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DENTON, TEXAS

How May Texas Adequately Support Her Institutions of Higher Learning?

BY

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COLLEGE OF INDUSTRIAL ARTS

DENTON, TEXAS



How Texas may more adequately support her state institutions of higher learning is now a pertinent question that presents itself squarely to the consideration of every Texan who loves his state, who entertains the highest ambition for his children, and who cherishes the glorious traditions and achievements that have made Texas a conspicuous leader among the states of the Union.

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“IF A NATION EXPECTS TO BE
IGNORANT AND FREE IN A
STATE OF CIVILIZATION, IT EX-
PECTS WHAT NEVER WAS AND
NEVER WILL BE.”

—*Thomas Jefferson.*

INTRODUCTION

The people of Texas believe in a state system of public education, and have expressed that belief in statutory and constitutional law. The system of public education to which the people of Texas are irrevocably committed comprises elementary schools, high schools, colleges, and the State University.

In the development of this state system of public education, more or less of inequality of opportunity and indefensible injustice has also developed and actually exists. No community, rural or urban, in Texas has better public schools than it should have, and no state institution of higher education has received more intelligent consideration and adequate financial support than it should have received. However, there are communities in Texas, hundreds of them, that do not have as good elementary and public high schools as they should have, and there are some of the state institutions of higher education, if not all of them, that are operated on lower levels of efficiency and service than they should be operated on, due to the fact that their financial support has not only been inadequate, but parsimonious. The unfortunate situation is not due to a lack of commitment and faith on the part of the people of Texas in the necessity of first-class elementary schools, first-class high schools, and first-class higher educational institutions. The unbalanced, inefficient, and unsatisfactory educational situation in Texas is due to the failure to plan wisely and thoroughly a comprehensive and efficient system of education, lower and higher, for all the children of all the people; and then to express that plan in simple, plain, but necessary, statutory and constitutional law.

I am fully convinced from my experience in the educational work of Texas, and from my knowledge of the people of the state, that the people of Texas want a thoroughgoing, comprehensive educational system, and that they are willing to pay for it. I am also convinced that moral support of

public education, evidenced by an intelligent, active community interest, county pride, and state loyalty, should go hand in hand with any system of adequate financial support of public education, if the best and most enduring results are to be obtained. Hence it is my opinion that the financial support of the common public schools should be drawn from three coöperating sources—(1) the community, (2) the county, (3) the state; and that the financial support of the state institutions of higher education should be drawn largely from state sources.

Thomas Jefferson, the Father of American Democracy, said: "I look to the diffusion of light and education as a resource most to be relied on for ameliorating the condition, promoting the virtue, and advancing the happiness of man. A system of general instruction, which shall reach every description of our citizens, from the richest to the poorest, as it was the earliest, so it will be the latest of all the public concerns in which I shall permit myself to take an interest. Educate and inform the whole mass of the people. No other sure foundation can be devised for the preservation of freedom and happiness." He also made the additional statement: "If the children are untaught, their ignorance and vices will, in the future, cost us much dearer in their consequence than it would have done in their correction by a good education."

My understanding and belief is that the people of Texas unreservedly subscribe to the fundamental facts of public education set forth by Jefferson. It should also be remembered, I think, that any effort to build up and make efficient in fragmentary sections the public schools of the state, or to develop some of the state institutions of higher education and neglect the others, will not contribute to a solution of the difficult and vexatious educational problems by which the people of this state have been confronted for years. There is needed nothing less than symmetrical, harmonious, and comprehensive forward movement for educational betterment in Texas. "Any effective school system must be

an organism, instinct with life, growing and developing harmoniously in all its parts, each part receiving its due portion of nourishment and life blood, and each performing its proper function in relation to every other part and to the whole body. Any other conception can result only in waste of funds and disappointment in results. Each part must be a coöperating part, and not a competing part." Such a system of education, I am convinced, the people of Texas believe in and desire, and such a system of education would afford equality of educational opportunity to all the children of Texas in the matter of common school education and of higher education. It cannot be provided, however, without rewriting, at least in part, the constitutional and statutory law of the state as it relates to public education, as a thorough knowledge of the actual conditions and an intelligent appreciation of the educational needs of the state will convince anyone.

Experience in Texas has taught the unwisdom and the futility of the crazy-quilt, patch method of making a comprehensive, efficient system of public education. All the component parts of the system, with an understanding of their relationships, should be dealt with at one time in amending or rewriting the constitutional provisions of the state relating to education and in the enactment of statutory laws. One subdivision of the system is as important and as essential as another, and failure to recognize this principle is due to unsound reasoning or to innate stupidity. There may be a difference of opinion as to method of procedure, but there should be no difference of opinion among patriotic, well-informed people as to the essential unity of the state system of education and of the ultimate objective to be reached in its improvement.

The information set forth in this bulletin represents a wide and scholarly study of the subject of financial support of state institutions of higher education. Dr. C. D. Judd, the Director of the Department of History and Social Science of this College, has shown rare judgment and skill in

finding the sources of dependable information, and in assembling important, helpful data. The information he presents in this bulletin has not, in so far as I know, been brought together in bulletin form by any one else. The organization and presentation of the data speak for themselves. It is believed that they are a valuable contribution to the study of education, and that not only Texas but other states will profit by the publication and distribution of this bulletin. It should be of particular interest to the people of Texas at this time. No subject is of greater importance to Texas than education, and there exists at this time almost a crisis in both public school education and higher education in Texas. My opinion is that whatever is done should be done deliberately and not hurriedly; that whatever remedies are sought should not be of a temporary nature, but should be of a logical, permanent nature; that there is danger in effecting an immediate financial resuscitation of education unless the sources from which the funds are obtained, their manner of distribution, and their adequacy and permanency, are carefully considered, and unless it is clearly demonstrated that equality of educational opportunity, as well as economy and efficiency, are safeguarded. Texas has thrown away several opportunities in recent years to provide permanently for a comprehensive and efficient system of public education. The friends of education should not permit the repetition of past blunders. The information contained in this bulletin, it is believed, may be helpfully used in solving our educational problems.

A handwritten signature in cursive script, reading "J. M. Bralley". The signature is written in dark ink and is positioned above the title "President."

President.

WHAT DO WE MEAN BY OUR STATE INSTITUTIONS OF HIGHER LEARNING?

Those schools that are supported mainly by the State and whose work extends beyond elementary and high-school education and is of college or professional rank are termed state institutions of higher learning. In Texas and most of the other states they are divided into three classes: universities, colleges, and normal schools or colleges. Texas has thirteen such schools, as follows:

The University of Texas, Austin

The Agricultural and Mechanical College of Texas, College Station

The College of Industrial Arts, Denton

Sam Houston Normal Institute, Huntsville

North Texas State Normal College, Denton

Southwest Texas State Normal College, San Marcos

West Texas State Normal College, Canyon

East Texas State Normal College, Commerce

Sul Ross State Normal College, Alpine

Stephen F. Austin Normal College, Nacogdoches

Prairie View State Normal and Industrial College, Prairie View (for negroes)

John Tarleton Agricultural College, Junior College, Stephenville

The Grubbs Vocational College, Junior College, Arlington

(The last three are branches of the Agricultural and Mechanical College)

These schools are maintained for the purpose of giving training to young men and women of Texas and other states in the trades, vocations, and professions of civilized life, and for the further purpose of giving that liberal culture which makes for greater happiness, higher ideals, and better citizenship.

WHY DOES THE SUPPORT OF OUR STATE INSTITUTIONS OF HIGHER LEARNING BECOME A PERSONAL AND VITAL PROBLEM FOR ALL TEXANS?

- I. Because the work done at these institutions affects in some way the life of practically every home in the State. Home economics, comfortable modes of living, higher standards of life, religious literature, text-books, home libraries, music, art and beauty, in fact nearly all things that add culture, refinement, and happiness are the products of higher education. Scientific agriculture, dairying, stock-breeding, sanitary conditions, the suppression and proper treatment of diseases have all emanated from the institutions of higher learning.
- II. Our public school system must be improved and must be maintained at as high standard as that of other states.
 1. Our public schools cannot be raised to maximum efficiency, unless our higher institutions are such as produce leaders who possess a broad vision of practical education and a thorough training which only higher education can give.
 2. History discloses the fact that all systems of public education worthwhile were conceived and were nurtured and fostered by institutions of higher learning. In other words, education developed downward, not upward, as certain men would have us believe. The universities and colleges are the parents of public education; the child must receive its original strength and capacity from its parents; it must get from the fountain source what is first and best. Therefore the improvement and development of our public schools must go hand in hand with the growth and development of our institutions of higher learning. The one cannot exist without the other.

3. There is no antagonism between the public schools and our institutions of higher learning. In fact they are each a part of one great system for promoting the general welfare of the people of Texas. Thoughtful men and women are unanimous in saying that our public schools, both rural and city, must have munificent support from the people of the State. To the same extent our people must come to know that our state institutions of higher learning must be generously supported and must be provided for without grudge or stint. It is high time that the citizens of Texas turn a deaf ear to those who would abolish or destroy our colleges and universities. Such talk is demagoguery, sheer nonsense, an insult to the loyalty and intelligence of a great and patriotic people. Such men and women are merely extending a delusion to the tax-payers in order to get their votes. There is no strife between college men and women and the humblest and most illiterate men and women. They are friends and fellow citizens; they are inseparably bound together in the common cause and purpose of making life more happy and more tolerable for themselves, for their children, and for future generations. Nor is there any feeling of estrangement between college teachers and public-school teachers. They join hands in dedicating and consecrating themselves to the service of the young people of Texas. The public-school teacher gets inspiration and training from the college and university; the college and university men and women get a clear vision of their mission and purpose from the public-school teachers. Thus it is plain that if we wish the boys and girls of Texas to have the best and most complete training for life, we must give heed to the call for the support of our institutions of higher learning. Or if we wish merely that our children

may have the best public-school training the nation affords, it is of equal importance that our higher institutions be maintained liberally and at the highest capacity.

- III. Again, the problem becomes personal in that it involves the necessity for taxation. Taxes have at all times been looked upon as burdensome and odious, yet necessary and expedient. But, after all, our attitude toward taxation is a psychological one. We think as we are in the habit of thinking. Taxes are a form of expense, necessary expense—a part of the purchase price of our share in the blessings of a great democracy. We should come to think of taxes as a part of life's expenses, just as we think of the cost of food, clothing, and shelter. But living now includes infinitely more than mere subsistence. Our standards of life are broader than eating, wearing, and sleeping. Life has come to mean achievement, the doing of something and doing it well. With this achievement come sacrifice, self-denial, the foregoing of the present for the sake of the future. Life is one continuous cost of money and labor, and no one but the miser tries to evade the issue. The fathers and mothers of Texas cherish the hope that their children's lot may be better than their own has been. They feel that the natural order of progress demands that the next generation be better, happier, and more efficient than the present one. In order to realize these hopes we must pay. It is time for us to shake off the parsimonious attitude we now assume, look the question squarely in the face, and place our institutions of higher learning out of the reach of designing politicians and those whose faces are turned backward.

HOW DOES TEXAS NOW SUPPORT HER INSTITUTIONS OF HIGHER LEARNING?

Support comes mainly from legislative appropriations. Every two years the board of regents of each school is required to submit to the Legislature a budget or itemized statement of the amount of money needed for annual support during the two succeeding years. The Legislature then makes such appropriations as it considers necessary.

Under the present plan each institution must importune, persuade, and implore the Legislature for sufficient support. Naturally, there may ensue a scramble between the institutions as to which shall make the most convincing appeal and which shall receive the largest appropriation. The plan may provoke unnecessary and ungenerous rivalry as well as harmful political lobbying and intriguing. Such a procedure is entirely subversive of the high aims and mission of any educational system, whether elementary or college.

Furthermore, the task thus set for the Legislature is no small one, since it entails a close study by each legislator of the conditions and needs of each school. For lack of time and under pressure of other needed legislation, such study cannot be made. Consequently, the members of the Legislature must vote for such an amount of appropriations as seem most expedient. The Legislature is also placed between the popular demand for lower taxes on the one hand and the necessity for more money for public education on the other. It is an extremely difficult and delicate task to satisfy both. Liberal appropriations for the institutions of higher learning are often interpreted by the tax-payer as a lack of regard for his interests. And scarcely have the murmurs and criticisms of one appropriation died away until the same problem again looms up with all of its attendant perplexities. Thus every two years the people, the Legislature, and representatives of our higher institutions

are embroiled in the unpleasant struggle for necessary funds to maintain these institutions.

To censure our law makers or impute to them improper motives or insincerity of purpose is unjust and unwarranted. It is but fair to presume that the average member of the Legislature is impelled by a desire to serve his state honestly and to the extent of his knowledge and ability. He is doubtless governed by an abiding consciousness that he must truly represent the wishes of his people and must act in the light of such information as he may possess. At best, his position implies many an ungrateful task — tasks directly affecting the rights and interests of many people. In fact, the people impose upon the Legislature unnecessary and cumbersome duties; and such as characterize appropriations for the institutions of higher learning afford an example.

The present method of support, then, is objectionable from the viewpoint of the legislator, since it imposes upon him an unnecessary and ungrateful duty; from the viewpoint of the people, since our institutions for lack of funds cannot render such service as the public demands; and from the standpoint of the institutions, since the appropriations are uncertain and are inadequate for immediate needs, to say nothing of expansion.

HOW DO OTHER STATES SUPPORT THEIR INSTITUTIONS OF HIGHER LEARNING?

A questionnaire pertaining to the manner, amount, and success of present state support of institutions of higher learning was sent to the State Superintendent of Public Instruction, the Secretary of State, and the President of the State University (or institution corresponding to the State University) of each of the states of the Union. This questionnaire was supplemented by numerous inquiries to the State Comptroller, the State Auditor, and other officials of each state. It is reasonable to assume that information derived from these sources as to manner and amount of support is authentic and accurate; and that answers to questions involving an opinion or conclusion truly typify public sentiment in the different states as to the merits or demerits of present systems of support.

No pretense is made at giving in detail or in exact words the answers to all questions, but there is offered herein only a summary of the information obtained. Special emphasis is placed upon a study of the mill tax as a means of state support of the institutions of higher learning — as to its feasibility, its adequacy, and whether satisfactory or unsatisfactory. Finally, we wish to consider whether or not such a system of support would be applicable to Texas.

It is found that the states may be divided into two classes as to the manner of support of their institutions of higher learning:

1. Those depending upon a millage tax and appropriations by the state legislatures.
2. Those depending upon legislative appropriations alone. Each group is considered in turn.

STATES THAT SUPPORT THEIR INSTITUTIONS OF HIGHER
LEARNING BY BOTH MILLAGE TAX AND
LEGISLATIVE APPROPRIATIONS

ARIZONA—The University of Arizona is supported by an annual tax of one mill on each dollar's assessed valuation of property. This tax is provided by statutory enactment, the law being of very recent date. It was provided that 1.3 mills be levied in 1923, and only one mill each year thereafter. But at a recent special session of the Legislature the tax for 1923 was reduced from 1.3 mills to 85-100 of a mill for that year and for each year thereafter. The income from the one mill tax for 1922 was \$830,000. It is estimated that the rate for 1923 will yield not less than \$658,750. The plan has not been thoroughly tried out, but it is believed it will be much more satisfactory than the former method of appropriations. The normal schools are supported by direct appropriations from the general state fund. It is believed by many tax-payers in Arizona that appropriations for the state schools have been excessive.

ARKANSAS—The tax rate is 1.92 mills on each dollar's valuation of property, or 19.2 cents on each one hundred dollars' valuation, equitably apportioned to the higher institutions as follows: State University, 1 mill; 4 Agricultural Schools, 6-10 of a mill; State Normal School, 2-10 of a mill; and State School for Negroes, 12-100 of a mill. This apportionment is fixed by law, and the tax can be used for no other purpose. The amount derived from the tax in 1921 was \$1,100,000. The Legislature makes supplementary appropriations for the medical branch of the University and for building purposes. The system of support is reported as being very satisfactory as to method, but hardly adequate as to amount. However, the present plan is con-

sidered in most respects superior to the old method of support by appropriations alone.

COLORADO—The millage tax is provided by statutory enactment, and is subject to change by the Legislature. The State levy for all purposes is fixed from year to year by the State Board of Equalization and the State Tax Commission. The levy is then distributed to the various state funds, including the educational budget. The total rate for higher education in 1921 was 1.62 mills, which rate was included in the general tax budget for the year. The amount accruing from the tax in 1921 was \$2,557,891. The Legislature sometimes makes supplementary appropriations, but prefers not to do so. The scheme has proven entirely satisfactory and adequate, and there seems to be no disposition to abandon it.

ILLINOIS—By a statutory provision, passed in 1911, the University of Illinois receives 2-3 of a mill per annum. \$2,641,208 accrued from this rate for the year 1921. The tax is appropriated by the General Assembly every two years. Besides this, such appropriations are made to the University out of the general state fund as may be necessary from time to time. The normal schools are supported by direct appropriations, which are based upon budgets made up by these schools. The president of the University says: "There is a desire on the part of the University to have a mill tax somewhat greater than the one we now have, which is not sufficient." The present mill tax plan is entirely satisfactory as to method, but the plan of appropriations for the normal schools has proven unsatisfactory.

INDIANA—Recently the tax rate has been raised from 28-100 of a mill to 1-2 a mill. This is apportioned to the three institutions on a basis of 2-5 to the State University, 2-5 to Purdue University, and 1-5 to the Indiana State Normal School. The total amount received in

1921 was \$1,600,000. The amount under the new rate will be almost twice as much, or about \$3,000,000, provided assessments are not lowered. The tax is provided by legislative enactment, and is subject to change at any regular session. The fund derived from the tax is supplemented by appropriations based upon the needs of the institutions. The mill tax is not sufficient, but the method of support is very satisfactory as to both tax and appropriations.

KENTUCKY—The tax rate is 4-10 of a mill, and is provided by statute. It is apportioned by the Legislature to the higher institutions on the basis of 7-40 of a mill to the University and an equal division of the remainder to the East Kentucky Normal School and the West Kentucky Normal School. The amount received by the University in 1921 was \$390,125, and the amount by the two normal schools was \$278,661, making a total of \$668,788. The tax is disbursed in monthly payments to each of the institutions. The tax is not adequate for development needed, and is therefore supplemented by legislative appropriations. The amount of appropriations is largely in accordance with recommendations made by the Budget Commission. The method now used is in the main satisfactory.

LOUISIANA—On July 1, 1921, a new State Constitution was adopted, providing for a 1-2 mill tax for the State University, to begin in 1925. In the meantime the University is to receive the severance tax on oil, sulphur, gas, and other natural resources. This amount is estimated at \$2,000,000 to \$4,000,000 a year, it having been more than \$2,000,000 in 1921. However, the Constitution provides that the total amount received from the severance tax from 1922 to 1925 shall not exceed \$5,000,000. In addition to this amount the Legislature in 1920 appropriated the "residue" of the severance tax up to July 1, 1922, to the University, which

amounted to about \$2,000,000. Thus by 1925 the University should receive not less than \$7,000,000 from the severance tax alone. After 1925 the mill tax will produce about \$1,000,000 a year. The Constitution further provides that not less than \$750,000 shall be appropriated each year for the support and maintenance of the other institutions of higher learning. This fund is apportioned by the State Board of Education to each of the institutions according to needs, and is then appropriated by the Legislature. It appears that the Legislature is not restricted as to the amount of appropriations. In this connection the Constitution says: "Nothing in this section shall be construed as prohibiting the Legislature from making such additional appropriations as may be necessary." The new plan is expected to be highly satisfactory.

MICHIGAN—The present rate is 8-10 of a mill. The statutes provide that a mill tax of sufficient amount shall be levied each year for the support of the University of Michigan and the Michigan Agricultural College. The mill tax bill remains in force from year to year unless modified by request of the University. The last bill remained in force from 1907 to 1920, the rate being constant during this period. For 1921 the University received 6-10 of a mill, or \$3, 000,000, and the Agricultural College received 2-10 of a mill, or \$1,000,000. The mill tax is supplemented by appropriations for land, buildings, and other special purposes. This plan of support is "quite" satisfactory. All other higher institutions are supported by appropriations.

MINNESOTA—The tax rate is 23-100 of a mill for the State University only, which tax is provided by statutory enactment. The tax yielded \$470,000 in 1921. In the main the higher institutions are supported by appropriations, which are very liberal in amount. In 1921 the University alone received, in addition to the

mill tax, \$3,292,000, or a total of \$3,762,000. Each of the Teachers' Colleges received on the average an appropriation of \$525,000; and the total appropriation budget for the higher institutions was \$6,446,799 besides the mill tax. The scheme has proved satisfactory and adequate. The president of the University says: "Legislatures have given what the institutions stated was necessary. Of course we have to prove our case."

MONTANA—The tax rate of 1 1-2 mills was voted in 1920, and is apportioned by the Legislature, on recommendation by the State Board of Education. The tax is provided by statutory enactment. All institutions of higher learning are merged in the University of Montana, the Chancellor being the chief executive officer and advisor of the State Board. The yield of the tax, which is \$590,511, is not sufficient to maintain the institutions without additional appropriations by the Legislature. The budgets of the institutions are presented to the Legislature, and the apportionment of the tax and the additional appropriations are based upon these budgets. In practice the amount received by each school is roughly proportionate to the student enrollment. The president of the University has this to say concerning the amount of money for each school: "This whole question is of less concern under a system of unified management, such as obtains in this state, where the several institutions are regarded as instruments for the performance of certain services to the state, than where the various institutions appear before the public as rival competitors for public bounty." The new plan is considered safer and more satisfactory than depending upon appropriations alone.

NEVADA—The millage tax is now in transition in this state, the levy being by statutory enactment. The rate is 1.2 mills for 1922, and rises to 1.3 mills in 1923. The amount that will be received in 1922 is approxi-

mately \$240,000, all of which goes to the support of the University of Nevada, the only institution of higher learning in the state. In 1922 1-10 of a mill and in 1923 2-10 of a mill must be used for permanent construction, and each year 2-10 of a mill must be used for Public Service work. This leaves 9-10 of a mill, or about \$180,000 for current expenses. The amount of the mill tax is fixed by the Legislature, and the fund derived therefrom is paid directly to the University. The tax may be supplemented by legislative appropriations, although the present rate is intended to be comprehensive enough to make such appropriations unnecessary. As planned and as fully effective, the method is expected to be far more satisfactory than the former plan by appropriations.

OHIO—The rate is at present 1-8 of a mill for building purposes and is provided by the statutes. Prior to 1920 a small levy of about 1-11 of a mill was made upon the total property values for the state-supported colleges and normal schools. The amount for each institution ranged in 1920 from 1-200 of a mill, or about \$50,000, for Kent Normal School to 1-20 of a mill, or \$500,000, for the State University. These levies were supplemented by appropriations by the General Assembly. At a special session in 1920 the law providing for the above rate was repealed, and the higher institutions were supported entirely by appropriations. In 1921 the General Assembly provided for a state levy of 1-8 of a mill for a period of two years for constructing buildings at the three state universities. Computed on the valuations for 1921, this rate will produce \$1,345,082 each year. The total appropriation for the five state schools for the biennium beginning July 1, 1921, was \$5,938,352. The appropriations are apportioned in accordance with the budgets submitted by each school. The amounts range from \$283,410 for the Kent Normal

School to \$3,925,448 for the Ohio State University. Of the plan the President of the State University says: "It is not adequate and satisfactory, but is the best we can do."

OREGON—There is a statutory provision for a tax of 2 mills. The law apportions and fixes the tax approximately as follows: 8-10 of a mill to the University, 1.1 mills to the Agricultural College, and 1-10 of a mill to the State Normal School. This rate cannot be altered by the Legislature. Computed on the latest assessed values, the tax produces \$2,040,045 annually. Appropriations are made for building and equipment according to needs. The Legislature of 1921 appropriated \$225,000 to the Agricultural College and \$271,057 to the University for building and maintenance of School of Medicine in Portland. The tax seems to be hardly adequate, as the institutions are now running on close margins, and property valuations are not keeping pace with the growth of the institutions. The plan, however, is entirely satisfactory. It is interesting to note here that prior to 1920 the mill tax was only about 3-4 of a mill, but by an initiative measure the people in that year voted an additional amount of about 1 1-4 mills.

TENNESSEE—By a very recent statute a tax rate of 1-2 mill is provided, all of which goes to the State University. Based upon the property valuations of 1921, this rate should yield a net amount of about \$700,000. This amount is so much in excess of what the University has ever received before that it is generally considered adequate and satisfactory. The other institutions of higher learning are supported by fixed per cents of the General Education Fund, which fund is 33 1-3 per cent. of all gross revenues of the State. Under the present law 4 1-2 per cent., or about \$90,000, is received by each of the state normal schools; 3 per cent., or \$60,000, by the Polytechnic Institute; and 2 1-2 per cent., or

\$55,000, by the Agricultural and Industrial Normal for Negroes. This plan, as enacted by the General Assembly in 1921, is meeting with popular approval, and it is believed will provide sufficient funds. The General Assembly makes no appropriations except as a matter of form, as the pro rata amount for each institution is fixed by law.

UTAH—The statutes provide that the University of Utah and the Agricultural colleges shall receive 28 per cent. of the state property tax, which tax in 1921 was 2.2 mills. According to valuations for that year, the amount received was \$484,175 for the support of the three state institutions. 64.43 per cent. of this was received by the University, 28.43 per cent. by the Agricultural College, and 7.23 per cent. by the Branch Agricultural College, the apportionment being fixed by law. The tax is supplemented by appropriations for buildings and other special purposes. The present plan is found to be much more satisfactory than the old method of obtaining appropriations for all purposes, but the amount of funds is hardly adequate.

WASHINGTON—A statutory enactment provides for a fixed tax levy for the support of each of the institutions of higher learning, according to needs, and this tax can be used for no other purpose. The present total rate is 2.449 mills, which will produce for the year 1922 \$2,765,335. About 91 per cent. of the tax is collectible and available. The tax is appropriated by the Legislature, and is supplemented by legislative appropriations in cases of emergency. The plan has proven satisfactory and adequate. Even the smallest institution, Centralia State Normal School, will receive in 1922 \$141,000, and the State University will receive \$1,294,963.

WISCONSIN—By statutory enactment it is provided that a mill tax shall be levied for the support of the higher

institutions of learning, along with the regular state levy. For 1921 the rate was 3-8 of a mill for the State University and 1-6 of a mill for the state normal schools, or a total of 13-24 of a mill. Based upon the 1921 assessment, the amount accruing from this rate was \$1,723,000 for the University and \$765,000 for the normal schools, or a total of \$2,488,000. The amount of tax levied is based upon detailed estimates submitted by the institutions. The tax is supplemented by appropriations, based also upon the needs of each institution as shown by its budget. Of the scheme of support the Secretary of State says: "This is only getting the cash. Whether the institutions may actually spend the cash is up to the Legislature. Usually these levies are augmented by further appropriations from the State General Fund." On the budget basis the plan has been entirely satisfactory and reasonably adequate.

WYOMING—The rate is 3-8 of a mill for maintenance purposes and 1-8 of a mill for building purposes, or a total of 1-2 mill, which is provided by the statutes. All of the tax goes to the University of Wyoming, the only institution of higher learning in the state. The amount derived from the tax in 1921 was \$196,678.. The Legislature makes such supplementary appropriations as are needed. The present plan is satisfactory, but there is a growing sentiment that the mill tax should be increased or the property valuations raised more nearly to real value.

HAS THE MILL-TAX METHOD OF SUPPORT PROVEN SATISFACTORY?

The foregoing review of the operation of the mill tax, combined with appropriations, emphasizes the success of such a scheme. Let us note here that in none of the 18 states thus supporting their institutions of higher learning has the method proven unsatisfactory. On the other hand, it has met with pronounced popular approval, and whether

the tax is sufficient or not, there is but little demand or disposition to abandon it. Because of its certainty and because it minimizes legislative lobbying, the mill tax seems destined to continue as a source of revenue until superseded by some other plan of proven superior merit.

STATES THAT SUPPORT THEIR INSTITUTIONS OF HIGHER LEARNING BY APPROPRIATIONS ALONE.

This group is studied with the view of ascertaining to what extent the plan of support by appropriations alone is successful, satisfactory, and sufficient. The group is therefore treated under two types: (1) those states in which the plan is satisfactory; (2) those states in which the plan is unsatisfactory. Opposite the name of each state is placed the typical answer as given in the questionnaire.

I. THOSE STATES IN WHICH THE PLAN BY APPROPRIATIONS ALONE IS SATISFACTORY.

- California: "On the whole California supports her institutions very well."
- Connecticut: "The plan seems to be satisfactory."
- Delaware: "Yes, Legislature very generous."
- Iowa: "Yes, plan is satisfactory."
- Kansas: (1) "Fairly satisfactory;" (2) "In the main it is satisfactory."
- Massachusetts: "Yes."
- Missouri: (1) "Fairly so"; (2) "On the whole the plan has proved quite satisfactory. The Legislature has made liberal appropriations for the coming biennium."
- *Nebraska: "It is believed this scheme will be adequate and satisfactory." (First year in force.)
- New Hampshire: "Yes."
- North Carolina: "Plan is satisfactory."
- Rhode Island: (1) "Fairly satisfactory." (2) "No room to complain."
- South Dakota: "Seems to be satisfactory."
- Vermont: "Satisfactory."
- West Virginia: "For many years the Legislature has shown a disposition to provide the budget agreed upon by heads of institutions. As

*Until 1921 Nebraska supported her institutions of higher learning by a mill tax. It was abandoned because of delay in levying and collecting.

a rule reductions have been on request for buildings. Our appropriations have shown a steady and marked increase. We have proposed a mill tax, but response in the Legislature has not been promising, due perhaps to the satisfactory working of our present system."

2. THOSE STATES IN WHICH THE PLAN BY APPROPRIATIONS ALONE
IS UNSATISFACTORY.

- Alabama: "No scheme is ever likely to be adequate and satisfactory."
- Florida: "This scheme is not adequate and satisfactory. The only satisfactory way to support state institutions is by millage tax, and we shall never be satisfied in Florida until we have such a tax."
- Georgia: "No, the plan is not satisfactory."
- Idaho: "It is not satisfactory and adequate. Strong agitation for passage of mill tax law."
- Maine: "Not entirely satisfactory. Considerable opposition."
- Maryland: "Insufficient appropriations to meet urgent needs."
- Mississippi: "Very unsatisfactory."
- New Jersey: "Not adequate and satisfactory."
- New Mexico: "No, it is very unpopular."
- New York: "Who is to say whether an appropriation is adequate or satisfactory? Indubitably, the Legislature."
- North Dakota: "We do not regard it as satisfactory, and are working to secure a mill tax."
- Oklahoma: "It is not satisfactory. It has been suggested that a much more satisfactory method would be a millage tax."
- Pennsylvania: "Not satisfactory and adequate."

South Carolina: "Inadequate for development. Only fairly so for maintenance."

Texas: "Neither satisfactory nor adequate."

Virginia: "Not adequate."

SUMMARY

Number of states giving public support to their institutions of higher learning by appropriations and mill tax.....18
Of these 18 states, every one reports the plan as satisfactory.

Number of states giving public support to their institutions of higher learning by appropriations alone.....30
Of these thirty states, only 14 report the plan as satisfactory. Of these 14, only three are Southern States, while the majority of the remaining 11 enjoy large endowments for their higher institutions. Of the 16 states reporting the plan as unsatisfactory, 4 report strong agitation for a mill tax.

The amount of millage tax in the different states ranges from 1-8 of a mill to 2.2 mills.

The following states have recently adopted the mill-tax plan: Tennessee, Louisiana, Arizona, Montana, and Nevada.

But one state, Nebraska, having tried the mill-tax plan, has abandoned it.

HOW MAY TEXAS PROVIDE MORE ADEQUATE SUPPORT FOR HER INSTITUTIONS OF HIGHER LEARNING?

It is a matter of common knowledge that the present method of support in Texas is a source of annoyance, embarrassment, uncertainty and disappointment. The question of how to remedy the situation becomes a vital one to society, and challenges the wisdom and patriotism of every citizen. The proper solution of the problem must include liberal provision not only for current needs but for future development. Under present conditions our institutions of higher learning are not meeting and cannot meet the demands of the people. Hundreds, perhaps thousands, of young men and women of Texas must seek higher education in other states; and many of our greatest college and university teachers are lost each year to the institutions of other states. Our institutions of higher learning are lacking in facilities for giving the highest quality of instruction and in standards of efficiency that have been set by the people of the state and by standardizing college agencies. Nor is this all. Our schools must meet higher tests of efficiency in the future than they have met in the past, for our citizenship is growing more critical and exacting every year. Therefore, whatever plan of support is entertained it must meet present demands and at the same time provide for the growth of the institutions in proportion to the growth of the state and the growth of democratic ideals.

WHAT PLANS MAY BE SUGGESTED?

1. The people of the state may vote a Constitutional amendment providing for a tax of sufficient amount to insure ample funds for present and future support and development, such amendment fixing an equitable apportionment of the tax to each of the several institutions. Or the amendment could provide for a tax within certain limits and

leave the Legislature free to make such apportionment and such levy as might be expedient from time to time. While such a plan would doubtless be an improvement over the present one, the difficulty involved is knowing how much tax should be voted in order to provide for future needs. It is difficult to anticipate future contingencies and development, especially in a state whose history is as young as ours.

2. The people of the state may vote a Constitutional tax of whatever amount they consider necessary, and leave the Legislature free to make such supplementary appropriations as may be needed from year to year. The measure should provide for a fixed and equitable apportionment to each institution. Or by popular vote the present Constitutional limitation of a 35 cents advalorem state tax may be removed. The Legislature could then provide by statutory enactment such a tax as would adequately support the institutions of learning, and could also make such supplementary appropriations as are necessary from time to time. This plan would partially eliminate the biennial scramble for appropriations, and would guarantee to each institution a definite, sure, and increasing means of support. It would enable the institutions to formulate and to realize policies for future development. The plan would produce adequate financial support without removing control too far from the people and without leading to undue extravagance. The following states now use the scheme of providing a tax by statute or by Constitution and of supplementing the tax by Legislative appropriations; and not one of them reports it as unsatisfactory: Arizona, Arkansas, Colorado, Illinois, Indiana, Kentucky, Louisiana, Michigan, Minnesota, Montana, Nevada, Ohio, Oregon, Tennessee, Utah, Washington, Wisconsin, Wyoming. (See pages 16-25.)

3. The people may adopt a Constitutional tax or may remove the present Constitutional limitation, permit the Legislature to make supplementary appropriations, and provide for the issuance of state bonds for building purposes and

for the creation of a permanent fund for the different institutions. This plan would tend to remove the schools from politics in so far as it is necessary; it would prevent petty jealousies that might arise between institutions; and it would minimize the danger of any institution being unduly hindered in its growth by lack of funds. The amount of bonds issued could be increased from time to time by a necessary increment provided in the Constitution or in the statutory act. The permanent fund would thus become cumulative, until eventually our institutions would be state-endowed and would never again be in danger or be harassed by lack of support. By this method three sources of income would be provided for perpetuating and expanding higher education in Texas.

The plan of issuing bonds would be less burdensome than the present one, since the cost of our education would be distributed to future generations. Too, the issuance of bonds would be consistent with our present practices of obtaining money for public expenses. We now issue bonds for public schools, for the construction of public highways, for municipal buildings, and for numerous other purposes. Then why not issue bonds for the support of our higher institutions? We levy a Constitutional advalorem tax for our public schools, why not for our state colleges and universities?

This plan would be just, equitable, and feasible. It would mean merely the placing of our higher institutions of learning on an equality with our public free schools as to manner of support. It would tend to preserve harmony of action and purpose between the institutions, and would dignify higher education in the minds of the Texas people.

4. By statutory or Constitutional provision a certain per cent. of the gross earnings of the state could be appropriated each year for the support of higher education. This method is objectionable, because of the difficulty of ascertaining what per cent. of the gross income would be sufficient to

insure adequate support and development. Only one state, Tennessee, uses this method.

5. Some of the leaders in education and some of the authorities on taxation in this country are opposed to any further extensions of the use of the mill tax. They advocate that state revenues should be increased by some other mode of taxation than that on real estate and personal property; and they predict that the chief sources for raising revenue in the future will be by state income taxes, inheritance taxes, severance taxes, tax on luxuries, special tax on corporations, and a more rigid tax on certain securities that now escape taxation. Such a plan is partially in use in the state of Louisiana.

WHAT PLAN SHOULD TEXAS ADOPT?

In the light of what is now practiced in other states of the Union, it appears that the most satisfactory plan yet put into operation is the levy of a millage tax of some specified amount, to be supplemented when necessary by Legislative appropriations. The Constitutional amendment providing for such tax should fix and designate an equitable amount of the tax for each of the institutions of higher learning. To meet present expenses and to anticipate future development will require a tax of not less than three mills on each dollar's valuation of property, or thirty cents on each one hundred dollars' valuation of property.

TO WHAT EXTENT WOULD A THREE-MILL TAX INCREASE THE PRESENT TAX RATE?

The total appropriation to the higher institutions of learning in Texas for the year 1921 was the equivalent of about 2 mills on each dollar's valuation, or 20 cents on each one hundred dollars' valuation. Then a three mill tax would increase the present rate of taxation only 10 cents on each one hundred dollars' valuation. This would mean that the man with property valuations of \$10,000 would pay an additional

tax of only \$10 a year. And when it is remembered that a large part of the time of the Legislature is devoted to the appropriation bill, at the expense of the tax-payers of the state, the actual increase in the tax rate over and above what is now being paid would be hardly perceptible. Such an amount of tax would take our institutions of higher learning out of politics, place them on a plane of more or less independence, and provide a dependable amount of money from year to year. With this amount future growth and development could be definitely provided for and fully realized. Surely the people of Texas will not refuse to vote for this additional amount of taxes, if the matter is clearly, candidly, and truthfully presented to them.

HAVE THE INSTITUTIONS OF HIGHER LEARNING BEEN THE CAUSE OF INCREASED TAX RATES IN TEXAS?

A study of the amount of appropriations for these institutions for each year since 1905 shows that to a very small degree have they been the cause of higher tax rates. The average increase per annum in the tax rate for the past 17 years, due to the support of the institutions of higher learning is only 55-100 of a cent, or a little more than one-half a cent, on each one hundred dollars' valuation of property! The people of the state must not be deluded into the belief that their state institutions of learning are the instruments of oppressive and excessive tax rates. That our institutions of higher learning require a large amount of money for their support no one must deny; but with the tremendous growth of Texas in population and wealth, the relative amount necessary for higher education has grown very slowly. The demand for higher education is growing by leaps and bounds. Our higher standards of life require training for leadership in a complex civilization. We cannot evade the responsibility, let the cost be what it may. But the most economical way to place college training within

the reach of the young men and women of Texas is by taxation in one form or another. Such taxation can be met in the future, as it has been met in the past, with but little increase in the tax rate from year to year. (See page 39).

WHAT ARE THE ARGUMENTS IN FAVOR OF A THREE-MILL TAX IN TEXAS?

1. In order to maintain our institutions of higher learning at a standard commensurate with the growth and development of Texas, this amount is necessary. (See page 30).

2. The plan of a millage tax and appropriations has been tried in eighteen states, and has been found successful.

3. The certainty of support which such a tax would insure makes it possible for each institution to make definite plans for future growth and development.

4. A three-mill tax would be but a small increase in the amount of taxes over and above what the people of the state are now paying in the form of appropriations to the institutions of higher learning. (See page 32.)

5. It would tend to remove the educational institutions from politics.

6. It would establish a permanent basis for the support of the higher institutions of learning, leaving them no longer entirely subject to political caprice, but placing them upon a business-like policy.

7. It would prove economical in the way of saving the time of administrators and members of the faculties, who are now compelled to spend weeks, sometimes months, with the Legislature in order to obtain the necessary appropriations.

8. It would prove still more economical in the way of saving the time of the Legislature, who must study the budgets of the higher institutions of learning. The educational budget of the state now consumes a large part of the time of the Legislature.

9. It would guarantee to the people of the state the greatest possible value for every dollar of taxes expended for the support of the higher institutions, since it would enable the institutions to perform the most efficient service for the state. No institution, large or small, business or educational, can function to greatest advantage without the assurance of a permanent and sufficient income.

10. It would place Texas in rank with those states that have made ample provision for their educational institutions by providing a fixed tax rate from which a permanent and sure income may be derived. A permanent income would mean more economy and stability in the administration of the higher institutions.

11. The increased and certain income of the institutions would prevent the loss of many of our best teachers to other states. The standards of both scholarship and service as to our faculties would be raised and maintained in Texas.

12. Such a tax would afford Texas the means for offering higher education to her sons and daughters, thus obviating the necessity of their seeking such education in other states.

WHAT A 3-MILL TAX WOULD ACCOMPLISH IN THE
WAY OF PRODUCING REVENUE FOR THE SUP-
PORT OF THE HIGHER INSTITUTIONS, AS
BASED UPON THE ASSESSED VALUA-
TIONS FOR 1921, WHICH WERE
\$3,455,360,089

It would produce the gross amount per annum	
of	10,366,080.27
Less 20 per cent. for collection	2,073,216.05

Leaving the net amount of	\$ 8,292,864.22
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The budget requests for the higher institutions are:

For the fiscal year beginning Sept. 1,	
1923	\$10,315,633.15

For the fiscal year beginning Sept. 1,	
1924	8,690,812.00

Total requested for the biennium 1923-25	
.....	\$19,006,445.15

Amount a 3-mill tax would produce in	
two years, based on 1921 assess-	
ments	16,585,728.44

Then, a 3-mill tax would lack the amount, \$2,420,716.71
of producing as much revenue in two
years as the higher institutions are
requesting in their budgets for 1923-
1925.

An analysis of the above budgets would show that they include a large building program, perhaps the largest in the history of the state. This is due to the fact that no appropriations for building purposes were made for the preceding biennium of 1921-1923. The actual and pressing needs of the institutions for additional buildings have been de-

ferred from time to time, until the present demands are abnormal. It will doubtless be several years before the institutions will again require such large amounts. In view of the above facts, it is safe to conclude that a 3-mill tax would practically and satisfactorily solve the problem of support for the higher institutions. To say the least, with a 3-mill tax, our supplementary appropriations would be small indeed compared with the present appropriation bill.

WHAT IS A SECOND PLAN THAT TEXAS MIGHT CHOOSE?

The following outline is offered as another plan that Texas might adopt:

1. Vote a Constitutional amendment providing for the levy of not less than two mills on each dollar's valuation, or 20 cents on each one hundred dollars' valuation, of real and personal property in Texas.

2. If necessary, vote a Constitutional amendment empowering the Legislature to levy special taxes as follows:

- a. A state income tax on all business the net revenue from which exceeds \$2,000 per annum.
- b. A still higher income tax on all business enterprises of certain classes, such as: moving picture corporations or shows, banks, insurance companies, soft drink business, candy corporations and business, and the like.
- c. A small school tax on the consumption of luxuries, such as chewing gum, candy, tobacco (in all forms), soft drinks, theater tickets, expensive clothing and jewelry, toilet articles, and cosmetics.
- d. A liberal inheritance tax, thus distributing the accumulated wealth to the society that contributed to its production.
- e. A more rigid tax on intangible properties of all kinds, much of which is now escaping taxation. This would involve also a stricter enforcement of the rendition laws.

3. Leave the Legislature free to make such supplementary appropriations as may be necessary from time to time.

TAX RATE AND TAX VALUATIONS IN TEXAS, 1904 TO 1921

Year	Advalorem Tax	School Tax	Valuation
1904	16 2-3 cts	18 cts.	\$1,082,779,775
1905	16 2-3 cts.	18 cts.	1,139,022,730
1906	20 cts.	18 cts.	1,221,159,869
1907	12 1-2 cts.	20 cts.	1,635,297,115
1908	6 1-2 cts.	12 2-3 cts.	2,174,122,480
1909	5 cts.	16 2-3 cts.	2,309,803,626
1910	4 cts.	16 2-3 cts.	2,391,109,795
1911	12 1-2 cts.	16 2-3 cts.	2,515,594,636
1912	10 cts.	16 2-3 cts.	2,532,710,050
1913	28 cts.	17 cts.	2,632,000,000
1914	12 1-2 cts.	20 cts.	2,743,000,000
1915	30 cts.	20 cts.	2,755,171,793
1916	20 cts.	20 cts.	2,748,310,775
1917	35 cts.	20 cts.	2,871,744,269
1918	30 cts.	20 cts.	3,012,819,287
1919	35 cts.	35 cts.	3,200,295,205
1920	22 cts.	35 cts.	3,390,953,149
1921	22 cts.	35 cts.	3,455,360,089

The above table shows that the school tax has almost doubled in rate since the year 1904, but the advalorem tax has increased only 5 1-3 cents on the one hundred dollars' valuation. It should be noted that there was a decrease of tax rate over the rate for the preceding year more frequently than there was an increase of rate. It must be remembered, too, that the institutions of higher learning do not share in the "school tax," this levy being made solely for the support of the public schools. The advalorem tax is used for meeting the general expenses of the state, including the support of the higher institutions of learning and special appropriations for the public schools of the state. A little study of the table discloses the fact that the average yearly

increase in the advalorem rate is hardly perceptible; and the corollary follows that the support of the higher institutions of the state have not been the cause of increasing the burdens of taxation. (See page 33.)

HOW DOES TEXAS COMPARE WITH OTHER STATES?

The following table is significant as showing the amount of support per capita per inhabitant paid by Texas and 10 other states.

State	Amount per Inhabitant to Higher Institutions
Minnesota	\$3.31
Oregon	3.24
Nevada	3.10
Colorado	2.72
Arizona	2.48
Washington	2.04
Louisiana	1.11
Michigan	1.09 and appropriations
Montana	1.08 and appropriations
Indiana	1.02 and appropriations
TEXAS	1.01

It may be shown that the majority of the other states than those mentioned above, in proportion to population, wealth, and natural resources, far surpass Texas in expenditures for their institutions of higher learning. Among these may be mentioned Arkansas, Louisiana, Tennessee, Missouri, West Virginia, and North Carolina—all sister states of the South; and California, Nebraska, South Dakota, Iowa, Illinois, Indiana, New York, Wisconsin, Michigan, Utah, and North Dakota. Statistics show that there is a greater percentage of high-school graduates in Texas who are seeking higher education than there is in any other state in the Union, and that this percentage is growing from year to year. Then, the duty of making ample provision for these students and of raising Texas to her rightful place is plainly before us. How shall we meet it?

APPENDIX I.

TABLE SHOWING :

1. The assessed valuations of property in each state of the American Union for the year 1921.
2. What per cent the assessed value is of the real value.

State	The Assessed Values	Per Cent the Assessed Value is of Real Value
Alabama	\$ 960,000,000	42%
Arizona	850,000,000	100
Arkansas	612,426,000	16 to 25
California	4,927,479,508	60
Colorado	1,578,256,499	100
Connecticut	1,661,776,728	100 or fair cash value
Delaware	240,000,000	75 to 90
Florida	409,588,538	50
Georgia	1,346,882,681	15 to 20
Idaho	489,060,000	40
Illinois	4,110,174,900	50
Indiana	5,500,000,000	100
Iowa	1,103,000,000	25 to 60
Kansas	3,869,514,914	66 to 75
Kentucky	2,225,000,000	50 to 75
Louisiana	1,750,000,000	60 to 100
Maine	672,000,000	60
Maryland	1,279,614,611	50 to 80
Massachusetts	5,345,086,810	100
Michigan	5,000,000,000	100
Minnesota	2,000,000,000	25 to 40
Mississippi	729,091,657	60 to 75
Missouri	4,500,000,000	75
Montana	495,000,000	30

Nebraska	3,305,477,292	100
Nevada	203,000,000	100 on realty, small % on mines.
New Hampshire	531,154,014	65
New Jersey	3,250,000,000	100
New Mexico	363,000,000	60
New York	14,000,000,000	89
North Carolina	?	?
North Dakota	1,377,918,276	50 to 100
Ohio	10,672,279,582	80 to 85
Oklahoma	1,739,788,415	50 to 75
Oregon	1,040,839,049	60 to 80
Pennsylvania	7,172,242,497	65
Rhode Island	988,745,048	70
South Carolina	452,490,600	48
South Dakota	1,847,280,579	100
Tennessee	1,729,000,000	100
Texas	3,455,360,089	15 to 60
Utah	786,000,000	40 to 50
Vermont	260,894,393	100
Virginia	1,000,000,000	40
Washington	1,177,239,240	50
West Virginia	1,692,646,893	65
Wisconsin	4,500,000,000	75
Wyoming	420,000,000	60 to 70

WHAT DOES THE FOREGOING TABLE SHOW?

The table shows that Texas, even with her low assessments, is one of the wealthy states of the Union. With uniform and fair assessments she would doubtless rank with Ohio and Pennsylvania. It also shows that only 11 states profess to render property at full value for taxation, and that the range of valuations is from 15% to 100% in the different states, while the range in Texas is from 15% to 60%, depending upon the kind of property and the county in which it is assessed. In several of the states property is

scientifically classified and valued, and is assessed accordingly. This work is done by state tax commissions or state equalization boards composed of experts who know values and who use every available means for finding property which under a loose system of assessment would entirely escape taxation. For example, in North Dakota the rate of taxation varies from 50% on rural properties, including live stock, and on town property, such as homes, to 100% on rural properties, including farm land and improvements, and on town property, including business structures and bank stock. The variation in values shown in the table is the result of both the classification of property and the location as to counties.

WHAT IS THE CONDITION IN TEXAS?

Owing to its immense area and its diversity of soil and other natural resources, Texas perhaps offers the most difficult problem as to equitable assessments. However, the fact is apparent that great inequalities exist as to bases of valuation in different counties and even in the same county, on the same classes of property. The present system of assessment is fundamentally unsound economically, and is governmentally undemocratic. The burden of taxation is not fairly distributed, and an immense amount of property is entirely escaping taxation. This is due to the total lack of any strong centralized authority in the state that may be exercised toward devising and enforcing a uniform, systematic method of assessing and collecting taxes. Texas should have a state tax commission, composed of astute, patriotic business men upon whom the people can depend for honest and expert service. Such a reform would more than likely reduce the present rate of taxes. To say the least, it would remove many of the present abuses and would place the question of state revenue upon a business basis.

APPENDIX II.

IS THE DEMAND FOR HIGHER EDUCATION
GROWING?

A careful analysis of attendance upon the colleges and universities of this country and other countries reveals the fact that the world is just awakening to the advantages and the possibilities of higher education. Less than a generation ago college training was viewed as a distinction, perhaps as a luxury. Today such training is considered a necessity, almost an indispensable necessity, for meeting the ordinary demands of proper living, to say nothing of the demands of worthy leadership. The tremendous growth of our colleges and universities attests the widespread conviction among our people that college-trained men and women must be supplied, if our civilization is to be maintained and our national ideals expanded. This is but another way of saying that our standards of life are rising higher and higher, and that in order to meet these standards the Nation must offer to its citizens a quality of education commensurate with proper living.

According to the reports of the United States Bureau of Education, during the year 1921 there were in attendance at American colleges and universities approximately 558,000 students, the greatest number of students ever gathered in any country to seek higher education. This attendance represents an increase over that of 1917 of 100,172 students, or 24.1 per cent. Moreover, America has more than twice as many college students as England, France, and Germany combined, the three greatest nations of Europe. Such attendance means that 1 out of every 200 of our inhabitants, including men, women, and children, is seeking a college education. And if the attendance increases in 1922 by the same percentage as in 1921, the number of college students will reach about 602,000, or 1 out of every 180 of our inhabi-

tants. Yet, in the face of these figures, there is a shortage of college men and women in America! The deficit in leadership in this country is perhaps the most critical and the most alarming of any time in our history; and unquestionably education must remove this deficit. In a study of "Who's Who" in America, there are 800 times as many college graduates as those without an education. In the April issue of the Educational Review in an article by Dr. David M. Key, we find these words: "Only 839 men out of 33 million without a high school or college education were able to become leaders in America. In Russia today there is complete collapse and chaos—not because of the lack of any material thing, but because head work of a good quality is no longer available. There is no informed, rational, public mind. Therefore there are starvation, pestilence, murder, rapine, and despair."

It is of still further interest to note the tremendous increase in the size of our higher institutions during the last generation. A short time ago a college with 300 students was considered large. The fact is now acknowledged that a college must have no fewer than 400 students in order to be reasonably efficient. For example, in 1920 the University of California had in residence over 16,000 students, and counting extension courses, the number amounts to more than 36,000; in 1920 Columbia had about 24,000 students. The enrollments for 1921 on an average are still larger for all the 763 colleges in the United States, this average being about 730 for each college; and at the same rate of increase the average will be about 790 in 1922. Out of 42 institutions studied it was found that 35 showed increases in 1922 ranging from 2 to 2,400 students, while only three showed decreases; and it was found that more than 50 American colleges refused admission during 1922.

WHAT IS TEXAS DOING?

Texas has a total of 43 colleges, with an attendance of approximately 35,000 students. Of these 43 there are 11

state senior colleges, 2 state junior colleges, 1 municipal junior college, 15 independent senior colleges, and 14 independent junior colleges; or a total of 26 senior colleges and 17 junior colleges. The four senior colleges located at Austin, College Station, and Denton have an enrollment of more than 10,000 students. With few exceptions, all the 43 colleges are working at full capacity, and several of these institutions are turning students away every year. Thus it is seen that Texas has in attendance no less than one-twentieth of the college students of the United States. Furthermore, the number being prepared for college is growing tremendously every year. This number of young men and women seeking higher education presents a problem which Texas must solve and solve aright. We must either provide facilities for college training or refuse to meet our responsibility to these young people. If we refuse them entrance to our colleges, many of our brightest, keenest, and most intellectual young people will be denied their birthright as citizens of Texas. With the enormous increase in attendance upon our colleges and universities in Texas must come a large increase in the cost of higher education. But, after all, the growth in expenses for higher education is relatively no greater than the increased cost of other governmental functions. The program for public education in Texas has rapidly expanded and must continue to expand; but there is a similar expansion, no doubt, in other services provided by state or local government; and finally it may be said that the increased cost for public education in Texas must be met and will be met, just as the increased cost of other blessings of modern life has been met.