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How institutional changes reflect changing values of public administration: A study on the (re)organization of 18th century Dutch tax collecting

Values of public administration (trust, honesty, reliability, integrity, equity, responsibility etc) and ethical administrative conduct are often an important issue in contemporary political and social-scientific debates. To understand present-day conceptions of these values we need to take a look at their historical development. Somehow and somewhere new values are added and somehow content, meaning and interpretation of existing values change. It is, for example, hard to fathom now that it was long considered very normal and ethically acceptable for a public official of high rank to sell or give away his public office(s) to friends or family. It is the general purpose of this paper to investigate how and why such changes come about and to explore a particular way to approach such questions.

Although changes in assumptions, attitudes and expectations concerning ethics of public administration are difficult to grasp they are not impossible to investigate. One way is to look at institutional or organizational and formal-legal changes and measures. A study on such changes in the system of tax collecting (using Weberian dimensions of bureaucratization) around 1748 is therefore presented in this paper to try and answer the question whether, and if so how and why, institutional and formal-legal changes reflect changing assumptions, attitudes and expectations concerning ethics of public administration?

The paper investigates the events surrounding the large-scale tax riots in Holland in the United Provinces of 1748 since they ended a corrupted system of privatized tax-collection. This particular period in time can partly show us how and why certain behavior of public (tax) officials was 'suddenly' no longer tolerated and might enable us to discern changing views on how public officials should behave. Also we might see the values these public officials were expected to uphold and what these values actually meant in historical context. It will be argued that (a) thinking on public administration ethics indeed changed as a result of large scale tax riots and popular protest. Furthermore It will be argued that (b) these changes have also been reflected on an institutional or organizational level. However, (c) institutional and formal-legal changes in 1748 have not been as rigid, sudden or abrupt as is often perceived by historians of public administration.