

DOCUMENT RESUME

ED 049 516

24

EA 003 340

AUTHOR Foss, Larry L.
 TITLE Taxation in Public Education. Analysis and Bibliography Series, No. 12.
 INSTITUTION Oregon Univ., Eugene. ERIC Clearinghouse on Educational Administration.
 SPONS AGENCY National Center for Educational Research and Development (DHEW/OE), Washington, D.C.
 BUREAU NO ER-8-0353
 PUB DATE Mar 71
 CONTRACT CEC-0-8-080353-3514
 NOTE 17p.

EDRS PRICE MF-\$0.65 HC-\$3.29
 DESCRIPTORS Area Studies, Assessed Valuation, Bibliographies, *Equal Education, Equalization Aid, *Financial Problems, Fiscal Capacity, *Literature Reviews, *School Support, *School Taxes, State Federal Aid, Suburban Schools, Tax Allocation, Tax Effort, Tax Support, Urban Schools

ABSTRACT

Intended for both researchers and practitioners, this analysis and bibliography cites approximately 100 publications on educational taxation, including general texts and reports, statistical reports, taxation guidelines, and alternative proposals for taxation. Topics covered in the analysis section include State and Federal aid, urban and suburban school finance, and taxation and equal educational opportunity. Annotations are provided in the bibliography for many of the references not cited in the analysis section. (Author)

Cover Designed by Alan Baas

The ERIC Clearinghouse on Educational Management (formerly the Clearinghouse on Educational Administration) operates under contract with the Office of Education of the United States Department of Health, Education, and Welfare. This publication was prepared pursuant to that contract. Contractors undertaking such projects under government sponsorship are encouraged to express freely their judgment in professional and technical matters. Points of view or opinions do not, therefore, necessarily represent official Office of Education position or policy.

ED049516

U.S. DEPARTMENT OF HEALTH,
EDUCATION & WELFARE
OFFICE OF EDUCATION
THIS DOCUMENT HAS BEEN REPRO-
DUCED EXACTLY AS RECEIVED FROM
THE PERSON OR ORGANIZATION ORIG-
INATING IT. POINTS OF VIEW OR OPIN-
IONS STATED DO NOT NECESSARILY
REPRESENT OFFICIAL OFFICE OF EDU-
CATION POSITION OR POLICY

TAXATION IN PUBLIC EDUCATION

LARRY L. ROSS

ERIC CLEARINGHOUSE ON EDUCATIONAL MANAGEMENT
UNIVERSITY OF OREGON
EUGENE, OREGON 97403

March 1971
Analysis and Bibliography Series, No. 12
Clearinghouse Accession Number: EA 003 340

EA 003 340

ERIC and ERIC/CEM

The Educational Resources Information Center (ERIC) is a national information system operated by the United States Office of Education. ERIC serves the educational community by disseminating educational research results and other resource information that can be used in developing more effective educational programs.

The ERIC Clearinghouse on Educational Management, one of twenty such units in the system, was established at the University of Oregon in 1966. The Clearinghouse and its nineteen companion units process research reports and journal articles for announcement in ERIC's index and abstract bulletins.

Research reports are announced in *Research in Education (RIE)*, available in many libraries and by subscription for \$21 a year from the United States Government Printing Office, Washington, D.C. 20402. Most of the documents listed in *RIE* can be purchased through the ERIC Document Reproduction Service, operated by Leasco Information Products, Inc.

Journal articles are announced in *Current Index to Journals in Education. CIJE* is also available in many libraries and can be ordered for \$39 a year from CCM Information Corporation, 909 Third Avenue, New York, New York 10022. Annual and semiannual cumulations can be ordered separately.

Besides processing documents and journal articles, the Clearinghouse has another major function--information analysis and synthesis. The Clearinghouse prepares bibliographies, literature reviews, state-of-the-knowledge papers, and other interpretive research studies on topics in its educational area.

FOREWORD

The first eleven issues in the analysis and bibliography series were hastily prepared in the summer of 1970 for a special program in the United States Office of Education's National Center for Educational Research and Development.

Although this issue was more deliberately conceived and prepared, its purpose is essentially the same as that of the first eleven—to briefly analyze the major research ideas and trends in the topic and to provide an accessory listing of references as a starting point for those who wish to do further study.

Intended for both researchers and practitioners, this analysis and bibliography lists approximately one hundred publications. They include general studies on property taxes and school finance, area studies, statistical reports and analytical studies, reports on urban and suburban school finance, guidelines for educational taxation, and alternative proposals for educational taxation. The primary emphasis is on works published between 1967 and 1970, except for several major references and texts dating from 1960. Only educational systems at the elementary and secondary levels are covered.

In the bibliography, annotations are provided for many of the references not cited in the text.

The author, Larry L. Ross, is a doctoral candidate in the Department of Economics at the University of Oregon. He is employed by the Clearinghouse as a research analyst.

PHILIP K. PIELE
Director

At a recent conference, educators from every state reached one major conclusion: public elementary and secondary education in the United States must not rely so heavily on local property taxes for financing. In the words of Dr. Roe L. Johns of the University of Florida, "It's unrealistic to expect an old tax system to finance modern educational needs."

Presently providing about 50 percent of the schools' financial resources, the property tax system requires a voters' referendum before local revenues can be increased. And in recent years voters have turned down a surprisingly large number of school tax and bond levies.

Over two thousand tax protest groups have recently been formed in the United States. Obviously, such groups have had tremendous impacts on school finance, too often resulting in cutbacks of school construction, classes, extracurricular activities, and staffs.

Given this society's commitment to education as a key to success and happiness, recent rejections of school budgets must be viewed as a major domestic issue. Although some may see such defeats as public denials of a supposed "equal educational opportunity" in this country, it is more likely that these election outcomes are merely expressions of taxpayers' distaste for rising taxes and living costs in general. Citizens express their sentiments toward larger tax burdens through the means most accessible to them—the ballot box.

General Information on the Property Tax and School Finance

Sources of general information on school finance abound. Probably the most comprehensive study of the property tax is Netzer's (1966), which provides basic information about the property tax, discusses its alternative forms, and appraises its benefits and costs in comparison with other sources of revenue. He focuses on the following questions:

- What sectors of the economy actually bear the initial impact of the tax, in the aggregate?
- Is the incidence of the tax as regressive as traditionally believed?
- How significant is the benefit component of the property tax?
- Are the effects of the tax on investment and output of consequence and, if so, are they socially undesirable?
- Do the geographic differentials in the property tax and the existence of the tax per se adversely affect the location of economic activity and the development of the country's urban areas?

Brighton (1965), in a study guide for student teachers, classroom teachers, school administrators, and interested citizens, describes how public elementary and secondary schools obtain their revenues and spend them on the services and materials comprising the school program. Topics include: (1) a study of public school money problems,

(2) an analysis and comparison of two hypothetical district programs, (3) a historical background of public school finance, (4) some basic questions regarding the rationale for public support of education, (5) the school budget, and (6) the characteristics of a good school finance program.

Johns and Morphet (1969) and Garvue (1969) prepared textbooks that offer good general discussions of school taxation. Other general sources include Benson (1968) and Corbally (1962).

Jarvis and others (1967), in addition to discussing property and nonproperty taxes and related school administration problems, evaluate the effectiveness of the property tax as a means of financing public schools.

Area Studies

Numerous studies provide in-depth, detailed analyses of school finance in certain geographic areas. Among the most detailed and clearly reported are Lovell (1968), Johns and Kimbrough (1968), California Teachers' Association (1969), Cohrs and others (1967), New York State Education Department (1969), Quindry (1969), and Sandmeyer (1966). The works by New York State Education Department (1969) and Quindry (1969) also contain bibliographies of related tax studies.

Lovell (1968) uses the Pearson Product-Moment Formula to analyze the possible relationship between real property assessment practices and measures of educational quality in 1,235 elementary and secondary schools in Mississippi. Measures of educational quality include expenditures per pupil, teachers' salaries, teachers' professional training and experience, library expenditures per pupil, teacher-pupil ratio, curricular offerings, dropout rate, and special services to students. His analysis reveals that real property assessment is, at best, only a moderately valid predictor of quality education.

In a study of the critical factors affecting local school fiscal decision making in 122 school districts of Florida, Georgia, Kentucky, and Illinois, Johns and Kimbrough (1968) related socioeconomic factors, educational leadership, and community power structure to one another and to local financial effort in relation to ability. Their findings include:

1. Most school districts followed consistently high- or low-effort patterns during the time period studied.
2. There is no consistent relationship between socioeconomic factors and financial effort.

3. Low-effort districts tend to have noncompetitive power structures.
4. Low-effort, noncompetitive districts tend to have closed social systems with politically less active voters.

Analytical Studies and Statistical Reports

Excellent collections of statistical reports have been published by the National Education Association, Research Division (1969a,b,c,d). Reporting educational finance data in highly readable, easy-to-use form, these compilations of school finance and tax statistics are of special interest to researchers.

The United States Bureau of the Census (1968) summarizes property tax rates in sample cities and counties. According to the National Education Association, Committee on Educational Finance (1969), increased property taxes were primarily responsible for large increases in 1968 education revenues. This study is of particular interest because it outlines probable future trends in school revenues and expenditures, enrollments, and staffing. Such conclusions and educated speculations are distinctly lacking in most analytical and statistical reports and surveys.

State and Federal Aid

Several writers have proposed increased federal and state aid to education and a corresponding cut-back in local government responsibility for financing schools.

The Advisory Commission on Intergovernmental Relations (1969), in a study of the proper allocation of responsibility among governmental levels, argues that the local property tax is outmoded and recommends federal assistance. Under the commission's plan, state governments would become the prime financial sources of elementary and secondary education funds.

Marland (1969) sees federal and state aid as one step toward eliminating the inequities in urban and suburban school finance. Miller (1969) recommends a complete takeover of school finance by state governments.

James (1970b) links property taxes, general school finance, and federal and state aid to the breakdown in school budgeting. He notes that public policy for financing education grows out of poorly articulated policy developed by local school officials, state and

federal legislatures, and the courts. In an earlier publication, James (1968a) points out that school districts generally decrease taxes after receiving state and federal aid, thereby causing educational revenues to fail to rise proportionately with state and federal assistance. Both references provide insights into some problems accompanying state and federal aid.

Netzer's comprehensive study (1969) includes an analysis of the various levels of government and their respective responsibilities for educational finance.

Urban and Suburban School Finance

General discussions of urban and suburban school finance are provided by Garms (1967) and James (1970a). In a short paper, Vincent (1967) focuses on three factors that affect urban school expenditures—occupational and educational status of board members, public voting, and school district size. Ranney (1967) offers a detailed and comprehensive study of large-city educational finance.

Daly (1968) links the property tax to educational disparities. Concentrating on the inequalities between urban and suburban schools caused by an outmoded financial system, this publication includes several short conference papers.

Marland (1969), in orderly and logical fashion, discusses the crisis in financing large-city schools. He identifies several causes of this crisis:

1. the immigration of lower income people to the cities accompanied by the outmigration of higher income people
2. the increases in teacher salaries
3. the new mandates placed on schools, such as cradle-to-grave accommodation in educational opportunities, manpower retraining, mental health, self-realization for all, nutrition, and education of deprived parents
4. the relative decline in the share of funds going to cities
5. the municipal overburden of total costs of running cities
6. the relatively small amount of federal funds reaching the cities.

Marland suggests the following steps to ease the crisis: increased federal support, a state aid distribution formula that recognizes the fact of municipal overburden, a state aid formula revision that takes account of population density, a state support formula based on median family income rather than on assessed valuation of property, and a metropoli-

tan system of taxation requiring those who move from the city to the suburbs to help pay for the problems this movement causes the city.

Taxation and Equal Educational Opportunity

A survey of educational finance literature and recent court cases reveals increasing public attention to the unequal distribution of educational benefits arising from the present tax structure. Weiss (1970) and Wise (1968) provide in-depth discussions and documentation of this problem.

Weiss (1970) documents the present inequalities in public school spending and local tax burdens, identifies the principal reasons for such disparities and reviews and evaluates proposals for financial reform. His report refers to previous studies, examines current state and federal aid programs, and analyzes data on the property tax base, school tax rates, and expenditures per pupil for every community in each of the six New England states.

His proposals for financial reform include: more equalizing state aid, consolidation of small districts, broader property tax bases, state assumption of public school costs, and federal block grants. A major conclusion is that state school finance systems should be reformed to break the dependence of local school spending and tax effort on local wealth.

Wise (1968) argues that differences in educational opportunity between communities are largely due to differences in the wealth of the communities' tax bases. Therefore, a student's educational opportunity is related to the particular community in which his parents' economic capacity enables the family to reside. According to Wise, such economic differences violate the Fourteenth Amendment. He argues that the Equal Protection Clause of that amendment can be used to force the states to provide equal educational opportunities.

In reaching similar conclusions, White (1970) notes that the plaintiffs in several court cases have raised the issue that interdistrict differences in assessed valuation of property are illegal on the basis of the Fourteenth Amendment.

Zwerdling (1969) points out that, in less than ten years, Detroit's state equalized property valuation decreased by a billion dollars while the pupil population increased. Faced with the seemingly impossible task of providing equal education to an increasing enrollment with decreasing resources, the Detroit Board of Education filed suit against the

state of Michigan, alleging that the state had failed to provide equal educational opportunities in violation of the Equal Protection Clause of the Fourteenth Amendment. The suit failed.

Similarly, Cohrs and others (1967) report on a study of Detroit schools that investigated the alleged inequality of educational opportunity available to the youth of that city. The authors note the following dimensions of the problem: (1) rapid movement of middle and upper-middle class whites to the suburbs from center-city areas, (2) large immigration of low-income blacks into the center city, (3) movement of business to the suburbs, and (4) lower tax bases and property values causing decreased tax funds for center-city schools.

Guidelines for School Finance Campaigns

Several useful guides for school finance campaigns and referendums are available. The National Education Association, Division of Press, Radio, and Television Relations (1969) lists recommendations for campaign planning and implementation, and includes sample materials for use in school tax campaigns.

Shorter, less-detailed guidelines are presented in "Five Ways to Measure Local Effort" (1970), "How to Evaluate Your District's Financial Effort" (1967 and 1968), "How to Lose Your Next Referendum" (1970), and "Income VS Effort: How Hard Are You Trying?" (1969).

Alternative Proposals for Educational Taxation

Although there is extensive criticism of the present tax structure for education, few available sources offer in-depth presentations and discussions of specific alternative plans.

One author who does clearly present a new plan is Coons (1970). Coons outlines and describes a statutory model for implementing the "family power equalizing" plan for financing education. The plan is designed to permit a return to the family as the primary locus of decision-making within a publicly financed system of education. Each family would be responsible for assigning its children to particular schools, and for selecting a corresponding tax rate under a variable self-selected tax on family income. After presenting the plan in detail, Coons predicts some probable consequences, including

community control, racial integration, and increased educational efficiency.

Another authoritative source of legislative proposals, for state and local taxation, is a publication by the Advisory Commission on Intergovernmental Relations (1970).

Barr and others (1970) report results of the National Capital Outlay Project, which investigated present state plans for financing school construction and related debt service, and proposed capital outlay finance models for allocating school loans and grants. The authors also present and discuss alternative models for public school finance.

Renson (1967c) discusses a plan for increased state government roles in educational finance. The "accountability system" of finance would involve (1) state-determined standards of student achievement and state computation of each district's related costs, (2) state funds for implementing such a program, and (3) encouragement of local financial initiative in addition to state aid.

Other new developments and proposals in educational taxation are discussed by Allen (1968a), Fort (1969), James and Levin (1970), Koch (1970), and Marland (1969).

Summary

Much of the recent literature on taxation for education concentrates on the unequal educational opportunities arising from the present tax structure, which is heavily dependent on the local property tax. Statistical reports and case studies abound, documenting the financial problems of school districts in specific geographic areas.

A topic of special interest is the financial crisis in urban schools, which involves concentrations of lower income residents in the inner cities, movement of higher income persons to the suburbs, and resulting segregation of socioeconomic classes. Several publications discuss recent legal actions, based on the Equal Protection Clause of the Fourteenth Amendment, that have questioned the legality of educational disparities arising from this financial crisis.

It is apparent that alternatives to the present educational finance system are desperately needed. It is easy to criticize existing institutions and systems, but quite another thing to contribute something new, meaningful, and constructive. Hopefully, the future will bring such contributions.

BIBLIOGRAPHY

Advisory Commission on Intergovernmental Relations. *Fiscal Balance in the American Federal System, Vols. 1 and 2*. Washington, D.C.: 1967.

———. "Fiscal Measures for Equalizing Educational Opportunities for Economically and Socially Deprived Children." In *1968 State Legislative Program*. Washington, D.C.: 1967.

———. "Metropolitan Educational Equalization Authority." In *ACIR State Legislative Program—New Proposals for 1969*. Washington, D.C.: 1968.

———. *State Aid to Local Government. A Commission Report*. Washington, D.C.: 1969. 116 pages. ED 037 811 MF \$0.65 HC not available from EDRS. (Available from Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402, \$1.00.)

Based on the assumption that the local property tax is outmoded, this report recommends that the federal government assume full financial responsibility for the public assistance function, and that the states become the prime financial sources for elementary and secondary education costs.

———. *1970 Cumulative ACIR State Legislative Program*. Washington, D.C.: 1970. 545 pages. ED 042 242 MF \$0.65 HC \$19.74. (Also available from Advisory Commission on Intergovernmental Relations, Washington, D.C. 20575, single copy free.)

Allen, James E., Jr. "Educational Priorities and the Handicap of Local Financing." Address presented at a Special Training Institute on Problems of School Desegregation, Teachers' College, Columbia University, New York, July 10-12, 1968. 14 pages. ED 030 694 MF \$0.65 HC \$3.29.

The former United States Commissioner of Education discusses James B. Conant's proposal that locally levied taxes be eliminated and replaced by state financing.

———. "The State, Educational Priorities, and Local Financing." *Integrated Education*, 6(September-October 1968), 55-61.

Barr, W. Monfort, and others. *Financing Public Elementary and Secondary School Facilities in the United States. National Educational Finance Project Special Study No. 7*. Bloomington, Indiana: Bureau of Surveys and Administrative Studies, Indiana University, 1970. 395 pages. ED 043 968 MF \$0.65 HC \$13.16.

Benson, Charles S. "Economics of Education in Urban Society." *Phi Delta Kappan*, 48(March 1967), 316-319.

———. "Henry Morrison's School Revenue: The Unmet Challenge." *The School Review*, 75(Spring 1967), 105-113.

———. "A Possible Breakthrough in the Financing of Public Education." Paper presented at the Symposium on Operations Analysis of Education, Washington, D.C., November 19-22, 1967. 14 pages. ED 019 741 MF \$0.65 HC \$3.29.

———. *The Economics of Public Education*. 2d ed. Boston: Houghton Mifflin Co., 1968.

"Boardmen Aren't Warmed Much by State 'Equalizing' Plans for Education." *American School Board Journal*, 157,6(December 1969), 9.

Eight representative school board members criticize a plan that would sanction a state to collect all school taxes and distribute funds to all districts on equal per-pupil basis.

- Brighton, Stayner. *Financing Public Schools, A Study Guide*. Washington, D.C.: Committee on Educational Finance, National Education Association, 1965. 62 pages. ED 024 132 MF \$0.65 HC not available from EDRS. (Available from National Education Association, 1201 Sixteenth Street, N.W., Washington, D.C. 20036, Stock No. 511-20800, \$1.00.)
- Bryant, Farris. "State Assumption of School Costs." From the Proceedings of the Annual Meeting (3rd) of the Education Commission of the States, Denver, July 7-9, 1969. *Compact*, 3,4(August 1969),38-40.
- Burkhead, Jesse. *State and Local Taxes for Education*. Syracuse, New York: Syracuse University Press, 1963.
- California Teachers Association. *An Index of the Effort to Finance a Potential Quality Education Program, 1965-66 through 1967-68*. Los Angeles: Research Office, Southern Section, 1969. 30 pages. ED 033 443 Document not available from EDRS. (Available from Research Office, California Teachers Association, Southern Section, 1125 West Sixth Street, Los Angeles, California 90017, \$0.75.)
- This study of almost three hundred southern California school districts presents results computed from data on the following variables: (1) quality of the teacher salary schedule, (2) salaries paid teachers, (3) training and experience levels of teachers, (4) pupil-teacher ratio, (5) pupil-certified staff ratio, (6) general fund tax rate, and (7) total school tax rate.
- Campbell, Alan K. "Inequities of School Finance." *Saturday Review*, 52(11 January 1969), 44-48.
- Cohen, David K. "The Economics of Inequality." *Saturday Review*, 52,16(19 April 1969),64.
- Cohrs, Ray M., and others. *Detroit, Michigan: A Study of Barriers to Equal Educational Opportunity in a Large City. Report of an Investigation*. Washington, D.C.: National Education Association, 1967. 114 pages. ED 011 705 MF \$0.65 HC \$6.58.
- Coons, John E. "Recreating the Family's Role in Education." *Inequality in Education*, 3 and 4(March 1970),1-5.
- Coons, John E.; Clune, William H., III; and Sugarman, Stephen D. "Educational Opportunity: A Workable Constitutional Test for State Financial Structures." *California Law Review*, 57(April 1969),305-421.
- Corbally, John E., Jr. *School Finance*. Boston: Allyn and Bacon, 1962.
- Crihfield, Brevard, and Bell, George A. "Paying for Planned Development." Excerpts from "Budgeting for State and Local Government Services," reprinted from *Annals of the American Academy of Political and Social Science*, (September 1968). *Compact*, 3,1 (February 1969),17-20.
- Cummings, James F., and Rinehart, James R. "School Budgets and Economic Scarcity." *Educational Forum*, 33,2(January 1969),219-223.
- Daly, Charles U., ed. *The Quality of Inequality: Urban and Suburban Public Schools*. Chicago: Center for Policy Study, University of Chicago, 1968. 160 pages. ED 038 449 Document not available from EDRS. (Available from University of Chicago Press, 5750 Ellis Avenue, Chicago, Illinois 60637, \$2.45.)
- Daniere, Andre L., and Madaus, George F. "Alternative Costs of Educating Catholic School Children in Public Schools." *National Catholic Education Association Bulletin*, 65,5 (November 1969),10-18.

"Easing Consumer and Property Tax Burdens with Tax Credits and Cash Rebates." *NEA Research Bulletin*, 47,1(March 1969),3-5.

"Five Ways to Measure Local Effort." *School Management*, 14(January 1970),84-93.

Fort, Edward B. "Let's End the Chaos in School Finance. Do New Proposals Offer Any Hope?" *Nation's Schools*, 83,6(June 1969),45-48.

Freeman, Roger A. *Taxes for the Schools*. Washington, D.C.: The Institute for Social Science Research, 1960.

Garber, Lee O., and Reutter, E. Edmund, Jr. "School Finance." Chapter 6 in *Yearbook of School Law 1969*. Danville, Illinois: The Interstate Printers and Publishers, 1969. 151-172.

———. "School Finance." Chapter 5 in *Yearbook of School Law 1970*. Danville, Illinois: The Interstate Printers and Publishers, 1970. 153-203.

Garms, Walter I. "The Financial Characteristics and Problems of Large City School Districts." *Educational Administration Quarterly*, 3,1(Winter 1967).

Garvue, Robert J. *Modern Public School Finance*. Toronto, Ontario: The Macmillan Co., 1969.

Guthrie, James W.; Kleindorfer, George B.; Levin, Henry M.; and Stout, Robert T. "Educational Inequality, School Finance, and a Plan for the 70's." Paper prepared for presentation at the National Education Association Annual Conference (13th) on School Finance, San Francisco, April 6, 1970. 50 pages. ED 042 257 MF \$0.65 HC \$3.29.

Based on the premise that present systems for financing public schools tend to reinforce social class distinctions, this paper reports on a recent study of Michigan schools and presents an alternative financial plan to help equalize educational opportunity.

Hendrix, Vernon, and Alkin, Marvin. "Population Age Distributions and Public Education Expenditures." Paper presented at the annual meeting of the American Educational Research Association, New York, February 1967. 14 pages. ED 014 149 MF \$0.65 HC \$3.29.

This study concludes that public educational expenditures are related to population age characteristics.

Henry, William E. "When the Money Runs Out." *Today's Education*, 59,3(March 1970),54-55.

Hickrod, G. Alan, and Sabulao, Cesar M. *Increasing Social and Economic Inequalities among Suburban Schools: A Study in Educational Administration and Finance*. Danville, Illinois: Interstate Printers and Publishers, 1969. 102 pages. ED 037 823 Document not available from EDRS. (Available from The Interstate Printers and Publishers, Inc., Danville, Illinois 61832, \$3.00.)

"How to Evaluate Your District's Financial Effort." *School Management*, 11(January 1967), 126-129.

"How to Evaluate Your District's Financial Effort." *School Management*, 12(January 1968), 85-87.

"How to Lose Your Next Referendum." *American School Board Journal*, 157,9(March 1970), 47.

Tongue-in-cheek account contains ten useful suggestions for passage of referendums.

- "Income VS Effort: How Hard Are You Trying?" *School Management*, 13,1(January 1969), 62-69.
- James, H. Thomas. "Realistic Fiscal Bases for Federal Programs." Paper presented at the annual meeting of the American Association of School Administrators, Atlantic City, New Jersey, February 17-21, 1968. 7 pages. ED 021 333 MF \$0.65 HC \$3.29.
Pointing out that school districts generally reduce taxes after receiving federal and state aid, this paper shows that state-aided districts increase their expenditures to education only about 15 percent of the amount of the state aid and reduce local tax levies by 85 percent. This substitution effect also accompanies federal aid to states.
- . "Qualitative Indices of Property Tax Administration: A Preliminary Analysis." *Compact*, 2,1(February 1968),12-13.
- . "Why Are School Costs Higher in the Cities?" *CTA Journal*, 66(January 1970),6-9.
- . "The Financing of Elementary and Secondary Education." *Public Administration Review*, 30,4(July-August 1970),371-375.
- James, H. Thomas, and Levin, Henry M. "Financing Community Schools." In *Community Control of Schools*, edited by H. M. Levin. Washington, D.C.: The Brookings Institution, 1970.
- Jarvis, Oscar T.; Gentry, Harold W.; and Stephens, Lester D. *Public School Business Administration and Finance: Effective Policies and Practices*. West Nyack, New York: Parker Publishing Company, 1967.
- Johns, Roe L., and Kimbrough, Ralph B. *The Relationship of Socioeconomic Factors, Educational Leadership Patterns, and Elements of Community Power Structure to Local School Fiscal Policy. Final Report*. Gainesville, Florida: College of Education, University of Florida, 1968. 247 pages. ED 021 336 MF \$0.65 HC \$9.87.
- Johns, Roe L., and Morphet, Edgar L. *The Economics and Financing of Education: A Systems Approach*. 2d ed. Edgewood Cliffs, New Jersey: Prentice-Hall, 1969.
- Jones, Howard R. *Financing Public Elementary and Secondary Education*. New York: Center for Applied Research in Education, Inc., 1966.
- Koch, James H. "Tax Credits Proposed in New Mexico." *Compact*, 4,1(February 1970),28.
A New Mexico legislator proposes a tuition tax credit plan for individual taxpayers.
- Lovell, Frank I., Jr. *Relationship of Real Property Assessment Practices to Quality Education. Final Report*. Columbus: Mississippi State College for Women, 1968. 39 pages. ED 027 620 MF \$0.65 HC \$3.29.
- McLure, William P. "Major Issues in School Finance." *Educational Administration Quarterly*, 5,3(Autumn 1969),2-14.
- Marland, S. P., Jr. "Financing Big City Schools: Some Possible Breakthroughs." Paper presented at the annual meeting (101st) of the American Association of School Administrators, Atlantic City, New Jersey, February 17, 1969. 14 pages. ED 027 637 MF \$0.65 HC \$3.29.
- Miller, Theodore J. "The Case for Fiscal Reform Now." *School Management*, 13,11(November 1969),50.
A case is made for the end of local property taxation and a complete takeover of financing public schools by the state.

Miner, Jerry. *Social and Economic Factors in Spending for Public Education*. Syracuse, New York: Syracuse University Press, 1963.

National Education Association, Committee on Educational Finance. *Financing Education for Our Changing Population. National Conference on School Finance (4th, St. Louis, Missouri, April 27-28, 1961)*. Washington, D.C.: 1961. 110 pages. ED 022 585 Document not available from EDRS. (Available from Publications-Sales Section, National Education Association, 1201 Sixteenth Street, N.W., Washington, D.C. 20036, \$1.00.)

Conference papers concern (1) population statistics and their relation to public finance in general and school finance in particular; (2) improvements in income, sales, and property taxes; and (3) significant developments in school finance.

———. *Trends in Financing Public Education. National Conference on School Finance (8th, Chicago, Illinois, April 4-7, 1965)*. Washington, D.C.: 1965. 241 pages. ED 024 131 MF \$0.65 HC not available from EDRS. (Available from Publications-Sales Section, National Education Association, 1201 Sixteenth Street, N.W., Washington, D.C. 20036, \$4.00.)

———. *Financial Status of the Public Schools, 1967*. Washington, D.C.: 1967. 56 pages. ED 018 877 MF \$0.65 HC not available from EDRS. (Available from Publications-Sales Section, National Education Association, 1201 Sixteenth Street, N.W., Washington, D.C., Stock No. 511-20824, \$1.25.)

———. *Financial Status of the Public Schools, 1969*. Washington, D.C.: 1969. 74 pages. ED 032 645 MF \$0.65 HC not available from EDRS. (Available from Publications-Sales Section, National Education Association, 1201 Sixteenth Street, N.W., Washington, D.C. 20036, Stock No. 511-15480, \$1.50.)

Noting that state tax revenue increased more in 1968 than in any previous year, this report presents figures on the status of school finance for the 1968-69 school year and outlines the trends that will have some impact on school finance in the near future.

———. *Fiscal Planning for Schools in Transition. National Conference on School Finance (12th, New Orleans, Louisiana, March 23-25, 1969)*. Washington, D.C.: 1970.

Conference papers include "Effect of State Aid on Local Taxation: A Case Study of an Oregon County" by Henry Osibov; "The Changing Economy and Its Implications for Schools: Education Costs, Tax Bases, and Government Support" by John D. Hogan; and "Property Tax Determinants of Educational Expenditures" by Laurence E. Harvey.

———. *Interdependence in School Finance: The City, the State, the Nation. National Conference on School Finance (11th, Dallas, Texas, March 31-April 2, 1968)*. Washington, D.C.: 1968. 244 pages. ED 026 728 MF \$0.65 HC not available from EDRS. (Available from Publications-Sales Section, National Education Association, 1201 Sixteenth Street, N.W., Washington, D.C. 20036, \$3.00.)

Conference papers include "The Simulated Effects of Using Alternative Property Tax Bases as State and Local Resources in the Apportionment of State School Aid" and "A Study of the Components of the Property Tax Base in Oregon School Districts" by James Rose; and "Simulated Effects of a Total Property Tax Adjustment in a Foundation Program Formula" by Robert R. Rath.

National Education Association, Division of Press, Radio, and Television Relations. *School Finance Campaign Handbook for Education Associations*. Washington, D.C.: 1969. 61 pages. ED 026 731 MF \$0.65 HC not available from EDRS. (Available from Publications-Sales Section, National Education Association, 1201 Sixteenth Street, N.W., Washington, D.C. 20036, Stock No. 391-12084, \$1.00.)

National Education Association, Research Division. *Selected Statistics of Local School Systems, 1966-67*. Washington, D.C.: 1968. 120 pages. ED 033 439 MF \$0.65 HC not available from EDRS. (Available from Publications-Sales Section, National Education Association, 1201 Sixteenth Street, N.W., Washington, D.C. 20036, Stock No. 435-13362, \$2.25, quantity discounts.)

The report includes statistics on revenue sources, major expenditures, property tax rates, referendums on school bonds, increased tax rates, and school budgets for local public school systems during the 1966-67 school year.

----- . *Rankings of the States, 1969*. Washington, D.C.: 1969. 76 pages. ED 032 627 MF \$0.65 HC not available from EDRS. (Available from Publications-Sales Section, National Education Association, 1201 Sixteenth Street, N.W., Washington, D.C. 20036, Stock No. 435-13378, \$1.50.)

Tables rank the states according to 132 separate items of data, including general financial resources, governmental revenue, school revenue, and school expenditures.

----- . *State Taxes in 1967*. Washington, D.C.: 1969. 27 pages. ED 033 442 MF \$0.65 HC not available from EDRS. (Available from Publications-Sales Section, National Education Association, 1201 Sixteenth Street, N.W., Washington, D.C. 20036, Stock No. 431-22838, \$0.75.)

Data for all fifty states include tax revenues in the fiscal year 1967 and tax legislation enacted during the calendar year 1967. Summary tables rank each state on the basis of population; total personal income; total state tax revenue; tax revenue as a percent of personal income; and general revenue, property tax revenue, and expenditure for education, per \$1,000 of personal income.

----- . *State Taxes in 1968*. Washington, D.C.: 1969. 23 pages. ED 036 906 MF \$0.65 HC not available from EDRS. (Available from Publications-Sales Section, National Education Association, 1201 Sixteenth Street, N.W., Washington, D.C. 20036, Stock No. 511-15504, \$0.75.)

Data for all fifty states include tax revenues in the fiscal year 1968 and tax legislation enacted during the calendar year 1968.

----- . *Valuation of Property*. Washington, D.C.: 1969. 18 pages. ED 036 905 MF \$0.65 HC not available from EDRS. (Available from Publications-Sales Section, National Education Association, 1201 Sixteenth Street, N.W., Washington, D.C. 20036, Stock No. 431-22818, \$0.55.)

A description of property tax revenues and assessment rates for all fifty states during 1966.

Netzer, Dick. *Economics of the Property Tax*. Washington, D.C.: The Brookings Institution, 1966.

----- . *State-Local Finance and Intergovernmental Fiscal Relations*. Washington, D.C.: The Brookings Institution, 1969.

New York State Education Department. *Studies of Fiscal Support 1967-68 School Year. Studies of Public School Support, 1968 Series*. Albany: Bureau of Educational Finance Research, 1969. 97 pages. ED 035 965 MF \$0.65 HC \$3.29.

A summary in tabular form of the major aspects of tax-based support of the public schools in New York State; includes an index of related studies.

"The 1968-69 Cost of Education Index." *School Management*, 13,1(January 1969),51-132.

Norton, John K. *Financing the Kind of Public Schools New Jersey Needs*. Washington, D.C.: National Committee for Support of the Public Schools, 1964. 43 pages. ED 019 468 MF \$0.65 HC \$3.29. (Also available from National Committee for Support of the Public Schools, 1424 Sixteenth Street, N.W., Washington, D.C. 20036, \$0.50.) Analyzes educational problems, the cost of solving them, and the methods of taxation by which adequate revenues could be obtained.

Norton, John K., comp. *Dimensions in School Finance*. Washington, D.C.: National Education Association, 1966. 270 pages. ED 024 130 MF \$0.65 HC not available from EDRS. (Available from Publications-Sales Section, National Education Association, 1201 Sixteenth Street, N.W., Washington, D.C. 20036, \$3.50.)

"One Man, One Vote, and the School District." *NEA Research Bulletin*, 47,4(December 1969), 112-114.

"Property Taxes: Revenue for Schools and State-Local Governments." *NEA Research Bulletin*, 47,2(May 1969),53-55.

Quindry, Kenneth E. *State and Local Revenue Potential*. Atlanta, Georgia: Southern Regional Education Board, 1969. 106 pages. ED 032 615 MF \$0.65 HC \$6.58.

Results of an extensive study into state and local tax revenue potentials for the fifteen Southern Regional Education Board (SREB) states are presented, including a bibliography of major tax studies in other states and regions.

Ranney, David C. *School Government and the Determinants of the Fiscal Support for Large City Education Systems*. Edwardsville, Illinois: Southern Illinois University, 1967. 292 pages. ED 010 671 MF \$0.65 HC \$9.87.

Ryan, C. "Taxes Are PTA Business." *PTA Magazine*, 63(April 1960),25.

Sandmeyer, Robert L. *Fiscal Structure of Oklahoma, An Overview*. Stillwater: Research Foundation, Oklahoma State University, 1966. 36 pages. ED 011 129 MF \$0.65 HC \$3.29.

Sheehan, Pete. "Why the Money Ran Out in Youngstown." *Phi Delta Kappan*, 51,3(November 1969),118-121.

United States Bureau of the Census. "Property Taxes and the Schools: Summary of Property Tax Rates in Selected Major Cities and Counties." *NEA Research Bulletin*, 46(October 1968),92-95.

Vincent, William S. "Board Members, the Public, and Fiscal Welfare of School Districts." New York: Institute of Administrative Research, Columbia University, 1967. *IAR—Research Bulletin*, 8,1(November 1967),1-6. 7 pages. ED 023 150 MF \$0.65 HC \$3.29.

The article examines the effects of the following three factors on a large-city school district's "fiscal performance": (1) the educational and occupational status of school board members, (2) the effect of public vote on the budget, and (3) the effect of the size of the school district.

Vincent, William S., and Bernardo, Charles M. "Tax Limitation and Fiscal Responsibility of School Boards." New York: Institute of Administrative Research, Columbia University, 1966. *IAR—Research Bulletin*, 7,1(November 1966). 4 pages. ED 021 322 MF \$0.65 HC \$3.29.

In terms of the fiscal responsibility of their school boards, statistical analysis of 498 school districts shows that, in obtaining funds locally, school districts with fiscally independent boards operating without tax limits are superior to school districts with fiscally dependent boards operating with tax limits.

Weiss, Steven J. *Existing Disparities in Public School Finance and Proposals for Reform*. Boston: Federal Reserve Bank of Boston, 1970. 146 pages. ED 043 787 MF \$0.65 HC \$6.58.

This report documents the present inequalities in public school spending and local tax burdens, identifies the principal reasons for existing disparities, and reviews and evaluates proposals for reform of the currently inadequate public school finance systems. A list of selected references on taxation for education is included.

"When the Dollars Dry Up in Suburbia." *School Management*, 13,11(November 1969),55-59.

A description of one school district's financial problems resulting from a narrow tax base.

White, Sharon. *Law and Equal Rights for Educational Opportunity*. 1970. 16 pages. ED 042 243 MF \$0.65 HC \$3.29.

The manner in which certain states finance their systems of public education has been challenged in recent court actions on the grounds of violation of the Equal Protection Clauses of the federal and state constitutions. The issues raised by plaintiffs in education finance cases concern interdistrict differentials in assessed valuation of properties.

Wise, Arthur E. *Rich Schools, Poor Schools: The Promise of Equal Educational Opportunity*. Chicago: University of Chicago Press, 1968. 228 pages. ED 033 990 Document not available from EDRS. (Available from University of Chicago Press, Chicago, Illinois 60637, \$9.00.)

Witt, Irving M., and Pearce, Frank C. *A Study of Voter Reaction to a Combination Bond-Tax Election on March 26, 1968*. California: College of San Mateo, 1968. 16 pages. ED 019 945 MF \$0.65 HC \$3.29.

Yingling, Karl W. *The Financial Phase of Long Range Planning for Public Schools: Presenting a Method for Projection*. Butler, Pennsylvania: Butler County School Board, 1968. 18 pages. ED 020 563 MF \$0.65 HC \$3.29.

Presentation of a method for estimating future financial needs and resources in a long-range plan for school districts.

Yohman, Michael S. "Iceberg in Youngstown." *Phi Delta Kappan*, 51,3(November 1969), 121-122.

Zwerdling, A. L. "Detroit's Fight for Equal Educational Opportunity." Paper presented at the annual meeting (29th) of the National School Boards Association, Miami Beach, Florida, April 12-15, 1969. 16 pages. ED 029 392 MF \$0.65 HC \$3.29.

This study of the Detroit experience dramatizes a nationwide dilemma. The present financial system, based on state equalization of local property tax valuation, is inequitable because it results in many school districts, particularly those in large cities, having inadequate resources to meet extraordinary needs.

How to Locate and Order ERIC Documents

Many of the documents cited in this paper were processed by the ERIC system and have been announced in *Research in Education (RIE)*, the monthly ERIC index and abstract catalog. Each ERIC document is indicated by an "ED" number at the end of the citation. The "ED" number is the document's index number and can be used to locate the particular issue of *RIE* in which the document's abstract appears.

Most ERIC documents can be ordered from the ERIC Document Reproduction Service. If a document is available from EDRS, its order number and prices are given. To order documents from EDRS, indicate:

- the ED numbers of the desired documents (titles need not be furnished)
- the type of reproduction desired—hard copy (HC) or microfiche (MF)
- the number of copies being ordered

Payment must accompany orders under \$10.00. Postage, at book rate or library rate, is included in the price of the document. If first class mailing is desired or if shipment is outside the continental United States, the difference between book rate or library rate and first class or foreign postage will be billed at cost. All orders must be in writing.

Address requests to:

ERIC Document Reproduction Service
Leasco Information Products, Inc.
4827 Rugby Avenue
Bethesda, Maryland 20014

Previous Publications in This Series

1. Educational and Social Demands on the Schools
ED 043 110; MF \$0.65, HC \$3.29
2. Alternative Organizational Forms
ED 043 111; MF \$0.65, HC \$3.29
3. New Sets of Jobs for School Personnel
ED 043 112; MF \$0.65, HC \$3.29
4. Management Information Systems
ED 043 113; MF \$0.65, HC \$3.29
5. Models for Planning
ED 043 114; MF \$0.65, HC \$3.29
6. Models for Rational Decision Making
ED 043 115; MF \$0.65, HC \$3.29
7. Procedures for Managing Innovations
ED 043 116; MF \$0.65, HC \$3.29
8. Linking Schools to State Education Departments
ED 043 117; MF \$0.65, HC \$3.29
9. Linking Schools and State Education Departments to Research and Development Agencies
ED 043 118; MF \$0.65, HC \$3.29
10. New Programs for Training School Administrators
ED 043 119; MF \$0.65, HC \$3.29
11. Introduction Plans (Marketing Plans)
ED 043 120; MF \$0.65, HC \$3.29

Copies can be ordered from the ERIC Document
Reproduction Service—see above.