UNIVERSITY OF CINCINNATI

June 15 19 34

I hereby recommend that the thesis prepared under my supervision by Peter Julius Iverson

entitled EQUALIZATION OF EDUCATIONAL SUPPORT IN NORTH DAKOTA

be accepted as fulfilling this part of the requirements for the degree of Doctor of Education

Approved by:

Wm. A. Cook

L. A. Reichsteiner

S. L. Eby

Form 668—G. S. and Ed.—1M—7-31

EQUALIZATION OF EDUCATIONAL SUPPORT IN NORTH DAKOTA

A dissertation submitted to

The Graduate Faculty of the Teachers College
of the University of Cincinnati

in partial fulfillment of the
requirements for the degree of

DOCTOR OF EDUCATION

CINCINNATI
UNIVERSITY
LIBRARY

1934

by

Peter Julius Iverson
B. A. Luther College 1910
M. A. University of North Dakota 1917

UMI Number: DP15831

INFORMATION TO USERS

The quality of this reproduction is dependent upon the quality of the copy submitted. Broken or indistinct print, colored or poor quality illustrations and photographs, print bleed-through, substandard margins, and improper alignment can adversely affect reproduction.

In the unlikely event that the author did not send a complete manuscript and there are missing pages, these will be noted. Also, if unauthorized copyright material had to be removed, a note will indicate the deletion.

UMI®

UMI Microform DP15831
Copyright 2009 by ProQuest LLC
All rights reserved. This microform edition is protected against unauthorized copying under Title 17, United States Code.

ProQuest LLC
789 East Eisenhower Parkway
P.O. Box 1346
Ann Arbor, MI 48106-1346

ACKNOWLEDGMENT

The writer hereby wishes to thank all those who have helped him to bring this study to a successful conclusion. First he would mention Dr. Wm. A. Cook, who has unselfishly given so much of his time and energy for another. This study would very probably never have been completed without the timely encouragement and constructive criticism of Dr. Cook.

The writer also expresses his gratitude to two other members of the thesis committee, Dr. S. L. Eby and Dean L. A. Pechstein, for their very valuable and constructive criticism. To Dean Pechstein the writer further wishes to extend thanks for many favors shown him from the time of matriculation at the University until the completion of the task. To other members of the faculty of Teachers College, University of Cincinnati, the writer is indeed grateful for the aid given him while he attended the University as a graduate student.

Deep obligation is felt to Secretary M. E. McCurdy, of the North Dakota Education Association, for his very timely assistance. The same is true of the officials of the State Department of Public Instruction and the State Tax Commission, who rendered aid in every possible manner.

Lastly, the writer cannot forget his wife, Mary Catherine, who through many trying hours has given him hope, and been faithful to the end.

12 Ap 35

TABLE OF CONTENTS

	Page
LIST OF TABLES	iii
LIST OF FIGURES	vi
Chapter	
I. INTRODUCTION	1
General Statement of Problem	1
Task of the Present Study	5
Causes of the Problem	6
Methods of Study and Research	11
Sources of Material	12
II. THE PRESENT EDUCATIONAL PROGRAM IN NORTH DAKOTA	14
Offerings	14
Cost	20
Public Indebtedness	32
Increase in Educational Costs since 1890	37
Summary	43
III. SOURCES OF SUPPORT OF THE PRESENT EDUCATIONAL PROGRAM	45
Various Sources of Public Revenue	45
Inadequacy of Present Sources	57
Uneven Territorial Distribution of General Property	69
Summary	73
IV. THE INEQUALITY OF THE BURDEN OF EDUCATIONAL SUPPORT	75
Comparison of North Dakota and Other States	75
Comparison between Counties of North Dakota	87
Comparison between Local School Districts of North Dakota	90
Summary	178
V. PRESENT METHODS OF EQUALIZING THE BURDEN OF EDUCATIONAL SUPPORT	181
Shifting of Taxation from General Property to Other Sources of Income	181
Apportionment of State Aid According to Scientific Principles of Equalization	200
Summary	220
VI. CONCLUSION	224
An Immediate Plan for Equalized Educational Support	224
The Ultimate Solution	235
BIBLIOGRAPHY	242

LIST OF TABLES

Table		Page
I.	Educational Rank of North Dakota in Ten Phases of Education	15
II.	North Dakota Teaching Positions for the Year, 1929-30	16
III.	Number of Teachers per School in the Classified High Schools and the Graded and Consolidated Schools of North Dakota, 1929-30	18
IV.	Special High Schools in North Dakota in 1929-30	19
V.	Biennial Appropriations by the Legislature of North Dakota for Support of State Educational Institutions	21
VI.	Total Cost of Public Education in North Dakota for 1929-30	22
VII.	Miscellaneous Educational and Welfare Activities Supported by the State of North Dakota for 1929-30	25
VIII.	Annual Cost of Elementary and Secondary Education per Child Enrolled, 1929-30	26
IX.	Warrants Issued for All School Purposes by Local School Districts, 1929-30	30
X.	Total Public Debt of North Dakota	32
XI.	Per Capita Net Bonded Debt of Certain States, 1927	33
XII.	Public Indebtedness of Local Subdivisions in North Dakota (January 1, 1930)	34
XIII.	State, County, and Local Net Indebtedness	36
XIV.	General Property Taxes Levied for Education in North Dakota	37
XV.	Per Capita Taxes Based on General Property and Other Sources of Revenue	39
XVI.	Cost of Tuition per Pupil per Month Based on Enrollment	40
XVII.	Cost of Tuition per Pupil per Month Based on Enrollment (By Counties)	41
XVIII.	Assessed Valuation of General Property in North Dakota, 1929-30	46
XIX.	Taxes on Other Sources than General Property, 1929-30	48
XX.	Annual Income from Land Endowments	51
XXI.	School Enumeration and Apportionment of State Tuition Fund since Beginning of Statehood	53
XXII.	Federal Appropriations for Vocational Education and for Civilian Vocational Rehabilitation in North Dakota, 1929-30	55
XXIII.	Coal Production in North Dakota	56
XXII.	Comparative Levels of Market Value and Assessed Valuation per Acre of Land without Buildings in Cass County, North Dakota	60

Table		Page
XXV.	Assessed Valuation of Real, Personal, and Corporation Property, and the Ratio of Each of Said Classes to the Total Assessed Valuation of the State, 1915-1930	66
XXVI.	Extent of Tenancy in North Dakota	68
XXVII.	Summary Abstract of Assessment of Real Property, Personal Property, and Corporation Property as Equalized by the State Board of Equalization, 1930	69
XXVIII.	Per Cent of the Total National Income Going to the Inhabitants of Each State Annually, 1919 and 1921	77
XXIX.	Per Cent of Increase or Decrease in relative Annual Income of States, 1919-1921	79
XXX.	Total Income from Agriculture in Each State in 1919, 1920, and 1921	80
XXXI.	Farm Family Expenses and Income, 1921 to 1930, Eastern Half of North Dakota	86
XXXII.	Assessed Valuation, Annual School Levy, and Tax Rates for Schools by Districts, 1928-29. (Fifty-three sub-tables, one for each county in North Dakota)	94
XXXIII.	Relative Position of Counties of North Dakota on Basis of Median Mill Rate Tax Levy for School Years 1928-29 and 1929-30	166
XXXIV.	Summary Table Showing the Maximum, Minimum, and Median of Assessed Valuation, of Annual Levy, and of Mill Rate by Local School Districts, 1928-29	171
XXXV.	Median Annual School Levy by Counties of North Dakota in 1928-29	174
XXXVI.	Correlations of Assessed Valuations and Annual Local Tax Levies for Educational Purposes in Counties of North Dakota, School Year 1928-29	177
XXXVII.	Source Analysis of Connecticut Total State Receipts, 1925-1926	187
XXXVIII.	Source Analysis of Massachusetts Ordinary Revenue Receipts, 1926	188
XXXIX.	Source Analysis of Massachusetts State Aid for Public Schools, 1926	189
XL.	Massachusetts State School Appropriations from the State General Fund or Revenue, 1926	190
XLI.	Annual State Tax Revenues in North Dakota, Fiscal Year 1930	194
XLII.	Source Analysis of the Wisconsin State Aid Plan for Support of Public Elementary and Secondary Schools, 1926.	197
XLIII.	Wisconsin State Aid - School Year, 1929-1930	199
XLIV.	Per Cent Analysis of State Revenue Receipts in Delaware 1928-29	204
XLV.	Appropriations for Public Education by Delaware General Assembly for the Fiscal Year, 1931-32	205

Table		Page
XLVI.	Nebraska State Aid per Teaching Unit by Counties, Three Steps to a $1200 Program with the Rate of Local Contribution Adjusted to Each Level	209
XLVII.	Nebraska State Aid per Teaching Unit by Districts, Exclusive of One-Teacher Districts, Three Steps to a $1200 Program with Rate of Local Contribution Adjusted to Each Level	209
XLVIII.	Total State Aid to One-Teacher Districts at Each of the Three Steps	210
XLIX.	Amounts of State Aid which Districts of Varying Equalized Valuations back of Each Teacher will Receive for Each Teacher under Form I for Each Mill Levied, and Amounts of Local Support Required	213
L.	Standard Scale for Apportionment of State Equalization Fund (Elementery Schools)	230
LI.	Standard Scale of Apportionment of State Equalization Fund (Secondary Schools)	231
LII.	Illustration of Practical Application of Proposed Plan of Equalized Educational Support	234

LIST OF FIGURES

Figure		Page
1.	Location of Schools Furnishing Per Capita Cost of Elementary and Secondary Education	28
2.	Relative Levels of Market Value and Assessed Valuation per Acre of Land in Cass County, North Dakota	62
3.	Average Value of Land Alone, per Acre in North Dakota	63
4.	Number of Farms Operated by Tenants in North Dakota, 1920-1930	68a
5.	Trends of Various Factors Determining Present Economic Conditions of Agriculture from 1920 to 1931	83
6.	Total Assessed Valuation of General Property in Counties of North Dakota, 1920-30	89

CHAPTER I

INTRODUCTION

The problem of financial support of a proper program of public education for almost any of the American states involves so many elements, difficulties, and limitations that a brief general statement of the problem can give but little better satisfaction than a mere repetition of the title of this study. The title is of course to be construed as implying adequate financing of a satisfactory program of public-controlled and public-supported education for the entire population of the state of North Dakota. The writer will work at the problem from the past, and will endeavor to look into the future. He will use the comparative method by calling upon the experience of other states. He will attempt to strike a happy medium between the ultra-theoretical view that the sky is the limit in public education, and the ultra-conservative contention that the schools under which the nation became great are good enough for the future also. The few pages immediately following will be devoted to a presentation of the broad background of the study, including a general statement of the problem, the causes which have produced the problem in North Dakota, the methods by which the study has proceeded, and a brief outline of the sources of information upon which the study is based.

General Statement of the Problem

A general statement of the problem of how to secure adequate financial support of schools in rural and agricultural areas such as North Dakota will no doubt have to be made on the basis of two

fundamental factors, namely, ability to pay and educational need.

Ability to Pay.-- It is well known by those interested that the present expensive program of education is entirely too heavy for the average agricultural community in this country to carry. It is common knowledge that there was a time when a first mortgage on an average farm in North Dakota was regarded as "gilt edged", or, in other words, as safe and sound as a government bond. Since 1920 that has not been true in North Dakota, or in most of the other agricultural states of the Union. It is no exaggeration to say that a first mortgage on a tract of land is "not worth the paper it is written on". The reason is, as any banker, business man, or farmer will testify, that farming is "in the red", and is not bringing back to the individual farmer or to anyone else sufficient profit to keep going. Briefly stated, there is a question as to whether North Dakota or any similar agricultural region can, even under favorable business conditions, adequately support by the usual forms of taxation a modern democratic program of education. Wealth, as already stated, has to a great extent assumed intangible forms which have a way of escaping the incidence of taxation, despite the efforts of expert students of taxation and of the various legislative bodies of the country to compel wealth to pay. That fact, coupled with the prevailing method of collecting revenues in agricultural states by the obsolete general property tax, develops a situation in which it is utterly impossible to collect enough for civic purposes. The process of taxation in states like North Dakota becomes confiscatory.

Educational Need.--It will be admitted that the average rural community must offer at least a high school education. It is probably safe to assume here that a high school education means the elements of a general cultural background together with some essentials of vocational training. Since the average parent both in the city and on the farm insists that the child shall have the opportunity to secure a high school education, it is safe to assume that the minimum educational program for all local communities should extend through high school so that the child may satisfy his educational needs while living at home. In North Dakota there is very little difference in the nature of educational need among the several local units. The state is at the present time almost exclusively agricultural. Scarcely any other industry affects the state or any of its subdivisions educationally. The largest city in the state is hardly more than a distributing point for farm implements, automobiles, gasoline, and such necessities and luxuries as a farming population demands. Manufacturing as an industry has hardly made a beginning in North Dakota. Under such conditions it is logical to conclude that the educational needs of the several local administrative units are nearly the same.

However, if one regards educational need from the aspect of accessibility, considerable difference appears among the local units of the state. Where people live out in the open country, frequently many miles distant from a high school, there is, in that sense, great difference in educational need. At the present time the automobile and a state-wide good roads program are reducing this inequality, but it will take a long time for this method of equalization to answer that purpose.

As yet, only the trunk highways are being built but they will help only those who are fortunately situated. Most of the farmers live at varying distances from those main highways, and must reach school on roads that are to a great extent of the old "horse and buggy" type. That means irregular attendance in every case, and no attendance at all in ever so many others. But universal good roads and public transportation cost so much money that it is doubtful whether the local units are able to pay for them. The great educational need of local school districts in the open country is to get within reach of a high school.

At this point it is pertinent to call attention to the fact that the typical small-town high school and nearly all of the present open-country consolidated high schools of the state are not fulfilling the demands of the situation. The present-day small-town high school in North Dakota is in the same unenviable situation in the field of secondary education as the one-room rural school occupies in the field of elementary education. In the interest of economy and efficiency most of the smaller high schools of the state might well be closed and the children sent to one of the four or five really strong high schools strategically located within each of the several counties. Likewise at least fifty per cent of the one-room rural schools of the state might be closed and the children transported to strong one-room schools or better still to large consolidated schools located either in towns or out in the open country. One of the main causes of the educational inequality among farmers is the high cost of small schools.

Task of the Present Study

With a view to arrival at some rather definite conclusions, based upon the two factors just discussed, the divisions of this study may be stated as follows:

1. An analysis of the causes which have created and accentuated the problem of public-school support in North Dakota.

2. A survey of the present public program of educational offerings in North Dakota, and of the cost of the same in terms of current outlay, per capita costs, indebtedness incurred, and trends toward increase.

3. An investigation of the sources from which revenue is now drawn for public services in North Dakota, its adequacy to the demands of the situation, and the possibilities of increasing it from sources hitherto untouched.

4. A comparative study of the financial ability of North Dakota and other sections of the country, supplemented by a very complete survey of the financial ability and effort of the school corporations of the entire state.

5. An examination of current methods used in the United States for equalizing state school burdens.

6. A proposal for alteration of the plan of financial support of education in North Dakota, in line with (1) the revelations of the adequate program, and (2) equalization of educational facilities and burdens throughout the whole state.

Causes of the Problem

The general experience of public officials and of taxpayers everywhere yields sufficient evidence to establish the fact that the American public at the present time is passing through a period when it is becoming increasingly difficult, if not impossible, to secure sufficient money to support public schools in such manner that all citizens carry a fair part of the entire tax load. While this situation obtains to a great extent in the country as a whole, it is especially true of the agricultural areas.

The causes for the rise of this problem may be designated and classified as follows:

A. Major Causes
   1. The Idea of Democracy
   2. The Industrial Revolution

B. Minor Causes
   1. The Exhaustion of Public Lands
   2. The World War

For the purpose of this thesis it is unnecessary to enter into a lengthy discussion of the above causes, but possibly a few remarks in general relating thereto are not amiss.

The Idea of Democracy.-- The democratic idea is no doubt fundamental to the present difficulty confronting American taxpayers. In the Constitutional Convention the "Fathers" of this country formulated and adopted a political philosophy which should, as they saw it, make possible a "government of the people, by the people, and for the people". However, education was not then regarded by very many as a legitimate function of the state. If even a slight majority of the membership of the con-

vention had held to that view, there probably would have been some reference to it in the federal constitution. But the developments of the intervening years have forced the nation and the several states, even against their will in many instances, to take an interest in education supported and controlled by the state. Democracy's arch-enemy, ignorance, is most dangerous when found within our own gates. Therefore intelligent supporters of popular government everywhere have rallied in increasing numbers to the cause of free public schools. At the present time without doubt a large majority of our people regard education as a legitimate function of the modern state. We, in fact, place so much faith in and dependence on education that conservatives are shouting "State Paternalism". Indeed we are in some ways rapidly approaching the position held by Plato that "EDUCATION IS THE SUPREME CONCERN OF THE STATE".

The idea of democracy demands that everybody, even the defective and the delinquent, be educated; that prisons and asylums be converted into school rooms. It compels a regard for human life even from prenatal days to adulthood and old age. It supports education as an absolute necessity for all and not as a luxury for the few. This gigantic enterprise takes more money than even the wisest may have realized, yet it is possible that the world stands today at the crossroads where it must choose between militarism and conflict on the one hand, and education and the pursuits of peace and cooperation on the other as a means of perpetuating the modern state. The democratic idea, expressed as a nation-wide system of education which shall reach

all citizens, is, as the writer sees it, the most fundamental and greatest single cause of the present problem confronting the American people in the matter of adequate financial support of public schools.

The Industrial Revolution.-- The Industrial Revolution is the second major cause of the present critical situation in which the people of this country find themselves. Hardly anything remains fixed for any great length of time. The machine, like Frankenstein's monster, is upon us; and he who would not be destroyed must hurry to seek readjustment to new conditions. Since Dewey's functional theory became dominant in school work, educators generally have said that a course of study becomes obsolete the moment it ceases to be grounded in the economic and social conditions of the community in which it is applied. Naturally then, rapid changes in the economic and social conditions of a community should immediately be reflected in any practical school curriculum. This continuous readjustment of buildings, equipment, and curricula, together with the re-education of human derelicts produced by industrial change, is costly almost beyond measure.

But, beyond or aside from this, another result of the Industrial Revolution complicates the problem of providing adequate funds for the operation of our public schools. It is the conversion of wealth into intangible forms of stocks and bonds which are practically untouched in raising revenues for the support of any kind of civic enterprise. Our present obsolete methods of tapping all this concentrated and intangible wealth draws little money from such sources. Prior to the Industrial Revolution the general property tax was quite effective as

a method of collecting revenues for the support of public enterprises, but since that time we must agree with Seligman when he says:[1]

> Practically, the general property tax as actually administered is beyond all doubt one of the worst taxes known in the civilized world. Because of its attempt to tax intangible as well as tangible things, it sins against the cardinal rules of uniformity, of equality and of universality of taxation. It puts a premium on dishonesty and debauches the public conscience; it reduces deception to a system, and makes a science of knavery; it presses hardest on those least able to pay; it imposes double taxation on one man and grants entire immunity to the next. In short, the general property tax is so flagrantly inequitable that its retention can be explained only through ignorance or inertia. It is the cause of such crying injustice that its alteration or its abolishment must become the battle cry of every reformer and statesman.

To sum it up, the financial problem of public education is complicated by the following conditions resulting from the Industrial Revolution: first, rapid and profound changes in the economic and social life; second, concentration of wealth in the hands of a few people; third, transformation of wealth to a great extent into intangible forms; fourth, an obsolete method of taxation, the general property tax, used especially in agricultural areas.

The Exhaustion of Public Lands.-- Among the minor causes of our problem is the disappearance of free homestead lands in this country. No longer is it possible for anyone to "go West and grow up with the country". In earlier days a young man need not be concerned with the learning of a trade or a profession. Henceforth, it will be necessary for rising generations to learn how to do some one thing well in order to make a decent living. This means that the United States is now confronted with the task of providing vocational education and guidance on a nation-wide scale

---

[1] E. R. A. Seligman, Essays on Taxation, New York: Macmillan, 1921, p. 62.

since young people can no longer be turned into the wilderness to shift for themselves.

Because the Industrial Revolution abolished the old apprenticeship system of vocational training, this training must now be provided in vocational schools operated by the state for the reason that modern machine industry finds it unprofitable to do so. But vocational training is expensive and adds to the load already heavy which the modern state must carry. Whatever may be said of the stupidity and the dilatory tactics of the federal congress, some of its members must at least be given credit for the vision and the patriotic sense of duty to see the necessity of subsidizing vocational education as soon as the free public lands of the country had been exhausted. Just about the time when the last parcels of homestead land in Montana and in other western states disappeared, the Federal Vocational Act came from Congress. Even though that act provides increased federal support for vocational education, it will still be necessary for local communities to tax themselves heavily in order to maintain efficient schools throughout agricultural areas.

The World War.-- Another minor cause of our problem is the world war, with the economic and social upheavals following in its wake. Those disturbances are so generally known that it is unnecessary to discuss them here in detail. Suffice it to say that the postbellum disturbances appeared to begin with in the agricultural areas where they have continued with increasing intensity ever since 1921. At the present they have spread to all other regions of the country. While it is undoubtedly true that for many years prior to

the outbreak of the world war a concentration of wealth had been proceeding in this country, the world war hastened that process tremendously. The world war made the United States the world's great creditor nation. That fact made the ruling elements of this country conservative. When a person has money at interest, he automatically becomes a conservative. Even slight changes must not take place lest they affect the returns on the capital invested. Thus it has come about that the United States is at the present time one of the most conservative countries of the world in economic theory and practice. These conservative forces are manipulating our national wealth and income in their various intangible forms so that it is practically impossible to conscript any such for the purposes of democracy.

There may be other causes contributing to the problem confronting the people of this country in the matter of supporting public schools, but, as the writer sees it, the four causes referred to above are the main ones. The proof that they actually do exist is immediate, clear, and generally evident to all competent and interested observers. Relevant evidence is on hand in all communities, but especially in the rural and agricultural areas.

Methods of Study and Research

The method used for the most part in this study has been personal investigation of all the original sources of information. Visits were made to the offices of the State Superintendent of Public Instruction, the Secretary of State, and the State Tax Commissioner located at the State Capital at Bismarck. Visits were also made to many of the

county seats of the state. The Federal Revenue Office for North Dakota located at Fargo was visited several times and the records available were examined by the writer. The officials in charge were, almost without exception, very willing to help in every way possible in order that the records and reports under study might yield the greatest amount of information possible. The information gathered from personal interviews with officials was not great, but in a general way it was helpful. Several of the county officials were unable to give information that by right they should have been able to give. Much information was gathered through personal correspondence. Personal letters were sent to state and county officials, reputable business men, farmers, lawyers, bankers, and educators of the state. Considerable correspondence was carried on with the State Department of Public Instruction of North Dakota and with the State Departments of Education in other states.

The questionnaire method was not used to any great extent in this study. It seems that for the purpose of carrying out a study of this kind the questionnaire is of little value. The returns, especially those from educators, were unreliable due to guessing and padding. Then,too, not more than approximately one-third of the total number approached with the questionnaire gave any answer at all. The best that can be said for the questionnaire in connection with this study is that a little apparently reliable and significant information regarding state aid and attendance was obtained.

Sources of Material

For data covering larger areas than North Dakota the writer is indebted to several sources. General works on finance, represented by

such authors as Seligman, and works on public school finance particularly, such as those of Swift and Mort, furnish the general reading background for such a study as the present one. The National Bureau of Economic Research contributed useful information on the income of the different states,and the United States Census was helpful in giving the broad economic picture necessary in such a study.

Statutes of the various states and the reports of state offices, especially those of the departments of education and tax commissioners, aided in the comparison of the fiscal plans of different states. Studies directed by state education associations proved quite illuminating in Nebraska and Wisconsin.

In North Dakota the session laws, the reports of the superintendent of public instruction, the state tax commissioner, and the state auditor, were utilized to secure a continuous picture of certain facts and trends from statehood to the present time. Studies of the Department of Farm Management, of the North Dakota Agricultural College, were of great service in reflecting economic ability in a state so largely agricultural. Local data were taken from the records of county auditors throughout the state; and local school officers, as already stated, furnished some of the facts.

CHAPTER II

THE PRESENT EDUCATIONAL PROGRAM IN NORTH DAKOTA

Offerings

It is indeed very difficult, if not impossible, to state definitely the nature and scope of the educational program adopted by a community. The average layman will tell us that the schools of his community are as good as any in the country. The average lay opinion, as it is found in North Dakota, will claim with much assurance that the schools of that state are as excellent as the schools of any other state. Nevertheless, the layman's opinion cannot be accepted as relevant and sufficient evidence for the purposes of this thesis. Consequently the aim will be to treat the matter statistically as far as possible and in that manner present a definite picture of North Dakota's educational offering.

Method of Evaluation.-Perhaps a consideration of the relative position which North Dakota holds among the other states of the Union will give a somewhat general notion of what constitutes its educational offering. According to recent studies of state educational systems completed North Dakota is ranked thirty-second among the states by Phillips for the year 1930, and thirty-third by Ayres for the same year.[1] To the layman's mind a relative position may not convey anything more than a

---

[1] Frank M. Phillips, "Educational Rank of States, 1930", American School Board Journal, LXXXIV (March, 1932), 38, Table VI.

vague notion to the effect that there are thirty-two states in the Union which are supposed to have better schools than North Dakota. To the professional school administrator the ranking referred to above will mean considerably more because he will know that such ranking is a composite of several elements or phases which constitute the entire and probably the actual situation. Thus we find, according to Phillips, that North Dakota in 1930 held rank among the other states of the Union as follows in the ten different phases of education as listed below:

TABLE I *

EDUCATIONAL RANK OF NORTH DAKOTA IN TEN PHASES OF EDUCATION

1. Percentage of illiteracy ten years of age and over, 1930,	10
2. Ratio of children in average daily attendance	14
3. Per cent of enrollment in high school	26
4. Average number of days attended by each child enrolled	27
5. Average number of days schools were in session	37
6. Ratio of teachers taking teacher-training courses	24
7. Percentage of high school graduates continuing education	38
8. Total cost, excluding salaries, per pupil in A.D.A.	28
9. Average annual salary of teachers, principals, supervisors	42
10. Total amount expended per child of school age	22

* Frank M. Phillips, op. cit., p. 37.

From a study of the data submitted in the table above it is possible to arrive at a more definite concept of the actual situation as it relates to the different phases of the educational offering in North Dakota in 1930. It must be admitted, however, that relative position is, after all, simply a very general indication of a combination of elements, phases, or factors which constitute the whole. It will therefore be necessary to present a much more detailed picture of the educational program in North Dakota if the purpose of this thesis is to be realized.

Teaching Positions.-A very common although a very unsatisfactory way of setting forth an educational program is to indicate the number of schools in operation. It is a matter of common knowledge among school administrators and educators everywhere that educational efficiency depends on factors which all too often are not indicated by school units in operation. It seems that "teaching position" is a more adequate term for our purpose. The term "school" may mean a one-room rural school, an open-country consolidated school, a village school, or even a city school. In order to avoid ambiguity the situation is presented in terms of "teaching positions" or number of teachers. The following table shows the situation as it was in 1929-30.

TABLE II*

NORTH DAKOTA TEACHING POSITIONS FOR THE YEAR, 1929-30

Type of Position	Teaching Positions	
	Number	Per Cent
Elementary Schools.....	6964	81.6
One-room	4361	
More than one-room	2603	
Secondary Schools.....	1570	18.4
Classified	1017	
Unclassified four-year	368	
Less than four-year	185	
Total teaching positions	8534	100.0

* Twenty-First Biennial Report, p. 27. Department of Public Instruction, Bismarck, North Dakota, 1929-30.

As already stated, to speak of an educational offering in terms of "schools" or of "teaching positions" does not afford a very definite notion of what is actually done, yet it must be admitted that the above table contributes some tangible evidence. Thus it will be seen that

during the school year 1929-30, 6,964 elementary school positions were found in the state. Of these, the 4,361 rural one-room positions constituted 62.6 per cent, though they were but slightly over half of all elementary and secondary positions combined. The significant fact is that five out of every eight elementary positions are in one-room schools. From the same table one also gathers that there were during the same year a total of 1,570 high school teaching positions in the state. Of this total number, 553 teaching positions were held in schools so small that they were of less than classified status.

Viewing the situation from another angle in the following table, one may gain some conception of the quality of the work carried on in the schools of the state. Table III distributes teaching staff according to size in 186 classified high schools and 438 graded and consolidated schools whose high school division is not yet recognized by the state department.

It becomes necessary to call attention to some facts not set forth in Table III. One of the eight schools with a staff of thirteen or more is Fargo with forty-five high school teachers, while cities like Minot, Grand Forks, Bismarck, Jamestown, Valley City, Devils Lake, and Williston employed not less than thirteen high school teachers. There were, as indicated in Table III, 186 classified high schools in the state. The median number of high school teachers in these schools was 4.325. However, it should be noted that there were 629 unclassified schools, known in North Dakota as "Graded and Consolidated Schools", also offering in most instances some secondary education. Only one of these

schools had as many as five high school teachers while ninety-eight of them did not offer any high school work at all.

TABLE III *

NUMBER OF TEACHERS PER SCHOOL IN THE CLASSIFIED HIGH SCHOOLS AND THE GRADED AND CONSOLIDATED SCHOOLS OF NORTH DAKOTA, 1929-30

Classified High Schools		Graded and Consolidated Schools	
High School Teachers	Schools	High School Teachers	Schools
13 or more	8	5	1
12	3	4	3
11	2	3	21
10	2	2	137
9	10	1	178
8	5	0	98
7	9	Total reporting	438
6	13	Not reporting	191
5	27		
4	43		
3	46		
2	18		
Total	186	Total	629

* Educational Directory, pp. 7-39. Department of Public Instruction, Bismarck, North Dakota, 1929-30.

The median number of high school teachers in this latter class of schools was only one and two-thirds. Table III shows that the greater number of high school teaching positions are found in the smaller schools of the state. The median number of high school teachers per school falls below three. This means, as the writer sees it, that the typical high school in North Dakota is staffed by less than three teachers.

In addition to the high schools listed in the above table there are two county agricultural high schools in the state, one located at Maddock and the other at Park River, and six high school departments connected with state institutions of higher learning, as indicated in the following table.

TABLE IV *

SPECIAL HIGH SCHOOLS IN NORTH DAKOTA IN 1929-30

Location of School	Teachers	Students	Graduates
County Agricultural High Schools	18	410	92
Maddock, Benson County	7	158	29
Park River, Walsh County	11	252	63
Connected with State Institutions	43	631	188
Agricultural College, Fargo	8	102	34
State Normal School, Dickinson	8	164	54
State Industrial School, Ellendale	8	109	32
State Teachers College, Minot	6	90	23
State Teachers College, Valley City	5	119	22
State University, Grand Forks	8	47	23

* Educational Directory, pp. 7-15. Department of Public Instruction, Bismarck, North Dakota, 1929-30.

The total number of teaching positions in the special high schools listed in Table IV is sixty-one. If this number is added to 1,570, the number of teaching positions in the local high schools of the state, the total number of high school teaching positions in North Dakota in 1929-1930 was 1,631. That briefly shows the secondary school offering of North Dakota during the school year 1929-30 in so far as it can be shown by merely considering teaching positions. Combining these facts with the summary statement of the elementary offering of North Dakota in 1929-30 as indicated in Table II there were during that year 6,964 elementary school positions and 1,631 high school positions in the entire public elementary and secondary educational offering of the state in 1929-30. In both the local and special schools the facilities ran to a total of 8,595 teaching positions.

At this point it is pertinent to call attention to the fact that in addition to the state-supported and controlled schools, there were

a considerable number of parochial schools, both elementary and secondary, which are owned and operated by certain denominations within the state. It is self-evident that the money necessary to maintain and operate these schools comes out of the aggregate wealth and income of the state. Inasmuch as these schools draw upon the sources of income of the people for their support, to that extent is the problem of financing the public schools of the state affected. However, since educational authorities seem to be in disagreement regarding this phase of the problem, it has been deemed best to omit from this study any further consideration of the cost of parochial schools.

Cost

A general statement relative to the educational offering of the institutions for defectives and delinquents, industrial and technical schools, the institutions of higher learning, and the professional schools maintained by the state, might properly although not necessarily have been made in the first part of this chapter. But in order to avoid repetition, these schools have been kept out of the picture until it became time to deal with costs. Another reason which seems sufficient for withholding said schools from the first part of this chapter is that "teaching position" has very little, if any, significance when applied to non-local schools of this special type in comparison with local elementary and secondary schools. Consequently Table V is submitted at this point to round out the list of institutions at the same time as their cost is introduced.

TABLE V *

BIENNIAL APPROPRIATIONS BY THE LEGISLATURE OF NORTH DAKOTA FOR SUPPORT OF STATE EDUCATIONAL INSTITUTIONS.

Institutions	1929-1930*	1931-1932**
Schools for Defectives and Delinquents	$ 758,413.54	$826,165.00
School for the Blind	34,200.00	25,425.00
School for Deaf and Dumb, Devils Lake	171,738.54	157,500.00
School for Feeble-minded, Grafton	261,035.00	331,100.00
State Training School, Mandan	291,440.00	312,140.00
Scientific and Technical Schools	375,644.00	314,981.00
School of Science, Wahpeton	116,055.00	116,830.00
School of Industries, Ellendale	161,319.00	104,906.00
School of Forestry, Bottineau	98,270.00	93,245.00
State Teachers Colleges	$1,290,915.20	$1,065,799.00
Teachers College, Dickinson	180,692.18	164,498.00
Teachers College, Mayville	249,821.00	208,040.00
Teachers College, Minot	410,496.00	360,195.00
Teachers College, Valley City	449,906.02	333,065.00
State College of Agriculture, Fargo	$1,230,498.83	$1,469,929.96
State University, Grand Forks	$1,215,592.00	$1,170,896.60

* North Dakota Session Laws, 1929, pp. 6-87.
** Ibid., pp. 13-90.

While the main purpose of this study is to deal with the financial support of elementary and secondary education in North Dakota, it is nevertheless seemingly proper at this stage to consider the other educational institutions of the state as indicated in Table V. The people of the state have to support all of these schools; and, to the extent that each school derives support, to that extent is the whole problem affected. In order fully to understand the situation it is necessary at least to mention briefly all the significant factors.

The total cost of the public educational program in North Dakota for the year 1929-30 is given in Table VI. It shows that approximately eighty-five per cent of the total educational expenditures, $18,568,570.68,

was used for elementary and secondary education offered in local public schools.

TABLE VI*

TOTAL COST OF PUBLIC EDUCATION IN NORTH DAKOTA FOR 1929-1930

Local Elementary and Secondary Schools	$16,069,408.00 *
County Agricultural Schools	63,630.90 **
Schools for Defectives and Delinquents	379,206.77 #
Scientific and Technical Schools	187,822.00
State Teachers Colleges	645,457.60
State University	607,796.00
State College of Agriculture	615,249.41
Total	$18,568,570.68

* Twenty-First Biennial Report, p. 161. Department of Public Instruction, Bismarck, North Dakota, 1929-30.

** Ibid., pp. 96-104.

The last five items in above table compiled from Table V.

It should be noted here that aside from the local elementary and secondary schools all the state educational institutions listed in Table VI had other income beside that derived from taxation. Some of these schools receive support in part from the federal land grants to the state and also from tuition fees, etc. These have not been included in this study for the reason that it is the purpose of this study to deal only with the revenues derived through the process of taxation of wealth and income in North Dakota. For instance, one's tuition fee to the state university is a private fee for a personal service, and would have to be omitted, unless one were to endeavor to add in all personal fees paid to private institutions of various grades. On the other hand it does seem reasonable to add to the total cost of the educational offering the items which appear in Table VII.

TABLE VII *

MISCELLANEOUS EDUCATIONAL AND WELFARE ACTIVITIES SUPPORTED BY THE STATE OF NORTH DAKOTA FOR 1929-30

Administration and State Aid		$416,480.00
State Department of Public Instruction	$ 25,490.00	
State Aid and Examinations	343,100.00	
Vocational Education	14,475.00	
Boys and Girls Club Work	1,000.00	
State Board of Administration	32,415.00	
Fairs		$ 18,500.00
Agricultural Fairs	17,500.00	
Corn Show	1,000.00	
Library and Research		$ 24,027.50
State Library Commission	11,502.50	
State Historical Society	12,525.00	
Public Welfare		$ 15,000.00
Child Welfare Bureau	5,000.00	
North Dakota Childrens Home Society	5,000.00	
Florence Crittenden Home	5,000.00	
Public Health		$328,620.00
State Department of Public Health	33,950.00	
State Tuberculosis Sanitarian	294,670.00	
Total		$803,627.50

* North Dakota Session Laws, 1929, pp. 32-86.

The total expenditures shown in Table VII added to those previously tabulated as directly for schools give the total amount paid by the people of North Dakota in annual taxes for education in 1929-30 as $19,372,698.28. There may be a question in the minds of some as to the fairness of including all the items indicated in Table VII, but, as the writer sees it, modern educational philosophy would justify the inclusion of every one of them.

Per Capita Costs.-Thus far in this study the cost of public education in North Dakota has been considered on a state-wide basis.

For the reason that the State Department of Public Instruction or any other organization does not collect data from the local school districts which differentiate between elementary school costs and secondary school costs it has been impossible to secure reliable information discriminating these costs. There is at the present time no attempt being made by any organized body to learn the exact cost of either elementary or secondary education in the state.

Nevertheless, in order to have some insight into this question, the writer has attempted to gather some information relative to separate elementary and secondary school costs in the state during the school year, 1929-30. Using the state educational directory for that year a questionnaire accordingly was sent to all the classified high schools of the state under date of September 10, 1930. Another questionnaire was sent to the graded and consolidated schools under date of December 15, 1930.

The returns were not very satisfactory as only twenty-five per cent of the superintendents of the classified high schools answered. Not quite nine per cent of the others returned any answer intelligent enough to carry a conviction of reliability. Table VIII presents the information gathered from these schools relative to the separate cost of elementary and secondary education for the school year beginning July 1, 1929 and ending June 30, 1930, as submitted by the superintendents of the classified high schools of the state. During that year 186 high schools in the state were on the classified high school list, but only 43 of them are entered in Table VIII. The returns came from all parts of the state and from the larger as well as from the

smaller schools. For that reason it is perhaps safe to conclude that the figures on costs given in that table are representative, and that they show somewhat closely the actual costs.

The little town of Lignite in the northwest corner of the state found high school education to be relatively high, costing $173.13 per student annually enrolled, while Northwood in the east-central part of the state was among the lowest with only $80. The median cost of high school education was $105.42. For the elementary schools in the towns reporting, Westhope in the north-central part of the state was highest with $115, and Crosby in the northwest corner was the lowest with only $14.50. The median annual per capita cost for an elementary school pupil was $66.25.

The report from the schools at Crosby may be challenged for the reason that the cost indicated for the elementary schools of that town is so very low that it is obviously incorrect. The only reason the report from Crosby is included in the table is to give an idea of the unreliability of the present methods of arriving at school costs in this state. Several of the figures appearing in Table VIII should in all probability not be taken seriously except to show that the present status of public school accountancy is deplorable. There is at present no reliable source of information available for students or administrators interested in the separate costs of elementary and secondary education in North Dakota. The questionnaire forms returned showed in many cases unmistakable signs of erroneous statements, guessing, or even "padding"; very frequently the answer was "I do not know". Strangest of all possibly is the fact that hardly any city of size replied. One would think

TABLE VIII *

ANNUAL COST OF ELEMENTARY AND SECONDARY EDUCATION PER CHILD ENROLLED
1929-1930

School District	Secondary	Elementary
Lignite	$173.13	$111.75
Havana	172.25	.60.00
Fairmount	148.00	60.00
Park River	142.00	90.00
Flasher	141.50	66.80
Tower City	139.00	107.00
Beach	132.00	49.00
Starkweather	128.24	73.67
Cando	128.00	66.00
Hannah	128.00	60.00
Braddock	125.00	45.00
Crosby	120.00	14.50
Glen Ullin	120.00	90.00
Neche	120.00	-----
Westhope	115.00	115.00
Michigan	110.00	95.00
Steele	106.00	80.00
Enderlin	105.00	65.00
Mayville	105.00	60.00
Rhame	105.00	48.00
Sanborn	103.00	68.00
Sheyenne	101.50	-----
Williston	101.26	67.30
Bottineau	101.00	81.53
Egeland	100.00	97.00
Minnewaukan	100.00	100.00
Watford City	100.00	90.00
Underwood	100.00	90.00
Forman	98.00	92.00
Carson	92.97	90.97
New Rockford	92.42	52.21
Cooperstown	92.23	71.00
Lisbon	92.00	56.00
Velva	91.48	44.15
Belfield	90.00	82.56
Edgeley	90.00	50.00
Napoleon	90.00	40.00
Killdeer	90.00	50.00
Powers Lake	87.00	46.30
Columbus	84.00	94.00
Kindred	84.00	52.00
Inkster	80.00	-----
Northwood	80.00	50.00
Maximum	$173.13	$115.00
Minimum	80.00	14.50
Median (By Group Method)	105.42	66.25

* Compiled by the writer from data submitted by superintendents of classified high schools of North Dakota.

that the larger districts, with distinct housing for their high schools in some instances, not only would be able to furnish per capita costs, but would have such data already at hand. Not until such time as the State Department of Public Instruction sees fit to ask for the information referred to above, and requires from all school boards data covering school costs according to modern public school accountancy practices will anything accurate be known about school costs in North Dakota.

In order to convey a more accurate view of the distribution of the location of the schools entered in Table VIII, a map of North Dakota is presented on the following page. It will be seen from a study of that map that the answers received were quite well distributed over the entire state.

The actual amount of money expended by the local school districts of the state is indicated in Table IX. In the twelve-month school year 1929-30 the school boards of the state issued warrants amounting to $16,069,408. The order in which the several counties appear in the table is based on the amount of warrants drawn. Per capita cost based both on enrollment and on average daily attendance is also given in the same table.

The total amount of warrants issued by the school districts within the several counties of the state varies from $1,153,260 in Cass County to only $71,694 in Billings County. The median for all counties of the state is $263,000. The wide range in the total warrants issued in each county has no significance, because a county like Cass has many times the population of Billings. For that reason the writer's real aim is to show in the table the per capita cost.

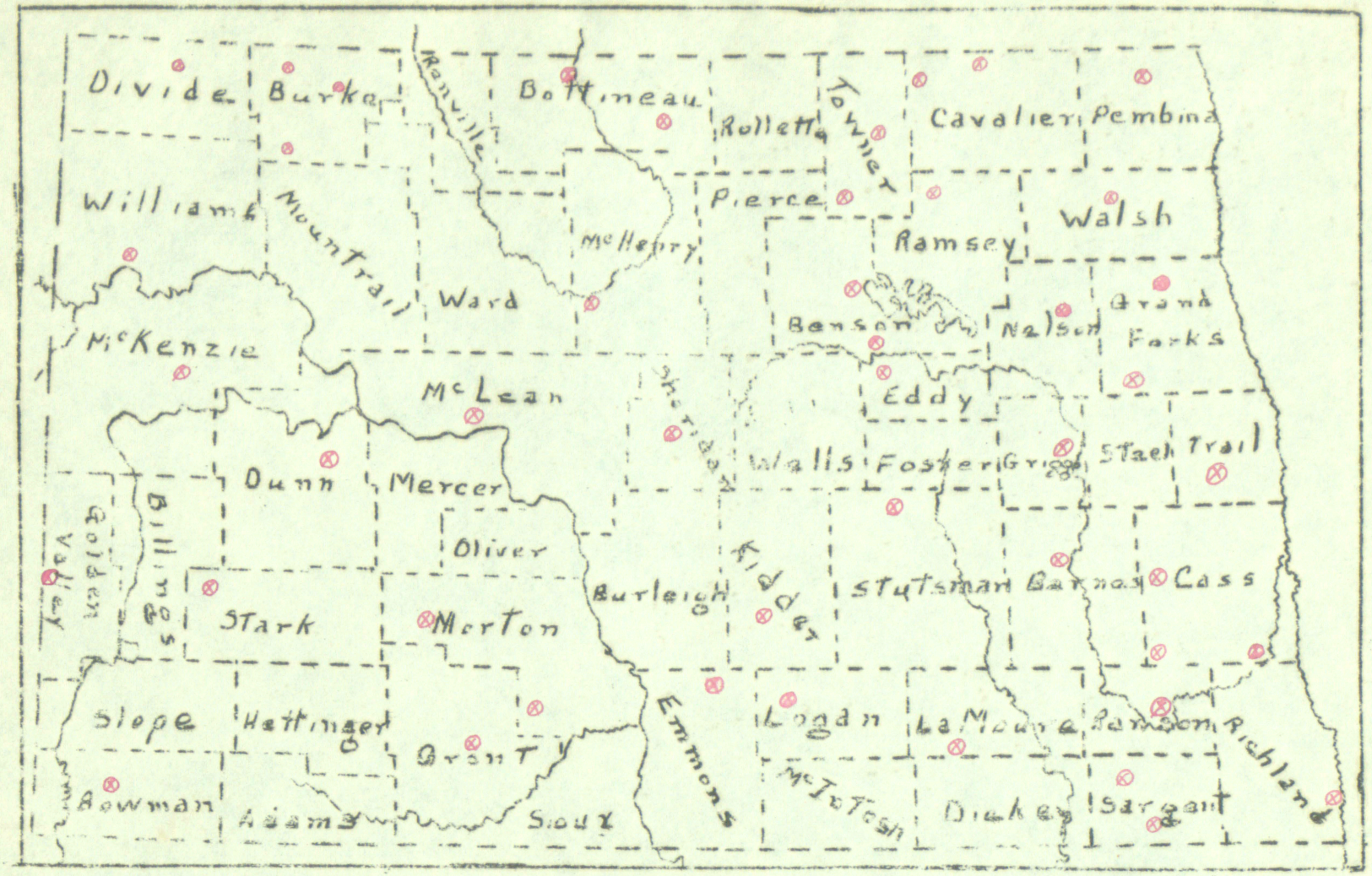


Fig. 1. - Location of schools furnishing per capita cost of elementary and secondary education.

The cost based on enrollment has not been subjected to any statistical treatment further than to simply include it in this table as set forth in the biennial report of the State Department of Public Instruction for the year 1929-30. [2] Little value or significance need be attached to costs computed on the basis of enrollment for the reason that names entered on the school register do not mean regular attendance. The per capita cost figures based on enrollment as submitted in Table IX have been computed from the monthly averages indicated in the latest biennial report of the State Department of Public Instruction for the school year ending June 30, 1930.[3] It should be kept in mind here that the total and unit costs for school purposes herein given for the state and its subdivisions include moneys received from the state and county tuition funds together with small miscellaneous receipts. If the counties of the state are arrayed according to the magnitude of per capita cost based on the considerably fairer basis of average daily attendance, it will be seen that Hettinger County is highest with an annual cost of $164.22 per pupil, while McIntosh County is lowest with only $64.58 per pupil. The median for the state is $112.69.

Additional conclusions may be drawn from a study of Table IX but for the present purpose of showing total and per capita costs what has already been said will suffice.

---

[2] Twenty-First Biennial Report, pp. 149-160. Department of Public Instruction, Bismarck, North Dakota, 1929-30.

[3] Ibid., p. 161.

TABLE IX *

WARRANTS ISSUED FOR ALL SCHOOL PURPOSES BY LOCAL SCHOOL DISTRICTS
1929-30

County	Warrants Issued	Per Capita Cost	
		Enrollment	Average Daily Attendance
1. Cass	$ 1,153,260	$ 99	$121.09
2. Ward	869,096	90	125.26
3. Grand Forks	697,325	99	116.11
4. Stutsman	607,348	90	66.01
5. Richland	581,062	90	156.41
6. Williams	561,137	90	115.77
7. McLean	512,091	81	126.28
8. McHenry	473,307	99	143.21
9. Barnes	466,902	99	111.73
10. Morton	424,722	90	111.56
11. Bottineau	410,679	106	131.92
12. Ramsey	397,696	90	120.48
13. Burleigh	381,319	99	116.50
14. Cavalier	376,061	90	128.00
15. Benson	356,533	99	129.83
16. Mountrail	343,072	90	102.50
17. Walsh	337,429	72	83.37
18. Stark	327,855	99	118.87
19. Hettinger	327,271	90	164.22
20. Wells	510,839	81	103.00
21. Trail	284,853	81	103.15
22. Hanson	272,426	72	111.92
23. LaMoure	272,282	81	102.49
24. Pembina	270,985	72	96.64
25. Dickey	262,250	81	106.39
26. Burke	260,911	90	118.11
27. McKensie	256,048	135	109.99
28. Grant	254,293	90	104.78
29. Nelson	263,388	81	103.17
30. Emmons	248,091	63	88.29
31. Towner	246,729	108	130.48
32. Divide	244,928	90	107.38
33. Renville	230,171	117	137.17
34. Kidder	222,611	81	110.92
35. Sargent	219,658	81	102.79
36. Pierce	218,521	81	110.81
37. Dunn	215,279	81	95.68
38. Foster	194,453	90	125.78
39. Steele	185,226	99	123.22

* Twenty-First Biennial Report, pp. 149-161. Department of Public Instruction, Bismarck, North Dakota, 1929-30.

TABLE IX (Continued)

County	Warrants Issued	Per Capita Cost	
		Enrollment	Average Daily Attendance
40. Sheridan	183,985	81	99.07
41. Rolette	181,918	72	101.12
42. McIntosh	189,548	63	64.58
43. Adams	169,062	90	113.54
44. Bowman	163,692	108	139.02
45. Mercer	167,574	63	79.61
46. Logan	166,793	72	85.23
47. Eddy	156,057	81	117.51
48. Griggs	155,635	81	192.93
49. Golden Valley	125,733	117	129.94
50. Slope	120,775	99	129.31
51. Sioux	102,463	72	117.23
52. Oliver	84,493	81	103.17
53. Billings	71,694	61	106.13

Annual per capita cost based on A. D. A.: Maximum $164.22
Minimum 64.58
Median 112.69

Total warrants issued $16,069,408
Median, per county, $263,000

Public Indebtedness

The next step in the examination of the present educational program of North Dakota will be the consideration of the indebtedness incurred by the several counties and smaller subdivisions of the state. At the same time the bonded indebtedness of the state as a whole must not be overlooked. The following table shows the indebtedness of the several subdivisions of the state as of January 1, 1930, and the net bonded debt of the state government as of June 30, 1930. The state government is prohibited by law from incurring any unbonded or floating debts.

TABLE X

TOTAL PUBLIC DEBT OF NORTH DAKOTA

Subdivisions, as of January 1, 1930, ...		$31,992,494.04 *
Counties	$3,531,448.40	
Townships	445,132.51	
Cities and Villages	14,655,422.80	
School Districts	12,570,420.33	
State Government, as of June 30, 1930.		4,345,333.52 **
	Total	$36,447,827.56

* Tenth Biennial Report, pp. 89-92. State Tax Commissioner, Bismarck, North Dakota. 1929-30.
** Ibid., p. 94.

The above analysis is sufficient for the purpose of this study. In his report for the years 1929 and 1930 the State Tax Commissioner says:

> The total 'net debt' of the state and of all subdivisions of the state as of December 31, 1929, was $36,447,827.56. This amounts to $53.46 per capita. . . . . The average per capita state and local not bonded debt of all the states in the United States in 1927 amounted to $98.96 per capita. The per capita not bonded debt of Florida was $341.26, the highest in any state.[4]

[4] State Tax Commissioner, op. cit., p. 85.

In order to show the status of indebtedness in several states of the Middle West and the Northwest, Table XI is submitted.

TABLE XI *

PER CAPITA NET BONDED DEBT OF CERTAIN STATES
1927

Florida	$341.26	
Oregon	165.39	
Michigan	133.36	
Colorado	131.17	
Idaho	88.40	
Kansas	82.96	
Nebraska	80.34	
Montana	80.00	
Minnesota	74.39	
Iowa	71.56	
Illinois	66.12	
South Dakota	61.57	
Wisconsin	50.73	
North Dakota	34.28	(1928)
United States	98.96	

* Tenth Biennial Report, pp. 85-86. State Tax Commissioner, Bismarck, North Dakota. 1929-30.

It will be seen that North Dakota is not yet nearly so heavily in debt as the other states listed in this table. However, the question arises as to the relative ability of a purely agricultural area to carry indebtedness. In the comparison of Table X and Table XI distinction must be made between total net debt and net bonded debt.

The indebtedness of the local school districts of the state is shown by counties in Table XII. Debt incurred for the support of schools is indicated in the first three columns of the table. The column headed "Total Debt of Counties and Their Subdivisions" is included to show the situation in the other public activities of the state as well. School boards as well as other public officials are not "laws unto themselves" but only a part of the larger whole. The term "Floating Debt",

as used by the State Tax Commissioner, includes revenue loans, certificates of indebtedness, outstanding school warrants, and all other current bills unpaid at the close of the fiscal year. Says the Tax Commissioner: "In short, it includes all debts except those included under bonded debt or under special assessments".

Six counties of the state have no floating debt, i.e., unbonded debt, while one of the western counties has over $100,000 of that kind of indebtedness. All the eastern counties with the exception of one in the southeast corner have only small amounts of floating debt.

TABLE XII *

PUBLIC INDEBTEDNESS OF LOCAL SUBDIVISIONS OF NORTH DAKOTA
(January 1, 1930)

County	School District Indebtedness			Total Debt of Counties and their Sub-divisions
	Bonds Outstanding	Floating Debt	Total Indebtedness	
Adams	$ 147,420.73	$ 14,300.00	$ 161,720.73	$ 284,772.83
Barnes	472,971.23	44,450.00	517,421.23	901,728.43
Benson	234,537.60	8,600.00	243,137.80	288,200.44
Billings	13,399.00	5,050.00	18,449.00	92,426.00
Bottineau	169,411.32	13,200.00	182,611.82	395,064.85
Bowman	94,654.79	12,645.00	107,497.79	202,251.28
Burke	213,711.07	41,500.00	255,211.47	368,830.74
Burleigh	230,949.39	. . . . .	320,949.38	1,898,132.21
Cass	831,094.12	15,288.00	846,382.32	3,500,333.74
Cavalier	338,730.99	4,100.00	342,830.99	402,935.45
Dickey	150,792.37	12,320.00	163,112.37	385,657.95
Divide	221,133.99	40,216.83	281,350.82	536,518.03
Dunn	172,260.85	13,400.00	185,660.85	253,429.54
Eddy	66,088.05	. . . . .	66,088.05	304,790.92
Emmons	145,149.26	37,700.00	182,849.26	283,207.19
Foster	65,918.86	13,950.00	79,868.88	153,125.05
Golden Valley	49,505.89	. . . . .	49,503.89	266,124.07
Grand Forks	406,722.00	38,746.00	445,463.00	1,730,705.00
Grant	309,214.87	. . . . .	309,214.87	801,498.57
Griggs	47,763.31	550.00	48,313.31	130,170.63

* Tenth Biennial Report, pp. 92-93. State Tax Commissioner, Bismarck, North Dakota, 1929-30.

TABLE XII (Continued)

County	School District Indebtedness			Total Debt of Counties and their Sub-divisions
	Bonds Outstanding	Floating Debt	Total Indebtedness	
Hettinger	$ 172,119.66	$ 15,500.00	$ 187,619.86	$ 378,690.40
Kidder	125,376.96	28,975.00	154,351.96	165,334.96
LaMoure	192,405.39	16,000.00	208,405.32	568,403.26
Logan	112,916.20	15,850.00	120,766.20	134,966.20
McHenry	407,300.63	22,584.01	429,864.84	562,981.82
McIntosh	149,109.56	5,100.00	154,209.58	273,999.17
McKensie	172,688.92	109,394.00	282,682.92	634,560.42
McLean	389,650.52	50,600.00	440,300.32	515,981.52
Mercer	152,608.91	37,880.00	190,488.91	394,401.43
Morton	270,412.00	99,000.00	369,412.00	1,669,678.00
Mountrail	319,449.92	50,350.00	369,798.92	533,635.28
Nelson	78,791.00	14,400.00	93,191.00	187,985.00
Oliver	22,400.00	14,500.00	36,900.00	108,400.00
Pembina	279,197.00	24,137.00	303,384.00	426,247.43
Pierce	141,012.72	14,000.00	155,012.72	292,999.36
Ramsey	226,037.65	11,814.72	236,352.37	605,854.61
Hanson	169,215.15	23,946.39	192,161.54	312,284.57
Renville	147,660.08	30,200.00	178,540.08	315,139.72
Richland	369,767.24	94,100.00	462,867.34	1,200,627.20
Rolette	97,355.98	3,200.00	101,155.99	191,202.02
Sargent	105,825.33	15,818.35	121,641.63	334,138.75
Sheridan	136,411.69	20,500.00	155,911.69	210,792.68
Sioux	93,681.24	46,200.00	140,481.42	251,704.75
Slope	115,629.79	21,900.00	137,539.72	293,583.65
Stark	111,553.62	26,600.00	138,153.62	670,453.83
Steele	147,541.16	12,100.00	139,641.16	180,151.34
Stutsman	338,230.42	34,300.00	372,630.00	1,191,723.74
Towner	60,874.72	. . . . .	60,874.72	102,242.14
Traill	90,976.72	2,000.00	92,976.72	451,418.62
Walsh	187,960.00	11,135.00	199,095.00	495,394.00
Ward	727,964.04	42,800.00	771,704.06	3,361,990.16
Wells	189,686.73	28,100.00	217,786.76	541,603.90
Williams	957,544.78	. . . . .	957,544.78	1,142,091.82
Totals	$11,708,712.06	$1,261,778.30	$12,970,420.23	$31,902,494.04

Table XII reveals the fact that the total school indebtedness of the several counties of the state is 40.65 per cent of the total public indebtedness, the state government debt not included. It is pertinent here to note the fact already brought out in Table X that the total school indebtedness is over ten per cent less than the total indebted-

ness for cities and villages. High taxes are due to several types of expenditures. Among these, special assessments for the retirement of bonds voted by cities and villages for municipal improvements must be placed first. Indebtedness for school purposes comes second.

Table XIII is arranged to show the changes in indebtedness of various units from 1926 to 1929, and the extent of these changes. Since 1926 there has been a tendency to slightly reduce the indebtedness of school districts and at the same time to increase the indebtedness of cities and villages twice as much. In the counties of the state the tendency has been to reduce indebtedness very materially, but in the townships it has increased a little. During the same period the striking change has been a drop of over a fourth in the state debt.

TABLE XIII *
STATE, COUNTY, AND LOCAL NET INDEBTEDNESS

Taxing Unit		June 30, 1926	Dec.31,1929	Decrease — Increase +
STATE:	Bonds, net	$ 6,287,194	$ 4,545,332	$1,741,862 —
	Other indebtedness	. . . . .	. . . . .	. . . . .
	Total net	$ 6,287,194	$ 4,545,332	$1,741,862 —
COUNTIES:	Bonds, net	$ 4,006,499	$ 2,812,931	$1,196,568 —
	Other indebtedness	275,661	989,045	713,164 +
	Total net	$ 4,266,380	$ 3,801,976	$ 483,404 —
TOWNSHIPS:	Bonds, net	$ 131,031	$ 105,908	$ 25,125 —
	Other indebtedness	237,052	339,224	52,172 +
	Total net	$ 418,083	$ 446,132	$ 27,049 +
CITIES AND VILLAGES:				
	Bonds, net	$ 3,747,202	$ 4,196,143	$ 438,941 +
	Other indebtedness	10,226,882	10,469,280	242,396 +
	Total net	$13,974,084	$14,655,423	$ 681,339 +
SCHOOL DISTRICTS:				
	Bonds, net	$11,991,322	$11,708,711	$ 282,611 —
	Other indebtedness	1,324,371	1,261,778	62,539 —
	Total net	$13,315,693	$12,970,489	$ 345,204 —
Grand Total Net Indebtedness		$38,289,434	$36,418,352	$1,862,062 —

* Tenth Biennial Report, p. 87. State Tax Commissioner, Bismarck, North Dakota, 1929-30.

All in all there has been a general decrease in the indebtedness of the state government and its sub-divisions. Table XIII also shows that there has been a greater relative decrease in school indebtedness than in any other taxing unit within the state. The same table further shows that cities and villages have increased their bonded as well as other indebtedness very much. In the several counties of the state there was an increase in the floating indebtedness, but a decrease in the bonded debt; the same is true of townships.

Increase in Educational Costs since 1890

To show the increase in the cost of education by competent authorities the latest reports published by the State Tax Commissioner are in part submitted in the following discussion. Table XIV sets forth the trends in the cost of government, education included, from statehood up to June 30, 1930. In that table the cost of education and of government in general is shown in so far as the taxation of general property enters into the situation.

TABLE XIV *

GENERAL PROPERTY TAXES LEVIED FOR EDUCATION IN NORTH DAKOTA

Year	Population	General Property Taxes	School Taxes	Total Taxes per Capita	School Tax per Capita
1890	190,983	$ 2,281,225	$ 879,576	$11.94	$ 4.60
1895	255,064	2,814,914	967,511	11.66	3.80
1900	319,146	3,288,710	1,232,879	10.30	3.86
1905	437,070	6,074,665	2,428,546	13.89	5.76
1910	577,056	9,271,634	3,896,464	16.07	6.75
1915	636,956	15,352,685	5,763,254	24.10	9.06
1920	646,872	29,899,139	12,995,444	46.22	20.09
1921	645,736	31,422,054	13,994,812	48.66	21.67
1925	641,192	29,165,310	13,479,206	45.48	20.99
1929	673,257	30,016,754	12,996,741	44.58	19.28
1930	681,273	30,800,315	13,768,765	45.21	20.24

* Tenth Biennial Report, p. 29. State Tax Commissioner, Bismarck, North Dakota, 1929-30.

While it is impossible to show costs completely by indicating tax levies annually on general property, yet it is true that, in states like North Dakota, where general property is almost the only source of revenue, one may arrive at a fairly accurate view of the situation in terms of annual tax levies and per capita tax levels.

North Dakota became a state in 1889 and the first federal census after statehood gave a population of less than two hundred thousand. In that same year the several taxing units of the state levied a general property tax of nearly $2,300,000. Figuring per capita costs on total population and general property taxes levied, it is found that the total per capita tax in 1890 was only $11.94. Likewise it is seen that the annual per capita school tax in the same year was only $4.60. It was not until about 1905 that a rather rapid rise occurred in the tax levies on general property and also a corresponding rise in the cost of education. Yet it is important to note the fact that the rise in school costs is not at any time far out of proportion to the rise in the cost of other public enterprises. The school cost per capita after about 1905, when a demand for high school began to grow, has maintained a fairly constant relationship of 40-45 per cent of the total property tax per capita.

The tremendous rise in 1915 is, of course, due to the war and the inflation following in its wake. Not until 1920 and the year following is the peak reached. The year 1921 shows the largest annual levy on general property ever made in the history of the state. Since that year there has been some tendency to decrease the levies, although in 1929

and 1930 the tendency was again upward.

Table XIV does not include special taxes collected by the state government from such sources of revenue as income, inheritance, and excises; nor are special assessments for municipal improvements in cities and villages included in that table. In order to show trends in these taxes since 1910, Table XV is submitted.

TABLE XV *

PER CAPITA TAXES BASED ON GENERAL PROPERTY AND OTHER SOURCES OF REVENUE

Year	Population	Per Capita		
		General Property Taxes	Special Taxes	Total Taxes
1910	577,066	$16.07	$0.21	$16.28
1911	589,066	16.39	0.27	16.66
1912	601,016	18.77	0.29	19.06
1913	612,996	19.34	0.31	19.65
1914	624,967	21.47	0.36	21.83
1915	636,956	24.10	0.52	24.62
1916	638,959	24.80	0.84	25.64
1917	640,923	23.10	1.28	29.38
1918	642,906	31.59	1.43	33.02
1919	644,888	43.92	2.61	46.53
1920	646,872	46.22	2.91	49.13
1921	645,786	48.66	2.46	51.12
1922	644,600	47.18	2.39	49.57
1923	643,464	46.69	3.06	49.76
1924	642,328	45.83	3.81	49.64
1925	641,192	45.48	5.50	50.98
1926	649,208	43.92	6.12	50.04
1927	657,224	46.30	6.59	52.89
1928	665,240	45.78	7.69	53.37
1929	673,256	44.56	8.00	52.68
1930	681,273	45.21	8.43 **	53.64

* Tenth Biennial Report, p. 53. State Tax Commissioner, Bismarck, North Dakota, 1929-30. ** Estimated.

There is no great difference between Table XIV and Table XV. In the former the data are entered generally at five-year intervals to

avoid excessive length, while in the latter they appear in regular succession and offer better opportunity to note temporary changes as well as the exact time of any larger change. Special taxes and total per capita taxes appearing in Table XV do not appear in Table XIV. A study of these two tables together should convey a fairly accurate idea of the increase in the cost of education as well as other public enterprises up to the year 1930.

If one examines increases in the cost of education from the angle of per capita costs based on enrollment in the schools of the state, the situation is as indicated in Table XVI.

TABLE XVI *
COST OF TUITION PER PUPIL PER MONTH BASED ON ENROLLMENT

Year	County Highest	County Lowest	State Median #	State Average
1890	$11.75**	$1.14	$ 2.73	$ 3.31
1900	5.14	0.76	2.75	2.87
1910	5.69	1.18	4.23	4.02
1915	8.85	1.05	6.36	6.60
1920	14.71	5.18	9.13	9.21
1925	16.12	6.34	10.90	11.04
1928	12.82	6.77	9.79	9.41
1930	15.00	7.00	10.18	9.81

* Twenty-First Biennial Report, p. 161. State Department of Public Instruction, Bismarck, North Dakota, 1929-30.

** Logan county, according to the records of the State Department of Public Instruction, paid an average cost per pupil per month of $11.75. The amount is so high that it seems something is wrong. One explanation of the high per capita cost of schools in Logan county during that year would be sparsely settled areas typical of a cowboy or ranching country. It is the writer's opinion, however, that the figure, $11.75, is erroneous.

The state median has been computed from the data presented in Table XVII, pp. 40-41.

The per capita cost of tuition per month has been computed on the basis of combined enrollment in elementary and secondary schools. For

the purpose of determining the per capita cost of tuition per month the number of months in the school year has no significance. The number of months in the school year has varied considerably.

The per capita cost per month based on enrollment for each county in the state is shown in Table XVII. The average per capita cost indicated for each county in said table is not as significant as the median per capita cost, but, since the State Department of Public Instruction computes only the average, it has been included in the table.

TABLE XVII*

COST OF TUITION PER PUPIL PER MONTH BASED ON ENROLLMENT

County	1890	1900	1910	1915	1920	1925	1928	1930
Adams	$ . .	$ . .	$4.47	$6.00	$13.96	$11.22	$10.33	$10
Barnes	4.93	2.77	5.68	6.87	12.44	12.09	12.82	11
Benson	2.31	2.85	5.02	7.12	10.32	8.72	10.30	11
Billings	2.63	5.14	3.54	4.30	. . .	10.92	9.15	9
Bottineau	1.65	1.19	1.18	. . .	9.37	13.64	11.94	12
Bowman	....	....	4.50	5.87	14.18	13.22	11.43	12
Burke	....	....	....	5.14	9.16	11.10	9.10	10
Burleigh	3.08	4.33	4.56	5.73	8.94	11.84	11.23	11
Cass	3.11	2.26	5.24	5.64	6.65	11.19	12.21	11
Cavalier	1.84	2.22	2.07	4.49	12.95	11.78	10.88	10
Dickey	7.75	3.68	4.95	5.51	9.54	10.65	9.94	9
Divide	....	....	....	5.94	14.71	11.26	9.80	10
Dunn	....	....	5.05	3.49	.....	11.76	8.01	9
Eddy	2.75	3.15	4.38	7.60	6.18	10.12	9.74	9
Emmons	2.65	1.95	4.53	4.92	8.39	9.34	8.01	7
Foster	2.79	....	2.41	3.00	9.31	11.01	9.63	10
Golden Valley	....	....	....	....	9.25	11.26	11.41	13
Grand Forks	3.10	3.13	4.85	5.24	10.53	10.88	11.83	11
Grant	....	....	....	....	6.60	10.70	8.33	10
Griggs	2.92	2.99	5.67	8.85	9.47	9.52	9.50	9
Hettinger	....	....	1.82	4.36	9.53	12.06	9.53	10
Kidder	5.23	4.84	5.59	5.31	....	12.29	9.05	9
LaMoure	3.79	4.32	3.96	6.00	9.13	9.96	8.76	9
Logan	11.75	1.95	3.10	3.81	8.12	6.79	7.01	8
McHenry	1.74	1.60	4.46	5.93	9.45	11.13	10.77	11
McIntosh	1.64	0.76	....	4.23	6.96	7.63	6.77	7
McKensie	....	....	5.15	1.06	6.51	11.21	12.12	16
McLean	2.29	2.10	....	....	7.37	9.62	9.59	9

* Department of Public Instruction, Biennial Reports, Bismarck, North Dakota, 1890 to 1930.

TABLE XVII (Continued)

County	1890	1900	1910	1915	1920	1925	1928	1930
Mercer	$8.41	$4.45	$....	$4.86	$6.55	$8.20	$7.39	$ 7
Morton	2.32	2.69	3.60	7.09	6.58	10.49	9.65	10
Mountrail	....	....	....	6.78	9.65	11.74	10.32	10
Nelson	3.37	2.29	4.15	8.11	12.29	10.39	10.32	9
Oliver	5.14	2.33	....	4.79	9.87	10.70	7.81	9
Pembina	1.35	2.04	3.89	4.65	8.90	10.20	8.31	8
Pierce	1.14	1.77	1.23	4.48	6.87	8.13	8.67	9
Ramsey	4.61	2.14	....	....	8.88	12.22	11.59	10
Ransom	2.65	3.21	3.77	6.88	9.04	10.16	9.54	8
Renville	....	....	....	5.76	8.26	12.62	12.29	13
Richland	2.10	3.34	4.09	4.52	7.66	10.52	9.64	10
Rolette	1.62	1.35	4.44	5.27	8.25	9.11	10.62	8
Sargent	3.20	3.34	4.06	5.20	7.48	9.38	8.90	9
Sheridan	....	....	3.39	4.86	6.15	8.34	8.60	9
Sioux	....	....	....	8.74	9.10	10.59	9.28	8
Slope	....	....	....	6.99	13.80	16.12	12.79	11
Stark	2.20	2.48	4.56	4.80	8.72	12.11	9.59	11
Steele	2.35	3.06	3.50	8.03	11.95	11.90	11.99	11
Stutsman	5.16	4.23	4.14	6.77	10.88	11.68	9.46	10
Towner	2.30	3.41	4.62	6.98	9.48	13.14	11.99	12
Traill	2.51	2.48	4.71	4.80	8.95	10.33	10.63	9
Walsh	2.78	2.60	3.05	3.96	7.09	9.28	8.64	8
Ward	1.57	3.68	3.13	5.70	8.28	10.70	9.24	10
Wells	3.00	2.36	1.61	1.15	9.05	11.73	10.39	9
Williams	....	4.59	4.67	5.06	10.56	10.36	10.47	10
Averages	3.31	2.87	4.02	5.50	9.21	11.04	9.41	9.81
Medians	2.73	2.75	4.23	5.36	9.13	10.90	9.79	10.18

Even as late as 1910 several counties had not been carved out of older counties, consequently no figures can be given in these cases. There are also a few instances where the data are not given in the table above for the reason that the original sources failed to give them. As a rule the records of the county superintendent of schools in the several counties of the state have been kept very well, but, there are, nevertheless, a few instances where the original data are not available, because they have perhaps been destroyed by fire or are missing due to inefficiency or carelessness.

Tables XVI and XVII bear out Table XIV as to a rather gradual increase in the per capita cost of education up to around 1910 when a considerable rise appears as indicated by the median figure for all the counties of the state at that time. From then on the rise is very rapid until 1920 when the cost for 1910 has nearly trebled. In the next five-year period the rise in cost is not quite as rapid as it was between 1910 and 1920, but the peak is not reached until 1925. During the next three years there seems to be a slight decrease in the cost, but in 1930 the tendency is again toward higher cost levels.

There is a question as to the practical value of data compiled on school costs based on enrollment, but since it has been impossible in this study to secure any more reliable and significant data on which costs can be based, it has become necessary to submit the data embodied in Tables XVI and XVII. They do at least show similar trends in educational costs within the several counties, and in the state as a whole. These tables also show grave inequalities in the load carried by the taxpayers of the various counties in spite of efforts made by school officials and equalization boards to equalize the tax burden. The last column in Table XVII shows conclusively the futility of the present method of determining school costs; the figures appearing in that column are nothing more than an approximation; they indicate the inadequacy of present procedures in arriving at educational costs in North Dakota.

Summary

The main facts revealed in this chapter are as follows:

1. In 1930 North Dakota was ranked thirty-third in educational efficiency among the states of the Union by one recognized authority,

and thirty-second by another one quite generally recognized.

2. The total number of teaching positions in North Dakota in 1930 was 8,536, 81.6 per cent of which were elementary and 18.4 per cent secondary, while fifty-one per cent of this same number were positions in one-room rural schools.

3. The typical small-town high school was staffed with less than three teachers, which indicates an excessive teaching load in these schools.

4. The total cost of the state educational offering in 1929-30 was $18,568,570.68, of which $16,069,408.00 was spent for elementary and secondary education. In other words, 86.5 per cent of the total cost of education in North Dakota went for local elementary and secondary schools. During the same year the state also spent $803,627.50 for miscellaneous educational and welfare work.

5. The median per capita cost of elementary education based on average daily attendance in 1929-30 was $66.25, and $105.42 for secondary education. Based on enrollment for the same year the median per capita cost of both elementary and secondary education was approximately $91.00.

6. The total net debt of North Dakota on June 30, 1930, was exactly $36,447,827.56, which gives a per capita indebtedness of $53.46. Approximately a third of this debt was incurred by local school districts.

7. While school districts of the state decreased their debt considerably from 1926 to 1930, municipalities, on the other hand, increased their debt very much. Other taxing units almost without exception decreased their indebtedness during the same period.

8. Educational costs have grown steadily since statehood, especially from 1910 to 1920, but since 1925 the trend has been toward a lower level.

CHAPTER III

SOURCES OF SUPPORT OF THE PRESENT EDUCATIONAL OFFERING

Various Sources of Public Revenue

The aim in this chapter will be a consideration of all the available sources of support of public enterprises in North Dakota in the fiscal year 1929-30. Some may argue that it is unnecessary in a consideration of educational support to take into account the support of all other public activities paid for out of the public treasury. However, the writer accepts the growing disposition to adopt a budget in public affairs in such manner that all necessary functions of the state may receive their fair share of support. Accordingly, the data presented in this chapter will represent sources of support for all public enterprises.

General Property.--In North Dakota the most important source of revenue for all public services is general property. The character and approximate value of all general property located within the borders of the state are set forth in Table XVIII. The figures accepted are those of the State Board of Equalization.

From the facts of Table XVIII it is evident that farm lands constitute by far the most important source of revenue for the support of public services. The value of the farm lands of the state, according to the State Board of Equalization, for the fiscal year 1929-30, was $806,997,270, or sixty per cent of the total assessed valuation of all

general property. This valuation does not include farm buildings or other improvements on farm lands, since these were exempted by legislative enactments some years ago.

TABLE XVIII *

ASSESSED VALUATION OF GENERAL PROPERTY IN NORTH DAKOTA
(1929-1930)

1. REALTY:		
A. Farm Lands, 41,081,475 Acres @ $19.64 per Acre (Improvements on farm lands not assessed)		$806,997,270
B. Lots and Leased Sites.		38,890,021
C. Structures and Improvements.		114,093,496
a. Business Structures	$40,739,212	
b. Non-business and Residences. .	73,354,284	
Total Assessed Valuation of Realty.		$959,980,787
2. PERSONAL PROPERTY:		
A. Tangible		
a. Live Stock.		$ 46,955,873
Horses and Mules.	$15,273,000	
Cattle.	25,637,765	
Sheep and Goats	3,128,880	
Hogs.	1,895,016	
Poultry, Bees, etc.	1,021,152	
b. Farm Machinery and Equipment.		32,341,182
Tractors.	$12,367,386	
Separators and Combines	5,764,518	
Farm Machinery.	14,208,278	
c. Household Property.		23,861,574
Furniture and Equipment. . . .	$14,208,978	
Musical Instruments and Radio.	3,350,634	
Clothing, Jewelry, etc.	6,301,962	
d. Mercantile Stocks.		28,022,277
Wholesale.	$ 5,221,132	
Retail.	22,601,145	
e. Manufacturers' Machinery.		3,515,905
Manufacturing Plants.	$ 635,362	
Creameries, Laundries, etc. . .	2,524,843	
Contractors.	298,591	
Well Drillers.	57,109	

* Proceedings, pp. 70-91. State Board of Equalization, Bismarck, North Dakota, 1930.

TABLE XVIII (Continued)

f. Equipment, Furniture, Fixtures.		$ 6,318,356
Oil Stations.	$ 443,964	
Amusements, Hotels, etc.. . . .	5,547,652	
Professional Men	326,740	
g. Line Elevators, Warehouses, etc..		11,589,575
h. All Other Tangible Taxable Personal Property.		
Total		$ 153,770,121
B. Intangible		
a. Bank Stock.		4,720,107
b. Moneyed Capital in Competition with Bank Stock		222,980
Total.		$ 4,943,087
Total Assessed Valuation of Personal Property. .		$ 158,713,268
3. CORPORATION PROPERTY:		
A. Railway Property		193,979,415
B. Telephone.		6,922,727
C. Telegraph.		1,004,600
D. Express.		735,430
E. Street Railway Property.		163,073
F. Sleeping Cars.		632,589
G. Heat, Light, Power, Gas, and Water Utilities . .		855,164
Total Assessed Valuation of Corporations		$ 215,292,998
GRAND TOTAL ASSESSED VALUATION OF GENERAL PROPERTY		$1,333,987,053

The assessed valuation placed on corporation property within the state, as set forth in the table above, is $215,292,998. That valuation constitutes 15.77 per cent of the total assessed valuation of all general property within the state in 1930. The railroads own 90.2 per cent of the corporation property. Telephone, telegraph, public utilities, express companies, sleeping car companies, and street railways come next in order but taken as a whole they constitute only 9.8 per cent of the total assessed valuation of corporations.

Attention is especially called to the very low valuation placed on intangible property. Bank stock is perhaps assessed at a fair amount

but the amount indicated for moneyed capital in competition with bank stock is so small that there must be good reason for the complaint raised by the North Dakota Bankers Association relative to unfair and inefficient methods of taxing that form of wealth.

Special Taxes.--North Dakota has other sources of financial support, aside from the general property described in Table XVIII, from which it derives additional revenues for public purposes. These, however, are rather limited in comparison with general property. The amount of revenue derived from each of these sources is indicated in Table XIX.

TABLE XIX *

TAXES ON OTHER SOURCES THAN GENERAL PROPERTY
(1929-30)

1. Special Property Taxes:		$ 36,107.47
Car Line Taxes	$ 36,107.47	
Mineral Reserve Taxes		
2. Income Tax	482,502.23	
3. Inheritance Tax	91,109.60	
4. Other Special Taxes		758,170.68
Cigarette Stamp Tax	$ 326,222.83	
Cigarette and Snuff Licenses	29,187.50	
Corporation Organization Tax	9,230.00	
Fire Marshal Tax	2,225.78	
Insurance Tax (and fees)	391,304.57	
5. Motor Vehicle Taxes		4,077,223.75
License	$2,047,223.75	
Fuel	2,030,000.00	
Total		$5,445,113.73

* Tenth Biennial Report, p. 28. State Tax Commissioner, Bismarck, North Dakota, 1929-30.

It is rather difficult to consider the data in Tables XVIII and XIX on the same basis. The reason is obvious: Table XVIII deals with assessed valuations, while Table XIX deals with moneys collected by the

state in taxes. There is very little common ground upon which these two tables can be brought together. However it was shown in the preceding chapter that general property is paying approximately $31,000,000 per year in taxes. Therefore it is evident that the special taxes of Table XIX are carrying less than a seventh of the total tax burden. The amounts indicated for each source in Table XIX will convey some idea of the relative importance of each source, e. g. income, inheritance, or special property taxes.

The revenue derived from the motor vehicles owned and operated in the state is used exclusively for the support of the state highway system; the schools derive no benefit from that money. Nor are the moneys collected by the state from any of the other sources of revenue indicated in Table XIX all designated for the support of public schools.

Poll Taxes.--Another source of revenue in addition to general property and the special taxes already described is the poll tax. In North Dakota there are two kinds of poll taxes, namely, the school poll tax and the road poll tax. In 1929-30 the following amounts were collected from these sources:

School Poll Taxes.	$269,138.00
Road Poll Taxes.	75,554.50
Total.	$344,692.50

For the purpose of this study it is not necessary to deal with the road poll tax except to bring it into the picture by mere mention and statement of the amount collected annually. The Tax Commissioner recommends that this tax be discontinued as it is a nuisance, obsolete, and practically useless as a means of raising money for the construction and maintenance of highways. A capitation tax, whether for the

support of roads or schools is both inadequate and inequitable as a revenue measure under modern conditions. [1] In the face of that fact the Tax Commissioner nevertheless recommends that the school poll tax should be levied against all residents, both citizens and aliens, who have reached the age of twenty-one. It is very evident, however, that the state cannot hope to secure much more revenue from this source, even if the Tax Commissioner's recommendation should be carried out. Capitation taxes are now regarded as being nearly obsolete in practice and altogether so in principle. The modern state has almost discarded them as a means of raising revenue.

Land Endowments.--Still another source of revenue in North Dakota is the permanent school fund, set up by land endowments from the federal government under the provisions of the enabling act in connection with the state's admission to the Union, for the support of the common school. In this class belongs also the money derived from the sale of lands set aside for the support of higher vocational education under the provisions of the Morrill Acts. The actual amounts collected by various beneficiaries of the state from these land endowments during the last four years are given in Table XX. A considerable drop has taken place in the revenue collected from this source in the fiscal year ending June 30, 1930. This makes it clear that the common schools and the higher institutions cannot always count on any certain amount from this source. The income varies with the business conditions of the state and of the country at large. An illustration may be seen in the interest collected on loans and on the income from land leases in the

[1] Tenth Biennial Report, p. 102. State Tax Commissioner, Bismarck, North Dakota, 1929-30.

TABLE XX *

ANNUAL INCOME FROM LAND ENDOWMENTS

Beneficiary	1927-28	1928-29	1929-30	1930-31
Common Schools	$1,100,498	$1,026,484	$1,025,995	$ 879,544
Agricultural College	75,492	73,809	73,246	56,803
School for Blind	14,403	12,712	14,875	12,324
Capitol Building	26,411	27,492	34,805	41,286
Hospital for Insane	8,748	8,497	8,519	7,161
Deaf and Dumb School	21,231	17,901	18,104	16,431
Industrial School	19,103	17,868	16,394	14,580
Mayville State Normal	15,915	14,645	14,034	12,940
Valley City Normal	27,495	24,796	23,025	24,040
Training School	21,769	18,727	18,016	16,532
School of Science	19,592	10,508	19,467	15,258
School of Mines	23,172	21,671	19,941	16,999
Soldiers Home	21,752	21,266	19,304	19,121
University	45,580	45,640	40,696	35,765
Totals	$1,441,160	$1,348,224	$1,336,515	$1,168,789

* W. E. Byerly, "Special Report", State Land Department, Bismarck, North Dakota, September, 1932.

fiscal years 1927-28 to 1930-31. In 1927-28 the income on land leases was $196,039.78, while in 1930-31 it had dropped to $82,748.06, a fall of nearly sixty per cent in three years. [2]

---

2 W. E. Byerly, "Special Report", State Land Department, Bismarck, North Dakota, September, 1932.

Table XX shows a total decrease of $272,371. in income to the state from land endowments from July 1, 1927 to June 30, 1931. The Land Commissioner, W. E. Byerly, writes under date of September 1, 1931, as follows: [3]

> These figures are quite interesting for the reason that they show the decrease in the income because of times and conditions. No doubt there will be a considerable further decrease shown from July 1, 1931 to June 30, 1932.

These decreases are not peculiar to North Dakota, but, as all know, every agricultural area in the country is similarly affected in this respect. The significant fact to be noted here is that North Dakota cannot hope to derive at any time in the future, even in normal times, much more than the maximum amounts indicated in Table XX from this source of revenue.

Fines and Penalties.--In addition to the income from land endowments specifically for the schools of the state, a small sum is derived from fines and penalties collected in varying amounts from year to year. The amount secured annually from this source is so small that it cannot figure materially in any state-wide system of financial support of public schools. The better the schools do their work, theoretically, the less should fines and penalties be assessed. In 1925 the amount collected from this source was $17,057.91; in 1928 it was $30,717.20; and in 1930 it had risen to $43,468.69. Most of this money was collected from violators of the prohibition laws of the state. [4]

---

[3] W. E. Byerly, Personal letter to the writer under date of September 1, 1931. State Land Department, Bismarck, North Dakota.

[4] Twenty-First Biennial Report, p. 13. Department of Public Instruction, Bismarck, North Dakota, 1929-30.

State Tuition Fund.--The total annual income from the land endowments for common schools and from the amounts collected annually from fines and penalties within the state is designated as the "State Tuition Fund". That money is apportioned quarterly by the Department of Public Instruction to the several counties of the state on the basis of the school census, while the counties likewise apportion that money to the local school districts. To convey some idea of the amount of money accruing from the income on land endowments, commonly called "Interest and Income", and also from fines and penalties annually, Table XXI is submitted.

TABLE XXI *

SCHOOL ENUMERATION AND APPORTIONMENT OF STATE TUITION FUND SINCE BEGINNING OF STATEHOOD

Year ending	School Census	Amount Apportioned	
		Total	Per Capita
June 30, 1891	43,129	$ 56,067.70	$ 1.06
June 30, 1895	59,294	156,141.34	2.63
June 30, 1900	82,641	224,262.03	2.71
June 30, 1905	118,812	350,496.70	2.95
June 30, 1909	143,089	413,074.51	2.88
June 30, 1910	148,683	1,197,251.55	8.05
June 30, 1915	177,316	966,226.33	5.44
June 30, 1919	202,076	1,285,481.75	6.36
June 30, 1920	204,891	1,213,071.70	5.92
June 30, 1925	214,566	1,188,464.96	5.54
June 30, 1929	219,744	1,069,953.28	4.87
June 30, 1930	221,027	1,056,712.71	4.77

* Twenty-First Biennial Report, p. 118. State Department of Public Instruction, Bismarck, North Dakota, 1928-30.

The years 1909 and 1919 have been included in the above table for the reason that in the first instance a very material increase took place the following year in the total amount apportioned; in the second instance the total amount apportioned was the largest in the history

of the state. The year 1929 is included because it affords opportunity for the study of recent trends. Table XXI also shows that the highest per capita apportionment since statehood was in 1910, when $8.06 was apportioned per capita. Since that time the general tendency has been toward a decrease both in the total amount and also in the per capita amount apportioned. In 1930 the amount apportioned per capita was only $4.77. The big increase indicated for the year 1910 over that of 1909 was due to the large amount of money coming into the permanent school fund from the sale of school lands during the years of 1907, 1908, and 1909, when most of the best school land within the state was sold. It was not until 1910, however, that the increase was reflected in the annual apportionments of the state tuition fund.

Federal Aid.--There remains but one more source of income available to North Dakota for the support of education or any other public function. This source lies outside of the state, with the federal government. Ever since statehood North Dakota has received some benefit from this source. Aside from the money received from the federal land grants under the provisions of the Morrill Act of 1862 and the Enabling Act of 1889, the state has been the beneficiary of annual cash appropriations from the federal treasury for the construction and maintenance of highways, agricultural extension, experiment station work, and vocational education. For the purposes of this study it is deemed necessary to deal specifically only with the annual appropriations for vocational education. Table XXII has been prepared to make clear the amounts received from this source for the support of vocational education.

TABLE XXII *

FEDERAL APPROPRIATIONS FOR VOCATIONAL EDUCATION AND FOR CIVILIAN VOCATIONAL REHABILITATION IN NORTH DAKOTA (1929-1930)

1. Smith Hughes and George Reed Funds		$63,962.45
Agriculture	$42,445.76	
Home Economics	11,218.15	
Trades and Industries	10,298.54	
2. Civilian Vocational Rehabilitation		9,380.54
Total		$73,342.99

* Edward Erickson, "Special Report", State Director of Federal Vocational Education, Bismarck, North Dakota, August, 1931.

New Sources of Revenue.--Altogether, then, six sources of revenue have been considered in this study. Of these, general property is by far the most important. For the fiscal year ending June 30, 1930, the general property tax constituted eighty-six per cent of the total tax load. This is a fact which must be kept in mind when one begins to look for other sources of revenue in North Dakota in order to shift the tax burden away from general property. For the support of schools or any other public enterprise at the present time no other source is in sight which really amounts to anything. Some may argue that the immense lignite coal fields and clay deposits in the western part of the state must come to the rescue, but most certainly it will be many years before the state will derive any material benefit from such severance taxes. In view of the evidence presented in Table XXIII it is only reasonable to conclude that the state cannot expect much support from a tonnage tax on coal. That table shows clearly the rather slow development of the coal mining industry in the state. Little increase in the total an-

nual production of coal is indicated from 1927 to 1930. Though later reports are lacking, the status of the coal industry during the depression hardly requires statistics.

TABLE XXIII *

COAL PRODUCTION IN NORTH DAKOTA

Year	Tons
1900	130,000
1911-15	506,000
1916-20	787,000
1921-25	1,221,000
1926	1,370,000
1927	1,528,000
1928	1,650,000
1929	1,862,000
1930	1,630,000

* Statistical Abstract, p. 792. United States Department of Commerce, 1931.

What has already been said regarding severance taxes will also apply to excise taxes for the reason that the population of the state is nearly stationary. The federal census figures indicate practically no increase in the population of the state in recent years. In 1920 the population of the state was 646,872 and in 1930 it was 680,845. The rate of growth for North Dakota was approximately only a third that of the whole country. Under such conditions it is reasonable to predict that natural resources will continue to lie undeveloped for some time to come, and that the volume of business within the state will not afford any immediate relief through a shifting of the incidence of taxation from general property. It is also evident that financial support from the federal treasury will in any event be a minor source of revenue for some time to come.

Inadequacy of Present Sources

The tables thus far submitted in this chapter show that the present available wealth and income within the state is derived almost entirely from three sources, namely, general property, income and excises, and land endowments. Fines and penalties are so insignificant that they have been brought into the picture only for completeness. Poll taxes are also rather insignificant as a source of revenue. It is unfair to increase that tax very much, because it is almost impossible to collect except from persons who have property and are already taxed. For that reason the poll tax does not meet the situation with fairness to all taxpayers.

According to the data submitted by the Research Division of the National Education Association, the wealth of North Dakota was estimated by the National Industrial Conference Board for 1928 at $2,576,000,000.[5] The same authority also submits data to show that the annual income of North Dakota, as estimated by the National Bureau of Economic Research for 1928, was $304,024,600. According to this authority the total tax bill for North Dakota in 1928 was $38,847,005. Considered on the basis of wealth, twenty-two states in the Union were taxed more heavily than North Dakota; but considered on the basis of annual income for 1928, there were only two states which were taxed more heavily than North Dakota, these two states being South Dakota and Florida. These rankings are based on taxes raised within each of the several states, federal taxes excluded.

---

[5] "Investing in Public Education", Research Bulletin, Vol. VIII, No. 4, pp. 187-88. Division of Research, National Education Association, September, 1930.

This would indicate that North Dakota is given a higher rating in wealth than the actual situation with regard to income and consequently ability to pay, warrants; and also that the state was at the time of the estimate struggling along under a tax load so heavy that only two states were in worse condition. Since that time nothing has happened to lead one to believe that the situation has improved. According to the same authority, only one state in the Union, New Mexico, spent for education a higher percentage of the total tax money collected than did North Dakota. [6]

The conclusion is drawn by the present writer that the wealth and income of the state was in 1928, and is now, being taxed to the utmost for the support of education and other civic enterprises. That condition would probably be somewhat relieved if intangible property were taxed more heavily than at present. Reverting to page 47 and noting the amounts indicated as the assessed valuation of items listed under "Intangible" property, some conception may be formed of the situation. Item b, "Moneyed Capital in Competition with Bank Stock", is especially noteworthy because it shows how very little support is derived from money loaned by private individuals and by corporations such as building and loan associations.

Escape of Intangible Property.--In connection with the situation described, it is pertinent to consider the extent to which intangible property generally escapes taxation. At the present time approximately eighty-six per cent of the total tax collected in North Dakota is that

---

6 "Research Bulletin", Vol. VIII, No. 4, op. cit., pp.190-91.

on general property. It is now generally known that much intangible property escapes taxation. To show the situation as it is both in Northwestern Minnesota and in North Dakota the following quotation has been taken from the Minneapolis Journal.[7]

December 2, 1930, Andrew Olson, Polk County farmer, wrote to the Minnesota Tax Commission saying that notwithstanding his land had gone down to one-fourth its value in 1919, the taxes on it had gone up 325 per cent in the interval. 'Do you think this is a healthy condition or is it just because the farmer is so damned dumb?' wrote Mr. Olson. The farmer is not dumb. He and the other home owners are merely the victims of a taxing system which singles out real property to carry most of the cost of state and local government. It is a tax system that was all right 20 and 30 years ago, when the wealth of the country was represented very largely by real and personal property. But today the situation has changed. The development of modern business is putting wealth into invisible forms of property. For example, take the tax situation in farmer Olson's own county of Polk. The record shows that in 1928, Polk county real and personal property was assessed at $20,831,485.00 and yielded a tax of $1,241,647.00. All of the moneys and credits of the county were assessed at $3,087,696 and yielded a tax of $9,263.00. That is, $100.00 invested in Polk county farm land paid a tax of approximately $6.00 but the same $100.00 invested in promissory notes or similar investment would have paid a tax of only 30 cents.

The unequal load carried by these two forms of wealth is even more discriminatory than the figures of the record indicate. The experience of taxing bodies is that, while all visible property, such as real estate, is on the tax rolls, only about 25 per cent of the invisible property, such as cash, credits, etc., ever gets on the assessment books. If this percentage holds true in Polk county, and doubtless it does, and we add to the moneys and credits reported the 75 per cent not reported, then we have $12,000,000 of cash and cash investments in Polk county paying a total tax for the year of $9,263. In other words, while every $100.00 invested in Polk countyfarm or home or business block paid an average in 1930 of $6.00 each $100.00 of existing cash and cash investments contributed an average of only seven cents to the cost of running the government.

This difference between a tax of $6.00 and a tax of seven cents on the same amount of wealth explains in a measure why farmer Olson's taxes jumped from $305.89 in 1919 to $970.40 in 1930, and did it notwithstanding the drop of three-fourths in the value of the farm in the period. . . . . It accounts for the serious tax situation affecting homes and farms in all parts of the state. 'Unless all the

---

[7] Rudolph Lee, "Invisible Wealth", Minneapolis Journal, Sunday, January 11, 1931, Editorial Section, p. 1.

wealth of the community can be made to share the cost of government on some basis of reasonable equality, so as to relieve real estate and other visible property of the burden it is carrying, the time is not far distant when owning a farm or a home in America will be a luxury too expensive for the average citizen to afford', says an Indiana state report.

The picture drawn in the above words quoted verbatim from one of the leading and conservative newspapers of the Northwest gives a definite idea of what has been going on for the last ten years or more in North Dakota and in every other agricultural area in the whole United States. This process is continuing and the prospect is that it will do so with acceleration for some time to come. If some scheme cannot be devised whereby it will be possible to tax intangible wealth, invisible property, then the general property tax too must in fairness be abolished.

Unfair Assessments.--Yet another difficulty in connection with the general property tax is the adjustment of assessed valuations in conformity with the actual or market values. This difficulty is indicated in Table XXIV.

TABLE XXIV*

COMPARATIVE LEVELS OF MARKET VALUE AND ASSESSED VALUATION PER ACRE OF LAND WITHOUT BUILDINGS IN CASS COUNTY, NORTH DAKOTA

Valuations	1910	1920	1925	1930
Market Value per Acre *	$46.22	$76.00	$46.00	$32.00
Assessed Value per Acre **	22.77	57.63	43.19	41.07

*Don E. Willard, Number of Farms, Tenancy and Farm Values, p. 23. Department of Farm Management, North Dakota Agricultural College, Report No. 5, 1930.
**"Tax Lists", County Auditor, Cass County, Fargo, North Dakota.

The significant fact of the table above is the difference between market value and assessed valuation of farm land. The market value of

farm land, like any other kind of general property, is determined by its earning power. Farm products, because of their perishable character, are subject to greater and more frequent fluctuations in price than any other commodities. Since the general property tax is unwieldy and does not readily respond to the frequent and rapid fluctuations in prices of farm products, it is inevitable that the general property tax on farm lands in times of depression becomes well-nigh confiscatory. In North Dakota taken as a whole the divergence between market value and assessed valuation is not so great as it is in some of the eastern counties of the state. In some of the western counties the divergence is small for the reason that land values have not as yet reached the higher levels of the eastern part. In order to show more clearly the situation indicated by the data in Table XXIV, Figure 2 on the following page is submitted.

The important point in Figure 2 is indicated by X, where the market value of farm lands falls below assessed valuation. In the long run that means a steady draft on profits in normal times, and in times when there are no profits it can result only in confiscation of private property by the state. While the situation set forth in Figure 2 is merely that of Cass County, it is particularly typical of the eastern part of the state and in a degree of all agricultural areas of the country. In Table XVIII it was shown that farm lands constitute approximately 60.5 per cent of the total assessed valuation of the state. When the chief source of revenue of any community is threatened with destruction, the fate of financial support of any public enterprise becomes obvious.

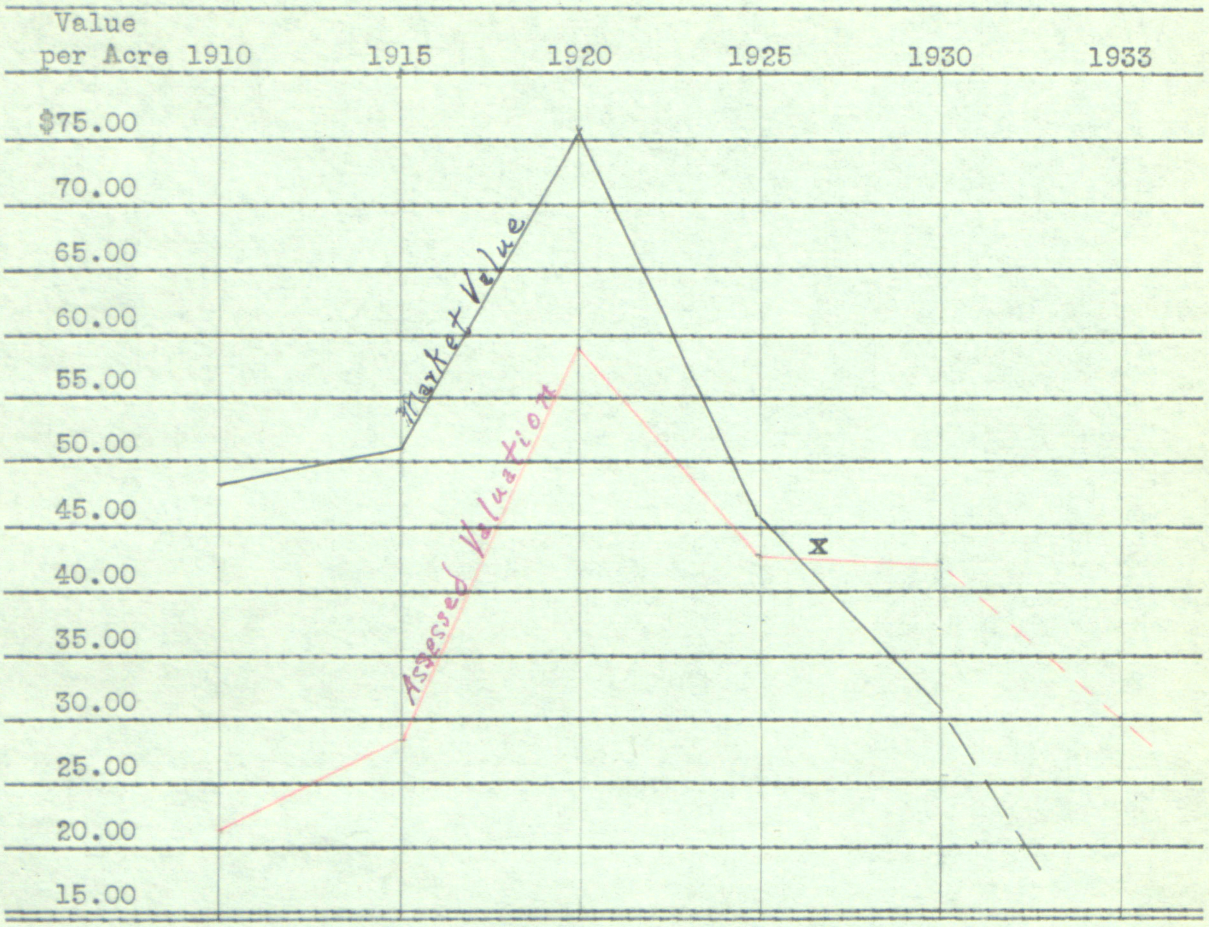


Fig. 2.--Relative levels of market value and assessed valuation per acre of land in Cass County, North Dakota. *

As a rule farm lands everywhere have been regarded until recently as the best form of security, in fact a farm mortgage in this country has until recent years been considered as good as or even better than a government bond. To see how land values have fallen off in North Dakota in the ten-year period, 1920-30, consult Fig. 3 on the following page. From the data presented therein it will be seen that land values fell more than fifty per cent in seventeen counties of the state. These were

* Rex E. Willard, op. cit., 23. Authority on Market Value curve. "Tax Lists", County Auditor, Cass County," Authority on Assessed Valuation curve.

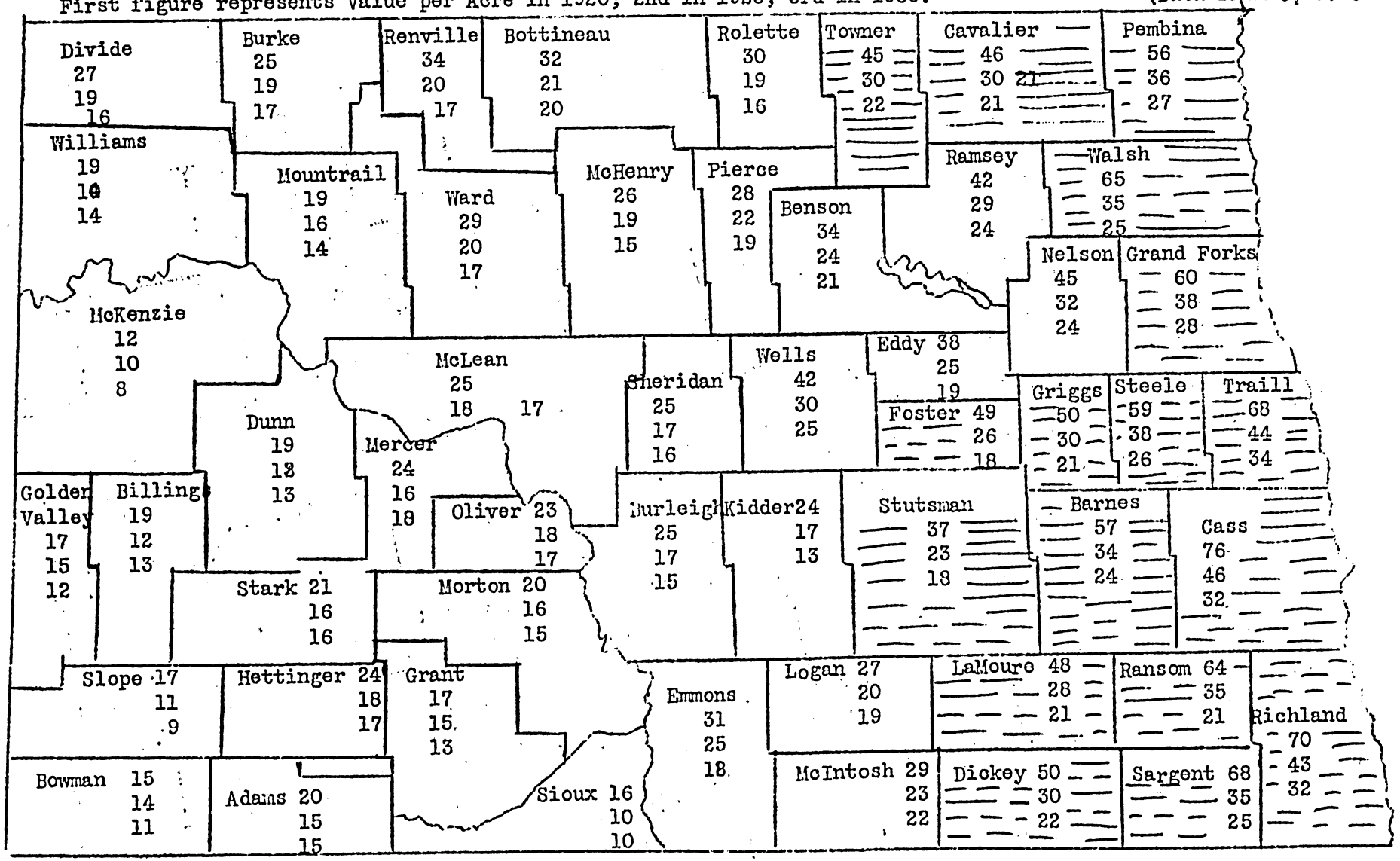


Fig. 3.- Average value of land alone per acre, North Dakota.

all located in the eastern part where soil and weather conditions are generally considered to be far better than in the western part of the state. Every one of the highly productive counties of the Red River Valley is included in this group.

According to the data presented in said figure, it is seen that in the western part of the state there were five counties where land values, after a fall between 1920 and 1925, actually rose a trifle between 1925 and 1930. These counties were Adams, Sioux, Stark, Dunn, and Mercer. For the state as a whole, the drop in value per acre was from $35 in 1920 to $24 in 1925, and down to $19 in 1930. [8]

Low Income from Farm Land.--The actual or market value of property, aside from the speculative element, is determined by its earning power. For North Dakota this fact is reflected in the relatively high valuations given general property in the years around 1920. Table XXV shows the assessments for each of the last fifteen years, 1915 to 1930, fixed by the State Board of Equalization. During the last sixteen years the true or actual value of general property in North Dakota has been approximately one and a third billion dollars. It is safe to assume that said valuation is a conservative one for the reason that no one will consent to any other valuation except the lowest one possible for assessment purposes. That is as close as anyone usually comes to it, since valuation of general property is, as is well known, more or less arbitrarily fixed by local, county, and state boards of equalization. "Experienced" asses-

---

[8] Rex E. Willard, op. cit., p. 23.

sers" and "experienced" boards of equalization function in such manner that hardly ever is any valuation accomplished with scientific exactness. When once a certain valuation has been fixed it is very difficult to make a timely change to another level.

In order to keep assessed valuations as closely as possible on the same level with actual or market valuations of general property, there has been considerable "juggling" of assessments. Since 1917 there have been four changes in the basis of assessments. The State Tax Commissioner has the following statement to offer regarding this matter: [9]

> Prior to 1918 all taxable property was required to be assessed at full and true value but the actual basis of assessment was approximately 25% of true and full value. Under the classification law of 1917 which became effective for assessment of 1918, property was divided into three classes and assessed at 30%, 20%, and 5%, respectively. In 1919 the classification law was amended and property was divided into two classes and required to be assessed at 100% and 50%, respectively. Since 1923, the theoretical basis of assessment has been 100% of full and true value but taxes are extended on 75% of the assessed valuation.

The situation referred to by the State Tax Commissioner in his statement quoted above is shown plainly in Table XXV. The valuation figures for 1919 are approximately four times larger than for 1918 and years prior. In 1923 the total assessment of all general property dropped to approximately seventy-five per cent of the valuations fixed for the year previous. All these changes go to show how attempts have been made from time to time to adjust assessed valuation to approximately the same level as actual or market valuation. But the fact remains that market value fluctuates so rapidly that assessment appraisals lag behind

---

[9] Tenth Biennial Report, "The Trend of Assessments", p. 24. State Tax Commissioner, Bismarck, North Dakota, 1929-30.

TABLE XXV *

ASSESSED VALUATION OF REAL, PERSONAL, AND CORPORATION PROPERTY AND THE RATIO OF EACH OF SAID CLASSES TO THE TOTAL ASSESSED VALUATION OF THE STATE, 1915-1930.

Year	REAL ESTATE		PERSONAL PROPERTY		CORPORATIONS		Total Assessed Valuation
	Amount	%	Amount	%	Amount	%	All Property
1915	$ 261,816,910	68.98	$ 56,692,144	15.45	$ 59,461,734	16.65	$ 379,870,788
1916	220,185,920	68.68	56,419,689	16.15	53,696,196	15.37	340,300,813
1917	251,590,744	66.29	63,034,536	16.61	64,907,431	17.10	379,522,722
1918	285,034,660	68.29	53,850,495	13.76	70,062,811	18.03	386,647,856
1919	1,274,233,296	77.12	119,967,272	7.86	228,436,666	15.00	1,522,637,234
1920	1,144,007,150	76.24	131,680,437	8.76	224,871,732	14.98	2,502,359,358
1921	1,059,646,949	76.93	103,653,653	7.54	213,922,256	15.53	1,377,627,843
1922	1,007,327,044	70.99	68,403,944	6.76	212,534,616	16.25	1,308,315,414
1923	765,566,221	72.13	145,542,118	13.36	153,015,277	16.51	1,039,123,614
1924	731,597,300	72,59	119,591,919	11.67	156,643,639	15.54	1,007,832,638
1925	722,706,082	72.39	113,430,535	11.86	157,219,669	16.75	998,355,506
1926	722,125,017	72.35	118,315,209	11.85	157,742,206	15.80	998,150,492
1927	713,630,978	72.19	116,605,569	11.71	160,273,192	16.10	995,500,739
1928	713,548,669	72.47	118,610,446	11.96	154,217,361	15.55	991,576,496
1929	718,436,052	72.01	120,265,535	12.05	168,999,897	15.94	997,701,454
1930	719,965,590	71.93	119,038,250	11.90	161,618,619	16.15	1,000,642,439

* Tenth Biennial Report, Table VII, p. 33. State Tax Commissioner, Bismarck, North Dakota, 1929-30.

The ratios indicated in the percentage columns show the relative tax load carried by each class of property as measured by the assessed valuation fixed by the State Board of Equalization for each year.

Due to a law passed by the legislature in 1923, the assessed valuation of general property as fixed by the State Board of Equalization for that year and all years subsequent thereto has been lowered 25 per cent. That explains the difference in the figures in Tables XXV and XXVII.

several months or even years. If earning power be the criterion by which property values are determined, it is obvious that the present assessed valuation of property in North Dakota and in similar agricultural regions is much too high, regardless of what has been said about conservative estimates of assessors and boards of equalization.

Tax-exempt Lands.--As a result of the low income on farm land there has come back to the state much land that has been lying idle and which has not been taxed. Thus in 1930 the Bank of North Dakota owned 190,458 acres which were tax-exempt; the State Land Department had likewise taken over title to 309,618 acres; while the several counties of the state had acquired title to 334,377 acres through tax sale proceedings. All this land, 834,453 acres, was not contributing anything toward the support of public enterprises. Lands acquired by the several counties from bondsmen in connection with closed banks and from mortgage foreclosures of seed and feed contracts also are tax-exempt. Consequently the tax burden for the remaining taxable lands of the state is made so much the heavier, and the price of those lands forced down. [10]

Development of Tenancy.--Finally, the factor of tenancy tends to reduce the value of land, because tenants do not as a rule keep the farm property in as good condition as a resident landowner does. The extent to which tenancy has increased in North Dakota during the last ten years is shown in Table XXVI. The data presented in that table indicate the rapid disappearance of the resident landowner in North Dakota. In fact

---

10 Tenth Biennial Report, "Tax exempt Land in North Dakota", p. 18. State Tax Commissioner, Bismarck, North Dakota, 1929-30.

it is logical to conclude that the momentum of the change is so great that the main source of wealth in North Dakota will tend to decrease in value for some time to come, unless the economic structure and business organization of the country is radically changed.

TABLE XXVI *

EXTENT OF TENANCY IN NORTH DAKOTA

	Tenant Farms				Farms Operated by	
Year	Number	Per Cent of Total Farms	Acreage	Per Cent of Total Acreage	Owners	Managers
1920	19,918	26.6	8,553,199	24.0	56,917	855
1930	27,397	35.1	11,865,142	31.0	50,105	473

* Rex E. Willard, op. cit., p. 11

The tenant situation varies between the several counties of the state, as may be seen from a study of the data presented in Figure 3. In three counties of the state tenant farms constitute more than fifty per cent of the total number of farms operated in 1930. The lowest proportion of tenancy in the same year is found in two counties in the western part of the state, where it is only twenty per cent. However, tenancy increased in every county between 1920 and 1930.

Consulting Table XXVI it is found that farms operated by non-residents through managers are also on the decline. Rex E. Willard, farm economist at the North Dakota Agricultural College, referring to the present increase in tenancy, says:[11]

> - - - by analogy in the older sections of the country this increase in tenancy was to be expected. It is quite likely that the relatively low returns from farming, relatively high taxes and generally declining land values have speeded up this tendency for tenants

[11] Rex E. Willard, op. cit., p. 11.

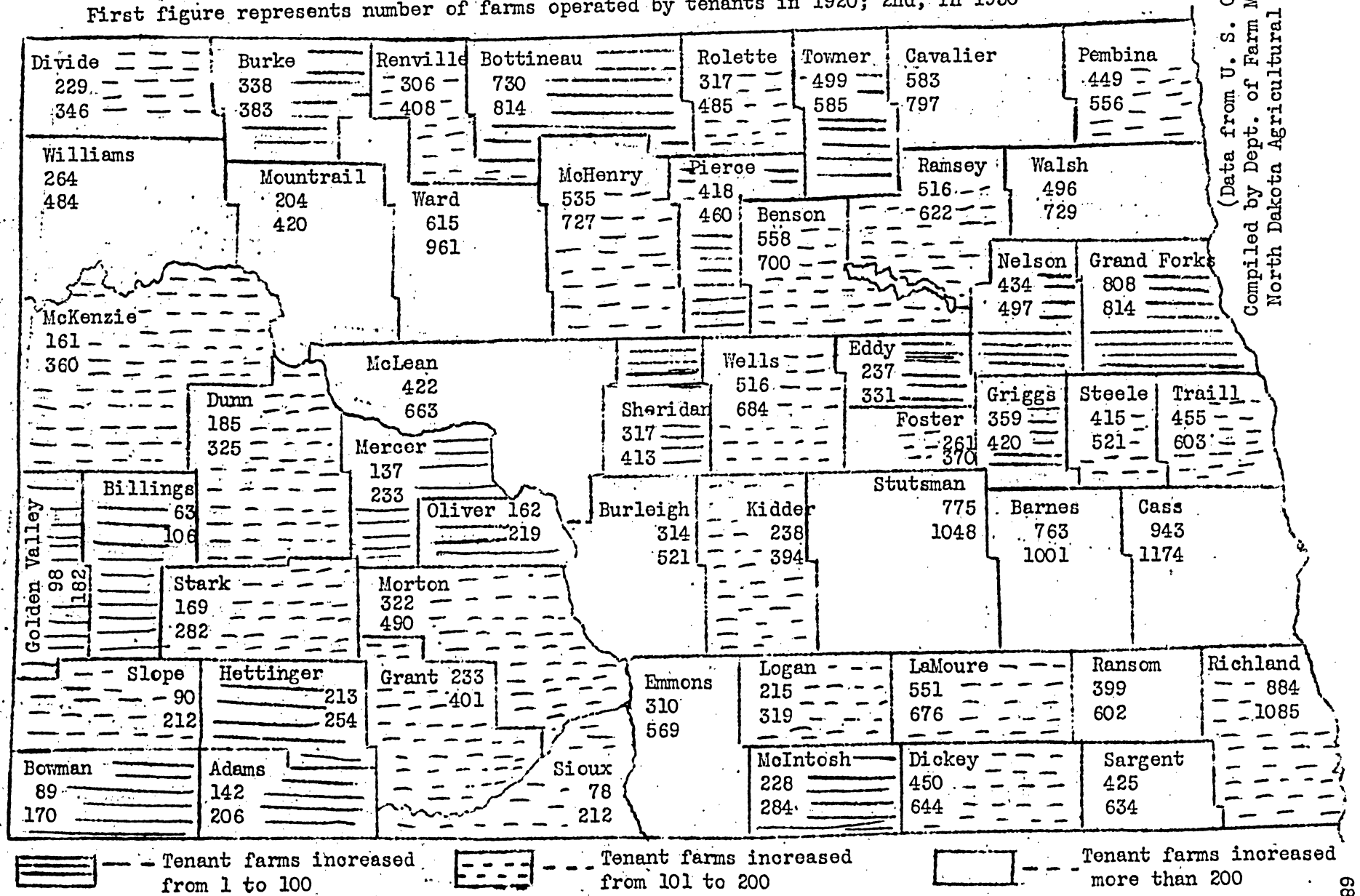


Fig. 4.- Number of farms operated by tenants in North Dakota, 1920-1930.

to increase. Land ownership is less desirable now than ten years ago but because taxes and other overhead are comparatively high, owners cannot afford to let their land lie idle. As a consequence tenants have been secured to operate more land.

From what has been said above it will be seen that there are five reasons for the inadequacy of the present available sources of revenue in North Dakota. These are, first, the large amount of intangible property such as farm mortgages, stocks and bonds; second, the arbitrary and untimely assessments of general property; third, little or no income from farm lands, the chief source of revenue; fourth, an ever increasing amount of tax-exempt lands which raises the taxes on the lands still in the hands of private owners; and fifth, the rapid growth in tenancy, which also has a very decided tendency to lower the income from farm land.

Uneven Territorial Distribution of General Property.

Some idea of the adequacy of the sources of revenue within the several subdivisions of the state may be gained from a study of Table XXVII which shows the distribution of general property by counties.

TABLE XXVII *

SUMMARY ABSTRACT OF ASSESSMENT OF REAL PROPERTY, PERSONAL PROPERTY AND CORPORATION PROPERTY AS EQUALIZED BY THE STATE BOARD OF EQUALIZATION (1930)

County	Real Property	Personal Property	Corporation Property	Total Valuation
Cass	$ 76,181,774	$ 13,174,427	$ 17,096,269	$ 166,452,470
Grand Forks	46,322,532	7,115,372	9,263,708	62,701,606
Stutzman	38,984,129	5,554,310	9,002,000	53,543,439
Barnes	36,454,312	4,618,025	7,667,122	40,719,529
Richland	34,026,011	5,440,218	3,577,286	43,046,315
Ward	32,427,668	6,754,640	8,840,055	48,022,463
Walsh	30,900,239	3,903,462	5,483,972	40,289,072
Ramsey	26,936,036	5,121,016	5,710,948	37,768,000

* Proceedings, pp. 90-91. State Board of Equalization, Bismarck, North Dakota, 1930.

TABLE XXVII (Continued)

County	Real Property	Personal Property	Corporation Property	Total Valuation
Cavalier	$ 27,080,154	$ 3,454,800	$ 3,751,955	$ 34,266,909
Traill	25,118,097	3,299,996	4,006,304	32,424,999
LaMoure	24,338,760	3,185,355	4,023,556	31,547,670
Williams	19,336,914	4,110,307	7,423,935	30,673,136
Pembina	22,974,470	2,981,249	4,324,852	30,280,571
Burleigh	19,775,536	4,093,949	6,332,700	30,302,253
Dickey	22,696,375	2,905,972	3,880,533	29,490,800
Bottineau	20,132,122	4,135,910	5,109,835	29,377,807
Wells	21,229,486	5,457,894	4,528,716	29,216,008
McHenry	17,732,033	3,220,367	7,789,817	28,742,226
Morton	16,507,413	3,615,537	8,247,792	28,371,042
Benson	18,773,552	2,931,277	6,006,070	27,789,699
McLean	20,623,045	3,810,525	3,098,233	27,531,803
Nelson	18,881,363	2,660,099	3,613,530	25,154,932
Sargent	18,346,146	2,269,767	4,273,617	24,889,530
Towner	18,319,800	2,573,177	2,572,203	23,405,183
Ransom	18,192,746	2,161,356	2,707,870	23,061,974
Mountrail	14,711,936	2,904,156	4,682,327	23,178,621
Steele	18,079,183	1,850,950	1,536,921	21,469,059
Stark	13,647,001	2,884,594	4,183,376	20,694,971
Emmons	15,896,362	2,400,514	2,083,680	20,360,456
Griggs	14,204,894	2,009,573	2,954,083	19,163,480
Burke	11,253,670	2,297,628	3,994,283	17,545,681
Grant	12,703,257	1,953,535	2,652,052	17,308,844
Foster	12,231,175	1,554,690	3,303,696	17,089,553
McIntosh	13,073,973	2,453,771	1,006,910	16,608,662
Pierce	10,634,716	2,074,518	3,597,979	16,307,213
Divide	12,334,071	2,179,900	1,630,656	15,144,626
Kidder	10,045,394	1,947,067	3,247,113	15,839,569
McKenzie	11,423,669	2,478,552	1,397,504	15,299,525
Logan	12,338,215	1,737,688	1,146,040	15,221,943
Eddy	11,054,466	1,531,855	2,195,579	14,782,000
Dunn	11,034,910	2,245,398	1,370,441	14,650,749
Rolette	9,074,002	1,644,723	2,253,224	13,772,029
Mercer	8,247,334	2,329,990	2,535,000	13,112,433
Renville	9,481,190	1,719,250	1,829,053	13,029,498
Hettinger	9,120,997	2,184,410	1,424,263	12,729,670
Sheridan	8,692,900	1,955,469	1,534,016	12,162,415
Adams	6,707,156	1,778,542	2,327,683	10,813,101
Bowman	6,634,324	1,493,016	2,376,601	10,503,943
Golden Valley	5,857,537	1,115,216	2,145,149	9,117,902
Slope	6,211,726	1,000,989	543,407	7,756,121
Oliver	4,690,413	923,320	1,399,424	7,018,157
Billings	4,271,947	729,567	1,414,405	6,415,919
Sioux	2,628,118	919,126	1,112,303	4,658,547
Totals	$959,980,787	$158,713,268	$215,292,998	$1,333,987,063

In Table XXVII the counties of the state have been arrayed according to the total assessed valuation of general property. Cass County with approximately sixteen per cent of the total wealth of the state has nearly as much wealth as any other two counties. It has more personal property than any other two counties, and nearly as much corporation property as any other two counties. On the other hand Sioux County in the western part of the state has less than $5,000,000 total assessed valuation. There are five counties in the state with less than $10,000,000 total assessed valuation. The median total amount of general property per county is $21,800,000. Even though allowance is made for variation in the size of counties, the very uneven distribution of wealth within the state is evident.

Reference has already been made to the assessed valuation of farm lands in the state. Table XVIII showed the assessed valuation of farm lands to be $806,997,270, which constitutes a little more than eighty-four per cent of the total assessed valuation of real property. Under the present system of evaluating both realty and personal property by local assessors, each one almost a law unto himself, it is impossible to say what might be the actual value of either real estate or of personal property. In the light of what has been said previously in this chapter, it is certain that the general complaint over the country is applicable to North Dakota. Real estate, farm lands especially, is placed at values entirely too high. On the other hand it seems entirely safe to assume that personal property is not assessed as much as it should be. Real estate cannot be hidden while personal property, especially if

intangible, escapes taxation entirely in ever so many instances.

Corporation Property.--The distribution of corporation property throughout the state, according to Table XXVII is very uneven. There is a range of $16,552,662 between Cass County, the highest in the state, and Slope County, the lowest in this respect. Slope County has no railroads whatever. Thirteen counties possess half the corporation wealth of the state. The median amount of corporation property per county is $3,833,000. There is usually considerable unfavorable criticism of corporations whenever problems of taxation are considered, yet it must be remembered that in North Dakota many school districts would have had to close their schools if there had been no corporation property in those districts. This state of affairs will undoubtedly continue for some time because the economic situation in agricultural areas is such that no other prediction seems logical. It would be quite reassuring if there were enough corporate wealth in the state to provide financial support in much larger measure than at present, but, as indicated in Table XXV, corporation property constituted only 16.15 per cent of the total amount of general property for the fiscal year ending June 30, 1930. A sixth of the total seems a rather small part, yet it is doubtful if most of the corporations doing business in the state can with fairness to all concerned be taxed more than at present so as to relieve particularly other forms of property.

Summing up the situation, it will be seen that for most of the counties of the state, corporation property is very unevenly distributed and consequently very inadequate as a source of revenue especially in the

counties where little corporation property is located. If the present methods of collecting taxes on corporation property were so changed that such taxes were paid to the state treasurer instead of to the treasurer of the county where the property happens to be located, that would perhaps be the simplest way of distributing these moneys on a more equitable basis to all the counties of the state. But even so, the money derived from corporate wealth is inadequate to relieve the burden of taxation elsewhere.

Summary

The facts set forth in this chapter may be summarized as follows:

1. The total assessed valuation of all forms of general property in North Dakota for the fiscal year beginning July 1, 1929, and ending June 30, 1930, was $1,333,987,053. On this assessed valuation the state raised approximately eighty per cent of the money spent for the support of public enterprises. The balance was raised from such sources as special taxes, income from land endowments, and from subventions from the federal treasury.

2. There are no so-called "New sources of revenue" of a tangible sort to be found in North Dakota at the present time. The lignite coal fields of the state may in time yield a substantial revenue, but for the present the support derived from that source is negligible.

3. The present sources of revenue for the support of public enterprises are inadequate for the following reasons:

(a) Intangible forms of general property escape taxation.

(b) Assessments are unfair and uncertain.

(c) The income from farm lands is so low that taxes cannot be paid without state confiscation of private property.

(d) Title to large areas of farm land has to an alarming extent reverted to the state, with the result that land still in the hands of private owners becomes subject to just so much heavier taxation.

(e) Tenancy has in recent years increased to an alarming extent.

(f) General property, especially corporation property, is so unevenly distributed throughout the state that many school districts find it impossible to offer a modern school program.

CHAPTER IV

THE INEQUALITY OF THE BURDEN OF EDUCATIONAL SUPPORT

In this chapter the aim will be to show as definitely as possible the extent to which there is inequality in the tax load between the nation and the State of North Dakota, between the several counties of North Dakota, and finally between the several school districts within every county of the state.

In order to determine inequalities in the burden of educational support assumed by the different administrative units there must be some common basis of comparison. In this case the two following bases have been selected: (1) annual income, and (2) the incidence of taxation. Since it is very difficult if not impossible to compare the several states of the Union on the basis of tax rates it seems best to proceed with the interstate comparison on the basis of wealth and annual income.

Comparison of North Dakota and Other States

Total Annual Income.--To get proper orientation it is essential to begin back a few years. Therefore the per cent distribution of the national income among the states of the country for the years 1919 and 1921 is presented in Table XXVIII. The choice of the particular period is easily explained: it covers a time of economic readjustment which shows what happens to different economic groups at such a time. North Dakota stands near the bottom and has continued in that position ever

since; indeed it has in more recent years tended to fall even lower. In seventeen states of the Union the percentage of the total annual income in 1921 was greater than in 1919, while in one state, Wyoming, the percentage remained the same. In thirty states the percentage dropped in the period under consideration.

Table XXVIII also shows that in 1919 approximately fifty per cent of the total annual national income went to seven states, and that two years later practically the same proportion of the national income went into the hands of people living in only six states, viz. New York, Pennsylvania, Illinois, California, Ohio, and Massachusetts. Since income is really the basic measure by which one can determine ability to pay, it is very readily seen how unevenly the country's ability to pay is now distributed between the several states. The situation has not improved any in this respect since 1921; in fact, it has become much worse.

The wealth of the country as well as the annual income accruing therefrom tends to gravitate into a few centers, especially those in the north-eastern part. Thus it will be seen that the New England states together with the Middle Atlantic states with the exception of Delaware experienced increases in their annual income for the period under consideration. The same trend is seen on the Pacific coast, especially in California. Illinois and Wisconsin were the only two states in the North Central section of the country where any appreciable increase in annual income is found in the same period. All other North Central states with the exception of Missouri show losses. Even highly industrialized states as Michigan and Ohio showed decreases in annual income from 1919 to 1921. Every southern state experienced decreases, with South Carolina suffering

TABLE XXVIII *

PER CENT OF THE TOTAL NATIONAL INCOME GOING TO THE INHABITANTS OF EACH STATE ANNUALLY IN 1919 AND IN 1921

(States arrayed on basis of 1919 percentage)

	Per Cent of Total Current National Income		State	Per Cent of Total National Income 1919 and 1921
	1919	1921		5 10 15
1.	14.350	16.404	New York. . . .	
2.	8.888	9.421	Pennsylvania. .	
3.	7.737	7.680	Illinois. . . .	
4.	5.893	5.412	Ohio.	
5.	4.654	5.165	Massachusetts .	
6.	4.385	5.472	California. . .	
7.	3.729	3.512	Michigan. . . .	
8.	3.692	3.493	Texas	
9.	3.520	3.802	New Jersey. . .	
10.	2.880	2.873	Missouri. . . .	
11.	2.480	2.315	Indiana	
12.	2.291	1.735	Iowa.	
13.	2.265	2.259	Wisconsin . . .	
14.	2.096	1.892	Minnesota . . .	
15.	1.593	1.370	Georgia	
16.	1.612	1.372	Kansas.	
17.	1.504	1.287	Oklahoma. . . .	
18.	1.498	1.526	Connecticut . .	
19.	1.497	1.589	Washington. . .	
20.	1.469	1.518	Maryland. . . .	
21.	1.449	1.346	Virginia. . . .	
22.	1.446	1.207	North Carolina.	
23.	1.413	1.389	Kentucky. . . .	
24.	1.249	1.228	Tennessee . . .	
25.	1.194	.918	Nebraska. . . .	
26.	1.164	1.001	Alabama	
27.	1.145	1.083	Louisiana . . .	
28.	1.013	.649	South Carolina.	
29.	1.004	1.067	West Virginia .	
30.	.977	1.003	Colorado. . . .	
31.	.950	.753	Arkansas. . . .	
32.	.911	.620	Mississippi . .	
33.	.871	.834	Oregon.	
34.	.684	.777	Rhode Island. .	
35.	.674	.363	South Dakota. .	
36.	.666	.810	Dist. Columbia.	
37.	.642	.706	Maine	
38.	.606	.628	Florida	
39.	.519	.481	Montana	
40.	.515	.351	North Dakota. .	

1919

1921

* Maurice Leven, Income in the Various States, Its Sources and Distribution, p. 266. National Bureau of Economic Research, New York, 1925.

TABLE XXVIII (Continued)

	Per Cent of Total Current National Income		State	Per Cent of Total National Income 1919 and 1921 (5 10 15 20)
	1919	1921		
41.	.405	.348	Idaho	
42.	.396	.428	New Hampshire	
43.	.370	.350	Utah.	
44.	.349	.305	Arizona . . .	
45.	.278	.304	Vermont . . .	
46.	.257	.257	Wyoming . . .	
47.	.257	.247	New Mexico. .	
48.	.256	.211	Delaware. . .	
49.	.105	.104	Nevada. . . .	

the heaviest loss. In the Rocky Mountain region only one state, Colorado, does not suffer a loss between 1919 and 1921. In the Pacific Northwest Washington has a slight increase while Oregon suffers a loss. The economic situation prevailing in the agricultural areas of the country is better appreciated from the facts of Table XXIX taken in conjunction with those of Table XXVIII. Twenty states possessed less than one per cent each of the total national income in 1919, and practically all of them would be characterized without hesitation as rural states. North Dakota had less than one half of one per cent of the nation's total annual income in that year.

In the matter of proportionate losses the rural states again cluster at the bottom. Of the twenty suffering the heaviest relative losses only three or four would not be regarded as agricultural. A variety of tests, such as location of great cities, or per cent of urban population could be used to confirm this impression; but a mere glance at the states which stand at the top and at the bottom of the

list is enough. North Dakota was relatively one of the worst sufferers in the readjustment of 1919-21. It becomes a matter of grave concern when a community loses over a third of its income.

TABLE XXIX *

PER CENT OF INCREASE OR DECREASE IN RELATIVE ANNUAL INCOME OF STATES (1919-1921)

INCREASE		DECREASE	
Rank	Per Cent	Rank	Per Cent
1. California	24.80	1. Missouri	0.02
2. New York	14.30	2. Utah	0.17
3. Massachusetts	10.90	3. Kentucky	0.20
4. New Jersey	8.00	4. Tennessee	0.21
5. Pennsylvania	6.00	5. Nevada	0.38
6. Dist. of Columbia	2.16	6. New Mexico	0.39
7. Illinois	1.80	7. Oregon	0.40
8. Rhode Island	1.39	8. Louisiana	0.50
9. Maine	1.00	9. Montana	0.70
10. Vermont	0.93	10. Idaho	1.10
11. New Hampshire	0.81	11. Arizona	1.20
12. West Virginia	0.63	12. Delaware	1.70
13. Washington	0.62	13. Texas	5.40
14. Florida	0.36	14. Indiana	6.60
15. Maryland	0.33	15. Michigan	6.70
16. Colorado	0.26	16. Virginia	7.10
17. Connecticut	0.20	17. Ohio	8.10
18. Wisconsin	0.17	18. Minnesota	9.70
19. Wyoming	0.00	19. Alabama	14.00
		20. Kansas	15.00
		21. North Carolina	16.00
		22. Georgia	19.00
		23. Oklahoma	19.80
		24. Arkansas	22.60
		25. Nebraska	23.20
		26. Iowa	24.30
		27. Mississippi	31.90
		28. NORTH DAKOTA	33.80
		29. South Carolina	35.10
		30. South Dakota	46.40

* Computed from data of Table XXVIII.

Farm Income.--Farm income, being entrepreneurial in character, is under modern conditions subject to great and sudden fluctuations. In or-

der to show the extent to which that is true of agriculture in this country as a whole and of North Dakota in particular Table XXX is submitted to reveal this fluctuation from 1919 to 1921. The low level reached in 1921 has with the exception of 1929 remained ever since; in fact, it has tended to sink even lower in all agricultural regions, especially in the western half of the North Central states.

TABLE XXX *

TOTAL INCOME FROM AGRICULTURE IN EACH STATE IN 1919, 1920, and 1921
(Thousands of Dollars)

Geographic Division	Total Income Including Gains on Inventories		
	1919	1920	1921
Continental U. S.	$9,135,029	$11,075,384	$3,187,389
New England	103,361	296,489	290,680
Middle Atlantic	380,877	1,163,427	609,837
East North-Central	1,532,307	1,980,790	589,534
Ohio	391,747	168,181	171,164
Indiana	393,401	117,211	-97,020
Illinois	576,241	546,359	-74,312
Michigan	124,858	497,476	127,896
Wisconsin	246,460	681,583	262,356
West North-Central	2,656,892	2,742,290	-158,605
Minnesota	428,547	645,724	68,670
Iowa	803,156	374,481	-212,924
Missouri	315,362	383,946	-171,978
North Dakota	67,327	268,657	49,096
South Dakota	366,366	234,441	-28,725
Nebraska	472,761	235,717	26,696
Kansas	142,973	549,324	12,595
South Atlantic	1,368,699	1,122,459	434,342
East South-Central	812,575	419,476	486,461
West South-Central	1,754,695	1,290,136	414,974
Mountain	126,133	690,983	177,091
Pacific	399,510	1,409,334	642,975

* Maurice Leven, op. cit., p. 210

Table XXX differs from Tables XXVIII and XXIX in that it shows the annual income from agriculture only, while the other two show the total annual income from all sources. But viewed from whatever angle it will be seen that the Dakotas, Iowa, and Nebraska have been harder hit by the depression than any other section of the country with the possible exception of Mississippi and South Carolina. While Missouri was able to recoup her agricultural losses by a greater measure of prosperity or at least less of adversity, in her urban divisions, it must be said that the post-bellum economic disturbances took on catastrophic proportions in the agricultural areas of the country, but especially in the states belonging to the West North Central group.

The data of these tables show plainly what actually happened in this country at the beginning of the depression period which has been with American agriculture ever since. In the days previous to 1920 there was "money in farming", but toward the end of 1920 prices and values suddenly tumbled to incredibly low levels, especially in Iowa, Missouri, Indiana, Illinois, Minnesota, Kansas, Nebraska, and the two Dakotas. Six states, instead of making a profit, actually lost money in farming for the year 1921. In the South the situation was also very bad, especially in South Carolina where the annual income from agriculture dropped from $354,191,000 in 1919 to -$24,988,000 in 1921. [1]

On the other hand, to be fair to the facts, there was an increase in the annual income from agriculture in California from $119,535,000 in 1919 to $455,613,000 in 1921. A slight increase in the annual income

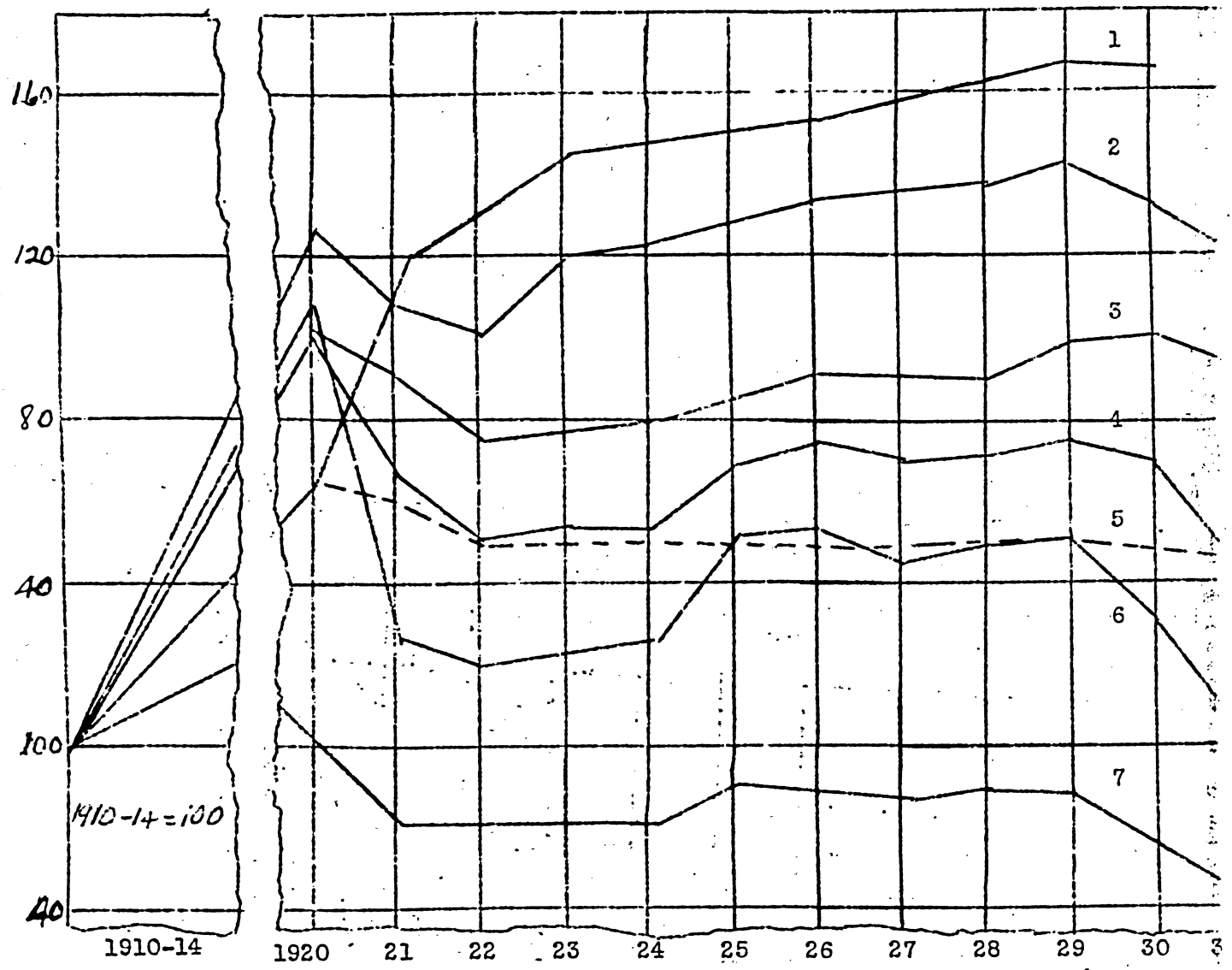
---

[1] Maurice Leven, op. cit., p. 210.

from agriculture occurred in each of the following states: Michigan, Wisconsin, West Virginia, Florida, Wyoming, Colorado, New Mexico, and Utah. Yet the increase in each of these states was so slight that it is very doubtful whether any of them can support public projects without considerable hardship to the taxpayers.

Other Economic Factors in Agriculture.--Turning now from annual income to other criteria, one finds in Figure 5 certain significant factors in the economic situation in dominantly agricultural regions, such as North Dakota, indicated not only for the years 1919 to 1921 but also down to the present time. While its data are not directly comparable to those of preceding tables, still it is possible to see quite clearly the justification for the writer's contention that the farming areas of the country have experienced continually an economic handicap which is very little short of disastrous. Under such unfavorable economic conditions it is self-evident that a system of free schools operating on the earlier level of efficiency is utterly impossible.

Taking in detail the evidence presented in Figure 5, the cost of food distribution from 1920 has a tendency to increase while freight rates maintain their position. The curves denoting the levels of wages of New York factory workers and of retail food prices run somewhat parallel to each other, with the wages of the workers gaining considerably on the retail food prices. The other three curves apply particularly to the point at issue. Farm taxes mount to the top of the chart, more than doubling on the base of 1910-14. Sharply diverging from farm taxes, the curve denoting the trend in prices of farm products dropped sharply in 1920-22, rose from 1922 to 1926, and fell again until 1929.



1. Farm Taxes
2. Weekly Earnings of N. Y. Factory Workers
3. Cost of Food Distribution
4. Retail Food Prices
5. Freight Rates
6. Farm Prices Same Items as No.4.
7. Proportion of Consumer's Dollar Received by Farm Producer.

* Fig. 5.- Trends of Various Factors Determining Present Economic Conditions of Agriculture from 1920 to 1931.

* Rex E. Willard, Argument before Interstate Commerce Commission Re: Increase in Freight Rates. North Dakota Railroad Commission, 1931.

In 1929 another descent began again to a low level never before experienced within the history of modern index prices. The curve tracing the proportion of the consumer's dollar received by the farmer is the net reaction of all the others in a way, and literally as well as figuratively almost crowds the farm producer out of the picture. Just what these low levels of economic participation mean to the farmer may best be depicted in the words of Rex Willard, Agricultural Economist for the North Dakota Railroad Commission, in his argument against the increase of freight rates before the Interstate Commerce Commission in 1931: [2]

> So far as agriculture is concerned in the economic structure of the country, it may be said without any possibility of dispute that this industry not only has suffered most in all the years since 1921 but in the present situation, (1931), is even further down in its proportion of the national income. Perhaps no one can say what part of the national income agriculture should receive, but, if over a long period of years agriculture has received a relatively constant proportion, this amount might be considered normal. But when that amount is reduced fifty per cent, it must be obvious to anyone that agriculture is in a serious situation. In one agricultural state, (North Dakota), the total cash income of farmers declined steadily from 222 million dollars in 1922 to less than 63 million dollars in 1931. The decrease in income from 1930 to 1931 was nearly 70 million dollars or about 52 per cent. If further evidence were necessary, it only remains to examine the failures, foreclosures, forced sales of all sorts, bankruptcies and what not, both as an accumulation over the last ten years and particularly in the present period.
>
> Almost one million farmers have been forced from farm ownership since 1926. The actual dollar losses involved in foreclosures during the past few years have amounted to about 25 per cent of the total value of all the railroads of this country and this is saying nothing about the drop in inventory values of personal property or of the drop in the value of land. This reference is to actual foreclosures only. The losses involved in the drop in the value of real estate (26 billion dollars or nearly 40 per cent since 1920) has more than exceeded the total value of all the railroads in the United States; railroad value has increased during the last

---

2 Rex E. Willard, "Argument before Interstate Commerce Commission", Ex Parte 103, p. 7. North Dakota Railroad Commission, Bismarck, 1931.

> ten years. Not only has agriculture suffered in the aggregate, but such large numbers of failures of substantial farmers who have stood out for a generation in their respective communities in all parts of the United States as leading farmers, leads at once to close scrutiny of the agricultural situation. Literally thousands of farmers, who with the members of their families, have worked all their lives to gain a competence in the form of farms have been completely wiped out financially and have been forced to become tenants on the farms which they formerly owned.

Net Income of Farmers.--There is still another angle from which the problem before us can be considered, namely, the annual family income of farmers. The facts involved in that situation are presented in Table XXXI. This table sets forth the annual expenses and gross income of 154 typical farm families living in the eastern half of North Dakota over the ten-year period beginning in 1921 and ending in 1930. Since North Dakota is almost exclusively an agricultural community, practically all of the farm income is derived from agricultural pursuits.

In Table XXXI the item, "Total Farm Expense", represents the total annual cost of operating each farm. The item, "Total Expense per Family", represents the total annual cost of living. Such items as life insurance, musical instruments, etc. are not included in this figure; just the bare necessities of life are counted, such as food and clothing. The average annual net income or gain per family is $255.10 for the ten-year period. Since the data cover only typical farms in the eastern part of the state, it is safe to assume that averages for the entire state are much lower because the western part has never had farming conditions nearly as favorable as the eastern part. Since 1926 the net returns have dropped very rapidly until 1930 when the drop assumed disastrous proportions. The year 1931 is even worse. What the future will be, no one can predict.

TABLE XXXI *

FARM FAMILY EXPENSES AND INCOME, 1921 TO 1930, EASTERN HALF OF NORTH DAKOTA.

Item	1921	1922	1923	1924	1925	1926	1927	1928	1929	1930
Total Farm Expense	$2599	$3233	$2579	$2377	$2643	$2820	$3211	$3006	$2594	$2956
Total Expense Per Family(a)	$1120	$1120	$1120	$1120	$1120	$1120	$1120	$1120	$1120	$1120
Total Expense for Farm and Family	$3719	$4353	$3699	$3497	$3763	$3940	$4331	$4126	$3714	$4076
Total Income Per Family	$2731	$4360	$2876	$5476	$4238	$5202	$5091	$4767	$4206	$3002
Net Gain Per Family(b)	-$988	$7	-$823	$1979	$475	$1262	$760	$641	$312	-$1074

* Willard and Ratcliffe, A Basis and Method for the Determination of the Productive Value of Farms in North Dakota, p. 23. Department of Agricultural Economics, North Dakota Agricultural College, 1931.

(a). Total expense per family, derived from data gathered from 154 families operating farms in eastern part of North Dakota over a five-year period, 1925 to 1929.

(b). Net gain is the profit or cash on hand after all expenses have been deducted from the annual income. The minus signs appearing before the figures for the years, 1921, 1923, and 1930 indicate losses.

In the item, "Total Farm Expense", taxes are included. That would lead to some assurance that even under the adverse conditions pictured in Table XXXI it is barely possible to operate some kind of school in North Dakota. However, if the net annual income is to be a deficit such as appears in 1930, there can be no question about closing most of the smaller village and consolidated schools of the state. It is indeed a question whether the schools of the larger cities can be kept open. Under such conditions even a common school education becomes an uncertainty.

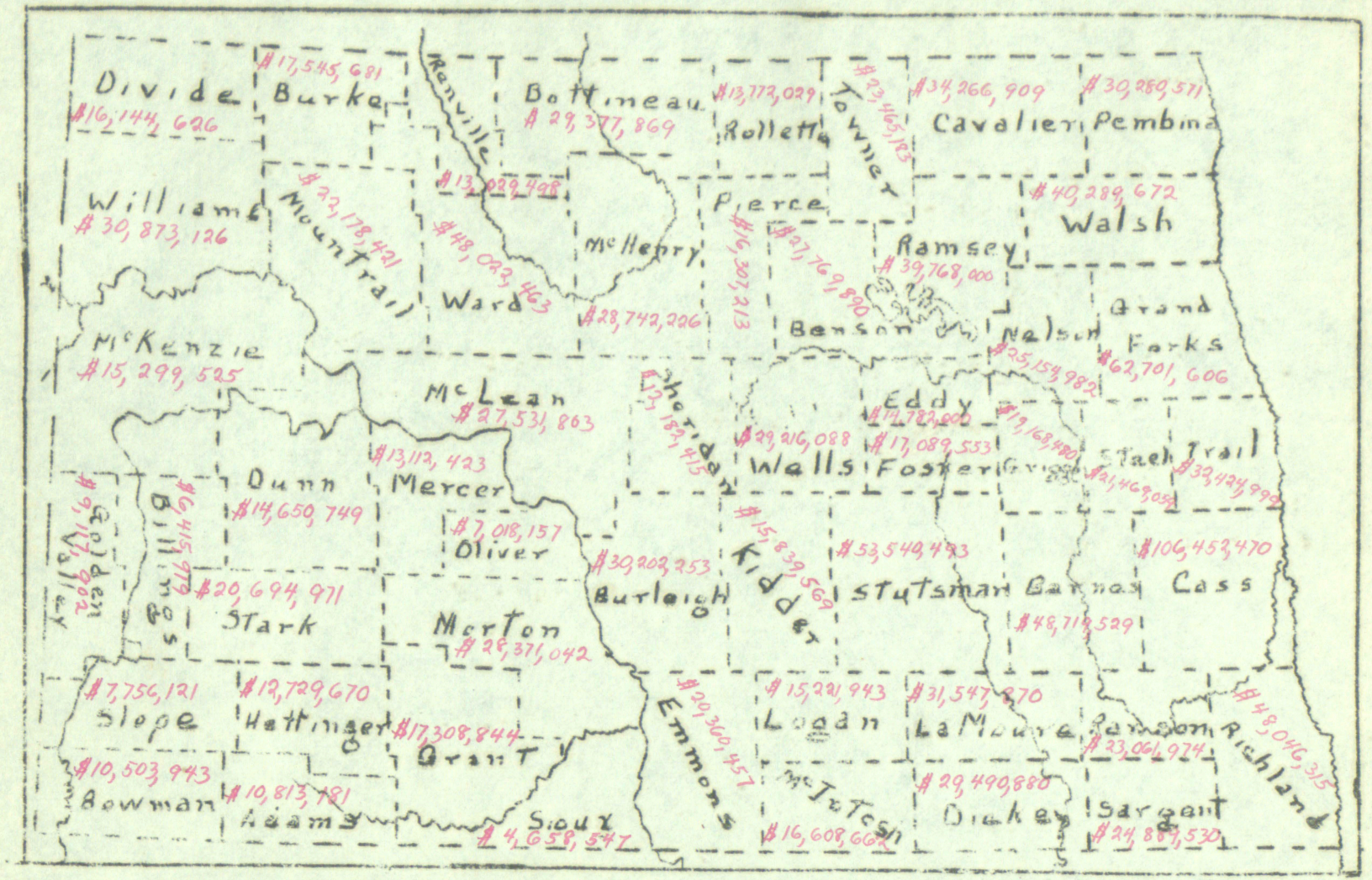
For the purpose of this thesis it is perhaps unnecessary to produce more evidence to show the great inequality of ability to support education in this country. It becomes clear that at the present time it is hopeless to expect that an agricultural region like North Dakota can support a system of schools or other public facilities such as are found in the commercial and manufacturing centers of the country. In the light of this evidence it seems logical to conclude that this country will very soon have to divert large sums from the federal treasury at Washington for the support of education in agricultural areas, or else refuse to grant equal educational opportunities to the people living there. As the writer sees it, no other alternative is in prospect.

Comparison Between Counties of North Dakota

At this point the treatment for the remainder of the chapter will shift to a reliance upon data for the fiscal years 1928-29 and 1929-30. The period marked by these years covered the closing days of normal conditions in this country. For the purposes of this thesis more recent

data would not be so significant. From the national or interstate aspect of the problem of inequality in the burden of supporting education in North Dakota the discussion now shifts to an examination of inequalities between the several counties of the state. Inequality in the burden of educational support between counties must also be considered on the basis of wealth within each county. The general property tax can be used with only a small degree of accuracy for comparative purposes except in very small administrative units, inasmuch as the appraisals made by local assessors, county boards of equalization, and even state boards of equalization are generally known to be notoriously arbitrary and inconsistent.

The distribution of the different forms of general property by counties of North Dakota in 1930 has already been set forth in Table XXVII. A study of that table will immediately reveal the very unequal distribution of general property, especially corporation property, among the several counties of the state. Cass, the richest county in the state, has nearly as much general property as the ten counties at the bottom of the list. The table also shows high correlation of real estate and personal property valuation with total valuation. Corporation property, however, is seen to have a much lower correlation with total valuation. Figure 6 shows how the wealth of North Dakota gradually decreases as one goes toward the west. Exceptions are seen in such counties as Burleigh, Morton, Stark, Ward, and Williams where considerable railroad property is located. Nevertheless, corporation property is located to a great extent in the eastern part of the state.



State Board of Equalization, Proceedings, Bismarck, North Dakota, 1930, pp. 90-91.

Figure 6.- Total Assessed Valuation of General Property in Counties of North Dakota, 1929-30.

Only seventeen counties in North Dakota showed an assessed valuation of at least $25,000,000 in 1930. While there is nothing in particular in Table XXVII to warrant the conclusion that $25,000,000 should be the minimum valuation set up as a condition for the organization of a certain area into a county, yet it seems very probable that North Dakota has at least twice as many counties as it is able to support or actually needs for the purpose of efficient local self-government under modern conditions. Inequality of educational opportunity in North Dakota can be reduced considerably by enlarging the taxing unit beyond county limits, and by distributing the tax money to the local school districts so that the richer communities contribute to the support of schools in the less favored areas. That procedure, however, will not solve the problem as there is not enough wealth in the state to maintain an educational system equal in efficiency to those of the urban centers of the country.

/Comparison Between Local School Districts of North Dakota.

To picture the inequality of the local school districts within the several counties of the state with respect to support of an educational offering, a series of fifty-three tables, one for each county of the state and under the general heading, Table XXXII, is presented in this chapter. The annual mill rate of tax imposed on the general property of the local school district for the school year, 1928-29, seems the fairest basis of comparison, because it is a direct and immediate measure by which money is drawn from a common source in all school districts. The year, 1928-29, has been chosen for the reason

that it serves better than any other year the purposes of this study. It was in that year and the one following that times were fairly good; the year, 1928-29, stands practically at the very end of normal times. Since that time conditions have been so unstable that no planning for the future has been possible. Moreover, the schools maintained in most of the school districts of the state in 1928-29 and the year following were as efficient as they ever have been either before or since. For these reasons it occurs to the writer that the year, 1928-29, is the logical one to select as basic to any attempt to formulate a state-wide system of equalized educational support in North Dakota.

Table XXXII throughout uncovers inequality, not only in ability to carry the tax load, but also, especially in the strictly rural areas of the eastern counties, very great differences in willingness to support schools. This difference is clearly seen in certain cases in those counties of the Red River Valley where the New England district system still prevails in North Dakota. The annual income paid into the treasury of some school districts is derived entirely from the permanent school fund of the state, the school poll tax, and .5 mill levied as county tuition by the county commissioners. And yet, not every instance of this kind may be as alarming as one might think, because in some of these districts where no annual levy is made by the local school board, the school population has decreased to practically nothing. The increase of tenancy is in most instances responsible for rapid fluctuations in school enrollment which suddenly leave many districts without any children of school age. However, the extremely low mill rates found in

some of the counties, especially in the eastern part of the state, indicate considerable lack of interest in education above the level of the one-room school.

On the other hand, these tables show that certain counties of the state have school districts with tax rates so high that taxation becomes confiscatory in its effect on farm lands and other real estate held by small property owners. There are twenty-six counties with one or more school districts having tax rates exceeding the maximum legal limit of eighteen mills. In fifteen counties there are one or more districts with an annual levy of more than twenty-five mills. In two counties mill rates above thirty are found. Nearly all of these counties suffering high tax rates are located in the western part of the state. Nevertheless one should not attach too much significance to millage rates, because assessed valuations enter into the situation. If assessed valuations are made relatively low, the mill rates may be high without producing great distress. The reverse may also be true.

Annual levies for sinking funds are not included in the mill rates indicated in Table XXXII. In some counties there would be a considerable change in the relative positions of the school districts if the sinking fund levies were included. For years it has been the habit of many school district boards to disregard the law relative to sinking funds. Consequently, if the annual levies for sinking funds had been included in said tables, the common basis of comparison would have suffered. Regular annual levies for current operating expenses of the schools are made by practically every school board in the state;

but, as already stated, a rather large number fail to levy a tax to retire the school debt, since there is also a statute which permits a school district to rebond old indebtedness. [3]

The range in mill rates is greatest in Walsh county where one district levied a tax resulting in a mill rate of 31.17 mills, while in another district in that county the revenue required was so small that the mill rate was only 0.64 mills. None of the districts already referred to as making no levy at all is located in Walsh county. While the range in mill rate is not as wide in any other county as in Walsh, yet a study of every one of the fifty-three sub-tables constituting Table XXXII brings out definitely so much inequality in the tax burden for school purposes that something very drastic and revolutionary must be done if the state is to have equalized support of a state-wide educational system.

In the following sub-tables of Table XXXII the medians for each county have been carried out to two decimal places. The medians for annual levy and for assessed valuation have not been computed. The school districts of each county have been arrayed according to the magnitude of the mill rate. In counties where conditions are fairly normal no comments are made in the foot notes, except in the first three where it is deemed necessary to point out circumstances as they are generally throughout the state.

---

[3] "Purposes and Special Limitations of Bond Issues", General School Laws of North Dakota, Chapter 196, Section 4, Paragraph 8, p. 161, (1927).

TABLE XXXII (1)*

ASSESSED VALUATION, ANNUAL SCHOOL LEVY, AND TAX RATES FOR SCHOOLS BY DISTRICT, 1928-1929. ADAMS COUNTY, NORTH DAKOTA.

School District	Assessed Valuation	Annual Levy	Tax Rate in Mills
North Lemmon	$ 346,133	$ 8,306.75	24.00
Bucyrus	547,567	11,827.51	21.60
Lemmon	114,936	2,241.31	19.50
Reader	739,129	13,304.43	18.00
Hettinger	1,298,495	23,373.16	18.00
Haynes	690,438	12,427.96	19.00
Darling Springs	156,508	2,801.41	17.90
South Fork	189,799	3,036.70	16.00
Kansas City	199,478	2,792.69	14.00
Argonne	189,757	2,656.67	14.00
Pleasant View	221,144	3,076.17	13.91
Paranto	362,183	5,001.75	13.81
Lightning Creek	183,444	2,500.31	13.63
Holden	177,661	2,400.23	13.51
Cedar Butte	186,762	2,502.60	13.40
Taylor Butte	186,361	2,405.59	12.86
Wolf Butte	198,393	3,501.80	12.61
Spring Butte	161,566	2,003.44	12.40
Chandler	175,029	1,933.99	11.05
Beisigl	126,351	2,001.37	10.74
Whetstone	155,003	1,503.42	10.40
Gilstrup	336,747	3,502.37	9.70
Orange	399,342	3,502.32	8.77
Cedar	168,330	1,253.98	7.45
Ellefson	152,502	1,000.36	6.56
Maine	163,853	1,001.18	6.11
Total	$7,727,531	$120,159.929	13.76 Average

Median Tax Rate in Mills, 13.25

*Adams County, "Official Records", County Auditor's Office, Hettinger, North Dakota.

Adams county is located in the south-western corner of the state. The congressional township, six miles square, is the typical size of the school districts. The median mill rate for this county is nearly two mills above the state median, 11.80 mills. The range of the mill rates in this county is not nearly as large as in many other counties. The districts with the high mill rates are almost without exception small town districts where high school departments are maintained.

TABLE XXXII-(2)
ASSESSED VALUATION, ANNUAL SCHOOL LEVY, AND TAX RATES FOR SCHOOLS BY DISTRICT, 1928-1929
BARNES COUNTY, NORTH DAKOTA

School District	Assessed Valuation	Annual Levy	Tax Rate in Mills
Wimbledon	$ 686,776	$12,362.18	18.00
Valley City Special	4,742,614	85,367.05	18.00
Grand Prairie	534,880	9,002.03	16.83
Greenland	478,312	8,002.16	16.73
Nome Special	694,136	11,002.04	15.85
Noltenmier	532,295	7,978.95	14.99
Eckelson	512,209	7,503.86	14.65
Oriska	974,359	14,001.53	14.37
Sanborn	913,644	13,001.15	14.23
Thirty-Seven	417,195	5,694.71	13.65
Litchville	700,848	9,503.60	13.56
Nine-three	480,240	6,502.45	13.54
Rogers	554,913	7,806.24	12.77
Dazey	807,487	10,004.76	12.39
Fifty-Three	221,684	2,700.11	12.18
Raritan	330,268	3,999.54	12.11
Thirty-Five	298,088	3,502.53	11.75
Lucea Special	699,788	7,998.58	11.43
Twenty-Three	357,435	3,899.61	10.91
Green	462,999	5,000.39	10.60
Baldwin	741,739	8,003.36	10.79
Swea	577,954	6,201.44	10.73
Forty	136,339	1,400.20	10.27
Leal	538,505	5,503.52	10.22
Ninety-One	163,331	1,599.01	9.79
Ninety-Eight	89,470	875.02	9.78
Ellsbury	981,403	9,499.98	9.63
Hastings Special	518,226	5,000.88	9.65
Sixteen	151,720	1,450.44	9.56
Thirty	166,472	1,566.50	9.41
Ninety-Two	144,295	1,300.10	9.01
Urbridge	632,455	7,067.62	8.49
Seventy-Two	306,216	2,501.78	8.17
Eastridge	619,997	5,000.27	8.05
Thirty-Nine	177,748	1,425.54	8.02
Eighty-Nine	130,695	999.81	7.65
Sixty-Three	240,120	1,800.90	7.50
Three	210,269	1,501.32	7.14
Seventy-Seven	185,284	1,300.69	7.02
Thirty-Four	360,074	2,502.51	6.95
Twenty-Two	159,138	1,101.20	6.92
Ninety-Seven	132,756	900.08	6.78
Eighty-Seven	150,581	999.86	6.64
Twenty-Eight	152,513	1,000.48	6.56
Norma	688,007	4,500.02	6.54

TABLE XXXII-(2) (Continued)

School District	Assessed Valuation	Annual Levy	Tax Rate in Mills
Cuba	$ 470,459	$ 3,001.53	6.38
Fifty-Eight	236,166	1,499.67	6.35
Sixty-Eight	239,154	1,499.49	6.27
Sixty-Six	159,626	1,000.51	6.26
Fingal	669,577	14,000.19	6.10
Fifteen	160,975	1,142.05	5.98
Twenty-Nine	251,096	1,501.55	5.93
Sixty-Four	136,032	799.67	5.86
Fifty-One	158,223	900.29	5.69
Stewart	541,083	3,006.01	5.65
Fifty-Nine	272,353	1,500.67	5.61
Eighty-Four	370,635	2,000.89	5.60
Ninety-Six	188,033	1,000.33	5.32
Forty-Three	125,217	1,193.15	5.32
Thirty-Seven	296,781	1,501.71	5.06
Nine	495,447	2,502.00	5.06
Six	623,594	2,999.48	4.81
One	528,403	2,488.34	4.73
Eighty-Eight	127,425	600.17	4.71
Nineteen	236,111	1,100.28	4.66
Springvale	241,052	1,101.61	4.57
Thirty-Eight	164,264	701.41	4.27
Forty-Eight	282,271	1,200.07	4.25
Seventy-Nine	283,733	1,200.19	4.25
Sixty	245,061	999.65	4.08
Fifty-Seven	310,943	1,199.22	3.76
Forty-Nine	214,309	801.51	3.74
Fifty-Five	275,287	999.29	3.63
Pierce	378,634	1,249.49	3.30
Twenty-Six	186,038	600.90	3.23
Seventy-Six	311,321	999.34	3.21
Twenty-One	412,216	1,298.48	3.15
Seventy-Eight	160,242	499.95	2.12
Ten	489,630	1,498.27	3.86
Sixty-Nine	213,282	599.32	2.61
Twenty-Five	183,142	500.80	2.73
Eight	627,179	1,638.58	2.45
Urbana	506,163	1,000.22	1.98
Seventeen	284,257	500.29	1.76
Sixty-One	330,141	501.61	1.62
Totals	$36,966,239	$570,457.31	7.82 Av.

Median Tax Rate in Mills, 7.0

Barnes County, "Official Records", County Auditor's Office, Valley City, North Dakota.

This is one of the five counties in North Dakota which has the New England district system.

TABLE XXXII-(3)
ASSESSED VALUATION, ANNUAL SCHOOL LEVY, AND TAX RATES FOR SCHOOLS BY DISTRICT, 1928-1929.
BENSON COUNTY, NORTH DAKOTA.

School District	Assessed Valuation	Annual Levy	Tax Rate in Mills
Free Peoples	$ 593,146	$ 13,511.87	19.02
Albert	424,449	3,722.16	18.25
West Antelope	856,423	8,333.00	18.18
Harmony	548,989	12,286.37	18.00
Medell	532,409	11,313.69	18.00
Leeds	1,065,787	20,654.96	18.00
Broken Bone	556,303	3,999.82	17.19
Knox	876,363	14,854.35	16.95
York	775,461	12,500.43	16.12
Hesper	640,097	11,105.68	16.00
Isabel	452,461	9,040.16	16.00
Cranberry Valley	384,490	7,862.62	16.00
Wood Lake	398,773	8,422.09	16.00
Viking	1,021,494	17,702.49	15.67
Irvine	516,206	8,181.86	15.50
Oberon	1,220,038	27,926.67	15.42
Minnewaukan	971,453	16,281.65	14.42
Fort Totten	97,631	1,911.61	14.00
Grahams Island	108,674	1,451.44	14.00
Mission	296,724	4,002.81	13.49
Arne	437,377	5,803.99	13.27
Rich Valley	400,363	5,000.63	12.49
Iowa	262,094	4,120.12	11.45
Pleasant Prairie	94,193	1,000.33	10.62
Hathaway	573,837	6,828.65	10.46
Lahnes	141,946	1,944.66	10.22
Plainview	363,726	3,600.89	9.90
Lakeview	369,713	3,500.01	9.73
Lone Tree	262,652	2,500.45	9.52
Eldon	431,972	4,911.52	9.26
Aurora	199,296	1,867.41	9.04
Brinsmade	671,135	6,577.13	8.94
Beaver	403,871	3,601.56	8.67
North Fork	405,585	5,102.26	8.63
Mince	327,655	2,500.01	7.63
Quarve	458,851	4,253.58	7.63
Twin Lake	361,385	2,500.78	6.92
Gallinger	437,532	3,001.47	6.86
Riggin	284,122	2,048.45	6.39
Coulso	120,485	700.02	5.81
Lake Ibsen	762,695	2,002.17	2.66
Normania	572,055	1,504.50	2.63
Totals	$20,654,901	$289,636. 32	14.03 Average

Median Tax Rate in Mills, 12.67

Benson County: "Official Records", County Auditor's Office, Minnewaukan, North Dakota.

TABLE XXXII-(4)

ASSESSED VALUATION, ANNUAL SCHOOL LEVY, AND TAX RATES FOR SCHOOLS BY DISTRICT, 1928-1929. BILLINGS COUNTY, NORTH DAKOTA

School District	Assessed Valuation	Annual Levy	Tax Rate in Mills
Demores	$ 442,171	$ 6,199	14.00
Lebo	155,757	2,188	14.00
Indian Springs	274,602	3,844	14.00
Gorham	225,713	3,160	14.00
Tester	80,198	1,121-	14.00
Rocky Ridge	145,941	2,043	14.00
White Tail	125,837	1,762	14.00
Highland	115,579	1,618	14.00
Pioneer	115,376	1,615	14.00
Divide	90,369	1,265	14.00
Saddle Butte	223,556	3,130	14.00
Spring Creek	178,202	2,495	14.00
Matteson	100,432	1,400	13.90
German	154,228	2,000	13.00
Green River	235,148	3,000	12.76
Fryburg	983,522	10,000	10.17
Medora	969,847	3,000	3.80
Fairfield	132,853	500	3.80
Totals	$4,748,831	$50,331	10.60 Av.

Median Tax Rate in Mills, 13.05

Billings County: "Official Records", County Auditor's Office, Medora, North Dakota.

The range in the mill rate is lower in this county than in any other county in the state. The reason is no doubt due to the fact that there are so few school districts in this county.

TABLE XXXII-(5)

ASSESSED VALUATION, ANNUAL SCHOOL LEVY, AND TAX RATES FOR SCHOOLS BY DISTRICT, 1928-1929. BOTTINEAU COUNTY, NORTH DAKOTA.

School District	Assessed Valuation	Annual Levy	Tax Rate in Mills
Bottineau Special	$ 1,154,321	$ 20,777.78	18.00
Willow City Special	654,753	11,785.55	18.00
Daybreak	835,801	15,026.42	18.00
Scotia Special	457,043	8,226.77	18.00
Hastings	540,097	9,721.75	18.00
Souris Special	428,759	7,717.66	18.00
Antler	634,759	11,425.66	18.00
Lansford	713,171	12,837.08	18.00
Prander	485,410	8,737.38	18.00
Overly Special	234,167	4,215.01	18.00
Stone Creek	501,059	9,019.06	18.00
Abercrombie Special	400,684	6,999.95	17.47
Newburg Special	490,441	7,999.09	16.31
Fokman Special	169,974	2,719.68	16.00
Penville	345,597	5,529.55	16.00
Carbury Special	350,230	5,600.18	15.99
Mount Rose	422,374	6,749.54	15.98
Scotia	302,626	4,236.76	14.99
Toupin	214,201	2,998.81	14.00
Thrums	421,969	5,907.57	14.00
Loon Lake	223,105	3,123.47	14.00
Willow Vale Special	752,569	10,498.34	13.95
Blaine	543,923	7,495.26	13.78
Milton	261,952	3,599.22	13.74
Willow	265,681	3,499.02	13.17
Sherman	347,970	4,499.25	12.93
Newborg	194,501	2,499.34	12.85
Oak Creek	497,824	5,998.78	12.05
Cut Bank	419,311	4,998.19	11.92
Fairview	387,025	4,497.23	11.62
Lewis	260,415	2,999.98	11.52
Oak Valley	361,582	3,999.10	11.06
Scandia	590,009	6,496.00	11.01
Eidsvold	258,411	2,498.83	9.67
Mountain View	420,005	3,998.45	9.52
Perry	215,863	3,000.70	9.50
Chatfield	336,254	2,999.39	8.92
Dewey	504,401	4,499.26	8.92
Fidelity	339,114	2,997.77	8.84

TABLE XXXII-(5) (Continued)

School District	Assessed Valuation	Annual Levy	Tax Rate in Mills
Rosebud	$ 574,568	4,998.74	8.70
Liberty	116,655	1,000.28	8.56
Peabody	350,241	2,996.06	8.56
Jefferson	469,663	3,998.53	8.51
Deep	322,378	2,498.43	7.75
Lincoln	293,021	1,998.40	6.62
Mouse River	445,175	3,000.48	6.74
Sergius	482,313	2,999.98	6.22
Stenson	330,709	2,000.79	6.05
Amity	309,158	1,799.30	5.82
Pleasant Valley	441,826	1,997.05	4.52
Whitby	369,992	1,150.68	3.11
Vinje	141,283	399.83	2.83
Totals	$21,683,733	$283,269.28	13.06 Av.

Median Tax Rate in Mills, 12.57

Bottineau County: "Official Records", County Auditor's Office, Bottineau, North Dakota.

Only four districts in this county have an assessed valuation less than $200,000. Hence general property is fairly well distributed among the rural districts. The median tax rate is nearly one mill above the state median, 11.80 mills. Eleven districts levy the maximum legal limit, 18 mills. The median assessed valuation of the districts is $400,000 and the median annual levy is $4,000.

On the basis of evidence presented in the table above, this county is one of the best, if not the best, organized counties in the state. There seems to be enough wealth within practically every school district in the county to enable the people to give the children at least some high school education. Moreover, the relatively high tax rates indicate willingness to support schools.

TABLE XXXII-(6)

ASSESSED VALUATIONS, ANNUAL SCHOOL LEVY, AND TAX RATES FOR SCHOOLS BY DISTRICT, 1928-1929
BOWMAN COUNTY, NORTH DAKOTA

School District	Assessed Valuation	Annual Levy	Tax Rate in Mills
Twin Buttes	$ 905,219	$ 16,294	18.00
Scranton	462,334	8,322	18.00
Rhame	752,818	13,551	18.00
Buffalo Springs	225,688	3,611	16.00
Adelaide	196,675	3,147	16.00
Wilson	138,629	2,218	16.00
Stillwater	163,650	2,618	16.00
Star	163,128	2,512	15.40
Gascayne	358,143	5,613	15.00
Lone Tree	165,398	2,514	15.20
Atkinson	377,002	5,504	14.60
Buffalo	153,136	2,144	14.00
Haley	168,188	2,355	14.00
Hammond	166,967	2,388	14.00
Medicine Hills	169,183	2,369	14.00
Whiting	186,303	2,608	14.00
Sims	162,583	2,276	14.00
Grand River	157,877	2,210	14.00
Eden	176,867	2,462	14.00
Sunset Butte	124,328	1,740	14.00
Seven Mile	84,690	1,186	14.00
Langberg	130,986	1,834	14.00
Dale	144,471	2,022	14.00
Spring Creek	188,476	2,506	13.00
Sunny Slope	168,181	2,001	11.90
Nebo	131,858	1,503	11.40
Mud Buttes	112,936	1,005	8.90
Beaver	419,463	3,368	8.03
Golden Valley	124,933	999	8.00
Washington	163,653	1,014	6.20
Talbot	409,640	1,515	3.70
Fischbein	289,880	1,014	3.50
Totals	$7,742,202	$106,273	13.80 Av.

Median Tax Rate in Mills 15.08

Bowman County, "Official Records", County Auditor's Office, Bowman County, Bowman, North Dakota.

TABLE XXXII-(7)

ASSESSED VALUATION, ANNUAL SCHOOL LEVY, AND TAX RATES FOR SCHOOLS BY DISTRICT, 1928-1929
BURKE COUNTY, NORTH DAKOTA

School District	Assessed Valuation	Annual Levy	Tax Rate in Mills
International Spec.	$ 948,545	$ 12,805.21	18.00
Short Creek Special	1,222,596	16,505.01	18.00
Vale Special	1,210,065	16,335.81	18.00
Bowbells Special	1,585,393	21,402.68	18.00
Ward	677,573	9,147.40	18.00
Powers Lake	746,567	10,078.76	18.00
Flaxton	878,633	11,861.62	18.00
Northgate Special	495,532	6,689.67	18.00
Coal Valley	570,573	6,849.05	16.00
Pleasant View	233,017	2,796.27	16.00
Clayton	362,961	4,355.58	16.00
Grand View	375,877	3,946.72	14.00
Little Butte	231,859	2,434.41	14.00
Kandiyohi	250,487	2,600.01	13.84
Liberty	301,807	2,999.18	13.25
Battle View Special	597,463	5,547.34	12.38
Portal	330,120	3,000.77	12.12
Elgie	215,581	1,799.65	11.13
Soo	150,208	1,250.44	11.10
Carter	514,788	3,999.82	10.36
High View	332,835	2,498.87	10.01
Lake Side	305,216	2,270.88	9.92
Lake View	270,701	1,999.82	9.85
Keller	611,275	4,501.90	9.82
Lucy	248,249	1,800.64	9.67
Richland	313,643	1,999.42	8.50
Beck	413,401	2,499.03	8.06
Forthun	596,465	3,498.28	7.82
Foothills	367,648	1,999.18	7.25
Scandia	631,936	3,000.28	6.33
Minnesota	668,235	3,002.08	5.99
North Star	511,628	1,999.08	5.21
Totals	$17,171,058	$177,474.86	10.33 Av.

Median Tax Rate in Mills 12.50

Burke County, "Official Records", County Auditor's Office, Burke County, Bowbells, North Dakota.

TABLE XXXII-(8)

ASSESSED VALUATION, ANNUAL SCHOOL LEVY, AND TAX RATES FOR SCHOOL BY DISTRICT, 1928-1929
BURLEIGH COUNTY, NORTH DAKOTA

School District	Assessed Valuation	Annual Levy	Tax Rate in Mills
Linden	$ 331,109	$ 9,956	22.40
Bismarck	7,039,713	125,000	17.76
Arena	330,691	5,291	16.00
McKenzie	527,402	8,438	16.00
Sterling	550,146	8,946	16.00
Driscoll	598,287	9,573	16.00
Painted Woods	323,167	1,200	14.38
Regan	213,447	3,988	14.00
Pleasant View	182,070	2,549	14.00
Canfield	368,297	5,156	14.00
Trygg	183,630	2,571	14.00
Phoenix	139,238	1,935	14.00
Florence Lake	172,043	2,420	14.00
Lyman	132,018	1,861	14.00
Richmond	170,539	2,307	14.00
Lein	220,707	3,089	14.00
Haughton	273,330	2,427	14.00
Baldwin	120,032	1,680	14.00
Cibbs	269,118	3,767	14.00
Sibley	177,591	2,485	14.00
Harriet	121,688	1,680	13.80
Fort Rice	117,634	1,500	12.73
Wild Rose	179,641	2,000	12.53
Henoken	575,804	7,000	12.16
Ecklund	686,337	8,059	11.74
Boyd	243,762	2,850	11.69
Telfer	306,956	3,500	11.40
Estherville	229,241	2,600	11.39
Christiania	231,176	2,500	10.93
Chylin	292,472	3,126	10.69
Clear Lake	215,570	2,300	10.67
Schrunk	187,779	2,000	10.65
Wilson	209,591	2,200	10.55
Manning	247,370	2,500	10.11
Burnt Creek	339,450	3,405	10.03
Frances	210,965	2,000	9.43
Long Lake	594,676	5,500	8.95
Thelma	190,648	1,500	7.87
Riverview	117,937	800	6.79
Grass Lake	454,563	3,000	6.60

TABLE XXXII-(8) (Continued)

School District	Assessed Valuation	Annual Levy	Tax Rate in Mills
Morton	$ 306,448	$ 2,000	6.53
Apple Creek	620,301	3,500	5.64
Hay Creek	361,484	2,000	5.53
Highland	253,440	1,200	4.74
Craft	239,521	1,000	4.55
Cromwell	205,655	800	3.69
Glenview	332,754	1,200	3.61
Lincoln	459,302	1,483	3.26
White	314,333	1,000	3.18
Aurora	204,819	600	2.94
Logan	521,962	1,500	3.68
Totals	$21,755,906	$280,025	12.87 Average

Median Tax Rate in Mills, 11.72

Burleigh County: "Official Records", County Auditor's Office, Bismarck, North Dakota.

The range in tax rates is quite wide in this county. The median mill rate is a trifle lower than the state median. The annual levy in Logan school district in this county is not any lower proportionally than, for instance, Lake Ibsen school district in Benson County. Comparing Burleigh with Bottineau, it is quite evident that the latter is in a better position to support a system of schools.

TABLE XXXII-(9)

ASSESSED VALUATION, ANNUAL SCHOOL LEVY, AND TAX RATES FOR SCHOOLS BY DISTRICT, 1928-1929
CASS COUNTY, NORTH DAKOTA

School District	Assessed Valuation	Annual Levy	Tax Rate in Mills
Fargo	$26,177,340	$465,000.00	17.52
Davenport	524,568	7,547.07	14.30
Casselton	1,909,773	25,000.00	14.14
Leonard	618,160	8,000.00	14.00
Tower City	645,275	14,130.00	13.65
Kindred	595,655	8,000.00	13.44
Page	1,504,795	21,000.00	13.43
Cornell	336,049	4,000.00	13.32
Grandin	494,356	7,556.21	13.31
Golden Ridge	207,610	3,065.22	12.41
Hunter	1,101,523	14,500.00	11.51
Chaffee	554,929	6,000.00	11.72
Amenia	1,141,369	12,290.42	11.40
Ayr	767,207	10,000.00	11.30
Thirty-Five	396,332	3,000.00	11.36
Alice	397,829	4,453.30	11.32
Beaver	182,730	2,463.96	10.94
Rose Valley	353,542	3,784.00	10.75
Buffalo	1,419,653	15,005.09	10.58
Pontiac Highland	209,563	1,950.00	10.01
Highland	200,225	2,656.28	9.49
Absaraka	590,916	5,000.00	9.31
West Fargo	888,367	4,529.42	9.12
Hill	143,415	1,500.00	9.07
Comson	157,246	1,027.44	9.91
Argusville	917,464	9,035.00	8.78
Gardner	1,271,700	8,114.97	8.76
Eldred	339,396	2,000.00	8.36
Arthur	743,321	7,000.00	8.08
Maple River	399,665	1,918.26	8.03
Pontiac	440,738	3,500.00	7.95
Erie	1,130,755	8,000.00	7.90
Common	253,823	2,600.00	7.38
Bracht	230,653	1,386.97	7.81
Prairie Grove	322,134	1,850.00	7.77
Highland	194,400	1,600.00	7.72
Barby	325,905	1,680.53	7.54
Embden	599,938	5,055.00	7.51
Ninety-Four	200,463	685.42	7.49
Mapleton	2,022,339	16,000.00	7.42
Reed	202,833	1,529.47	7.40

TABLE XXXII-(9) (Continued)

School District	Assessed Valuation	Annual Levy	Tax Rate in Mills
Wild Rice	$ 339,230	$ 2,000.00	7.37
Kelly	209,165	2,175.00	7.18
Harwood	588,222	4,500.00	7.15
Hermanna	223,296	1,800.00	7.01
Nineteen	438,513	2,793.68	6.85
Hickson	365,511	3,250.00	6.84
Noble	295,706	2,000.00	6.77
Arthur	444,970	3,200.00	6.75
Prosper	892,688	5,432.82	6.73
St. Benedict	149,337	1,200.00	6.70
Webster	403,856	2,190.49	6.64
Clifton	273,123	1,600.00	6.52
Wheatland	1,330,179	9,412.45	6.40
Common #1	205,225	1,100.00	6.34
Berlin	554,142	3,000.00	6.32
Pleasant Valley	159,962	1,200.99	6.26
Sheyenne	289,707	1,200.00	6.22
Horace	627,866	3,800.00	6.06
Osgood	301,302	2,500.00	5.96
Rush River	338,268	2,000.00	5.92
Cornell	216,400	1,500.00	5.65
Gill	548,967	2,934.80	5.47
Bell	376,383	2,000.00	5.32
Japel	15,061	79.82	5.30
Dawes	373,282	2,040.92	5.29
Ridgeway	254,154	1,640.00	5.23
Pontiac	330,025	1,679.72	5.23
Welcome Valley	249,314	1,600.00	5.22
Rich	259,329	1,300.00	5.02
Common #2	303,621	1,700.00	5.01
Common #3	349,933	1,750.00	5.01
Swan Creek	239,685	1,367.15	5.01
Howes Siding	307,364	1,515.32	4.89
Empire	412,593	1,564.87	4.65
Noble	149,583	800.00	4.68
Buffalo	276,767	1,627.04	4.34
Farrall	347,749	1,726.45	4.32
Prairie Rose	332,687	1,933.44	4.21
Stanley	241,624	714.29	4.14
Platte	248,988	1,000.00	4.02
Walburg	250,010	1,385.42	4.00
Walden	302,037	1,000.00	3.98
Three	639,553	3,300.00	3.97
Woods	316,346	1,200.00	3.80
Maple Grove	157,998	800.00	3.80
Bower	353,490	1,800.00	3.68

TABLE XXXII-(9) (Continued)

School District	Assessed Valuation	Annual Levy	Tax Rate in Mills
Clifton	$ 277,154	$ 740.16	3.61
Warren #1	286,210	1,213.00	3.50
Ten	731,984	3,568.77	3.42
Common #6	358,092	1,500.00	3.36
Addison #1	447,803	1,999.55	3.35
Reed	508,980	2,000.00	3.34
Maple River	302,008	352.54	3.32
Dobrinz	303,489	1,000.00	3.27
Thirty	306,995	379.33	3.26
Warren #2	310,009	1,500.00	3.23
Addison #2	374,778	1,425.00	3.21
Hill #2	384,603	736.02	3.12
Goshen	488,687	2,256.34	3.07
Pleasant	327,937	1,000.00	3.05
Everest	492,888	1,700.00	3.06
Durbin	845,307	2,923.00	2.96
Wiser	351,672	514.36	2.85
Dawes #1	369,161	1,233.64	2.71
Rush River	928,300	2,441.48	2.70
Common #7	206,873	423.31	2.66
Howes	309,450	1,041.37	2.69
Common #8	273,499	768.68	2.56
Warren #3	197,493	501.62	2.54
Twenty-Eight	292,527	800.00	2.40
Thirty-Seven	270,777	829.27	2.35
Vanguard	371,347	748.12	2.16
Pleasant #2	264,086	1,500.00	1.89
Warren #4	202,718	200.69	0.99
Totals	$78,673,066	$855,974.46	11.00 Av.

Median Tax Rate in Mills, 6.01

Cass County: "Official Records", County Auditor's Office, Fargo, North Dakota.

Cass, the wealthiest county in the state, is one of the five counties of the Red River Valley where the New England district system prevails. Fargo, the largest city in the state has the highest tax levy in the county, but even so, it does not reach the maximum legal limit, 18 mills. Two districts making no levy at all for school purposes are not included in the table above. The median mill rate for this county is far below the state median, 11.80 mills.

TABLE XXXII-(10)
ASSESSED VALUATION, ANNUAL SCHOOL LEVY, AND TAX RATES FOR SCHOOL BY DISTRICT, 1928-1929
CAVALIER COUNTY, NORTH DAKOTA

School District	Assessed Valuation	Annual Levy	Tax Rate in Mills
Glenila	$ 844,428	$ 16,000	18.00
Nekoma	722,286	13,000	18.00
Langdon Special	952,130	19,000	18.00
Milton Special	576,118	10,265	17.82
Canabrook	495,498	7,928	16.00
Dresden	729,607	11,450	15.77
Loma Special	517,986	8,000	16.45
Byron	471,547	7,247	15.35
Olga	625,613	8,772	14.00
Sarles Special	1,478,672	20,000	13.58
Callio Special	225,812	3,000	13.30
Alma	824,119	10,500	12.74
Henderson	855,509	11,000	12.71
Banner	502,928	6,000	11.94
Maida	252,800	3,000	11.90
Grey	522,570	6,000	11.50
Fremont	575,168	6,560	11.40
Loan	483,871	6,600	11.37
Hope	266,304	3,000	11.30
Bruce	752,688	8,500	11.30
Alsen	685,442	7,500	10.95
Linden	924,738	10,000	10.82
Mt. Carmel	451,382	4,500	9.97
Minto	509,898	5,000	9.81
Trior	313,989	3,000	9.56
West Hope	529,754	5,000	9.44
Montrose	542,234	5,000	9.23
Huron	547,142	4,000	7.32
Gordon	417,129	3,000	7.20
Harvey	505,488	3,500	6.93
Beaulieu	219,770	1,500	6.83
South Dresden	774,956	5,000	6.46
Manila	628,614	4,000	6.37
Waterloo	503,096	3,110	6.18
North Iowa	250,023	1,500	6.00
Oxford	456,595	2,500	5.48
Langdon	579,515	3,000	5.18
Billings	416,539	2,000	4.29
Sievert	427,290	2,000	4.70
Elgin	436,580	2,000	4.60

TABLE XXXII-(10) (Continued)

School District	Assessed Valuation	Annual Levy	Tax Rate in Mills
East Alma	$ 373,318	$ 1,500	4.02
Storlie	452,316	1,300	4.00
Rosehill	160,957	500	3.32
McLean	169,860	400	2.35
Totals	$26,299,304	$275,032	10.49 Av.

Median Tax Rate in Mills, 10.00

Cavalier County, "Official Records", County Auditor's Office, Langdon, North Dakota.

The median assessed valuation of the school districts of this county is $525,000, which is typical of the counties of the eastern part of the state and where the Congressional township constitutes the area included in each local taxing unit.

TABLE XXXII-(11)

ASSESSED VALUATION, ANNUAL SCHOOL LEVY, AND TAX RATES FOR SCHOOLS BY DISTRICT, 1928-1929 DICKEY COUNTY, NORTH DAKOTA.

School District	Assessed Valuation	Annual Levy	Tax Rate in Mills
Oakes Special	$1,309,128	$35,726	18.00
Keystone	886,188	20,726	17.36
Ellendale Special	1,071,461	18,000	15.40
Lorraine	451,330	7,001	14.28
Albertha	244,646	3,201	13.09
Porter	799,495	9,426	11.26
Valley	586,872	5,687	9.62
James River Valley	631,599	6,435	9.59
Merricourt	584,695	5,801	9.41
Ada	755,648	7,405	9.27
Hamburg	605,452	6,254	9.09
Divide	656,670	6,606	8.46
Hudson	750,935	6,563	7.99
Algrone	590,345	4,504	7.33
Climax	802,741	7,128	7.48
Dickey	568,576	4,952	7.46
Eaton	685,606	6,004	7.50
Port Emma	501,010	3,617	7.22
Potsdam	582,457	4,001	6.87
Hillsdale	292,204	2,001	6.85
Riverdale	750,882	5,699	6.66
German	394,945	2,500	6.33
Slope	246,099	1,501	6.10
Spring Valley	410,072	3,391	6.10
Elm	687,520	4,049	5.89
Elbion	506,365	3,428	5.73
Farming Valley	669,709	3,603	5.38
Yorktown	653,552	3,503	5.36
Kentner	583,401	3,349	5.15
Van Meter	782,841	4,000	5.11
Ellendale	259,272	1,200	4.63
Wright	564,045	2,504	9.52
Whitestone	404,601	1,703	4.21
Kent	548,275	2,001	3.65
Hollan	445,037	1,504	3.38
Norway	893,815	3,003	3.36
Totals	$2,175,379	$214,602	9.87 Av.

Median Tax Rate in Mills, 7.0

Dickey County: "Official Records", County Auditor's Office, Ellendale, North Dakota.

TABLE XXXII-(12)
ASSESSED VALUATION, ANNUAL SCHOOL LEVY, AND TAX RATES FOR SCHOOLS BY DISTRICT, 1928-1929
DIVIDE COUNTY, NORTH DAKOTA

School District	Assessed Valuation	Annual Levy	Tax Rate in Mills
Coalfield	$ 316,345	$ 8,394	26.53
Writing Rock	166,460	3,942	23.68
Alkabo	273,405	6,123	22.39
Liberty	257,185	5,747	22.34
Colgan	296,546	6,440	21.71
Ambrose	491,496	9,877	20.09
Roseville	225,677	4,422	19.59
Fairview	144,954	2,817	19.43
Holmes	1,425,259	25,655	18.00
Daneville	254,943	4,500	17.65
Lexington	355,576	5,689	16.00
Hawkeye	424,996	6,800	16.00
Sioux Trail	261,023	4,176	16.00
DeWitt	381,973	6,112	16.00
Lincoln Valley	215,381	3,395	15.76
Stoneview	193,684	3,047	15.73
Twin Butte	136,034	2,000	14.70
Independent	116,282	1,628	14.00
Clear Lake	78,249	1,095	14.00
Montrose	127,106	1,779	14.00
Outlook	249,388	3,491	14.00
Elmgren	231,862	3,246	14.00
Lee	177,592	2,486	14.00
Whiteaker	331,198	4,637	14.00
Highland	226,468	3,171	14.00
Elkhorn	225,621	3,159	14.00
Willow Lake	128,658	1,785	13.87
Mentor	481,621	6,577	13.65
Dolphin	278,522	3,800	13.64
Fertile Valley	426,825	5,800	13.59
Westby	148,447	1,980	13.34
Hillside	117,478	1,500	12.77
McCullough	315,183	4,000	12.69
Blooming Prairie	552,637	7,000	12.66
Long Creek	298,956	3,500	11.71
Brown	435,605	4,830	11.09
Goose Lake	231,345	2,500	10.81
Bounty	195,172	2,000	10.25
Bulffton	347,745	3,000	8.62
Grant	275,661	1,500	5.44
Totals	$11,818,556	$183,600	15.53 Av.

Median Tax Rate in Mills, 15.00

Divide County: "Official Records", County Auditor's Office, Crosby, North Dakota.

TABLE XXXII-(13)

ASSESSED VALUATION, ANNUAL SCHOOL LEVY, AND TAX RATES FOR SCHOOLS BY DISTRICT, 1928-1929
DUNN COUNTY, NORTH DAKOTA

School District	Assessed Valuation	Annual Levy	Tax Rate in Mills
Butte	$494,428	$10,000	18.00
Killdeer	681,493	14,450	18.00
Halliday	747,072	18,272	18.00
Spring Valley	573,381	14,000	18.00
Dunn Center	594,370	14,000	18.00
Big Flat	241,181	6,650	16.00
Oakdale	444,536	6,500	14.00
Zener	208,920	3,454	14.00
Collins	268,914	4,100	14.00
Badland	185,418	4,200	14.00
Longfellow	237,398	3,500	14.00
North Slope	91,172	1,330	14.00
Smith	214,437	3,000	14.00
Pioneer	122,074	2,500	14.00
Goodman	127,221	1,800	14.00
Manning	210,133	3,470	14.00
Richloam	205,012	3,000	14.00
East End	200,871	3,500	14.00
Connelly	202,757	2,800	13.81
Little Knife	195,539	2,700	13.71
Wild Rose	195,332	2,700	13.69
Renville	257,225	3,500	13.60
Bailey	227,707	3,000	13.17
Ridgeway	310,570	4,000	12.88
Mount View	330,215	2,800	12.81
Tabor	201,834	2,500	12.39
Germania	257,431	3,100	12.04
Willmen	379,392	4,500	11.96
Marshall	177,891	2,100	11.80
Fayette	393,318	4,600	13.38
Irta	401,350	4,000	9.97
Prospect	197,017	1,700	8.63
Hope	387,980	2,000	5.15
Eagle Nest	316,949	1,000	3.16
New Castle	517,018	1,000	1.94
Totals	$10,800,016	$166,976	15.46 Av.

Median Tax Rate in Mills, 14.08

Dunn County: "Official Records", County Auditor's Office, Dunn County, Manning, North Dakota.

TABLE XXXII-(14)

ASSESSED VALUATION, ANNUAL SCHOOL LEVY, AND TAX RATES FOR SCHOOLS BY DISTRICT, 1928-1929
EDDY COUNTY, NORTH DAKOTA

School District	Assessed Valuation	Annual Levy	Tax Rate in Mills
Sheyenne	$ 1,014,231	$ 18,003.49	17.75
New Rockford Special	1,812,288	32,005.01	17.66
Lake Washington	318,054	5,053.88	15.89
Smith	331,690	3,744.78	11.29
Paradise	337,692	3,500.56	10.36
Hillsdale	330,195	3,001.47	9.09
Tiffany	384,411	3,136.79	8.16
Anderson	495,393	3,997.82	8.07
Columbia	381,691	3,000.00	7.86
Plainview	835,186	5,996.63	7.18
Riverside	351,462	2,498.89	7.11
Cherry Lake	359,167	2,499.80	6.96
Colvin	381,401	2,498.18	6.55
Munster	809,797	4,567.25	5.64
Greenfield	559,342	2,998.07	5.36
Rockford	491,316	2,599.06	5.29
Superior	947,691	4,994.33	5.27
Rosefield	544,589	2,701.16	4.96
Rocky Mountain	393,668	1,799.06	4.57
Totals	$11,079,514	$108,596.32	9.80 Av.

Median Tax Rate in Mills, 7.40

Eddy County, "Official Records", County Auditor's Office, New Rockford, North Dakota.

This county is one of the smallest in the state. The typical size of the school districts is six miles square, conforming to the size of the Congressional township.

TABLE XXXII-(15)
ASSESSED VALUATION, ANNUAL SCHOOL LEVY, AND TAX RATES FOR SCHOOLS BY DISTRICT, 1928-1929
EMMONS COUNTY, NORTH DAKOTA

School District	Assessed Valuation	Annual Levy	Tax Rate in Mills
Linton	$ 887,339	$ 31,589.26	27.00
Williamsport Special	1,079,715	26,042.72	18.00
Cherry Grove Special	521,134	14,075.82	18.00
Buchanan	220,189	3,741.01	16.00
McCulley	575,446	10,076.05	16.00
Kintyre Special	182,691	3,924.20	16.00
Burr Oak	178,320	2,496.48	14.00
Winona	529,639	7,414.94	14.00
Glenavon	385,307	6,677.37	14.00
Bakker	697,848	9,769.87	14.00
Union	520,531	7,651.80	14.00
Omio	275,676	3,859.48	14.00
Highland	258,417	3,617.83	14.00
Hague	206,443	2,890.20	14.00
Liberty	264,042	4,119.05	14.00
Livona	222,887	3,120.41	14.00
Lincoln	299,388	3,685.46	12.31
Emmonsburg	310,573	4,223.79	11.82
Odessa	335,293	4,030.22	11.34
Campbell	306,789	3,202.87	10.44
South Prairie	331,447	3,254.80	9.82
Dakem	276,193	2,502.30	9.06
Gayton	226,316	2,000.63	8.84
Sand Creek	208,203	1,801.64	8.65
Frazier	325,838	2,750.07	8.44
Wilson	302,605	2,947.37	8.25
Danbury	552,598	4,503.67	8.15
Hampton	253,657	2,001.35	7.89
Logan	323,689	2,575.98	7.73
Lipp	333,327	2,503.28	7.51
Exeter	343,495	2,500.64	7.28
Harding	413,897	3,000.75	7.25
Wells	283,008	2,000.86	7.07
Strasburg	427,392	3,000.29	7.02
Dana	437,909	3,004.05	6.86
Marie	246,972	1,501.58	6.08
Krassna	342,372	2,002.87	5.85
Selz	570,027	3,403.06	5.07
Lake	360,778	1,904.90	4.16
Winchester	296,580	800.76	2.70
Totals	$15,114,050	$206,189.66	13.64 Av.

Median Tax Rate in Mills, 10.44

Emmons County: "Official Records", County Auditor's Office, Linton, North Dakota.

TABLE XXXII-(16)

ASSESSED VALUATION, ANNUAL SCHOOL LEVY, AND TAX RATES FOR SCHOOLS BY DISTRICT, 1928-1929 FOSTER COUNTY, NORTH DAKOTA

School District	Assessed Valuation	Annual Levy	Tax Rate in Mills
Carrington	$ 1,935,380	$34,837	18.00
Melby	706,628	12,719	18.00
Dewey	607,160	9,714	16.00
Lake George	711,737	11,174	15.70
Glenfield	857,099	13,259	15.47
Birtsell	514,241	6,001	11.67
Melville	719,476	8,001	11.12
Estabrook	561,611	5,998	10.68
Haven	426,612	4,500	10.55
Barlow	238,027	2,499	10.50
Larrabee	831,655	7,992	9.61
McKinley	538,018	4,799	8.92
Long View	434,853	3,748	8.62
Rose Hill	515,843	3,998	7.75
Bucephalia	581,394	3,999	6.88
Eastman	530,773	3,200	6.03
Nordware	552,929	3,251	5.88
Campbell	628,801	3,502	5.57
Wyard	806,087	2,999	3.72
Totals	$12,698,324	$143,190	10.56 Av.

Median Tax Rate in Mills 10.20

Foster County, "Official Records," County Auditor's Office, Carrington, North Dakota.

This county is typical of the average situation in North Dakota. The range is about average. The median tax rate is a trifle below the state median. No district is levying above the legal maximum.

TABLE XXXII-(17)

ASSESSED VALUATION, ANNUAL SCHOOL LEVY, AND TAX RATES FOR SCHOOLS BY DISTRICT, 1928-1929
GOLDEN VALLEY COUNTY, NORTH DAKOTA

School District	Assessed Valuation	Annual Levy	Tax Rate in Mills
Beach	$ 1,834,000	$33,012	18.00
Lone Tree	641,888	10,270	16.00
Sentinel Butte	1,285,761	20,006	15.56
Williams	105,621	1,478	14.00
Garner	164,441	2,302	14.00
Henry	210,722	2,950	14.00
Bullion	190,802	2,671	14.00
Pearl	177,002	2,478	14.00
Saddle Butte	256,305	3,306	12.90
Valley	432,452	4,497	10.40
Lower Valley	420,089	3,999	9.32
Elmwood	148,809	1,205	8.10
Bull Run	152,478	1,006	6.60
Divide	70,736	403	5.70
North Fork	318,172	1,002	3.15
Elk Creek	142,943	500	3.50
Delhi	215,620	733	3.40
Totals	$6,767,841	$91,818	13.50

Median Tax Rate in Mills 13.0

Golden Valley County, "Official Records," County Auditor's Office, Beach, North Dakota.

There is nothing exceptional in the mill rates here. One school district, Divide, seems to have a very low assessed valuation, but is able to remain considerably below the county median mill rate, since it levies only $403.00 for the year. However, that is no worse than is found in some of the eastern counties where there are districts levying nothing at all.

TABLE XXXII-(18)

ASSESSED VALUATION, ANNUAL SCHOOL LEVY, AND TAX RATES FOR SCHOOLS BY DISTRICT, 1928-1929
GRAND FORKS COUNTY, NORTH DAKOTA

School District	Assessed Valuation	Annual Levy	Tax Rate in Mills
One	$12,141,640	$218,551.83	18.00
Eighty-Three	637,827	11,002.50	17.26
Ninety-Eight	582,235	10,014.34	17.20
One Hundred and Three	544,701	8,502.80	15.61
Forty-Four	1,499,902	21,014.73	14.01
Forty-Eight	578,679	8,003.13	13.83
Sixteen	566,186	7,500.05	13.20
Sixty-One	829,473	9,572.10	11.54
R. S.	189,418	2,134.74	11.27
One Hundred and Twelve	115,492	1,200.05	10.39
Fifty-Six	275,394	2,800.90	10.17
Seventy-Five	809,079	8,001.79	9.89
Ten	153,579	1,500.47	9.77
Forty-Nine	926,865	8,999.86	9.71
Seventy-Three	124,203	1,171.23	9.43
Sixty	357,059	3,002.81	8.41
One Hundred and Sixteen	120,282	1,000.75	8.32
Seventy-Two	542,477	4,502.86	8.30
Seventy-Eight	155,773	1,250.86	8.03
Twenty-Seven	129,022	1,000.02	7.75
Fifty-One	154,835	1,199.97	7.75
Eighty-Five	130,216	1,000.44	7.68
One Hundred and Eight	633,853	4,804.61	7.58
One Hundred and Seven	130,650	1,000.53	7.56
Ninety-Five	103,377	800.14	7.47
Thirty-Three	161,603	1,200.71	7.43
One Hundred and Eleven	249,622	1,799.77	7.21
One Hundred and Six	213,177	1,500.77	7.04
Six	361,008	2,501.25	6.93
One Hundred and Thirteen	145,297	1,001.00	6.89
Sixty-Six	119,019	799.87	6.72
One Hundred and One	150,482	1,000.85	6.65
Eighty-Six	152,580	1,000.92	6.56
Twenty-Nine	153,185	1,000.30	6.53
Five	1,082,807	7,005.86	6.47
Eighty-Eight	201,874	1,300.07	6.44
Twenty-Eight	936,466	6,002.61	6.41
One Hundred and Eighteen	179,013	1,201.18	6.17
One Hundred and Seventeen	146,145	900.25	6.16
Eighty-Seven	179,450	1,100.03	6.13
Fifty-Four	164,314	1,000.67	6.09
Forty-Five	168,096	1,001.56	6.03

TABLE XXXII-(18) (Continued)

School District	Assessed Valuation	Annual Levy	Tax Rate in Mills
Twenty	$ 715,340	$ 4,199.04	5.87
One Hundred and Two	155,345	899.54	5.79
Forty-Seven	279,010	1,601.52	5.74
Seventeen	144,261	801.37	5.55
Eight	541,530	2,505.99	5.55
Sixty-Five	104,924	900.49	5.46
Twenty-Three	223,034	1,202.05	5.39
Fifty-Three	154,243	800.55	5.19
Fifty-Two	238,363	1,201.34	5.04
Nine	200,734	1,002.53	4.99
Eighty-Two	402,356	2,003.87	4.98
Ninety-Four	145,080	700.74	4.83
Eighty-Nine	312,585	1,500.41	4.80
Twenty-One	209,234	1,004.32	4.80
Forty	421,263	2,001.00	4.75
Thirty-Five	254,498	1,201.23	4.72
Fifty-Eight	219,663	1,001.66	4.56
One Hundred	355,875	1,601.36	4.50
Twelve	226,026	1,001.50	4.43
Forty-One	186,441	810.70	4.30
Forty-Two	302,880	1,299.36	4.29
Ninety-Three	140,370	600.78	4.28
Ninety-Seven	237,049	1,000.61	4.22
Eighteen	525,774	2,202.99	4.19
Ninety	144,216	601.00	4.17
Seventy-One	241,249	1,000.86	4.15
Thirty-Four	171,714	700.59	4.08
Seventy	245,249	1,000.62	4.08
One Hundred and Fifteen	296,773	1,202.93	4.05
Thirteen	300,407	1,202.74	4.00
Fifty	204,088	800.17	3.92
Three	219,111	854.53	3.90
Eighty-One	235,406	901.00	3.83
One Hundred and Fourteen	265,587	1,009.13	3.80
Ninety-Two	159,814	600.98	3.76
Sixty-Four	321,949	1,200.87	3.73
Thirty-One	489,101	1,799.31	3.68
One Hundred and Five	196,470	701.40	3.57
Thirty-Two	450,345	1,603.63	3.56
Fourteen	227,581	801.09	3.52
Thirty-Nine	232,941	801.31	3.44
Twenty-Six	178,466	601.50	3.37
Sixty-Seven	149,129	501.07	3.36
One Hundred and Nine	462,898	1,551.70	3.35
Twenty-Two	272,500	699.65	3.30

TABLE XXXII-(18) (Concluded)

School District	Assessed Valuation	Annual Levy	Tax Rate in Mills
Thirty-Eight	$ 612,428	$ 2,002.64	3.27
Forty-Three	184,703	600.39	3.25
Eighty-Four	187,910	599.43	3.19
Seven	159,623	501.01	3.14
Fifteen	319,829	1,001.06	3.13
Seventy-Seven	326,099	1,001.12	3.07
One Hundred and Ten	200,846	600.53	2.99
Seventy-Four	238,472	701.11	2.94
Thirty-Six	309,478	900.76	2.92
Sixty-Nine	241,179	699.42	2.90
Fifty-Five	253,203	701.89	2.77
Twenty-Four	338,359	899.98	2.66
Forty-Six	139,507	306.42	2.60
Thirty	596,956	1,504.83	2.52
Twenty-Five	405,542	1,001.69	2.47
One Hundred and Four	421,632	1,003.48	2.38
Two	177,212	400.50	2.26
Four	271,300	599.57	2.20
Sixty-Eight	234,869	500.27	2.13
Sixty-Three	570,124	1,202.98	2.11
Seventy-Six	566,539	1,002.89	1.77
Fifty-Nine	703,370	1,200.69	1.70
Totals	$47,206,905	$444,409.57	9.41 Av.

Median Tax Rate in Mills, 5.17

Grand Forks County: "Official Records", County Auditor's Office, Grand Forks, North Dakota.

This is one of the five counties in North Dakota which has adopted the New England District system. The range in the mill rate is very large; the median mill rate is far below the state median. Grand Forks County is a good example of a community which suffers from the high cost of small schools.

TABLE XXXII-(19)

ASSESSED VALUATION, ANNUAL SCHOOL LEVY, AND TAX RATES FOR SCHOOLS BY DISTRICT, 1928-1929
GRANT COUNTY, NORTH DAKOTA

School District	Assessed Valuation	Annual Levy	Tax Rate in Mills
Weller	$ 599,087	$16,121.43	26.91
Wheeler	161,640	3,879.36	24.00
Saunders	318,761	7,589.70	23.81
McCullough	311,728	7,129.22	22.87
Dietz	766,015	13,788.27	18.00
Roosevelt	621,228	11,182.10	18.00
Freda	368,253	5,892.05	16.00
Raleigh	286,822	4,589.15	16.00
Heart Butte	198,029	2,772.41	14.00
Landau	171,931	2,407.03	14.00
Lincoln	168,523	2,359.32	14.00
Weeks	157,033	2,198.46	14.00
Carl	167,023	2,338.32	14.00
Sunny Slope	203,373	2,847.22	14.00
Antelope	240,774	3,370.84	14.00
Leipzig	248,004	3,472.06	14.00
Fleak	147,621	2,066.69	14.00
Lorin	205,943	2,883.20	14.00
Carlson	154,361	2,161.05	14.00
Cowan	148,820	2,083.48	14.00
Janesburg	131,040	1,834.56	14.00
Two Mile	189,992	2,659.89	14.00
Leahy	167,279	2,341.91	14.00
Grant	107,731	1,508.24	14.00
Pretty Rock	198,134	2,773.88	14.00
Selma	167,576	2,346.06	14.00
Howe	112,401	1,573.61	14.00
Valley View	92,643	1,297.00	14.00
Wade	178,125	2,493.75	14.00
Schroeder	107,308	1,500.17	13.98
Harper	162,765	2,200.58	13.52
Herz	226,842	3,001.12	13.23
Slovaks	107,305	1,401.40	13.06
Henley	275,025	3,501.07	12.73
Heart River	156,652	1,950.32	12.45
Thain	506,983	6,083.80	12.00
Parks	150,845	1,801.09	11.94
Elm	513,470	6,002.46	11.69
Three Butte	178,455	2,000.94	11.20
Lark	366,309	4,000.09	10.92
Otter Creek	206,985	2,249.93	10.87

TABLE XXXII-(19) (Continued)

School District	Assessed Valuation	Annual Levy	Tax Rate in Mills
Cedar Butte	66,199	700.38	10.58
Shields	469,102	4,902.12	10.45
Paradise	193,608	2,001.91	10.34
Hobson	221,904	2,001.57	9.02
Cedar	111,858	1,000.01	8.94
Delabarre	416,929	3,001.89	7.20
German	288,373	1,170.79	4.06
Totals	$11,717,007	$170,431.90	13.91 Av.

Median Tax Rate in Mills, 14.476

Grant County: "Official Records", County Auditor's Office, Carson, North Dakota.

Excessive high school taxes afflict all the small towns. It will be noticed that only five school districts in this county have an assessed valuation of at least $550,000. Of these only one has more than $750,000. It is evident that this county is typical of those areas of the state which need the benefit of a state-wide system of equalized educational support.

Aside from generally low assessed valuation there is further evidence presented in the table above to the effect that the local school districts of this county merit consideration as beneficiaries of a state equalization fund. With the exception of the two districts at the foot of the list, it is quite evident that the people of all the districts are willing to pay for schools. The annual mill rate is conclusive evidence to that effect.

Grant County, being populated for the most part by Germans, is doing as well as, if not much better than, any other part of the state in effort to support public schools.

TABLE XXXII-(20)

ASSESSED VALUATION, ANNUAL SCHOOL LEVY, AND TAX RATES FOR SCHOOLS BY DISTRICT, 1928-1929
GRIGGS COUNTY, NORTH DAKOTA

School District	Assessed Valuation	Annual Levy	Tax Rate in Mills
Hannaford Special	$ 723,273	$ 13,018.89	18.00
Cooperstown Special	982,371	17,682.80	18.00
Binford Special	444,269	7,001.44	15.76
Bartley	586,875	7,905.17	13.47
Rosendal	302,877	3,337.70	11.02
Sutton Special	1,209,111	13,010.15	10.76
Dover	576,369	6,000.03	10.41
Addie	442,659	3,399.74	7.68
Greenfield	707,335	5,305.11	7.50
Pilot Mound	493,300	3,502.43	7.10
Sverdrup	593,947	4,003.22	6.74
Cooperstown	797,940	5,003.15	6.27
Washburn	650,053	4,004.33	6.16
Willow	507,884	3,001.59	5.91
Tyrol	808,252	4,469.64	5.53
Helena	778,351	4,000.80	5.14
Broadview	807,929	4,007.50	4.96
Bald Hill	724,224	3,505.25	4.84
Lenora	610,315	2,801.38	4.59
Clearfield	482,278	1,803.72	3.74
Bryan	593,837	2,001.22	3.37
Romness	577,937	1,803.17	3.12
Kingsley	355,817	1,003.40	2.82
Totals	$14,575,203	$121,157.83	8.23 Av.

Median Tax Rate in Mills 6.50

Griggs County: "Official Records", County Auditor's Office, Cooperstown, North Dakota.

This county is very typical of the strictly rural community in North Dakota. The median for the county is considerably below that of the state as a whole. There is no district in this county with a very low assessed valuation, $302,877.00 being the lowest. There are ever so many schools in the state operated on a much smaller assessed valuation than the lowest one in this county.

TABLE XXXII-(21)
ASSESSED VALUATION, ANNUAL SCHOOL LEVY, AND TAX RATES FOR SCHOOLS BY DISTRICT, 1928-1929
HETTINGER COUNTY, NORTH DAKOTA

School District	Assessed Valuation	Annual Levy	Tax Rate in Mills
New England	$ 831,578	$ 22,452	27.00
Regent	466,781	12,603	27.00
Havelock	319,926	7,678	24.00
Halleckson	85,987	1,775	20.65
Mott	1,900,227	34,204	18.00
Timber Creek	183,798	2,940	16.00
Cannon Ball	209,504	3,352	16.00
Burt	356,866	5,270	14.77
Iowa	238,970	3,345	14.00
Solon	235,307	3,294	14.00
Strehlaw	249,130	3,487	14.00
Eagle	201,811	2,825	14.00
Enterprise	233,426	3,268	14.00
Madison	219,051	3,066	14.00
Clark	223,703	3,132	14.00
Prairie Home	227,215	3,181	14.00
Rice	105,305	1,474	14.00
Steiner	220,659	3,089	14.00
Runkel	197,261	2,761	14.00
Chilton	224,774	3,101	13.80
Tepee	102,201	1,400	13.70
Walker	223,335	3,001	13.44
St. Croix	230,990	3,000	12.99
Calgrove	233,251	3,008	12.90
Wagendorf	240,545	3,002	12.48
Kern	227,419	2,501	11.00
Mauzey	283,411	3,001	10.59
Odessa	217,218	2,020	9.30
Alden	239,969	2,001	8.34
Hettinger	184,810	1,500	8.12
Horswill	236,955	1,502	6.34
Totals	$9,306,363	$152,233	16.35 Av.

Median Tax Rate in Mills, 14.454

Hettinger County: "Official Records", County Auditor's Office, Mott, North Dakota.

Hettinger is one of the less favored counties. The highest taxed district has set its mill rate at one of the highest levels found anywhere in the state. There are three counties in the eastern part of the state each with a general median lower than the lowest mill rate in this county. That surely indicates great inequality in the ability to support education. Here again the small town school districts stand at the top of the list, with excessive tax rates as compared with the open-country districts. Four districts at the head of the list all have mill rates in excess of the maximum legal limit.

TABLE XXXII-(22)

ASSESSED VALUATION, ANNUAL SCHOOL LEVY, AND TAX RATES FOR SCHOOLS BY DISTRICT, 1928-1929
KIDDER COUNTY, NORTH DAKOTA

School District	Assessed Valuation	Annual Levy	Tax Rate in Mills
Lakeside	$ 594,207	$ 10,695	18.00
Lincoln	610,221	10,983	18.00
Tappen	660,734	11,893	18.00
Tuttle	429,505	7,731	18.00
Sibley	690,527	12,001	17.38
Allen	273,137	4,370	16.00
Barton	88,737	1,242	14.00
Buckeye	242,491	3,394	14.00
Chestina	222,281	3,111	14.00
Crown Hill	119,859	1,678	14.00
Crystal Springs	530,974	7,433	14.00
Excelsior	230,915	3,232	14.00
Frettim	181,208	2,536	14.00
German	222,847	3,119	14.00
Kickapoo	138,357	1,936	14.00
Liberty	181,106	2,535	14.00
Merkel	181,072	2,535	14.00
Northwest	173,925	2,434	14.00
Rexine	191,307	2,678	14.00
Stewart	176,873	2,476	14.00
Valley	229,329	3,210	14.00
Wallace	196,698	2,753	14.00
Belden	222,717	3,006	13.50
Quimby	105,337	1,400	13.30
Woodlawn	954,820	11,505	12.05
Norway	208,340	2,500	12.00
Union	424,340	5,007	11.80
Baker	264,466	3,001	11.35
Weiser	330,658	3,200	9.68
Vernon	250,561	2,415	9.64
Hornung	241,832	2,200	9.10
Westford	283,336	2,501	8.83
Tauner	171,633	1,500	8.74
Clear Lake	402,607	3,502	8.70
Pleasant Hill	549,236	4,009	7.30
Arlington	225,320	1,577	7.00
Grant	223,616	1,500	6.71
Haynes	228,942	1,501	6.56
Manning	462,035	2,804	6.07
Williams	236,085	1,204	5.10
Totals	$12,428,064	$147,433	11.86 Av.

Median Tax Rate in Mills, 14.25

Kidder County: "Official Records". County Auditor's Office, Steele, North Dakota.

TABLE XXXII-(23)

ASSESSED VALUATION, ANNUAL SCHOOL LEVY, AND TAX RATES FOR SCHOOL BY DISTRICTS, 1928-1929
LA MOURE COUNTY, NORTH DAKOTA

School District	Assessed Valuation	Annual Levy	Tax Rate in Mills
Golden Glen	$ 924,865	$ 16,648	18.00
Verona	749,483	11,000	14.68
Kulm	618,530	8,500	13.75
La Moure	1,830,551	22,500	12.29
Kennison	669,772	8,000	19.94
Bluebird	794,758	10,637	11.83
Sheridan	673,014	10,000	11.30
Henrietta	805,420	10,000	10.58
Roscoe	656,727	8,000	10.31
Adrian	724,765	7,275	10.04
Ray	560,309	5,200	9.28
Ovid	379,436	3,000	7.91
Litchville	650,667	5,000	7.68
Grand Rapids	912,188	6,500	7.13
Willowbank	565,383	4,000	7.07
Pearl Lake	641,027	4,500	7.02
Raney	500,548	3,500	7.00
Mikkelson	508,826	3,500	6.88
Badger	650,355	4,500	6.87
Grand View	615,872	4,000	6.49
Glenmore	636,621	4,000	6.28
Greenville	414,411	2,500	6.03
Saratoga	674,024	4,000	5.93
Potts	341,271	2,500	5.78
Swede	529,446	2,800	5.29
Nora	923,631	4,500	4.87
Wano	836,380	4,000	4.78
Golden	733,265	3,467	4.73
Gladstone	641,911	3,000	4.67
Black Loam	648,236	3,000	4.63
Norden	656,723	3,000	4.57
Prairie	698,542	3,000	4.29
Pomona View	622,146	2,500	4.02
Russell	574,990	2,000	3.48
Dean	589,060	1,000	1.70
Totals	$23,958,153	$201,027	8.38 Av.

Median Tax Rate in Mills, 6.82

La Moure County: "Official Records", County Auditor's Office, La Moure, North Dakota.

There is nothing unusual here. The levies are not unusually low except in one district; and in that instance the levy is not as low as in many of the local districts of some of the richer counties of the eastern part of the state. This county is located fairly close to the eastern border of North Dakota.

TABLE XXXII-(24)

ASSESSED VALUATION, ANNUAL SCHOOL LEVY, AND TAX RATES
FOR SCHOOL BY DISTRICT, 1928-1929
LOGAN COUNTY, NORTH DAKOTA

School District	Assessed Valuation	Annual Levy	Tax Rate in Mills
Burnstad	$ 195,077	$ 3,511.38	18.00
Foster	754,265	13,576.77	18.00
Hillsburg	317,879	4,450.30	14.00
Nordley	251,741	3,524.37	14.00
Arvada	275,538	3,957.53	14.00
Red Lake	199,645	2,795.03	14.00
Morningside	125,725	1,760.15	14.00
German	323,192	4,249.97	13.15
Finn	157,709	2,022.90	12.70
Klundt	784,186	9,002.45	11.48
Miller	307,358	3,503.88	11.40
Starkey	403,804	4,502.41	11.15
Hills	314,486	3,500.23	11.13
Weigel	315,926	3,600.46	11.08
Sealy	325,424	3,602.44	11.07
Johnstead	290,059	3,100.73	10.69
Highland	284,082	3,002.74	10.57
Cokato	308,531	3,002.00	9.73
Kroeber	362,745	3,500.48	9.65
Johannesdale	421,884	4,003.67	9.49
Haag	599,776	5,499.95	9.17
Feska	337,405	3,002.90	8.90
Nathan	295,780	2,502.30	8.46
Lautt	403,139	3,003.38	7.45
Glendale	297,261	2,000.56	6.73
Ketterling	229,637	1,501.82	6.54
Neudorf	327,394	2,000.37	6.11
Lehr	424,418	2,499.82	5.89
Grenz	265,449	1,502.44	5.66
Manheim	324,577	1,801.40	5.55
Hollandsworth	152,040	801.25	5.27
Total	$10,376,132	$110,066.08	10.48 Av.

Median Tax Rate in Mills 10.375

Logan County, "Official Records", County Auditor's Office, Napoleon, North Dakota.

There is nothing unusual in the situation in this county; it is typical of conditions in the average rural areas of the state. The lowest levy results in a mill rate considerably higher than that of counties in the eastern part of the state. The median mill rate in this county approximates quite closely the state median.

TABLE XXXII-(25)

ASSESSED VALUATION, ANNUAL SCHOOL LEVY, AND TAX RATES FOR SCHOOLS BY DISTRICT, 1928-1929
McHENRY COUNTY, NORTH DAKOTA

School District	Assessed Valuation	Annual Levy	Tax Rate in Mills
Voltaire Special	$ 427,266	$ 8,545	20.00
Falsen	368,914	7,378	20.00
South Bend	866,416	15,595	18.00
Norway	607,984	10,944	18.00
Anamoose	700,693	12,612	18.00
Grandville	751,241	13,500	18.00
Meadow	655,101	11,792	18.00
Thunsky Butte	584,233	10,516	18.00
Lund Special	382,555	6,886	18.00
Bergen Special	513,234	9,238	18.00
Balfour Special	530,005	9,540	18.00
Drake Special	719,481	12,951	18.00
New Port Special	857,785	14,000	16.33
Karlsruhe Special	462,974	7,408	16.00
Grilley	317,734	5,001	15.74
Milray	498,325	7,001	14.05
Willow Creek	192,060	2,692	14.00
Norman	165,109	2,311	14.00
Balfour	151,560	2,122	14.00
Saline	234,990	3,290	14.00
Roosevelt	617,496	8,645	14.00
Round Lake	89,100	1,247	14.00
Ellis	55,347	775	14.00
Lake George	391,992	5,488	14.00
Rosebush	85,014	1,190	14.00
Golden Grain	42,545	595	14.00
Villard	211,180	2,957	14.00
Copperdahl Hill	84,196	1,179	14.00
Meiner	176,886	2,476	14.00
Smoky Lake	145,584	2,000	13.74
Oak Valley	94,841	1,300	13.71
Pratt	290,899	3,808	13.09
Stregge	156,588	2,000	12.77
Hubbell	327,077	4,000	12.23
Guthrie Special	415,109	5,002	12.05
Elem Grove	249,187	3,000	12.04
Brush Lake	131,026	1,560	11.91
Poplar Grove	171,135	2,000	11.69
Little Deep	257,891	3,001	11.64
Egg Creek	301,947	3,500	11.59

TABLE XXXII-(25) (Continued)

School District	Assessed Valuation	Annual Levy	Tax Rate in Mills
Riga	$ 621,918	$ 7,000	11.26
Red Cross	140,921	1,500	10.65
Deep River	334,625	3,500	10.46
Cottonwood Lake	245,135	2,500	10.20
Woodliff	351,652	3,502	9.96
Rose Hill	152,788	1,500	9.83
Medicine Lodge	308,272	3,002	9.74
Norwich	635,012	5,000	7.88
Walters	525,090	4,000	7.62
North Prairie	566,320	4,095	7.23
Kottke Valley	505,836	3,500	6.92
Coulee	327,885	2,000	6.10
Wintering	200,029	1,200	6.00
Mouse River	305,644	1,500	4.91
Odin	306,284	1,500	4.90
Denbigh	439,096	2,002	4.56
Layton	266,412	1,000	3.76
Olivia	417,836	1,000	2.40
Totals	$20,713,625	$278,344	13.03 Av.

Median Tax Rate in Mills, 14.00

McHenry County: "Official Records", County Auditor's Office, Towner, North Dakota.

In this county there is not enough wealth to insure good schools without working hardship on the taxpayers. There is not one district with an assessed valuation of a million dollars. This county is in the same class as Grant County except that there are several districts where tax rates are so low that willingness to support schools is also lacking. However, it must be conceded that all the districts with mill rates of 14.00 or above are suffering from excessive taxation for school purposes. The people of all those districts have gone as far as the law allows them and probably would go even further as far as willingness is concerned.

TABLE XXXII-(26)

ASSESSED VALUATION, ANNUAL SCHOOL LEVY, AND TAX RATES FOR SCHOOLS BY DISTRICT, 1928-1929
MCINTOSH COUNTY, NORTH DAKOTA

School District	Assessed Valuation	Annual Levy	Tax Rate in Mills
Youngstown	$ 1,006,700	$17,315.24	17.20
Ashley	1,351,482	15,963.34	15.70
Springfield	298,375	3,998.22	13.40
Friedensthal	314,067	4,208.49	13.40
Iowa	283,808	3,490.84	12.30
Zeeland	555,081	6,494.44	11.70
Salem	344,851	4,000.00	11.60
Johnstown	575,471	6,617.91	11.50
Green Lake	340,063	3,808.70	11.20
Danzig	468,809	5,016.25	10.70
Albrights Valley	378,453	4,011.60	10.60
Hoffnungsthal	295,121	3,010.23	10.20
Beresina	298,667	3,016.53	10.10
Moscow	355,565	3,484.54	9.80
Rasenthal	297,300	2,883.81	9.70
Antelope	328,904	2,993.02	9.10
Hoskins	446,178	4,015.60	9.00
Berlin	391,725	3,525.52	9.00
Rosenfield	388,062	3,337.33	8.60
Myrtle	378,169	3,138.82	8.30
Coldwater	309,113	2,411.08	7.80
Farmers	197,997	1,504.77	7.60
Strassburg	352,812	2,504.96	7.10
Blumenthal	378,632	2,498.97	6.60
Lowell	444,348	2,799.39	6.30
Lydia	304,775	1,493.39	4.90
Jewell	351,559	1,511.70	4.30
Totals	$12,770,166	$127,874.74	10.00 Av.

Median Tax Rate in Mills 9.875

McIntosh County: "Official Records", County Auditor's Office, Ashley, North Dakota.

In 1918 McIntosh County was referred to as a community where the people did not want schools, but a study of the table above will no doubt lead to the conclusion that this county is not much different from other counties of the state in the matter of providing educational facilities for its children.

TABLE XXXII-(27)

ASSESSED VALUATION, ANNUAL SCHOOL LEVY, AND TAX RATES FOR SCHOOLS BY DISTRICT, 1928-1929
MCKENZIE COUNTY, NORTH DAKOTA

School District	Assessed Valuation	Annual Levy	Tax Rate in Mills
Arnegard	$ 474,018	$ 12,798.46	27.00
Ideal	593,367	15,843.49	26.00
Schafer	176,174	4,227.94	24.00
Farland	180,934	4,342.25	24.00
Elk	168,392	3,973.00	23.60
Keene	185,591	4,323.94	23.30
Hawkeye	152,962	2,997.68	19.60
Wilbur	135,204	2,609.55	19.30
Alfred	718,465	12,932.01	18.00
Grail	2,262,508	36,200.85	16.00
Charbon	274,093	4,386.16	16.00
Elm Tree	180,624	2,528.45	14.00
River View	247,561	3,465.87	14.00
Twin Valley	410,163	5,741.88	14.00
Blue Butte	170,641	2,388.93	14.00
Elsworth	138,605	1,900.26	14.00
Yellowstone	598,458	8,380.01	14.00
Estes	198,868	2,783.99	14.00
Poe	137,900	1,930.60	14.00
Moline	11,039	1,554.47	14.00
Maverick	84,508	1,182.95	14.00
Grassy Butte	237,190	3,320.19	14.00
Marquis	244,480	3,423.05	14.00
Patent Gate	153,649	2,151.08	14.00
Horse Creek	99,381	1,391.60	14.00
Sioux	478,331	5,883.91	12.30
Rhoades	130,695	1,568.41	12.00
Randolph	215,391	2,519.87	11.70
Bowline	441,240	5,029.73	11.40
Antelope	148,686	1,546.32	10.40
Middle Creek	93,822	938.14	10.00
Earl	906,861	4,030.21	5.70
Totals	$11,105,498	$168,336.21	15.00 Av.

Median Tax Rate in Mills 15.257

McKenzie County, "Official Records", County Auditor's Office, Schafer, North Dakota.

TABLE XXXII-(28)

ASSESSED VALUATION, ANNUAL SCHOOL LEVY, AND TAX RATES FOR SCHOOLS BY DISTRICT, 1928-1929
MCLEAN COUNTY, NORTH DAKOTA

School District	Assessed Valuation	Annual Levy	Tax Rate in Mills
Connors	$ 558,923	$ 15,090.92	27.00
Roosevelt	1,121,150	30,271.49	27.00
Underwood	717,551	11,887.59	26.30
Spring Valley	354,920	8,518.08	24.00
New Home	234,673	5,561.75	23.40
Montifiore	955,965	17,207.37	18.00
Washburn	783,726	14,107.07	18.00
Mercer	474,412	8,539.42	18.00
Dogden	431,016	7,758.29	18.00
Lake Williams	547,515	9,855.27	18.00
Blue Hill	290,209	4,743.34	16.00
Nelson	342,571	5,481.14	16.00
Wright	297,863	4,765.81	16.00
Otis	328,654	5,028.40	15.30
Crystal	329,062	5,001.74	15.20
Crooker Lake	266,821	3,735.49	14.00
Strawberry Lake	182,223	2,551.12	14.00
Hackett	285,458	3,996.41	14.00
O'Shea	275,181	3,852.53	14.00
Douglas	263,460	3,688.44	14.00
Greatstone	246,098	3,445.37	14.00
Ulrich	289,023	4,046.32	14.00
Romsaas	253,627	3,550.78	14.00
Platt	261,110	3,655.54	14.00
Palmburg	136,121	1,905.69	14.00
Loquemont	344,953	4,829.34	14.00
Hiddenwood	312,491	4,374.87	14.00
Shell Creek	99,901	1,398.61	14.00
Aurena	218,324	3,056.54	14.00
Ziegler	117,074	1,498.55	14.00
Berthold	40,607	568.50	14.00
Rosenglen	374,006	5,011.67	13.40
Medicine Hill	266,613	3,519.29	13.20
Byersville	265,481	3,504.35	13.20
Lund	229,819	3,010.63	13.10
Freitag	310,923	4,010.92	12.90
Lake Margaret	117,074	1,498.55	12.80
Koenig	204,447	2,494.25	12.20
Veeder	397,232	4,550.78	12.00
Malcolm	293,489	3,521.87	12.00
Longfellow	389,447	4,517.59	11.60

TABLE XXXII-(28) (Continued)

School District	Assessed Valuation	Annual Levy	Tax Rate in Mills
Wise	$ 250,258	$ 2,802.89	11.20
Deepwater	315,965	3,507.21	11.10
Turtle Lake	365,412	4,019.53	11.00
Schneider	289,162	3,007.28	10.40
Snow	302,981	3,060.11	10.10
Sverdrup	373,171	3,507.81	9.40
Iowa	274,024	2,493.62	9.10
Satterlund	358,454	3,011.01	8.40
Buffalo Lake	477,020	4,006.97	8.40
Weller	360,244	2,990.03	8.30
Park	255,405	2,043.24	8.00
Nettle Creek	223,965	1,495.22	6.70
Liberty	148,991	998.24	6.70
Reuter	285,731	1,800.11	6.30
Hancock	280,691	1,515.73	5.40
Stevenson	107,737	506.36	4.70
Totals	$20,115,894	$304,026.71	11.00 Av.

Median Tax Rate in Mills, 15.20

McLean County: "Official Records". County Auditor's Office, Washburn, North Dakota.

The range in the mill rate is very considerable in this county. Eight districts levy in excess of the legal maximum, 18.00 mills. The median mill rate in this county is also considerably above the state median. This indicates difficulty on the part of the taxpayers in all except probably eleven districts to maintain their schools.

Two districts in this county have assessed valuations so low that the mill rate is forced up to the legal maximum allowed them even though the annual levy is less than one thousand dollars. This county is quite typical of counties in the western part of North Dakota.

TABLE XXXII-(29)

ASSESSED VALUATION, ANNUAL SCHOOL LEVY, AND TAX RATES FOR SCHOOLS BY DISTRICT, 1928-1929
MERCER COUNTY, NORTH DAKOTA

School District	Assessed Valuation	Annual Levy	Tax Rate in Mills
Hagen	$ 547,406	$ 10,339.31	18.00
Juzler	533,510	9,603.18	18.00
Stanton	438,350	7,890.30	18.00
Beulah	547,582	9,856.48	18.00
Knife River	216,913	3,036.78	14.00
Beaver Creek	121,763	1,704.68	14.00
Elm Creek	127,489	1,784.85	14.00
Defiance	162,660	2,277.37	14.00
Ash	199,641	2,595.33	13.00
Klaus	210,798	2,507.31	11.90
Schlender	237,445	2,516.92	10.60
Liberty	220,401	2,204.01	10.00
Walker	180,606	1,806.06	10.00
Slope	152,791	1,512.63	9.90
Wittenberg	229,931	2,069.38	9.00
Elm Grove	380,073	3,420.66	9.00
Goldman	237,972	2,094.15	8.80
Krem	376,239	3,009.91	8.00
Spring Creek	358,004	2,864.03	8.00
Antelope Valley	487,386	3,899.07	8.00
Cambridge	392,473	3,139.78	8.00
Medicine Butte	129,998	909.99	7.00
Carpenter	158,458	1,109.21	7.00
Woodrow	111,895	783,26	7.00
Schramm	333,756	2,169.41	6.50
Elder	146,205	877.23	6.00
Zap	454,161	2,724.97	6.00
Farmer's Valley	205,574	966.20	4.70
Mercer	482,994	2,221.77	4.60
Center	334,407	1,538.27	4.60
Deapolis	335,518	1,476.28	4.40
Heihm	197,992	593.98	3.00
Totals	$9,277,298	$102,769.34	10.28 Av.

Median Tax Rate in Mills 9.50

Mercer County, "Official Records", County Auditor's Office, Stanton, North Dakota.

There is no district in this county with very low assessed valuation of property. Five districts levy less than $1,000 for the year. The median for the county is about two mills lower than the median for the state. The range between the highest and the lowest mill rates is about the average.

TABLE XXXII-(30)
ASSESSED VALUATION, ANNUAL SCHOOL LEVY, AND TAX RATES FOR SCHOOLS BY DISTRICT, 1928-1929
MORTON COUNTY, NORTH DAKOTA

School District	Assessed Valuation	Annual Levy	Tax Rate in Mills
Flasher	$ 691,996	$ 17,180	24.80
Glen Ullin Special	371,684	9,097	24.40
Mandan	3,332,411	74,633	22.30
Highland	162,190	3,568	22.00
Hebron	1,185,193	25,333	21.30
New Salem	983,499	20,882	21.20
Sims	1,027,194	20,000	19.40
Justice	448,112	8,204	18.30
Timmer	246,072	4,487	18.20
Amber Butte	745,016	11,870	15.90
Brown Butte	372,554	5,405	14.50
Fort Rice	603,086	8,651	14.30
Judson	106,704	1,493	14.00
Garfield	192,745	2,698	14.00
Heilbron	225,480	3,156	14.00
Valley Forge	75,510	1,057	14.00
Olin	187,230	2,621	14.00
Fair Valley	100,408	1,405	14.00
Fairview	237,102	3,319	14.00
Geison	116,783	1,634	14.00
Beaver Valley	186,291	2,608	14.00
Columbus	149,924	2,000	13.30
Bonanza	827,102	10,965	13.20
Big Bend	150,646	2,000	13.20
Feland	137,853	1,800	13.00
Harmon	201,019	2,600	12.90
Mars	234,787	3,000	12.70
Copenhagen	241,373	2,990	12.30
Square Butte	485,309	6,000	12.30
Little Heart	545,480	6,160	11.20
Lonesome	369,516	4,144	11.20
Wehri	237,944	2,500	10.50
Caribau	312,709	3,300	10.50
Chimney Butte	167,270	1,690	10.10
Custer	199,658	2,000	10.00
Rural	217,376	2,162	9.90
Maltzen	162,784	1,500	9.20
Union	194,804	1,500	7.70
Tavis	799,953	5,360	6.70
Fort Lincoln	357,802	2,000	5.90
Eagen	211,828	1,225	5.70
Marmot	646,996	3,420	5.20
Munson	400,075	2,107	5.20
Curlew	693,261	3,500	5.00
Sweet Briar	575,302	2,600	4.50
Totals	$20,933,634	$313,244	14.40 Av.

Median Tax Rate in Mills, 13.625
Morton County: "Official Records", County Auditor's Office, Mandan, North Dakota.

TABLE XXXII-(31)

ASSESSED VALUATION, ANNUAL SCHOOL LEVY, AND TAX RATES FOR SCHOOLS BY DISTRICT, 1928-1929 MOUNTRAIL COUNTY, NORTH DAKOTA

School District	Assessed Valuation	Annual Levy	Tax Rate in Mills
Plaza	$ 500,291	$ 14,227.62	27.00
Van Hook	503,597	13,751.15	27.00
Lake	361,305	8,846.99	26.51
Parshall	501,052	12,657.53	25.20
Sanish	299,491	4,381.78	22.40
Big Bend	196,896	2,929.67	19.60
Manitou	541,289	10,273.79	18.00
Stanley	1,106,417	22,103.48	18.00
Palermo	528,920	9,192.50	17.01
Ross	596,067	9,796.68	16.54
Wabek	289,875	4,802.74	16.00
Mountrail	272,936	4,162.78	16.00
Granada	506,601	7,287.67	15.79
White Earth	785,492	13,313.27	15.59
Wie	197,622	3,059.66	14.67
Tagus	543,086	6,338.49	14.17
Powers Lake	246,284	3,330.91	14.00
Bicker	227,423	3,434.26	14.00
Model	234,843	2,828.08	14.00
Banner	271,967	2,568.62	14.00
Fertile	236,277	3,048.53	14.00
Howie	216,018	2,955.03	14.00
Liberty	163,610	2,588.14	14.00
Valley	54,863	756.28	14.00
Division	120,420	1,407.81	14.00
Riverview	123,394	1,782.35	14.00
Boyd	147,181	1,830.41	14.00
Rat Lake	168,682	3,588.25	14.00
Chilcot	116,972	2,697.42	14.00
Pioneer	208,470	3,242.04	14.00
Dymond	228,401	4,549.79	14.00
Crawfoot	208,106	3,157.02	14.00
Baldy	234,537	3,463.28	14.00
Redmond	129,644	2,311.12	14.00
Sidania	150,910	2,137.89	14.00
Shell Lake	204,628	2,314.45	14.00
Harmony	220,909	3,023.84	14.00
Buake	221,311	3,226.56	14.00
Osborn	220,023	3,188.86	13.63
Crane Lake	261,676	4,088.70	13.37
Rosebud	596,067	3,996.37	12.42

TABLE XXXII-(31) (Continued)

School District	Assessed Valuation	Annual Levy	Tax Rate in Mills
Lowland	$ 332,816	$ 3,725.96	12.02
Wagner	215,336	2,938.30	11.60
Stave	220,831	3,101.57	11.32
Alger	216,065	2,396.92	11.10
Pearl	225,887	2,119.79	11.06
Cottonwood	189,692	2,546.34	10.54
Knife River	205,322	3,048.46	9.74
Duffy	169,770	3,655.02	8.83
Lostwood	383,601	3,326.81	7.82
Webber	202,995	3,233.00	7.38
Springdale	168,810	1,742.69	7.10
Shell	308,709	2,540.33	6.47
Sweetwater	336,697	2,026.93	4.45
Totals	$15,845,864	$254,813.93	16.08 Av.

Median Tax Rate in Mills, 14.846

Mountrail County: "Official Records", County Auditor's Office, Stanley, North Dakota.

From the evidence presented in this table it is clear that at least three-fourths of the school districts of this county are suffering from excessive taxation. The first four districts are taxed far beyond the legal maximum limit.

Several of the districts in this county are trying to maintain four-year high schools on only $500,000 assessed valuation. With the possible exception of two or three districts at the foot of the list there is very little evidence to indicate lack of willingness to support schools in this county.

TABLE XXXII-(32)
ASSESSED VALUATION, ANNUAL SCHOOL LEVY, AND TAX RATES FOR SCHOOLS BY DISTRICT, 1928-1929
NELSON COUNTY, NORTH DAKOTA

School District	Assessed Valuation	Annual Levy	Tax Rate in Mills
Aneta Special	$ 554,212	$ 9,975.82	18.00
Lee	794,912	14,006.35	17.62
Hamlin	940,183	15,259.17	16.23
Osago	531,440	8,019.45	15.09
Dahlen	703,225	12,006.89	14.23
Sarnia	655,080	8,502.94	12.98
Sheyenne	233,573	3,001.41	12.85
Kane	1,543,772	18,224.65	11.79
Petersburg	1,238,860	14,011.50	11.31
Michigan	1,396,432	15,011.64	10.75
Enterprise	564,194	6,003.02	10.64
Mapes	818,038	8,509.00	10.44
Williams	350,701	5,503.37	10.37
Wamduska	377,663	3,500.94	9.27
Dodds	583,993	4,502.58	7.71
Adler	531,646	4,003.29	7.53
Center	558,287	4,002.92	7.17
Dayton	503,095	3,521.67	7.00
Lake	456,176	3,051.82	6.69
Ora	456,276	3,002.30	6.58
Bergen	538,418	3,505.10	6.51
Illinois	475,041	3,002.26	6.32
Divide	331,978	2,001.83	6.03
Norway	574,521	3,401.16	5.92
Melrose	525,617	3,001.27	5.71
Cleveland	765,910	4,005.66	5.23
Forde	503,688	2,503.33	4.97
Nash	529,547	2,504.76	4.73
Rugh	518,385	2,000.97	3.86
Field	579,224	2,004.11	3.46
Totals	$12,603,084	$105,527.28	8.37 Av.

Median Tax Rate in Mills, 7.778

Nelson County, "Official Records", County Auditor's Office, Lakota, North Dakota.

This is one of the counties where the school tax is not too heavy in more than possibly three districts. The assessed valuation in every one of the districts of this county is relatively high. The median is well below the state median. There are many school districts in the western part of the state maintaining four-year high schools on less assessed valuation than any school district in this county, excepting two, namely Sheyenne and Divide.

TABLE XXXII-(33)

ASSESSED VALUATION, ANNUAL SCHOOL LEVY, AND TAX RATES FOR SCHOOLS BY DISTRICT, 1928-1929
OLIVER COUNTY, NORTH DAKOTA

School District	Assessed Valuation	Annual Levy	Tax Rate in Mills
Red Butte	$ 215,538	$ 3,448.60	16.00
Pleasant Valley	220,700	3,531.20	16.00
Butte	483,700	7,739.20	16.00
Lincoln	214,853	3,437.64	16.00
Clark	171,578	2,402.09	14.00
Lake	107,995	1,511.93	14.00
Burt	215,797	3,021.15	14.00
Green Vale	225,220	3,153.08	14.00
Spring Brook	208,226	2,915.16	14.00
Fairview	202,550	2,835.70	14.00
Lewis	104,129	1,457.80	14.00
Fort Clark	181,314	1,965.44	10.84
Marysville	267,541	2,402.52	8.98
Hensler	315,796	2,700.05	8.55
Nebo	204,708	1,541.45	7.53
Center	203,804	1,502.03	7.37
Bismarck	204,503	1,501.05	7.34
Church	208,172	1,500.92	7.21
Hannover	219,584	1,510.73	6.88
Bremen	195,193	1,200.43	6.15
Frazier	108,079	500.40	4.63
Sanger	178,394	501.28	2.81
Totals	$5,134,737	$52,279.85	10.19 Av.

Median Tax Rate in Mills, 12.00

Oliver County: "Official Records", County Auditor's Office, Center, North Dakota.

There is not very much to be said here as the situation is rather typical of what one finds in the average county of the state. The median for the county is a trifle higher than the state median. The highest taxed district has managed to remain within the legal maximum, while the two districts appearing at the bottom seemed to get along with a levy of $500 for the year and a tax rate of less than five mills. The money received from the interest and income from the permanent school fund of the state, together with the school poll tax and the county tuition money is no doubt sufficient to support the expenses of an ordinary open country one-room school, in session for seven or possibly eight months of the year.

TABLE XXXII-(34)

ASSESSED VALUATION, ANNUAL SCHOOL LEVY, AND TAX RATES FOR SCHOOLS BY DISTRICT, 1928-1929
PEMBINA COUNTY, NORTH DAKOTA

School District	Assessed Valuation	Annual Levy	Tax Rate in Mills
Neche	$ 466,268	$ 11,500	24.70
Pembina	684,738	12,325	18.00
Drayton	559,007	10,062	18.00
Bathgate	571,334	10,284	18.00
Walhalla	681,265	12,262	18.00
Cavalier	885,564	14,000	15.80
St. Thomas	1,045,100	16,000	15.30
Crystal	677,604	10,000	14.80
Svald	91,632	1,270	13.90
Mountain	223,877	3,000	13.40
Crown Center	96,372	1,275	13.20
Eyford	239,619	3,067	12.80
Hoople	176,427	2,610	12.50
Hensel	369,455	4,500	12.20
Thingvalla	83,008	1,000	12.10
Lauden	155,505	1,800	11.50
Midland	111,927	1,200	10.70
Ray Center	140,569	1,440	10.30
North Star	117,093	1,200	10.30
Quam	143,032	1,440	10.10
District 49	150,086	1,500	10.00
Joliette	313,237	3,000	9.50
Halliday	159,181	1,500	9.50
Hamilton	760,648	7,000	9.20
Glasston	424,991	3,800	9.00
Bowesmont	668,657	5,917	8.90
Morin	115,390	1,000	8.70
Fairview	123,170	1,048	8.50
Backoo	189,213	1,600	8.50
East Carlisle	127,620	1,050	8.30
Elara	146,858	1,200	8.30
Hilltop	230,861	1,920	8.30
Farr	162,024	1,300	8.00
Riverside	379,613	3,000	7.90
Stakesville	127,833	1,000	7.90
Peppard	151,209	1,200	7.90
Eastmen	150,951	1,200	7.90
District 99	153,786	1,000	7.90
Beaulieu	131,326	3,500	7.70
Gardar	457,368	1,200	7.70
Norwesta	157,170	1,400	7.70
Ormley	185,633	2,500	7.50

TABLE XXXII-(34) (Continued)

School District	Assessed Valuation	Annual Levy	Tax Rate in Mills
Park Center	$ 331,077	$ 2,200	7.50
Bruce	297,793	2,200	7.50
Welford	105,597	600	7.50
Crosby	165,370	1,190	7.20
North Carlisle	218,376	1,500	6.90
Hauge	117,185	800	6.90
Lane	220,687	1,500	6.90
Krak	165,777	1,100	6.70
District #81	112,516	750	6.70
Mugsford	181,015	1,200	6.60
Cranley	235,929	1,500	6.52
Concrete	124,889	800	6.40
Hartford	206,709	1,300	6.30
Carter	144,935	900	6.30
District #80	148,915	950	6.30
Lincoln	211,383	1,300	6.10
Akra	162,304	1,000	6.10
Lodema	121,264	750	6.10
Tyner	152,419	900	5.90
Leroy	394,665	2,300	5.80
Brown	177,649	1,000	5.70
Edgerton	172,541	1,000	5.70
Murphy	118,548	680	5.70
Nevin	138,500	800	5.70
Langton-Morris	256,532	1,400	5.50
Lee	190,578	1,000	5.30
Midland	230,211	1,225	5.30
Schiving	214,341	1,100	5.10
Kelly	161,562	800	4.90
West Point	126,922	600	4.70
Union	129,648	610	4.70
Dunn	232,893	1,100	4.70
Jameson	173,318	800	4.70
Prattford	211,929	1,000	4.70
Hartje	205,630	900	4.50
McArthur	376,971	1,200	4.30
Wilson	285,011	1,200	4.30
Leyden	370,854	1,600	4.30
Geroux-Bridge	114,712	500	4.30
Fairport	199,729	800	4.10
Trudel	151,934	600	3.90
Morrison	566,660	1,000	3.70
Coburn	181,754	650	3.50

TABLE XXXII-(34) (Concluded)

School District	Assessed Valuation	Annual Levy	Tax Rate in Mills
Elara	$ 173,535	$ 1,600	3.50
Pleasance	204,077	700	3.50
District #16	96,441	300	3.10
Cull	113,490	350	3.10
Miron	227,173	600	2.70
Fisher	202,653	500	2.50
Midland	189,190	300	1.70
Totals	$23,425,137	$218,875	9.35 Av.

Median Tax Rate in Mills, 7.037

Pembina County: "Official Records", County Auditor's Office, Cavalier, North Dakota.

Pembina is one of the five counties which has adopted the New England district system and consequently there are ninety-two small school districts. Compared with any of the counties in the western part of the state Pembina County is with the exception of one district not suffering from excessively high school taxes.

The range in mill rate is very wide which indicates a big difference in the tax burden and also in the willingness to assume that burden. The median mill rate for this county falls far below the state median. Twenty-four districts levy less than one thousand dollars, while five levy only five hundred dollars or less, and two levy only three hundred dollars for the year.

TABLE XXXII-(35)
ASSESSED VALUATION, ANNUAL SCHOOL LEVY, AND TAX RATES FOR SCHOOLS BY DISTRICT, 1928-1929
PIERCE COUNTY, NORTH DAKOTA

School District	Assessed Valuation	Annual Levy	Tax Rate in Mills
Rugby	$ 975,948	$ 26,326.30	27.00
Walford	621,908	11,194.34	18.00
Juanita	219,809	3,956.56	18.00
Lake View	228,442	4,111.96	18.00
Scandia	419,361	6,709.78	16.00
Ellendale	318,040	5,088.64	16.00
Rosedale	203,098	2,843.37	14.00
Sampson	157,119	2,199.67	14.00
Gerard Lake	174,745	2,446.43	14.00
Sandale	203,762	2,852.67	14.00
Burke	285,776	4,000.86	14.00
Selz Special	255,764	3,350.51	13.10
Barton	503,592	6,501.37	12.91
Manheim	484,258	6,213.03	12.83
German	290,410	3,702.73	12.75
Union	285,103	3,501.06	12.28
Hurricane Lake	339,773	4,002.53	11.78
Banner	388,099	4,501.95	11.60
Reno Valley	312,526	3,500.29	11.20
Rush Lake	465,652	5,001.10	10.74
Ness	619,067	6,004.95	9.70
Meyer	485,680	4,502.25	9.27
Dewey	236,751	2,000.54	8.45
Sand	304,299	2,200.08	7.23
Odessa	293,665	2,002.79	6.82
Brazil	300,784	1,988.18	6.61
Strasburg	293,901	2,001.46	6.61
White	588,906	3,503.99	5.95
Lincoln	527,126	2,937.56	5.60
Hendrickson	544,414	3,005.16	5.52
New German	535,833	2,502.34	4.67
Spruce Hill	242,352	499.25	2.06
Total	$12,105,063	$145,153.70	11.99 Av.

Median Tax Rate in Mills, 12.00

Pierce County, "Official Records", County Auditor's Office, Rugby, North Dakota.

This county is typical of the counties in the central part of North Dakota. It is interesting to note that the district appearing at the foot of the list, Spruce Hill, with an assessed valuation greater than Juanita appearing third from the top in the table above, levies less than $500 for its educational program.

TABLE XXXII-(36)
ASSESSED VALUATION, ANNUAL SCHOOL LEVY, AND TAX RATES FOR SCHOOLS BY DISTRICTS, 1928-1929
RAMSEY COUNTY, NORTH DAKOTA

School District	Assessed Valuation	Annual Levy	Tax Rate in Mills
Edmore	$ 630,525	$ 20,208.33	18.00
Devils Lake	4,360,371	87,643.44	18.00
Creel	347,100	8,417.18	17.29
Wheatland	1,015,859	20,418.76	14.79
Churchs Ferry	611,558	8,653.55	14.15
Northfield	741,003	10,003.54	13.50
Coulee	685,522	11,002.63	13.16
Derrick	374,923	4,499.08	12.00
Grove	157,357	2,391.82	11.48
Noonan	486,877	5,453.02	11.20
Ontario	312,853	3,503.95	11.20
Lillehoff	898,004	10,012.74	11.15
Newland	457,550	5,399.09	10.95
Victoria	275,391	3,662.70	10.94
Bartlett	923,511	10,481.85	10.86
Highland Center	524,591	6,137.71	10.49
Triumph	527,408	6,065.19	10.47
Starkweather	1,264,227	16,055.68	10.33
Eastview	831,344	8,521.28	10.25
Newbre	539,248	6,524.90	10.22
Odessa	360,031	3,510.30	9.75
Overland	274,553	3,308.36	9.13
Prospect	392,712	5,733.60	8.92
Sullivan	435,720	3,812.55	8.75
Dry Lake	543,778	4,513.36	8.30
Webster	737,159	6,007.84	8.15
DeGroat	499,190	4,018.48	8.05
Royal	472,065	3,800.12	8.05
Pelican	750,546	5,966.84	7.95
Minnewaukan	646,033	5,006.75	7.75
Hope	530,186	4,586.11	7.54
Busby	647,619	4,599.95	6.95
Cato	505,404	3,512.56	6.95
Freshwater	510,942	4,521.84	6.85
Irvine	450,621	3,019.16	6.70
Lake	1,228,149	8,044.37	6.55
Cleveland	585,441	3,434.83	5.85
South Minnewaukan	707,620	3,007.39	4.25
Morris	502,254	2,009.02	4.00
Lake View	180,993	651.57	3.60
Bergen	440,898	1,499.05	3.40
Fancher	488,038	1,268.90	2.60
Totals	$27,855,174	$340,780.39	12.23 Av.

Median Tax Rate in Mills, 9.25

Ramsey County: "Official Records", County Auditor's Office, Devils Lake, North Dakota.

TABLE XXXII-(37)

ASSESSED VALUATION, ANNUAL SCHOOL LEVY, AND TAX RATES FOR SCHOOLS BY DISTRICT, 1928-1929
RANSOM COUNTY, NORTH DAKOTA

School District	Assessed Valuation	Annual Levy	Tax Rate in Mills
Enderlin Special	$1,312,291	$30,622.70	23.335
Englevale	661,242	11,894.60	18.00
Lisbon Special	1,360,680	24,492.35	18.00
Owego	243,612	3,897.79	16.37
Cleveland	616,726	9,500.21	15.404
Salund	676,724	9,000.23	13.30
Sheldon	1,112,784	13,999.90	12.581
Fuller	239,704	2,999.90	12.516
Ft. Ransom	532,024	6,501.27	12.22
Aliceton	659,786	8,002.97	12.13
Shenford	970,098	10,540.63	10.968
Liberty	729,759	8,000.26	10.963
Moore	685,214	7,500.44	10.94
Elliott	984,352	10,000.43	10.159
Bear Creek	422,504	4,000.42	9.468
Sydna	564,916	4,999.97	8.851
Scoville	211,874	1,775.53	8.38
Colburn	477,583	3,500.46	7.33
Preston	626,482	4,500.03	7.183
Springer	635,326	4,499.82	7.083
Gilbert	644,976	4,501.81	6.98
Big Bend	762,294	4,500.75	5.904
Island Park	886,613	5,000.31	5.64
Casey	912,526	3,000.41	3.288
Alleghany	732,874	2,000.78	2.73
Totals	$17,662,966	$199,334.07	11.34 Av.

Median Tax Rate in Mills 10.75

Ransom County: "Official Records", County Auditor's Office, Lisbon, North Dakota.

The range here is rather wide. One district exceeds the legal maximum, while the district appearing at the foot of the table has an assessed valuation giving it rank as number nine from the top.

One may ask whether it is a case of inability or of low standards maintained. The same question may as well be raised in the seven cases immediately above the one at the foot.

TABLE XXXII-(38)

ASSESSED VALUATION, ANNUAL SCHOOL LEVY, AND TAX RATES FOR SCHOOLS BY DISTRICT, 1928-1929
RENVILLE COUNTY, NORTH DAKOTA

School District	Assessed Valuation	Annual Levy	Tax Rate in Mills
Colquhoun	$ 669,865	$ 18,086	27.00
Tolley Special	278,423	7,517	27.00
Glenburn	383,221	10,189	26.59
Brandon	763,608	20,160	26.40
Eden Valley	465,146	11,163	24.00
Hamlet	311,740	7,319	23.48
Grassland	362,748	8,125	22.40
Hurley	301,367	4,821	16.00
Clay	372,895	5,966	16.00
Lockwood	405,857	6,493	16.00
Callahan	328,790	5,260	16.00
White Ash	433,168	6,930	16.00
Prosperity	380,817	6,000	15.76
Stafford	304,595	4,264	14.00
Grover	253,614	3,440	14.00
McKinney	222,650	3,117	14.00
Fairbanks	467,931	6,551	14.00
Prescott	315,423	4,415	14.00
Rockford	332,876	4,200	12.62
Ensign	225,388	2,500	11.09
Hammerley	320,151	3,500	10.93
Ivanhoe	333,397	3,500	10.50
Muskego	293,546	3,000	10.22
Van Buren	305,884	2,500	8.17
Victory	246,843	2,000	8.10
Plain	289,279	2,000	6.91
Roosevelt	364,279	500	1.37
Totals	$9,733,401	$163,626	15.56 Av.

Median Tax Rate in Mills, 15.50

Renville County: "Official Records", County Auditor's Office, Mohall, North Dakota.

Here is a county where taxes for schools are resting very heavily on practically every school district. There is only one district in this county where one might question willingness to support an educational program. An assessed valuation of more than $364,000.00 very probably can with no great effort sustain an annual levy of more than $500 annually. Seven school districts in this county levy much in excess of the legal maximum while the median for this county is considerably above the state median.

TABLE XXXII-(39)
ASSESSED VALUATION, ANNUAL SCHOOL LEVY, AND TAX RATES FOR SCHOOLS BY DISTRICT, 1928-1929
RICHLAND COUNTY, NORTH DAKOTA

School District	Assessed Valuation	Annual Levy	Tax Rate in Mills
Brightwood Independent	$ 1,237,947	$ 37,559	18.00
Lidgerwood Special	1,091,326	19,644	18.00
Wyndmere Special	903,921	15,000	16.59
Antelope	708,041	9,500	13.42
Walcott	1,553,283	20,000	12.87
Fairmont	1,719,837	21,000	12.27
Wahpeton	2,628,099	30,000	11.41
Freeman	341,519	3,800	11.13
Colfax	1,184,149	12,500	10.55
Homestead	395,023	4,000	10.13
LaMars	683,406	6,170	9.03
Brightwood	732,978	3,000	8.91
Abercrombie	1,544,624	15,000	8.76
West End	500,117	4,250	8.50
Elma	707,635	5,500	8.19
Greendale	600,188	4,800	8.00
Eagle	1,449,460	11,000	7.59
Garborg	422,285	3,000	7.10
Dexter	760,299	5,000	6.58
Sheyenne	229,691	2,400	6.53
Wyndmere	848,712	5,500	6.48
Morow	860,800	4,000	6.40
Liberty Grove	824,745	5,000	6.06
Danton	663,534	4,000	6.03
Brandenburg	1,163,759	7,000	6.02
Barrie	424,393	2,500	5.89
Nonsen	520,266	3,000	5.77
Mooreton	1,326,661	6,500	4.89
Barney	1,027,333	5,000	4.87
Helendale	432,924	2,100	4.85
Ibsen	657,899	3,000	4.56
DeVillo	995,151	4,500	4.52
Waldo	681,326	3,000	4.40
Duerr	1,202,405	5,000	4.16
Dwight	1,648,400	6,500	3.94
Viking	404,321	1,500	3.71
Center	1,576,582	5,500	3.49
Summit	1,472,453	5,000	3.40
Belford	968,395	2,000	2.06
Grant	900,488	1,000	1.38
Totals	$37,997,375	$314,723	8.25 Av.

Median Tax Rate in Mills, 7.11

Richland County: "Official Records", County Auditor's Office, Wahpeton, North Dakota.

TABLE XXXII-(40)

ASSESSED VALUATION, ANNUAL SCHOOL LEVY, AND TAX RATES FOR SCHOOLS BY DISTRICT, 1928-1929
ROLETTE COUNTY, NORTH DAKOTA

School District	Assessed Valuation	Annual Levy	Tax Rate in Mills
Leonard	$ 833,429	$ 14,997.02	18.00
Mount Pleasant	1,010,279	17,591.82	17.817
Saint John	564,244	10,334.10	17.73
Dunseith	380,111	6,279.87	16.00
Mayville	324,844	5,091.46	16.00
Oxford	450,298	6,500.00	16.00
Union	414,060	7,445.51	16.00
Currie	305,245	2,753.55	15.916
Island Lake	141,603	1,886.32	14.00
Northern	113,139	1,599.10	14.00
Scatch Black	155,445	1,182.59	14.00
Hutchinson	196,574	3,089.38	14.00
Hillside	176,678	2,750.22	14.00
Carpenter	198,504	3,087.75	14.00
Mylo	105,114	2,351.70	14.00
Ingebretson	61,517	922.99	14.00
Fairview	431,728	6,108.00	13.898
Couture	114,989	941.79	13.050
Elsworth	347,358	4,716.56	12.955
Russell	474,821	4,902.33	9.07
Wolf Creek	441,569	4,552.18	9.06
South Valley	372,948	2,175.08	8.045
Mountain	256,109	2,700.02	7.81
Pleasant Valley	502,621	3,163.87	5.97
Brown	382,073	3,042.09	5.235
Cleveland	322,613	1,383.59	4.65
Ox Creek	532,040	3,832.76	3.76
Totals	$10,258,378	$127,700.4300	12.45 Av.

Median Tax Rate in Mills, 14.454

Rolette County: "Official Records", County Auditor's Office, Rolla, North Dakota.

TABLE XXXII-(41)
ASSESSED VALUATION, ANNUAL SCHOOL LEVY, AND TAX RATES FOR SCHOOLS BY DISTRICT, 1928-1929
SARGENT COUNTY, NORTH DAKOTA

School District	Assessed Valuation	Annual Levy	Tax Rate in Mills
Independent No. 1	$ 188,172	$ 4,516.27	24.00
Sargent	1,022,009	18,008.09	17.62
Independent No. 2	266,944	4,241.72	15.89
Northeast No. 4	87,394	1,223.51	14.00
Southwest	222,444	3,114.22	14.00
Forman	929,441	12,417.24	13.36
Independent No. 3	99,048	1,302.48	13.15
Vivian	900,377	11,506.82	12.73
Milnor	1,186,761	15,000.72	12.64
Weber	1,028,741	12,509.56	12.16
White Stone Hill	939,324	10,003.91	10.65
Brampton	707,900	7,001.06	9.89
Denver	716,100	7,003.33	9.78
Durbin	204,684	1,801.22	8.80
Herman	591,839	4,503.94	7.61
Hall	936,204	7,002.73	7.48
Harlem	574,802	4,000.57	6.96
Rutland	724,691	5,000.39	6.90
Dunbar	478,045	3,202.90	6.70
Bowen	205,671	1,242.25	6.04
Marboe	419,167	2,502.40	5.97
Ransom	730,024	4,000.53	5.84
Shuman	624,106	3,500.84	5.61
Verner	720,124	4,003.85	5.56
Welley	819,234	4,505.79	5.50
Taylor	673,478	3,502.09	5.20
Bowen	511,485	2,501.16	4.89
Jackson	664,415	3,001.00	4.51
Tewaukon	480,491	2,003.65	4.17
Totals	$18,689,920	$170,132.25	9.43 Av.

Median Tax Rate in Mills, 7.83

Sargent County: "Official Records", County Auditor's Office, Forman, North Dakota.

There are some interesting situations presented in the above table. Three districts appearing near the top of the list have very low assessed valuations as compared to the annual levies imposed by the school boards of these districts. The mill rates, of course, are consequently very high in these districts. The range is very wide in this county, which would indicate great differences in burden. The district appearing at the foot could no doubt do much more than it is doing if its people were so inclined.

TABLE XXXII-(42)

ASSESSED VALUATION, ANNUAL SCHOOL LEVY, AND TAX RATES FOR SCHOOLS BY DISTRICTS, 1928-1929
SHERIDAN COUNTY, NORTH DAKOTA

School District	Assessed Valuation	Annual Levy	Tax Rate in Mills
McClusky	$ 764,074	$ 18,900	24.74
Martin	546,268	13,000	18.00
Goodrich	706,577	12,000	16.99
Denhoff	517,002	8,000	15.48
Rosenfield	286,350	4,000	14.00
Johns Lake	197,149	2,760	14.00
Mauch	207,869	2,910	14.00
Holmes	198,078	2,773	14.00
Highland	190,793	2,670	14.00
Strassburg	201,015	2,800	13.93
Gransville	225,365	3,000	13.32
Whittaker	211,686	2,800	13.23
Prophets	197,632	2,600	13.16
Herr	234,938	2,800	11.92
Georgetown	303,935	3,600	11.90
Fairview	269,714	3,000	11.13
Hellman	232,867	2,500	10.74
White	194,845	2,000	10.30
Edgemont	200,160	2,000	10.00
Berlin	317,623	3,000	9.45
Schiller	292,389	2,700	9.24
Mountain City	287,494	2,500	8.70
Boone	312,690	2,500	8.00
Pickard	404,908	3,000	7.41
New Germantown	290,430	2,000	6.89
Mertz	312,486	2,000	6.41
Lamont	485,205	2,500	5.16
Lincoln	316,685	1,500	4.74
Totals	$8,906,227	$115,813	13.00 Av.

Median Tax Rate in Mills, 11.667

Sheridan County: "Official Records", County Auditor's Office, McClusky, North Dakota.

Here is another county in the central part of the state where conditions are more uniform than in many other parts of the state. The median for the county is very close to the state median, but there is one district levying far in excess of the legal maximum. The lower limit is not bad. Assessed valuations in this county vary less than in any other county of the state. The annual levies vary greatly even though the lowest amount is as high as $1,500.

TABLE XXXII-(43)

ASSESSED VALUATION, ANNUAL SCHOOL LEVY, AND TAX RATES
FOR SCHOOLS BY DISTRICT, 1928-1929
SIOUX COUNTY, NORTH DAKOTA

School District	Assessed Valuation	Annual Levy	Tax Rate in Mills
Selfridge	$ 321,371	$ 7,713	24.00
Walker	137,750	2,700	19.60
Fort Yates	194,376	3,499	18.00
Cannon Ball	812,045	12,993	16.00
White Bud	78,097	1,250	16.00
Lincoln	271,962	3,807	14.00
Belden	155,667	2,179	14.00
Goose Camp	119,230	1,669	14.00
Oak Grove	357,864	5,010	14.00
Roosevelt	51,143	616	14.00
Menz	246,804	3,260	13.209
Hanna	404,784	5,000	12.353
Golden Wealth	237,146	2,800	11.807
Totals	$3,388,239	$52,596	15.45 Av.

Median Tax Rate in Mills, 15.40

Sioux County "Official Records", County Auditor's Office, Fort Yates, North Dakota.

On the basis of number of school districts this county is the smallest in the state. It also has the lowest assessed valuation, and quite properly imposes a smaller annual levy than any other county of the state. Its median mill rate is considerably above the state median, while one district levies far above the legal maximum. In this county the lowest mill rate is practically the same as the median for the state, which would indicate that in this county there is no lack of willingness to maintain schools. This is a distinction that no other county can claim and it is a very enviable position to hold.

TABLE XXXII-(44)

ASSESSED VALUATION, ANNUAL SCHOOL LEVY, AND TAX RATES FOR SCHOOLS BY DISTRICT, 1928-1929
SLOPE COUNTY, NORTH DAKOTA

School District	Assessed Valuation	Annual Levy	Tax Rate in Mills
Amidon	$ 213,749	$ 5,129.98	24.00
E-Six	212,873	4,470.33	21.00
Rainy Butte	186,840	3,923.64	21.00
Marmouth	756,466	13,616.39	18.00
Doore	202,717	3,300.23	16.28
Woodbury	204,149	3,266.37	16.00
Cash	168,856	2,701.70	16.00
Conner	193,729	2,712.20	14.00
Sand Creek	142,956	2,001.38	14.00
Brown	109,381	1,531.33	14.00
Deep Creek	148,721	2,082.09	14.00
Carroll	209,388	2,931.43	14.00
Peaceful Valley	190,973	2,673.62	14.00
Harper	152,892	2,140.49	14.00
Hume	188,884	2,644.38	14.00
Bullion View	89,486	1,252.80	14.00
Ranger	97,284	1,361.98	14.00
Cedar Creek	190,856	2,671.70	14.00
Richland Center	141,363	1,964.80	13.90
Crawford	156,558	2,000.81	12.78
Independent	177,519	2,000.64	11.27
Moord	191,259	2,000.57	10.46
Pearl	94,395	800.47	8.44
White Lake	183,299	1,501.22	8.19
Sheets	200,844	1,500.30	7.47
Pretty Butte	133,874	1,000.04	7.47
Hazel	207,238	1,500.40	7.24
Chalky Butte	16,491	970.56	6.01
Sunshine	116,147	400.70	3.45
Totals	$5,760,760	$78,004.49	13.54 Av.

Median Tax Rate in Mills, 14.857

Slope County: "Official Records", County Auditor's Office, Amidon, North Dakota.

Some of the districts of this county have a very low assessed valuation. The median rate for the county is high and the range is very wide. However the annual levies correlate quite closely with assessed valuations which would indicate that the people are doing about as much as they possibly can under the circumstances.

TABLE XXXII-(45)

ASSESSED VALUATION, ANNUAL SCHOOL LEVY, AND TAX RATES FOR SCHOOLS BY DISTRICT, 1928-1929
STARK COUNTY, NORTH DAKOTA

School District	Assessed Valuation	Annual Levy	Tax Rate in Mills
Elm Grove	$ 925,209	$ 24,980	27.00
Plum Creek	218,817	4,595	21.00
Shipley	216,675	4,500	20.00
Dickinson	3,531,608	63,568	18.00
Taylor	817,234	14,711	18.00
South Heart	902,216	14,435	16.00
Versipi	222,706	3,563	16.00
Lefer	251,768	4,028	16.00
Belfield	371,645	5,203	14.00
Fisher	221,403	3,099	14.00
American New Hungary	240,483	3,000	14.00
Heart River	249,079	3,487	14.00
Grand Meadow	191,878	2,686	14.00
Grand Vale	197,920	2,770	14.00
Franzel	201,632	2,822	14.00
Aurora	249,219	3,439	14.00
Alpha	257,062	3,598	13.00
Novi Hradec	417,846	5,715	13.00
Garden	172,524	2,400	13.00
Springvale	259,367	3,250	12.00
Gladstone	709,843	11,357	11.00
Newport	540,421	6,000	11.00
Green River	277,245	3,200	11.00
Scenic	193,116	2,200	11.00
Ash Coulee	360,602	4,000	11.00
Wild Rose	230,128	2,000	9.00
Farmers Valley	448,610	4,000	8.00
Antelope	540,272	4,000	7.00
Stoltz	240,321	1,500	6.00
Richardson	1,025,641	5,000	4.00
St. Pius	230,034	500	2.00
Totals	$14,912,574	$219,656	14.76 Av.

Median Tax Rate in Mills, 14.125

Stark County: "Official Records", County Auditor's Office, Dickinson, North Dakota.

TABLE XXXII-(46)

ASSESSED VALUATION, ANNUAL SCHOOL LEVY, AND TAX RATES FOR SCHOOLS BY DISTRICT, 1928-1929
STEELE COUNTY, NORTH DAKOTA

School District	Assessed Valuation	Annual Levy	Tax Rate in Mills
Finley	$ 548,097	$ 18,076.19	27.00
Hope Special	1,449,023	31,395.72	16.56
Willow Lake Special	869,310	16,143.03	13.80
Norman	1,025,972	12,003.80	11.70
Colgate Special	739,176	9,217.52	11.57
Westfield	633,391	6,542.72	9.47
Easton	810,771	7,540.17	8.63
New Bergan	640,908	7,460.17	8.55
Newburgh	976,687	7,999.07	8.19
Melrose	834,115	8,140.94	7.79
Franklin	725,767	5,646.46	7.78
Primrose	787,340	5,999.53	7.62
Sherbrooke	658,686	5,269.15	7.59
Riverside	605,133	4,502.18	7.44
Greenview	684,254	5,809.30	7.31
Hugo	621,408	4,498.99	7.24
Enger	823,893	5,001.02	6.07
Edendale	724,784	3,203.54	4.42
Beaver Creek	741,904	2,997.28	4.04
Broadlawn	763,459	3,000.38	3.93
Golden Lake	692,749	2,002.04	2.89
Totals	$16,356,827	$172,449.40	10.54 Av.

Median Tax Rate in Mills, 7.625

Steele County: "Official Records", County Auditor's Office, Finley, North Dakota.

This county is in the eastern part of the state and yet not in the Red River Valley. It is typical of several counties in that region. The Congressional township being the size of the school districts of this county assures a relatively high assessed valuation, no district having less than $500,000. There is, however, a very wide range in the annual mill rate which probably means that many of the districts of this county could do much more than they are doing. The high mill rate in Finley school district is a result of the refusal of the farmers in the immediate vicinity to join with the town of Finley in the support of a good high school.

TABLE XXXII-(47)

ASSESSED VALUATION, ANNUAL SCHOOL LEVY, AND TAX RATES FOR SCHOOLS BY DISTRICT, 1928-1929
STUTSMAN COUNTY, NORTH DAKOTA

School District	Assessed Valuation	Annual Levy	Tax Rate in Mills
Jamestown	$ 5,716,446	$ 102,896	18.00
Guilford	1,210,674	21,792	18.00
Strong	636,731	11,461	18.00
Streeter	666,523	11,997	18.00
Severn	535,532	9,639	18.00
Kensal	802,978	14,000	17.436
Corinne	548,113	8,769	16.00
Chase Lake	180,433	2,526	14.00
Glacier	315,071	4,410	14.00
Alexander	388,889	5,444	14.00
Paris	470,853	6,500	13.829
Spiritwood	877,073	12,000	13.682
Montpelier	802,884	10,000	12.456
Manna	562,609	7,000	12.443
Iosco	259,182	3,000	11.575
Windfield	486,167	5,500	11.32
Newburg	311,633	3,500	11.231
Buchanan	890,739	10,000	11.227
Rose	552,352	6,185	11.198
Sydney	454,296	5,000	11.007
Arrowwood	913,289	10,000	10.95
Valley Springs	327,692	3,500	10.681
Eldridge	858,171	9,000	10.488
Cleveland	1,255,587	13,000	10.354
Wadsworth	289,895	3,000	10.349
Deer Lake	297,504	3,000	10.084
Bloomenfield	352,877	3,500	9.919
Fried	516,032	5,000	9.69
Conklin	312,004	3,000	9.616
Windsor	640,596	6,000	9.367
Lees	1,309,821	12,000	9.162
Walters	659,585	6,000	9.097
Lenton	420,396	3,800	9.04
Moon Lake	422,709	3,800	9.00
Ypsilanti	558,887	5,000	8.947
Sharlow	449,307	4,000	8.903
Gray	520,103	4,500	8.653
Lyon	293,681	2,500	8.513
Lowery	316,188	2,500	7.907
Round Top	281,833	2,200	7.81
Peterson	334,817	2,610	7.796
Lippert	513,146	4,000	7.796

TABLE XXXII-(47)

School District	Assessed Valuation	Annual Levy	Tax Rate in Mills
Cusator	$ 395,702	$ 3,000	7.582
Bloom	973,511	7,000	7.20
Durham	488,961	3,500	7.159
Germania	559,010	4,000	7.156
St. Paul	570,655	4,000	7.01
Hidden	507,419	3,500	6.90
Corwin	667,176	4,500	6.745
Hamer	749,378	5,000	6.673
Foothills	906,998	6,000	6.615
Woodbury	1,272,930	8,000	6.28
Sinclair	444,468	2,500	5.624
Nogasek	711,737	4,000	5.621
Griffin	514,586	2,800	5.442
Jim River Valley	419,828	2,000	4.764
Marstonmoor	458,270	1,000	2.183
Totals	$59,865,461	$451,829	11.33 Av.

Median Tax Rate in Mills, 9.583

Stutsman County: "Official Records", County Auditor's Office, Jamestown, North Dakota.

No school district has less than $250,000 assessed valuation. Only four other counties in the state, namely, Eddy, Griggs, LaMoure and Steele, have school districts with a minimum assessed valuation as high as that. Stutsman County ranks third in total assessed valuation. The range in mill rates is rather wide. No school district in this county exceeds the legal maximum levy.

TABLE XXXII-(48)

ASSESSED VALUATION, ANNUAL SCHOOL LEVY, AND TAX RATES FOR SCHOOLS BY DISTRICT, 1928-1929
TOWNER COUNTY, NORTH DAKOTA

School District	Assessed Valuation	Annual Levy	Tax Rate in Mills
Badger	$ 1,556,856	$ 28,025.65	18.00
Rosedale	514,995	9,270.15	18.00
Perth Special	699,557	12,592.10	18.00
Rock Lake Special	719,474	12,015.45	16.70
Bisbee Special	1,399,112	21,966.06	15.70
Picton	486,912	7,498.47	15.40
Egeland	1,776,484	25,047.84	14.10
Rockland	800,254	4,203.74	14.00
Howell	360,984	5,017.45	13.90
Armourdale	516,390	5,473.97	10.60
Hardwheat	587,008	5,987.68	10.20
Monroe	342,087	3,489.30	10.20
Lake View	433,813	3,991.22	9.20
Iowa	458,745	3,486.26	7.60
Johnson	527,387	4,008.44	7.60
Maza Special	268,594	1,987.72	7.40
Twin Hill	312,411	2,311.80	7.40
Mt. Pleasant	448,181	3,128.00	7.10
Metcalf	517,111	3,516.31	6.80
Virginia	366,135	2,489.55	6.80
Bryan	487,893	3,025.05	6.20
Coolin	586,856	3,521.20	6.00
Ideal	807,741	4,765.64	5.90
Gopher	531,720	2,977.73	5.60
Crocus Special	546,305	2,512.99	4.60
Bethel	582,843	2,506.28	4.30
Wheatland	540,891	2,001.15	3.70
Prairie Rose	591,873	1,479.78	2.50
Totals	$17,268,612	$188,294.98	10.90 Av.

Median Tax Rate in Mills, 7.778

Towner County: "Official Records", County Auditor's Office, Cando, North Dakota.

There are very few one-room rural schools in this county. The assessed valuations are relatively high. No district exceeds the legal maximum levy. Four districts levy less than five mills.

TABLE XXXII-(49)

ASSESSED VALUATION, ANNUAL SCHOOL LEVY, AND TAX RATES FOR SCHOOLS BY DISTRICTS, 1928-1929
TRAILL COUNTY, NORTH DAKOTA

School District	Assessed Valuation	Annual Levy	Tax Rate in Mills
Mayville Special	$ 775,816	$ 19,105.17	24.62
Hillsboro Special	921,549	20,886.51	22.66
Hatton Special	768,699	13,836.80	18.00
Portland Special	754,549	13,001.36	17.23
Caledonia	624,435	9,003.86	14.42
Kelso-Grandin Special	279,667	3,722.18	13.31
Buxton Special	677,214	9,006.92	13.30
Reynolds Special	342,996	3,866.19	11.27
Norman	950,745	9,506.34	10.00
Bohnsack	815,667	8,000.78	9.81
Galesburg	938,385	9,007.50	9.60
Norway	837,556	7,804.75	9.32
Blanchard	966,651	7,006.99	7.25
Lindaas	900,097	6,506.99	7.23
Viking	911,379	6,506.33	7.14
Herberg	711,816	5,010.57	7.04
Mayville	933,623	6,506.53	6.97
Belmont	756,719	4,009.81	5.30
Eldorado	1,142,820	6,010.37	5.26
Morgan	666,628	3,506.01	5.26
Stavanger	795,695	4,002.01	5.03
Elm River	606,988	3,034.45	5.00
Bloomfield	864,304	4,200.12	4.86
Kelso	823,992	3,501.77	4.25
Hillsboro	1,088,104	4,504.13	4.14
Ervin	1,096,460	4,505.78	4.11
Wold	757,133	2,505.74	3.31
Garfield	789,219	2,501.33	3.17
Roseville	701,674	2,006.63	2.86
Greenfield	918,944	2,021.61	2.20
Buxton	279,637	503.27	1.80
Totals	$24,810,488	$205,098.80	8.26 Av.

Median Tax Rate in Mills, 6.6

Traill County: "Official Records", County Auditor's Office, Hillsboro, North Dakota.

TABLE XXXII-(50)

ASSESSED VALUATION, ANNUAL SCHOOL LEVY, AND TAX RATES FOR SCHOOLS BY DISTRICT, 1928-1929
WALSH COUNTY, NORTH DAKOTA

School District	Assessed Valuation	Annual Levy	Tax Rate in Mills
Seventy-Eight	$ 720,305	$ 22,452.00	31.17
One-Hundred & Twenty Eight	236,140	5,503.06	23.30
One-Hundred & Six	266,295	4,793.31	18.00
Seventy-Nine	399,557	7,192.03	18.00
Twenty	692,654	12,467.97	18.00
Three	1,804,991	31,009.75	17.18
Seventy-One	469,587	7,001.54	14.91
Thirty-Nine	653,602	9,503.37	14.54
One-Hundred & Twenty-Nine	753,176	11,002.17	13.28
Five	157,189	1,999.44	12.72
Forty-Two	706,165	8,805.87	12.47
Ten	315,419	3,797.64	12.04
One-Hundred & Eleven	520,744	6,004.17	11.53
Thirty-Two	117,494	1,200.79	10.22
Seventy-Three	272,911	2,699.09	9.89
One-Hundred & Fifteen	102,344	1,000.92	9.78
Fifty-Three	337,299	3,001.96	8.90
Twenty-Three	138,522	1,200.98	8.67
Eighty-Four	212,867	1,800.85	8.46
One-Hundred & Twenty-Three	71,274	600.12	8.42
Sixty-Eight	669,571	5,503.87	8.22
Ninety-Nine	267,258	2,001.76	7.49
Forty-Four	111,336	800.50	7.19
Sixty-Three	212,482	1,500.12	7.06
Sixty	139,142	957.29	6.88
Thirty-Seven	135,091	901.05	6.67
Nineteen	136,557	901.27	6.60
Sixty-Nine	155,987	1,001.44	6.42
Sixty-One	281,464	1,801.36	6.40
Ninety	161,677	1,000.78	6.19
Twenty-One	325,539	2,002.06	6.15
One-Hundred & Nineteen	163,140	1,000.04	6.13
Sixty-Four	341,467	2,000.99	5.86
Eighty-One	139,795	801.02	5.73
Fifty	150,039	850.72	5.67
Seventy-Seven	116,103	650.17	5.60
One-Hundred & Ten	214,637	1,199.82	5.59
Nine	179,285	1,000.41	5.58
Twenty-Seven	144,333	801.05	5.55
Ninety-Three	117,374	650.25	5.54
Fifty-Five	144,366	799.78	5.54
Seventy-Six	217,061	1,200.34	5.53
Twenty-Four	174,805	959.68	5.49

TABLE XXXII-(50) (Continued)

School District	Assessed Valuation	Annual Levy	Tax Rate in Mills
One-Hundred & Twenty	$ 550,101	$ 3,003.55	5.46
Sixty-Two	166,007	899.75	5.42
One-Hundred & Twenty-Two	186,825	1,001.38	5.36
Sixty-Seven	188,542	1,001.15	5.31
One-Hundred & Thirty-Two	132,177	700.53	5.30
Twenty-Six	152,215	800.65	5.26
One-Hundred	143,587	750.96	5.23
Eighty-Two	134,337	701.23	5.22
Twenty-Five	177,221	910.91	5.14
Eighty	218,199	1,101.90	5.05
Seventy-Four	560,152	2,800.77	5.00
One-Hundred & Twenty-Five	91,324	450.22	4.93
Fifty-One	446,562	2,201.55	4.93
One-Hundred & Two	137,490	650.32	4.73
Forty	81,571	383,38	4.70
Fifteen	183,133	849.73	4.64
Forty-Six	187,757	850.53	4.53
Two	217,813	999.76	4.59
Eighty-Seven	155,302	700.41	4.51
Ninety-Two	133,466	600.59	4.50
One-Hundred & Eight	133,658	600.12	4.49
Ninety-Six	146,416	650.08	4.44
One-Hundred & Nine	114,676	499.99	4.36
One-Hundred & Eighteen	137,851	599.65	4.35
Eighty-Eight	326,223	1,399.49	4.29
One-Hundred & Three	168,649	701.58	4.16
One-Hundred & Thirty-One	168,504	700.97	4.16
Seventy-Two	193,314	800.31	4.14
Thirty-Three	290,493	1,199.73	4.13
One-Hundred & Thirteen	222,096	901.70	4.06
Fifty-Nine	222,662	901.78	4.05
Ninety-Eight	249,669	1,001.17	4.01
Ninety-Seven	200,577	800.30	3.99
Thirty-One	252,922	1,001.57	3.96
Twenty-Eight	165,874	650.22	3.92
Forty-One	257,557	999.32	3.88
Forty-Nine	257,765	1,000.12	3.88
Sixty-Six	157,623	600.54	3.81
Sixteen	272,956	1,001.74	3.67
Seven	219,822	800.15	3.64
Twenty-Two	392,730	1,402.04	3.57
Thirty-Four	199,220	500.04	3.51
Thirty-Five	172,553	600.48	3.48
Twenty-Nine	410,176	1,402.80	3.42
One-Hundred & Five	291,513	999.89	3.42

TABLE XXXII-(50) (Concluded)

School District	Assessed Valuation	Annual Levy	Tax Rate in Mills
Fifty-Eight	$ 176,216	$ 600.90	3.41
One-Hundred & Five	291,513	999.89	3.42
Ninety-Four	191,993	650.86	3.39
One-Hundred & One	325,752	1,101.04	3.38
Eighty-Six	149,100	500.98	3.36
One-Hundred & Fourteen	153,139	500.77	3.27
Seventy-Five	129,373	401.05	3.10
Fifty-Four	134,169	401.16	2.99
Eight	268,785	800.97	2.98
One-Hundred & Thirty	153,019	451.40	2.95
One-Hundred & Twenty-Seven	409,543	1,199.96	2.93
Thirty-Six	208,506	600.49	2.88
Thirteen	243,631	699.22	2.87
Twelve	212,671	599.73	2.82
Forty-Eight	142,951	400.26	2.80
Forty-Seven	186,387	500.93	2.80
Thirty	321,061	902.18	2.81
One-Hundred & Four	287,484	799.21	2.78
Forty-Three	146,672	400.41	2.73
Six	263,034	699.67	2.66
Eighty-Three	160,520	401.30	2.50
Forty-Five	194,272	501.22	2.58
Fourteen	161,670	400.94	2.48
Ninety-Nine	129,558	300.57	2.32
Seventy	229,095	499.42	2.18
Fifty-Six	160,964	350.90	2.18
Fifty-Seven	247,685	500.32	2.02
Four	304,331	690.10	1.94
One-Hundred & Seventeen	137,157	251.00	1.83
One-Hundred & Sixteen	175,001	301.01	1.72
Thirty-Eight	294,355	500.41	1.70
Ninety-One	126,046	200.41	1.59
One-Hundred & Twenty-One	126,792	200.34	1.58
Fifty-Two	156,600	100.26	.64
Totals	$30,308,002	$235,068.81	7.76

Median Tax Rate in Mills, 4.65

Walsh County: "Official Records", County Auditor's Office, Grafton, North Dakota.

TABLE XXXII-(51)
ASSESSED VALUATION, ANNUAL SCHOOL LEVY, AND TAX RATES FOR SCHOOLS BY DISTRICT, 1928-1929
WARD COUNTY, NORTH DAKOTA

School District	Assessed Valuation	Annual Levy	Tax Rate in Mills
One-Hundred & Thirty-Eight	$ 465,019	$ 12,555.51	27.00
One-Hundred & Fifty-Three	588,451	15,888.17	27.00
Twenty-Eight	1,115,960	29,383.22	26.33
One-Hundred & Fifty-Six	457,952	11,000.00	24.02
Eighty	356,277	8,425.00	23.65
One-Hundred & Thirty-One	176,212	3,541.00	20.10
One	9,420,965	169,577.37	18.00
Sixteen	432,705	7,788.69	18.00
Twenty-Four	842,246	15,160.42	18.00
Fifty-Four	989,950	17,819.10	18.00
Ninety-Five	369,907	8,658.00	18.00
One-Hundred & Fifty-Four	449,808	8,096.54	18.00
One-Hundred & Fifty-Five	367,560	6,616.08	18.00
Thirty-Eight	893,742	12,001.00	17.30
Seven	645,622	11,149.89	17.27
One-Hundred & Twenty-Eight	343,511	5,496.00	16.00
Twenty-Six	266,854	4,000.00	14.99
Fifty-Three	271,559	3,801.00	14.00
Fifty-Eight	279,274	3,909.84	14.00
Seventy	282,574	3,956.00	14.00
One-Hundred & Six	178,309	2,496.00	14.00
One-Hundred & Twenty	173,079	2,423.00	14.00
One-Hundred & Twenty-Three	181,719	2,544.06	14.37
One-Hundred & Twenty-Nine	236,056	3,304.78	14.00
One-Hundred & Thirty	280,049	2,912.68	14.00
One-Hundred & Forty-Nine	215,083	3,011.16	14.00
One-Hundred & Fifty	166,975	2,337.65	14.00
One-Hundred & Fifty-One	222,192	3,110.00	14.00
One-Hundred & Fifty-Two	212,037	2,968.51	14.00
Eighty-Five	175,071	2,400.00	13.71
Forty-One	904,363	12,000.00	13.27
One-Hundred & Eleven	270,029	3,400.00	12.96
One-Hundred & Two	221,454	2,801.00	12.65
Three	163,630	1,999.56	12.22
Sixty-Three	333,771	4,001.00	11.99
Thirty	365,930	4,332.00	11.84
Sixty-Seven	313,116	3,600.00	11.50
One-Hundred & Five	226,082	2,500.00	11.06
One-Hundred & Twenty-Five	200,265	2,200.00	10.99
Sixty-Four	273,989	3,000.00	10.95
Seventy-Three	442,811	4,499.00	10.16
Forty-Six	426,313	4,000.00	9.38
Sixty-Two	345,825	3,199.00	9.25

TABLE XXXII-(51) (Continued)

School District	Assessed Valuation	Annual Levy	Tax Rate in Mills
Ten	$ 446,035	$ 4,000.00	8.97
Twenty-One	337,088	3,000.00	8.90
Thirty-Six	339,109	3,001.00	8.85
One-Hundred & Fifty-Seven	139,745	1,201.80	8.60
Thirty-Five	362,083	3,001.00	8.29
Forty-Two	382,832	3,001.00	7.84
One-Hundred & Forty-Four	319,757	2,500.00	7.82
Nineteen	418,495	3,201.00	7.65
One-Hundred & Twenty-Seven	271,373	2,000.00	7.37
Thirty-Three	655,881	4,499.00	6.86
Ninety-Four	464,786	3,002.00	6.46
One-Hundred & Nine	652,019	4,199.00	6.44
Four	932,696	5,997.24	6.43
Two	741,299	4,499.68	6.07
Seventy-Nine	305,528	3,000.00	5.15
Thirty-Four	648,229	3,001.00	4.63
Ninety-Two	371,290	1,500.00	4.04
Seventeen	445,290	1,001.00	2.25
Totals	$33,340,972	$496,567.27	14.89 Av.

Median Tax Rate in Mills, 13.4

Ward County: "Official Records", County Auditor's Office, Minot, North Dakota.

Six districts in this county levy in excess of the legal maximum, eighteen mills. The assessed valuation of the districts is on the whole considerably less than that of the districts in such counties as Steele, Nelson, Griggs, Towner, Eddy, and LaMoure. Ward is typical of the north-central part of the state.

TABLE XXXII-(52)
ASSESSED VALUATION, ANNUAL SCHOOL LEVY, AND TAX RATES FOR SCHOOLS BY DISTRICT, 1928-1929
WELLS COUNTY, NORTH DAKOTA

School District	Assessed Valuation	Annual Levy	Tax Rate in Mills
Thirty-Nine	$ 841,347	$ 21,045	18.00
Forty	1,181,015	22,500	18.00
Thirty-Eight	1,690,229	28,500	16.85
Thirty-Five	671,289	14,100	16.00
Twenty-Three	878,203	14,080	16.00
Ten	737,682	11,000	14.91
Fourteen	709,183	10,000	14.10
Thirty-Four	334,160	5,000	14.00
Twenty-Four	344,764	5,655	14.00
Forty-One	286,639	3,950	13.78
Fifteen	434,860	5,500	12.95
Seven	622,466	8,000	12.86
Twenty-Two	445,173	5,675	12.75
Twenty-Six	617,387	7,500	12.15
Eighteen	744,548	8,500	11.42
Thirty-Six	262,985	3,000	11.41
Twenty-Five	298,943	3,000	10.04
Twelve	350,595	3,500	9.98
One	313,198	3,000	9.58
Twenty	764,700	7,305	9.55
Five	764,226	6,500	8.51
Twenty-Seven	435,859	3,500	8.03
Twenty-Eight	436,730	3,500	8.02
Six	376,595	3,000	7.97
Thirty-Seven	324,504	2,500	7.71
Nineteen	558,810	4,200	7.52
Nine	431,660	3,500	7.27
Sixteen	185,495	1,270	6.85
Twenty-Nine	459,247	3,000	6.53
Thirty	396,596	2,500	6.31
Thirty-Two	409,628	2,500	6.11
Seventeen	474,263	2,700	5.70
Eleven	290,322	1,500	5.17
Three	709,161	2,999	4.23
Eight	635,173	2,400	3.78
Four	568,116	2,000	3.52
Thirty-Three	436,039	1,500	3.44
Thirty-One	491,289	1,500	3.05
Two	325,339	800	2.46
Totals	$21,951,421	$249,679	11.39 Av.

Median Tax Rate in Mills, 9.169

Wells County: "Official Records", County Auditor's Office, Fessenden, North Dakota.

TABLE XXXII-(53)
ASSESSED VALUATION, ANNUAL SCHOOL LEVY, AND TAX RATES FOR SCHOOLS BY DISTRICT, 1928-1929
WILLIAMS COUNTY, NORTH DAKOTA

School District	Assessed Valuation	Annual Levy	Tax Rate in Mills
Ninety-Five	$ 260,305	$ 8,027	30.84
Two	799,901	21,597	27.00
Ninety-Four	445,951	11,751	26.35
Ninety	521,837	13,150	25.20
Thirty-Seven	295,709	7,097	24.00
Seventy-Eight	301,282	7,230	24.00
Ninety-Three	180,851	3,716	20.55
Thirty-Nine	228,675	4,500	19.68
Ninety-Two	164,515	3,125	19.00
One	2,341,486	42,146	18.00
Thirteen	481,971	8,675	18.00
Fifteen	722,962	13,013	18.00
Twenty-Five	393,740	7,087	18.00
Sixty-Four	543,464	9,782	18.00
Eighty-Eight	763,513	13,743	18.00
Three	236,453	3,783	16.00
Fourteen	239,871	3,837	16.00
Seventeen	165,761	2,652	16.00
Forty	308,094	4,929	16.00
Forty-One	296,250	4,740	16.00
Sixty-Six	193,740	3,099	16.00
Seventy-Three	108,613	1,737	16.00
Seventy-Four	404,653	6,474	16.00
Four	150,572	2,108	14.00
Sixteen	263,177	3,684	14.00
Twenty-Four	240,174	3,362	14.00
Twenty-Nine	254,936	3,569	14.00
Thirty-One	268,161	3,754	14.00
Thirty-Three	285,954	4,003	14.00
Thirty-Five	255,382	3,575	14.00
Thirty-Six	256,877	3,596	14.00
Forty-Two	297,878	4,170	14.00
Forty-Three	196,183	2,746	14.00
Forty-Six	88,426	1,237	14.00
Fifty-Nine	462,893	6,480	14.00
Sixty-Five	278,449	3,898	14.00
Sixty-Seven	221,823	3,105	14.00
Seventy	75,304	1,054	14.00
Seventy-One	256,954	3,597	14.00
Seventy-Six	191,782	2,684	14.00
Seventy-Nine	216,693	3,033	14.00

TABLE XXXII-(53) (Continued)

School District	Assessed Valuation	Annual Levy	Tax Rate in Mills
Eighty-Three	$ 113,203	$ 1,584	14.00
Eighty-Four	116,691	1,633	14.00
Ninety-One	168,067	2,352	14.00
Ninety-Six	138,592	1,940	14.00
Ninety-Seven	168,479	2,358	14.00
Sixty-Three	418,324	5,810	13.89
Eighty-One	313,009	4,000	12.78
Eighty-Six	245,301	3,000	12.23
Eighty-Seven	100,928	1,200	11.89
Eighty-Nine	126,670	1,500	11.84
Eighty-Five	507,077	6,000	11.83
Twenty-Three	262,409	3,000	11.43
Forty-Four	175,543	2,000	11.39
Twenty-Eight	679,510	7,500	11.03
Eighty-Two	182,078	2,000	10.98
Thirty-Four	184,621	2,000	10.83
Seven	840,568	9,000	10.70
Seventy-Two	235,035	2,500	10.64
Seventy-Seven	146,661	1,500	10.23
Thirty	492,823	5,000	10.14
Six	610,381	6,000	9.83
Five	357,816	3,000	8.38
Thirty-Eight	228,568	1,000	4.37
Totals	$21,567,352	$342,761	15.89 Av.

Median Tax Rate in Mills, 15.218

Williams County: "Official Records", County Auditor's Office, Williston, North Dakota.

This county is one of the heaviest taxed counties in the state. Nine districts in this county exceed the legal maximum mill levy. The median mill rate for the county is far above the state median. Only three other counties in the state have a higher median mill rate than this county. With the exception of one district the lowest levy by any school district in this county is higher than the median levy in fifteen other counties of the state. Eighty per cent of the school districts of Williams County have a higher tax rate than the median tax rate for the state as a whole.

TABLE XXXIII

RELATIVE POSITION OF COUNTIES OF NORTH DAKOTA ON BASIS OF MEDIAN MILL RATE TAX LEVY FOR SCHOOL YEARS, 1928-1929 and 1929-1930

1928-1929		1929-1930	
County	Mills*	County	Mills*
1. Renville	15.50	1. Morton	18.30
2. Sioux	15.40	2. Sioux	16.83
3. McKenzie	15.28	3. Hettinger	16.16
4. Williams	15.29	4. Adams	15.99
5. Bowman	15.08	5. Dunn	15.44
6. Divide	15.06	6. McKenzie	14.91
7. Mountrail	14.86	7. Stark	14.90
8. Slope	14.67	8. Renville	14.35
9. Grant	14.47	9. Benson	14.43
10. Hettinger	14.45	10. Williams	14.40
11. Rolette	14.45	11. Rolette	13.75
12. McLean	14.23	12. Ward	13.59
13. Kidder	14.25	13. Grant	13.48
14. Stark	14.12	14. Slope	13.39
15. Dunn	14.06	15. Golden Valley	13.30
16. McHenry	14.00	16. Mountrail	13.20
17. Morton	13.62	17. Kidder	13.19
18. Billings	13.50	18. Sheridan	12.31
19. Ward	13.40	19. McLean	12.19
20. Adams	13.25	20. Wells	12.12
21. Golden Valley	13.00	21. Divide	11.85
22. Benson	12.67	22. Pierce	11.68
23. Bottineau	12.57	23. Cass	11.24
24. Burke	12.50	24. Burke	11.21
25. Oliver	12.00	25. McHenry	11.18
26. Pierce	12.00	26. Emmons	11.14
27. Burleigh	11.72	27. Foster	11.00
28. Sheridan	11.67	28. Bottineau	11.08
29. Ransom	10.75	29. Bowman	10.99
30. Logan	10.37	30. Ransom	10.94
31. Foster	10.20	31. Burleigh	10.85
32. Cavalier	10.00	32. Stutsman	10.85
33. Emmons	10.00	33. Billings	10.52
34. McIntosh	9.87	34. Barnes	9.52
35. Ramsey	9.75	35. McIntosh	9.46
36. Stutsman	9.57	36. Grand Forks	9.35
37. Mercer	9.25	37. Sargent	9.32
38. Wells	9.17	38. Nelson	9.29
39. Sargent	7.83	39. Steele	9.29
40. Nelson	7.79	40. Ramsey	9.20
41. Towner	7.78	41. Oliver	9.16
42. Steele	7.63	42. Mercer	9.05

TABLE XXXIII-(Continued)

1928-1929		1929-1930	
County	Mills	County	Mills
43. Eddy	7.40	43. Towner	6.76
44. Richland	7.11	44. Cavalier	6.34
45. Pembina	7.04	45. Richland	6.31
46. Barnes	7.00	46. Griggs	6.00
47. Dickey	7.00	47. Dickey	7.70
48. LaMoure	6.82	48. Logan	7.61
49. Traill	6.60	49. Eddy	7.20
50. Griggs	6.50	50. Traill	7.18
51. Cass	6.01	51. Pembina	7.04
52. Grand Forks	5.17	52. Walsh	6.77
53. Walsh	4.65	53. LaMoure	6.33
Median - 11.86		Median - 11.199	

*Computed from Table XXXII-(1 to 53) and from "Twenty-First Biennial Report", Superintendent of Public Instruction, Bismarck, North Dakota. p. 163.

The relative position of counties of North Dakota for the two successive fiscal years, 1928-29 and 1929-30, is indicated in Table XXXIII. The median mill rate for the counties of the state in 1928-29 was 11.86 and for the year following it was 11.199 or 0.66 mills less. The median mill rate for the state as a whole has not varied very much from year to year since the last readjustment of the assessed valuation of general property in 1925. The counties of Burke, Dickey, Rolette, and Sioux held the same relative positions in both years. The drop in millage was greatest in Bowman County which dropped from fifth place in 1928-29 to twenty-ninth place in 1929-30. The next biggest drops in the same period took place in the following counties: Logan dropped from thirtieth place in 1928-29 to forty-eighth place in 1929-30, Billings from eighteenth to thirty-third, Oliver from twenty-fifth to forty-first, Cavalier from thirty-second to forty-fifth, while LaMoure went from forty-eighth to the bottom.

The greatest rise in the same period is found to be in Cass County, which went up twenty-eight places, from fifty-first position in 1928-29 to twenty-third in 1929-30. Other counties where rises occurred are the following: Wells, from thirty-eighth place in 1928-29 to twentieth place in 1929-30; Morton, from seventeenth place in 1928-29 to first place in 1929-30; Adams, from twentieth place to fourth; Grand Forks, from fifty-second to thirty-sixth; and Barnes, from forty-sixth to thirty-fourth place. In the other counties of the state various drops or rises occurred as indicated in Table XXXIII.

Summing up the whole situation it is seen that a drop took place in twenty-seven counties, while at the same time a rise occurred in twenty-three counties, with no change in four counties. In 1929-30 nearly every county in the eastern half of the state with the exception of Cass is found below the state median mill rate, 11.199. At the same time nearly every county in the western half is levying above the state median for both fiscal years. Then too, it should be noted that the presence of the larger cities in counties like Cass, Grand Forks, Ward, Burleigh, Stutsman, Ramsey, and Barnes as well as three or four other counties, has tended to raise rather than lower tax rates. The cities have well-developed facilities, and are able and willing to stand a higher rate for their maintenance. In the strictly rural areas of the state the tax rates fell very perceptibly during the period under consideration. This apparently is the result of increasing distress and growing inability to pay for even their minimum programs.

The inequalities within the several counties of the state are summa-

rized in Table XXXIV. The median assessed valuation of each local school corporation in the county has been used as the basis of arrangement in the table, although the maximum and the minimum valuations are also indicated. Furthermore the annual levy for each county is also indicated by maximum, minimum, and median for its districts; and the same is done for the mill rates.

The highest median assessed valuation is found in Richland County, located in the south-east corner of the state. This county has the township system of school organization which in part explains the relatively high valuation of $850,000. On the other hand, the lowest median assessed valuation is found in Bowman County located in the south-west corner of the state. The median for that county is only $176,667 for the same year, 1928-29. None of the five counties of the state where the New England district system prevails reaches the level of $350,000 while only one of them, Cass, rises above the state median, $321,875. Barnes, another of the five, appears with a median assessed valuation of only $300,000; Grand Forks shows a valuation of $234,524; Walsh, $192,062; and Pembina, $186,538.

The reason why assessed valuations of the units are so low in these counties, Grand Forks, Pembina, and Walsh, and even in Cass and Barnes, is not that the general property of those counties is of less actual value or that their assessed valuation is relatively lower than their neighbors. Table XXVII established their standing as among the rich counties, all falling among the first thirteen. The real difficulty is that these counties have been cut up into such small parcels

that under no conditions possible in modern agricultural economy can enough property be crowded in to yield the revenue necessary to support a modern school.

According to Table XXXIV only twelve school districts in the state, Mapleton school district in Cass County omitted, had an assessed valuation of at least $2,000,000 in 1928-29. On the other hand forty-six school districts in the state had an assessed valuation of less than $100,000, one district in Cass County having only $15,061. The highest assessed valuation of any one school district is also found in Cass County, where Fargo, the largest city in the state, with an assessed valuation of $26,177,340, is located. The smallest range in assessed valuation is found in Renville County, where the maximum valuation of any school district is $763,608 and the lowest is $222,650. Steele County holds the distinction of having the highest minimum district valuation of any county, $548,097, which is higher than the maximum valuation in Oliver County where no school district has a greater valuation than $483,700. In fourteen counties no school district has an assessed valuation as high as $1,000,000. The range is not as wide in the western part of the state as in the eastern part because there are less corporation property and smaller population centers in that part.

In eight counties one or more school districts levied less than $500 for the support of schools in 1928-29. Cass County shows the widest range in annual levy, where Fargo levied $465,000 for the support of its schools, while one rural district levied nothing at all. It is pertinent to note here that there are other instances of no school tax levies having been made, but for the reason that county and state officials

TABLE XXXIV

SUMMARY TABLE SHOWING THE MAXIMUM, MINIMUM, AND MEDIAN OF ASSESSED VALUATION, OF ANNUAL LEVY, AND OF MILL RATE, BY LOCAL SCHOOL DISTRICTS, 1928-1929

County	Valuation			Annual Levy			Mill Rate		
	Max.	Min.	Med.	Max.	Min.	Med.	Max.	Min.	Med.
1. Richland	$ 2,628,099	$229,691	$850,000	$ 37,559	$1,000	$5,250.00	18.00	1.38	7.11
2. Traill	1,142,820	279,637	796,429	20,886	503	5,016.67	24.62	1.80	6.60
3. Steele	1,499,023	548,097	731,250	31,395	2,002	6,250.00	27.00	2.89	7.625
4. Ransom	1,360,680	211,874	675,000	30,622	2,000	6,250.00	23.33	2.73	10.75
5. Sargent	1,186,761	87,394	662,500	18,008	1,223	4,312.50	24.00	4.17	7.83
6. LaMoure	1,830,551	341,271	653,125	22,500	1,000	4,350.00	18.00	1.70	6.82
7. Griggs	1,209,111	302,877	595,000	17,682	1,003	4,150.00	18.00	2.82	6.50
8. Dickey	1,309,128	244,546	592,875	35,726	1,501	4,333.34	18.00	3.36	7.00
9. Foster	1,935,380	238,027	591,667	34,837	2,499	5,916.67	18.00	3.72	10.20
10. Ramsey	4,360,371	157,357	558,334	87,634	652	5,000.00	18.00	2.60	9.25
11. Nelson	1,545,772	233,573	550,000	18,225	2,001	4,166.67	18.00	3.46	7.78
12. Stutsman	5,716,446	259,182	529,167	102,896	1,000	5,083.34	18.00	2.18	9.58
13. Burleigh	7,039,713	117,591	525,000	125,000	600	5,200.00	22.40	2.88	11.72
14. Cavalier	1,478,672	160,957	525,000	20,000	400	5,200.00	18.00	2.35	10.00
15. Towner	1,776,484	300,254	507,143	28,023	1,480	3,833.34	18.00	2.50	7.79
16. Burke	1,585,395	150,208	475,000	21,403	1,250	3,250.00	18.00	5.21	12.50
17. Wells	1,690,929	185,495	443,750	28,500	800	3,722.23	18.00	2.46	9.17
18. Rolette	1,010,279	61,517	440,000	17,591	923	3,750.00	18.00	3.76	14.45
19. Benson	1,220,038	94,193	435,735	27,927	700	4,500.00	19.02	2.63	12.67
20. Bottineau	1,154,321	116,855	400,000	20,777	400	4,000.00	18.00	2.83	12.57
21. Eddy	1,812,288	318,054	395,834	32,005	1,799	3,583.34	17.75	4.57	7.40
22. McIntosh	1,351,482	197,997	369,444	17,315	1,493	3,392.86	17.20	4.90	9.875
23. Ward	9,420,965	139,745	346,875	169,577	1,001	3,763.00	27.00	2.25	13.40
24. Cass	26,177,340	15,061	341,250	465,000	0,000	1,947.92	17.52	0.00	6.01
25. Renville	763,608	222,650	336,111	18,086	500	5,166.67	27.00	1.37	15.50
26. McHenry	866,416	42,545	331,250	15,595	595	3,500.00	20.00	2.40	14.00
27. Emmons	1,079,715	178,320	320,000	31,589	800	3,285.71	27.00	2.70	10.44
28. Pierce	975,948	157,119	320,000	26,326	499	3,750.00	27.00	2.06	12.00

TABLE XXXIV (Continued)

County	Valuation			Annual Levy			Mill Rate		
	Max.	Min.	Med.	Max.	Min.	Med.	Max.	Min.	Med.
29. Logan	$ 784,186	$125,725	$312,500	$ 13,576	$ 801	$3,450.00	18.00	5.27	10.375
30. Barnes	4,742,614	89,470	300,000	85,367	500	1,709.09	18.00	1.52	7.00
31. McLean	1,121,150	40,607	290,000	30,271	506	3,750.00	27.00	4.70	14.28
32. Stark	3,531,608	172,524	275,000	63,568m	500	3,937.50	27.00	2.00	14.125
33. Kidder	954,820	88,737	266,667	12,001	1,204	2,937.50	18.00	5.10	14.25
34. Williams	2,341,487	75,304	257,690	42,146	1,000	3,666.67	30.84	4.37	15.22
35. Divide	1,425,259	78,249	256,250	25,655	1,095	3,666.67	26.53	5.44	15.60
36. Dunn	681,493	91,172	247,500	18,273	1,000	3,375.00	18.00	1.94	14.08
37. Morton	3,332,411	75,510	238,889	74,633	1,057	3,057.00	24.80	4.50	13.625
38. Mercer	574,406	111,895	237,500	10,339	594	2,333.34	18.00	3.00	9.90
39. Sheridan	764,074	190,793	237,500	18,900	1,500	2,909.10	24.74	4.74	11.667
40. Grand Forks	12,141,640	103,377	234,524	218,552	306	1,243,25	18.00	1.70	5.17
41. Mountrail	1,106,417	54,863	234,210	22,103	756	3,321.43	27.00	4.45	14.846
42. Hettinger	1,900,227	85,987	225,000	34,204	1,400	3,125.00	27.00	6.34	14.454
43. Billings	983,522	80,198	216,667	10,000	500	2,250.00	14.00	3.80	13.50
44. Golden Valley	1,834,000	70,736	212,500	33,012	403	2,375.00	18.00	3.40	13.00
45. Sioux	812,045	51,143	212,500	12,993	716	3,250.00	24.00	11.81	15.40
46. Oliver	483,700	104,129	210,000	7,739	500	2,000.00	16.00	2.81	12.00
47. Walsh	1,804,991	71,274	192,062	31,012	100	905.67	31.17	0.64	4.65
48. Grant	766,015	66,199	191,176	13,788	700	2,433.34	26.91	4.06	14.476
49. McKensie	2,262,508	84,508	190,000	36,200	938	3,166.67	27.00	5.70	15.257
50. Adams	1,298,495	114,936	187,500	23,373	1,000	3,666.67	24.00	6.11	13.25
51. Pembina	1,045,100	83,008	186,538	16,000	300	1,314.28	24.70	1.70	7.08
52. Slope	756,466	16,491	178,125	16,491	400	2,312.50	24.00	3.45	14.667
53. Bowman	905,219	84,690	176,667	16,294	1,000	2,350.00	18.00	3.50	15.08

Computed from Table XXXII - (1 to 53)
The counties have been arrayed according to the magnitude of the median assessed valuation.
The state median, $321,875 is derived from the county medians of assessed valuation.

dislike including them in their annual reports, they have been omitted from the records. Some of these districts are temporarily defunct for the reason that a floating tenant population is always apt to create a situation where no children are found. It is also possible that a levy for a single year may be very low because a sizable balance was carried over from the preceding year.

Such a measure as the semi-interquartile range is more significant than total range in levies. Consequently, in order to measure more definitely variability in the annual levies of the local school districts, in so far as they can be determined on the basis of medians for each county in the state, Table XXXV is submitted. It will be noticed that the third quartile falls at $4,079.17, while the first falls at $2,906.25, and the median at $3,604.66. According to that, sixteen counties of the state are arrayed above the third quartile while on the other hand twelve counties are below the first. Observe that the five lowest median levies are in the very five counties already pointed out as adhering to the New England plan of small districts. All five fall below $2,000.00 in their median levy, and Walsh is even below $1,000.00. The seven other counties below the first quartile are all located on the west side of the Missouri river where land values are relatively low, but even so they levy more as a rule than the typical districts of the Red River Valley.

On the basis of the data presented so far in this study, there is probably no better way of weighing a local community's educational burden than the annual mill rate for schools. Table XXXIV summarizes the disparities noted from county to county in the detailed tables of Table XXXII. Districts range from no tax at all for schools during the current

TABLE XXXV *

MEDIAN ANNUAL SCHOOL LEVY BY COUNTIES OF NORTH DAKOTA IN 1928-29

County		County Medians	County		County Medians
1. Steele		$6,250	28. Eddy		$3,583
2. Ransom		6,250	29. McHenry		3,500
3. Foster		5,916	30. Logan		3,450
4. Richland		5,250	31. McIntosh		3,392
5. Burleigh		5,200	32. Dunn		3,375
6. Cavalier		5,200	33. Mountrail		3,321
7. Renville		5,166	34. Emmons		3,285
8. Stutsman		5,083	35. Sioux		3,250
9. Traill		5,016	36. Burke		3,250
10. Ramsey		5,000	37. McKenzie		3,166
11. Benson		4,500	38. Hettinger		3,125
12. LaMoure		4,350	39. Morton		3,050
13. Dickey		4,333	40. Kidder		2,937
14. Sargent		4,312	41. Sheridan	Q_1	2,909
15. Nelson		4,166	42. Grant		2,433
16. Griggs	Q_3	4,150	43. Golden Valley		2,375
17. Bottineau		4,000	44. Bowman		2,350
18. Stark		3,937	45. Mercer		2,333
19. Towner		3,833	46. Slope		2,312
20. Ward		3,763	47. Billings		2,250
21. Rolette		3,750	48. Oliver		2,000
22. Pierce		3,750	49. Cass		1,947
23. McLean		3,750	50. Barnes		1,709
24. Wells		3,722	51. Pembina		1,314
25. Williams		3,666	52. Grand Forks		1,243
26. Divide		3,666	53. Walsh		905
27. Adams	Me.	3,666			
Median - - $3,604.66			Third Quartile - - $4,079.17 First Quartile - - $2,906.25		

(Medians and quartiles were calculated by grouping the cases in class intervals of five)

*Above table arranged from data given in Table XXXIV.

what?

year, up to over thirty-one mills, an approach to twice the legal maximum of eighteen mills. Nearly half the counties have one or more districts exceeding the legal maximum. Six counties show a median district rate of fifteen mills or more, while nine have a median levy of less than half as much. Assuming that the State Board of Equalization has appraised general property in every county of the state on the same basis, the mill rates indicated in Tables XXXII, XXXIII, XXXIV, and XXXV become signifi-

cant. Dr. William A. Cook of the University of Cincinnati, after having given some thought to the facts presented in the tables just mentioned, makes the following comment:

> The difference between counties is but a small-scale reflection of the difference between districts. Democracy in education and government stands not only for equality of opportunity but also for equality in responsibility for the upkeep of government. It is quite evident that the present educational set-up in the school districts of North Dakota is undemocratic with regard to burden, and that the inequality of educational facilities can be inferred from the mere variation in tax rates.
>
> Where so much difference exists in ability to support education as between the present school corporations of North Dakota, it is self-evident that the differences in burden as measured by tax rates do not tell the entire story. Looking at assessed valuation and tax rate in the gross, one would say that generally as the former increased the latter would necessarily diminish. That would be true if the standards of the people were everywhere the same educationally. A rich community would levy the same amount as a poor community of the same population, and enjoy the lower tax rate. This, it is well known, is not the truth. People of town and country have generally differed in their educational standards, and people of different cities or rural districts often differ widely from people of other cities or rural districts respectively in their estimate of the necessary educational program. This is perhaps only another way of saying that areas economically comparable may differ greatly in their willingness to support education. The burden of a high tax rate is often borne quite involuntarily, because the state makes certain requirements of a community. But in other cases the willingness of the community to exceed state requirements is outstanding.

In the belief that the relationship of assessed valuation to annual levy is a good barometer of the willingness of communities to exercise their ability to support as good schools as they can well afford, much time and money has been spent by the writer in working out the data submitted in Table XXXVI. The raw data from which the correlation coefficients were derived were secured from the records in the office of the State Department of Public Instruction at Bismarck. The data covers the fiscal year beginning July 1, 1928 and ending June 30, 1929.

As a practical device serving as a basis of a state-wide system of equalized educational support, it is perhaps safe to say that a correlation coefficient may have doubtful value. But, as a means of visualizing definitely the relative attitude of local school districts within each county, and then again the relative attitude within the several counties of the state, the correlation coefficients indicated in Table XXXVI do serve a significant purpose. The size of these coefficients, even though they are increased by virtue of their heterogeneous basis in school districts of widely varying wealth and facilities, is a valuable defensive gesture. It is good evidence to the effect that those who can pay more, do so, and that the present difficulties are in most cases not due to niggardly wealth.

The Pearson Product-Moment formula was used in the counties with more than thirty school districts. The Spearman Rank correlation formula was used in counties with less than thirty school districts. Traill County has less than thirty school districts, but due to the very low correlation of .333 derived by the use of the Spearman Rank method, the Pearson Product-Moment formula was also used with practically the same results, the correlation coefficient being .331. It will be noticed that a certain correlation coefficient is not confined to any certain part of the state. That fact would tend to disprove the general notion that certain racial groups are averse to education. For instance, some years ago McIntosh County was referred to as a county where the people did not want schools, yet McIntosh County holds position thirty-seven in Table XXXVI. It may at least be said of McIntosh County that a correlation coefficient of .658 indicates disagreement on the issue of good

TABLE XXXVI *

CORRELATION OF ASSESSED VALUATIONS AND ANNUAL LOCAL TAX LEVIES FOR EDUCATIONAL PURPOSES IN COUNTIES OF NORTH DAKOTA, SCHOOL YEAR 1928-29

Counties Above State Median, .765		Counties Below State Median, .765	
1. Cass	.997a	28. Slope	.763
2. Ward	.989a	29. Dickey	.746
3. Barnes	.977a	30. Nelson	.737
4. Stutsman	.972a	31. Richland	.733
5. Sioux	.956	32. Grand Forks	.725a
6. Williams	.941a	33. Bowman	.724
7. McLean	.934a	34. Ramsey	.704
8. Billings	.921	35. Oliver	.693
9. Mountrail	.914a	36. Renville	.688
10. McKenzie	.903	37. McIntosh	.658
11. Walsh	.896a	38. Wells	.657
12. Adams	.893	39. LaMoure	.651
13. McHenry	.893a	40. Ransom	.638
14. Divide	.870	41. Dunn	.605
15. Pembina	.865a	42. Foster	.591
16. Cavalier	.858	43. Griggs	.568
17. Grant	.848	44. Burleigh	.555
18. Morton	.845	45. Emmons	.546
19. Burke	.844	46. Logan	.540
20. Sargent	.836	47. Towner	.463
21. Rolette	.811	48. Pierce	.454
22. Golden Valley	.804	49. Hettinger	.429
23. Mercer	.787	50. Eddy	.427
24. Bottineau	.783	51. Sheridan	.400
25. Stark	.783	52. Steele	.386
26. Benson	.777	53. Traill	.331a
27. Kidder	.769	State median is .765	

* Computed from data of Table XXXII - (1 to 53)

(a)The Pearson Product-Moment formula; all others the Spearman Rank formula has been used.

The state median has been computed by arraying the correlation coefficients for each county according to their magnitude.

schools. Briefly stated, Table XXXVI shows the extent to which willingness to support a certain educational program is equalized. High correlation of assessed valuation and annual levy does not necessarily mean better schools; it merely means agreement to support the educational offering such as it is, according to the district's ability.

SUMMARY

At this point it is not necessary to discuss in detail any of the evidence presented in this chapter. A summary statement of the interpretations already made is nevertheless in order. Accordingly the following facts are pointed out:

1. The national wealth and annual income from whatever source in the country as a whole is so centered in a very few of the commercial and industrial areas that very little local support of any public enterprise can reasonably be expected, least of all in a strictly agricultural region like North Dakota.

2. The general property tax is confiscating the wealth and income of agricultural areas; its effect upon small farm ownership is disastrous, and even under normal business conditions it is obsolete as a means of raising revenues for the support of schools.

3. The amount of general property within at least seventy-five per cent of the counties of North Dakota is entirely too small to guarantee adequate educational opportunities such as the average communities of our commercial and industrial areas provide for their children.

4. The average small town schools in all parts of North Dakota are on the verge of bankruptcy due to the excessive load of providing education not only for their own children but also for children of high school age belonging to surrounding rural school districts.

5. The counties of the western part of the state are relatively much more liberal in their support of education than those of the eastern part. Willingness to support a modern educational program

is more equalized in the western counties of the state.

6. Many school districts in the western counties have been compelled to levy taxes far in excess of the legal maximum in order to keep their schools open.

7. There are several instances in some of the eastern counties of the state where the tax levies are so low that the mill rate is less than one mill; in a few districts no levy at all is made by the local school board.

8. In many of the western counties of the state the lowest mill rate of any school district is higher than the median mill rate in some of the eastern counties.

9. The lowest assessed valuation of any school district in one of the eastern counties is higher than the highest assessed valuation of any school district of one of the western counties.

10. Inequality in the tax load tends to increase toward the eastern part of the state. The widest range in mill rate is found in Walsh County, where the highest levy is 31.17 mills and the lowest is 0.64 mills. In Cass County the range is from 17.52 mills to nothing at all.

11. The greatest inequality in the tax burden is found in those counties where the New England district system still prevails; in the other counties, where the township constitutes the local school district, the inequality is not so great.

12. Districts with corporation property have a great advantage over those without that source of revenue. Without corporation property many small town school districts would have to discontinue or at least seriously curtail their offerings.

13. Corporation property is located mostly within a dozen counties of the state. Large areas of the state which have contributed in large measure to the prosperity of corporations are under the present method of distributing tax money deprived of the support derived from corporation property.

14. There is very little change in the above conditions throughout the state from the year 1928-29 to the year 1929-30.

15. The outstanding fact which must be noted in view of the evidence presented in this chapter is that an adequate educational program equal to those of the large urban communities is impossible in rural areas, because there is not sufficient general property nor annual income from any other source of revenue to support all the enterprises of the modern state.

CHAPTER V

PRESENT METHODS OF EQUALIZING THE BURDEN OF EDUCATIONAL SUPPORT

The aim in this chapter will be to consider recent attempts to equalize the tax burden by simply shifting from general property to other sources of revenue, and to point out present scientific methods of apportioning money from the state treasury to local school districts. It is deemed unnecessary to carry the discussion farther back than 1920, because it was in the years immediately following the depression of 1920 and 1921 that many of the states began to shift the tax burden as much as possible from general property to other sources of income. These sources of revenue have continued just about the same in kind and number since that time. The only difference is that in the last few years, since 1929, the amount of revenue derived from nearly all sources of income has fallen off to an alarming degree.

Shifting of Taxation from General Property to Other Sources of Income

In this division of the chapter the aim will be to show typical instances where attempts have been made in recent years to equalize the tax burden for educational purposes without any special effort to distribute the money according to some scientific principle. Instances of this type are: Arkansas, Connecticut, Massachusetts, Minnesota, North Dakota, and Wisconsin. Other states might also be selected, since there is not a state in the Union which does not have some scheme of state

aid for education. The main purpose in all instances is to equalize the burden of educational support.

Arkansas.--There is really no significant reason why Arkansas should come first in this presentation of instances where attempts have been made to equalize the tax load for educational purposes. This state is not the first chronologically to provide for education through other means than the general property tax. It may, however, be said that the system of educational support in Arkansas is quite similar to that of North Dakota, and that the present plan of state aid recently adopted by Arkansas has certain features which merit study by educators and school administrators elsewhere. A fairly effective plan of state aid such as the one put into operation in Arkansas will be about as far as North Dakota may be expected to go in the matter of equalizing the burden of educational support. For that reason Arkansas is brought into this discussion.

The equalization fund recently provided by Arkansas has at least the merit of giving substantial relief from excessive taxation in all school districts where wealth and income are inadequate to the maintenance of good schools. It has also the merit of stimulating local initiative and tends very strongly toward the elimination of small and weak districts in order that participation in the state equalization fund may be realized.

The Arkansas plan, as it functions at present, is described in a personal letter to the writer under date of February 18, 1932.[1]

---

[1] Howard A. Dawson, Director, Division of Research and Surveys, Department of Education, Little Rock, Ark. Personal letter to writer.

The letter reads:

In Arkansas control of the public school system is in the hands of the General Assembly whose powers in the matter of school support and control have frequently been declared by the Supreme Court to be plenary. The Legislature, however, has shifted about seventy-five per cent of the financial support of schools to local districts and has vested in the school boards of the local districts very large powers in the matter of controlling the schools.

In this state there are the following school funds:-

1. The Permanent School Fund
2. The Common School Fund
3. The Equalization Fund

The Permanent School Fund of Arkansas is approximately $1,314,555.00. The interest from this fund is paid into the common school fund. At the present time approximately $1,000,000 of the permanent school fund is invested in the State Revolving Fund, which is used for the purpose of lending money to local school districts in paying for new school buildings.

The Common School Fund is derived from:-

1. A three mill general property tax on the assessed valuation of all property in the state.
2. A severance tax on all products severed from the soil.
3. The first $750,000.00 derived from a tax on cigars and cigarettes.
4. Certain minor miscellaneous sources which are, for the most part, insignificant.

The Common School Fund is apportioned to the local school districts on the basis of the number of children between the ages of six and twenty-one living in each district. (I am enclosing a copy of the state superintendent's Biennial Report from which the amounts can be seen).

The Equalization Fund is derived from the revenue from the cigar and cigarette tax with the exception of the first $750,000.00. This amounts to about $750,000.00 for the Equalization Fund. In addition to this $750,000.00 annually from a tax on the net income is paid into the credit of the Equalization Fund. This fund is paid out in accordance with the following plans:-

The county board of education with the help of a representative of the State Board of Education makes a survey of the county, designates the school centers into which the local districts of the county should be consolidated. The school centers usually involve all the territory from which children go into a central high school. Contributing ward schools for the elementary children may be located in different parts of the district, but all such schools and such territory must be consolidated into one district, and placed under the control of one board of directors. When such consolidated district has voted an 18 mill tax and received its funds from

> the state common school fund and it does not have a sufficient amount of money to maintain school according to the uniform schedule of salaries and other expenses set by the State Board of Education the difference is paid into the district out of the Equalization Fund.
>
> Thus it is seen that this fund is one of equalization and stimulation. It is a stimulation fund in that the consolidations must be made before the districts are entitled to receive aid, but after the consolidation is made the amount of aid received is in direct proportion to the need of the district. $250,000.00 of this Equalization Fund is used to equalize districts in the matter of school houses. One of the consolidated districts mentioned above may borrow money up to seven per cent of the assessed valuation of property within the district. If the amount equal to seven per cent of assessed valuation is not sufficient to build a house according to the plan submitted by the State Department of Education the difference comes from the Equalization Fund. It is necessary to have a provision of this kind because it is becoming increasingly difficult to sell school bonds if the total amount exceeds seven per cent of the assessed valuation, and a considerable number of the rural school districts cannot build suitable houses with the money they can borrow under such conditions.
>
> A maximum tax of 18 mills on the assessed valuation of property can be levied by each school district. About 87 per cent of the assessed property in the state is in districts which vote this maximum tax.

It is evident that the Arkansas plan is not the optimum method of equalizing the tax burden of educational support. Nevertheless it must be admitted that there are certain features of the plan which merit consideration by school administrators in a state like North Dakota. Attention is called to the sources of revenue for the Equalization Fund, the machinery set up for the operation of the plan, and the conditions imposed upon local school districts for participation in the fund.

Connecticut.--Two features of the system of educational support set up by Connecticut seem significant for the purposes of this study. One is that corporation taxes bring in more money to the state treasury than any other kind of tax. The second is that no money is distributed

as so-called "state aid" to any of the local school districts.

If we go back into the early history of our country, we find that "The Connecticut school code of 1700, which continued in force until 1778, had compelled every town to levy a local tax and maintain a school". [2] As a result of that law local initiative and interest in education was stimulated, but in 1773 another law was enacted which in time tended to destroy nearly all local interest in the elementary schools of the state. "In 1773 Connecticut created the first permanent school fund in this country by selling seven townships on her western boundary, and dividing the proceeds among all the towns of the colony."[3] The educational leaders of that day thought that the proceeds from permanent school funds would ultimately obviate entirely the necessity of imposing local annual tax levies. The result, however, was that local communities began to lose interest in their schools, and by 1821 the effects of this policy had gone so far that local school taxes were almost unknown in Connecticut. As the years went by and the educative process grew more expensive it became evident that permanent school funds were inadequate for the maintenance of efficient schools. This state of affairs continued until 1854, when laws were enacted making more adequate provision for the assurance of local levies for the support of schools.

---

[2] F. H. Swift, "State Systems of Taxation for Public Schools, The Connecticut Plan", American School Board Journal, LXXVIII (May, 1929), p. 65.

[3] W. A. Cook, Federal and State School Administration, p. 65. New York: Thomas Y. Crowell, 1927.

From this experience of Connecticut a valuable lesson has been learned, which is to the effect that state aid to schools can be overworked. The main reason for bringing Connecticut into this study is to stress that point.

However, the permanent school fund of Connecticut has been continued up to the present time, and in 1926 it had grown to $2,052,427.79.[4] The annual income from this fund has in recent years approximated $165,000, but not all of that money has been spent annually for the support of schools. For example, in 1926, when the annual income was $165,747.83, only $124,714.62 were turned over to the state treasury; the remainder of that year's income, $41,033.21 was added to and became a part of the permanent school fund of the state. It is important to note that the money derived from the permanent school fund is turned into the state general fund with "no strings attached", and that its identity is lost among other sums of money derived from other sources of revenue. Connecticut thus becomes a clear case of a state which has passed from one extreme of indirect support of education through land endowments to the other extreme of direct support through the process of annual levies.

The present situation, in respect to the methods of raising funds for the support of civic enterprises paid for out of the state treasury, is practically the same as it was in 1926. It is set forth in detail in Table XXXVII.

All of the taxes indicated in Table XXXVII, with the exception of the automobile and gasoline taxes, contribute to the support of the

---

[4] Biennial Report, p. 65. Connecticut State Treasurer, Hartford, Connecticut, 1926.

schools of the state. Subtracting the amounts collected during the year from automobile licenses and gasoline sales, there remained $21,381,461.11 in the state general fund for the year 1926. The amount of money set aside for the support of elementary and secondary education in that year was $1,563,846.66, which was 7.3 per cent of the total funds in the state general fund. Added to this amount are moneys appropriated for the support of the State Board of Education, which make for 1926 a grand total of $2,146,160.08. [5]

TABLE XXXVII
SOURCE ANALYSIS OF CONNECTICUT TOTAL STATE RECEIPTS
1925 - 1926

Source	Amounts		Per Cent
CORPORATION		$ 9,011,567.97	30.23
Gross earnings	$3,443,093.03		
Income	1,995,923.03		
Insurance Stock	1,108,723.33		
Insurance Mutual Life	499,128.24		
Banks, Savings	1,258,991.06		
Non-Resident Stock	705,699.60		
AUTOMOBILE FEES		5,884,789.94	19.87
INHERITANCE TAXES		2,506,930.17	8.47
GASOLINE TAXES		2,344,426.09	7.92
STATE TAXES, (General Property)		1,500,000.00	5.07
CHOSES IN ACTION		501,374.67	1.69
MILITARY, (Poll), TAX		303,811.25	1.03
UNINCORPORATED BUSINESS		157,807.32	0.53
ADMISSIONS TAX		12,106.37	0.04
MISCELLANEOUS RECEIPTS		7,387,863.36	24.95
GRAND TOTAL STATE TAXES		$29,610,677.14	100.00

[5] F. H. Swift, "State Systems of Taxation for Public Schools, The Connecticut Plan", American School Board Journal, LXXVIII, (May, 1929), p.66.

Other features set forth in Table XXXVII are the relatively large sums derived from such sources as inheritance taxes, insurance stocks, bank savings, and taxes on incomes. It is well to keep in mind that these sources of revenue can bring very little money in agricultural states like North Dakota. Miscellaneous receipts brought into the Connecticut state treasury nearly twenty-five per cent of the total taxes collected in 1926. No attempt has been made to analyze that item because it was deemed unnecessary for the purpose of this study to do so.

Massachusetts.--This state is typical of those where general property is still an important factor in state taxes. Massachusetts, however, was one of the first to shift a part of the tax load to other sources. The situation in 1926 is set forth in the following table.

TABLE XXXVIII *

SOURCE ANALYSIS OF MASSACHUSETTS ORDINARY REVENUE RECEIPTS, 1926

Source	Amount	Per Cent
Direct or general property taxes	$12,000,173.89	35.5
Corporation taxes	9,436,071.07	27.9
Inheritance taxes	6,495,566.80	19.2
Total receipts from taxes	$27,931,711.76	82.6
Department receipts	5,495,399.87	16.3
Interest	319,547.08	0.9
Miscellaneous receipts	55,191.32	0.2
Total Ordinary Revenue Receipts	$33,801,850.03	100.0

* F. H. Swift, "State Systems of Taxation for Public Schools, The Massachusetts Plan", American School Board Journal, LXXVIII, (July, 1929), 49-50.

While Massachusetts depends on general property to the extent of 35.5 per cent, yet corporation and inheritance taxes rank second and third respectively in their contributions to the state general fund. Altogether these three sources of revenue contribute nearly eighty-three per cent of the total amount of money in the general fund. The other

items in Table XXXVIII do not represent money raised by taxation. Departmental receipts, the fourth largest item, are merely fees for the services rendered by the several public departments of the state. Interest does not represent money derived from interest on the permanent school fund of the state, but the interest on cash balances left in the depositories of the several state departments.

Of the total, $33,801,850.03, in the general fund of Massachusetts in 1926, the state set aside $2,586,454.36 for the support of schools. This was supplemented by other funds listed in Table XXXIX.

TABLE XXXIX*
SOURCE ANALYSIS OF MASSACHUSETTS STATE AID FOR PUBLIC SCHOOLS, 1926

Source of Income	Amount	Per Cent
State Income Tax (General School Fund)	$4,833,080.04	63.3
Permanent School Fund	210,744.37	2.8
Appropriations from General Fund	2,586,454.36	33.9
Total State Aid	$7,630,279.07	100.0

* F. H. Swift, "State Systems of Taxation for Public Schools, The Massachusetts Plan", American School Board Journal, LXXVIII, (July, 1929), 49-50.

It will be seen that the income tax is the main source of support for state aid to schools in Massachusetts. It constitutes 63.3 per cent of the total state aid to schools. Added to the income from the permanent school fund it equaled $5,043,824.71 or 66.1 per cent of the total amount of money in the state aid fund.

The method of apportioning the state aid money, $7,630,279.07, is as follows: after having paid for all the items of expense listed in Table XL the balance" is returned to the cities and towns in proportion to the amount of the state general property tax imposed upon each of them respectively in each year". In 1921 no less than 64 per cent was

returned, and in 1926 no less than 77.4 per cent. [6] Most of this money is subsequently apportioned by the local communities for the benefit of their schools.

TABLE XL *
MASSACHUSETTS STATE SCHOOL APPROPRIATIONS FROM THE STATE GENERAL FUND OR REVENUE, 1926

Item		Appropriation
FOR STATE DEPARTMENT OF EDUCATION.		$ 123,776.47
Salaries and personal services	$ 94,000.00	
Travel	9,528.81	
Incidentals	15,647.78	
School registers and blanks	3,799.88	
Sight and hearing tests	800.00	
FOR LOCAL ADMINISTRATION AND SUPERVISION		105,788.67
FOR VOCATIONAL EDUCATION		1,290,485.26
Independent industrial schools	$1,260,669.07	
	29,816.19	
FOR TUITION AND TRANSPORTATION		521,820.95
Tuition of high school pupils	186,773.39	
Transportation of high school pupils	166,047.56	
Wards of the state	165,000.00	
Paroled juveniles	4,000.00	
FOR SIGHT SAVING CLASSES		14,000.00
FOR TEACHERS PENSIONS.		530,583.01
Personal services and expenses	$ 10,800.00	
Pensions to teachers	411,000.00	
Reimbursements to cities and towns	108,783.01	
Total		$2,586,454.36

* F. H. Swift, "State Systems of Taxation for Public Schools, The Massachussets Plan", American School Board Journal, LXXVIII, (July, 1929), 50.

While the figures above for the fiscal year 1926 vary from year to year, it is evident that approximately five million dollars are returned each year to the local communities for the support of schools. There seems, however, to be a weakness in the method of apportionment, as most of the money goes to the wealthier districts due to the fact that assessed valuation is the basis of distribution.

---

[6] F. H. Swift, op. cit., p. 49.

Minnesota.--A few states are at the present time trying to build up large permanent school funds. The states of Minnesota and Montana are good examples of that type of state aid to schools. The plan adopted by Minnesota can best be explained by quoting directly from a circular published by the Minnesota Department of Education under date of January 1, 1932, which reads in part as follows:[7]

The State's Contribution to Public Schools.

First . . The semi-annual apportionment of the Current School (Apportionment) Fund computed by the State Department of Education and distributed by the state through the County Treasurer twice a year to all public school districts maintaining school at least seven months during the year. This distribution is based on the number of pupils attending school at least forty days and the amount per pupil; the amount per pupil for last year was $7.70; the total amount, $4,000,000.00

This money comes from two sources. . . . the income (interest) from invested permanent school fund and one half of the swamp land fund amounting to $67,380,064.04 on June 30, 1931; and from the one-mill state school tax. The first source nets approximately $2,600,000.00 per year; the latter $1,900,000.00. Of this latter sum the amount of $500,000.00 is transferred to the State Aid Fund.

Second . . Special State Aid to Schools, Classes and Departments amounting to $6,707,662.53 (including $179,580.57 Federal Aid for the year 1931) and distributed as follows:

1. Classification Aid.		$1,625,977.99
High and Graded Elementary	$634,233.60	
Ungraded Elementary Districts	991,744.39	
2. Supplemental Aid.		1,601,620.93
3. Special Departmental Aid.		301,048.92
4. Aid to Classes for Defectives		400,725.78
5. Transportation Aid.		816,120.76
6. Building Aid.		14,583.66
7. Association Aid		20,393.10
8. Tuition for Non-resident High School Pupils . . .		1,382,406.00
9. Aid to Teacher Training Departments		187,482.00
		$6,350,359.14
Adjustments in last year's aid - net deduction. .		2,728.34
		$6,347,630.80

[7] J. M. McConnell, Some Factors in Education in Minnesota, State Department of Education, St. Paul, Minnesota, 1932.

(Carried forward)	$6,347,630.80
10. Federal Aid under Smith-Hughes Bill.	151,607.93
11. Federal Aid under George Reed Bill	27,972.64
12. Aid to Evening Schools for Adults.	15,945.00
13. Gross Earnings Tax Aid	133,998.96
14. Aid to Public Libraries.	30,507.20
Total.	$6,707,662.53

These sums needed for the payment of Special Aid to schools are appropriated by the legislature out of the state's Revenue Fund # except the item of Federal Aid for Vocational Education. The money is raised partly from a direct property tax, but by far the greater amount comes from Gross Earnings Taxes on Railroads, Insurance, Telegraph, Telephone, Express, Freight Line, and Sleeping Car Companies; Inheritance Taxes; Occupation and Royalty Tax on Iron Ore, etc. For a more detailed statement of Special State Aid payments see mimeographed copy of 'Listing of Special State Aid to Public Schools in Minnesota for the School Year ending July 31, 1931'.

#Note: The receipts for the year ending June 30th, 1930, according to the State Auditor's report amounted to $20,378,591.00. Of this $3,650,062.00 was raised by direct taxation. The other $16,728,529.00 credited to this fund is collected from other sources of which the following are some of the larger items:

1. Gross Earnings Tax on Railroads, Insurance, Telegraph, and Telephone, Express, Freight Line and Sleeping Car Companies, etc.	$11,063,383.00
2. Inheritance Taxes	1,539,635.00
3. Occupation Taxes on Iron Ore.	1,875,042.00
4. Iron Ore Royalty Tax.	1,024,874.00

Following is a statement of the Permanent School and Swamp Land Funds as of June 30th, 1931.

Permanent School Land Accumulations

Sales of Land, Right-of-Way, Leases, etc.	$15,491,135.19
Sales of Timber.	9,314,118.35
Mineral Permits and Leases..	338,200.77
Royalty on Iron Ore	26,126,801.76
Occupation Tax on Iron Ore.	10,024,721.47
Profits on Sales of Bonds	365,672.64
	$61,660,650.18

Swamp Land Fund Accumulations

Sales of Right-of-Ways, Leases, etc.	$ 3,936,852.38
Sales of Timber	5,154,829.68
Mineral Permits and Leases.	87,937.00
Royalty on Iron Ore	2,259,208.67
Total	$11,438,827.73

Note: The law provides that one-half of the income (interest) from

the Swamp Land Fund shall be added to the Current School (Apportionment) Fund. The other half is distributed to the State University, State Teachers Colleges and State Charitable institutions. It may therefore be taken for granted that one-half of the Swamp Land Fund accumulations, or $5,719,413.86 should be added to the Permanent School Fund accumulations, making a total of $67,380,064.04 in the School Trust Fund.

It will be seen from the above statement that Minnesota is at the present time distributing approximately $10,700,000 every year from the several funds indicated. In 1931, $4,780,471.14 of this money was apportioned to the schools of the state on the pro rata basis of ninety-one per cent of their estimated allowance. The Gross Earnings Tax was apportioned on the pro rata basis of 91.76 per cent, and the aid to public libraries at sixty-four per cent. All other items were paid in full.[8] It is also evident that Minnesota has derived very large sums for its public school funds from iron ore deposits, its extensive timber areas, and its swamp lands. These sources of income are duplicated in hardly any of the other states, so it is doubtful that the situation in Minnesota, as it is at the present time, can be regarded as one to be imitated elsewhere.

In conclusion it should be noted that the method of apportioning state aid in Minnesota is not based on any scientific principle which recognizes the significant factors determining apportionment of support to schools on an equalized basis. All that Minnesota requires for participation in state aid is that schools have been kept open at least seven months during the school year. True, certain sums are allocated to schools, departments, and functions, but that does not make the method scientific. The per capita allotment based on only forty days school

---

[8] J. M. McConnell, op. cit.

attendance seems very low. It is difficult to see how that basis of apportioning state aid can serve as a stimulus to local initiative.

North Dakota.--Since it is the purpose of the present study to deal specifically with North Dakota, it seems proper to present briefly the system now operating in the state. The amounts now being distributed to the several local administrative units are so small that it is very doubtful that there is any good reason for the continuance of the present system. The sources of revenue for the state treasury of North Dakota are set forth in the table below.

TABLE XLI *

ANNUAL STATE TAX REVENUES IN NORTH DAKOTA, FISCAL YEAR, 1930

Sources of Revenue		Amount
GENERAL PROPERTY TAX.		$3,136,251.99
SPECIAL PROPERTY TAXES, (Car Lines)		36,107.47
INCOME TAX.		482,502.23
INHERITANCE TAX		31,109.60
OTHER SPECIAL TAXES		758,170.68
Cigarette Stamp Tax	$ 326,222.83	
Cigarette and Snuff License Tax	29,187.50	
Corporation Organization Tax	9,230.00	
Fire Marshal Tax	2,225.78	
Insurance Tax and (Fees)	391,304.57	
MOTOR VEHICLE TAXES.		4,077,223.75
Licenses	2,047,223.75	
Fuel Taxes (Gasoline)	2,030,000.00	
TOTAL REVENUE COLLECTED BY THE STATE		$8,521,356.72
Amounts returned to counties and local units		1,852,037.04
To counties from Motor Vehicle Fund	$1,560,669.64	
To cities and villages from Fire Department Fund	45,663.81	
To school districts as state aid from the State General Fund	345,703.59	
TOTAL BALANCE IN THE SEVERAL FUNDS OF STATE TREASURY . .		$6,669,319.68

* Tenth Biennial Report, pp. 40-41. State Tax Commissioner, Bismarck, North Dakota, 1929-30.

It will be seen that very little state aid goes to schools from the state treasury of North Dakota. One must not forget, however, the annual revenue from the permanent school fund, which together with some minor sums derived from fines and penalties equaled $1,056,712.71 in 1930. [9] The total sum paid to schools from the two items equaled $1,402,416.30. Regardless what designation is given the income from the permanent school fund, it is difficult, nevertheless, to call it anything else than state aid, because it is money paid out of the state treasury. In that sense all of the money referred to above may be regarded as state aid.

Wisconsin.--Wisconsin, one of the pioneers in the method of securing revenue through income taxes, has made income one of the main sources of support of public enterprises. [10] The main features of the Wisconsin plan are three in number: (1) state income taxes serve as the chief source of revenue for state aid to schools; (2) surtaxes on incomes contribute in large measure to a teachers pension fund; (3) income taxes are divided on a percentage basis between the state and its constituent civil subdivisions as follows: fifty per cent are turned over to the cities and villages of the state, ten per cent to the counties, while forty per cent are retained by the state. [11]

---

[9] Twenty-First Biennial Report, pp. 118-20. Department of Public Instruction, Bismarck, North Dakota, 1928-1930.

[10] Wisconsin, Report of the Tax Commission, 1910, Chap. II, p. 19.

[11] F. H. Swift, op. cit., LXXVIII, (March 1929), 61.

The Wisconsin plan was, however, until 1927 open to serious criticism for the reason that the state aid money derived from the income tax was not distributed with any regard to local educational needs. Table XLII is submitted to show the plan of apportionment up to that time. It shows that 77.3 per cent of the state aid to schools in Wisconsin came from the income taxes as late as 1926.

In 1927 the legislative assembly made several changes, the chief one being the adoption of two bases, the flat rate quota and the equalization basis, for allocating state aid to local school districts. Quoting the Committee on School Revenue: [12]

> The new law, Section 20.245, Laws of Wisconsin, 1927, changes the method of distribution. Money under this law is distributed on two bases - the flat rate quota and the equalization basis. On the flat rate quota the state apportions to every district in the state $250 per elementary teacher. The county matches this amount. Districts having a real valuation of $250,000 or more per elementary teacher receive $500 ($250 state, $250 county) but this is all the aid the districts receive. In 1928-29 there were 15,659 elementary teachers in the state and $3,914,570 was apportioned on this feature.
>
> On the equalization basis, districts, villages, and cities having a real valuation of less than $250,000 per elementary teacher receive ADDITIONAL aid from the state other than the $500 ($250 state, $250 county) on the flat rate quota. The amount of aid is in inverse ratio to the district's real valuation; that is, the poorer the district, the more money the district receives, but there is a limit to the amount of money a district can receive under this feature; that limit is $600 per elementary teacher. . . . . $1,786,838.25 was paid last year (1929) to districts, villages, and cities on the equalization feature. The balance of the public school fund income unspent reverts on November 30 of each year to the general fund. Last year (1929) this amounted to $361,106.62.

The above quotation refers to the equalization feature of the 1927 law, commonly called the "Callahan Law". The same law made provision for a 1.1 mill tax on the total taxable property of the state,

---

[12] Wisconsin Teachers Association, Representative Assembly, Report of the Committee on School Revenue, p. 6, Bulletin No. 4, October 29, 1930.

TABLE XLII *

SOURCE ANALYSIS OF THE WISCONSIN STATE AID PLAN FOR SUPPORT OF PUBLIC ELEMENTARY AND SECONDARY SCHOOLS, 1926

Source	Amount	Per Cent
I. INCOME TAXES: Transferred from General Fund, account of "School Fund Income-tax Remission".	$3,545,324.13	53.3
II. SURTAX ON INCOMES FOR TEACHERS RETIREMENT FUND	1,592,468.88	24.0
Total from Income Taxes	$5,137,794.01	77.3
III. CORPORATION TAXES Transferred from General Fund	200,000.00	3.0
IV. RAILROAD COMMISSION FEES	4,301.77	0.1
V. FROM STATE GENERAL FUND: (Appropriations for specific educational purposes)		
1. State Supt. of Public Instruction	127,561.44	
2. State supervision of defectives and crippled	20,400.00	
3. County Teachers' Institutes	9,000.00	
4. Graded and Junior High Schools	126,300.00	
5. Consolidated Rural Schools	1,000.00	
6. Free High Schools	176,404.13	
7. Teachers' Training Courses in H. S.	25,000.00	
8. Vocational Education	383,300.00	
9. State aid for instruction of deaf and blind	50,000.00	
Total Specific Appropriations	$ 954,965.57	14.4
VI. APPROPRIATIONS ON ACCOUNT OF INTEREST ON STATE CERTIFICATES OF INDEBTEDNESS	81,459.00	1.2
VII. INTEREST ON COMMON SCHOOL FUND	265,943.48	4.0
VIII. REFUNDS AND MISCELLANEOUS INCOME	1,453.50	Negligible
GRAND TOTAL STATE AID	$6,645,899.33	100.0

* F. H. Swift, "State Systems of Taxation for Public Schools, The Wisconsin Plan", American School Board Journal, LXXVIII, (March, 1929), 62.

the proceeds of which became known as the public school income and in 1929 amounted to $3,997,080.89. There was in that same year added the

amount of $2,575,566.77 transferred from the general fund, money raised through the income tax, thus making the total amount of money in the Public School Income Fund, $6,575,647.66. All of the money in the Public School Income Fund is allocated to the elementary schools of the state, according to the method already described, except $235,000 which is distributed annually for the expenses and salaries of supervising teachers, and also $250,000 annually allowed to local districts for transportation and tuition of pupils. [13]

In a general way it may be said that the method of apportioning state aid in Wisconsin is typical of the methods used in several other states in recent years. The plan adopted by Wisconsin in the year 1929-1930 for the purpose of distributing state aid to local school districts was the result of a gradual change from what it was in 1926. Table XLIII shows the plan as it was in 1929-30.

According to the State Superintendent of Public Instruction, in a personal letter to the writer under date of February 9, 1932, the item "High School" in the following table was dropped by the Legislature of 1931. Another change was the elimination of the Corporation tax which in 1926 was $200,000. In 1931, according to Superintendent Callahan's letter, the Legislature repealed the one and one-tenth mill tax and substituted state aid to be paid directly from the general fund of the state to the extent of "a sum sufficient" to meet present state aid requirements without reference to the income tax. Further changes brought about by the 1931 Legislature relative to state aid are indicated

---

[13] Wisconsin, Statutes, 1927, Section 40.34 and Section 20.245.

TABLE XLIII *
WISCONSIN STATE AID - SCHOOL YEAR, 1929-1930

Public school fund income, Sec. 20.245	$5,809,007.48
Common school fund income, Sec. 20.24	439,526.00
State graded schools, Sec. 20.26	170,800.00
(additional)	15,000.00
County supervising teachers, Sec. 39.14	250,902.30
Transportation, Sec. 40.34	241,704.55
(additional)	10,000.00
High School, Sec. 20.27 . . 20.29	275,000.00
Teacher training in high schools, Sec. 20.29	25,000.00
County educational activities, Sec. 20.31:	
Institute fund	9,000.00
County normal schools	315,906.28
Schools of agriculture and domestic economy	24,000.00
Deaf, blind, and defective speech, Sec. 20.32	137,376.35
Exceptional children	50,000.00
Crippled children	86,130.24
Teachers' Institutes and reading circles	2,714.29
Total	$7,862,076.49

* Biennial Report, p. 131. Department of Public Instruction, Madison, Wisconsin, 1928-30.

in Mr. Callahan's letter: [14]

> Another change which the Legislature made was that all aids with the exception of the common school fund income are taken out of the general fund. From the common school fund income this year, $437,997.50 was apportioned and the per capita rate was 50¢ per census child. . . . . the high school aid for special subjects, 20.29 has also been omitted by the 1931 Legislature.

In conclusion one may say that Wisconsin has at least made a good beginning in extending state aid to public schools. In 1927-28 the total cost of education was approximately $66,000,000. Of that amount $54,000,000 was spent for local elementary and secondary schools. The local school districts paid seventy-eight per cent of that money, while fifteen per cent was paid by the state and seven per cent by the counties. The amount paid by the state was approximately $8,000,000. [15]

[14] John Callahan, Personal letter to writer, Department of Public Instruction, Madison, Wisconsin, Feb. 9, 1932.

[15] Wisconsin Teachers Assoc., op. cit.

Apportionment of State Aid According to Scientific Principles of Equalization

In the foregoing division of this chapter an attempt has been made to consider what are thought to be typical cases of shifting the tax burden for educational support from general property to other sources of income. At the same time attention has also been given to such plans for state aid as were in operation. In this part of the chapter the object will be principally to point out the salient features of methods, both present and proposed, for the equalization of educational support. In recent years a movement having for its purpose the development of certain scientific principles governing the apportionment of state aid to local communities for the support of their schools has swept the country. Instances of this type are California, Delaware, Maryland, Nebraska, New York, and North Carolina.

It has been generally agreed that there are two methods of scientifically equalizing the burden of educational support. These have been described by Mort as follows: [16]

> The burden of an educational program may be equalized by either of two methods of distributing state aid. These two methods are referred to . . . . as the "large fund method" and the "small fund method". The term, large fund method, may be applied to a system of distributing state aid that awards aid in proportion to the educational need, without regard to the ability of the locality to pay. To bring about complete equalization of a minimum program by this method requires complete state support. This method of distributing state aid is therefore not effective unless there is a large fund. At present, most states distribute state aid by the large fund method in spite of the fact that their funds for this purpose are so small as to equalize effectively the burden of only the most meager minimum program.

---

[16] Paul R. Mort, State Support for Public Schools, p. 25.

The term, small fund method, is applied to a system of distributing state aid which awards poorer communities more than wealthy communities. When state funds are not adequate for complete support of a satisfactory minimum program, the small fund method of distributing them should be used.

According to the definitions submitted by Mort there is only one state in this country which has adopted the large fund method of school support, namely Delaware. In every one of the other states, not even excepting New York, the state aid money has been distributed by a combination of both the large fund and small fund methods. The states which have been selected for discussion in this part of the chapter do not differ in the general method of distributing state aid, but they do differ in some of the significant details connected with the method of raising the funds in the first place and in the method of distribution in the second place. Each one of these states has been selected because it represents a type of progress in equalizing educational support which seems to be a step in the right direction and which very probably is worthy of imitation by other states.

California.--Approximately $29,000,000 in state aid was apportioned by California in the school year 1931-32, the exact amounts being as follows: [17]

State aid to elementary schools	$20,528,285.95
" " " high schools	7,412,116.62
" " " junior colleges	1,051,200.00
Total state aid	$28,991,602.56

This money is apportioned to the elementary schools on three bases: an annual allowance of $700 per teacher unit (35 pupils in average daily attendance is considered a teacher unit), $5.89 annually per

[17] Vierling Kersey, Apportionment of State School Funds, p. 70. Department of Public Instruction, Sacramento, California, June 30, 1932.

pupil in average daily attendance, and a reimbursement to the local school districts of one half the excess cost of educating children physically handicapped. [18]

For the high schools the apportionment is based on the following factors: "$24.76 per unit of average daily attendance in all high school classes; $550.00 for each year of the four-year high school course, and in each high school". In addition certain lesser amounts went for each of the following purposes: special day and evening classes and evening high schools, compulsory continuation classes for minors under eighteen years of age, and additional amounts in the form of reimbursements to local high schools for the education of physically handicapped students. The junior colleges received state aid as follows: "$2,000.00 for each district junior college, and $100.00 per unit of average daily attendance". [19]

Practically all of this money is derived from corporation and inheritance taxes; a minor portion is derived from taxes on general property. California collects large sums from taxes imposed on franchises granted oil companies, mining companies, and water power companies. The state also collects large sums in the form of inheritance taxes due to the fact that people of wealth go there to die.

In 1931 a plan of equalizing the burden of taxation for the support of schools was worked out by the California Public School Superintendents Association under the direction of Fletcher Harper Swift.

---

[18] Vierling Kersey, op. cit., p. 1.

[19] Ibid

This proposed plan, entitled "An Equalization Plan for California Schools", was presented to the 1931 Legislative Assembly but was rejected by that body. The same plan was, according to a statement of the Chief of the Division of Research and Statistics, California State Department of Education, to be revived at the 1933 session of the Legislature. This proposed plan is similar in most respects to plans proposed in Nebraska and Connecticut.

Delaware.--The Delaware plan is perhaps not in every respect adaptable to the larger states, but, regardless of that fact, it posseses at least two noteworthy features. One of these is that the whole state of Delaware has, for the purposes of general control and financial support of education, been consolidated into one school district. Unlike any of the states already mentioned, Delaware pays the entire bill for a liberal minimum program of education out of the state treasury, certain localities, notably Wilmington, adding slightly for supplementary facilities. The second feature is that very little money is raised through general property taxes, as may be seen in Table XLIV. It shows the proportionate part which each of the several sources of revenue contributed to the support of education in 1928-29. These constituted 83.4 per cent of the total taxes levied by all taxing bodies of Delaware in 1928-29.[20] With the exception of three states, California, North Carolina, and Pennsylvania, all of which in 1928-29 did not levy any tax at all on general property for state purposes, Delaware derived a smaller per cent of its revenue from general property for the state general fund than

---

[20] Biennial Survey of Education in the United States, U. S. Office of Education, Washington, D. C., Bulletin, 1931, pp. 35-36.

any other state in the country.

TABLE XLIV *
PER CENT ANALYSIS OF STATE REVENUE RECEIPTS IN DELAWARE
1928-1929

Source	Per Cent
General Property Tax	4.4
Business Licenses	4.2
Motor Vehicle License Tax	10.1
Motor Fuel Tax	8.3
Earnings of General Departments	6.2
Inheritance Tax	6.9
Special Property Tax	19.0
Income Tax	17.2
All Other Revenues	23.7
Total	100.00

* Biennial Survey of Education in the United States, U. S. Office of Education, Washington, D. C., Bulletin, 1931, No. 20, pp. 38-39.

In states largely agricultural, the Delaware plan of raising money for the state general fund would undoubtedly be impossible, since many of them do not have the industries which Delaware has. In a state like North Dakota the general property tax cannot under present conditions be reduced to the same extent as in Delaware. For instance, in Delaware, ever since 1921 the entire proceeds of the income tax, which in 1928 amounted to $2,188,919.73, have been paid into the State Current School Fund. [21]

The total cost of the state educational program in Delaware for the fiscal year beginning July 1, 1931, and ending June 30, 1932, is shown in Table XLV. The proposed budget for the fiscal year 1932-33 is the same as the one for 1931-32, with the exception of the appropriation of $3,000,000 for buildings, thus making the 1932-33 budget $3,748,232. This is deemed sufficient to support adequately the entire educational program of the state.

21 U. S. Office of Education, op. cit., p. 41.

TABLE XLV *
APPROPRIATIONS FOR PUBLIC EDUCATION BY THE DELAWARE GENERAL ASSEMBLY FOR THE FISCAL YEAR, 1931-32

Continuation of building program	$3,000,000.00
The general budget	3,612,000.00
Kindergartens	25,000.00
Retirement of school bonds	111,232.00
Total appropriations	$6,748,232.00

* John Schilling, Asst. in Charge of Secondary Schools, "Brief Summary of Accomplishments of the 1931 Legislative Assembly for Public Education". Department of Public Instruction, Dover, Delaware.

As already stated, Delaware has been included in this study for the reason that the method of control is very simple, and the support seems fairly well equalized. If the Delaware plan were adaptable to the larger states it might be well to abandon proposed elaborate and complicated systems of so-called "small fund" and "large fund" state support, such as have been recommended for adoption in Nebraska, California and other states.

Maryland.--According to Mort Maryland has adopted the small fund method of equalizing the tax burden of educational support. He says:[22]

> It provides for supplementing a local tax of $6.70 on each thousand dollars assessable property by any amount necessary in addition to old forms of state aid to support the minimum program. The cost of the minimum program is determined by adding to the salary budget based upon a state salary schedule an amount equivalent to twenty-four seventy-sixths of the total salaries. In determining the state aid, teachers are not counted in excess of one for each forty children in average daily attendance. The result is a minimum program costing approximately half as much per pupil as that proposed by the New York law, with a greater degree of payment for effort. . . . A community of average wealth was chosen. The greater degree of payment for effort arises from the fact that a salary schedule is used rather than a figure representing the typical or average salary required to provide the minimum program.

[22] Paul R. Mort, op. cit., Chapter VII, p. 42.

The present plan of equalizing the burden of educational support in Maryland is set forth in the Maryland School Laws of 1927. That part of the law which makes provision for the basic principle of equalization is quoted: [23]

. . . . Such special appropriations to be known as the Equalization Fund, as may from time to time be made by Budget Bill or Supplementary Appropriation Bill to the county boards of education of certain counties to enable them to pay the minimum salaries prescribed in this article for county superintendents, supervising teachers, and helping teachers, high school and elementary school teachers, and teachers in colored schools; provided, that the board of county commissioners of each of the several counties sharing in the Equalization Fund shall levy and collect an annual tax for the schools of not less than sixty-seven (67) cents on each one hundred dollars ($100) of assessable property, exclusive of the amount levied for debt service and capital outlay for the schools . . . . and provided, further, that the county board of education in each of the several counties sharing in the Equalization Fund shall expend no less than twenty-four percentum (24%) of the total budget, not including capital outlay and debt service for teachers' salaries.

The following appraisal of the Maryland equalization plan has been given by Swift and Zimmerman: [24]

Maryland enjoys the distinction of being one of the few states in the Union which has worked out a scheme of financing public schools which in a sound and relatively satisfactory way, equalizes school burdens, revenues, and consequently, educational opportunities. It will be helpful to summarize at the outset the outstanding features of the Maryland system of school support. These include the following: (1) The organization of the school system on the basis of the county unit; (2) requiring from every county the submission of a budget showing the cost of providing a minimum school program; (3) an assured fund from the State and county sources sufficient to meet the costs submitted by the county and approved by the State authorities; (4) a State minimum-salary scale graduated to professional qualifications and experience of teachers; (5) liberal State appropriations available to all counties regardless of wealth; (6) the apportionment of the major portion of State funds upon the basis of school

---

[23] School Laws of Maryland, 1927, Sec. 204.

[24] Albert S. Cook, Maryland School Bulletin, Volume XII, No. 1, September, 1930, pp. 4-5.

census and aggregate days of attendance; (7) provision of a State equalization fund available to every county which levies a county tax of a minimum rate fixed by law (6.7 mills) and is unable to finance from all other state and county funds its minimum State approved program; (8) the computation of the total county school budget on the theory that teachers' salaries should constitute not more than 76 per cent of the total current costs.

The use of the census basis in making the apportionments seems to be the only serious weakness in the plan adopted by Maryland. However, it may be that the other features of the plan tend to counteract that weakness. The law making provision for the plan was enacted in 1922; it has been in continuous operation ever since and according to Albert S. Cook, State Superintendent of Schools, is very satisfactory. [25] He says: "The state pays the entire school maintenance budget for the minimum State program, less the amount that the county contributes by a 67 cent tax."

Nebraska.--In the fall of 1926 the Nebraska State Teachers Association published a little bulletin entitled "The Inequalities of Educational Opportunity in Nebraska", which indicated the shortcomings of the system of school support in operation at that time. So much interest was taken in that report that the Legislative Committee of the State Teachers Association with the help of Dr. Paul R. Mort and others set to work and developed what may very properly be called a scientific plan for equalizing the burden of educational support in Nebraska.

The basic factor of the Nebraska plan of equalization was to be the elementary teaching unit, i. e., one teacher for thirty pupils in

---

[25] Albert S. Cook, op. cit., pp. 74-75.

average daily attendance. That ratio was to be varied according to local and temporary demands. An index number, representing both size and type of school, was developed to recognize equivalent educational offerings in all cases. This index number was fixed at $800 for an elementary school unit, to be increased by $100 per annum to a maximum of $1200 in four years, on condition of proportionate increases in the county mill levy for schools.[26] High school teaching units were taken as equivalent to one and one-third elementary school units. Where transportation of pupils was necessary, an expenditure of $1500 for transportation was considered equivalent to one elementary teaching unit.

The operation of the proposed plan is shown in Table XLVI. Although only seven of the ninety-three counties of Nebraska appear in it, they adequately illustrate the proposed equalization plan as it would apply to all. Note that the counties are arranged according to the magnitude of their assessed valuation per unit, as given in the third column. Thus Cuming County appears at the top with $409,000 of valuation per unit and Washington is last with $285,000. The millage necessary as a county school rate, in order to qualify for the state aid stipulated in the table, is given in the last three columns. For example, in Cuming County a rate of 1.7 mills on $409,000 per teaching unit yields about $695. This coupled with the existing state aid($90 per unit) gives to each unit of the county $785. The necessary supplement of new state aid to bring each unit to $800 is $15 for each teaching unit.If Cuming County desires to levy 2.2 mills for schools, a similar computation will indicate a requirement of $11 of new

---

[26] Nebraska State Teachers Association, A Plan for Providing Equality of Educational Opportunity in Nebraska. Research Bulletin, No. 3,pp.14-19.

TABLE XLVI*

NEBRASKA STATE AID PER TEACHING UNIT BY COUNTIES - THREE STEPS TO A $1200 PROGRAM WITH THE RATE OF LOCAL CONTRIBUTION ADJUSTED TO EACH LEVEL

County	Teaching Units**	Valuation per Unit in Thousands	Present State Aid per Unit	Additional State Aid per Unit		
				$800-Level 1.7 Mills	$1000-Level 2.2 Mills	$1200-Level 2.7 Mills
Cuming	132	$409	$90	$15	$11	$7
Platte	156	391	113	22	27	32
Stanton	84	380	85	69	79	89
Otoe	189	310	94	180	225	271
Cedar	193	292	100	204	258	312
Saunders	241	287	86	226	283	339
Washington	133	285	80	237	294	350

*Nebraska State Teachers Association, Research Bulletin, No. 3, p. 24.
**Each high school unit is counted as one and one-third elementary school units.

state aid to enable each teaching unit to reach a minimum program of $1000, etc.

To show how the proposed equalization plan would work in local school districts within a county, Table XLVII presents six districts of Adams County. The computation for each is as for the county in Table XLVI.

TABLE XLVII*

NEBRASKA STATE AID PER TEACHING UNIT BY DISTRICTS EXCLUSIVE OF ONE-TEACHER DISTRICTS - THREE STEPS TO A $1200 PROGRAM WITH THE RATE OF LOCAL CONTRIBUTION ADJUSTED TO EACH LEVEL

District	Value per Unit in Thousands	Number of Teaching Units	Present State Aid per Unit	Additional State Aid per Unit		
				$800-Level	$1000-Level	$1200-Level
1	$179	8.00	$46	$450	$561	$672
8	101	4.76	53	576	726	875
18	162	103.46	84	442	561	681
29	218	3.12	42	387	479	570
53	120	5.66	40	556	696	836
81	82	3.90	42	619	777	936

*Nebraska State Teachers Association, op. cit., p. 45

Since the plan for districts having more than one teaching unit each has been described, the equalization plan proposed for only one-

TABLE XLVIII *

TOTAL STATE AID TO ONE-TEACHER DISTRICTS AT EACH OF THE THREE STEPS

Valuation of District	State Aid for Each Step			Valuation of District	State Aid for Each Step		
	First Step $800	Second Step $1000	Third Step $1200		First Step $800	Second Step $1000	Third Step $1200
$ 10,000	$783	$978	$1173	$250,000	$375	$450	$525
20,000	766	956	1146	260,000	358	428	498
30,000	749	934	1119	270,000	341	406	471
40,000	732	912	1092	280,000	324	384	444
50,000	715	890	1062	290,000	307	362	417
60,000	698	868	1038	300,000	290	340	390
70,000	681	846	1011	310,000	273	318	363
80,000	664	824	984	320,000	256	296	336
90,000	647	802	957	330,000	239	274	309
100,000	630	780	930	340,000	222	252	282
110,000	613	758	903	350,000	205	230	255
120,000	596	736	876	360,000	188	208	228
130,000	579	714	849	370,000	171	186	201
140,000	562	692	822	380,000	154	164	174
150,000	545	670	795	390,000	137	142	147
160,000	528	648	768	400,000	120	120	120
170,000	511	626	641	410,000	103	98	93
180,000	494	604	714	420,000	86	76	66
190,000	477	582	687	430,000	69	54	39
200,000	460	560	660	440,000	52	32	12
210,000	443	538	633	450,000	35	10	0
220,000	426	516	606	460,000	18	0	--
230,000	409	494	579	470,000	1	--	--
240,000	392	472	552	480,000	--	--	--

* Nebraska, State Teachers Association, op. cit., p. 62.

teacher districts of the state is shown in Table XLVIII. Reverting to Table XLVII, it will be seen that the assessed valuation of school districts in Adams County is not relatively high when compared to Cumings County, the average for the county being only $229,000. The figure 103.46, showing the number of teaching units for school district No. 18, represents chiefly Hastings, the largest city in the county. The figures

According to the plan indicated in Table XLVIII for the one-teacher districts, a school district with an assessed valuation of only ten thousand dollars would have to raise but $17 locally in order to qualify for aid in the $800-level, $22 in the $1000-level, and $27 in the $1200-level, while a district with an assessed valuation of $480,000 or more would receive nothing.

New York.-- In 1930-31 approximately $94,000,000 were apportioned from the state treasury of New York for the support of schools. Nearly ninety-four per cent of that amount came from the state general fund. In 1931-32 the total amount apportioned was nearly $102,000,000. This money was raised by the following types of taxes: (1) general property, (2) corporation, (3) inheritance, (4) motor vehicle, (5) stock transfer (stamp), (6) personal income, (7) mortgage, and (8) miscellaneous.[27]

New York apportions this money according to the so-called "large-fund method". These appropriations are made by the Legislative Assembly under the provisions of Section 491 and other sections of Article 18 of the education laws of the state, commonly referred to as the Equalization Law.[28] The minimum state program of education was fixed at $1500

---

[27] Wisconsin State Teachers Association, Report of Committee on School Revenues, p. 5. (October, 1930).

[28] A. D. Simpson, Personal letter to the writer. State Department of Education, Albany, New York, March 23, 1932.

for each elementary teacher and at $1900 for each secondary school teacher. At least two features mark the New York plan of equalization: first, ability to pay and educational need together with effort have been combined into a single apportionment basis; secondly, the plan is worked out in a very detailed manner.

The New York plan is sometimes called the "Updegraff Plan", but the Assistant Commissioner for Finance, The State Education Department, Albany, says: [29]

> The system of State-Aid now in use in New York was not based upon the plan worked out by Dr. Updegraff in his 'Rural School Survey of New York State'. It was rather based upon reports of the Commission on Taxation and Retrenchment in New York made in 1925 (now out of print) and extended later after the lines of the recommendations of the Commission appointed by Governor Smith on 'Financing Education in Cities', a report which was published in 1926. There are several sections of these reports which were prepared by Dr. Paul R. Mort of Teachers College.

Nevertheless, Table XLIX is included in this study to show how the Updegraff plan of equalization would have operated if New York had seen fit to adopt it. The fact that subsequent attempts made in other states to work out some scheme of equalization have been based to a great extent upon the same principle as the Updegraff plan is also a reason for introducing Table XLIX. Mort criticizes the Updegraff plan as follows: [30]

> . . . . nothing approaching an adequate analysis of the problem, (equalization of educational support), emerged prior to the analysis made by Updegraff, particularly in the New York situation in 1922, and the plan developed by the Maryland State Department of Education, enacted into law in 1922. Updegraff's analysis of the problem of equalizing burden, although faulty in certain fundamentals, went a long way in the right direction. The final plan which he submitted for New York State is handicapped, however, by the attempt to reward effort also. . . .

---

29 A. D. Simpson, op. cit., p. 2.

30 Paul R. Mort, op. cit., p. 4.

TABLE XLIX *

AMOUNTS OF STATE AID WHICH DISTRICTS OF VARYING EQUALIZED VALUATIONS BACK OF EACH TEACHER WILL RECEIVE FOR EACH TEACHER UNDER FORM I FOR EACH MILL LEVIED, AND AMOUNTS OF LOCAL SUPPORT REQUIRED

Current Expense per Teacher	$840		$960		$1,200		$1,565		$2,160	
Necessary Mill Levy	3½ mill tax		4 mill tax		5 mill tax		6½ mill tax		9 mill tax	
Equalized Valuation per Teacher	Local Support	State Aid	Local Support	State Aid	Local Support	State Aid	Local Support	State Aid	Local Support	State Aid
$ 5,000	18	822	20	940	25	1175	33	1527	45	2115
15,000	53	787	60	900	75	1125	98	1462	135	2025
25,000	88	752	100	860	125	1075	163	1397	225	1935
35,000	123	717	140	820	175	1025	228	1332	315	1845
45,000	158	682	180	780	225	975	293	1267	405	1755
55,000	193	647	220	740	275	925	358	1202	495	1665
65,000	228	612	260	700	325	875	423	1137	585	1575
75,000	263	577	300	660	375	825	488	1072	675	1485
85,000	298	542	340	620	425	775	553	1007	765	1395
95,000	333	507	380	580	475	725	618	942	855	1305
105,000	368	472	420	540	525	675	683	877	945	1215
115,000	403	437	460	500	575	625	748	812	1035	1125
125,000	438	402	500	460	625	575	813	747	1125	1035
135,000	473	367	540	420	675	525	878	682	1215	945
145,000	508	332	580	380	725	475	943	617	1305	855
155,000	543	297	620	340	775	425	1008	552	1395	765
165,000	578	262	660	300	825	375	1073	487	1485	675
175,000	613	227	700	260	875	325	1038	422	1575	585
185,000	648	192	740	220	925	275	1203	357	1665	495
195,000	683	157	780	180	975	225	1268	292	1755	405
205,000	718	122	820	140	1025	175	1333	227	1845	315
215,000	753	87	860	100	1075	125	1398	162	1935	225
225,000	788	52	900	60	1125	75	1463	97	2025	135
235,000	823	17	940	20	1175	25	1528	32	2115	45
245,000	...	28	...	32	....	40	....	52	....	72
255,000	...	28	...	32	....	40	....	52	....	72
265,000	...	28	...	32	....	40	....	52	....	72
275,000	...	28	...	32	....	40	....	52	....	72
285,000	...	28	...	32	....	40	....	52	....	72

* Harlan Updegraff, Rural School Survey of New York, Financial Inquiry, Chapter 10, pp. 134-135, 1922.

The main features of the present system of equalizing the burden of educational support in New York are set up under the provisions of Section 491 of the law relating to education. [31] Said section is reproduced in part to describe these features.

APPORTIONMENTS OF MONEYS APPROPRIATED FOR THE SUPPORT OF COMMON SCHOOLS.

There shall be apportioned and paid to each school district. . . . . the sums to be determined by the commissioner of education as hereinafter provided. . . . . The sums to be apportioned to each of such districts shall be determined as follows: . . . . . .

The sum of fifteen hundred dollars shall be allowed for each elementary school teacher and the sum of nineteen hundred dollars for each high school and part-time or continuation school teacher. . . . . .

The number of elementary, high, and part-time or continuation school teachers which is made the basis of this apportionment as herein provided shall be determined by the commissioner of education in the following manner:

In a district having an average daily attendance of more than one hundred and thirty-five in grades one to eight, inclusive, one teacher shall be counted for twenty-seven of such pupils in average daily attendance. In a district having an average daily attendance of one hundred and thirty-five or less in grades one to eight, inclusive, two teachers shall be counted for the first forty of such pupils in average daily attendance, and one teacher for each thirty-two pupils in excess of forty. In a district having an average daily attendance of less than forty in grades one to eight, inclusive, the commissioner of education may use the actual number of elementary teachers employed by such district not to exceed two . . . . . .

In a district having an average daily attendance in a high school or academic department and in a part-time or continuation school of thirty-five or more, three high school teachers shall be counted for the first thirty-five of such pupils in average daily attendance, and one teacher for each additional twenty-two pupils in average daily attendance. In a district having an average daily attendance in a high school or academic department and in a part-time or continuation school of less than thirty-five, two teachers shall be counted for the first twenty of such pupils in average daily attendance, and one teacher for each additional fifteen pupils in average daily attendance. In a district having an average daily attendance of less than twenty in a high school or academic department and in a part-time or continuation school, the commissioner of education may use the actual number of high school teachers employed by such district not to exceed two. . . . . .

---

[31] New York, U. S. S. Y., Education Law As Amended to July 1, 1931, Section 491, pp. 168-171.

. . . . to each district employing but one teacher for the school year ending July thirty-first, nineteen hundred and thirty, the sum of fourteen hundred dollars less the amount of a four mill tax on each dollar of the actual valuation of the taxable property of the district. The amount apportioned to each such district under this section shall not be greater than the amount of the excess of the total expenditures for school purposes in such district above the amount which would result from a tax of four mills on each dollar of actual valuation, provided, however, that no district shall receive less than four hundred and twenty-five dollars; . . . .

Beside Section 491, part of which is quoted above, sections 185, 492, 493, and 494 constitute the Education Law which provides for the operation of the New York plan of equalized educational support.

North Carolina.--According to A. T. Allen, State Superintendent of Public Instruction, North Carolina has what might be termed two school systems, one being the "constitutional term" of six months duration and the other the "extended term". For the former, taxes may be levied in the name of the constitution without referring the matter to a vote of the people, while for the latter no taxes can be levied except by popular vote of the people residing in the local administrative unit affected.

North Carolina in 1931 adopted a policy which is, according to Superintendent Allen, a new departure in public school support. This policy forsakes the generally accepted and long tried plan of dual support of schools, namely, state and local. To quote Mr. Allen: [32]

The abandonment of the principle of dual support made necessary the adoption of the principle of complete support. The agreement to proceed along the line of complete State support for the constitutional term served as a complete reversal of the old doctrine of primary financial responsibility on the part of the county. The clear implication of this new doctrine is that the State itself, not only assumes the primary re-

---

A. T. Allen, New School Legislation in North Carolina, p. 3. State Department of Public Instruction, Raleigh, N. C., 1932.

sponsibility, but also agrees to pay the whole bill of cost on State standards for the six-months term out of its own revenue. This is a new philosophy in school maintenance and support. So far as I have been able to find out, no other state has singled out a segment of the total cost and agreed to pay the bill itself.

As a result of the adoption of this principle the General Assembly at its session in 1931 undertook to pay the whole bill for the operation of the six-months term required by the constitution. The appropriations for the State Public School Fund, which in 1926 approximated $2,000,000 and which had been gradually increased to nearly $6,500,000 in 1930, were now very much increased to approximately $17,000,000 for the fiscal year beginning July 1, 1931. [33] This money is now being distributed on an equalized basis to every local school district for the support of the "constitutional" six-months term. The sources of revenue for this fund are: [34]

State funds from indirect sources	$11,500,000
State funds from ad valorem taxes	4,350,000
County funds, fines, forfeitures, etc.	1,320,000
Total	$17,170,000

The basis of apportionment of this money is teacher-pupil ratio. This ratio is fixed at thirty-two pupils for the elementary schools and at twenty-seven students for the high schools. The law making provision for this apportionment reads: [35]

For the purpose of establishing a basis for the apportionment of the six-months school fund among the several counties in any one year, the State Superintendent of Public Instruction shall check the November budget for the next preceding year for each and every county in ac-

---

33 A. T. Allen, Personal letter to the writer, January 26, 1932.

34 ----------, op. cit., p. 4.

35 Session Laws of North Carolina, Sec. 6, 1931.

cordance with the State salary schedule provided herein for teachers, principals, and superintendents, and for the number of such persons actually employed, not in excess, however, of the number allowed under the provisions of this act, and shall determine therefrom and certify to the State Board of Equalization, not later than the fifteenth day of May in each year, the total cost so calculated for the six-months school term for each and every county, together with the number of elementary teachers, high school teachers, principals, and superintendents employed in accordance with the provisions of this act, separately by races and for special charter and rural schools, ...

On the basis of the salary costs as certified by the State Superintendent of Public Instruction, and on the basis of the proposed budget, organization statement, map, and other information as certified by the county board of education, the State Board of Equalization shall then determine for each county by schools and races, the number of elementary and high school teachers to be included in the state budget: PROVIDED, that the number of teachers in the rural schools for either race, when calculated on the basis of average daily attendance for six-months term for the preceding year, shall not be in excess of one teacher to every thirty-two pupils in average daily attendance in the elementary schools and one teacher for twenty-seven pupils in average daily attendance in the high schools: PROVIDED FURTHER, that the State Board of Equalization may allow one or more additional teachers in any county, when, in the opinion of said board, the county, on account of natural barriers or on account of the condition of the roads or on account of other valid reasons, has not been able to complete its reorganization. . . . . .

In school districts where transportation costs enter, the State Superintendent of Public Instruction is charged by this law to ascertain transportation costs for the previous year, and on that basis determine the amounts to be added to the budget for those districts for the ensuing school year. Finally, when the State Board of Equalization has all cost items included in the budget for the "constitutional" term for the entire state, the apportionment to each local school district is made on the basis of teacher-pupil ratio as set forth above.

In addition to the money raised by the state for the support of the "constitutional" term, North Carolina apportions annually $1,500,000 for the support of the "extended" term to the local school districts

maintaining more than the six-months term. Again quoting Superintendent Allen, who says: [36]

> The extended term still rests upon the principle of dual support. In this act the State goes by the county and into the district and participates in the cost of two months of school in addition to the six-months term. Many of the rural high school districts could not possibly operate except for this aid. The state makes an appropriation of $1,500,000 as a tax reduction fund, which is distributed to the districts on the basis of (a) their ability to pay and (b) their educational costs according to state standards. Many of these districts receive more than half of their costs from the state.

The method of allocating the money referred to above is the same for both the "constitutional" term of six months and the "extended" term of more than six months.

The significance of the North Carolina plan can best be indicated by still another quotation from one of Superintendent Allen's recent public statements which is as follows: [37]

> For many years we had accepted without question the doctrine that public education is a State function. The General Assembly of 1931, however, went much further. It said that public education is not only a State function, but that its support is a solemn State obligation which must be met by revenue levied in the name of the State. This view makes the whole bill of cost, on such standards as the State may from time to time set up, directly chargeable to the State itself. This, of course, is revolutionary in conception. It is a complete reversal of the legislative thinking which has been dominant for fifty years. The acceptance of the doctrine of complete State support places the consideration of educational procedure at the center of all State policies, and makes it a part of every general scheme of State taxation and revenue. It can no longer be shunted, segregated or isolated. It is an integral part of the whole scheme of things.

At least one recognized educational journal regards the North Carolina plan as being very significant at this time. The Kadelpian

---

[36] A. T. Allen, op. cit., p. 6.

[37] ----------, Personal letter to writer, January 26, 1932.

Review has the following brief comment to make on the situation in North Carolina: "North Carolina this year, 1931, inaugurated what is probably the most striking example of state control of local school budgets in the history of the United States. . . ." As the writer sees it, the North Carolina plan is based upon the principle of sovereignty at the center rather than at the circumference of the state; it is a plan which repudiates local initiative as the most important factor in our educational system; it is a plan which seems to be based upon the concept that the state has no right to impose a certain task upon any local community without at the same time guaranteeing adequate financial support.

In conclusion, the North Carolina plan appears to the writer to be one of the simplest and most practical plans for a sure and equalized system of education yet developed in this country. The main objection to its general adoption will no doubt be the innate fear of bureaucracy and centralization, together with lack of courage to try out something new. Regardless of the method of raising the money for the support of our schools, whether by ad valorem taxes or by any other method, the North Carolina plan seems possible of adoption anywhere. In an agricultural community like North Dakota where very little revenue is derived from other sources than general property, there will very probably develop strong opposition on the part of large property owners. In that connection it is very important to note that the adoption of the North Carolina plan does not necessarily mean higher taxes per capita for the state as a whole. Indeed, taxes per capita for

school support would become lower in all school districts where the annual levies under the present system are excessively high. On the other hand, there would just as surely be an increase in taxes in all communities where hardly any or even no annual levies for schools are now being made. In short, the adoption of the North Carolina plan would bring about a real equalization of the burden of support of the minimum educational program of the state.

For the reason that the North Carolina plan appears to be one of the simplest and most practical now given a trial in this country, it has been given extended consideration in this study. To be sure, there are several other plans being tried in other states, but it is doubtful if any of them with all their complicated devices for equalization purposes will bring any better results than the plan now operating in North Carolina.

SUMMARY

From a study of the foregoing instances of attempts to equalize the tax burden for the support of education, the following plans are seen to be in use at the present time:

1. Shifting the incidence of taxation as much as possible from general property to other sources of revenue, such as income taxes, corporation taxes, inheritance taxes, severance taxes, and excise or sales taxes. Massachusetts derives considerable support from inheritance taxes. Wisconsin depends to a great extent upon income taxes, while Connecticut taxes corporations quite heavily. Minnesota has derived

large sums for its permanent school funds from severance taxes. That is also true of several other states where oil has recently been discovered, notably Arkansas, California, Oklahoma, and Texas. The sales tax has been adopted in West Virginia. Taxation of any or all of these sources of wealth and income relieves general property of some of the tax burden, but in agricultural areas such as North Dakota there is little opportunity to shift the burden of taxation to any of the above named sources for the reason that there will be very small returns annually from any of them, at least for the immediate future.

2. Indirect taxation through the accumulation of large permanent endowments is another common method of shifting the tax load. The best example of that method is Minnesota, where the total amounts in the permanent school funds approximate $67,000,000. Similar instances are Montana, Oregon, and Washington. In fact all the states in the western part of the United States have sought to lighten the burden of local taxation for educational support by shifting it, to some extent at least, to permanent school funds built up through land endowments. Such states have what may be termed the "state aid" method of equalizing educational support. This method is chiefly concerned with the problem of securing a maximum sum of money to be distributed according to some unscientific basis of apportionment such as the latest census figures.

3. In another type examplified by Delaware the state raises the money in much the same way as the states already referred to. But unlike any of them, Delaware pays the entire bill for a liberal minimum program of education out of the state treasury. If this plan were

adaptable to the larger states, it would, in the writer's opinion, be the best method of equalizing the tax burden of educational support. The reason it works quite well in Delaware is undoubtedly due to the fact that the total area of the state is so small and the industrial conditions so similar that very few raise any serious objection to a highly centralized system of education.

4. Among the states which have adopted plans of scientifically equalizing educational support is North Carolina, where recently the state has assumed the responsibility for the complete support of the so-called "constitutional" or six-months school term. This plan seems to be scientifically sound and is very probably well adapted to other states. North Carolina is a good example of the combination of the "large fund" and the "small fund" methods of educational support and equalization of school taxes.

5. The so-called "small fund" method of equalizing the educational tax is exemplified by California and Maryland. In each of these states considerable sums of money are distributed annually to the local school districts for the purpose of equalizing the burden of school support. In neither of these two states is it intended that full responsibility for a complete school program shall be assumed by the state.

6. Finally, there is the so-called "large fund" method adopted by New York where the state has assumed full responsibility for the complete support of both elementary and secondary education. New York is the only state in the country, except Delaware, which has had the courage and good business sense to adopt this method of educational support. The New York plan seems in the main to be quite satisfactory;

and, if the educational philosophy recently adopted by North Carolina prevails, the probability is that the "large fund" method will be gradually adopted elsewhere.

Some years ago a plan known as the Singleton Plan was worked out by Singleton and presented to the legislative assembly of Georgia, but it was rejected. Recently similar attempts have been made in other states, notably California and Nebraska, but in each instance the proposed plan has been rejected. The proposed plan for Nebraska has been briefly described in the present chapter for the reason that it very probably points in the direction of a future scientific method of equalizing and adequately supporting the educational programs.

Legislative assemblies and people in general are very slow to act in the matter of making any radical changes in tax systems. For that reason it is very probable that little progress will be made in equalizing tax burdens for any purpose whatever, as long as the general property tax continues to be the main source of revenue. It seems to be natural for humanity to oppose any and all attempts to take money from the rich and give it to the poor, even for such a laudable purpose as the education of children not one's own.

The final conclusion here is that until such time as the direct taxation of general property shall be discarded and in its place a system of indirect taxation established, practically all of these proposed plans of scientific equalization of school support will be rejected by the state legislatures, not because they are scientifically unsound but because of human greed.

CHAPTER VI

CONCLUSION

An Immediate Plan of Equalized Educational Support

> What the best and wisest parent wants for its own child, that must be the community want for all its children. Any other ideal for our schools is narrow and unlovely; acted upon, it destroys our democracy.
>
> --- John Dewey

Public opinion in this country will hardly sanction for many years to come an expenditure of money sufficient to realize the ideal minimum educational offering set up by Dewey. Meanwhile such measures can be adopted as will tend at last to realize Dewey's goal. Without the sanction of a good majority of the residents of a community it is practically impossible to proceed successfully with any plan. Otherwise a slight swing in sentiment overturns projects which can never demonstrate their worth without years of trial. In any event a satisfactory minimum legal educational offering must be one which the people are both willing and able to support.

From the evidence presented in the preceding chapter and from a rather intimate personal knowledge of North Dakota, it is the writer's opinion that a plan of equalized educational support patterned somewhat after the North Carolina plan should be adopted by North Dakota. Some of the details of the plan might be patterned after the proposed Nebraska plan or the Updegraff plan. But whatever plan North Dakota

adopts should be supported as much as possible by indirect taxes such as excises and taxes on income.

In this chapter the aim will be to present a practical state-wide plan of educational support for North Dakota. The aim will not be to present a plan which is altogether scientifically sound and ideal in all respects, but rather to present one which may have some chance of being accepted by the state legislature. Ideal plans scientifically sound have already been worked out by Updegraff, Mort, and others, yet when it comes to recommendation for a specific instance, they modify their plan to fit existing practice. In view of the facts set forth in the preceding chapters relative to the peculiar conditions obtaining in North Dakota, it is the writer's belief that any equalization plan scientifically sound and otherwise ideal would fail of adoption by the people of North Dakota. With that situation presenting itself it is deemed best to base the proposed plan on the "small fund" principle. The proposed plan is not a radical departure from present practices; it does not aim to do away with many of the present methods of distributing school money; it rather seeks to supplement what is already functioning. In short, the aim is to present a practical plan which has some chance of adoption at the present time.

One of the chief features of the proposed plan is that the state equalization fund shall be maintained by indirect taxes. For that reason does the proposed plan call for support from indirect sources of revenue such as sales taxes, income taxes, or any tax other than that on general property. Thus far nearly every attempt to put into operation a state

equalization plan has failed of adoption because the taxpayers felt that they would be paying for the education of someone else's child. It is impossible to escape that objection as long as the general property tax enters into the situation.

Another feature of the proposed plan is the apportionment of the state equalization fund according to "school units" based on average daily attendance. Average daily attendance is applied to the problem by means of a normal pupil-teacher ratio. The pupil-teacher ratio for high schools has been fixed at eighteen, since that is the median size of high school classes in the classified high schools of the state. [1] The size of elementary "school units" has been fixed at twenty in average daily attendance, since that seems to be the median size of elementary school classes in the classified schools of the state. [2] The other features of the proposed plan will be explained in the following pages.

The cost of the proposed plan of equalized support of education was derived from the partial survey of the classified schools of the state, made by the writer and reported in this study. It relied upon a well distributed sampling of schools and it took costs at a normal time, or at least much more nearly normal than 1932 or later. According to that investigation in 1929-30 the annual median per capita cost of

---

[1] John A. Page, Twenty-Second Annual Report of the Inspector of High Schools, p. 25. Department of Public Instruction, Bismarck, 1929-30.

[2] North Dakota Educational Directory, pp. 7-15. (Computed by writer)

secondary school education was $105.42, and of elementary education $66.25. According to a similar survey carried out by the Department of Public Instruction at Bismarck, the annual per capita cost of secondary education in North Dakota during the school year 1929-30 was $109.35, or $3.60 more per annum than the amount obtained by the writer in his survey for the same year. [3] This difference of but three per cent is so small that very probably either one of these surveys may be regarded as being approximately correct; at any rate each survey tends to corroborate the other. The fact that nearly all school boards of the state in recent years have made a practice of charging non-resident high school students an annual tuition fee of $100 would also tend to support the results obtained from the two surveys referred to above. A secondary "school unit" of eighteen pupils will therefore be figured at $1800.

Since no state-wide survey to determine the per capita cost of elementary education based on average daily attendance has ever been made for North Dakota, except the one carried out by the writer, it is impossible to make any direct comparison. Nevertheless, a survey of fifty counties of the state to determine the total annual cost of operating a typical one-room rural school in North Dakota has recently been completed. [4] According to it the total annual operating cost was found to be approximately $1000. Even though this survey does not cover the same ground as that of the writer, it does, however, tend to show that

---

[3] John A. Page, op. cit., p. 69.

[4] M. E. McCurdy and H. O. Saxvik, A Study of the Cost of Rural Schools in North Dakota. North Dakota Education Association, Fargo, 1931.

the writer's finding of $66.25 is undoubtedly a close approximation to the actual per capita cost of operating an elementary school unit in North Dakota.

The average daily attendance in a typical one-room school was 11.3 in 1929-30, while the average enrollment for the same period was 15.4. On those figures a one-room school costing $1000 for the year would amount to $88.50 for each child in average daily attendance, and a little under $65 per capita on annual enrollment. The figures obtained by the present writer were from centers of population rather than from strictly rural communities; and consequently costs may be expected to be higher in his study. In view of the facts presented above it is perhaps safe to accept $1000 as the minimum required for the support of an elementary school unit in a satisfactory plan of elementary education in North Dakota.

The total annual cost of the proposed plan of equalized educational support on the basis of the above average program as a minimum, would not exceed $10,000,000. In 1931-32 the total enrollment in the elementary schools of the state was 133,519, and the total enrollment in the secondary schools was 32,089. Counting twenty pupils as one teaching unit in the elementary schools, there would be 6,700 teaching units in the state. At a total annual cost of $1000 for each unit the total annual cost of the 6,700 units would be $6,700,000 per year for elementary education. Figuring the total annual cost of secondary education in the same manner, the 32,089 secondary school pupils would equal 1,800 teaching units, counting eighteen pupils as one unit. At a total annual cost of $1,800 per unit, the total annual cost for secondary education would

be $3,240,000. The sum of the total annual cost for the minimum program of elementary and secondary education therefore equals $9,940,000. This amount is approximately five million dollars less than the annual cost of the present program of elementary and secondary education in North Dakota.

The state equalization fund proposed by the writer is arbitrarily fixed at $2,500,000, twenty-five per cent of the estimated annual cost of the proposed minimum state educational offering, and one-sixth of the present general expense for elementary and secondary education. This is but slightly more than the present small amount of state aid to schools, plus the fuel tax, or the motor license receipts. Another calculation makes it less than four dollars per capita annually, an amount which would be raised by a two per cent sales tax on $200 annual living expense per person. Various other illustrations might be used. The writer does not mean to imply that any single method need be followed to raise the entire sum. His point is that it is not a large sum to raise, and that its weight can be distributed far more equitably than at present.

The basic principle of the plan of equalized educational support proposed by the writer can be seen in the two following tables. Table L shows the principal features of the proposed plan as it applies to elementary schools, and Table LI shows its application to secondary schools. While the state equalization fund is created by indirect taxes, ability to support education is measured by general property taxable and located within each district. Consequently the first column in each of these tables relates to the amount of assessable property. The second column relates to the maximum amount of money which may legally be levied each

TABLE L *

STANDARD SCALE FOR APPORTIONMENT OF STATE EQUALIZATION FUND

Elementary Schools: A. D. A. of 20 pupils equals 1 school unit.
$1,000 equals minimum total annual cost of 1 unit.

Assessed Valuation	Maximum Legal Annual 10-Mill Levy	Miscel-laneous Receipts	School Units	Equaliza-tion Fund Receipts	Grand Total Receipts
$ 50,000 or less	$ 500	? ? ?	1	$ 500	$ 1,000
60,000	600	? ? ?	1	400	1,000
70,000	700	? ? ?	1	300	1,000
80,000	800	? ? ?	1	200	1,000
90,000	900	? ? ?	1	100	1,000
100,000	1,000	? ? ?	1	000	1,000
125,000	1,250	? ? ?	2	750	2,000
150,000	1,500	? ? ?	2	500	2,000
175,000	1,750	? ? ?	2	250	2,000
200,000	2,000	? ? ?	2	000	2,000
225,000	2,250	? ? ?	3	750	3,000
250,000	2,500	? ? ?	3	500	3,000
275,000	2,750	? ? ?	3	250	3,000
300,000	3,000	? ? ?	3	000	3,000
325,000	3,250	? ? ?	4	750	4,000
350,000	3,500	? ? ?	4	500	4,000
375,000	3,750	? ? ?	4	250	4,000
400,000	4,000	? ? ?	4	000	4,000
425,000	4,250	? ? ?	5	750	5,000
450,000	4,500	? ? ?	5	500	5,000
475,000	4,750	? ? ?	5	250	5,000
500,000	5,000	? ? ?	5	000	5,000
925,000	9,250	? ? ?	10	750	10,000
950,000	9,500	? ? ?	10	500	10,000
975,000	9,750	? ? ?	10	250	10,000
1,000,000	10,000	? ? ?	10	000	10,000
1,925,000	19,250	? ? ?	20	750	20,000
1,950,000	19,500	? ? ?	20	500	20,000
1,750,000	19,250	? ? ?	20	250	20,000
2,000,000	20,000	? ? ?	20	000	20,000
9,250,000	92,500	? ? ?	100	750	100,000
9,500,000	95,000	? ? ?	100	500	100,000
9,750,000	97,500	? ? ?	100	250	100,000
10,000,000	100,000	? ? ?	100	000	100,000
	(Continued indefinitely, if necessary)				

* The above table has been arranged by the writer.

TABLE LI *

STANDARD SCALE FOR APPORTIONMENT OF STATE EQUALIZATION FUND

Secondary Schools: A. D. A. of 18 pupils equals 1 high school unit
$1,800 equals minimum total annual cost of 1 unit

Assessed Valuation	Maximum Legal Annual 15-Mill Levy	Miscellaneous Receipts	School Units	Equalization Fund Receipts	Grand Total Receipts
$ 50,000	750	? ? ?	1	$ 1,050	$ 1,800
60,000	900	? ? ?	1	900	1,800
70,000	1,050	? ? ?	1	750	1,000
80,000	1,200	? ? ?	1	600	1,800
90,000	1,350	? ? ?	1	450	1,800
100,000	1,500	? ? ?	1	300	1,800
110,000	1,650	? ? ?	1	150	1,800
120,000	1,800	? ? ?	1	000	1,800
130,000	1,950	? ? ?	2	1,650	3,600
140,000	2,100	? ? ?	2	1,500	3,600
150,000	2,250	? ? ?	2	1,350	3,600
160,000	2,400	? ? ?	2	1,200	3,600
170,000	2,550	? ? ?	2	1,050	3,600
180,000	2,700	? ? ?	2	900	3,600
190,000	2,850	? ? ?	2	750	3,600
200,000	3,000	? ? ?	2	600	3,600
210,000	3,150	? ? ?	2	450	3,600
220,000	3,300	? ? ?	2	300	3,600
230,000	3,450	? ? ?	2	150	3,600
240,000	3,600	? ? ?	2	000	3,600
250,000	3,750	? ? ?	3	1,650	5,400
300,000	4,500	? ? ?	3	900	5,400
360,000	5,400	? ? ?	3	000	5,400
370,000	5,550	? ? ?	4	1,650	7,200
400,000	6,000	? ? ?	4	1,200	7,200
480,000	7,200	? ? ?	4	000	7,200
490,000	7,350	? ? ?	5	1,650	9,000
500,000	7,500	? ? ?	5	1,500	9,000
600,000	9,000	? ? ?	5	000	9,000
610,000	9,150	? ? ?	6	1,650	10,800
760,000	9,900	? ? ?	6	900	10,800
720,000	10,800	? ? ?	6	000	10,800
1,000,000	15,000	? ? ?	10	3,000	18,000
5,000,000	75,000	? ? ?	50	15,000	90,000
10,000,000	150,000	? ? ?	100	30,000	180,000
	(Continued indefinitely, if necessary)				

* This table has been arranged by the writer.

year by the local school board. The figures, ten mills for elementary education and fifteen mills for secondary education, serve the purpose of illustration and are offered with no idea of finality. It may be pointed out, however, that they are more than mere random selections. They fall at compensating distances each side of a general state median of nearly twelve mills, and follow out the idea that districts enjoying high schools may be expected to impose the higher rate. They reflect the conclusion repeatedly expressed in this study, that the present state maxima are oppressive.

Since it is the purpose, as already stated, to present a plan of equalization which will supplement as far as possible present state aid funds, it becomes necessary to include in the tables a third column, "Miscellaneous Receipts", the details of which are later presented in Table LII. Because it is impossible to know beforehand the exact amounts derived from any of the funds classified as "Miscellaneous Receipts", the question marks have been inserted in the third column to indicate that fact.

In the fourth column, "School Units", the numbers indicate the number of school units, elementary or secondary, and thus establish the exact mathematical relationship between the annual levy by the local school boards and the sums which would have to be realized from the state equalization fund.

The fifth column of Tables L and LI shows the sums necessary from the state equalization fund to supplement the money raised through local assessment of general property together with miscellaneous receipts, so as to equal the annual cost of the minimum state educational program.

The equalization fund receipts run inversely with respect to the receipts derived from the local tax levy.

The last column, "Grand Total Receipts", in Tables L and LI merely shows the total amount of money raised annually from all sources of income necessary to support the number of school units involved.

The practical application of the principle of equalization as set forth in Tables L and LI is illustrated in Table LII. The latter takes fifteen school corporations of widely varying size and character, selected from nine counties. They include classified high schools, graded consolidated schools, and one-room rural schools, and represent all typical sections of the state. Table LII presents their budgets as developed from Tables L and LI, together with actual figures of "Miscellaneous Receipts" taken from the reports of their county superintendents. The amounts indicated under "Annual Cost of Minimum Program" are derived by multiplying the total annual cost per unit by the number of elementary and high school units, and combining the two products. The figures appearing under this item therefore represent the estimated total annual cost of both the elementary and secondary departments where both are maintained.

The item, "State Equalization Fund", shows the amounts necessary to supplement the sums raised locally in order to equal the cost of the minimum state educational program.

The present annual apportionment from the "State Tuition" fund, in normal times over a million dollars each year, has been disregarded in this entire proposal. Its apportionment is determined by the Constitution, and would be difficult to alter. Since the writer has not consid-

TABLE LII

ILLUSTRATION OF PRACTICAL APPLICATION OF PROPOSED PLAN OF EQUALIZED EDUCATIONAL SUPPORT

School District	School Units Ele	School Units Sec	Annual Cost of Minimum Program	Assessed Valuation	Annual Levy of 10(15) Mills	Miscellaneous Receipts** State Tuition	County Tuition	Sundry Revenue Receipts	Non-Revenue Receipts	Certificates of Indebtedness	Total Local Annual Receipts	State Equalization Fund
#1	4	3	*$9,400	$491,000	$7,365	$428.30	$398.40	$236.23	$250.20	$118.00	$8,796.13	$603.87
#2	4	4	11,200	554,000	8,310	693.77	590.23	433.48	284.16	----	10,311.64	888.36
#3	5	3	10,400	474,000	7,110	462.80	433.60	348.93	210.18	200.00	8,756.51	1,443.49
#4	9	8	23,400	1,900,000	28,500	1,452.75	1,385.70	3,544.69	889.00	----	35,867.14	-----
#5	1	0	1,000	15,000	150	63.40	60.50	38.90	50.25	----	363.05	636.95
#6	1	0	1,000	160,000	1,600	74.75	71.30	45.74	86.64	----	1,878.43	-----
#7	12	8	26,400	1,312,000	19,680	1,524.60	1,487.40	1,262.65	478.21	1,142.25	25,475.37	924.63
#8	133	134	374,200	27,474,061	412,111	36,900.50	35,197.40	853.10	8,377.35	----	493,439.26	-----
#9	4	4	11,200	548,000	8,220	538.30	511.70	389.61	304.51	103.30	10,067.42	1,132.58
#10	6	4	13,200	545,000	8,225	565.50	539.40	846.07	2,646.00	----	12,719.97	480.03
#11	6	6	16,800	670,000	10,050	907.40	814.60	431.38	229.62	----	19,183.10	-----
#12	4	4	11,200	466,000	8,990	517.60	472.40	329.13	186.19	----	12,705.32	-----
#13	6	7	18,600	832,000	12,480	1,012.80	936.20	318.32	303.04	105.00	15,156.36	3,443.64
#14	4	4	11,200	500,000	7.500	843.10	646.90	380.40	182.17	----	9,652.57	1,547.43
#15	31	11	50,800	2,341,000	35,115	4,738.40	4,111.60	2,048.25	2,684.19	----	48,697.44	2,202.56

*4 elementary units @ $1,000 each = $4,000
3 secondary units @ $1,800 each = 5,400
9,400

**Annual Reports of the County Superintendents of Schools, 1930-31, for the following counties of North Dakota: Cass, Divide, Griggs, Hettinger, Mountrail, Nelson, Renville, Pembina, Williams.

ered school indebtedness in his program, he would suggest that this fund be used to pay the interest on the $12,000,000 of school indebtedness and retire the principal in about twenty years.

The proposed plan of equalized educational support for North Dakota is founded on the general principle that local initiative shall be so stimulated as to give at least reasonable support to local educational institutions. Practical applications of the Mort Plan and other plans everywhere recognize the necessity of this. Under the proposed plan the cost of the minimum state educational offering is fixed at the outset on a level of efficiency which the state as a whole can support without the excessive exertion and confiscatory taxation now found in many school districts. The district of ambition, already willing to make unusual sacrifices to offer its children unusual facilities, may continue that policy under the proposed program. The writer is advancing a "small-fund" plan, which in terms of educational advantages distinctly means leveling up rather than leveling down.

The Ultimate Solution

The writer has told a story without varnish. As he looks back over it all, Chapters III and IV carry a highly pessimistic impression, and Chapter II hardly less so. Chapter V, on the other hand, conveys an impression of a dynamic democracy rather feverishly at work on its problem of support of public education. The application of science to economic output, and the recent strange effort of the federal government to reduce production, are abundant evidence that there is no dearth of social

resources to maintain on a better scale thanever all the services society demands. The resources are here; all that lacks is a proper organization for tapping them.

That the solution of the problem of support of an efficient, democratic school system is seriously hampered by prejudice and by legal limitations is merely history repeating itself. Yet, since the writer expressed in his first draft of Chapter IV the conviction that the federal government must show its interest and responsibility to a degree heretofore unknown, the "New Deal" of the Roosevelt Administration has ushered in an unprecedented measure of federal responsibility and gratuity. Vast amounts of federal funds have gone this closing school year of 1933-34 to help schools in those very rural sections which the data of this dissertation indicate are least able to meet the requirements of good free schools. The cry of "federal domination" is as old as the federal government itself. But as long as one may travel in complete satisfaction and without a halt across state lines on highways bearing the federal trademark on all sides, the writer cannot engender much consternation over "federal domination" of schools for people speaking a common language, trading in common, bound to recognize common friends and to resist common enemies. Equalization of any type of public service will never be known in agricultural areas without a liberal amount of federal aid. Otherwise great corporations will never contribute equitably, because the wealth and the income of the nation have gravitated into a few great centers. Whether federal aid to education has always been wisely administered in the past is not the question. Perhaps the greatest defect in federal aid to education has been the deficiency in its quantity.

Within the State of North Dakota itself the writer has demonstrated inequality and injustice with regard to educational burdens, which are a disgrace to democracy, and which a Russian, an Italian, or a German of today might very naturally designate as patent proof of the impossibility of the success of democratic government. The difference between areas as large as entire counties is exceedingly disturbing. Legal or constitutional barriers cannot here be alleged, as in the case of interstate comparisons, because the state authority in education is supreme under the American system. The comparatively small differences in willingness to pay, and the comparatively large differences in ability to pay, between counties of North Dakota, particularly in the eastern and western halves of the state, must be appreciably smoothed by state apportionment on a scale so far unknown in that state, and ultimately going much beyond the modest proposals of the writer for the immediate future. Though land values have dropped sadly in all parts of the state, the value per acre in the eastern section is still considerably more than twice that for the western section. The east <u>can</u> help the west, and, under state support, it <u>will</u>. Corporate wealth, somewhat congested in certain sections, does not in fairness belong to those sections only, but it is supported by business drawn in many cases from a wide area.

The state as a whole can find money for schools in many ways. The data of this dissertation have merely proved that it should not attempt to find the money by the present method of relying almost wholly on tangible property as the basis of taxation. The motor vehicle tax now amounts roughly to a fourth of the cost of education, but goes entirely to highways. In this North Dakota shares the fault of a number of sis-

ter states, the argument being that those who use the roads should pay for them. If such is true, let us be consistent and re-establish toll gates. The writer concedes no more virtue to such an argument than to the argument of a century ago that those who use the schools should pay for them. It might further be observed that the burden of the main highways is borne by the state rather than by its subdivisions. Better than to quarrel over the allocation of a sales tax on gasoline or some form of tobacco, however, would be the decision to face the situation squarely as some six states have done in the last two years, with the result that they have embarked on a more or less general sales tax to meet the certain effect of the taxpayers' strike against the levy on tangible property.

A sales tax would levy to a much greater extent than now upon the income from intangibles and from salary or wages. The individual may not spend nearly all his income promptly, but sooner or later it will be spent, and he can receive little satisfaction from it except by expending it, whereupon he pays a sales tax on it. Thus the gap from income tax to sales tax is not nearly so wide as may at first be inferred. This is far superior to a heavy corporation tax, which could produce little revenue in North Dakota as yet, and which would drive too much corporate property from the state, thus opening itself to the charge of destruction of the tax base now advanced against the excessive property tax. By resort to a sales tax the state might not only discontinue entirely the levy of a property tax on its own account for education or other purposes, but further by the apportionment of much of the receipts of the sales tax to local purposes it might produce an actual drop in the local

levy on property.

None of the preceding is to be interpreted as in opposition to income, inheritance, severance, or corporation taxes on a scale not yet practiced in North Dakota. The turn of her neighbors in certain of these directions will strengthen her hands for the work. Though she may not wish to be first, she need not be the last to adopt modern tax measures.

With the state and national governments cooperating in a ratio of perhaps three to one, to meet approximately a half of the total cost of education in the state, the remainder could be underwritten by the counties and still smaller local units. The prominence of the county in school support, particularly in the South, has attracted the favorable attention of most experts in school finance. North Dakota could afford to follow this precedent, at the same time economically reducing its counties by a half.

New England herself discarded seventy-five years ago the pernicious system of small district units which the writer has shown to be costly and wasteful in five counties of Eastern North Dakota. A shrinkage of a half in the number of local school units in that state is more than possible; it is highly desirable. That "local patriotism" will stoutly resist the consolidation of these little units wherever practicable, is to be expected. The same story is told in many another state. Yet out of the present depression the writer believes the greatest gain for education will be the junking of much petty machinery long since outgrown with the improvement of transportation. When the situation becomes sufficiently intolerable, the people will yield. The tragedy is that so many

children must suffer curtailment of educational opportunity to gratify the traditions of their elders. The movement to consolidate might be hastened by following the Arkansas plan of making consolidation prerequisite to state aid.

Under a liberal plan of county apportionment, local units with the area of at least a township would not need finally to carry more than a fourth of the cost of local schools generally. The inequality of property levy for that purpose would not be great, and the levy itself would rarely be a hardship. If it still should prove to be such in certain instances in the arid western section, special aid could be provided by the state. The construction of high-class buildings, transportation, and high school maintenance in smaller places are among the most likely purposes of state aid.

In the application of the property tax, too, some of the current inconsistencies might be eradicated. A good example is the present exemption of farm buildings from taxation. A house which shelters a family on a farm is, according to all reason, just as eligible for taxation as a house which shelters a family in town. It is only the abuse of the property tax which explains the introduction of such indefensible policies.

All in all, it may be said in closing that a problem of large proportions, deeply rooted, and highly complex, cannot be expected to yield to treatment in a day. The public under our system must come to understand it, and then to grapple with it by a series of evolutionary measures. The writer believes that his study deals with such a problem. As a resident of North Dakota for more than a generation, and a long-time

school worker in that state, he hopes that he has made some small contribution to clearer thinking on the equalization of public school support in his state.

BIBLIOGRAPHY

Allen, A. T. New Legislation in North Carolina. Raleigh: State Department of Public Instruction, 1932. Pp. 8.

Byerly, W. E. Special Report. Bismarck: Office of State Land Commissioner of North Dakota, 1932. Pp. 4.

Cass County. Tax Lists. Fargo: Office of County Auditor of Cass County, North Dakota, 1929-30-31.

Connecticut. State Treasurer's Biennial Report. Hartford: Office of State Treasurer of Connecticut, 1924-26.

Cook, Albert S. Maryland School Bulletin. Annapolis: State Department of Public Instruction, Vol. XII, No. 1, September, 1930.

Erickson, Edward. Special Report. Bismarck: Office of State Director of Federal Vocational Education, 1931.

Kersey, Vierling. Apportionment of State School Funds. Sacramento: State Department of Public Instruction, 1932. Pp. 72.

Lee, Rudolph. "Invisible Wealth", Minneapolis Journal. Minneapolis: January 11, 1931.

Leven, Maurice. Income in the Various States, Its Sources and Distribution. New York: National Bureau of Economic Research, 1929. Pp. 306.

Maryland, School Laws of, 1927. Pp. 148.

McConnell, J. M. Some Factors in Education in Minnesota. St. Paul: State Department of Education, 1932.

Mort, Paul R. State Support of Public Schools. New York: Bureau of Publications, Teachers College, Columbia University, 1926. Pp. xiii-104.

National Education Association. "Investing in Public Education". Research Bulletin, Vol. VIII, No. 4. Washington: September, 1930.

Nebraska State Teachers Association. "A Plan for Providing Equality of Educational Opportunity in Nebraska", Research Bulletin, Vol. XIII, No. 3. Lincoln, 1931.

New York. Education Laws of 1931. Albany: University of the State of New York, 1931.

North Carolina. Session Laws, 1931.

North Dakota. Educational Directory. Bismarck: State Department of Public Instruction, 1928, 1929, 1930, 1931, 1932.

----------, Proceedings. Bismarck: State Board of Equalization, 1929, 1930, 1931.

----------, Tenth Biennial Report. Bismarck: Office of Tax Commissioner, 1928-30, 1931-32.

----------, Twenty-first Biennial Report. Bismarck: State Department of Public Instruction, 1928-29, 1930-31.

----------, Session Laws, 1929.

Page, John A. Twenty-second Annual Report of the Inspector of High Schools. Bismarck: State Department of Public Instruction, 1930.

Phillips, Frank M. "Educational Rank of States, 1930", American School Board Journal, LXXXIV (March, 1932), 37-38. Milwaukee: Bruce Publishing Company.

Seligman, E. R. A. Essays on Taxation. New York: Macmillan Company, 1928.

Swift, F. H. "State Systems of Taxation for Public Schools", American School Board Journal, LXXVIII (1929), passim.

Updegraff, Harlan. Rural School Survey, New York State. Ithaca: Joint Committee on Rural Schools, 1922. Pp. 233.

United States. Biennial Survey of Education in United States. Washington: Office of Education, Department of Interior, 1931.

----------. Statistical Abstract. Washington: Department of Commerce, 1931.

Willard, Rex E. Argument before Interstate Commerce Commission: Re Increase in Freight Rates. North Dakota Railroad Commission, 1931.

----------. Number of Farms, Tenancy, and Farm Values. Fargo: Department of Farm Management, North Dakota Agricultural College, Report No. 5, 1930.

Willard, Rex E. and Ratcliffe, Harry. A Basis and Method for Determination of Productive Value of Farms in North Dakota. Fargo: Department of Agricultural Economics, North Dakota Agricultural College, 1931.

Wisconsin. Report of the Tax Commission. Madison: Office of State Tax Commission, 1910.

Wisconsin. Report of Committee on School Revenue. Madison: State Teachers Association, Representative Assembly, Bulletin No. 4, October, 1930.

---------. Session Laws, 1927.