

Lillie Burroughs and Claire Smith pose with their creation: PropertyOpoly

While workaday types across the nation introduce their children to their occupation by participating in the Take Your Child to Work Day program, in Louisiana two children did an about-face: they took their parents' occupation to school with them.

Claire Smith and Lillie Burroughs, sixth graders at Lexington Elementary School in Monroe, Louisiana, entered the economics division of their school fair with their project, a board game titled "PropertyOpoly: Property Taxes—Where the Money Goes."

"We knew nothing about property taxes when we began this project, but we now know what they are and what they pay for. We learned they pay for things that we generally take for granted such as fire protection, law enforcement, our schools, and even mosquito trucks. Now we know why public schools are free and private schools are not, and who pays for us to go to our school. We also learned that property taxes are necessary for us to maintain our local independence from state and

federal funds. They allow us to decide as a community what we think is an important government service worth paying for."

Once Smith and Burroughs selected their topic, they faced the challenge of finding an eye-catching and accessible way to display the information. A Monopoly board game appeared to be the appropriate context for articulating their project.

They modified a Monopoly board and renamed it PropertyOpoly. The center of the board is a pie chart reflecting the percentage of tax dollars going to each district. On one side, Monopoly money shows how much each taxing body receives for a tax bill of \$1,000. On the other side, interesting Fun Facts about property taxes, which the girls found in IAAO publications and on Internet Web sites, are displayed.

During the process, Smith and Burroughs polled family and friends to find out what they think their property taxes are used for and why people don't like paying them. In the cross-section of adults they interviewed, they found that

- 95 percent think that property taxes are used to pay for government services such as police, fire, schools, and the like, and 5 percent do not know what property taxes are used for.
- 17 percent believe everyone pays property taxes, either directly or indirectly, and 83 percent believe not everyone pays property taxes.
- 89 percent know property tax is calculated based on the value of property, but only 72 percent understand what a millage is.
- 61 percent believe sales tax is the most fair; 22 percent, income tax; 11 percent, property tax; and 6 percent believe no tax is fair.
- 61 percent believe the homestead exemption is fair; 33 percent believe it's not fair; and 6 percent don't know whether it's fair or not.
- 78 percent believe the majority of property taxes are used for fire, police, schools, and government services; 6 percent, roads; and 16 percent, other miscellaneous items.
- 39 percent are not sure what the smallest allocation of property tax is used for; 17 percent believe the smallest allocation goes to roads; 17 percent,

to beautification/litter enforcement; 11 percent, to schools; 6 percent, to mosquito control; 5 percent, to economic development; and 5 percent, to salaries, equipment, and government modernization.

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During judging, even on group projects, only one student can be on the floor. Lillie was the presenter and did an outstanding job in preparing for the "live show," awing the judges with her knowledge and speaking skills. The first question a judge at the state level asked Lillie was, "Why do you think people don't like paying taxes?" Lillie answered, "Because they don't understand what the money is used for." The judge exclaimed that she was exactly right and enthusiastically began reviewing the girls' project and research. Teachers and judges at all levels of competition said they

did not recall a social studies project on property taxes.

"I was very impressed with the project and the way that Claire and Lillie put it together," says Rich Bailey, Ouachita Parish Assessor. "In interviewing me, they asked very good questions that showed they had done their research on property taxes. The PropertyOpoly board is in the front office, where customers can review it. I know people have a better understanding of the property tax and where the money goes after they have studied the board. I told the girls that next year's project could be on property tax exemptions."

Smith and Burroughs prodigious project earned kudos and awards at the local and state levels. They earned a first place in economics at the State Social Studies Fair at Louisiana State University; a second place in economics at the Regional Social Studies Fair at the University of Louisiana-Monroe, and first place at the Lexington Elementary Social Studies Fair. Bailey adds, "In talking with the girls after they won the state competition, I found that because of their research for this project, they probably knew more than the judges!"

The PropertyOpoly board and report have been on display by the front counter in the Ouachita Parish Assessor's office for several months. It has been viewed and studied by the general public, business leaders, and elected officials. All visitors seem genuinely interested and comment the information is educational, showing them details they didn't know. Some have even admitted that they did not know what all their tax dollars were used for. (The children who visit just want to see if they can remove the Monopoly pieces glued to the board.) All are really surprised to find out that two sixth graders created the board. Stephanie Smith says, "It has been met with positive comments from the viewing public. We've even caught some elected officials studying the board when they've come by the office. As a deputy assessor, I'm proud to have students interested in our job and role as community servants. It's also nice to have property taxes get some positive publicity any time it can."

Lillie Burroughs is the daughter of



*Assessor Rich Bailey, Claire Smith, Lillie Burroughs and Deputy Stephanie Smith proudly pose with the girls' project*

Sherry and Mike Burroughs, and Claire Smith is the daughter of Stephanie and Nat Smith. Claire is the daughter of Stephanie Smith, Deputy Assessor for Ouachita Parish. Both girls were honor students during the project at Lexington Elementary School, and this fall, they are attending Lee Junior High together as seventh graders. ■

*The statements made and opinions expressed by authors in Fair & Equitable do not necessarily represent a policy position of the International Association of Assessing Officers.*

David Wayne Reed is Assistant Director of Membership at IAAO and has worked for IAAO since Halloween 2005. In his free time, David is a monthly columnist for KC Magazine, a popular event emcee, recovering actor and playwright. David has written/directed *Come Back to the 9 to 5 Dolly Parton Dolly Parton*, *Mother Trucker*, *Supermodels in Space*, and *The Show Formerly Known as Purple Rain*. David won Best Actor: Reader's Choice by the *Pitch Weekly* in 2000 and the *Kansas City Star* recognized his show *The Show Formerly Known as Purple Rain* as Best Show of 2005. He is currently working on a book and a new play.



*Close-up of the ambitious PropertyOpoly project.*