering of First Nations spaces as part of the broader polity – public. As Robin Brownlie (2003) notes, the politics of Indian agents varied greatly, some sympathetic, with others acting as autocrats in pursuit of the Department of Indian Affairs' internal policy of "strict economy". One of analogous practices in the age of governmentality, is the existence of a veritable army of settler-taxpayers – ready to be deputized by government or by numbers, ready to scrutinize, question, and ultimately limit the political conversation on reconciliation and redress.

### 6.6.2. 'Secrets' Revealed, Data in Action

In an editorial in the *Calgary Herald*, and picked up by a number of other PostMedia newspapers, the Alberta and BC Directors of the CTF opined on the necessity of the FNFTA, an argument largely predicated on the idea that the knowledge proffered by the FNFTA was a necessary element of democratic citizenship: "Knowing what we're paying elected officials is a cornerstone of democracy" (Fildebrandt and Bateman 2014). The sentence that comes after this one offers an interesting addendum to whom that accountability that is proposed by the FNFTA is directed toward. Fildebrandt and Bateman continue, "Hopefully, aboriginal bands [sic] see this new law as an opportunity to grow their accountability to their members and to taxpayers". The bifurcation between "aboriginal band" members and taxpayers is a striking one, that clearly illustrates the

direction that accountability is to flow. First, throughout this entire piece, the authors position band members as mere spectators in their own governance, and the readers of the piece, who they probably correctly assume to be white people ("everyone"), as newly invited participants in the government of First Nations, whose long-suspected *conjecture* about Indigenous governments and governance was finally being supplanted with *hard data*:

> It's the level of government very few Albertans ever think about. Forty-five aboriginal bands, each with elected chiefs and councils, managing hundreds of millions of dollars in federal and provincial tax money. This week, for the very first time, taxpayers and the band members who cast ballots to elect those chiefs and councils are getting to see the financial statements and political salaries for those bands. The information is being posted to a new federal government website following last year's adoption of the First Nations Financial Transparency Act that requires that these financial reports be posted online (Fildebrandt and Bateman 2014).

Introducing bands as a 'level of government' does a few things: it quietly quashes claims of Indigenous claims of sovereignty, both dismissing bands as simply another level of government, subsumed by the federal and provincial governments. It vests in band governments skepticism of claims to sovereignty and control over territory while at the same time positioning them as legitimate forms of government, just one that 'very few' Albertans would ever consider. It enrols bands into a space where taxpayer critique can be applied, while at the same time diminishing its stature and importance. This discursive move becomes even more important one moves throughout the piece. The move of diminishing the stature and importance of band governments, comes throughout the piece, both as a biopolitical fact with constant reference to small populations:

> The real cake goes to Chief Ron Giesbrecht of the Kwickwetlem [sic] First Nation in British Columbia, who took home $914,219 last year…How many people live on this reserve? Thirty-nine. That's $42,153.85 for every man, woman and child on this reserve.[44]

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[44] Here, Fildebrandt and Bateman conflate *reserve* with *First Nation*, which are entirely separate concepts in their legal and practical applications. Strategically this choice allows them to use the population from one of the reserves that is under control of the Kwikwetlem First Nation, rather than the combined on and off reserve population of the entire First Nation.

The appearance of small populations is read contra a consistent supply of large financial numbers: "managing hundreds of millions of dollars"; "$164,453, plus $100,778 in expenses". The contrast between small populations with large financial numbers serves the agenda of diminishment – that is, it creates a skepticism toward the operational complexity and necessity of band governments. The nations and the band councils are portrayed as tiny fiefdoms, barely large enough to warrant a "level of government". While the terms of diminishment encourage skepticism toward the notion that these are very important places, the financial figures cement this idea by constructing these biopolitically unimportant places as money sinks, whose stature does not match the money they are 'given' by taxpayers. So, they are constructed as real sources of government, but with diminished importance and stature which as a result the expenditure of tax monies on their governmental activities appear unjustified.

Fildebrandt and Bateman's positioning of band governments as the fourth level of government also accomplishes another goal, which is to mark taxpayers, who are the stand in for settlers, as rightful constituents of band governments; their citizenship to these bands (construed as a morass) is attached only to the notion that this fourth level of government is operating with taxpayer funds. Taxpayers are right to be concerned, they tell their audience: right beneath your nose is a rogue government who operate without your input, only on your remit. Constructing taxpayers as just one of the constituents suggests two things: band governments should be accountable to "Canadian taxpayers", and those very taxpayers thusly have a right to make claims, to 'participate', and to affect decision making processes – it is just another level of government that "all Canadians" can comment on.

Further, the bifurcation of two constituent groups who would now be accounted to by band government were "taxpayers and band members". The bifurcation of these two categories of political actors can tell us a great deal about who it is these authors envision as the referents and the addressees of their writing. To conceive of a differentiated subject of accountability, taxpayers *and* band members first disassociates band members from the category 'taxpayer'. Previous research (Wilkes et al. 2010) on press coverage of Indigenous peoples has also shown this bifurcation between two distinct categories of

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person, with the taxpayer serving as a distinction between those "who cost and those who pay" (53).

The CTF is well aware of the complexity surrounding income tax rules, in which income accrued for on-reserve labour is not taxed, but people with Indian status who accrue income from off-reserve labour or commerce are taxed. Moreover, amendments to the Indian Act (1951; 1988) have allowed bands themselves to levy property and income taxes under certain conditions. This example underlines the dexterity of the taxpayer as a political subject. The taxpayer here is a stand in for white settlers, who regardless of whether they actually pay income taxes or if they have too low an income to pay taxes. To bifurcate between taxpayers and band members is only to underline the illegitimacy of one of those subjects' political participation. The invitation that this editorial makes to white settlers to scrutinize the politics and fiscal relations of First Nations that exist in Alberta primarily works on the idea that white settlers are not interested in First Nations politics and policy. It is because of their status as taxpayers, that they should be interested in how Indigenous people govern themselves. This is done through some of the discursive moves I identify above, but also through a specifically settler-colonial move that is authored with highly specific rubric of white entitlement and ownership of the field of political claims. Patrick Wolfe (2006) has argued that settler colonialism is organized around "elimination of the native" – which in the context of 'Canada' meant control over land, the material and spiritual spaces that sustained and sustain Indigenous lives and life. The intrusion however that Fildebrandt and Bateman propose is not simply about material space – territory, land, resources – but about social space – that is, the entry of settlers into questions of a cloistered political space – band governments. The discursive intervention of these two authors marks a political moment in which the only imagined correct response to the revelations produced by the audits and transparency disclosures of the FNFTA is direct intervention into the affairs of errant bands. This intervention is not specifically a legal one, but an act of distant citizenship.

The importance of the claims made in the piece, and its taxpayer referents, are not about asking for specific legal interventions into bands, or a response from the federal government, or even asking for further disclosure or transparency. It asks of its referents

to consider the very terrain of Indigenous social and political space as a universal space that only the FNFTA and its mechanisms of disclosure can render public and knowable. The assumed democratizing features of the disclosure and publicization of remuneration and audit data required by the Act is presented as a public moral good, rescued from the secrecy of only facing First Nations bands. In the settler theory of democratization enunciated in this column, making data public ("online") is a first step to freeing the data from the limited readership this information previously had: that was band members – actual constituents of the data – and INAC bureaucrats to whom the data would be remitted 'privately'. But for Fildebrandt and Bateman, the FNFTA restructures the citizenship space around First Nations bands, and in accord with this change, these spaces are then theorized as recovered public spaces, ready for further intervention:

> This week, for the very first time, taxpayers and the band members who cast ballots to elect those chiefs and councils are getting to see the financial statements and political salaries for those bands…. Thanks to this new federal law, that information will (soon) be online for all to see…. The difference between the salaries of elected officials on reserve versus those in provincial legislatures, reinforces the value of making this information public. In Nova Scotia, a new chief has already been elected leader of the Annapolis Valley First Nation on a platform promising members they could set her salary (Fildebrandt and Bateman 2014).

These recovered public social spaces, in which there are two citizenships. First, Indigenous peoples, those who have a real relationship to their community, kin and Nation, and second, the citizenship of settlers, refigured as taxpayers. The cultural status of taxpayer entitles these *non-citizen* citizens to participate, not in a legal sense, but in a cultural sense – the right to an opinion, to critique, to surveil, and most importantly, a right to an avowal of withdrawal – the ability to say 'no more'. This echoes the analysis of Mackey (2016), who suggests a deep contradiction in taxpayer discourse in relation to Indigeneity:

> much anti-land claim discourse is framed as anti-government, and thus against what they see to be too much taxation. Yet here, in apparent contradiction, paying taxes is seen as essential indication of patriotic loyalty….despite opposition to taxes on one hand, people appear to see taxation relationship with the state as essential to producing the national

community, on the other. At the same time, a lack of such relationships with the state appear to put people outside that national community (117–118).

The CTF, while a fierce critic of the state and of governing must secure taxation as a moral space – wherein participation in this hated form of extraction becomes necessary for securing the sovereignty of the state. The CTF holds up taxation as a necessary good in marking who gets to make claims against the state. The pathologizing language mirrors the style of language analyzed by Moreton-Robinson (2009) that legally justifies the exercise of power in First Nations for white people.

Whether this right to say 'no more' to the spending habits of an individual band or a collection of bands is based in actual fiscal responsibility is not really up for contest. To suggest that bands are funded by tax money or taxpayer dollars is a misnomer. These misconceptions circulate with such ferocity that Indigenous artists have begun to create works that spell out the basic mechanisms of First Nations funding, such as Chippewa artist Jay Soule. Soule's art, made in the form of a billboard, advertises to passersby "Money received by First Nations are not tax dollars. It is payment from: land and resources, treaty annuities, interest payments from a federally controlled trust fund". Soule created the artwork because, like most Indigenous peoples, he had heard constantly "what we have to do is stop using tax dollars to pay for the Indians". The taxpayer that has been saying this for decades has been especially subjectified by the data produced by the FNFTA, and the analysis offered by people like Bateman, Fildebrandt, and institutions like the CTF and INAC.

The very notion that the CTF was instrumental in creating a push for settlers to take command over questions of First Nations spending was even described by a bureaucrat I spoke with. This bureaucrat figured that taxation gave Canadian taxpayers rights and duties to question the utility of spending in First Nations. As custodians of democracy, *Canadian* taxpayers are entitled to answers in exchange for their taxes:

> I think that comment really goes back to the Canadian Taxpayers Federation who really started challenging, they were challenging First Nations' leaders themselves to be transparent about their salaries and expenses. Initially that's how it all started off. The Canadian Taxpayers Federation was definitely of the view that these are federal government dollars going to

support First Nations communities, and people who paid taxes are the ones that are ultimately providing the money for these communities to exist and deliver goods and services to their residents and to their members. They felt that as Canadians paying taxes to the federal government, that Canadians should know how those tax dollars are being spent. More than just saying, six billion dollars get transferred to First Nations community. The corollary is so what then? What do they do with it, where does it get spent? Some of the stories around First Nations leaders who were making more money than the prime minister. All of that was swirling around saying, as a taxpaying Canadian, Canadians have a right to know where their money is going. (Bureaucrat #5)

## 6.7. Creating Indigenous Taxpayers

While I have shown how the politics of the FNFTA and the inscription devices of transparency have produced settler-taxpayer subjects, I have not yet attended to how the FNFTA was designed to produce a self-governing Indigenous taxpayer. Glen Coulthard (2007; 2014) writes about the politics of recognition as a set of liberal pluralist institutions designed by the settler state to facilitate ongoing colonialism through racist state structures. Indeed, the very adoption of these discourses and practices of recognition, such as self-government agreements, economic development, and land claims by INAC signal that these moves toward accommodating Indigenous claims are viewed by bureaucrats as relationship building, but through the racist institutional mission of INAC. Of course, even in their own enactment of recognition politics, INAC places limits on the abilities of First Nations to navigate through them. The FNFTA is an example of this, and this leads to my next analytical frame, the creation Indigenous-taxpayers. I suggest that this ultimately means getting Indigenous citizens 'ready for recognition'. Much of the governance ecology of the last twenty-five years, be it through the First Nations management institutions like the FNTC or FNFB, has deemed First Nations not yet ready for even a limited political recognition that is offered through the federal government's self-government and modern treaty processes; these then are built to get First Nations to the place where the federal government will work with them on land claims, self-government, or modern treaties.

The federal institutions noted above, and more generally legislation like the FNGA and FNFTA, must be connected to economic strategies to of not only securing

territory for investment and development of resources, but to reconstituting how Indigenous people think about these processes (Friedel and Taylor 2011) as Indigenous market citizens. Altamirano-Jimenez (2004) writes that these governmental:

> strategies to attract Aboriginal peoples as 'partners' in building sustainable development alternatives that supposedly respect Aboriginal cultures and fulfill Indigenous aspirations. However, in these alternatives, development is valued according to the main- stream conceptions. The best that can be offered to Aboriginal communities is to develop their abilities to enter the market and to face the process of development, not on their own conditions but in market terms (356).

In relation to the FNFTA, the forms of mental work produced through transparency and the subjectivities constituted through transparency has expectations that bands will become ready to both deal with the federal government (and to an extent, private capital), but to also build the capacity of the polity to reason political in terms that INAC finds productive.

Below I detail two processes that invite Indigenous self-reflection in relation to taxation, governance, and band governments. First, I discuss the concept of commensuration, the process by which large qualities in data are turned into quantities with a shared measure. I show how commensuration invites scalable measurement of band governments, so that band governments can be compared against each other, and judgements can be made between band governments though comparison. Second, I show how the rescaling of critique through transparency and data released through transparency devices shift critique away from the federal government. Instead, the data looks to empower Indigenous people to direct concerns to band governments alone, relieving the federal government, and constituting band governments as object of critique. Constituting Indigenous peoples through the lens of the calculating taxpayer has at its centre a civilizing mission: here is how to do proper democracy, here is how to comport yourself politically, here is the evidence you need to do politics the right way. That vision of the taxpayer I discussed implicit in both fiscal sociology (Williamson 2017) and, and in a different way, for the CTF and INAC bureaucrats amounts to taxation as responsibilization, civilization which amount to making Indigenous citizens into scrutinizing taxpayers:

people were calling on the federal government to account for the resources that were being expanded to support First Nations communities across the country. I think there was also a fair bit of political, public, media pressure to force the transparency so that people could say, 'Okay, we gave you $5,000,000 and this is where you spent it, and this is what you did with it, and these were the results that you achieved.' ….what did we actually get for that? You spent $5,000,000 on education, and that's recorded in the financial statements, but what kind of graduation do we have in our schools on reserve, off reserve. How many post-secondary graduates do we get? How many schools did we build? (Bureaucrat #5)

In the 1969 White Paper, which spurred much pan-Indigenous activism, taxation held this similar logic, of being necessary to consider in relation to a transfer to fee simple property ownership. In the White Paper, the government wrote that "The Government believes that full ownership implies many things. It carries with it the free choice of use, of retention or of disposition. In our society it also carries with it an obligation to pay for certain services. The Government recognizes that it may not be acceptable to put all lands into the provincial systems immediately and make them subject to taxes. When the Indian people see that the only way they can own and fully control land is to accept taxation the way other Canadians do, they will make that decision" (INAC 2010: 12). For the federal government, taxation is central to property ownership regimes and forms of 'responsible citizenship' that could be envisaged outside Indian Act citizenship. Central to the assimilatory logic of the White Paper is private property, and the economic logics that make property important to the securing of territory through taxation; taxpayer citizenship then clearly has antecedents in the White Paper, and more recent legislation like the FNPOA and the FNFTA which also have markings of the termination found in INAC's institutional goals. Making Indigenous people into *taxpayer subjects* then should be regarded as a clear through line to the colonial anxieties of white paper liberalism, especially given the White Paper's invocation of taxation (Turner 2006).

### 6.7.1. Commensurating First Nations

Examining the commensuration processes required by the FNFTA demonstrates how transparency operates as a material legal device that was directed to toward Indigenous government of the self. Long-time bureaucrats at INAC have long-desired

that the department be slimmed down, streamlined, and rationalized. The FNFTA represented a key opportunity for the department to rationalize its operations and standardize First Nation fiscal reportage. Prior to the FNFTA, all accountability measures imposed on First Nations were negotiated individually in what are called funding agreements, in which reporting or auditing standards might be different. The FNFTA commensurated these processes by requiring that all First Nations first, use the same accounting standards, and second post them on a central website, rendering the data from each band legible to each other, and comparable via ranking based on these new centralized measures, or what Marion Fourcade (2016) might call "ordinal judgement".

A high-placed bureaucrat in INAC explained the department's attempt to reform itself by reforming the way it collected and enforced funding agreements.

> We [INAC] have 4000 FTEs [full-time equivalent employees] and were always getting shots taken at us – 'the department is this big bureaucratic monster. Look at all the pork, and look at all the bureaucrats, blah blah blah'. And you get that as much from the reform party types as you get it from the Assembly of First Nations. Everybody uses us as a piñata. And you know my [inaudible] it doesn't take long to figure out, very, very, large number of those people, FTEs we call them, were basically engaged in the constant churn of negotiation, renewing, monitoring, enforcing funding agreements.

> …statements were slightly different in different places, depending on the accounting firm, the expensing was done differently, things were recorded differently, and in the mean time we wanted to do some comparison. And people wanting to do comparison said "[inaudible]". It just made the whole performance measurement and evaluation thing difficult in that sense. (Bureaucrat #3)

Commensuration, according to Wendy Espeland and Michael Sauder (2007), is "characterized by the transformation of qualities into quantities that share a metric" (16). In the case of the FNFTA, the process of commensuration was indeed about solving the problems of disparate accounting standards and practices and attempting to unite them under a single rubric. This single process would streamline the labour-intensive surveillance and monitoring process of collecting information from individual bands, and would partly devolve and 'democratize' the responsibilities of scrutinizing. Instead of being subject only to INAC, bands' governance information – their audited financial

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statements and leadership salaries – were revealed to settlers and band members themselves. The department's strategic attempt to standardize and measure the informational inputs, according to a common set of methods, represented an institutional desire to better operationalize and measure individual bands' relationship to the internally-used conception of governance. One of the key ways that commensuration works is through uniting and distinguishing relations (Beer 2016). Writing about law school rankings, Espeland and Sauder (2007) detail how commensuration unites entities through their common measurement – for example, measurement and recording of specific political conditions within a band unites them by their shared goals which are being measured, as objects. In one instance, commensuration can almost produce forms of solidarity that unifies First Nations around the sets of questions being asked of them. Commensuration's distinguishing role however is less solidarity-inducing. Espeland and Sauder (2007) point out that commensuration produces scalable measurements of a set of phenomena – in other words – commensuration produces hierarchy. The data the FNFTA made public –salaries, benefits, expenses, expenditures, debts – were fed into single legislated accounting standard, allowing INAC to more comfortably rank and rate First Nations bands for financial performance and fiscal prudence, but also to produce a series of measures related to the salaries and expenses of chiefs and councilors. These rankings and ratings would give INAC data on which to base funding decisions, self-government releases, and of course more broadly inform the government's dealings with a given First Nation. Another INAC bureaucrat described the necessity of such distinguishing functions:

> …You wanna know whether or not your community is better or worse than the guys down the street. If the guys down the street are getting a whole lot more happening in their community than you are, you wanna know why. One way to find out why is you look at their financial statements, find out where their revenues are, find out where they are spending their money. Find out why they are getting more results than you are getting in your community. (Bureaucrat #4)

Commensuration for INAC was what Espeland and Sauder (2007) might describe as an 'engine of anxiety'. The distinguishing function stands to divide First Nations into different categories, who is up; who is down; whose salaries are highest; whose are low;

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whose financial performance is the best, whose is lacking. While much of this might sound positive, it is important to recognize these measures of governance effectiveness as epistemic impositions. Rather than First Nations deciding which qualities they wish to see in band governments, the federal government decided which quantitative measures *are* important. The promise of rankings is that they allow us to draw comparisons, to set standards for acceptable measures, but also to invite reflection on and scrutiny of band governments.

### 6.7.2. Rescaling Critique of Government

Harnessing transparency as a technique for the Canadian federal government has been a mostly useful exercise in redirecting critique of the state toward band governments. Band governments in Canada operate as what Abele and Prince (2006) call "minus municipalities" meaning that structurally bands operate similarly to municipalities in Canada, but have even less power than municipalities. Band governments and Indigenous Nations remain constitutionally in difficult spots, because of the federal government's ongoing refusal to consistently recognize Section 35(2) rights or the United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP), as well as ongoing difficulties in securing consistent state legal epistemologies and tactics[45] (Valverde 2012). One of the foci of a stream of federal governments, both Liberal and Conservative, has been on increasing the degrees of self-government granted to First Nations under what Coulthard (2014) calls Canada's politics of recognition. Yet, the government's vision of self-government differs significantly from First Nations' visions of self-determination and sovereignty (Borrows 1992), with the federal government eager

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[45] Glen Coulthard (2014) notes that this is a constitutive feature of the politics of recognition, and has been a serious challenge for Indigenous court challenges, but also for political strategies of resistance. He writes "the liberal discourse of recognition has been limited and constrained by the state, the courts, corporate interests, and policymakers in ways that have helped preserve the colonial status quo. With respect to the law, for example, over the last thirty years the Supreme Court of Canada has consistently refused to recognize Aboriginal peoples' equal and self-determining status based on its adherence to legal precedent founded on the white supremacist myth that Indigenous societies were too primitive to bear political rights when they first encountered European powers…thus, even though the courts have secured an unprecedented degree of protection for certain cultural practices within the state, they have nonetheless refused repeatedly to challenge the racist origin of Canada's assumed sovereign authority over Indigenous peoples and their territories" (40–41).

to offer abrupt devolution of services without compensation or administrative capacity. Following the turn from government to governance, the federal government has been increasingly consumed with the notion that the barrier to First Nations self-government is governance, or the lack thereof. Set against a context of increasing fiscalization of social policy, bureaucrats at INAC theorized that the lack of a "governance ecology" was holding First Nations back, rather than colonialism, racism, or basic funding on social welfare policy (Palmater 2011). The foundations of the FNFTA was seen as a solution to the problem they saw as inherent to self-government: First Nations lacked the capacity to govern themselves, especially in the realm of taxation, which is and has been regarded as a key element of INAC's formulation of 'good governance'. In this sense, the FNFTA for INAC bureaucrats was about getting Indigenous Nations and peoples 'ready for recognition' through *governing of the self* as a way to get toward *self-government*. The recognition politics at the heart of the FNFTA fundamentally rests on the notion that First Nations have to prove themselves worthy enough to execute the federal government's vision of self-government, which as critics have pointed out diminishes possibilities for nation-building and sovereignty (Napoleon 2001; Coulthard 2014).

Governmentality scholars (Hindess 1997; Lemke 2001; Walters 2002; Foucault 2008) have emphasized that one of the anxieties of liberalism is the fear of governing too much and thus looks to govern beyond centres of power. In spite of this fear, and exemplified by Canadian policy toward First Nations, liberalism often finds itself in positions where it "overrides the exercise of specific freedoms in order to enforce obligations on members of the population" (Dean 2002: 38). Critique of governing is a constitutive element of liberalism, but in colonial contexts, I suggest there is a double existence of liberalism and settler colonialism, each with their own rationalities that intersect in particular ways. The imperative of liberalism, to critique all exercise of government, exists in tension with a settler colonial imperative of derision of self-government, and exercising sovereignty at the site of the nation. The structure and direction of the FNFTA's technologies is pointed away from the federal government as a site of state intervention. In this way the FNFTA is not simply an example of a straightforward liberal anti-government information procurement campaign. It is an attempt at rescaling that critique by moving it away from the federal government, and

toward the individual bands that govern First Nations. The liberal impulse to 'govern less' does not necessarily extend to First Nations governments, which have historically been sites of direct management and interference (Neu and Therrien 2003). Adam Dahl's (2018) historical research into Alexis de Toqueville's theorization of liberal democracy as a concept in the United States shows that it was built on a division between territory and democracy: "by naturalizing democracy as inherent in the landscape, he makes the relationship between land and democracy appear as prepolitical and thus outside the bounds of political contestation" (82). In other words, democracy, while built on violent settler dispossession literally constituted liberal democracy because theorists viewed territory as a container – separate from philosophies of liberal democracy. As Mitchell Dean (2002) points out, liberalism often finds itself in positions where it 'overrides the exercise of specific freedoms in order to enforce obligations on members of the population' (38), be that population welfare recipients, or entire Nations of Indigenous peoples.

As I was told in multiple interviews, it was hoped the FNFTA would reduce First Nations complaints to the federal government:

> We wanted to shift as much as that from accounting to a regional office… to accounting to your own membership. Creating an internal self-driven kind of drive would be the best thing for us… if the chief and council feel their best chance of getting re-elected counts on delivering decent services and results, whether its employment, or education, or whatnot. And that is what we were trying to pivot and strengthen. There is at a higher level, a policy, an attempt to shift the accountability bargain for accountability to government as funder, to accounting to your own citizens. (Bureaucrat #3)

> It certainly has felt ... I think it's taken a lot of pressure off the federal government in terms of answering the questions about the First Nations financial stuff, because it's all up on the website. Instead of people in the department having to research how many dollars were spent on education in a community, you can now say, 'Go to the website, look it up. The financials are there, and if you have any questions call the community directly.' It's taken the government… 'interpretation' of that information, out of the mix. (Bureaucrat #5)

Both of these bureaucrats theorized that easing First Nations out of a dependency relationship would occur through increasing transparency at the band level, thusly

shifting the burden of democratic answerability from INAC and the federal government to the bands. While this might sound perfunctorily 'progressive', it is important to consider that under the *Indian Act*, First Nations remain fundamentally under the control of the federal government. Indeed, bureaucrat #5 suggested that the numbers were free from 'interpretation' – in other words, objective. As I have shown in the discussion of accounting and audit figures, numbers are never free from interpretation and politics (Porter 1996; Miller 2001; Pasternak 2016). The very notion that the "just the facts" approach in reporting First Nations spending belies the imagined mechanical objectivity of numbers (Porter 1996), reinforces INAC bureaucrat's ideas about their own practices as technocratic experts (Weaver 1981) and ignores the broader politics of secrecy and transparency that these numbers are delivered through. In another interview, two other bureaucrats offered an explanation for the necessity of this specific rendering of transparency as a prerequisite for the federal government dealing with First Nations as nations. It is the publicness of the information that makes a government a government:

> Does it have to be posted publicly? Well, any other government information is posted publicly. So again, it becomes 'Do you want to be recognized as a government or not?' If you're recognized as a government, all of the governments follow these general rules, so why not? (Bureaucrat #2)

> Well, First Nations want to be viewed as a level of government and they're recognized as such and it's no different than [inaudible] government.

> And wanting to be recognized as a government organization then I would think that they should be treated as such and any other government organization probably puts out their information to their members to see and view and I don't think they should be treated any differently. It's like you can't have it both ways in my personal opinion. If you want to be treated like a government and operate like a government, then all the similar rules should be applying. (Bureaucrat #4)

In the context of the colonial Canadian state, and in the recognition of the fact that there are multiple publics to whom this information was directed, it did not occur to this bureaucrat that typically one government does not force another government to disclose information that does not belong to them. Indigenous peoples and governments, INAC argued, must show the Canadian government that they are responsible, moral, and most of all, fiscally prudent. In fact, the publicness of the data invited settler scrutiny of First

Nations, and further promoted the idea that First Nations were not 'ready' to assume full nationhood (King 2014). Transparency makes indigeneity public – not only for an Indigenous public, but for a settler public as well. Which public information is being made transparent is an important question for scholars of the effects of transparency, audit, and accountability.

### 6.7.3. Fiscalizing Indigeneity

The product of commensuration processes invites moral scrutiny of the objects of those processes, in this case, band governments. The strategic use of those products by INAC was directed at and toward members of those band governments, and away from the federal government. My position is that these two processes – commensuration and rescaling of critique – are integral in the subjectification of Indigenous people as Indigenous taxpayers. The culmination of commensuration processes that produce sets of authoritative and putatively objective numbers – figures, facts, budget lines, salaries, expenses – do a great deal of work on people when they are positioned as methods of veridiction. Métis scholar Chris Andersen (2013) has documented the colonial rationalities inscribed in Canadian statistical enumeration of Indigenous populations, showing us what numbers and their classificatory authority can mean to Indigenous identity and political conducts.[46] Numbers have a great deal of authority attached to them (Rose 1991; Porter 1996) and this authoritativeness is used to a number of ends, especially with the increasing use and trust in transparency, audit, and accountability policies (Neu and Graham 2006). What these numbers represent in the field of government is the move toward the quantification of political conduct. Wendy Espeland and Mitchell Stevens (2007) argue that "quantification…permits scrutiny of complex or disparate phenomena in ways that enable judgment… by simplifying, excluding and integrating information, quantification expands the comprehensibility and comparability of social phenomena in ways that permit strict and dispersed surveillance" (415). To be

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[46] The centrality of how counting of Indigenous peoples is constitutive of the Indigenous population, of reproduction, and of control, in a way that no other population faces. Val Napoleon's (2001) work demonstrates how numbers, fractions, and percentages, primarily through concepts like blood quantum, and other methods of membership determination in Nations show the importance of the gendered politics of counting for Indigeneity in Canada and the United States.

addressed with specific forms of information, asks of people to reconsider their political conducts and their citizenship practices vis-à-vis the state, not as citizen, band member, or voter, but as taxpayer, uniting both liberal political rationalities and settler colonial rationalities. As I have discussed, a number of scholars have examined the taxpayer as an identity that appears around Indigenous redress (Henderson 2015), a racialized legal-cultural actor (Walsh 2017; 2018) as a symbolic actor used to construct distance between 'deserving' and 'undeserving' populations (Martin and Kidder 2012; Stanley 2016; Williamson 2017); a complex cultural relation between citizen and state (Tillotson 2017; Björklund Larsen 2018), and a liberal political subject that governs the state, as I explore in chapter five. But here I look at the assembly of the taxpayer as an attempt to reconfigure Indigenous citizenship around market logics and economic rationality (Altamirano-Jiménez 2004).

A taxpayer subject is empowered to think with a specific repertoire of action, skepticism toward government, vigilance against expenditure, and a rubric for rendering activities of the state authored with liberal governmentality. The taxpayer subject is responsibilized to critique government using the bevy of numbers that are produced in audits and disclosed through transparency devices. Of course, the very goal of the FNFTA was to produce these kinds of vigilant conducts deputized to act on band governments with incontestable data. In order to enact subjectification however, the government deftly avoided legislative imposition of maximum salaries for band chiefs and councilors. I was told that the decision not to impose regulations or limits on salaries was a strategic choice in order to build the capacity of band members to govern their own conducts, and in turn govern the conducts of their bands; changes had to come from band members themselves, rather than the federal government:

> The alternative theory out there, which some people were pushing, was a more intrusive, regulatory, 'We will set standards. We'll impose a maximum salary. We'll take a salary grid and benchmarked public servant salaries,' and say, 'You have to use that.' I didn't want to go anywhere near that… I thought, 'No, that's like regulating,' is the, in truth, it's just a fancier version of the sort of colonial, intrusive, 'We're going to run things for you.' To make the break psychologically to, 'This is your community, you run it,' we had to say, 'If you want to pay somebody $600,000, go for it. She'll have to answer for it'. (Bureaucrat #3)

Taxpayer governmentality that flows from transparency and disclosure does work on people, responsibilizing them to read evidence and act on that evidence, and invest in themselves (Laruffa 2018). To have people render their relationship with government as a technical-fiscal relationship is to render politics as an objective process in budget making, where band governments become vehicles of either *investment* alone or *atrophy* on the other end, rather than through decision-making based on a particular First Nation's values, culture, or decision-making structure. Instead of envisioning new ways of improving the community, the Indigenous taxpayer is empowered to shrink the scope of their band government.

Similar to the threat of the 'Aboriginal property owner', the taxpayer imagined by bureaucrats accomplishes much of the same tasks: separating Indigenous peoples from using these numbers as the material of subjectivation, INAC looked to reform how it is that Indigenous people relate to their Nation. Rather than rely on Indigenous political theory or knowledge, the federal government attempted to produce Indigenous taxpayers. Mohawk scholar Taiaike Alfred (2006) points out that "traditional indigenous nationhood stands in sharp contrast to the dominant understanding of the 'the state': there is no absolute authority, no coercive enforcement of decisions, no hierarchy, and no separate ruling entity" (323). The further reduction of Indigenous peoples' citizenship to taxation is itself a further attempt to assimilate First Nations into Canada. First Nations citizenship or nationhood is extremely complex, because each Nation has its own ideas, laws, and membership codes (Napoleon 2001; Youngblood Henderson 2002; Wood 2003a; 2003b). But what taxpayer citizenship represents is another level of alienation – not simply the imposition of a liberal notion of citizenship (Alfred 2009). Taxpayer citizenship further detaches people from the collective and asks of them to make decisions about their futures and their kin based on putatively objective fiscal information. The taxpayer is an attempt to write liberalism into the political rationalities of Indigenous peoples in Canada. "Many impulses in mainstream culture, including liberalism, have attempted to undermine the historicity of Indian lived experience. The self has often been constructed as an abstract entity, cut off and alienated from its historicity" (McLeod 1998: 68). The FNFTA asks of Indigenous peoples to strangle the capacity of nationhood, to reduce citizenship to available funds, and to decrease the density of lived experience, and as

McLeod puts it, historicity. The taxpayer as a political actor is an example of what happens when liberalism authors subjects entirely according not to its substantive concerns with justice and equality, but the disconnected individual. An atomized individual, dehistoricized, whose political conducts are just another step away from the epistemologies and ontologies of a given Nation and culture (Watts 2013) then is the goal of INAC. For bureaucrats, the FNFTA reduces the density, history, and complexity of Indigenous peoples' relationships with their governments. A pliable and governable subject is what they desire in order to execute the long-standing goals seared into the epistemic psyche that runs through INAC (Weaver 1981), via the elimination of Indigenous nations and extinguishment of title to lands. The taxpayer as a critical liberal subject helps to get INAC toward that goal. Indeed, perhaps the very strategic usefulness of the taxpayer subject for governments that wish to avoid social policies and promote economic development is summed up well by a bureaucrat involved with finance speaking about how they wished for members of First Nations to use the information that FNFTA made public.

> Because if they're not [using the information], then are they making informed decisions for voting? And on opportunities to speak about what their needs are? Or is it self-centered? 'I need a house' (Bureaucrat #4).

For INAC, the taxpayer is theorized as an unselfish and moral subject, acting on the needs of the greater fiscal good, rather than on 'impulsive' and 'avaricious' needs, which for the bureaucrat above includes something as basic as shelter, a basic necessity that many Indigenous peoples are denied (Palmater 2011). The above quote illuminates much of what is INAC's goal with this legislation, reducing the 'burden' of treaty rights and collective responsibilities through remaking the political conducts of Indigenous peoples: moving from self-government to government of the self.

## 6.8. Conclusion: "This isn't Taxpayer's Money, this is Indian Money"

Onion Lake, and Sawridge Cree First Nations in Northern Alberta were two nations that separately took the federal government to court over the FNFTA. Eventually they were joined by several other Nations in Alberta and Saskatchewan who contested

the constitutionality and legality of the FNFTA. Onion Lake First Nation sued the government shortly after the federal government had launched legal action against several bands that refused to comply with the FNFTA's public disclosure requirements. The federal government had begun to withhold funds in line with the FNFTA's enforcement mechanism, which stated that the Indian Affairs Minister could refuse to disburse budgeted non-emergency funding to the First Nations. Onion Lake and Sawridge then launched legal action demonstrating harm in the withholding of funds from the First Nations, and what the forced disclosure of sensitive financial information would mean to the commercial operations that the bands were involved in administering. Sawridge and the Athabasca Chipeweyan First Nations made legal arguments that surrounded their commercial operations, which they would be required to disclose publicly because the broad definitions of what had to be disclosed included virtually all revenues including from own-source funding, on-reserve businesses, and royalties from revenue sharing from resources. Leaders in these Nations argued that revealing this information put them at a competitive disadvantage, because business competitors could see the financial statements of on-reserve businesses. Athabasca Chipewyan First Nation Chief Allan Adam also pointed out that his Nation did not sign contribution or funding agreements with the federal government, and thusly should not be subject to demands to accountability from the federal government: "we have run our offices and provided many services to our members with our own revenues. We are proud of the fact that we provide full disclosures on our administration and businesses to the members of our First Nation, but we refuse to accept that Canada can demand accountability from us when we get no accountability from this government" (Wohlberg 2014). Other arguments revolved around discrimination – that only First Nations were being subjected to this act, which would amount to a violation of Charter rights. Onion Lake also specifically argued that the federal government had breached treaty rights and its duty to consult First Nations on public policies that is implied in section 35 of the Constitution, and legal decisions that solidified this principle.[47]

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[47] Though as the 2018 *Mikisew* decision by the Supreme Court of Canada shows, the duty to consult First Nations is fleeting in the space of colonial law. The *Mikisew* decision holds that the federal government has no binding obligation to consult First Nations before a law is passed that affects given First Nations.

Bill Erasmus, the National Chief of the Dene Nation, summed up one of the arguments of the case – that First Nations were not accountable to 'taxpayers':

> It's clear that the monies are not taxpayers' money, they're not part of the public purse, as First Nations have always said. They're what you call 'Indian monies' that come from a consolidated fund, and the Treasury Board then allocates them and they go to the Department of Indian Affairs and are supposed to go directly to our people (Wolhberg 2015).

The refusal by Erasmus and other First Nations leaders to acquiesce to the 'taxpayer monies' discourse pushed by the federal government, INAC, the CTF, and by settler-Canadians who inhabited this discursive space, tells us two things. First, as scholars like Walsh (2018) have shown, the taxpayer as a legal actor can do a great deal of harm if it is accepted as an appropriate cultural referent for legal intervenors. Second, Indigenous nations have had to deal with this the taxpayer *trope* for a very long time; many are well-versed in how to deal with this discourse, bringing together the concept of Indian monies, not taxpayer monies. The invocation of the taxpayer looks to reduce the sovereignty of First Nations, but Indigenous leaders are well-versed in dispelling these myths.

I end this chapter by thinking about this quote from Bill Erasmus, because it demonstrates what Indigenous peoples and governments are up against. By strategically pulling the FNFTA out of the symbolic space of the taxpayer, much was to be achieved, namely the removal of the entitlement of possessiveness that marks the taxpayer as a political subject. By arguing that the monies dealt with on reserves and in Nations are not those of the taxpayer, Erasmus is imparting a message to Canadians – your imagined sovereignty ends at First Nations sovereignty. The strategic importance to removing the taxpayer from the debate around the FNFTA is really about attempting to dislodge a long-standing political subject's apparent sovereignty (Mackey 2016). While I haven't attended to the historical roots of the taxpayer in the context of settlement of Indigenous territories in what is known as Canada, I do regard it as a constitutive element of settlement. The fiscal urges that are imbued in the taxpayer tell its referents that colonization is not over – but that it must continue – but on the basis of rational fiscal analysis. The veneers of rationality and neutrality that render politics though the taxpayer serves to both inculcate its referents with the belief that their politics are neutral and not

connected to racism, but at the same time, while being constitutive of colonization, that colonization is over. This case has charted out a specific analysis of how the taxpayer came to fruition both as a moral subject and as an economic subject. In this case I have shown how the taxpayer is an avaricious subject, not toward the state – but as a strategic deployment of critique toward First Nations governments. While this amounts to a similar qualitative pattern as observed in the chapter on Metro Vancouver, the taxpayer is animated by different constitutive concerns and new methods of subjectification: namely the entitlement of settler-whiteness, and the surveillant spectre of transparency, which concomitantly produce liberal assaults on First Nations governments authored in the name of settlement, and in defense of colonialism. The fusion of the political imperative of liberalism through state critique is shifted in a settler-colonial context to buttress the legitimacy of the state, while at the same time attempting to govern 'objects' that threaten the state's settlement. In this case, this is First Nations governments and peoples who have long been classified, surveilled, and surgically oppressed through laws, legal practices, and bureaucratic knowledges. The taxpayer here performs a dizzying discursive move – at once a critic of the state and of governing, the taxpayer at moments is required to be enlisted in defense of the state – in order to defend white supremacy and settlement (Walsh 2018; Mackey 2016; Henderson 2015). So, in order to continue to critique the state, the taxpayer must critique objects that the state suggests are the *real* burdens – a critique of governing instead becomes critique of what and who is imagined to 'cause' governing.

# Chapter 7.

# CONCLUSION

### 7.1.1. Tax and the Self

This dissertation has attended to how it is that the taxpayer as political actor has appeared, is fabricated, and to what ends it governs. The dissertation represents a project oriented toward building an archive of statements about the taxpayer as political actor, as it appears in two cases, the Metro Vancouver transit plebiscite, and the FNFTA. This archive of statements in these two specific cases are the beginnings of a move toward a more complete genealogy of the taxpayer in the context of Canada's tax politics. The dissertation has staked out a space between fiscal sociology, studies of numbers and accounting, Indigenous politics, and visibility as a technology of surveillance. As I have indicated in chapter one, there is a good deal of work that has dealt with taxpayers, either through examining taxpayer associations (Martin 2013), the moral boundaries of taxpayer vernacular (Stanley 2016; Bramall 2018), the politics of state assemblage of legal taxpaying (Björklund Larsen 2017; 2018), and the boundaries made around taxpaying (Williamson 2017) and race and identity and taxation (Walsh 2017; 2018; Mackey 2016). Despite the taxpayer's long-standing appearance and durability, this literature is fairly recent. The recent emergence of a literature that has examined the taxpayer as actor can be viewed as the culmination of interest in the fiscal and economic by social and cultural analysts (Tellman 2009), and of the ever-increasing influence of analysis of subjectivity (Foucault 1982; Read 2009; Barnett et al. 2008). My contribution to this emergent yet entirely fragmentary literature attempts to understand the taxpayer not simply as a toolkit of identity formation, but as strategy of government – or governmentality. Taking a governmentality approach to the taxpayer underlines its inchoate nature, the freedom imbued in its discursive appearance, and illuminates the ways that problematization of objects are assembled by a variety of actants and objects, ultimately authored according to a particular problematization of 'the state' and settlement. Taxpayer governmentality does not define what a taxpayer's course of action is. Rather, as a conceptual apparatus, it

looks to highlight the work done in the name of the taxpayer: how does the taxpayer become a mode of governing one's political self?

This dissertation underlines that to think as a taxpayer and to be governed as a taxpayer is not only about money, the fiscal, or the economic. The taxpayer is also a *moral* subject, deeply interested not in preventing waste, or ensuring money is spent according to statutorily-defined accounting standards, but interested in problematization: a subject of constant anxiety over governing, exercises of state authority, and also exercises of state sovereignty. But as I have pointed out, especially in chapter six, the taxpayer's anxiety over the exercise of state authority does not extend how it might be imagined. As the FNFTA demonstrated, taxpayers became increasingly interested in securing the *sovereignty* of the settler state, and rue Indigenous sovereignty (Simpson 2014). If we understand taxation not as set of straightforward economic and fiscal choices but instead as a complex set of relationalities (Björklund Larsen 2018), we can begin to see that the genealogy and practices of the taxpayer are far more complex than a simple material intervention on illegitimate state spending.

It is also instructive to look to the institutional purveyors of taxpayer governmentality, for example as I have done in this dissertation the Canadian Taxpayers Federation, for further clarification regarding the ontological source of taxpayer reason. The CTF is an organization that is stocked with and has supplied conservative parties in Canada with spokespeople, organizers, and in some cases politicians. It is tempting to dismiss the CTF as a partisan organization. While I do not necessarily contest their partisanship, I think that dismissing them on this premise is too simplistic. The distilled political strategy that groups like the CTF use, show them to be not simply partisan, but key actants in attempts to populate the concept of the taxpayer with a specific discursive infrastructure authored in the name of state limitation and settlement. As I have suggested, the CTF and taxpayer groups more generally must be examined as epistemic storehouses of liberal critique and settler anxieties over securing territory as property.[48]

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[48] I suggest that paying too close attention to the partisan affiliations and funding of groups like the CTF is misdirected. We must be extremely skeptical and aggressive in confronting the racism and settler colonialism that is often at the heart of taxpayer groups. So, in doing so, we must confront the epistemic ground they are built on – they are not like this because of their funding – I suggest that we must pay attention to actually

Where that critique is directed is part of the puzzle of taxpayer governmentality. As a malleable strategy of liberal critique of governing, taxpayer governmentality can be directed at a bureaucracy like TransLink, or it can be strategically used to provide a hold on one's conduct, as was the design of the FNFTA toward band members. What is important for taxpayer groups is that taxpayer governmentality accomplishes refiguring the epistemic space in which politics is practiced. By making politics objective, and the referent of politics a taxpayer, concerns about Indigenous self-determination or language revitalization, become solidified as fiscal concerns, authored in the name of the settler state, which since colonization, has attempted to administratively remove Indigenous peoples from territory, culture, and relations. By refiguring the space upon which politics is practiced, taxpayer governmentality can become a tool for objectivizing Indigenous lives, removing agency and Indigenous knowledge from matters of concern, denying resources, and solidifying the necessarily and always incomplete task of settlement of territories that belong to Indigenous Nations. The taxpayer as political subject forecloses the political possibility that is not valuated by specific accounting rubrics: it asks people not to think of themselves as citizens of a First Nation, as users of a transit system, or voters, or residents of a shared community space. In spite of the point Björklund Larsen (2018) and Stanley (2016) make about the reciprocity and relationality of taxation, taxpayer reason in the cases that I have described in this dissertation act on people in a way that limits people's abilities to render things around them outside of a narrow repertoire of value. This limitation however is not one-sided. As Foucault tells us, power does not simply arrest. The reconfiguration of political imagination leads to other arrangements which we saw in both of the cases examined – the desire for limitation produced conducts of parsimony, suspicion, and distrust. Far from placing a simple hold on people, taxpayer governmentality *produces* a host of conducts and rationalities.

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existing ideology. The Canadian Taxpayers Federation tells us a great deal about their vision of politics when they set out to expose Chief salaries, or publishes a report entitled 'The Pitfalls of Native Sovereignty' (Fiss 2005), or calls the existence of Indigenous policies and programs 'race-based'. As such, we do not need to examine their funding sources, because we already know they are racist. Texts tell us far more about the CTF than does material funding.

The Metro Vancouver Transit plebiscite and the FNFTA are indeed very different cases, in both the sense that they are substantively differentiated from each other, but also fundamentally different in the sense that the taxpayer that is hailed in either of these cases is qualitatively and genealogically distinct. While I make the point that the taxpayer as a political subject, or as a set of vernaculars for capturing the state, is fundamentally borne of liberal anxieties about the state, I also show in this dissertation that these anxieties are acted out on much different objects, and theorized in divergent ways. By combining these two cases in this dissertation, I have shown how the taxpayer is a multiple and particular subject – rather than singular and universal. Through examining taxpayer governmentality in two cases which vary widely in substance and history, I have demonstrated: (1) how different figurations of material such as audits, accounting figures, and the visibilities of transparency produce taxpayers; (2) how different rationalities – be they settler or liberal – form the epistemological backbone of a specific form of taxpayer governmentality; (3) the different contours and histories of how the taxpayer becomes imagined as a productive actor for the purposes of doing some kind of governing; and (4) the specific registers through which taxpayer governmentality can be annunciated and the importance of examining its distinguishing elements (i.e., what it takes as its object, its subject, its referent, its addressee). As I have demonstrated, taxpayer governmentality can be exercised multiply within a given social space, such as in the FNTFA, the 'data' from which was imagined to 'empower' Indigenous peoples, as well as to create scrutiny from settlers.

### 7.1.2. Limitations and Future Possibilities

With any focused study on any given subject matter, there are limitations. I think it is important however to not fall into the language of limitation through deficit, but understand the limitations of this dissertation through specific methodological choices that are enabling. By using a genealogical ethos to start thinking about the taxpayer as an unstable subjecthood, I have ultimately chosen to avoid discussing certain elements that others might find useful or important. While the genealogical ethos that I use to think about the taxpayer is one that I have found to be productive for the concerted choice of offering an analytics of taxpayer governmentality, there are many other ways I could

have analyzed the taxpayer. For example, I do not address 'actual' identity formation of individuals because my theoretical framework accounts for the construction of subjects, not 'individuals' per se. Adopting a genealogical ethos meant that 'people' weren't the ones who authored their own 'taxpayer actions' or thoughts. If I were to do this research focusing on the actual practice of taxpayers, be that processes that people grapple with in identity formation, or how they navigate complex bureaucracies with this role set, I might ask different questions, and come to different conclusions. But ultimately, given the specific research questions I had, taxpayer practice is not what I sought to understand and was therefore outside the scope of my research.

In my attempts to understand the design and epistemic organization of taxpayer governmentality, I may have indeed focused too much on texts (Brady 2015; Dean 2014). The fact that I may not have gotten to the actual practice of taxpayer governmentality at the level of its everydayness may be a limitation, and I recognize that this element was not built into the design of this research. What this might mean is that I have lost the critical granularity of practices that cannot be found in texts. This is especially the case in the FNFTA case, where I might have benefitted intellectually from more direct research engagement with Indigenous Nations rather than only discussing the FNFTA with bureaucrats who were not associated with Indigenous Nations. Importantly, had I directly engaged Indigenous Nations, I would have been able to think through complexities with Indigenous philosophies and perspectives on taxation and the Canadian state that are outside the purview of the FNFTA and how it attempted to shift people into thinking as taxpayers. In the future, I hope to be able to continue this research along these lines. I envision a project that pays close attention to both the genealogy of the taxpayer in relation to the Indian Act and Indigenous taxation, but also to do more focused qualitative research on taxation in the context of First Nations, the experiences of taxpayer governmentality, and the importance of taxation in relation to INAC formulas for 'self-government'. I see this dissertation as providing a basis for more focused analysis of how settler colonialism and taxation interact both historically, as mechanisms of control and pacification, but also in generating more complete genealogies of taxation in relation to Indigeneity in the Canadian settler state.

### 7.1.3. Conclusion

The dissertation has emerged from my fascination and drive to understand a political subjectivity that loomed large in my life in a variety of contexts: as a citizen of a First Nation; a resident of a city; and as an academic. The taxpayer makes their appearance in seemingly contradictory and innumerable ways. The dissertation has contested the idea that we should take the taxpayer at face value, preferring instead to show how we can think about the taxpayer as an inchoate subject used to govern toward a telos, and the self in relation to governments. I came to this research convinced of the danger of the taxpayer as a mode of depoliticization. I still share this concern, but now have argued that the fluidity of the taxpayer, rather than its essential characteristics, is what makes it threatening. Ultimately it is the combination of its simultaneous fluidity and emptiness that that makes the taxpayer dangerous. Thinking as a taxpayer as a strategy of governing the self inspires an entitled moral rectitude. Yet this seemingly legitimate democratic feeling is driven by the fact that taxpayer feelings are deployed as an act of boundary work, rather than adherence to the empirical reality of whether one actually pays taxes or not. Wielded against those imagined not to pay taxes, the taxpayer authors an authoritative judgement against its imagined foes with a great deal of evidence, a person to be accounted to rather than the object of accounting.

The argument developed in this dissertation also necessarily contradicts the idea of taxes as a necessary social good, and of the 'progressive' taxpayer, happy and willing to support state spending, social policies, and new taxes, thereby making a positive contribution to the state. Instead, dissertation contests the associated rescue mission, often mounted by progressive political actors, to save the taxpayer from its own alleged shortsightedness, as a problematic attempt to extract the taxpayer from *power*. There is no formulation of the taxpayer, whether as a strategy of apprehending the state, or as a progressive mission to secure the moral viability of paying taxes, as 'free' from power. As I have discussed, the grasping for a positive taxpayer, over a negative taxpayer, might have other consequences. The desire for a positive taxpayer does not solve the 'the problem' of the taxpayer, it merely shifts it from an aggressive parsimonious racist accounting to a vision of taxes as making civic-minded citizens, or historically civilized

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settler citizens. In this way, the dissertation serves to remind us that we should remain vigilant against all-encompassing fiscal politics of moral worth, authored in the name of recognition.

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# Appendix A.

# Interview Consent Form

**Study Information Sheet and Interview Consent Form (Individuals)**

**Study Title:** *The Politics of Taxation: Public Policy, Knowledge Production, and Taxpayers*

**Principal Investigator:** Kyle Willmott, PhD Candidate (Sociology) in the Department of Sociology and Anthropology at Simon Fraser University.

**Supervisor:** Dr. Jane Pulkingham, Professor of Sociology and Associate Dean, Faculty of Arts and Social Sciences at Simon Fraser University

**About the study**

This research is being conducted in order to better understand the practice of taxation politics in Canada, especially in relation to ideas about accountability, transparency, and public sector audit. I am looking to talk to people connected with political institutions like taxpayer advocacy organizations and think tanks that promote market-oriented public policies, especially in relation to issues of accountability, transparency, and audit. I am interested in understanding how tax politics work, and the role institutions and individuals play in promoting liberal ideas. This research is being conducted primarily for the purposes of the principal investigator's doctoral dissertation, which will be publicly accessible after it is completed.

**Your Participation is voluntary**

Your participation in this study is voluntary and you have the right to refuse to participate. You may withdraw your participation in the study at any time. If you choose to withdraw any data provided by you will be destroyed.

**Why should you take part in this study?**

Your participation in the study will assist the principal investigator in better understanding how market-oriented organizations operate, with whom they collaborate, and what issues drive their participation in public debate. Networks of institutions such as think tanks and taxpayer groups drive public debate around taxation, government accountability, and other public policies. Little research has been conducted on these networks in Canada, and this study will help to fill this gap.

**How is the study done?**

The principal investigator will conduct an interview with you that will last around 30 minutes to 1 hour, at a place and time that is convenient for you. The principal

investigator will ask you questions about your involvement your organization, how your organization works, what organizations, or political/intellectual communities you work with, and other general queries into how you and your organization participate in public debate.

Permission from your employer for you to participate has not been obtained.

If necessary, the principal investigator may contact you for a follow-up interview, which you are entitled to decline.

**How will your privacy be maintained?**

Your personal confidentiality will be protected, and you will not be identified in the final publication of the dissertation, or in any publications. All documents will be identified only by code number and kept in a locked filing cabinet. However, the principal investigator cannot guarantee your absolute privacy, as indirectly identifying information such as the name of an organization for which you work, or information that you might know could identify you to other people who are involved in your organization, or within personal or political networks.

Interviews will be recorded by an audio-recording device, and will be transcribed by the principal investigator. Only the principal investigator and the principal investigator's supervisory committee will have access to the audio recordings and transcripts. The audio recordings will be stored on a password-protected folder on the principal investigator's personal computer. After the interviews are transcribed, the principal investigator will remove all identifying information from the transcription, and will destroy the audio recordings. Any paper transcripts will be stored in a locked cabinet.

**Potential Risks of the Study**

There is little potential risk to you participating in this study. As the above section noted, you may be able to be identified by people you work with or know based on how you answer questions, or about what topics you discuss.

**Potential Benefits of the Study**

There may or may not be any potential benefits to you for participating in this study.

**Research Dissemination**

This research will be part of the principal investigator's doctoral dissertation. The data collected may also be published in academic journal articles, books, or presented at academic conference proceedings. Should you wish to obtain a copy of the final dissertation or any publications that arise from this study, you may contact the principal investigator at

**Who can you contact if you have questions or complaints about the study?**

If you have questions about the study, or would like more information, you may contact Kyle Willmott via email or telephone. You may also contact Dr. Jane Pulkingham via email at

If you have any concerns about your rights as a research participant and/or your experiences while participating in this study, you may contact

**Consent**

Your participation in this study is entirely voluntary and you may stop the interview at any time. You may decline to answer any questions that you do not want to answer.

Your signature indicates you have received a copy of this form for your own records.

Your signature indicates you consent to participate in this study.

Your signature indicates that you are aware that permission from your employer for you to participate has not been obtained.

Do you consent to the audio recording of interviews?　　☐ Yes　　☐ No

_____　　　_____

Participant Signature　　　　　　　　　　　　　Date

_____

Printed Name

**Future Contact**

If the principal investigator needs to contact you again regarding the study (e.g. for clarifications, follow up questions, etc.), is it okay to do so?

☐ Yes　　　　☐ No

If yes, what is the best way to reach you?

_____

# Appendix B.

# Verbal Consent Script

I am a doctoral student at Simon Fraser University, conducting a study entitled *The Politics of Taxation: Public Policy, Knowledge Production, and Taxpayers.* My research is being conducted in order to better understand the practice of taxation politics in Canada, especially in relation to ideas about accountability, transparency, and public sector audit. I am interested in understanding how tax politics work, and the role institutions and individuals play in promoting liberal ideas. This research is being conducted primarily for the purposes of my doctoral dissertation, which will be publicly accessible after it is completed.

I want to take some time to talk to you about your participation in this research so that you can decide whether you want to participate or not.

Your participation is voluntary. You have the right to refuse to participate and you may withdraw at any time. If you choose to withdraw and data provided by you will be destroyed. You can also choose to not answer any question you do not wish to respond to.

Your participation in the study will assist me in better understanding how market-oriented organizations operate, how they collaborate, and their involvement in public debate, especially public debate around taxation, government accountability, and other public policies.

The study is completed through an interview [or observation, as applicable] that will last 30 minutes to an hour [for observational study, length of time will be negotiated] at a time and place convenient to you. I will ask a number of open ended questions about you and the organization you work for, and how you participate in public debate. I also want to let you know that consent from your employer for your participation has not been obtained.

I also want to discuss your privacy. Your personal confidentiality will be protected, and I will not identify you in the final publication of the dissertation, or in any publications. All documents that will be identified only by code number and kept in a locked filing cabinet. I cannot guarantee absolute privacy, as indirectly identifying information such as the name of an organization for which you work, or information that you might know could identify you people within your networks.

I may record interviews with an audio-recording device. I will transcribe the audio recordings, and only me and my supervisory committee will have access to the recordings and transcripts. The audio recordings will be safely stored, and after the interviews are

transcribed, I will remove all of your identifying information from the transcription, and I will destroy the audio recordings.

There is little potential risk to you participating in this study. As I noted before, you may be able to be identified by people you work with or know based on how you answer questions, or about what topics you discuss. Further, there may or may not be any potential benefits to you for participating in this study.

As I noted before, this research will be part of my doctoral dissertation. The data collected may also be published in academic journal articles, books, or presented at academic conference proceedings. Please feel free to contact me via email if you wish to obtain a copy of any research resulting from your participation:

I also want to note that if you have questions about the study, or would like more information, you may via email or telephone You may also contact my supervisor, Dr. Jane Pulkingham via email at

If you have any concerns about your rights as a research participant and/or your experiences while participating in this study, you may contact

[I will provide any contact information to the participant]

**Consent**

Do I have your consent to conduct an interview, [and/or observation]? And further, do I have your permission to record our interview with an audio-recording device?

May I also contact you for a follow-up interview? You are entitled to decline. How would I best contact you?