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STATE VERSUS LOCAL CONTROL OF
ELEMENTARY EDUCATION

(FINANCE)

BY

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LETTER OF TRANSMITTAL

DEPARTMENT OF THE INTERIOR,
BUREAU OF EDUCATION,
Washington, June 1, 1915.

SIR: All States in the Union maintain systems of public schools, and in every State support and control of schools are divided between the State and local communities—county, township, district, municipality. In no two States is this division the same. In some the tendency is toward strong central State control, as in the State of New York; in some the State assumes a larger part of the burden of support, as in some of the Southern States; in others the burden of support is left almost wholly with local communities, and to these communities is intrusted the control of the schools under general State laws. The State of Massachusetts and other New England States, as well as several of the Middle Western States, offer examples of this tendency. As expenditures for the maintenance of schools, and public interest in the results of these expenses, increase, students of education, school officers, and taxpayers desire to know what apportionment of support and control is likely to be most effective. In his study of the "State vs. Local Control of Elementary Education," Dr. Theodore L. MacDowell has brought together much material which will be helpful to those interested in this question. I therefore recommend that the manuscript transmitted herewith be published as a bulletin of the Bureau of Education

Respectfully submitted.

P. P. CLAXTON,
Commissioner.

The SECRETARY OF THE INTERIOR.

PREFACE.

The relation that should exist between central and local authorities has long been a favorite theme for persons interested in various theories of government. Many arguments have been produced, some based upon fact and others upon opinion, as to the relative merits of centralized and localized plans of government.

In the field of education, as in governmental activities in general, the question of control has long been debated; and material presenting the issues from a theoretical standpoint is available. Little attempt has been made, however, to ascertain by statistical investigation the facts as to the actual status of educational control, either in regard to any one State or in regard to the United States as a whole. As a step toward the accomplishment of this purpose, the present study has been conceived and prepared, and it is presented with the hope that it may be the starting point of other similar investigations into a rich field of educational polity. One practical value of such investigations lies in the fact that legislators are coming more and more to rely upon the advice of educators in framing school laws, frequently to the point of the adoption of new and complete codes. It is well, therefore, that both educators and legislators should realize the effect of a piece of proposed or existent legislation in its bearing upon control.

So far as the selection and arrangement of material are concerned, the reader should keep in mind that although the study contains a great amount of detail, it does not purport to be a compendium of school law. Instead, the underlying purpose is to present a systematic arrangement of school law in its reference to the question of educational control. From this point of view, portions of laws having no relation to the question of control have been eliminated, since to include them would be to obscure the fundamental issue.¹

In its original form this study of control in elementary education was prepared as a thesis presented to the faculty of the graduate school of the University of Pennsylvania in partial fulfillment of the requirements for the degree of doctor of philosophy. Since its acceptance for that purpose it has been modified so as to include intervening legislation.

¹ In view of the fact that State aid for agriculture, industrial education, home economics, and consolidation of schools has received extended treatment in recent publications of the Bureau of Education (see Bulletin, 1914, Nos. 30, 37; Report of the Commissioner, 1913, Vol. I, Ch. XI; 1914, Vol. I, Ch. XI), the detailed analysis of this topic prepared by the author for inclusion in this study is printed only in abstract form (pp. 20-31).

The sources used in the preparation of the study were the most recent school laws of the various States as issued by the State departments of education, supplemented by the session laws of the legislatures in session since the date of publication of the school laws.

For stimulus in the preparation of this study and for the general spirit pervading it, I am indebted to able instructors and fellow students at Columbia University and the University of Pennsylvania. Acknowledgment is also due to the State superintendents throughout the country for their ready replies, without which it would have been impossible for me to interpret many points of law. Acknowledgment is also due Mr. James C. Boykin and other members of the Editorial Division of the Bureau of Education for helpful criticism. My chief debt of gratitude, however, is to my wife, Lillian Ione MacDowell, who with unfailing zeal has aided most materially in the completion of what has proved to be an arduous undertaking.

THEODORE L. MACDOWELL.

January 1, 1915.

STATE VERSUS LOCAL CONTROL OF ELEMENTARY EDUCATION.

INTRODUCTION.

While the final responsibility for the establishment and maintenance of American schools rests with each individual State, there is nevertheless such a uniformity in ideals and in legislation that to public education, more than to any other social institution, may the term "national" be applied. Yet, in our National Constitution there are no provisions concerning public education. Each State is free to adopt, therefore, any one of several policies in the administration of public schools. First, it might shun any and all responsibility in the education of the child, if society could afford to adopt such a policy. Second, acting through central authority, the State might raise all moneys, and assume entire control of education. Third, it might govern through central authority, but compel local units to provide the entire cost by local taxation. Fourth, it might take a more superior position, and through its central authority encourage and cooperate with the localities, both financially and administratively, giving great freedom to local initiative, but reserving final power to itself, to be exercised when necessary. This last-named policy furnishes a high ethical basis for educational control; it implies a delicate balance of central and local processes, a friendly attitude of the State, supreme in its unity, toward the weaker unit, the locality; it tends to perpetuate what has been regarded as America's birthright—the freedom of local government to operate within the constitutional limits established by the State.

Assuming the last to represent actual conditions, this study endeavors primarily to determine, by an analysis of State school legislation, the present status and trend of control of elementary education.¹

From the standpoint of control, legislation pertaining to education may be divided broadly into two divisions or aspects. In the first place, a State may establish regulations, either mandatory or restric-

¹ The study deals only with legislation applying generally throughout a State and does not include special legislation, that is, acts of a local nature.

² "Elementary education," as used in the study, denotes what is covered by general usage; institutions established for specific purposes, such as the care and education of deaf, dumb, and blind children, are generally under the management of a special board of trustees, and are, therefore, not included.

tive, relating to certain broad aspects of educational administration, which localities must accept; here the degree of State control will be indicated by the nature of the regulations adopted. In the second place, a State may organize its administrative machinery of educational procedure either by placing certain powers in the hands of central agents or by placing such powers in the hands of local agents; here, obviously, control will be centralized or localized according to the nature and number of powers delegated to central agents on the one hand or to local agents on the other.

By an analysis of these two phases of control it has been possible to obtain criteria sufficiently definite for adoption as standards of measurement. In selecting such standards the effort has been to choose, first, only those functions that are generally regarded as fundamental in the administration of public elementary education, and, second, a variety sufficient to give a comprehensive view of each of the various State school systems. These standards then have been analyzed into substandards in order to provide for the proper classification and organization of necessary detail. It is recognized that there may be reasonable difference of opinion as to the importance of some of the standards or substandards adopted, or as to their grouping; it is also conceded that additional standards might have been included. Nevertheless, it is believed that the range of standards is sufficiently accurate and broad to compensate for any minor errors of judgment that may have been made in these respects. Suffice it to say that a careful study of school legislation has disclosed these standards as typical and as apparently well calculated to indicate the present trend of control, whether central or local.¹

FINANCE.

The policies adopted by the various States in regard to the administration of financial matters demand first attention in a study of educational control. In order to see the subject of public-school finance in its relation to control at various angles, however, it is necessary to analyze it from the viewpoint of different standards, each developing a different phase of the subject. This will be done in the following pages, each section dealing with a separate standard.

¹ In order to insure clearness it is necessary to define a few terms that are in frequent use throughout this study—"local unit" or "locality," "central authority," "local authority," "centralization" and "localization." A "local unit" or "locality" consists of any politico-geographical subdivision of a State; that is, a county, a township, or a school district. "Central authority" carries out constitutional provisions and legislative enactments for a State at large, while "local authority" carries them out for a local unit. Finally, legislation that tends to impose certain mandates or restrictions upon local authority or that places certain powers and duties in the hands of central authority is to be considered as evidence of "centralization;" while the absence of State legislation tending to impose such mandates and restrictions on local authority, or the presence of legislation placing such powers and duties in the hands of local authority, is to be considered as evidence of "localization."

I. BASES FOR THE DISTRIBUTION OF STATE SCHOOL MONIES.

One of the most important features of public-school finance is the distribution of State school moneys among localities.¹ For the purpose of locating control, the bases upon which such moneys are generally so distributed may be classified into two general groups: Group 1—(a) School population; (b) valuation of taxable property; Group 2—(a) Attendance of pupils; (b) number of teachers employed or number of legal schools maintained; (c) inverse property valuation; (d) ratio of local school tax to total local tax.

In some States, State school moneys are distributed directly to districts. In most States, State moneys are distributed to counties upon designated bases, and then redistributed to districts upon the same bases. In a few States, which are treated separately, the bases for redistribution among districts are different from the bases for distribution among counties.

GROUP 1.

Thirty-three States distribute State school moneys on bases included in the first group, namely, school population and valuation of taxable property.

Alabama, Arizona, Arkansas, Colorado, Connecticut, Georgia, Idaho, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Maryland, Michigan, Mississippi, Montana, Nebraska, New Mexico, North Carolina, North Dakota, Ohio, Oklahoma, Oregon, South Dakota, Tennessee, Texas, Utah, Virginia, West Virginia, Wisconsin, and Wyoming distribute State school funds on the basis of school population. In Maine all of the proceeds of a State tax of 1½ mills, also a sum equal to 6 per cent of the amount of the permanent school fund, and also one-half the sum received by the State from the tax on the franchises of savings banks, and one-half the sum assessed upon the deposits of trust and banking companies are distributed among the several towns according to the number of children therein; further, one-third of the common-school fund (an additional State tax of 1½ mills) is distributed on a school population basis, and two-thirds on a property valuation basis.

GROUP 2.

Eleven States distribute on bases belonging to the second group, namely, attendance of pupils; number of teachers employed or the number of legal schools maintained, inverse property valuation, and ratio of local school tax to total local tax.

California distributes on an estimate of the number of teachers employed and the average daily attendance; Delaware, on the number of teachers employed; Florida, on the average attendance. Massachusetts distributes among towns whose assessed property valuation does not exceed \$2,500,000, a part of its moneys being apportioned in an inverse ratio to the amount of taxable property in each town and the remainder in such a manner that the greater the ratio of local school tax to the entire town tax, the greater is the amount of State funds received. Minnesota distributes on the num-

¹ Special appropriations, or appropriations deducted from State school moneys before the regular distribution is made, are disregarded in this chapter because of their lack of general applicability.

ber of pupils who have attended school for at least 40 days; Missouri, on the number of teachers employed and the total number of days' attendance; New Hampshire, on the number of pupils who have attended school for not less than two weeks during the year and on an inverse property valuation basis;¹ New York, on inverse property valuation² and the number of teachers employed; South Carolina, on the number of pupils attending day school for at least 10 school days or evening school for at least 20 evenings; Vermont, on the percentage of the grand list (total local tax) expended for current expenses in the maintenance of schools, on the number of teachers with specific qualifications employed in rural schools, and the remainder on the number of legal schools maintained;³ and Washington, on the total number of days' attendance.⁴

COMBINATION OF GROUP 1 AND GROUP 2.

The four remaining States distribute on bases listed under both groups:

Nevada distributes 70 per cent of the State distributive school fund (entire State school fund) on the number of teachers employed and 30 per cent on school population. New Jersey distributes the State school fund on the total number of days' attendance; while the State appropriation of at least \$100,000, the proceeds of 90 per cent of the State school tax, and a part of the State railroad tax are distributed in proportion to the amount of taxable real and personal estate in each county. Pennsylvania distributes one-half of the State appropriation on the number of teachers employed and one-half on the school population. In Rhode Island the sum of \$100 is apportioned to each school, not exceeding 15 in number in any one town, and the remainder of the State school money is distributed in proportion to the school population.

REDISTRIBUTION BY COUNTIES ON CHANGED BASIS.

In a few States, State school moneys are distributed to counties on one basis and redistributed among districts on a different basis. Generally, the evident purpose of such a policy is to have the State moneys reach the final local unit of distribution upon a more equitable basis than that of the original distribution.

In Alabama, State school moneys are distributed to counties upon a school population basis and redistributed among the districts and townships in such manner as to provide, as nearly as possible, school terms of equal duration. In Arizona, the basis of distribution among counties is school population; from county to districts the basis of redistribution is average daily attendance, with the proviso that each district must be apportioned at least \$1,000. In Idaho, the basis of distribution among counties is school population; the method of redistribution among districts is as follows: Two-thirds of all public-school moneys are apportioned on a school-population basis; 5 per cent of the remaining one-third, or such of the same as may be needed,

¹ The inverse property valuation basis applies only to an additional amount distributed among towns of not more than 2,500 inhabitants and whose property valuation ranges from \$2,000 to \$7,000 per pupil in average attendance.

² So far as this basis is concerned, it applies to districts of various property assessments up to \$60,000. Districts and cities having property valuation above that amount receive a fixed sum.

³ A legal school is one which has been maintained during any school year at least 180 days, including holidays and others allowed by law, unless said school was ordered closed by the local health officer on account of an epidemic, and in which the average daily attendance of pupils has been not less than six, and which has been taught by a duly qualified and legally certificated teacher whose register has been kept and returned as required by law.

⁴ The attendance of pupils of legal school age duly reported as being in private schools is included.

is apportioned among the rural high-school districts and districts organized under the consolidation plan in proportion to the number of teachers employed therein; 50 per cent of the remainder, or so much as may be needed, is used for the relief of all districts which are unable to maintain the minimum term; the balance is apportioned among the several districts per capita per school child. In Nebraska, the basis for distribution among counties is school population; State funds, increased by proceeds of fines and licenses, are redistributed among districts as follows, one-fourth equally and three-fourths according to school population. In New Jersey, the State school fund is distributed to counties on the basis of total days' attendance, while the State appropriation of at least \$100,000, the proceeds of the State tax for school purposes, and the proceeds of the railroad tax are distributed to counties on the basis of the total number of ratables; all such funds are redistributed among districts on a combined teacher and total days' attendance basis. In South Dakota, State school moneys are distributed to counties upon a school-population basis, and redistributed among the districts in proportion to the acreage of State-owned indemnity and endowment lands in each school district, with the proviso that the amount received by any district in any year may not exceed the equivalent of 5 cents per acre or \$250 per school.

DISCUSSION.

Unfortunately the bases selected by State legislatures for the distribution of school moneys do not always produce the desired result—that is, an equalization of educational advantages throughout the State. Distribution either on a property-valuation basis or a school-population basis appears at first thought to be fair, but may result in aiding most the very localities that are best able to care for themselves and in slighting those that can ill afford to be neglected. That is, distribution on a property-valuation basis means that the richer localities receive the greater amount of State support, irrespective of their real educational needs, which may or may not be proportionate to wealth. However, it should be noted that neither of the two States that have adopted this basis—Maine and New Jersey—apportions all of its school moneys on such basis alone.

While the inequality of distribution on a school-population basis is probably not so marked as it is on a property-valuation basis, nevertheless inequality exists to a considerable degree. By school population is meant the total number of children of certain ages residing in a given locality. These ages are not coincident with the ages of compulsory attendance, but extend over a greater period. Therefore, it may so happen, for example, in the case of two localities having school populations of the same size, that the one which does not enforce the compulsory-attendance law nor encourage the attendance of children before and after the compulsory-attendance age, nor provide kindergarten and high-school facilities, may receive relatively more per pupil in actual attendance than the other locality which does all of these things. Therefore, the more a locality fosters its schools, the greater is the amount of local school tax which it has to levy. The more progressive a locality is, the greater does the

inequity under this method of distribution become. It is interesting to note here the corrective which Michigan has adopted, namely, that when any school district shall have on hand enough funds to meet its needs, the children in said district—

shall not be counted in the apportionment until the amount of money in the primary-school interest fund in said district is insufficient to pay teachers' wages or tuition for the next ensuing two years.

All of the bases in the second group seem to be more equitable than those so far considered. An inverse property valuation basis has as its fundamental purpose an equalization of educational advantages, inasmuch as the poorer localities receive more or relatively more than the richer localities, which are better able to support their schools by local tax; while the distribution of moneys on the principle that the more a locality appropriates for its schools the more it will receive from the State has stimulation of local support as its purpose. The other bases, that is, attendance of pupils and number of teachers employed, are also not only more equitable than the bases under the first heading, but they also have the effect of stimulating local authorities to constant activity. On the one basis, local authorities must see that children are encouraged to attend school; on the other basis, a State offers an inducement to local authorities to employ a number of teachers sufficient to meet the needs of the locality.

The methods of distributing State school funds on a school population basis or on a property valuation basis have no doubt been adopted on account of simplicity, but little control exists under such methods of distribution. The modification of the method of distributing on a property valuation basis—that is, inversely in proportion to the wealth of the locality—indicates a rise of the idea of the necessity of attempting to secure equality of educational opportunity and suggests central control. The methods of distributing on the bases of attendance or of number of teachers employed have doubtless been adopted in order to establish a closer correlation between need and award, and the method of distribution according to the ratio of local school tax to total local tax has for its purpose the direct recognition of local initiative; but all these methods have also had the effect of increasing central control.

From this analysis, it may be said that in the matter of distribution of State school funds the present status of educational control is that of incomplete and ineffective centralization. Fundamentally, the distribution of State school moneys is in itself a central and a centralizing process, but in only a comparatively few States do the methods of distribution in vogue give opportunity for the exercise of efficient central control; practically, therefore, a safer characterization of the results of the analysis would be to say that they indicate

an actual condition of localization rather than of centralization. However, in proportion as the States endeavor to equalize educational opportunity on the one hand, and on the other to encourage local effort and local initiative by adopting distributive bases looking toward these ends, to that extent will centralized control become increasingly effective.

CONTROL OF ELEMENTARY EDUCATION.

Bases for the distribution of State school moneys.

States.	Group 1		Group 2				Combination of Group 1 and Group 2.	Redistribution by counties on changed basis.	
	School population.	Valuation of taxable property.	Attendance of pupils.	Number of teachers employed or number of legal schools maintained.	Inverse ratio of property valuation.	Ratio of local school tax to total local tax.		Distributed by States to counties on basis of—	Redistributed by counties on basis of—
Alabama.....	XX								Equalization of school term. Attendance.
Arizona.....	X								
Arkansas.....	X		X						
California.....	X								
Colorado.....	X								
Connecticut.....	X								
Delaware.....	X								
Florida.....	X		X						
Georgia.....	X								
Idaho.....	X								
Illinois.....	X								
Indiana.....	X								
Iowa.....	X								
Kansas.....	X								
Kentucky.....	X								
Louisiana.....	X								
Maine.....	X								
Maryland.....	X								
Massachusetts.....	X								
Michigan.....	X								
Minnesota.....	X								
Mississippi.....	X		X						
Missouri.....	X		X						
Montana.....	X								
Nebraska.....	X								
Nevada.....	X								
New Hampshire.....	X		X						
New Jersey.....	X								
New Mexico.....	X								
New York.....	X								
North Carolina.....	X								

DISTRIBUTION OF STATE SCHOOL MONEYS.

	Teachers; school population. Schools; school population.	School population.	Acceage of State school lands.
North Dakota.....			
Ohio.....			
Oklahoma.....			
Oregon.....			
Pennsylvania.....			
Rhode Island.....			
South Dakota.....	X		
Tennessee.....			
Texas.....			
Utah.....		X	
Vermont.....			
Virginia.....			
Washington.....			
West Virginia.....	X		
Wisconsin.....			
Wyoming.....			

XXXXX XXXXX X XXXX

! Not of universal applicability; for details see text.



II. EXTENT OF RESTRICTION ATTACHED TO THE LOCAL EXPENDITURE OF STATE SCHOOL MONEYS.¹

The preceding standard disclosed the fact that every State in the Union supports, to some extent at least, its free public schools. On the assumption that the distribution of State school moneys is in itself a centralizing process, the standard was analyzed as to the various bases upon which such moneys are distributed so as to ascertain the degree of centralization inherent in each method. The standard now to be considered carries the analysis in a somewhat different direction; irrespective of the basis or bases upon which State school moneys are distributed in each of the various States, the extent of restriction placed upon localities in the expenditure of such moneys also indicates the degree of centralization. If a State distributes the entire amount of its regular allotment of State school moneys to be expended for a specific purpose or for specific purposes and none other, restriction may be said to be complete and control central. If a State distributes a part of the State school moneys under certain restrictions as to expenditure and the remainder unrestrictedly, then restriction may be said to be partial and control divided. If a State distributes moneys without any restriction whatever as to their expenditure by a local unit, then we may say that the expenditure of State school moneys is unrestricted and control local.

COMPLETE RESTRICTION.

In order that all children, no matter what their social or economic level, may receive at the public expense the foundations of education, 23 States² designate in their school laws the specific purpose or purposes for which State school moneys are to be expended by localities.

In 13 of these 23 States—California, Connecticut, Kentucky, Minnesota, Missouri, Nebraska, Nevada, New York, North Dakota, Rhode Island, Virginia, West Virginia, and Wisconsin³—all State school moneys appropriated to the localities must be applied exclusively to the payment of teachers' salaries, an expense constituting a large portion of public school expenditures.

In the remaining 10 States, State school moneys must also be applied primarily to the payment of teachers' salaries, but not exclusively to this purpose, the following

¹ The moneys referred to in this chapter include funds distributed in the regular apportionment to local units generally and not funds distributed under special conditions or for special purposes.

² Arizona, California, Colorado, Connecticut, Delaware, Kentucky, Maine, Maryland, Michigan, Minnesota, Missouri, Nebraska, Nevada, New Jersey, New York, North Dakota, Ohio, Rhode Island, Utah, Virginia, West Virginia, Wisconsin, Wyoming.

³ Section 558, page 233, school laws of 1911, provides that the money received from the State (Wisconsin) by each district shall be devoted exclusively to the payment of teachers' wages; the constitution provides that the income of the school fund shall be applied to the support of schools and the purchase of suitable libraries and apparatus therefor. Whether these apparently conflicting provisions can be reconciled or not, it is certain that the legislature here requires that districts shall pay each year for teachers' wages an amount equal to that received from the income of the school fund.—(Interpretation of the State superintendent.)

additional purposes being included: In Arizona, for salaries of other employees and for other contingent expenses and, in Colorado, for necessary school expenses, provided, in both States, that if any balance remains after the expense of maintaining school for the prescribed term has actually been paid, such balance may be used for other purposes specified by law; in Delaware and Wyoming, for furnishing free texts; in Maine, for teachers' board, fuel, janitors' service, conveyance of pupils, and tuition and board of pupils; in Maryland, for free texts and stationery; in Michigan, for tuition and transportation of school children; in New Jersey, for fuel, transportation, and tuition of pupils; in Ohio, for salaries of superintendents; in Utah, for compensating county superintendents, including their actual and necessary traveling expenses, and for the expenses of county institutes.

PARTIAL RESTRICTION.

The other form of restriction attached to the expenditure of State school moneys by localities may be termed partial. A State may require that State school moneys must first of all be expended for a specified purpose, permitting localities to expend the remainder, if any, for other purposes; or it may require localities to set aside a specified portion or percentage of State school moneys for a certain purpose, permitting localities to dispose of the remainder; or it may forbid the use of State school moneys for certain purposes, but permit localities to expend such moneys for any other purpose. Seven States adopt this form of restriction.

In Alabama, not more than 4 per cent of all moneys appropriated for the support of schools may be used or expended otherwise than for the payment of teachers employed;¹ and no school moneys distributed to the various counties from State school revenue may be paid, either directly or indirectly, for the erection of schoolhouses, for school-room furniture, or for any other contingent expenses of schools. In Arkansas, the common-school fund apportioned by the State may not be used for building purposes; \$25 of this sum, however, may be expended annually in each district for maps and other supplies, subject to the approval of the State superintendent and a majority of the qualified electors. In Massachusetts, not more than 25 per cent of the common-school fund may be applied to the purchase of books of reference, maps, and apparatus. In New Hampshire, one-fifth of the portion of the literary fund (State school fund) may be applied to the purchase of blackboards, dictionaries, maps, charts, and school apparatus; the remainder must be used for the maintenance of schools. In Oregon, at least 85 per cent of the amount received from the irreducible school fund (State school fund) must be applied to the payment of teachers' salaries. In Texas, State school moneys must be used exclusively for paying the salaries of teachers and of superintendents, and for fees for taking the school census; provided that, if there should be any surplus after schools have been maintained for at least 8 months, such surplus may be expended at the discretion of the board of school trustees of the district concerned. In Washington, State funds must be applied exclusively to the current use of the common schools, and may not be applied to the building of schoolhouses or to permanent improvements thereon.

¹ The legislature may, by a vote of two-thirds of each house, suspend the operation of this constitutional provision.

DISCUSSION.

This examination of State school laws has shown that in 30 States¹ the expenditure of State school moneys by localities is restricted, in 23 of these States the form of restriction being complete and in 7 States partial. In 18 States² State school moneys are distributed to the various localities without any restriction whatever as to expenditure. From these facts it may be concluded that in regard to the expenditure of State school moneys control is divided, with a tendency toward centralization.

In itself restriction of the expenditure of State school funds by localities indicates a marked form of centralization. Such restriction of State school funds has no doubt arisen because the several States adopting this restriction consider it their duty to see that school moneys are wisely and economically utilized. That is, they believe that when a State has received from the Federal Government a land grant for education purposes or when a State determines to collect a general State school tax or decides to utilize a portion of the wealth arising from natural resources for school purposes, it can not relieve itself of the responsibility of a wise and economical expenditure of such money.

Extent of restriction attached to the expenditure of State school moneys.

States.	Complete.	Partial.	States.	Complete.	Partial.
Alabama.....		X	Nevada.....	X	
Arizona.....	X		New Hampshire.....		X
Arkansas.....		X	New Jersey.....	X	
California.....	X		New York.....	X	
Colorado.....	X		North Dakota.....	X	
Connecticut.....	X		Ohio.....	X	
Delaware.....	X		Oregon.....		X
Kentucky.....	X		Rhode Island.....	X	
Maine.....	X		Texas.....		X
Maryland.....	X		Utah.....	X	
Massachusetts.....	X		Virginia.....	X	
Michigan.....		X	Washington.....		X
Minnesota.....	X		West Virginia.....	X	
Missouri.....	X		Wisconsin.....	X	
Nebraska.....	X		Wyoming.....	X	

III. STATE AID.³

Distinct from the regular distribution of State school funds and the study of restrictions attached to their expenditure is the appropriation conditionally of State school moneys under the usual designation of "State aid."⁴ State aid, so defined, consists of funds supple-

¹ Alabama, Arizona, Arkansas, California, Colorado, Connecticut, Delaware, Kentucky, Maine, Maryland, Massachusetts, Michigan, Minnesota, Missouri, Nebraska, Nevada, New Hampshire, New Jersey, New York, North Dakota, Ohio, Oregon, Rhode Island, Texas, Utah, Virginia, Washington, West Virginia, Wisconsin, Wyoming.

² Florida, Georgia, Idaho, Illinois, Indiana, Iowa, Kansas, Louisiana, Mississippi, Montana, New Mexico, North Carolina, Oklahoma, Pennsylvania, South Carolina, South Dakota, Tennessee, Vermont.

³ See note on p. 7.

⁴ At times legislation providing for State aid becomes practically inoperative because of the failure of legislatures to make the necessary appropriations.

mental to the general school funds granted under restrictions either for the purpose of assisting localities to carry out their educational ideals or to meet their pressing educational needs. When a State offers funds for the purpose of enabling localities to meet pressing needs, the usual restriction is that the maximum tax specified by law must have been levied before State aid will be granted. When aid is offered for the purpose of assisting localities to carry out their educational ideals, there are other conditions attached, the most common of which is that localities must first raise a certain sum by taxation, subscription, or otherwise, to be devoted to the purpose for which State aid is desired.

In granting State aid under existing practices a State may make annual appropriations, biennial appropriations, or it may make special appropriations. It may enact that an order be drawn directly upon the State treasury, or it may designate the special State fund or funds from which the aid is to be drawn; it may retain each year from the general distribution of State school moneys a certain amount, or it may make provision for State aid only when a balance remains from the regular apportionment of school moneys.

Usually, State aid is granted in annual installments, the gross annual amount available for distribution among localities for any one purpose being limited by legislative action. The provision is also rather generally made that, if the amount of State aid appropriated is insufficient to aid all schools to the full extent of their needs, the amount available is either to be prorated among all the schools that have complied with conditions thereto or else to be distributed among districts which are in greatest need.

State aid is granted in 34 States.¹ The purposes for which aid is granted vary, comprising the following: (1) Maintenance of a minimum school term, including an equalization of educational advantages; (2) employment of qualified teachers and the payment to teachers of a minimum salary; (3) establishment and maintenance of school libraries; (4) erecting and furnishing schoolhouses; (5) supplying free textbooks; (6) establishment and maintenance of local school supervision; (7) extension of elementary school work or enlargement of the sphere of public elementary education; (8) improvement of rural school conditions, including improvement of rural schools, the establishment of graded schools, consolidation of schools, and provision for transportation; (9) increase in the average length of the school term; and (10) support of teachers' institutes.

Grants of State aid for each of the preceding purposes are closely restricted by State legislation. Owing to the varying character of

¹ Alabama, Colorado, Connecticut, Florida, Idaho, Indiana, Iowa, Kansas, Maine, Maryland, Massachusetts, Michigan, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Hampshire, New Jersey, New Mexico, New York, North Carolina, North Dakota, Ohio, Oklahoma, Rhode Island, South Carolina, Tennessee, Utah, Vermont, Virginia, West Virginia, Wisconsin.

these restrictions, they are grouped for purpose of analysis under (a) general restrictions and (b) restrictions as to the amount of aid granted.

MAINTENANCE OF SCHOOLS.

One of the main purposes for which State aid is granted is the rather general one of the maintenance of public schools, including an equalization of educational advantages. In granting aid for such purpose, central authority has a wide field for effective operation. At the present time 17 States adopt this policy.

General restrictions.—In 14 of three States,¹ aid is proffered when localities are financially unable to live up to the requirements of the law. So far as the three remaining States are concerned, in Connecticut and Vermont aid is granted when localities actually have lived up to all the requirements of the law; in Nevada, only to districts formed after the regular apportionment of funds has been made, provided the new district has employed a competent teacher and secured a proper building. As to the 14 States included in the larger group, in 12 of them aid is granted only when localities have levied the maximum amount required by law; in Montana, the regular tax must have been levied, and in North Carolina, a specified tax. In Colorado, Indiana, Kansas, Missouri, Nebraska, and North Carolina still other conditions are attached to the grants.

Restrictions as to amount.—The amount of aid varies: In Colorado, Maine, North Carolina, Rhode Island, Vermont, and West Virginia, special appropriations ranging from \$5,000 to \$250,000 in the aggregate are made annually. In Connecticut, localities receive such an amount as will enable them to expend \$25 for each child in average attendance; in Idaho, 50 per cent of any amount remaining from the regular apportionment of school moneys; in Indiana, Mississippi, Nebraska, and New Mexico, an amount necessary to bring the school term up to the minimum; in Kansas, three-fourths of the difference between the amount necessary to maintain the minimum term and the annual income of the district from all sources; in Maine, in unorganized townships, so much of the interest on the reserve land fund as added to the per capita tax will pay the expenses of the schools; in Missouri, an amount sufficient to make up the deficit in maintaining schools for eight months, up to a maximum of \$80 per district; in Montana, from the proceeds of a State levy an amount equal to 5 per cent of 1 mill, for extending the school term beyond six months; in Nevada, an amount sufficient to pay teachers' salaries in districts formed after the regular apportionment has been made. In Tennessee, 10 per cent of the general education fund is set aside as a special fund, a part of which is used for equalizing school terms throughout the State.

EMPLOYMENT OF QUALIFIED TEACHERS AND THE PAYMENT TO TEACHERS OF A MINIMUM SALARY.

State aid is granted in eight States, either on a basis of teacher efficiency or on a basis of minimum salary.

General restrictions.—In adopting this policy, three States² place a premium upon teacher efficiency by making it worth while for localities to employ only well-qualified teachers; and five States³ assist localities to pay to teachers at least a minimum

¹ Colorado, Idaho, Indiana, Kansas, Maine, Mississippi, Missouri, Montana, Nebraska, New Mexico, North Carolina, Rhode Island, Tennessee, West Virginia.

² Minnesota, New Hampshire, Wisconsin.

³ Colorado, Ohio, Rhode Island, Utah, West Virginia.

salary for the minimum term. On the first basis, teacher efficiency is determined by the grade of certificate held or by the quality of the teaching work done; on the second, localities, in order to receive State aid, must show that they have, among other things, levied the maximum tax and that funds are still insufficient to pay the minimum salary.

Restrictions as to amount.—In Minnesota, the amount of aid granted ranges from \$75 to \$150 per teacher annually, according to the grade of certificate held; in New Hampshire, it is \$2 per teacher per week; and in Wisconsin, \$50 per school annually for three years. In Ohio, Utah, and West Virginia the grant is a sum sufficient to pay teachers the minimum salary for the minimum term; in Colorado, not more than \$60,000 of the State public-school income fund may be used for this purpose; in Rhode Island, the State pays one-half the excess \$400 is over the salary paid prior to the passage of the minimum-salary law.

SCHOOL LIBRARIES.

Grants of State aid for the establishment and maintenance of elementary school libraries are made in 11 States.¹ In only one State² is aid granted for the purchase of books for teachers and the establishment of a pedagogical library.

General restrictions.—The conditions attached to such grants may be met very easily, the most general one being that when localities (generally through patrons and friends of the school) raise a specified sum, the State contributes a like or otherwise stated amount; in four States³ the county or district is also required to appropriate an additional sum. In five States,⁴ the books must be selected from lists approved by central authorities—the State superintendent, the State board of education, or the State high-school board—and the libraries must be governed by rules laid down by the same authorities.

Restrictions as to amount.—The amounts granted range from \$10 to \$20 annually for establishment of libraries and \$5 and \$10 annually for maintenance. In Alabama, Maryland, and Virginia, \$10 is granted annually; in Connecticut, North Carolina, and South Carolina, \$10 for establishment and \$5 for maintenance; in Connecticut, if there are more than 100 pupils, \$10 additional for establishment and \$5 additional for maintenance for every 100 or fractional part of 100 pupils in excess of the first 100; in New Jersey and Tennessee, \$20 for establishment and \$10 for maintenance; in New York, \$18 for establishment and \$2 additional per teacher employed for the legal term; in Minnesota, one-half the purchase price, not exceeding \$20 for the first year and \$10 for any subsequent year; in Rhode Island, one-half the amount expended at the rate of \$10 per school, not exceeding \$200 in any one town. In New Jersey, \$100 is granted annually for the establishment of a county teachers' library and not less than \$50 or more than \$100 annually for maintenance.

ERECTING AND FURNISHING SCHOOLHOUSES.

In New Mexico, when the regular income of a school district is insufficient to maintain school for five months, application may be made to the State for funds to build a schoolhouse or to complete or properly furnish a schoolhouse. If the State superintendent and

¹ Alabama, Connecticut, Maryland, Minnesota, New Jersey, New York, North Carolina, Rhode Island, South Carolina, Tennessee, Virginia.

² New Jersey.

³ Alabama, North Carolina, South Carolina, Virginia.

⁴ Maryland, Minnesota, North Carolina, South Carolina, Virginia.

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the attorney general approve the application, the State pays not more than \$300 for building or completing a schoolhouse nor more than \$50 for furnishing a schoolroom, provided the district furnishes in labor or money at least one-third of the cost of construction, completion, or furnishing, and procures title in fee simple to the site. Any district receiving such aid must, when there is a surplus remaining in the funds after the expenses for maintaining a five months' term have been paid, pay such surplus to the State until the amount advanced has been refunded.

FREE TEXTS.

In Missouri, whenever provision is made for the furnishing of free texts to all pupils in at least the first four grades in the public schools of a district, the county subapportions annually to each such school district from the county foreign insurance tax moneys received from the State an amount to be determined by multiplying the number of children on the last enumeration list by the ratio used by the State auditor in making the distribution of such moneys among the counties of the State.¹

LOCAL SCHOOL SUPERVISION.

Requests on the part of localities and interest on the part of the States have popularized the custom of granting State aid for local supervision, of which there are two forms, (1) county, town, or district supervision, and (2) union supervision. The States which grant aid for county, town, or district supervision are Connecticut, Maine, New Jersey, New York, Rhode Island, Tennessee, and Vermont. In the same group of States, excepting Tennessee but including Massachusetts and New Hampshire, the legislatures also grant aid to localities forming a union for supervisory purposes.

General restrictions.—The conditions attached to grants for county, town, district, or union supervision are simple and similar in the nine States² in which aid is given for such purpose. In seven of these States,³ there must be a certain number of schools maintained, a certain number of teachers employed, or a certain population; in seven⁴ the superintendent or supervisor employed must possess certain qualifications, and in five⁵ he must devote all of his time to superintendence; in seven⁶ it is specified that a considerable portion of the salary of the superintendent must be paid by the employing local unit.

Restrictions as to amount.—The amount of aid granted ranges from \$350 upward; in Tennessee the maximum amount of aid toward the salary of a county superintendent is \$350, and toward the salary of a supervisor an amount not exceeding what is paid

¹ A school district containing an incorporated town or city is not entitled to such aid.

² Connecticut, Maine, Massachusetts, New Hampshire, New Jersey, New York, Rhode Island, Tennessee, Vermont.

³ Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, Vermont.

⁴ Connecticut, Maine, Massachusetts, New York, Rhode Island, Tennessee, Vermont.

⁵ Maine, New Jersey, New York, Tennessee (for maximum aid), Vermont (for maximum aid).

⁶ Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Tennessee, Vermont.

for such purpose by the county board of education; in New Jersey \$600 is granted annually toward the salary of a superintendent and \$400 toward the salary of an assistant superintendent; in Rhode Island the amount granted is \$750; in Connecticut, Maine, and New York the amount granted is \$300, or not exceeding \$300; in Massachusetts the amount is \$1,250; in Vermont the maximum amount is \$1,300; in New Hampshire the State pays one-half of the superintendent's salary.

ENLARGEMENT OF THE SPHERE OF PUBLIC ELEMENTARY EDUCATION.

In the solution of current social problems, the public elementary school has been called upon to broaden its curriculum and to offer increasing advantages. Such enlargement of the scope of the elementary school has been encouraged in 15 different States¹ by grants of State aid. In this extension, localities, as a rule, take the initiative by introducing and maintaining special courses of instruction. States respond, not only in a financial way, but by the selection of certain central authorities, usually the State superintendent of schools and the State board of education, to supervise and direct the instruction and expenditures. The extension of elementary school work includes such phases as vocational education, including manual training; the establishment and maintenance of day schools for the deaf or for the deaf and the blind; the establishment and maintenance of evening schools; the compilation and teaching of local history and local geography; and provision for medical inspection of schools.

VOCATIONAL EDUCATION, INCLUDING MANUAL TRAINING.

The most frequent form of public elementary school extension is the introduction and maintenance of vocational education, including manual training. Ten States² make annual grants for such purpose.³

General restrictions.—The conditions attached to the grants refer mainly to the maintenance of a minimum school term, equipment of buildings, courses of study, and qualifications of teachers. In all of the States, except Tennessee, the schools or their courses of instruction must have the approval of central authorities—the State superintendent, the State board of education, or the State high-school board.

Restrictions as to amount.—State aid for the purposes under consideration is sometimes granted as a definite sum and sometimes as a sum proportionate to the amount raised by the locality concerned.

In Indiana the grant is toward the salary of a county agent appointed to encourage practical education in agriculture and domestic science; one-half the amount paid by the county for such purpose is granted, such aid not to exceed \$1,000 annually per county.

In Vermont, when a grammar school has been maintained with a course in manual training, \$250 a year is granted.

¹ Connecticut, Kansas, Maine, Maryland, Massachusetts, Michigan, Minnesota, New Jersey, New York, North Carolina, North Dakota, Ohio, Rhode Island, Vermont, Wisconsin.

² Indiana, Maine, Maryland, Minnesota, Montana, North Dakota, Rhode Island, Tennessee, Vermont, Wisconsin.

³ A number of States grant aid for vocational schools which are open to children over 14 years of age, irrespective of their completion of elementary school work. Such legislation is not included in this study.

In Maine, when instruction in manual training or domestic science has been provided for the pupils of elementary schools, two-thirds of the total salary paid to each teacher is granted.

In Maryland, when colored industrial schools have been established and maintained, \$1,500 annually is granted.

In Minnesota a graded school-maintaining a course in agriculture and either home economics or manual training receives \$1,000 annually; a graded or consolidated rural school with certain equipment and trained instructors giving instruction in agriculture may receive a maximum of \$2,500 annually, and in addition a maximum of \$150 annually for each rural school district associated with it; each associated school district may also receive aid to the amount of \$50 annually.

In Montana, when manual or industrial schools or courses are established, the State pays annually \$10 for each pupil attending for a period of six months or more yearly.

In North Dakota, any graded or consolidated rural school fitted to do agricultural work and employing trained instructors in agriculture, manual training, and domestic science may receive from the State \$2,500 and its proportionate share of all moneys appropriated by the National Government for the teaching of agriculture in the public schools of the State.

In Rhode Island, when instruction in manual training and household arts is introduced into the public schools, one-half the amount actually expended for equipment is granted.

In Tennessee, as aid for introducing and supervising industrial work and including agriculture, home economics, manual training, and kindred subjects in county elementary schools, a part of 10 per cent of the general education fund is appropriated.

In Wisconsin, when special instruction in agriculture and other designated industrial subjects is given in graded schools of the first and second classes, districts receive \$100 annually. Also, when free high-school boards maintain in connection with free high schools and the two upper grades next below the high school a department of manual training, domestic economy, or agriculture, or any or all of these departments, the State grants one-half the amount actually expended for instruction, not to exceed \$350 for each department established.

DAY SCHOOLS FOR DEAF, BLIND, AND CRIPPLED CHILDREN.

State aid for the establishment and maintenance of day schools for deaf, blind, and crippled children is given in three States only—Michigan, Ohio, and Wisconsin.

General restrictions.—The main condition attached to the receipt of such aid is that school must have been maintained for at least nine months in the year. In Michigan and Ohio there must be an average attendance of not less than three pupils, and in the same States teachers must have had both special training and experience; in Wisconsin, the qualifications of teachers employed must have the approval of the State superintendent. In Michigan the amount granted must be expended for the payment of teachers' salaries and the purchase of necessary school appliances; in Wisconsin aid for instruction of blind pupils must be expended so as to include instruction in music and manual training, and to cover necessary expenses for material and printing.

Restrictions as to amount.—In each of these States, \$150 is granted annually for each deaf pupil instructed; in Ohio, \$150 is also granted for each crippled pupil instructed; and in Wisconsin, \$150 is granted for each defective-speech pupil instructed. In Wisconsin when parents are unable to meet the expense, \$100 additional per pupil is granted for the instruction of deaf or defective-speech pupils residing in the State, but not in the district in which the school is located. In Ohio and Wisconsin, \$200 is granted annually for each blind pupil instructed. In each of the States considered a proportionate share of the amount of State aid is granted when a pupil is instructed less than nine months in the year.

EVENING SCHOOLS.

State aid for the establishment and maintenance of elementary evening schools is granted by three States—Connecticut, Maine, and New Jersey.

General restrictions.—In Connecticut, such schools must be in session at least 75 sessions in each school year; in New Jersey for a term of four months, each month to consist of 16 sessions of at least two hours each. In Maine the course of study must include instruction in freehand and mechanical drawing, domestic science, or manual training, or the elements of the trades; in New Jersey, the course of study must be approved by the State board of education.

Restrictions as to amount.—In Connecticut the sum granted per pupil is \$2.25; in Maine it is two-thirds of the amount paid for instruction. In New Jersey, when districts raise for the maintenance of an evening school by subscription, special appropriation, or special tax, a sum satisfactory to the State board of education, they receive an equal amount of State aid up to a maximum of \$5,000 to any one district.

TEACHING OF LOCAL HISTORY AND LOCAL GEOGRAPHY.

In Maine when a town history combined with local geography has been approved by the State historian and published by the town for regular use in its schools, State aid is granted not exceeding one-half the cost of printing and binding, but in no case more than \$150.

MEDICAL INSPECTION.

In Rhode Island any town or city providing medical inspection, approved by the State board of education, is entitled to receive annually from the State appropriation an amount equal to one-half of its annual expenditure for such purpose, the amount of such aid, however, not exceeding \$250.

IMPROVEMENT OF RURAL SCHOOL CONDITIONS.

Through grants of State aid for the improvement of rural school conditions, States suggest the advisability of a reorganization, including the general improvement of smaller rural schools, establishment of graded schools, consolidation, and the transportation of school children. Although only 15 States¹ grant special aid for this purpose, school administrators generally believe that every State would profit by legislation of this kind. The aims of a State in granting financial aid for this purpose are to furnish equal or better school facilities with a longer minimum school term, to secure economy of teacher employment, efficiency in the teaching force, and a proper classification of children.

RURAL SCHOOLS.

Legislation referring directly to grants of State aid for the improvement of rural schools is found in four States.²

General restrictions.—The conditions attached refer, in the main, to the maintenance of schools for the minimum term; the erection of proper and suitable buildings and

¹ Alabama, Florida, Iowa, Minnesota, Missouri, New Jersey, New York, North Dakota, Oklahoma, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, Wisconsin.

² Alabama, North Dakota, South Carolina, Wisconsin.

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their equipment; the employment of qualified teachers; and the enforcement of a State course of study. More specifically, in Alabama, localities are required to raise a certain sum by donation or subscription; in South Carolina, localities are required to levy and collect a special tax of 4 mills and to maintain a specified enrollment and attendance; in Wisconsin, they must maintain a specified attendance.

Restrictions as to amount.—The maximum amount granted in Alabama for the erection of a rural schoolhouse is \$200. For maintenance of schools, North Dakota grants \$100 or \$150 per school; South Carolina grants \$200 or \$300, the amount depending upon the grade of school established; and Wisconsin grants \$10 per month for each teacher employed in rural schools of the first grade, and in rural schools of the second grade \$5 per month for each teacher employed.

GRADED SCHOOLS.

State aid is granted for the establishment and maintenance of graded schools in six States.¹

General restrictions.—Chief among the conditions named are the maintenance of school for the minimum term, the enforcement of an approved course of study, the erection and equipment of suitable buildings, and the employment of legally qualified teachers. In Florida, a State-aided graded school must be located at least 3 miles from any city of 500 or more inhabitants, and in Florida and Wisconsin a certain average attendance must be maintained. In North Dakota, in schools of the first class, the course of study must include two years of high-school work, and in schools both of the first and second classes must include courses in domestic science, and either manual training or elementary agriculture.

Restrictions as to amount.—The amount of aid granted, in Florida is \$200 a year for four years. In Minnesota, the annual grant is \$300 or \$750, according to the class of schools maintained; \$500 additional is granted to such schools as, in addition to meeting all the requirements of a State graded school, maintain a course equivalent to two years of high-school work and comply with certain other specified requirements. In North Dakota, the grant is \$150 or \$200, according to the class of school maintained; in Wisconsin, \$300 or \$200, according to the number of departments maintained in each school. In Rhode Island, \$100 per school is granted when an ungraded school is consolidated with a graded school; and in Virginia, \$200 per school when such school has maintained two, three, or four rooms.

CONSOLIDATION.

By grants of State aid, localities are encouraged in seven States² to consolidate schools.

General restrictions.—The conditions attached to such grants are the maintenance of a minimum school term, the introduction of specified subjects into the curriculum, the maintenance of a specified number of departments, the provision of sites, the erection and equipment of buildings, and the employment of legally qualified teachers. In Missouri, when districts are organized into a consolidated district, such consolidated district must have a certain area or a certain enumeration of school children.

Restrictions as to amount.—The amount of aid granted in Iowa varies from \$250 to \$500 for equipment and from \$200 to \$750 annually for maintenance, according to number of rooms in the building. In Minnesota, the amount of aid granted is \$1,500, \$1,000, or \$750, according to the class of school; in addition aid in the construction of

¹ Florida, Minnesota, North Dakota, Rhode Island, Virginia, Wisconsin.

² Iowa, Minnesota, Missouri, North Dakota, Oklahoma, Tennessee, Wisconsin.

a building equal to 25 per cent of its cost may be granted, not exceeding \$1,500. In North Dakota, \$600 or \$500 is granted, according to the class of school, when consolidated schools meet the requirements of State graded schools. In Missouri, when a consolidated district has secured a suitable site and erected thereon a central building according to law and has complied with other conditions, the State pays one-fourth of the cost of such building and equipment within a maximum of \$2,000 to any one district. In Oklahoma, to districts which have constructed and furnished a suitable building, and which have complied with certain other conditions, aid is granted, within a maximum of \$1,500, to an amount not exceeding one-half the cost of said building. In Tennessee, to encourage the establishment of consolidated schools and to provide transportation, a part of 10 per cent of the general education fund is appropriated by the State. In Wisconsin, when two or more rural districts or subdistricts consolidate, aid for the purpose of partially defraying the cost of erecting and equipping a school building is granted in amounts varying from \$500 to \$5,000, according to type and size of the school maintained.

TRANSPORTATION.

State aid is granted in four States¹ for transportation, board, and tuition of school children.

General restrictions.—So far as conditions are concerned, in New Jersey and New York, aid is granted to a certain amount if the locality dispenses with the services of a teacher, and to a different amount if the district maintains its own school; in New York, the term must be at least 160 days; in Wisconsin, the average attendance of pupils transported to a one-department or two-department rural school, or to a school containing the grades below the free high school, must be at least 80 per cent of the entire number of children enrolled for transportation for a term of at least 32 weeks.

Restrictions as to amount.—In regard to amount, in three of the States a certain sum annually is granted; New Jersey grants \$200 per district when a teacher is dispensed with, or 75 per cent of the cost of transportation when a district does not close its school; New York, \$125 to \$200 according to the valuation of property within the district, when a district closes its school; and the maximum sum of \$25 per pupil when a home school is maintained and at least 12 children are transported. In Vermont, the amount granted is dependent upon the tax raised and expended by localities. In Wisconsin, the grant is 5 cents a day for each pupil outside the 2-mile limit transported to a district school; 10 cents a day for each pupil outside the 2-mile limit transported within a consolidated district; or \$150 annually to each rural school district or subdistrict closing the district or subdistrict school and transporting the pupils to a one-department or two-department rural school, or a school containing the grades below the free high school; or \$200 when two or more school districts maintaining one-department rural schools consolidate and establish a State graded school of the first or second class, transporting the children thereto.

INCREASE IN AVERAGE LENGTH OF SCHOOL TERM.

One State, South Carolina, grants aid annually for the purpose of increasing the average length of the school term to at least 100 days when the regular school fund is insufficient to maintain school for that period of time. Within a maximum of \$100 per school annually, the amount granted equals the amount raised by special taxation. The request for such aid must meet with the approval both of the county superintendent and of the State superintendent.

¹ New Jersey, New York, Vermont, Wisconsin.

TEACHERS' INSTITUTES.

In order to encourage the holding of teachers' institutes, State aid is granted in four States.¹ A union of towns for institute purposes is encouraged in both Kansas and Massachusetts by grants of State aid.

General restrictions.—In Michigan aid is granted only when institute funds are insufficient to meet necessary expenses, no other conditions being attached thereto; in Kansas, teachers must pay a registration fee; in Massachusetts the annual meeting must be not less than one day; in North Dakota, the aid granted must be used exclusively for salaries of conductors and lecturers appointed by the State superintendent.

Restrictions as to amount.—The amount of aid granted in Kansas is \$50; to a union, \$50 for each county represented; in Massachusetts \$50 is also granted, and to a union not exceeding \$350. In North Dakota a sum of \$100 is granted to each county for institute purposes.

DISCUSSION.

The intention of a State in granting State aid is to improve public schools by a combination of State and local support. In the main, the purposes for which State aid is proffered are not those which are commonly regarded as necessities, but rather as extensions of elementary school work. Like many other educational innovations, such extensions have become a part of school activity through the initiative of the richer localities, which are able to introduce and maintain them independently of any State aid. Less prosperous localities, in their endeavor to gain equal advancement, may have realized the wisdom of providing a certain amount of money for such purposes and of then applying to the State for an additional amount; or a State, conscious of existing inequalities in educational opportunities and actuated by broad interests, may have proffered aid to localities that were willing to join in a movement for increasing the efficiency of their elementary schools. In State aid as granted, the conditions imposed are not unduly burdensome, yet the enforcement of the conditions tends to arouse a permanent interest in school improvement. Such action on the part of a State necessarily implies central control. The form of control presented, however, is tolerant. Localities are in no instance compelled to accept State aid, but if they do accept, then the conditions attached become operative. In other words, the rather high degree of centralization involved in the usually stringent conditions is modified in practice by voluntary participation on the part of localities. In view of these facts and of the relative importance and distribution of the various purposes for which State aid is granted in the 33 States having any provision for State aid, the standard can not be regarded as showing conclusively either centralization or localization, but rather a division of control, with the odds in favor of localization.

¹ Kansas, Massachusetts, Michigan, North Dakota.

IV. RESTRICTIONS UPON THE RIGHT OF LOCALITIES TO BORROW MONEY AND TO ISSUE BONDS.

Under the American system of education the successful administration of public schools depends largely upon the spirit of independence and enterprise possessed by the various localities, and upon their readiness to assume financial responsibility. Recognizing these facts, nearly all the States¹ have adopted legislation authorizing localities to borrow money and to issue bonds for school purposes. This form of participation in the financial support of public schools is not made compulsory upon localities by the States; nevertheless there is manifest a very general desire on the part of the former to provide types of schools representative of community interests. In order to accomplish this aim, it is often necessary for localities to borrow money and to issue bonds, because limited State appropriations and the proceeds of local taxation do not afford revenue sufficient for the introduction and maintenance of the superior educational advantages which a large number of the more progressive localities desire. Furthermore, the amount of taxes necessary to be raised in any one year for certain purposes may be deemed by local school authorities to be burdensome; the borrowing of money or the issuing of bonds tends to distribute the burden of taxation and to provide for immediate needs. Therefore we find that 44 of the 48 States authorize localities to borrow money and to issue bonds. In 3 of these States—North Carolina, Virginia, and Wisconsin—loans are made to localities from the State school fund.

In borrowing money and issuing bonds, localities are restricted by State legislation. Such restrictions may name (1) the persons authorized to borrow money or issue bonds, (2) the purpose for which money thus raised may be expended, (3) the amount that may be borrowed, (4) the period for which bonds may run, (5) the denomination in which bonds may be issued, (6) the rate of interest they must bear, (7) the selling price they must command, (8) how the sinking fund for their redemption must be cared for, (9) the conditions under which States proffer loans to localities, and (10) other details.

AUTHORITY.

The first detail of restriction deals with the designation by central authority of the persons ultimately responsible for authorizing the borrowing of money and the issuing of bonds. This policy is common to 41 States. In 28 States² such responsibility is vested solely in legal voters; in 8 States,³ in legal voters who are taxpayers; in 3 States,⁴ either in legal voters or in school trustees, according to the purpose

¹ Except Alabama, Maine, Maryland, Massachusetts.

² Arkansas, Connecticut, Delaware, Illinois, Iowa, Kansas, Kentucky, Michigan, Minnesota, Missouri, Montana, Nebraska, Nevada, New Jersey, New Mexico, New York, North Dakota, Oklahoma, Oregon, Rhode Island, South Carolina, South Dakota, Tennessee, Virginia, Washington, West Virginia, Wisconsin, Wyoming.

³ Arizona, California, Colorado, Florida, Louisiana, Mississippi, Texas, Utah.

⁴ Georgia, Idaho, Ohio.

for which or the district in which bonds are to be issued; in 1 State,¹ in school trustees alone; in 1 State,² either in the township trustee upon authorization of the township advisory board, or in school trustees, according to the kind of school unit concerned.

Although legal voters most frequently have the actual power as to the issuing of bonds, yet in a number of States where this is so, local school authorities are intrusted with certain minor powers, such as preparing an estimate of the probable amount of money needed, as in Colorado, Michigan, Nevada, and Ohio. In Arkansas, for erecting and equipping school buildings in special school districts, boards of directors prescribe conditions and regulations as to amount, time, and manner of payment of bonds. In Michigan, before bonds may be issued, the school board must pass upon the legality of the proceedings in voting the bonds. In Iowa the school board may not attempt to defeat the wish of the voters clearly expressed, yet a vote to issue bonds is regarded somewhat as permissive authority. In New York (in union free-school districts for building schoolhouses) and in Missouri, local school authorities may issue bonds for a less sum than the amount authorized by vote. In New Mexico, when a school district does not own a schoolhouse, the county superintendent has power upon a petition signed by 20 residents to order the school directors to submit the question of issuing bonds for such purpose to the voters.

In the States in which bonds are issued on vote of the electors or of the voting taxpayers a notice must be given either by the district itself or by local school authorities stating the time of election, the amount of money to be raised, the purpose or purposes for which bonds are to be issued, the rate of interest thereon, and the number of years they are to run. Although the issuing of original bonds is vested primarily in legal voters, the power of renewing, extending, and replacing bonds is generally vested in school trustees. For example, when school sites are to be purchased, schoolhouses erected, furnished, repaired, etc., the people must vote upon the question; but if it becomes necessary to refund bonds already authorized by the people, local school authorities have the power to take such action. It should also be noted that in some of these States, although the legal voters must pass upon the original issue of permanent bonds, a school board, in addition to the power of renewing, extending, and replacing such bonds, has original power to issue temporary bonds or warrants in anticipation of its regular income from taxes.

PURPOSE.

Another restriction attached to the borrowing of money or the issuing of bonds is the designation by States of the purpose for which money thus raised may be expended. This restriction holds in all of

¹ Pennsylvania.

² Indiana.

the 44 States authorizing the borrowing of money or the issuing of bonds. The most common of the purposes designated are the purchase, condemnation, and improvement of sites; the erection, repair, and furnishing of schoolhouses; the building of additions thereto; the maintenance of schools; and the refunding of bonds. The least frequent purposes are the payment of teachers' salaries; the introduction and maintenance of school libraries and vocational education, including manual training; the establishment of a school of detention; the establishment and maintenance of playgrounds and gymnasiums; the insurance of school property; and the meeting of unusual conditions. The following chart shows in detail these purposes, as specified by the various States:

Survey of purposes for which money may be borrowed and bonds issued.

States.	Sites.	Erection of schoolhouses.	Repair of schoolhouses.	Additions to schoolhouses.	Furnishing schoolhouses.	Maintenance of schools.	Teachers' salaries.	School libraries.	Vocational education, including manual training.	School of detention.	Playgrounds and gymnasiums.	Insurance of school property.	Meeting of unusual conditions.	Renewing, extending, or replacing of bonds or funding outstanding indebtedness.
Arizona.....	x	x			x									x
Arkansas.....	x	x	x	x	x									x
California.....	x	x	x	x	x									x
Colorado.....	x	x	x	x	x									x
Connecticut.....	x	x	x	x	x									x
Delaware.....	x	x	x	x	x	x								x
Florida.....	x	x	x	x	x									x
Georgia.....	x	x	x	x	x		x				x			x
Idaho.....	x	x	x	x	x									x
Illinois.....	x	x	x	x	x									x
Indiana.....	x	x	x	x	x									x
Iowa.....	x	x	x	x	x									x
Kansas.....	x	x	x	x	x									x
Kentucky.....	x	x	x	x	x									x
Louisiana.....	x	x	x	x	x									x
Michigan.....	x	x	x	x	x		x							x
Minnesota.....	x	x	x	x	x			x						x
Mississippi.....	x	x	x	x	x									x
Missouri.....	x	x	x	x	x									x
Montana.....	x	x	x	x	x									x
Nebraska.....	x	x	x	x	x									x
Nevada.....	x	x	x	x	x				x					x
New Hampshire.....	x	x	x	x	x									x
New Jersey.....	x	x	x	x	x									x
New Mexico.....	x	x	x	x	x									x
New York.....	x	x	x	x	x									x
North Carolina.....	x	x	x	x	x									x
North Dakota.....	x	x	x	x	x									x
Ohio.....	x	x	x	x	x									x
Oklahoma.....	x	x	x	x	x									x
Oregon.....	x	x	x	x	x									x
Pennsylvania.....	x	x	x	x	x									x
Rhode Island.....	x	x	x	x	x									x
South Carolina.....	x	x	x	x	x									x
South Dakota.....	x	x	x	x	x									x
Tennessee.....	x	x	x	x	x									x
Texas.....	x	x	x	x	x									x
Utah.....	x	x	x	x	x									x
Vermont.....	x	x	x	x	x									x
Virginia.....	x	x	x	x	x									x
Washington.....	x	x	x	x	x									x
West Virginia.....	x	x	x	x	x									x
Wisconsin.....	x	x	x	x	x		x							x
Wyoming.....	x	x	x	x	x									x

AMOUNT.

Restriction is also placed upon the total amount of bonded or other indebtedness which may be incurred by localities. Such restriction occurs in 33 States and may be expressed in terms of dollars, in a certain percentage of the valuation of taxable property, or in a combination of such terms.

These limitations are as follows:

In Arizona, 6 per cent. In California, 5 per cent. In Colorado, 5 per cent in districts of the first and second classes and $3\frac{1}{2}$ per cent in districts of the third class. In Idaho, for building and furnishing schoolhouses, 4 per cent; for sites, buildings, and furnishing schoolhouses in independent districts, 5 per cent. In Illinois, 5 per cent. In Indiana, 2 per cent; for constructing and equipping a room or building in which to teach the arts of agriculture, domestic science, or physical or practical mental culture, or for general township use, 1 per cent. In Iowa, $1\frac{1}{2}$ per cent; for building and furnishing schoolhouses in independent districts, 4 per cent. In Kansas, for erecting and purchasing schoolhouses, $1\frac{1}{2}$ per cent, except that upon petition of at least one-half of the number of electors entitled to vote the State board of school fund commissioners may, for the purpose of erecting buildings, authorize a school district to vote bonds to an amount of 50 per cent in excess of $1\frac{1}{2}$ per cent, or a total of $2\frac{1}{2}$ per cent; for the refunding of outstanding debt no bonds may be issued where the total indebtedness of such school district or board of education would thereby exceed $1\frac{1}{2}$ per cent of the assessment for taxation. In Kentucky, in cities, 2 per cent; in common graded school districts, \$150,000. In Louisiana, 10 per cent. In Michigan, 10 per cent; in districts having 100 or more census children, \$100 per capita of such census. In Mississippi, 5 per cent. In Missouri, 5 per cent. In Montana, for purchasing sites and buildings and equipping schoolhouses, 3 per cent, but not exceeding \$500,000 (one district in the State excepted). In Nebraska, in districts having 100 or more children of school age, such a rate as may be agreed upon, not to exceed 12 per cent of the assessed valuation; in smaller districts, not to exceed 5 per cent, such maximum rate being subject, however, to the maximum amount in dollars hereafter stated; in districts having 50 or more children of school age but less than 100, \$5,000; in districts having 25 or more children of school age, but less than 50, \$2,000; in districts having 12 or more children of school age but less than 25, \$500; in districts having less than 12 children of school age no bonds may be issued.

In New Jersey for purchasing sites, erecting buildings, etc., 3 per cent; for establishing a school of detention, one-half of 1 per cent of the ratables of the county. In New Mexico, 4 per cent. In New York (special school districts), 5 per cent. In North Dakota, 5 per cent. In Oklahoma, 5 per cent. In Oregon, 5 per cent. In Pennsylvania (except in districts of the first class), 7 per cent; in school districts having no indebtedness or whose indebtedness is less than 2 per cent, a temporary debt may be incurred in districts of the first and second classes not exceeding two-tenths of 1 per cent, and in school districts of the third and fourth classes, one-half of 1 per cent, provided that in both cases the whole school-district indebtedness does not exceed 2 per cent. In Rhode Island, 3 per cent, the giving of a new note or bond for a preexisting debt, or for money borrowed and applied to such debt, excepted, and the amount of any sinking fund having been deducted in computing such indebtedness. In South Carolina, 4 per cent. In South Dakota, not more than \$2,500 for any one schoolhouse, except in towns or villages of more than 100 inhabitants, where 4 per cent is the limit; when two or more schools are consolidated, \$4,000, within a limit of 4 per cent; in independent districts of at least 100 inhabitants, 5 per cent. In Tennessee for all public

improvements, including the erection and equipment of schoolhouses, 20 per cent. In Texas the aggregate amount of bonds must never reach such an amount that a tax of 25 cents on the \$100 will not pay current interest and provide an adequate sinking fund. In Utah, 4 per cent. In Virginia, 18 per cent.¹ In Washington, 5 per cent. In West Virginia, 5 per cent, including, in any district of 300 or more children of school age, 2½ per cent for school buildings; in city school districts, 2½ per cent, except in cases where such corporations have previously authorized bonds to be issued. In Wisconsin, 5 per cent, of which not less than two-thirds shall be secured in real estate and not exceeding in any case \$25,000. In Wyoming, 2 per cent.

Generally, funding or refunding bonds may not exceed in amount the face value of the bonds they are issued to replace, although in some States the amount of interest due may be included in the new issue.

A minor restriction also dealing with the total amount of indebtedness which localities may incur takes the form of permissive authority to local boards of education to borrow money or to issue bonds temporarily for pressing needs in amounts not exceeding all or a specified portion of their expected income from local taxation, or, as in Georgia, Michigan, and New Jersey, from the public-school fund. This occurs in Georgia, Nevada, Ohio, and in 11 of the States² included under the major restriction just considered.

In Georgia, county boards of education may borrow to pay teachers' salaries for the current school year a sum no greater than the county is entitled to receive from the public-school fund. In Kentucky money may be borrowed or debts contracted by county boards of education for school purposes not to exceed the anticipated revenue for school purposes for the current fiscal year. In Indiana when a gift exceeding \$5,000 for erecting a public-school building in unincorporated towns is made on condition that an amount equal thereto shall be raised for such purpose, bonds not exceeding \$15,000 in anticipation of the revenue for special school purposes may be issued; when a township is indebted beyond the ability of the current taxes to meet such indebtedness, bonds may be issued not exceeding in the aggregate the amount of such indebtedness; if an emergency exists for the expenditure of any sums not included in the existing estimates and levy, money may be borrowed in a sum sufficient to meet such emergency and a levy be made to pay the debt so created. In Iowa, when a schoolhouse tax has been voted, the board may anticipate the levy and collection and issue orders to build. In Michigan, when a tax has been voted and money is needed before the tax can be collected, money may be borrowed on the strength of such tax not exceeding the total of such tax; further, when any deficiency is caused in the teachers' salary fund by the changing of the date of the apportionment of the primary-school interest fund, money may be borrowed or bonds issued for the sum of such deficiency. In Montana warrants for the payment of current expenses may be issued in anticipation of school moneys which have been levied but not collected; but such warrants shall not be drawn in excess of the sum levied. In Nevada, whenever the county-school fund of any district is exhausted and there is not enough money available for the maintenance of schools, warrants may be issued, but the total amount of such interest-bearing warrants outstanding and unpaid may not exceed the total cost of maintaining the schools for the current year nor 1 per

¹ The 18 per cent limit does not apply to those cities and towns whose charters existing at the adoption of the constitution authorize a larger percentage than is authorized by this section; further, certain indebtedness is not to be included in this limit.

² Indiana, Iowa, Kentucky, Michigan, Montana, New Jersey, New York, North Dakota, South Carolina, Utah, Wisconsin.

cent of the total assessed valuation of the district. In New Jersey a sum not exceeding one-half of the amount appropriated for the current expenses of the schools and for the repair of schoolhouses may be borrowed and promissory notes delivered therefor; a temporary loan may also be incurred in anticipation of the receipt of moneys to the extent of not exceeding 80 per cent of the amount of moneys which may be apportioned to such school district. In New York, union free-school districts may borrow money in anticipation of taxes levied but uncollected and not in excess thereof. In North Dakota, in independent districts, money may be borrowed when necessary, in anticipation of the taxes raised. In Ohio, bonds may be issued to obtain and improve school property in anticipation of income from taxes, provided no greater amount of bonds may be issued in any one year than would equal the aggregate of a tax of 2 mills for the preceding year; for remedying defects in schoolhouses which have been condemned, \$5,000. In South Carolina, money may be borrowed for ordinary school purposes in an amount not to exceed 75 percent of the county-school tax and the taxes must be pledged for the payment of the money so borrowed and the interest thereon. In Utah, money may be borrowed for the maintenance of schools not in excess of the taxes for the current school year; and also for the purchase of sites and buildings not in excess of any tax that may have been lawfully imposed for such purposes. In Wisconsin, money may be borrowed for teachers' salaries and usual expenses in an amount not exceeding the amount of district taxes to be collected at the next levy.

PERIOD.

In addition to restricting a bond issue or the borrowing of money in regard to the responsible issuing authority, the purpose, and the amount, State legislation often limits the period for which money may be borrowed or bonds may run. Such restriction occurs in 35 States. The periods specified range from 6 months to 40 years, so far as an original transaction is concerned; and from 10 to 30 years for a renewal, extension, or replacement. Frequently the States reserve to local school authorities the power to redeem bonds prior to the date when due, such power to be exercised at the option of the school authorities, or when the sinking fund is adequate for the redemption of the bonds. The limitations as to the periods within which bonds must mature or outstanding indebtedness be paid are as follows:

In Arizona, within 20 years; bonds issued to increase the indebtedness of districts above 4 per cent, within 40 years. In California, within 40 years. In Colorado, original bonds in not less than 20 nor more than 40 years; refunding bonds, within 20 years. In Georgia, money borrowed for teachers' salaries, as soon as possible within the current school year. In Idaho, original bonds within 20 years; refunding bonds, in not less than 10 nor more than 20 years. In Illinois, within 20 years. In Indiana, bonds issued in incorporated towns for sites or buildings, within 1 to 10 or 1 to 20 years, according to form of issue; bonds issued in incorporated cities and towns for the purpose of purchasing grounds, erecting and furnishing school buildings, within 25 years; bonds issued in incorporated towns having a population of not more than 1,000 inhabitants, for sites, buildings, and repairs, within 20 years; in incorporated towns having a population of more than 1,000 inhabitants but less than 5,000, for sites, buildings, and repairs, in not less than 10 nor more than 24 years; bond or note issue in incorporated towns having a population of not more than 2,000 inhabitants, for sites and buildings, within 15 years; bonds issued in incorporated towns and cities,

except in cities of the first and second classes, for sites, buildings, and repairs, within 25 years; bonds or warrants issued in townships for the construction of a school building when indispensably necessary, within 10 years; bonds issued in townships for constructing and equipping a room or building in which to teach the arts of agriculture, domestic science, or physical or practical mental culture, or for general township use, within 10 years; money borrowed in any township for legalizing emergency school debts contracted for the erection or enlargement of a schoolhouse, within 5 years; bonds issued in townships to cover indebtedness beyond the ability of the current taxes to meet, as evidenced by bonds, notes, or other obligations, within 15 years; bonds issued in unincorporated towns for erecting a school building to secure the benefits of a gift or bequest exceeding \$5,000, in anticipation of the revenue for special school purposes, within 7 years. In Iowa, school building bonds, 10 years, except that in independent districts having at the time of issuance of any bonds other bonds outstanding amounting to not less than \$400,000, any bonds in excess of such amount may run not exceeding 20 years. In Kansas, for erecting and purchasing schoolhouses, within 15 years; refunding bonds, within 30 years.¹ In Kentucky, within 30 years. In Louisiana, not less than 5 nor more than 40 years. In Michigan, within 15 years; money borrowed or bonds issued to meet deficiencies in teachers' salaries, within 5 years. In Minnesota, within 15 years. In Missouri, original bonds, within 20 years; funding and refunding bonds, in not less than 5 nor more than 30 years. In Montana, original bonds, within 10 years; refunding bonds, within 20 years. In Nebraska, within 30 years. In Nevada, within 20 years. In New Jersey, for the erection of a school of detention, within 20 years; bonds issued for purchasing sites, etc., within 30 years; renewing bonds, at such times as the legal voters shall direct. In New Mexico, for erecting and completing schoolhouses, in not less than 20 nor more than 30 years; refunding bonds in cities and towns, in not less than 10 nor more than 40 years. In New York, in common-school districts and in union free-school districts for sites and buildings, within 20 years; in union free-school districts, money borrowed to pay current expenses, within the current fiscal year or within 9 months thereafter; bonds or other obligations issued in cities of the third class, villages, town school districts, etc., for any municipal or district improvement, within 50 years. In North Dakota, original bonds, in independent districts, within 25 years; in common-school districts, in not less than 10 nor more than 20 years; refunding bonds within 20 years. In Ohio, refunding bonds, within 20 years; bonds to obtain or improve school property, within 40 years. In Oklahoma, original bonds, within 20 years; funding bonds, within 30 years.¹ In Oregon, not less than 10 years nor more than 20 years; bonds sold to the State land board, in not less than 1 nor more than 20 years. In Pennsylvania, temporary indebtedness, within 2 years; bonds, within 30 years. South Carolina, within 20 years. In South Dakota, bonds issued for purchase of sites, building, and furnishing schoolhouses, in not less than 3 nor more than 15 years; in independent districts, for purchase of sites, building schoolhouses, or funding outstanding indebtedness, within 20 years; districts finding themselves indebted beyond the present constitutional limit, but within the former limit, may issue bonds extending the time of payment for a period not less than 3 nor more than 10 years. In Tennessee, in districts or municipalities of less than 100,000 inhabitants, within 30 years. In Texas, within 20 years when issued for the erection of buildings constructed of wood, and within 40 years when buildings are constructed of more substantial material. In Utah, within 20 years. In Virginia, for erecting and improving schoolhouses, within 35 years. In Washington, within 20 years; in city school districts, within 34 years, except in cases where such corporations have previously authorized bonds to be issued. In West Virginia, in not less than 10 nor more than

¹ No bonded indebtedness may be refunded except such as has been issued and outstanding at least 2 years at the time of such refunding.

34 years. In Wisconsin, money borrowed for teachers' salaries and usual school expenses, within 6 months; money borrowed to meet any unusual condition, within a year; bonds for other school purposes, within 15 years; refunding bonds, within 20 years from the time the indebtedness was originally contracted. In Wyoming, original bonds, within 25 years; refunding bonds, within 30 years.

DENOMINATION.

Another major restriction attached to the issuing of bonds refers to the denominations in which they may be issued. This restriction is imposed in 20 States,¹ the denominations ranging from \$50 to \$100,000 per bond, as follows:

In Michigan and Oregon, not less than \$50. In New York, in special school districts for purchasing sites, etc., \$50 or some multiple of \$50. In South Dakota, \$50 or some multiple of \$50 not exceeding \$200. In North Dakota, \$50 or some multiple of \$50. In Utah, \$50 or some multiple of \$50 not exceeding \$1,000. In Illinois, Iowa, Missouri, Oklahoma, and Washington, not less than \$100 nor more than \$1,000. In Wyoming, refunding bonds, not less than \$100. In Colorado and Montana, \$100 or some multiple thereof. In New Mexico, for erecting and completing schoolhouses, not less than \$25 nor more than \$500; in incorporated cities and towns, for the purchase of sites, not less than \$50. In Kansas, not less than \$100 nor more than \$500; funding and refunding bonds, not less than \$100 or more than \$1,000. In Indiana, not less than \$100 nor more than \$1,000; funding and refunding bonds, not less than \$50 nor more than \$1,000; refunding bonds in incorporated towns of not over 2,000 inhabitants, not less than \$100. In Oregon (bonds purchased by the State land board) and in Kentucky, not exceeding \$10,000. In Tennessee, not less than \$100 nor more than \$100,000. In Louisiana, in a varying amount, depending upon the conditions of the bond issue.

RATE OF INTEREST.

Local authorities are also restricted in respect to the rate of interest which may be allowed upon money borrowed or bonds issued. In 39 States² a maximum rate of interest is designated, ranging from the lowest rate obtainable to 8 per cent per annum.

These limitations are as follows:

In Georgia, money borrowed for teachers' salaries, as low a rate of interest as possible. In Wisconsin, 3½ per cent; money borrowed for teachers' salaries and usual school expenses, 7 per cent. In Louisiana, Mississippi, New Hampshire, Texas, and Utah, 5 per cent. In Indiana, for sites, buildings, and repairs in incorporated cities and towns, 4½ per cent; for sites, buildings, and repairs in incorporated towns of less than 5,000 inhabitants, 5 per cent; for the same purpose in incorporated towns and cities, except cities of the first and second classes, 5 per cent; for the same purpose in towns having not more than 2,000 inhabitants, 6 per cent; for constructing a school building in townships, when indispensably necessary, 8 per cent; for funding or refunding indebtedness in townships, 6 per cent; for the same purpose in incorporated towns or cities, 4 per cent; to meet the conditions of a gift or bequest for erecting a school build-

¹ Colorado, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Michigan, Missouri, Montana, New Mexico, New York, North Dakota, Oklahoma, Oregon, South Dakota, Tennessee, Utah, Washington, and Wyoming.

² Arizona, California, Colorado, Delaware, Florida, Georgia, Idaho, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Michigan, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Hampshire, New Jersey, New Mexico, New York, North Dakota, Ohio, Oklahoma, Oregon, Pennsylvania, South Carolina, South Dakota, Tennessee, Texas, Utah, Virginia, Washington, West Virginia, Wisconsin, and Wyoming.

ing in incorporated towns, 7 per cent; for erecting a schoolhouse for a joint graded school upon authorization of the voters residing in incorporated towns or cities of the fifth class and of the voters residing in the same township but outside such city or town, 4½ per cent. In North Dakota, 5 per cent; funding or refunding bonds, 6 per cent. In Arizona, California, Delaware, Idaho, Kansas, Kentucky, Montana, Nebraska, Nevada, New York, Ohio, Tennessee, Virginia, Washington, and Wyoming, 6 per cent. In Iowa, school-building bonds, 6 per cent; certain other bonds, 5 per cent. In New Jersey, 6 per cent; bonds issued for a school of detention or money borrowed by a township committee for the maintenance of schools, 5 per cent. In New Mexico, original bonds, 6 per cent; refunding bonds, 5 per cent. In West Virginia, in districts having an enumeration of youth of school age of 300 or more, 6 per cent. In Minnesota and South Dakota, 7 per cent. In Illinois, common-school district bonds, 7 per cent; special school-district bonds, 5 per cent. In Oklahoma, original bonds, 7 per cent; funding bonds, 6 per cent. In South Carolina, original bonds, 8 per cent; money borrowed to repay school claims, 7 per cent. In Colorado, in districts of the third class and for refunding bonds in all districts, not exceeding 8 per cent; in districts of the first and second classes, 6 per cent. In Florida and Michigan, 8 per cent. In Missouri, 3 per cent; funding and refunding bonds, 8 per cent or 5 per cent, according to conditions. In Oregon, at a rate not exceeding legal interest. In Pennsylvania, money borrowed as a temporary debt, not exceeding the legal rate of interest.

SELLING PRICE.

Restrictions are also placed by 29 States¹ upon the selling price of bonds. In 25 of these States there is provision that bonds of any description may not be sold for less than par or less than par with accrued interest; in the remaining 4 States bonds may or may not be sold for less than par, according to the conditions or nature of the bonds.

Bonds may not be sold for less than par or less than par with accrued interest.—In Arizona, California, Colorado, Idaho, Iowa, Kentucky, Louisiana, Montana, Nebraska, Nevada, New Jersey, New York, North Dakota, Ohio, Oklahoma, Oregon, Pennsylvania (for payment of temporary indebtedness), South Carolina, South Dakota, Tennessee, Texas, Utah, Virginia, Washington, and Wyoming.

Bonds may or may not be sold for less than par, according to conditions or nature of bonds.—In Indiana, for a bond issue not exceeding \$50,000 in incorporated cities and towns for sites or buildings, at not less than 94 cents on the dollar; in unincorporated districts, to meet the conditions of a gift or bequest of \$5,000 or more for a school building, at not less than 95 cents on the dollar; other bonds in all other districts, at not less than par. In Kansas, for school buildings, at not less than 95 cents on the dollar; funding and refunding bonds, at not less than par. In Missouri, for sites and buildings and for refunding bonds, at not less than 90 cents on the dollar; refunding bonds under certain conditions, at not less than par. In New Mexico, for buildings, at not less than 90 cents on the dollar; refunding bonds, at not less than par.

CARE OF THE SINKING FUND.

Another form of restriction deals with the manner of taking care of the sinking fund for the redemption of bonds. The laws of the States legislating in this particular very generally designate that the sinking

¹ Arizona, California, Colorado, Idaho, Indiana, Iowa, Kansas, Kentucky, Louisiana, Missouri, Montana, Nebraska, Nevada, New Jersey, New Mexico, New York, North Dakota, Ohio, Oklahoma, Oregon, Pennsylvania, South Carolina, South Dakota, Tennessee, Texas, Utah, Virginia, Washington, and Wyoming.

fund is to be used in purchasing outstanding bonds, or invested in bonds of the State or some unit thereof, or of the United States. A few States permit investment in securities of other States or of units in other States. A less general provision is that the sinking fund may be invested in first mortgages on real estate at a stated percentage of its assessed value. In a few States there are restrictions concerning the rate of interest that must be realized from the investment of the sinking fund. A still less frequent provision is that the sinking fund may be deposited in approved banks. In all, 17 States legislate in regard to the care of the sinking fund.

In Colorado, the sinking fund may be used, first, in the retirement of outstanding bonds; second, as nearly as possible, in investments in United States bonds or State bonds of Colorado.

In Idaho, the sinking fund may be invested in United States bonds, State bonds, county bonds, or county or State warrants, when the market value thereof is not below par; it may also be invested in first mortgages on improved farm lands, but such loans may not exceed one-third of the market value of the land, exclusive of improvements thereon, given as security, and must yield an annual interest of 7 per cent.

In Kansas, the sinking fund must be invested in the bonds of the same district, in the bonds of any county, township, city or other school district, or in bonds of Kansas or of the United States. Other conditions attached to the purchase of county, township, city, or school-district bonds are the following: First, bonds purchased must be certified by the attorney general of the State as acceptable security under the State depository law; second, they must mature and become due prior to the time fixed for the payment of the bonds for which the sinking fund was created; third, the sinking fund may not be invested in the bonds of any county, township, city, or school district whose bonded and floating indebtedness exceeds 10 per cent of its assessed valuation; fourth, no premium may be paid for any bonds purchased which will have the effect of reducing the annual income from the investment to less than 3 per cent.

In Minnesota, the sinking fund may not be used to purchase bonds issued to aid in the construction of any railroad; it may be invested in State bonds of any State, or in the bonds of any county, school district, city, town, or village in Minnesota, provided that such investments yield a rate of income of not less than $3\frac{1}{2}$ per cent per annum for the whole period elapsing before maturity.

In Missouri, the general school law of the State is that the sinking fund must be used to purchase outstanding bonds; if these can not be obtained, then the sinking fund is to be invested in bonds of the United States or of Missouri, or, at the discretion of the board of school directors, it may be loaned in the same manner and subject to the same restrictions as township school funds are loaned until outstanding bonds can be obtained. In districts under township organization, the sinking fund may be invested in first mortgages on real estate of at least double the value of the amount loaned for a period not beyond the maturity of the district's indebtedness, at not less than 4 per cent nor more than 8 per cent interest per annum; in addition, the board of school directors may require from the borrower a bond from one or more solvent sureties.

In Montana, with the surplus of the sinking fund when the same is \$1,000 or more, boards of school trustees may purchase outstanding bonds; if such bonds can not be purchased, then the sinking fund must be invested in interest-bearing bonds of the United States or of the State of Montana.

In Nebraska, the sinking fund must be used, first, in redeeming outstanding bonds; after this it may be invested, in the order stated, in registered bonds of the county in which the district is situated, in the bonds of the State of Nebraska, or in United States bonds.

In North Dakota, in common-school districts, the sinking fund may be used to purchase outstanding bonds or may be deposited in National or State banks located in the county and furnishing bonds in at least double the probable amount of deposits, at the discretion of school boards. In special and independent districts the sinking fund may be used to purchase outstanding bonds, or may be invested in the bonds of North Dakota or of the United States, or may be deposited in National or State banks subject to the same restrictions as in common-school districts; in addition, in special school districts the sinking funds may be invested in first mortgages on farm lands for a period of time not exceeding 10 years and at a rate of interest not less than 6 per cent per annum, said interest to become a part of the sinking fund, provided such loans may be made only on cultivated lands which have an appraised value of at least \$7.50 an acre, and then in sums not in excess of 40 per cent of the appraised value of such lands.

In Ohio, the sinking fund may be used for the purchase of outstanding indebtedness or may be invested in bonds of the United States, of Ohio, or of any municipal corporation, county, township, or school district of any State.

In Oklahoma, the sinking fund may be used to purchase outstanding bonds of the district when such bonds may be purchased at or below par; or it may be invested in bonds or warrants of Oklahoma or of any county, city, town, township, school district, or other municipality thereof; or in any public-building warrants maturing prior to the date of bonded indebtedness for the payment of which any such sinking fund is created.

In Pennsylvania, the sinking fund may be invested in bonds of the United States, of Pennsylvania, or of any county, city, borough, township, or school district of Pennsylvania, or in any bonds in which savings banks of Pennsylvania are authorized by law to invest their deposits, and not otherwise.

In South Carolina, the sinking fund must be deposited in some savings institution or bank approved by the board of school trustees at the best rate of interest that can be obtained.

In South Dakota, the sinking fund must be used to purchase outstanding bonds; otherwise it must be invested in bonds of South Dakota or of the United States.

In Tennessee, in municipalities or taxing districts having a sinking fund commission the sinking fund is to be used to retire maturing bonds; in municipalities or taxing districts having no sinking fund commission the mayor or other principal officer, with the approval of the recorder, treasurer, or city clerk, loans the sinking fund upon first mortgage real estate security in an amount not exceeding 50 per cent of the cash value thereof, the interest to be added semiannually to the sinking fund.

In Texas, the sinking fund may be used to purchase outstanding bonds or may be invested in bonds of the United States, of Texas, or of counties, cities, towns, and independent school districts within the State of Texas which have been approved by the attorney general.

In Utah, the sinking fund must be used, first, to redeem bonds maturing during the year; second, the remainder must be invested in bonds of Utah, or of any school district, town, city, or county thereof, or of the United States.

In Washington, the sinking fund may be used to purchase outstanding bonds or may be invested in school, county, or State warrants of Washington, at the discretion of school boards.

STATE LOANS TO LOCALITIES.

Loans proffered by State authorities for the purpose of assisting localities to erect schoolhouses are rigidly restricted in each of the three States in which money is so proffered. Precautions are taken to secure the safety of the loans; the loans must yield a stated rate

of interest; and they must be repaid in installments within a specified number of years.

In North Carolina, loans from the State literary fund for the purpose of erecting schoolhouses may be made by the State board of education to a county board of education; such loans bear 4 per cent annual interest, constitute a lien upon all county school funds, must be repaid in 10 equal installments, and are subject to such regulations as the State board of education may adopt. Under the same provisions as to purpose, interest, and repayment, county boards may reloan such money to school districts.

In Virginia, loans from the State literary fund for the purpose of erecting schoolhouses may be made by the State board of education to district or city school boards under certain conditions: First, the plans, estimated cost, location of buildings, and advisability must be passed upon by the State board and the State superintendent; second, the building erected must cost at least \$250; third, the amount loaned may not exceed 50 per cent of the cost of the building; fourth, the State fund loaned must be fully protected against loss; fifth, when the loan does not exceed \$3,000 it must bear interest at the rate of 4 per cent per annum, and when it does exceed \$3,000, up to a maximum of \$10,000, at the rate of 5 per cent; sixth, loans must be repaid in 15 annual installments.

In Wisconsin, loans for the purpose of erecting schoolhouses may be made to school districts by the State land commissioners from the State trust funds. Such loans must be ratified by the people at an election in which all the formalities of the law have been fully complied with, must not exceed \$25,000, and in no case (including all other outstanding indebtedness) exceed 5 per cent of the assessed valuation of property within the district (not less than two-thirds of which valuation must be on real estate), must bear interest at the rate of 4 per cent per annum, and must be repaid in annual installments within 15 years.

OTHER RESTRICTIONS RELATING TO BOND ISSUES.

Certain other restrictions imposed by States upon localities concerning the issuing of bonds tend to bring local authority more directly into contact with State authority, thus increasing central control. Such restrictions include the required redemption of bonds or interest coupons at the State treasury; registration of bonds or approval of their legality, or both, by a designated State official; and the reservation by the State of the preferential right to purchase bonds upon stipulated conditions. In all, 10 States¹ have adopted such restrictions.

Redemption of bonds or interest coupons at the State treasury.—In Kansas, at least 10 days before the maturity of any bonds or coupons, the treasurer of the school district concerned must remit to the State treasury, where all bonds and interest are payable, an amount sufficient to redeem any bonds or interest thereon falling due.

Registration or approval of the legality of bonds by a designated State official.—In Arizona, if local authorities fail to make the levy necessary to pay any bond or interest at maturity, and payment has actually been refused, the owner of the bond may file it with the State auditor, who registers it and gives his receipt therefor; thereupon the State board of equalization adds to the State tax to be levied in such district a rate sufficient to realize the amount of principal or interest past due, and when such tax

¹Arizona, Colorado, Kansas, Louisiana, Missouri, Nebraska, New Jersey, Oklahoma, Oregon, Texas.

has been levied and collected, pays the proceeds to the owner of the bond in question. In Colorado, bonds issued by school districts must be registered, when issued, by the State auditor, thus establishing the legality of such bonds against contests by the district or any person or corporation on behalf of the district for any reason whatever. In Louisiana, all bonds, after the lapse of the period of contestability as to validity—60 days from the date of the promulgation of the result of the election authorizing the issuing of such bonds—must be registered by the secretary of state. In New Jersey, certified copies of the proceedings authorizing the issuing of bonds must be transmitted to the attorney general for his approval of the legality of such proceedings, and duplicate copies of such proceedings must be filed with the State commissioner of education. In Texas, before bonds are sold, they must be examined by the attorney general of the State and registered by the controller of public accounts. In Missouri, Nebraska, and Oklahoma, in order to be valid, bonds must be registered with the State auditor and certified by him to the effect that all proceedings attached to the issue have been regular.

Reservation by the State of the right to purchase bonds upon stipulated conditions.—In Kansas, all school bonds must first be offered to the State school fund commission, which has the option of purchasing them at not more than par. In New Jersey, no school bonds may be sold at private sale to persons other than the trustees of the school fund or to the sinking fund commissioners for the support of public schools, unless such trustees or sinking fund commissioners have refused to buy them; the sale price of such bonds may never be less than par, nor the rate of interest in excess of 5 per cent. In Oregon, all school bonds must first be offered to the State land board, which has the right to purchase them at not more than their par value, at a rate of interest not less than 5 per cent per annum. In Texas, the State board of education has an option of 10 days in which to purchase school bonds at the price offered for such bonds by the best bona fide bidder.

DISCUSSION.

The analysis of this standard shows that original power in regard to borrowing money and issuing bonds resides with the localities, no State in the Union making such action mandatory. The fact that localities have the right to borrow money and to issue bonds, or not, as they prefer, indicates localization. In the exercise of this power, however, localities are very closely restricted by nearly all of the 44 States in which localities are authorized to borrow money or to issue bonds. It is true that these restrictions are inoperative so long as localities do not exercise their power; nevertheless, in actual practice, the necessity for borrowing money or issuing bonds is widespread, and therefore, although the first impression gained from a study of the standard might seem to indicate localization, yet a closer analysis of the nature and frequency of the restrictions really indicates centralization. The extent of this centralization is increased when a State reserves the right to purchase local bonds, requires their redemption at the State treasury, or demands that they be registered by State officials and become a part of State records. The conditional loaning of money by the State to localities, points, in a degree, toward a form of State control bordering upon the paternal.

State control within the scope of this standard is no doubt due to a desire on the part of the States to protect the interests of public

education. While the burden of increased taxation is immediately felt and often resented by taxpayers, the ease with which obligations may be thrust forward upon future generations usually causes a proposed loan or bond issue to meet with popular favor. With a large sum of money so easily obtained on hand, a strong temptation to unnecessary expenditure is presented to school officers. To offset this, the States impose restrictions not so severe as to prevent localities from incurring indebtedness for necessary school purposes, but yet severe enough to make them cautious in the exercise of their prerogative.

Summary of restrictions attached to the borrowing of money and the issuing of bonds.

States.	Author-ity.	Pur-pose.	Amount.	Perfod.	De-nom-i-nation.	Rate of inter-est.	Selling price.	Care of sinking fund.	State loans.	Other restrictions.
Arizona	x	x	x	x		x	x			x
Arkansas	x	x	x							
California	x	x	x	x		x	x			
Colorado	x	x	x	x	x	x	x	x		x
Connecticut	x	x								
Delaware	x					x				
Florida	x	x				x				
Georgia	x	x		x						
Idaho	x	x	x	x		x	x	x		
Illinois	x	x	x	x	x	x				
Indiana	x	x	x	x	x	x	x			
Iowa	x	x	x	x	x	x				
Kansas	x	x	x	x	x	x	x	x		x
Kentucky	x	x	x	x	x	x	x			
Louisiana	x	x	x	x	x	x	x			x
Michigan	x	x	x	x	x	x				
Minnesota	x	x	x	x		x		x		
Mississippi	x	x	x							
Missouri	x	x	x	x	x	x	x	x		x
Montana	x	x	x	x	x	x	x	x		x
Nebraska	x	x	x	x	x	x	x	x		x
Nevada	x	x	x	x			x			
New Hampshire						x				
New Jersey	x	x	x	x		x	x			x
New Mexico	x	x	x	x	x	x	x			
New York	x	x	x	x	x	x	x			
North Carolina									x	
North Dakota	x	x	x	x	x	x	x	x		
Ohio	x	x	x	x	x	x	x	x		
Oklahoma	x	x	x	x	x	x	x	x		x
Oregon	x	x	x	x	x	x	x			x
Pennsylvania	x	x	x	x			x	x		
Rhode Island	x	x	x							
South Carolina	x	x	x	x	x	x	x	x		
South Dakota	x	x	x	x	x	x	x	x		
Tennessee	x	x	x	x	x	x	x	x		
Texas	x	x	x	x	x	x	x	x		x
Utah	x	x	x	x	x	x	x	x		
Vermont										
Virginia	x	x	x	x	x	x	x	x	x	
Washington	x	x	x	x	x	x	x	x		
West Virginia	x	x	x	x					x	
Wisconsin	x	x	x	x	x	x	x			
Wyoming	x	x	x	x	x	x	x			

V. STATE REGULATION OF THE TAXING DUTIES AND POWERS OF LOCALITIES.

A study of local taxation from the viewpoint of control must have at least two aspects: First, in very few States are the State distributive moneys sufficient in amount to maintain efficient schools; hence States generally require localities to levy a local tax for the purpose of raising additional funds for school purposes. Second, many

localities, because of a strong belief in the value of public education, desire from time to time to expand the scope of school activity, a process carrying with it increased expense, and therefore offering a field for legislative regulation. In practice, most States have adopted legislation involving both these aspects of control.

More in detail, legislation concerning the levying of required local taxes is either indefinite or definite; that is, some States merely require that local taxes must be levied for the support of schools without specifying any certain rate or amount, while other States do specify a fixed or a minimum rate or amount of tax. On the other hand, the States generally grant considerable latitude to localities by permitting them to increase the rate or amount of taxation for required taxes, or by permitting localities to levy privilege taxes, but at the same time limit such taxes as to their maximum.

UNSPECIFIED, MINIMUM, OR FIXED REQUIREMENTS.

In order to provide an amount of money additional to State appropriations sufficient to maintain schools properly, 40 States¹ require localities to levy taxes for general or specific purposes. In all of the remaining States—Alabama, Arkansas, Georgia, Illinois, Indiana, Kansas, Texas, and West Virginia—local school authorities, usually by sanction of the voters, are permitted to levy local taxes for school support, in addition to the money received from the State taxes and the income from the school fund. Further, in Indiana, such a local tax must be levied if the State tuition fund is insufficient to maintain school for at least six months. In Texas, the State appropriation must be sufficient to maintain schools for at least six months. In West Virginia, no district may receive any appropriation from the State unless it votes to levy a local tax for the support of schools.

The general purpose for which taxes must be levied is the support of schools. The specific purposes are the erection, enlargement, repair, and furnishing of schoolhouses, and the erection of suitable outbuildings therefor, the insurance of school property, the introduction and maintenance of school libraries and free texts, the furnishing of school supplies, the supplementing of the fund for the payment of salaries of teachers, of members of school boards, of attendance officers, and the satisfaction of judgments.

REGULAR LEVY.

State regulations concerning the levying of required local taxes vary. A State may let the rate or amount of tax to be levied remain unspeci-

¹ Arizona, California, Colorado, Connecticut, Delaware, Florida, Idaho, Iowa, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Hampshire, New Jersey, New Mexico, New York, North Carolina, North Dakota, Ohio, Oklahoma, Oregon, Pennsylvania, Rhode Island, South Carolina, South Dakota, Tennessee, Utah, Vermont, Virginia, Washington, Wisconsin, Wyoming.

fied, or it may direct that a minimum amount per child of school age, per teacher, per inhabitant, or according to the average daily attendance be raised; that a minimum rate on the total valuation of taxable property be levied; or that the amount of tax be proportionate to the amount of money apportioned to the localities by the State. In addition to these basic requirements, a State may demand that its localities levy a local specified poll tax for general school purposes; or it may require them to levy additional or special taxes of adequate amount when State or local funds, or both, are insufficient to meet school expenses.

UNSPECIFIED RATE OR AMOUNT.

The first of the bases relating to required taxation leaves the rate or amount of tax to be raised by local authorities indefinite, that is, the levying of an annual local tax is required, but the rate or amount of tax is unspecified so far as the minimum is concerned. Eighteen States¹ are included in this group, the taxes levied being either for general or specific purposes.

General purposes.—In Connecticut, the law does not directly state that a town or district tax must be levied, but it does state that schools must be maintained for at least 36 weeks in each year in every town and school district. Further, the law provides that no town shall receive any money from the State treasury for any district unless the school therein has been kept during the term specified. Still further, money appropriated by the State must be used only for teachers' salaries. To comply with the law, therefore, it is necessary for a local tax to be levied. In Kentucky, county boards of education estimate the educational needs of the county, and the county must levy a tax for school purposes. In Massachusetts, towns must raise by taxation the money necessary for the support of schools. In Michigan, boards of education in township school districts must vote the taxes necessary in addition to other school funds for teachers' salaries and for regular school expenses. In Minnesota, school boards in independent districts must provide by tax necessary funds for the conduct of schools and the payment of indebtedness. In unorganized territory, county boards of education must levy a tax for the purpose of providing schools, teachers, transportation and board of pupils, textbooks, apparatus, school supplies, etc. In Mississippi, separate school districts must levy a tax sufficient to pay for fuel and other necessities and must also levy such taxes as may be necessary to insure the maintenance of schools during the minimum term. In Nebraska, legal voters must levy a district tax sufficient to maintain schools for the minimum term. In New Mexico, school boards must estimate for collection the rate of tax necessary for the maintenance of schools. In New York, districts must levy the amount certified by boards of education or school trustees as being necessary for teachers' salaries and contingent expenses. In Ohio, district school boards must fix the rate of taxation necessary for all school purposes after State funds are exhausted. In Oklahoma, county commissioners must levy a county tax sufficient to maintain schools. In Pennsylvania, all taxes required by any school district, in addition to the State appropriation, are to be levied by the board of school directors therein.² In Rhode Island, although the law does not directly state that towns must levy a local tax, yet it does state that every town must establish and maintain a sufficient number of

¹ Connecticut, Kentucky, Massachusetts, Michigan, Minnesota, Mississippi, Nebraska, New Hampshire, New Jersey, New Mexico, New York, Ohio, Oklahoma, Pennsylvania, Rhode Island, Utah, Washington, Wisconsin.

² In districts of the first class, boards of education must levy a tax of at least 5 mills.

public schools. Further, the law declares that no part of the State appropriation may be received by any town unless it raises by tax for the support of public schools a sum equal to the amount that it may receive from the State treasury for the support of schools. To comply with the law, therefore, it is necessary for local taxes to be levied. In Utah, the board of county commissioners must levy a county tax for the support of schools. In Wisconsin, when a district fails to vote a tax sufficient to maintain schools for the minimum term, the school board must determine the sum necessary and the amount so fixed must be assessed.

Specific purposes.—In Minnesota, in districts containing 10 or more townships, a levy must be made to provide for the salaries and traveling expenses of members of the school board, the amount of salary and expenses varying with the number of schools in such districts. In New Hampshire, selectmen of towns must raise the amount determined upon by the voters for salaries of school boards and truant officers. In New Jersey, school districts must raise and appropriate an amount sufficient to pay for free texts and necessary school supplies. In New York, school boards must make ordinary repairs to schoolhouses and provide suitable outbuildings therefor, and a tax sufficient for these purposes must be levied; school boards must also levy taxes sufficient to insure school buildings and school libraries. In Ohio, when any school building has been condemned as unfit for use, and the county, township, or municipality concerned is without the necessary funds to remedy the defects, a tax must be levied sufficient to produce the sum necessary, within a legal maximum. In Washington, in districts of the first class, county commissioners must levy the amount of funds determined upon by district school boards as being necessary for creating or adding to the permanent insurance fund.

RATE OR AMOUNT ON VALUATION OF TAXABLE PROPERTY.

The second of the basic requirements designates, in terms of a specified sum, or of a specified rate on the valuation of taxable property—that is, of so many cents on the \$100 or of so many mills on the dollar—the fixed or the minimum amount of local tax which must be raised for general or specific school purposes. This requirement holds in 15 States, and the details are as follows:

General purposes.—Colorado, county tax, not less than 2 mills. Delaware, district tax, \$100 in Kent and New Castle Counties and \$60 in Sussex County, assessed on the property of white persons for the support of schools for white children; \$50 in Kent and New Castle Counties and \$30 in Sussex County, assessed on the property of colored persons for the support of schools for colored children. Florida, county tax, not less than 3 mills. Idaho, county tax, not less than 15 cents. Iowa, county tax, not less than 1 mill. Louisiana, parish tax, not less than 3 mills. Minnesota, county tax, 1 mill. Missouri, district tax, 40 cents. Montana, county tax, 4 mills. Nevada, county tax, not less than 20 cents. North Dakota, county tax, 2 mills. Oregon, district tax, 5 mills, or such rate as will produce an amount sufficient to yield the district the difference between \$300 and the amount received from the county school fund. South Carolina, county tax, 3 mills. Vermont, town tax, not less than one-fifth of the grand list. Virginia, county and district tax, not less than 10 cents each (may be less by special order of the State board of education).

Specific purposes.—In North Dakota, a rate sufficient to equalize property, funds on hand, and debts, when the boundaries of school districts are changed.

AMOUNT DETERMINED BY DESIGNATED BASES.

The third requirement, which is operative in 9 States, names the fixed or the minimum amount which must be raised by localities for general or specific purposes per child of school age, per teacher, per

inhabitant, according to the average daily attendance, or proportionate to the amount of money received from the regular State apportionment. In 4 of these States, the minimum tax, as calculated on its basis, must never exceed the maximum tax, as calculated on a property valuation basis.

Per child of school age.—In California the county tax must yield \$550 per teacher, less the amount of the State apportionment, provided such a basis yields at least \$13 per pupil in average daily attendance in the county; if not, the latter basis holds; in no case, however, may the tax levied exceed the legal maximum. In Oregon the county tax must yield at least \$8 per child of school age, but in no case may the amount per child be less than that levied in 1910. Counties having a population of less than 100,000 inhabitants must levy for school libraries not less than 10 cents per child of school age. In Utah the district tax for school libraries must be 15 cents per child of school age. In Washington the county tax must yield at least \$10 per child of school age within the legal maximum.

Per teacher.—In California the county tax must yield \$550 per teacher, less the amount of the State apportionment, provided such a basis yields at least \$13 per pupil in average daily attendance in the county; if not, the latter basis holds; in no case, however, may the tax levied exceed the legal maximum. In Wyoming the county tax must yield \$300 per teacher within the legal maximum.

Per inhabitant.—In Maine, towns must raise less than 80 cents per inhabitant.

According to average daily attendance.—In Arizona, within the legal maximum the county school levy is estimated by multiplying \$35 by the sum representing the average daily attendance of the county during the first 8 months of the previous year; provided that such estimate must be sufficient to secure to every district at least \$1,000; and provided further, that such final estimate must be increased by 10 per cent as a reserve fund.

Proportionate to State apportionment.—In New Hampshire the selectmen of each town must levy a sum to be computed at the rate of \$750 for every dollar of the public taxes apportioned to such town. In Wisconsin every town or city must raise a sum equal to not less than one-half of the amount received from the income of the State school fund.

POLL OR OCCUPATION TAX.

Aside from these basic requirements, as just considered, 6 States require their localities to levy for general school purposes a local fixed poll or minimum occupation tax.

In Florida the county poll tax is \$1, levied upon each male person over the age of 21 years and under the age of 55 years, except such as have lost a limb in battle. In North Dakota and South Dakota the county poll tax is \$1, levied upon each elector. In New Mexico the district poll tax is \$1, levied upon all able-bodied male persons of the age of 21 years or over. In Wyoming the county poll tax is \$2, levied upon each person between the ages of 21 and 50 years, inclusive. In Pennsylvania, in districts of the second, third, and fourth classes, an occupation tax of at least \$1 is levied upon each male resident or inhabitant over 21 years of age.

SPECIAL LEVY.

If State or local funds, or both, are insufficient to meet current school expenses, 18 States¹ require the levy of additional or special

¹ Maryland, Michigan, Minnesota, Mississippi, Montana, Nevada, New Jersey, New York, Ohio, Oklahoma, North Carolina, North Dakota, South Dakota, Tennessee, Utah, Vermont, Washington, Wisconsin.

taxes of adequate amount. The details of this requirement are as follows:

General purposes.—In Maryland, Mississippi, Montana, Nevada, Ohio, Oklahoma, and Washington a district tax sufficient to maintain schools for the minimum term. In North Carolina a county tax of not less than 1 cent on the \$100 of property valuation and not less than 3 cents on the poll in order to maintain schools for the minimum term. In Tennessee a county tax sufficient to maintain schools for the minimum term.

Specific purposes.—In Maryland a county tax sufficient in amount to meet the minimum salary law. In Michigan a township tax of 1 mill to pay teachers' salaries. In North Dakota, in independent school districts, sufficient to pay teachers' salaries and contingent expenses. In New Jersey, when townships elect to act under legislation pertaining to city school districts, a township tax equal to the amount of money determined upon by the board of school estimate for the purchase of sites, or for erecting, enlarging, repairing, and furnishing a schoolhouse or schoolhouses. Also in all districts a tax sufficient to provide two suitable outbuildings for each schoolhouse. In New York, where no tax for building a needed schoolhouse has been voted by the legal voters, a district tax in accordance with an estimate submitted by the district superintendent, which estimate may not be diminished by more than 25 per cent. In Wisconsin a town or district tax sufficient to provide proper outbuildings. In New Jersey, Oklahoma, North Dakota (within the legal maximum), South Dakota (within the legal maximum), Utah, and Wisconsin a district tax sufficient to satisfy judgments. In Minnesota a district tax sufficient to satisfy judgments, with interest. In Vermont a district tax sufficient to pay judgments and the charges and 12 per cent interest thereon.

STATE REGULATION OF LOCAL TAXES.

Summary of unspecified, minimum, or fixed tax requirements.

[The letters in parentheses indicate the political division by which the tax is imposed, as follows: c, county; d, district; i, independent district; t, township or town; p, parish; n, unorganized territory]

States:	Unspecified rate or amount.		Regular levy.					Special levy.			
	For general purposes.	For specific purposes.	Rate or amount on valuation of taxable property.	Per child of school age.	Per teacher.	Per inhabitant.	According to average daily attendance.	Proportionate to State apportionment.	Poll or occupation tax.	General purposes.	Specific purposes.
Arizona.....			2 mills (c)	\$13 (c) ¹	\$550 (c) ²		\$5 (c) ¹				
California.....			\$60-\$100 (d) ³								
Colorado.....			\$50-\$50 (d) ³								
Connecticut.....	X (t, d)		15 cents (c)					\$1 (c)			
Delaware.....			1 mill (c)								
Florida.....			3 mills (c)								
Idaho.....			1 mill (c)								
Iowa.....			3 mills (p)								
Kentucky.....	X (c)										
Louisiana.....											
Maine.....											
Maryland.....											
Massachusetts.....	X (t)								X (d)	X (c)	
Michigan.....	X (t)										
Minnesota.....	X (t, p)	X (d) ⁴									
Mississippi.....	X (d)										
Missouri.....											
Montana.....											
Nebraska.....	X (d)										
Nevada.....											
New Hampshire.....											
New Jersey.....		X (d)									

¹ \$34 multiplied by the average daily attendance, but such tax must produce an amount sufficient to insure every district within the county not less than \$1,000, and must be increased by 10 per cent as a reserve fund.
² Alternatives according to conditions.
³ In Kent and New Castle Counties, \$100 for schools for white children and \$50 for schools for colored children; in Sussex County, \$60 for schools for white children and \$30 for schools for colored children.
⁴ Districts containing 10 or more townships.
⁵ Three levies; one referring to townships acting under legislation pertaining to city school districts; the others to all other districts.

CONTROL OF ELEMENTARY EDUCATION.

Summary of unspecified, minimum, or fixed tax requirements—Continued.

State	Unspecified rate or amount.				Regular levy.					Special levy.			
	For general purposes.		For specific purposes.		Rate or amount on valuation of taxable property.	Per child of school age.	Per teacher.	Per inhabitant.	According to average family size or distance.	Proportionate to State appropriation.	Poll or occupation tax.	General purposes.	Special purposes.
New Mexico.....	X (d), (t)	X (t), (d)									\$1 (d)	1 cent, property (c)	X (d)
New York.....	X (d)											3 cents, poll (c)	X (t), (d)
North Carolina.....	X (d)	X (c), (t)			2 mills (c) X (d)						\$1 (c)	X (d)	X (d)
North Dakota.....	X (d)				5 mills (d) ¹						\$1 (d) ¹		X (d)
Ohio.....	X (d)				88 (c) 10 cents (c) ²						\$1 (c)		X (d)
Oklahoma.....	X (c)												
Oregon.....	X (d)												
Pennsylvania.....	X (d)				3 mills (c)						\$1 (c)	X (c)	X (d)
Rhode Island.....	X (t)												X (d)
South Carolina.....	X (t)												X (d)
South Dakota.....	X (c)												X (d)
Tennessee.....	X (c)												X (d)
Texas.....	X (c)				15 cents (d)								X (d)
Vermont.....	X (c)				1 grand list (t) 10 cents (c) 10 cents (d) ³								X (d)
Virginia.....	X (d)												X (d)
Washington.....	X (d)												X (d)
Wisconsin.....	X (d)												X (d)
Wyoming.....	X (d)												X (d)

¹ A rate sufficient to equalize property, funds on hand, and debts, when the boundaries of school districts are changed.
² Or such rate as will produce an amount sufficient to yield the difference between \$300 and the amount received from the county school fund.
³ In counties having less than 100,000 inhabitants.
⁴ Districts of the second, third, and fourth classes.
⁵ May be less by special order of the State board of education.
⁶ Districts of the first class.

MAXIMUM LIMITATIONS.

Although required taxes are generally established in order to insure the proper maintenance of schools for the minimum school term, increased rates upon such taxes and the levying of privilege taxes are generally permitted in order to make possible an extension of public-school work. In placing an unspecified, minimum, or fixed rate upon local taxation, a State guards against neglect or undue parsimony; in establishing maximum limitations, either upon required or upon privilege taxes, it prevents undue extravagance. Maximum tax limitations have been adopted by 42 States.¹

States adopting maximum tax limitations designate such limitations in terms of a rate upon the valuation of taxable property, in terms of amount, or in terms of a maximum tax per poll. Seven States² express maximum limitations under more than one of these divisions, according to the purpose involved.

Whenever a maximum tax limitation is designated in State school legislation, the purpose involved is also designated. That is, maximum limitations are placed upon taxes levied for general purposes, covered by the term "maintenance of schools," or upon taxes levied for specific purposes, such as the purchase of sites or the erection and repair of schoolhouses, salaries of teachers, school supplies, school libraries, transportation of school children, and the redemption and payment of interest on bonds and other outstanding indebtedness. Other specific purposes upon which maximum tax limitations have been placed are the enforcement of the compulsory-attendance law, the establishment of graded and industrial schools, the maintenance of a teachers' retirement fund, the equalization of property when district boundary lines have been changed, the satisfaction of judgments, and the payment of salaries of school officers.

RATE ON VALUATION OF TAXABLE PROPERTY.

The designation of maximum tax limitations in terms of a rate upon the valuation of taxable property is the most frequent form, being applicable to 37 States.³

General purposes (including, in some instances, specific purposes without especially designated maximum rates, except those expressed in the limitations following).—

Maintenance of schools.—Alabama, county tax, special levy, 10 cents; but the rate of such tax must not increase the rate of taxation, State and county combined, in any

¹Alabama, Arizona, Arkansas, California, Colorado, Florida, Georgia, Idaho, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Maryland, Michigan, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, New York, North Carolina, North Dakota, Ohio, Oklahoma, Oregon, Pennsylvania, Rhode Island, South Carolina, South Dakota, Tennessee, Texas, Utah, Vermont, Virginia, Washington, West Virginia, Wisconsin, Wyoming.

²Indiana, Iowa, Michigan, Minnesota, Mississippi, North Carolina, Wisconsin.

³Alabama, Arizona, Arkansas, California, Colorado, Florida, Georgia, Idaho, Illinois, Indiana, Iowa, Kansas, Kentucky, Michigan, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Carolina, North Dakota, Ohio, Oklahoma, Oregon, Pennsylvania, Rhode Island, South Carolina, South Dakota, Texas, Utah, Virginia, Washington, West Virginia, Wisconsin, Wyoming.

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one year to more than \$1.25, except for public buildings, roads, bridges, and debts existing at the time of the ratification of the present constitution. Arizona, county tax, 90 cents; district tax, seven-tenths of 1 per cent. California, county tax, 50 cents; district tax, 30 cents. Colorado, county tax, 5 mills; tax in districts of the third class, 20 mills. Florida, county tax, 7 mills; district tax, 3 mills. Georgia, county tax, special levy, one-half of 1 per cent; district tax, special levy, one-half of 1 per cent. Idaho, county tax, 50 cents; district tax, special levy, 15 mills; tax in independent districts, special levy, 20 mills. Illinois, district tax, 1½ per cent; tax in districts containing 1,000 to 100,000 inhabitants, 2 per cent, such limitation, however, not applying to certain districts governed by special acts, in which there is no limit to the maximum taxing power. Indiana, township, town, or city tax, 50 cents; township, town, or city tax, special levy, 50 cents. Iowa, county tax, 3 mills. Kentucky, county tax, 20 cents; subdistrict tax, 25 cents; tax in graded school districts, 50 cents on property belonging to white voters or corporations. Minnesota, tax in common-school districts, 15 mills, but in districts maintaining a high or a graded school, 25 mills; tax in cities of the fourth class, 20 mills, exclusive of the tax levy for interest on bonded indebtedness, sinking fund, or building fund; tax in special school districts, 20 mills; tax in special school districts lying within any one county and containing from 10,000 to 20,000 inhabitants, or in districts containing 50,000 inhabitants or more, 9 mills. Missouri, district tax, 65 cents; tax in town school districts, \$1. Montana, district tax, special levy, 10 mills. Nebraska, tax in districts containing 4 children or fewer of school age, \$400; in districts containing more than 4 children and fewer than 16, \$50 per child in addition to the above \$400, provided that the amount so levied may not exceed in any one year \$3.50 on the \$100. Nevada, county tax, 50 cents; district tax, special levy, 25 cents. New Mexico, district tax, 15 mills; tax in incorporated towns and cities, 10 mills, including a specific maximum for the payment of bonds. North Carolina, tax in incorporated towns and cities which do not levy any other special tax for school purposes, 30 cents, to supplement the public-school fund; county tax to supplement the county school fund, special levy, 30 cents; county tax to extend the school term, special levy, 5 cents. North Dakota, district tax, 30 mills. Ohio, county tax, 3 mills; township tax, 2 mills; district tax, 5 mills; district tax, special levy, 5 mills, to be levied for any number of years not exceeding five. Oklahoma, county tax, 1 mill; district tax, 5 mills; district tax, special levy, 10 mills. Oregon, district tax, 5 mills. Pennsylvania, tax in districts of the second class, 20 mills; in districts of the third and fourth classes, 25 mills. Rhode Island, tax for all town purposes, 1½ per cent, except for the purpose of paying indebtedness or for appropriations to any of the sinking funds or for extraordinary repairs or for damages caused by the elements. South Carolina, district tax, special levy, 8 mills. South Dakota, district tax, 20 mills; tax in independent districts, 25 mills. Tennessee, tax in cities and taxing districts containing 130,000 inhabitants or more, 25 cents, including the redemption and payment of interest on bonds; tax in counties containing 145,000 to 190,000 inhabitants, 40 cents; tax in counties containing 190,000 inhabitants or more, 25 cents over and above the aggregate levy by the State for State and school purposes. Texas, tax in incorporated districts, 50 cents; tax in common-school districts, special levy, 50 cents; tax in cities and towns which have assumed control of their public schools, special levy, 50 cents. Utah, county tax, 4 mills; district tax, 1 per cent; district tax, special levy, 2 per cent. Tax in county school districts of the first class as follows: A district whose assessed valuation is \$10,000,000 or more, 10 mills; a district whose assessed valuation is more than \$8,000,000 and less than \$10,000,000, 12 mills; a district whose assessed valuation is more than \$5,000,000 and less than \$8,000,000, 15 mills; a district whose assessed valuation is less than \$5,000,000, 15 mills. Virginia, county tax, 40 cents; district tax, 40 cents (combined total county and district tax may not exceed 50 cents). Washington, county tax, 5 mills; tax in districts of the third class, 2 per cent. West Virginia, district tax, 12½

cents; special levy, 20 cents. Wisconsin, district tax, 2 per cent. Wyoming, county tax, 3 mills; district tax, 10 mills.

Specific purposes—Sites and buildings.—California, district tax, 70 cents. Illinois, district tax, 1½ per cent; tax in districts containing 1,000 to 100,000 inhabitants, such a percentage that the aggregate levy shall not exceed 3 per cent, such limitation, however, not applying to certain districts, governed by special acts, in which there is no limit to the maximum taxing power. Indiana, township, town, or city tax, 15 cents, to be levied only when plainly necessary. Iowa (including roads to schoolhouses and libraries therefor), district tax, 10 mills, which may be increased by any subdistrict for application only to that particular subdistrict to not exceeding 15 mills. Michigan, tax in township school districts of the upper peninsula, 3 mills. Minnesota, district tax, 10 mills; but in districts in which such 10-mill tax will not produce \$600 a greater tax may be levied not to exceed 35 mills on the dollar or \$600 in amount; tax in independent school districts, 8 mills. Missouri, tax in town school districts, 1 per cent. Nebraska, district tax, 10 mills above the 35-mill levy allowed for general school purposes, but not exceeding 10 per cent of the assessed valuation of property within the school district. North Dakota, tax in independent school districts, 20 mills. Oklahoma, district tax, 5 mills. Texas, tax in incorporated districts, 25 cents. Utah, tax in county school districts of the first class, 1½ mills.

Teachers' salaries.—Colorado, district tax, special levy, 10 mills. Minnesota, tax in districts containing 50,000 inhabitants or more, 1 mill for increasing teachers' salaries, subject to the total maximum limit of 9 mills; West Virginia, district tax for teachers' salaries, 25 cents.

Free texts, equipment, and materials for use in manual training, industrial training, and domestic science.—Nevada, district tax, 25 cents.

School libraries.—Colorado, district tax, one-tenth of 1 mill. Kansas, district tax, varying from one-eighth to one-half of 1 mill, according to valuation of taxable property. Pennsylvania, tax in districts of the second, third, and fourth classes, 1 mill. Washington, county tax, one-tenth of 1 mill.

Transportation of school children.—Idaho, tax in independent school districts, special levy, 10 mills.

Compulsory attendance.—Indiana, common-school corporation tax, 5 cents.

Graded schools.—West Virginia, district tax in districts in which there is a town, village, or densely populated neighborhood having two or more schools in the same building, 25 cents for the teachers' fund and 15 cents for the building fund; for extending the term of such graded schools, 5 cents.

Vocational schools or departments.—Indiana, tax in school cities, towns, or townships, 10 cents. North Dakota, tax in associated rural school districts, 4 mills. Wisconsin, village, town, or city tax, one-half of 1 mill.

Teachers' retirement fund.—Colorado, tax in districts of the first class, one-tenth of 1 mill.

Equalization of property, funds on hand, and debts.—In North Dakota, for equalizing property, funds on hand, and debts when the boundaries of school districts are changed, 15 mills, within the 30-mill maximum limit for general school purposes.

Satisfaction of judgments.—North Dakota and South Dakota, district tax, 20 mills.

Redemption and payment of interest on bonds and other outstanding indebtedness.—Colorado, county tax, sufficient to pay not more than 20 per cent of the principal of outstanding bonds. Florida, tax in special school districts, 5 mills. Indiana, tax in incorporated towns of not more than 1,000 inhabitants, 2 per cent; in towns or cities of 1,000 to 5,000 inhabitants, 50 cents; in other cities, except cities of the first and second classes, 25 cents. Iowa, school corporation tax, 5 mills. Kansas, tax in depopulated districts, 4 mills; in partially depopulated districts, 2½ mills. Kentucky, tax in graded school districts, 25 cents; in the same districts to redeem bonds issued for completing an unfinished schoolhouse, 35 cents. Mississippi, county tax, 1 mill.

Missouri, district tax, two-fifths of 1 per cent. New Mexico, district tax, sufficient to pay interest and not more than 20 per cent of the principal of outstanding bonds; tax in incorporated cities and towns, 5 mills. North Dakota, in districts which have no school board because of the failure of electors to elect or of the county superintendent to appoint, and which have an authorized indebtedness, 20 mills. South Dakota, district tax, sufficient to pay interest and not more than 15 per cent of the principal of bonded indebtedness. Texas, county tax, 25 cents; tax in incorporated school districts, 25 cents. Virginia, district tax, 25 cents. Washington, district tax, 3 mills. Wyoming, district tax, 7 mills.

AMOUNT DETERMINED BY DESIGNATED BASES, OR STATED AS A GROSS SUM.

As expressed by amount, the manner of designating maximum limitations is varied. The amount may be stated as a gross sum for a certain purpose; as so much per child of school age or pupil in attendance, per school officer, or according to the number of children of school age or average attendance, or the number of voters or inhabitants; or as an amount not to exceed the entire amount of the State tax. Seven States are listed under these bases, and the limitations are as follows:

Per child of school age or per pupil in attendance.—Iowa, school corporation tax for contingent expenses, \$7 per person of school age, but at least \$75 per school. School corporation tax for the payment of teachers' salaries, including the amount received from the State apportionment, \$20 per person of school age, but at least \$270 per school. School corporation tax for the purchase of free texts and supplies, \$1.50 per person of school age. School corporation tax for transportation and board of rural school children, \$5 per person of school age. Tax in consolidated independent school districts for general school purposes, \$32 per person of school age, including the amount received from the State apportionment. In Vermont, tax in unorganized towns or gores for tuition, transportation, or board, \$1.50 per child per week, to be levied when such towns or gores can not conveniently provide school privileges.

According to number of children of school age or average attendance.—Michigan, tax for sites and buildings, in the same year that any bonded indebtedness is incurred, in districts containing less than 10 children, \$250; in districts containing between 10 and 30 children, \$500; in districts containing between 30 and 50 children, \$1,000. Tax for the payment of salaries of district school officers, \$25 in districts containing less than 50 children and \$50 in districts containing from 50 to 100 children. Wisconsin, tax in districts containing less than 200 children, for the purchase of maps, blackboards, and school apparatus, \$75. Tax for teachers' salaries, in districts having an average attendance of 15 pupils or less, not more than \$350; in districts having an average attendance of not more than 30 nor less than 15 pupils, not more than \$450; in districts having an average attendance of not more than 40 nor less than 30 pupils, not more than \$550.

Gross amount in dollars.—New York, district tax, for the purchase of maps, globes, and other school apparatus and for the purchase of textbooks and other school necessities for the use of poor pupils, \$25. Wisconsin, district tax for district libraries, \$100.

According to number of voters or inhabitants.—Minnesota, tax in districts containing less than 10 voters, \$400, for the support of schools. Wisconsin, tax in districts containing less than 250 inhabitants, for building a schoolhouse, not more than \$600 in any one year.

Per school officer.—Wisconsin, district tax for the payment of salaries of clerk, \$20, and of treasurer and director, \$10 per officer.

Not exceeding the entire amount of State tax.—Tennessee, county tax for the extension of the school term, an amount not to exceed the entire State tax.

POLL TAX.

Poll taxes, because of the relatively small amount which they produce, are to be regarded as a supplemental source of funds, rather than as a main source. All of the States which authorize their levy by local school authorities for local school purposes therefore authorize other bases upon which taxes may be levied. Four States designate maximum limitations for such local poll tax levies, the details of which are as follows:

Indiana: Township, town, or city tax for the extension of the school term, 25 cents; special levy for general school purposes, \$1; town or city tax to redeem and pay interest on bonds and other outstanding indebtedness, \$1. Kentucky: County tax, for general school purposes, \$1; graded school district tax for maintenance of schools and erection of buildings, \$1.50 per white male inhabitant over 21 years of age. Mississippi: County tax for the extension of the school term, \$1. North Carolina: County tax for the maintenance of schools, 15 cents; county tax, special levy, to supplement the county school fund, 90 cents; tax in incorporated towns and cities, in which no other special tax for schools is levied, to supplement the public school fund, 90 cents.

PERMISSIVE POWER TO LOCALITIES TO EXCEED DESIGNATED MAXIMUM.

Central control such as is indicated by the preceding provisions relating to maximum limitations is shown in less degree when a State establishes a maximum tax but empowers local authorities, such as voters, taxpayers, or civil authorities, to levy a tax exceeding the rate or amount designated by law. Six States grant such taxing concessions to their localities. In most instances when such action is taken, however, it must be considered at an election, due notice of which has been given, and the amount of increase desired must be determined by formal vote.

In Kansas, the voters may, at a regular or special election by a three-fourths vote, increase the regular tax levy for general school purposes beyond the maximum district tax of 4½ mills to a rate sufficient for current needs. Such tax, however, may not be levied for more than one year. In Louisiana, the total parish or municipal tax is 10 mills for all parish or municipal purposes. For maintenance of schools, erection of school buildings, and other permanent improvements, however, such rate may be increased whenever the rate of such increase and the number of years the tax is to be levied and the purpose or purposes for which it is intended shall have been carried by a majority of the property taxpayers voting at a special election called for that purpose. In Maryland, the maximum county tax, special levy, is 15 cents for the purpose of paying teachers' salaries and supplying free texts, but a higher rate sufficient to make good any deficiency that may exist in the amount of money received from the State fund for these purposes may be levied if the county commissioners so approve. In Mississippi, the maximum district tax for general school purposes is 3 mills, but this may be exceeded upon the consent of a majority of the taxpayers as evidenced by petition. In West Virginia, in districts having a bonded indebtedness which can not be paid off by funds derived from the maximum levy of 12½ cents allowed for general school purposes, the maximum rate may be exceeded by authority of the voters, such excess, or as much thereof as may be necessary, to continue without additional vote until the indebtedness is paid off. In districts containing an incorporated city or town where a graded or high school is maintained for a longer period than six months,

the board of education has authority to increase the maximum of 37½ cents (12½ cents for general school purposes and 25 cents for the teachers' fund) to an amount sufficient to conduct the schools of said city or town for the term fixed. In Wisconsin, no district containing a population of less than 250 inhabitants has power to levy and collect a tax of more than \$600 in any one year for building, hiring, or purchasing a schoolhouse unless the town board in which such schoolhouse is to be situated certifies in writing that in its opinion a larger sum should be raised, specifying such sum, in which case an amount not to exceed the sum specified may be raised; further, no district containing a population of less than 1,000 inhabitants has power to raise and collect in any one year, for the purpose above specified, more than \$1,000, unless the town board shall so certify.

STATE REGULATION OF LOCAL TAXES.

Summary of maximum tax limitations.

[c= school corporation. e= consolidated independent school district. s= unorganized town or gore. d= district. t= town or township. co= county. p= parish.]

States.	Rate on valuation of taxable property.									
	General purposes.					Specific purposes.				
	Regular levy.		Special levy.		Town or township.	County.		District.		Town or township.
County.	District.	County.	District.	County.		District.	County.	District.		
Alabama.....	30 cents.									
Arkansas.....	1/2 of 1 per cent.		10 cents ¹							
California.....	50 cents.									
Colorado.....	5 mills.									
Florida.....	7 mills.									
Georgia.....	3 mills.									
Iowa.....	50 cents.									
Illinois.....	1/2 per cent.									
Indiana.....	1/2 per cent.									
Iowa.....	3 mills.									
Kansas.....										
Kentucky.....	20 cents.									
Louisiana.....										

¹ The rate of such tax must not increase the rate of taxation, State and county combined, in any one year, to more than \$1.25, except for public buildings, roads, bridges, and docks existing at the time of the present constitution.
² Not of universal applicability. For details see text.
³ Sufficient to pay not more than a certain percentage of the principal, or the interest and not more than a certain percentage of the principal of outstanding bonds.
⁴ Varies according to conditions or purposes.
⁵ May be increased by any subdivision for application to that particular district to not exceeding 14 mills.
⁶ Applies to school corporations, including school townships, independent school districts, or rural independent school districts.
⁷ Combined local county and district tax may not exceed 50 cents.
⁸ According to valuation of taxable property.
⁹ 1/2 mills in depopulated districts and 3/4 mills in partially depopulated districts.



CONTROL OF ELEMENTARY EDUCATION.

Summary of maximum tax limitations—Continued.

States.	Rate on valuation of taxable property.										
	General purposes.					Specific purposes.					
	Regular levy.		Special levy.			County.	District.	Town or township.	County.	District.	Town or township.
County.	District.	Town or township.	County.	District.	Town or township.						
Maryland.....											
Michigan.....		15 mills							10 mills ²		3 mills. ¹
Minnesota.....		25 mills ¹							1 mill. ²		
Mississippi.....		20 mills ¹							6 mills ¹		
Missouri.....		9 mills ¹									
Montana.....		65 cents									
Nebraska.....		\$1									
Nevada.....		\$3									
New Mexico.....		50 cents									
New York.....		15 mills									
North Carolina.....		10 mills ¹									
North Dakota.....		30 cents ¹									
Ohio.....		3 mills									
Oklahoma.....		1 mill									
Oregon.....		5 mills									
Pennsylvania.....		5 mills									
Rhode Island.....		20 mills ¹									
South Carolina.....		25 mills ¹									
South Dakota.....		14 per cent									
Tennessee.....		20 mills									
		25 mills ¹									
		40 cents ¹									
		25 cents ¹									

States.	Amount.						Maximum tax limitations exceeded.
	Per child of school age or per pupil in attendance.	According to number of children of school age or average attendance.	Gross amount in dollars.	According to number of voters or inhabitants.	Per school officer.	Not exceeding entire amount of State tax.	
Texas.....	4 mills	50 cents (1 per cent 10-15 mills)		50 cents 30 cents 2 per cent		25 cents 1 1/2 mills	25 cents 1 1/2 mills
Utah.....	4 mills	40 cents 2 per cent		25 cents 10 of 1 mill		25 cents 3 mills	25 cents 3 mills
Vermont.....	40 cents 5 mills	1 1/4 cents 2 per cent 10 mills				5-25 cents 3 mills	5-25 cents 3 mills
Virginia.....	3 mills						1/2 of 1 mill
Washington.....							
West Virginia.....							
Wisconsin.....							
Wyoming.....							
States.							
Alabama.....							
Arizona.....							
California.....							
Colorado.....							
Florida.....							
Georgia.....							
Idaho.....							
Illinois.....							
Indiana.....							
Iowa.....	\$14-\$52 1/2					25 cents (1) 1/2	25 cents (1) 1/2
Kansas.....						\$1 (1)	\$1 (1)

1 Not of universal applicability. For details see text.
 2 In districts in which such 10-mill tax will not produce \$200, a greater tax may be levied not to exceed 35 mills on the dollar or \$600 in amount.
 3 Subject to a total maximum limit of 9 mills.
 4 Above the 35-mill levy for general school purposes, but not exceeding 10 per cent of the assessed valuation of property within the school district.
 5 Sufficient to pay not more than a certain percentage of the principal, or the interest and not more than a certain percentage of the principal of outstanding bonds.
 6 Including a specified maximum for the payment of bonds.
 7 To be levied for any number of years not exceeding 5.
 8 Combined total county and district tax may not exceed 50 cents.
 9 In graded school districts in which there is a town, village, or densely populated neighborhood having two or more schools in the same building, 25 cents for the teachers' fund and 15 cents for the building fund; for extending the school term, 5 cents.
 10 Varies according to conditions or purposes.
 11 May be increased by any subdistrict for application to that particular subdistrict exceeding 15 mills.

X (d).

CONTROL OF ELEMENTARY EDUCATION.

Summary of maximum tax limitations—Continued.

States.	Per child of school age or per pupil in attendance.	Amount.					Maximum tax limitations exceeded.
		According to number of children of school age or average attendance.	Gross amount in dollars.	According to number of voters or inhabitants.	Per school officer.	Not exceeding entire amount of State tax.	
Kentucky.....						\$1 (co). \$1.50 (d) 1.	X (p). X (co).
Louisiana.....							
Maryland.....							
Michigan.....			\$400 (d).			\$1 (co).	X (d).
Minnesota.....							
Mississippi.....							
Missouri.....							
Montana.....							
Nebraska.....							
Nevada.....							
New Mexico.....			\$25 (d).				
New York.....							
North Carolina.....							
North Dakota.....							
Ohio.....							
Oklahoma.....							
Oregon.....							
Pennsylvania.....							
Rhode Island.....							
South Carolina.....							
South Dakota.....							
Tennessee.....							
Texas.....							
Utah.....							
Vermont.....							
Virginia.....							
Washington.....							
West Virginia.....							
Wisconsin.....		\$75 (d) 1. \$350-\$350 (d).	\$100 (d).	\$600 (d) 1.		\$25 (d) 1. \$10 (d).	X (d) 1. X (d) 1.
Wyoming.....							

1 Not of universal applicability. For details see text. 2 Varies according to conditions or purposes. 3 Varies according to office.

DISCUSSION.

State regulation of the taxing duties and powers of localities affords central authority considerable opportunity for the exercise of control. The extent to which such opportunity has been utilized is shown by the facts, first, that 40 States have adopted legislation directing the levying by localities of unspecified, minimum, or fixed rates or amounts; and, second, that 42 States have adopted legislation limiting taxes as to the maximum levy permissible.

In the simple requirement that localities raise a tax sufficient to support schools, central control is but little in evidence. When either a fixed or a minimum tax is required or maximum limitations are established, central control is increased; when both fixed or minimum and maximum restrictions are in force, central control in respect to local taxation reaches its highest point. This analysis is of course only generally true, because of the many other considerations that must be given weight. For instance, the presence in one State of both minimum and maximum limitations concerning relatively unimportant purposes may actually show less central control than a minimum limitation only in another State concerning an important purpose. Or, again, considering rates or amounts as well as frequency and purpose, the establishment of one minimum limitation only in reference to general support of schools, but that minimum limitation one of high rate or amount, may indicate greater central control than a number of minimum limitations of high rate or amount, or a number of maximum limitations of low rate or amount, or both, relating to less important purposes.

Granted that legislatures have exercised due care in establishing minimum or maximum limitations, it is fair to assume that when localities are fairly liberal in regard to their schools they do not feel central control as expressed in a required tax; nor are they concerned about maximum limitations as long as they are judicious and refrain from undue extravagance; it is only when they reach either extreme that central control is felt. Generally, therefore, in the financial administration of the public elementary schools, neither required taxes nor maximum limitations are regarded by local authorities as obtrusive control. Nevertheless, the power of control exists potentially at least, and its existence, as well as its exercise, indicates centralization.

VI. STATE INTERVENTION.

In order to insure local compliance with State regulations, all States have adopted legislation providing for intervention when localities, by reason of neglect, parsimony, or insubordination, fail to comply with one or more laws.

State intervention as here considered operates in any one of three forms: (1) By transferring authority from one officer to another because of nonperformance of duty involving matters of finance; (2) by constituting localities or local officers liable because of the nonperformance of duty involving matters of finance; (3) by withholding from offending localities all or a portion of State school moneys because of the nonperformance of certain duties specified by law.

TRANSFER OF AUTHORITY FROM LOCAL TO STATE OFFICERS.

A transfer of authority by a State in case of nonperformance of duty involving finance deals with the levying of taxes, as is generally the case, or with duties involving the expenditure of school funds. Such transfers are generally made from one local officer to another local officer and more rarely from local to State officers.¹ With the details of the transfer of authority from one local officer to another, this study is not directly concerned, since control remains local. Transfers of authority from local officers to State officers, however, involve central control and call for analysis.

LEVYING OF TAXES.

Legislation pertaining to transfer of authority shows that in five States² authority for the levying of taxes for school purposes is directly transferred, in case of nonperformance of duty, from local officers to State officers. The purposes specified are limited to the maintenance of schools and the redemption of and payment of interest on bonds. The State officers to whom such duties are transferred are the State superintendent, the State controller, the State board of equalization, and the State auditor.

Maintain schools.—In Nevada, if county commissioners fail to levy the regular county tax for the maintenance of schools, county auditors must add to the assessment roll such tax as the superintendent of public instruction may deem sufficient, between the limits of 20 and 50 cents on the \$100 valuation of taxable property. Also, if school trustees fail to provide by district taxation the funds necessary to insure the completion of at least six months of school in any school year, when notified by the deputy State superintendent of public instruction in charge of the district that such action is necessary, the deputy State superintendent must then notify the county commissioners of the amount necessary to be raised, and the commissioners must assess, equalize, and collect this amount, as though the trustees themselves had made the levy.

Redeem and pay interest on bonds.—In California, if boards of supervisors fail to make the levy to pay for bonds or interest coupons and payment is refused, owners may file the bonds, together with all unpaid coupons, with the State controller; thereupon the State board of equalization adds to the State tax to be levied in the district a rate

¹ The States in which transfers are made from local to State officers are California, Connecticut, Iowa, Kansas, Louisiana, Maine, Nevada, New Hampshire, New Mexico, Oklahoma, Pennsylvania, Tennessee, Virginia.

² California, Kansas, Louisiana, Nevada, Oklahoma.

sufficient to realize the amount of the principal or interest past due. In Kansas, if the proper officers fail or neglect to make a levy sufficient in amount to pay the interest upon refunding bonds and coupons, county clerks must levy such tax; if county clerks fail to perform their duty, the auditor of State informs county treasurers of the amount due and such amount must be by them levied. In Louisiana, if school boards fail or refuse to levy a tax sufficient to pay the interest and principal on bonds issued, the auditor of public accounts must name the rate of such tax and order the same collected. In Oklahoma, if officers whose duty it is to levy taxes to pay bonds and coupons fail to act, the State auditor ascertains the amount necessary and certifies the fact to the county treasurer, who makes the levy.

DUTIES INVOLVING THE EXPENDITURE OF SCHOOL MONIES.

A transfer of authority from local to State officers because of the nonperformance of duties involving the expenditure of school funds occurs in nine States.¹ The duties designated include the repair and improvement of school buildings, the employment of officers, the maintenance of schools, the provision of flags, and the payment of interest or principal on money borrowed from the State. The State officers designated to perform such duties are the State superintendent, deputy State superintendents, the State board of education, the governor and council, the commissioner of health, and the State auditor.

Repair and improve schoolhouses.—In Connecticut, whenever it may be found by the State board of education or by the board of school visitors or by a member of the town school committee that further or different sanitary provisions or means of lighting and ventilating are required without unreasonable expense, either of said boards or such member of the town school committee may recommend the desired changes; in case such changes are not made substantially as recommended within two weeks from the date of notice thereof, such board or member of the committee may make complaint to the proper health authority of the community, which authority shall order such changes made as it may deem necessary and proper. In Nevada, if school trustees fail to provide outbuildings, the deputy State superintendent in charge of the district must cause the same to be built and paid for out of district funds. Also, if school trustees fail to keep school buildings in proper repair, the deputy State superintendent in charge of the district must cause such needed repairs to be made and paid for out of district funds, provided the cost does not exceed \$50.

Employ officers.—In Iowa and Tennessee, when county superintendents fail to submit reports, the superintendent of public instruction may appoint and compensate some suitable person to perform such duties, the cost of which must be paid by the delinquent county superintendent. In Maine, when the State superintendent is of the opinion that the census has been inaccurately taken, he must make a statement thereof to the governor and council, who may require the census to be retaken, and if they think necessary, appoint and compensate persons to perform such service. In New Hampshire, the governor, with the advice and consent of the council, may require school boards to remove truant officers who are incompetent and to appoint competent successors, and upon the failure or neglect of school boards to do so, said State officers may appoint and compensate such truant officers. In Pennsylvania, if school districts which are required to provide medical inspection do not comply

¹ Connecticut, Iowa, Maine, Nevada, New Hampshire, New Mexico, Pennsylvania, Tennessee, Virginia.

with the law within 30 days after the beginning of the school year, the commissioner of health must appoint a properly qualified medical inspector for the remainder of the school year, and fix the compensation which shall be paid him by the district.

Maintain schools.—In Nevada, whenever there is sufficient money to the credit of any school district to pay the expense of maintaining school eight months, and the trustees neglect to provide for an eight months' term, the deputy State superintendent in charge of the district must take the action necessary to do so. In New Mexico, if county superintendents refuse to approve the applications of districts to share in the State school building fund when the annual income is insufficient to maintain schools for the required term, the directors may present the facts to the State board of education, which board may, after a hearing and if it finds the facts so warrant, approve said application without the indorsement of the county superintendent.

Provide flags.—In Nevada, if school trustees fail or neglect to provide a flag for each schoolhouse, the deputy State superintendent in charge of the district must provide and install such flag, the expense to be met by an order drawn on the county auditors.

Pay interest or principal on money borrowed from the State.—In Virginia, if district boards fail to pay the interest or principal on money borrowed from the State, the second State auditor or State superintendent must notify county or city treasurers or other persons having charge of district funds to pay to the State treasurer any past due installment out of any district funds belonging to the district or school board.

Transfer of authority from local to State officers.

States.	Levy taxes.	Expend school funds.
California.....	X	
Connecticut.....		X
Iowa.....		X
Kansas.....	X	
Louisiana.....	X	
Maine.....		X
Nevada.....	X	X
New Hampshire.....		X
New Mexico.....		X
Oklahoma.....		X
Pennsylvania.....	X	
Tennessee.....		X
Virginia.....		X

LIABILITY OF LOCALITIES OR LOCAL OFFICERS TO THE STATE.

So far as liability because of the nonperformance of duty involving finance is concerned, State school legislation usually constitutes offending localities or local officers liable to other local officers. In the main, such legislation provides or implies that laws pertaining to liability shall be enforced by designated local officers and that the amount of liability, when collected, shall be paid into the local treasury. The amount of such liability varies from a fixed sum as low as one dollar to the highest amount ever voted by the locality for the support of schools. In a few cases, under certain conditions, the penalties so inflicted may be remitted by designated State authorities. Only in a few instances in a few States is it true that State authorities are responsible for the enforcement of the law pertaining to liability or that the amount of liability is collectible by

the State. With the details of the liability of one local authority to another we are not directly concerned, but legislation constituting local authority directly liable to central authority, or constituting local authority liable to other local authority through the intervention of central authority, requires analysis.

Such a policy applies in 11 States.¹ The duties designated are the maintenance of schools; the apportionment, care, and expenditure of school moneys; the provision of proper and sanitary school buildings; and the submission of financial reports. Details of such legislation follow.

MAINTENANCE OF SCHOOLS.

In Connecticut, any town neglecting or refusing to provide for the support of its schools forfeits to the State a sum equal to the amount necessary for such purpose.

APPORTIONMENT, CARE, AND EXPENDITURE OF SCHOOL MONIES.

If school laws pertaining to the care and expenditure of school funds are not complied with, local authorities become directly liable, in four States, to central authority, and in one State to local authority upon intervention of central authority. In Connecticut and Indiana it is specified that suits for the recovery of incurred liability are to be brought by State officers; and in Connecticut, Kansas, New Hampshire, and Washington, local authorities must pay the amounts of their liability directly to the State. Such liability equals the amount misapplied; or the amount of the loss, with or without damages; or double the amount lost or misapplied, with or without interest.

In Connecticut, if money appropriated to the use of schools is applied to any other purpose, the town or school misappropriating such money must forfeit the amount thereof to the State and the controller must sue for the same in behalf of the State. In Indiana, county auditors failing or refusing to distribute and report in full the miscellaneous school fund belonging to the various townships within the county are liable, and the superintendent of public instruction must direct that action be brought upon the official bond of any defaulting auditor, and the prosecuting attorney of the proper county must bring action; on finding against any such auditor, judgment must be entered for the sum committed to him for distribution, with damages of 20 per cent thereon, which shall be for the benefit of the fund belonging to the township affected. In Kansas, county treasurers neglecting or refusing to remit to the State treasurer all moneys accruing from bonds are liable to the State in a sum equal to the amount of such bonds or coupons remaining unpaid. In New Hampshire, if local school officers misapply any money received from the literary fund, such officers must refund to the State treasury double the sum so misapplied. In Washington, officers or persons who have collected or received fines, forfeitures, or other moneys belonging to the schools, and who fail or refuse to pay over the same, must forfeit double the amount so withheld and interest thereon at the rate of 5 per cent per month during the time of withholding the same; further, any school officer who misapplies moneys entrusted to him must be fined not to exceed \$100; in both instances the fines so imposed are placed by the State treasurer to the credit of the current school fund of the State.

¹ Connecticut, Indiana, Iowa, Kansas, Massachusetts, New Hampshire, New Mexico, North Dakota, Ohio, Oregon, and Washington.

PROVISION OF SANITARY SCHOOLHOUSES.

In three States local authorities must provide sanitary schoolhouses within the time and in the manner required by law. If this is not done, State authorities (either the State board of education or the State superintendent) are empowered to act. The amounts of liability range from an indefinite minimum to a maximum of \$1,000.

In Connecticut whenever it is found by the State board of education or the board of school visitors or by a member of the town school committee that different sanitary provisions or means of lighting and ventilating schoolhouses are required and that the same can be provided without unreasonable expense, either of said boards or such member of the town school committee may recommend to the person or authority in charge of or controlling such schoolhouses the desired changes; every violation of this law is punishable by a fine of not more than \$500. In New Mexico any person failing to perform the duties required of him by the act entitled "An act to enforce the building of schoolhouses" is punishable by a fine of not less than \$100 nor more than \$500; and the superintendent of public instruction must see that this act is strictly enforced. In North Dakota if the State superintendent ascertains that further ventilating and sanitary provisions should be made in certain schools and that such provisions can be made within reasonable expense, he has power to order the proper authority to provide such, and any school committee, public officer, or person having charge of a public-school building who neglects for four weeks to comply with the order of the State superintendent is subject to a fine of not less than \$100 nor more than \$1,000.

SUBMISSION OF FINANCIAL REPORTS.

In three States local authorities are required to submit reports pertaining to finance under penalty of intervention by the State superintendent. In Iowa county superintendents forfeit to the county school fund the sum of \$50 and become liable for the amount paid to the person appointed by the State superintendent to prepare the financial report. In Massachusetts towns or cities failing to file financial reports with the commissioner of education by June 1 forfeit \$200 to the State school fund. In Ohio on complaint of the State commissioner of schools, county auditors failing to submit financial reports are liable on their bonds for not less than \$300 nor more than \$1,000, to be paid into the county treasury.

CONDUCT FIRE DRILLS.

In Indiana, officers neglecting to comply with the law respecting fire drills in schools are subject to a fine of not less than \$25 nor more than \$100 for each offense, such fines being paid into the State treasury for the benefit of the State fire marshal fund.

REMOVAL OF SCHOOL FURNITURE WHEN BUILDING IS USED FOR OTHER THAN SCHOOL PURPOSES.

In Oregon any person removing school furniture for any purpose other than repairing the same or repairing the schoolroom is subject to a fine of not less than \$5 nor more than \$10 for each offense, such fines being paid into the general school fund of the State.

REMISSION OF FINES.

Provision is made in three States for the remission by State authorities of fines legally imposed upon one local officer by another local officer. In New York the fine imposed upon trustees or boards of education because of their employment of unqualified teachers may be remitted by the commissioner of education. In Virginia the fine imposed upon county treasurers or clerks of district school boards for failure to submit required reports may be remitted by county boards of education upon the approval of the State board of education. In Rhode Island the commissioner of public schools may, by and with the advice of the State board of education, remit all fines incurred by any person for violation of the law.

Liability of localities or local officers to the State.

States.	Maintain schools.	Appor-tion, care for, and expend school moneys.	Provide sanitary school build-ings.	Submit financial reports.	Conduct fire drills.	Remove school furniture when building is used for other than school purposes.
Connecticut.....	X	X	X			
Indiana.....		X			X	
Iowa.....				X		
Kansas.....		X				
Massachusetts.....				X		
New Hampshire.....		X				
New Mexico.....			X			
North Dakota.....			X			
Ohio.....				X		
Oregon.....						X
Washington.....		X				

WITHHOLDING STATE SCHOOL MONEYS.

In an effort to insure performance of duty, States sometimes adopt a more drastic disciplinary measure than those heretofore referred to, namely, that of withholding from offending localities or local officers all or a certain portion of State school moneys. The policy of withholding State school moneys is a rather common form of pecuniary penalization, being adopted by 40 of the 48 States in the Union.¹ The duties involved cover a wide range of elementary school activities, chief among which are the maintenance of schools for the time required by law; the levying and payment of taxes; the care and expenditure of school moneys and the filing of official bonds; the submission of reports; the return of school enumerations; the employment of qualified teachers and superintendents and the payment

¹ Arizona, Arkansas, California, Colorado, Connecticut, Delaware, Georgia, Idaho, Illinois, Indiana, Iowa, Kansas, Maine, Maryland, Massachusetts, Michigan, Minnesota, Missouri, Montana, Nebraska, Nevada, New Hampshire, New Jersey, New Mexico, New York, North Carolina, North Dakota, Ohio, Oklahoma, Oregon, Pennsylvania, Rhode Island, South Dakota, Utah, Vermont, Virginia, Washington, West Virginia, Wisconsin, Wyoming.

to them of a minimum salary; provision of specified school accommodations; the enforcement of the compulsory-attendance law; introduction of specified subjects into the curriculum; exclusion of instruction in foreign tongues; exclusive use of State-adopted texts and State course of study; exclusion of denominational, sectarian, or partisan instruction; nonseparation of pupils because of race or social position; closing of schools during institute session; appointment of a school agent or treasurer and the reporting of the same; and, lastly, the performance of all duties specified by law.

MAINTENANCE OF SCHOOLS FOR THE TIME REQUIRED BY LAW.

The most frequent cause for withholding State school moneys is a failure on the part of localities to maintain schools for the time required by law. This policy is adopted by 28 States. Eleven States¹ qualify this form of penalization by permitting localities to receive their apportionment when the failure to maintain school is due to some uncontrollable cause, such as quarantine, fire, flood, loss of schoolhouse, or for good and sufficient reasons. Claims for a remittance of money withheld are considered in New Jersey and Wisconsin by the State superintendent, and in Connecticut, Georgia, and Virginia by the State board of education.

In Arizona, California, Colorado, Connecticut,² Georgia, Idaho, Kansas, Maine, Massachusetts, Michigan, Minnesota, Missouri, Montana, Nebraska, Nevada, New York, Oklahoma, Oregon, South Dakota, Utah, Virginia, Washington, Wisconsin, and Wyoming all State school funds legally due localities are withheld for failure to maintain schools for the time required by law. In Maryland a portion of the State school tax is withheld; in New Hampshire the literary fund; in New Jersey both the State appropriation and the State school tax; in Vermont the permanent school fund.

LEVYING AND PAYMENT OF TAXES.

School moneys are withheld in eight States if localities fail to levy taxes for school purposes and in three if localities fail to pay the State school tax. This law is not enforced in Wisconsin if local authorities transfer, as they are authorized to do, from their general fund to their school fund the amount of deficit in such school tax and a certificate of such transfer is filed with the State superintendent.

In Delaware, in Kent and New Castle Counties, white school districts are required by law to raise \$100 and in Sussex County \$60 for the support of schools for white children; in colored school districts in Kent and New Castle Counties \$50 must be raised and in Sussex County \$30 for the support of schools for colored children; failure to raise the amount designated results in a withholding from the offending district of its share of the State appropriation. In Massachusetts no apportionment is made to a town which has not raised by taxation for the support of schools an amount not less

¹ Arizona, Connecticut, Georgia, Idaho, Montana, Nebraska, New Jersey, Oregon, Utah, Virginia, Wisconsin.

² If local officials do not comply with the law in this respect, there must be a withholding of State school moneys amounting to \$2.25 for each child for every week such child is deprived of school.

than \$3 for each person of school age. In Minnesota no district may receive from the apportioned fund a greater amount than that appropriated by such district from its special and local 1-mill tax, unless it has levied the maximum amount allowed by law for school purposes. In Missouri no school district which fails to levy a tax of 40 cents on the \$100 property valuation, unless the assessment of a less amount together with the moneys received from the public funds shall amount to \$350 for school purposes, may receive any part of the public school moneys. In New Mexico no portion derived from the 3-mill State levy is apportioned to any school district which fails to levy a special tax of not less than 3 mills. In Rhode Island no town may receive any part of the \$120,000 State appropriation unless it raises by tax for the support of schools a sum equal to the amount it is due to receive from the State for the same purpose. In West Virginia no share of the general school fund may be received by a district until it has made the required levy. In Wisconsin no appropriation is made from the school fund to any city or town which fails to raise by tax for school purposes a sum equal to the amount of its share of such school fund.

In Maine no apportionment of State school funds is made to any city, town, or plantation as long as any State tax assessed upon such places remains unpaid. In New Jersey, in case any district fails or neglects to pay the full amount of State school tax in the time required, the full amount apportioned to such district out of the reserve fund and out of the proceeds of the State school tax is withheld. In New York the controller may withhold the payment of any moneys to which any county may be entitled from the incomes of the school fund and of the United States deposit fund for the support of schools until all moneys required by law to be raised as a State tax have been collected and paid or accounted for to the State treasurer.

CARE AND EXPENDITURE OF SCHOOL MONIES AND FILING OF OFFICIAL BONDS.

School moneys are withheld in six States if localities or local officers fail to observe the law regarding the care and expenditure of school moneys, and in two States if they fail to file official bonds. The amounts withheld are designated as all or a portion of State school funds, or of a particular State school fund, or of the district's share of school library moneys. In New Jersey the amount authorized to be withheld may be remitted by the commissioner of education.

In Massachusetts, whenever it appears that in the opinion of the State board of education the sums paid to any town have not been used in whole or in part according to law, or have not been held and accounted for separately, or that the report thereon required by law has not been made, the commissioners of the school fund are authorized to withhold the whole or any part of the future allowances otherwise falling to such town. In Michigan, in case a school district has failed to use the library money according to law, such district loses its share of library moneys for the ensuing year. In New Jersey, if the board of education of any school district uses any of the school money received by it, except such as has been raised within the district, for any purpose other than the payment of teachers' salaries, fuel bills, the transportation of pupils and the tuition of pupils attending schools in adjoining districts, there must be deducted from the next annual apportionment a sum equal to twice the amount thus misused. In New York the commissioner of education is authorized to withhold its share of public school moneys from any city or district which uses school library moneys for any other purpose than that for which they are provided, or for any willful neglect or disobedience of the law or of the rules or orders of said commissioner pertaining thereto. In North Dakota no city, village, town, or school district may share in the apportionment of the State tuition fund unless it has paid over to the State

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treasurer for the teachers' insurance and retirement fund the per cent required by law. In Wisconsin no city, village, town, or school district may share in the $\frac{1}{10}$ -mill tax unless it has paid over to the State treasurer for the teachers' insurance and retirement fund the per cent required by law.

In Illinois no part of the State school fund may be paid to any officer authorized to receive it, unless such officer has filed his bond, or if reelected, has renewed his bond and filed the same. In North Dakota money must not be apportioned to any district unless the bond and oath of the treasurer of such district have been duly approved and filed.

SUBMISSION OF REPORTS.

Another cause for withholding school moneys is a failure on the part of localities or local agents to submit reports within the time and in the form required by law, as in 19 States.¹ In some instances localities or local agents are required to submit reports to certain other local agents, or State school moneys are withheld; generally, however, localities or local agents are required to submit reports to central authorities—the State superintendent or the State board of education—in order that such authorities may have a basis for the apportionment of State school moneys. In one of these States, Illinois, upon the recommendation of the county superintendent of schools, or for other good and sufficient reasons, the State superintendent has power to remit the moneys withheld from any township because of its failure to make reports required by law.

In Colorado, Idaho, Illinois, Kansas, Maine, Minnesota, Missouri, Montana, Oklahoma, Rhode Island, Utah, and Vermont all State school moneys are withheld for failure of local officers to submit certain required reports. In Connecticut every town and school district failing to make returns forfeits of the State apportionment 1 per cent for the first week of such delay, 2 per cent for a delay of two weeks, 3 per cent for a delay of three weeks, 5 per cent for a delay of four weeks, and 10 per cent for a delay exceeding four weeks. In Indiana, if a trustee fails to make a financial report, the township, town, or city apportionment is diminished \$25 in the next State apportionment; further, if a county superintendent fails to report, the county is subject to a diminution of \$10. In Massachusetts, towns failing to report by May 15 forfeit 10 per cent of their income from the school fund; if reports are not made by June 1 the entire income due the town is withheld. In Michigan, if district boards or boards of education fail to report concerning school libraries, such district forfeits its share of library moneys. In New Hampshire no town may receive any portion of the literary fund unless its returns have been made to the superintendent of public instruction. In North Dakota no city, village, town, or school district may share in the apportionment of the State tuition fund unless it has made a report concerning the teachers' insurance and retirement fund as required by law. In Wisconsin no village, town, or school district may share in the $\frac{1}{10}$ -mill tax unless it has made its report concerning the teachers' insurance and retirement fund.

RETURN OF SCHOOL ENUMERATION.

A further cause for withholding school moneys is the failure of localities or local officers to make enumeration returns accurately

¹ Colorado, Connecticut, Idaho, Illinois, Indiana, Kansas, Maine, Massachusetts, Michigan, Minnesota, Missouri, Montana, New Hampshire, North Dakota, Oklahoma, Rhode Island, Utah, Vermont, and Wisconsin.

and promptly, applying to 13 States. In 9 States¹ all State school moneys are withheld if the law in this respect is violated; in North Dakota, the State tuition fund is withheld; in Pennsylvania, the State superintendent may withhold any part or all of the State appropriation; in Iowa, the law says that the State apportionment shall be reduced.

In Connecticut no town may receive from the State treasury any money for schools unless the enumeration returns are made according to law. In Indiana, for failure of a county superintendent to report the enumeration the county is subject to a diminution of \$25 from the next State apportionment. In Iowa, failure to report the enumeration reduces the semiannual apportionment for the year. In Kansas, a district that refuses or neglects to have the census taken forfeits its right to share in the annual school fund. In Massachusetts, no town which has not made its return of the school enumeration as required by law may receive any portion of the income of the State school fund. In Minnesota, when districts fail in any year to take the school census, State school moneys are withheld. In Missouri, if the law pertaining to the enumeration of children is not complied with, the offending district forfeits its right to any of the public funds. In North Dakota, no district which fails to make or report the enumeration is entitled to any portion of the State tuition fund. In Ohio, if the enumeration is not taken and returned, the offending district is not entitled to receive any part of the school money. In Oklahoma, for failure of a county superintendent or district board to report the enumeration, the county or district loses its share of the State apportionment. In Pennsylvania, the superintendent of public instruction, upon due hearing after two weeks' notice to the board of school directors affected, may withhold and declare forfeited any part or all of the State appropriation of any school district which refuses or neglects to enforce in a manner satisfactory to him the provisions of the law pertaining to the enumeration of children. In Rhode Island, the census returns must be forwarded to the commissioner of public schools before he may draw his order for the payment of any portion of the public money to a town. In Wisconsin, no apportionment may be made to any district for any year the report for which does not show that the school census has been taken.

EMPLOYMENT OF QUALIFIED TEACHERS AND SUPERINTENDENTS AND THE PAYMENT TO THEM OF A MINIMUM SALARY.

Among the causes for which State school moneys are withheld is the failure on the part of local school authorities to place all public schools under the charge of teachers or superintendents who have been duly examined, approved, and employed by legal authority; this law applies in nine States.² In Wisconsin and in two other States, Maryland and New Jersey, local authorities are required to pay teachers or superintendents at least a specified minimum salary, under penalty of having State school moneys withheld.

In California, Delaware, Minnesota, Oregon, Pennsylvania, and Wisconsin, all State school moneys are withheld for failure of local school boards to employ properly qualified teachers. In Michigan, any board of education employing teachers not legally qualified forfeits such a proportion of the primary school interest fund as the number of unqualified teachers employed bears to the whole number of teachers employed in

¹ Connecticut, Kansas, Massachusetts, Minnesota, Missouri, Ohio, Oklahoma, Rhode Island, Wisconsin.

² California, Delaware, Michigan, Minnesota, New York, Oregon, Pennsylvania, Rhode Island, Wisconsin.

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the district. In New York, no allotment of the supervision quota is made to any city or district unless the commissioner of education is satisfied that such city or district employs a competent superintendent whose time is devoted exclusively to supervision. In Rhode Island, if a city or town employs an uncertificated teacher, the commissioner of public schools deducts from its share of the State apportionment a sum equal to the amount so paid.

In Maryland, if any white teacher regularly employed receives an annual salary of less than \$300, the controller must withhold from the offending county the March installment of the State school tax.¹ In New Jersey, if districts fail to pay supervising principals or city superintendents a salary of at least \$1,000 per year, the county superintendent withholds from the State apportionment allotted to such district the part designated for supervision purposes. In Wisconsin, if districts fail to pay teachers a salary of at least \$40 per month for eight months, State school moneys are withheld.

PROVISION OF SPECIFIED SCHOOL ACCOMMODATIONS AND ACCESSORIES.

Still another cause for withholding school moneys in six States is the failure of districts to provide necessary and proper school accommodations. Such accommodations are the building of schoolhouses sanitary in construction, the repairing and replacing of condemned property, the erection of fire escapes and of satisfactory outbuildings, the furnishing of schoolhouses, and the supplying of textbooks and other school apparatus. In Connecticut, the district must erect schoolhouses satisfactory to the local school board; in Pennsylvania, Virginia, and Wisconsin State authorities—the State superintendent, division superintendent (a State officer), or the State inspector acting under the direction of the State superintendent, respectively—are delegated to pass judgment upon the fitness of a schoolhouse and to enforce the law pertaining thereto. In Arkansas, Connecticut, New York, and Virginia, all State school moneys are withheld for a violation of this law; in Pennsylvania, all or any part may be withheld; in Wisconsin, the school district or school corporation forfeits its share of the $\frac{1}{10}$ -mill State tax.

In Arkansas if school buildings are not equipped with fire escapes as provided by law, towns forfeit the State enumeration grant during the time such buildings are used. In Connecticut no district is entitled to receive any money from the State unless it has a schoolhouse and outbuildings satisfactory to the board of school visitors. In New York a failure on the part of school trustees or boards of education in union free school districts to comply with the law regarding the condemnation of a schoolhouse and the erection of a new schoolhouse in its place is sufficient ground for withholding from the district or city its share of the State appropriation. In Pennsylvania the State superintendent has power to condemn as unfit for use, on account of insanitary or other improper conditions, any school building, school site, or outbuilding in the State, and upon failure of the board of school directors to remedy such conditions he has power to withhold and declare forfeited all or any part of the annual State appropriation. In Virginia when a schoolhouse appears to the division superintendent to be unfit for occupancy it becomes his duty to condemn the same, and no

¹ The provisions of this section apply to Garrett County only so far as to oblige that county to pay its teachers a minimum salary of \$200 per year.

part of the State school moneys may be applied to support any such school until the division superintendent is satisfied with the conditions of such building; further, no school district may receive any State school moneys until it has made proper provision for schoolhouses, furniture, apparatus, textbooks for indigent children, and all other means and appliances needful. In Wisconsin whenever school buildings are not kept in repair the State inspector must notify the school board or other officer or officers having control of the school district or school corporation to repair and improve such buildings; if such officers refuse to comply with the order, such district or corporation forfeits its apportionment of the seven-tenths-mill tax; further, such district or corporation continues to forfeit its regular apportionment from such fund until there is a full compliance with the law, unless the electors vote to close the school and to provide transportation and tuition for all children of school age desiring to attend a neighboring school.

ENFORCEMENT OF THE COMPULSORY-ATTENDANCE LAW.

State school moneys are withheld in three States—Delaware, Massachusetts, and New York—if localities or local officers fail to enforce the compulsory-attendance law. In Massachusetts all State school moneys are withheld; in New York the commissioner of education has discretionary power to withhold one-half of the State school moneys from offending localities; and in Delaware the State treasurer must withhold one-fourth of the public-school fund.

INTRODUCTION OF SPECIFIED STUDIES INTO THE CURRICULUM

Another cause for withholding State school moneys is the failure of local school authorities to observe the law regarding the introduction of certain studies into the curriculum, as is the practice in seven States.¹ In six of these States² all State school moneys are withheld for a violation of the law regarding instruction in physiology and hygiene, or physiology and hygiene with especial reference to the nature and effects of alcoholic drinks; in Connecticut the commissioner of public schools may withhold all or any part of the State appropriation for the same offense.

EXCLUSIVE USE OF STATE-ADOPTED TEXTS AND STATE COURSE OF STUDY.

Another cause for withholding school moneys is the failure of local school authorities to use State-adopted texts and none other, or their failure to comply with the State course of study; this holds in six States. In Georgia all State school moneys are withheld for failure to enforce the law relating to textbooks; in California, Idaho, and Washington 25 per cent is withheld. In Oregon (in districts of the second and third classes) and in Washington 25 per cent is withheld when local school authorities fail to comply with the State course of study; in Wyoming, for the same reason, all State school moneys are withheld.

¹ Connecticut, New Jersey, New York, North Carolina, Oregon, South Dakota, Wyoming.

² New Jersey, New York, North Carolina, Oregon, South Dakota, Wyoming.

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OBSERVE LAW RELATIVE TO MEDICAL INSPECTION.

In New York if districts willfully refuse or neglect to comply with the law relative to medical inspection of pupils in the public schools and to observe the rules and regulations prescribed by the commissioners of education and health, the commissioner of education may, in his discretion, withhold the public money due such offending districts.

EXCLUSION OF INSTRUCTION IN FOREIGN TONGUES.

In Minnesota no part of the public money may be apportioned to any school in which the instruction is given in a foreign language.

EXCLUSION OF DENOMINATIONAL, SECTARIAN, OR PARTISAN INSTRUCTION.

In order to guard against the introduction of denominational, sectarian, or partisan instruction into the public elementary schools, four States—California, Idaho, Montana, and Nevada—withhold all State school funds from offending localities.

NONSEPARATION OF PUPILS BECAUSE OF RACE OR SOCIAL POSITION.

In Minnesota if any district classifies or segregates its pupils with reference to race, color, social position, or nationality, its share of the semiannual apportionment must be withheld.

CLOSING OF SCHOOLS DURING INSTITUTE SESSION.

Failure of district school boards to close schools during the time of holding teachers' institutes is sufficient cause in Montana for the withholding of all State school money, provided, however, that great distance of any school district from the place of holding the institute, or excessive loss of time, inconvenience, and cost are considered good grounds upon which the county superintendent, under the authority and direction of the State superintendent, may excuse any board of trustees from closing its schools.

APPOINTMENT OF A SCHOOL AGENT OR TREASURER AND THE REPORTING OF THE SAME.

In New Hampshire no unincorporated place may receive its portion of the literary fund until a treasurer or school agent has been chosen to receive and appropriate the same in the manner required by law. In Vermont no incorporated school district is entitled to receive its portion of the State school tax until its school board has furnished to the State treasurer the name of its treasurer.

PERFORMANCE OF ALL DUTIES SPECIFIED BY LAW.

Lastly, all school moneys are withheld in three States if localities fail to live up to all the requirements of the law.

In Maine, when the governor and council have reason to believe that a town has neglected to comply with the laws prescribing the duties of towns in relation to

public schools, they must direct the treasurer of the State to withhold the State school fund and the proceeds of the one and one-half mill tax until such town satisfies them that it has complied with the law. In Massachusetts no town may receive any part of the income of the State school moneys unless it has complied, to the satisfaction of the board of education, with all laws relating to the public schools. In New Jersey, when any officer or official body neglects or refuses to perform any legal duty, State school moneys are withheld upon the approval of the commissioner of education, and continue to be withheld until all laws have been complied with. Further, the commissioner of education may directly withhold from any district its share of the public money of the State for willfully disobeying any provision of the law or any decision, order, or regulation of the State board of education or of the commissioner.

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Withholding State school moneys for failure to comply with certain requirements.

State.	Maintain schools for the time required by law.	Levy and pay taxes.	Care for and expend school moneys and the official bonds.	Submit reports.	Enumerate school children.	Employ qualified teachers and pay to them a minimum salary.	Provide specified school accommodations.	Enforce compulsory attendance law.	Introduce specified subjects into the curriculum.	Use State-adopted texts and State course of study.	Observe law relating to medical inspection.	Exclude instruction in foreign languages.	Exclude denominational, sectarian, or partisan instruction.	Nonseparation of pupils because of race or social position.	Close schools during interval session.	Appoint a school agent or treasurer and report the same.	Perform all duties specified by law.
Alabama	X			X	X	X	X	X	X	X							
Arkansas	X			X	X	X	X	X	X	X							
California	X			X	X	X	X	X	X	X							
Colorado	X			X	X	X	X	X	X	X							
Connecticut	X			X	X	X	X	X	X	X							
Delaware	X			X	X	X	X	X	X	X							
Georgia	X			X	X	X	X	X	X	X							
Idaho	X			X	X	X	X	X	X	X							
Illinois	X			X	X	X	X	X	X	X							
Indiana	X			X	X	X	X	X	X	X							
Iowa	X			X	X	X	X	X	X	X							
Maine	X			X	X	X	X	X	X	X							
Maryland	X			X	X	X	X	X	X	X							
Massachusetts	X			X	X	X	X	X	X	X							
Michigan	X			X	X	X	X	X	X	X							
Minnesota	X			X	X	X	X	X	X	X							
Missouri	X			X	X	X	X	X	X	X							
Montana	X			X	X	X	X	X	X	X							
Nebraska	X			X	X	X	X	X	X	X							
Nevada	X			X	X	X	X	X	X	X							
New Hampshire	X			X	X	X	X	X	X	X							
New Jersey	X			X	X	X	X	X	X	X							
New Mexico	X			X	X	X	X	X	X	X							
New York	X			X	X	X	X	X	X	X							
North Carolina	X			X	X	X	X	X	X	X							
North Dakota	X			X	X	X	X	X	X	X							
Ohio	X			X	X	X	X	X	X	X							
Oklahoma	X			X	X	X	X	X	X	X							
Oregon	X			X	X	X	X	X	X	X							
Pennsylvania	X			X	X	X	X	X	X	X							
Rhode Island	X			X	X	X	X	X	X	X							
South Dakota	X			X	X	X	X	X	X	X							
Utah	X			X	X	X	X	X	X	X							
Vermont	X			X	X	X	X	X	X	X							

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DISCUSSION.

Punishment for nonperformance of duty is the logical outcome of the adoption of mandatory legislation. When a State is endeavoring to maintain a certain principle, the only sure way by which it can expect to secure results is to punish acts of failure or refusal to perform specific duties. Although it is probably true that most communities and most officers will carry out the intent of the laws so far as they relate to education more faithfully than to any other branch of civil service, yet it is unfortunately true, even here, that acts of neglect will occur. Hence the necessity for legislative provisions such as have been dealt with within this standard. While the penalties in some cases are more severe than in others, as would be expected where different States are legislating upon the same subjects, yet they are all calculated to achieve the same end—the enforcement of the law. Consideration of the facts that 13 States transfer authority from local to State officers when local officers fail in their obligations in matters involving finance, that 11 States hold localities or local officers financially liable to the State for the same cause, and that 40 States withhold school funds in an endeavor to insure the carrying out of the laws relating to one or more aspects of educational administration in general, makes it evident that in this standard centralization has reached a high point.

Summary of State intervention.

States.	Transfer of authority from local to State officers.	Liability of localities or local officers to the State.	Withholding State school moneys.	States.	Transfer of authority from local to State officers.	Liability of localities or local officers to the State.	Withholding State school moneys.
Arizona.....			X	Nevada.....	X		X
Arkansas.....			X	New Hampshire.....	X	X	X
California.....	X		X	New Jersey.....			X
Colorado.....			X	New Mexico.....	X	X	X
Connecticut.....	X	X	X	New York.....			X
Delaware.....			X	North Carolina.....			X
Georgia.....			X	North Dakota.....		X	X
Idaho.....			X	Ohio.....		X	X
Illinois.....			X	Oklahoma.....	X		X
Indiana.....		X	X	Oregon.....		X	X
Iowa.....	X	X	X	Pennsylvania.....	X		X
Kansas.....	X	X	X	Rhode Island.....			X
Louisiana.....	X		X	South Dakota.....			X
Maine.....	X		X	Tennessee.....	X		X
Maryland.....			X	Utah.....			X
Massachusetts.....		X	X	Vermont.....			X
Michigan.....			X	Virginia.....	X		X
Minnesota.....			X	Washington.....		X	X
Missouri.....			X	West Virginia.....			X
Montana.....			X	Wisconsin.....			X
Nebraska.....			X	Wyoming.....			X

VII. GENERAL SUMMARY.

As has been shown, State school legislation pertaining to elementary school finance involves both central and local control. From a study of legislation alone, however, it is extremely difficult, if not impossible, to determine with accuracy the degree of centralization or localization existent. In the first place, taking some of the standards considered, central control operates only when localities desire to exercise certain functions or to avail themselves of certain opportunities offered by a State; hence to have a true picture of control the extent to which localities exercise their prerogatives must be known. In the second place, as strict obedience is by no means universal, the extent to which localities live up to the letter and the spirit of the laws must be known before drawing a too definite conclusion. In a word, complete data would require a knowledge of actual practice, as well as of legislation. This study of elementary school finance attempts only the latter; and to the extent to which practice, for one or other of the two general reasons just stated, fails to coincide with legislation, to that extent are its findings open to question. In the main, however, it may be assumed that any difference between law and practice is not so great as to affect very appreciably the conclusions reached, which, after all, should be regarded as broad generalizations showing tendencies rather than as an attempt to depict exact conditions.

In general, it may be stated that some standards which on the surface or by their nature apparently indicate centralization, upon analysis reveal local control or divided control; while other standards which seem essentially local in their bearing, in reality indicate centralized control.

LOCAL CONTROL.

The distribution of State school moneys was regarded as being in itself a central and a centralizing process; the bases upon which such distribution is made, however, indicate varying degrees of centralization. A distribution on a school population or on a property valuation basis exacts little or nothing from localities and consequently indicates little centralization of control. A distribution either on attendance of pupils, number of teachers employed, or ratio of local school tax to total town tax, requires localities to exercise a certain amount of effort or cooperation in order to secure their full quota of school moneys, while distribution on an inverse property valuation basis tends to equalize the burden of local taxation proportionately to community wealth. Through such methods of distribution central control is brought considerably more into evidence. There-

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fore in view of the fact that two-thirds of the States distribute State school moneys on bases which demand practically no local effort, it was concluded that the standard at the present time really indicates localization; yet there are easy possibilities for effective centralization by the simple expedient of a change in the bases of distribution.

DIVIDED CONTROL.

The standard dealing with the expenditure of State school moneys showed that complete restriction denotes control wholly central; partial restriction, control partly central and partly local; while a total lack of restriction leaves control entirely to localities. Inasmuch as 23 States completely restrict such expenditure, 7 partially restrict it, and 18 leave the expenditure unrestricted, the conclusion was reached that control within this standard may be said to be divided, with a tendency toward centralization.

The act of granting State aid was found to be a central and a centralizing process, because of the conditions with which localities must comply before receiving such aid. Considering, however, that State aid is granted in but 34 States; that localities may accept or reject State aid as they please; and that many of the purposes for which State aid is granted would not appeal universally to local school authorities as being absolute necessities, it was concluded that control under this standard is divided, with a tendency toward localization. Nevertheless, there must be kept in mind the fact that State aid is steadily growing in respect to both purposes and amounts, and that as localities increasingly avail themselves of its advantages, and thereby habituate themselves to a compliance with attached conditions, to a corresponding extent, will centralization also increase.

CENTRAL CONTROL.

On the surface, the standard dealing with authority to borrow money and to issue bonds indicates localization of control, since authority to act is vested in localities. An analysis, however, revealed the presence of numerous and rather binding restrictions in almost all of the 44 States authorizing the creation of such local indebtedness. This fact, coupled with the rather general need of localities to secure money in this manner, led to the conclusion that the standard really indicates centralization.

The next standard, dealing with State regulation of the taxing duties and powers of localities, in itself conveys no presupposition as to the location of control, but when analyzed from a double viewpoint—first, that of unspecified, minimum, or fixed requirements; second, that of maximum limitations—the standard was taken to be indicative of centralization. This conclusion was reached after

giving due weight to the facts, first, that of the 40 States establishing unspecified, minimum, or fixed requirements, 18 States leave the amount or rate of required tax indefinite; and second, that, although 42 States have adopted maximum limitations, the purposes of taxation to which some of these limitations apply are relatively unimportant.

The last standard, dealing with State intervention when local school authorities fail in performance of duty, carries with it the thought of centralization of control. As analyzed, there were found to be three forms of State intervention existent in relation to matters involving finance: First, the transfer of authority from a local to a State officer because of neglect of duty involving finance, occurring in 13 States; second, liability of localities or local school officers to the State for the same cause, occurring in 11 States; and third, the withholding of State school moneys from offending localities because of failure to carry out one or more State regulations, occurring in 40 States. Legislation as thus analyzed confirmed the implication of the standard itself, showing a strong tendency toward centralization.

Considering elementary school finance as a whole, therefore, it may be characterized as indicating divided control with a fairly strong tendency toward centralization. This conclusion seems to be a natural one, especially when viewed in the light of legislation other than school legislation. In general, for some years past, the movement of legislation throughout the country in matters where large financial interests are involved seems to have been constantly in the direction of increased centralization of control. Therefore it is not surprising to find that elementary school finance—a fundamental factor in the development and maintenance of efficient schools—should reflect in its tendency & general movement of much wider scope.

Summary chart showing location of control.

Standards.	Local control.	Divided control.	Central control.
Basis for the distribution of State school moneys.....	X		
Extent of restriction attached to the local expenditure of State school moneys.....		X	
State aid.....		X	
Restrictions upon the right of localities to borrow money and to issue bonds.....		X	
State regulation of the taxing duties and powers of localities.....			XXX
State intervention.....			XXX

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[NOTE.—With the exceptions indicated, the documents named below will be sent free of charge upon application to the Commissioner of Education, Washington, D. C. Those marked with an asterisk (*) are no longer available for free distribution, but may be had of the Superintendent of Documents, Government Printing Office, Washington, D. C., upon payment of the price stated. Remittances should be made in coin, currency, or money order. Stamps are not accepted. Numbers omitted are out of print.]

1906.

- *No. 3. State school systems: Legislation and judicial decisions relating to public education, Oct. 1, 1904, to Oct. 1, 1906. Edward C. Elliott. 15 cts.

1906.

- *No. 5. Education in Formosa. Julian H. Arnold. 10 cts.
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1908.

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*No. 9. Bibliography of education for 1908-9. 10 cts.
No. 10. Education for efficiency in railroad service. J. Shirley Eaton.
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1910.

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1911.

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- *No. 1. A course of study for the preparation of rural-school teachers. F. Mutchler and W. J. Craig. 5 cts.
*No. 3. Report of committee on uniform records and reports. 5 cts.
*No. 4. Mathematics in technical secondary schools in the United States. 5 cts.
*No. 5. A study of expenses of city school systems. Harlan Updegraff. 10 cts.
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*No. 7. Educational status of nursing. M. Adelaide Nutting. 10 cts.

- *No. 8. Peace day. Fannie Fern Andrews. 5 cts. [Later publication, 1913, No. 13. 10 cts.]
- *No. 9. Country schools for city boys. William S. Myers. 10 cts.
- *No. 13. Influences tending to improve the work of the teacher of mathematics. 5 cts.
- *No. 14. Report of the American commissioners of the international commission on the teaching of mathematics. 10 cts.
- *No. 17. The Montessori system of education. Anna T. Smith. 5 cts.
- *No. 18. Teaching language through agriculture and domestic science. M. A. Leiper. 5 cts.
- *No. 19. Professional distribution of college and university graduates. Bailey B. Burritt. 10 cts.
- *No. 22. Public and private high schools.
- *No. 23. Special collections in libraries in the United States. W. D. Johnston and I. G. Mudge. 10 cts.
- *No. 27. History of public-school education in Arkansas. Stephen B. Weeks.
- *No. 28. Cultivating school grounds in Wake County, N. C. Zebulon Judd. 5 cts.
- *No. 29. Bibliography of the teaching of mathematics, 1900-1912. D. E. Smith and Chas. Goldhaber.
- *No. 30. Latin-American universities and special schools. Edgar E. Brandon.

1913.

- *No. 1. Monthly record of current educational publications, January, 1913.
- *No. 2. Training courses for rural teachers. A. C. Monahan and R. H. Wright. 5 cts.
- *No. 3. The teaching of modern languages in the United States. Charles H. Handachin. 15 cts.
- *No. 4. Present standards of higher education in the United States. George E. MacLean. 20 cts.
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- *No. 20. Illiteracy in the United States. 10 cts.
- *No. 22. Bibliography of industrial, vocational, and trade education. 10 cts.
- *No. 23. The Georgia club at the State Normal School, Athens, Ga., for the study of rural sociology. E. C. Branson. 10 cts.
- *No. 34. A comparison of public education in Germany and in the United States. Georg Kerschesteiner. 5 cts.
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- *No. 39. Elementary industrial school of Cleveland, Ohio. W. N. Hallmann.
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- *No. 43. Agriculture and rural-life day; material for its observance. Eugene C. Brooks. 10 cts.
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- *No. 45. Monthly record of current educational publications, November, 1912.
- *No. 46. Educational directory, 1913. 15 cts.
- *No. 47. Teaching material in Government publications. F. K. Noyes. 10 cts.
- *No. 48. School hygiene. W. Carson Ryan, jr. 15 cts.
- *No. 49. The Farragut School, a Tennessee country-life high school. A. C. Monahan and Adams Phillips.
- *No. 50. The Fitchburg plan of cooperative industrial education. M. B. McCann. 10 cts.
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- *No. 52. Sanitary schoolhouses. Legal requirements in Indiana and Ohio. 5 cts.
- *No. 53. Monthly record of current educational publications, December, 1912.
- *No. 54. Consular reports on industrial education in Germany.
- *No. 55. Legislation and judicial decisions relating to education, Oct. 1, 1909, to Oct. 1, 1912. James G. Boykin and William B. Hood.
- *No. 56. Educational system of rural Denmark. Harold W. Fought.
- *No. 58. Bibliography of education for 1910-11.
- *No. 60. Statistics of State universities and other institutions of higher education partially supported by the State, 1912-13.

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III

1914.

- *No. 1. Monthly record of current educational publications, January, 1914. 5 cts.
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- *No. 3. Monthly record of current educational publications, February, 1914. 5 cts.
- No. 4. The school and the start in life. Mayer Bloomfield.
- No. 5. The folk high schools of Denmark. L. L. Friend.
- No. 6. Kindergartens in the United States.
- No. 7. Monthly record of current educational publications, March, 1914.
- *No. 8. The Massachusetts home-project plan of vocational agricultural education. R. W. Stimson. 15 cts.
- *No. 9. Monthly record of current educational publications, April, 1914.
- *No. 10. Physical growth and school progress. B. T. Baldwin. 25 cts.
- *No. 11. Monthly record of current educational publications, May, 1914. 5 cts.
- *No. 12. Rural schoolhouses and grounds. F. B. Dresslar. 50 cts.
- No. 13. Present status of drawing and art in the elementary and secondary schools of the United States. Royal B. Farnum.
- No. 14. Vocational guidance.
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- No. 20. The rural school and hookworm disease. J. A. Ferrell.
- No. 21. Monthly record of current educational publications, September, 1914.
- No. 22. The Danish folk high schools. H. W. Foght.
- No. 23. Some trade schools in Europe. Frank L. Glynn.
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- No. 35. The training of teachers in England, Scotland, and Germany. Charles H. Judd.
- *No. 36. Education for the home—Part I. General statement. B. R. Andrews. 10 cts.
- *No. 37. Education for the home—Part II. State legislation, schools, agencies. B. R. Andrews. 30 cts.
- *No. 38. Education for the home—Part III. Colleges and universities. B. R. Andrews.
- *No. 39. Education for the home—Part IV. Bibliography, list of schools. B. R. Andrews.
- No. 40. Care of the health of boys in Girard College, Philadelphia, Pa.
- No. 41. Monthly record of current educational publications, November, 1914.
- No. 42. Monthly record of current educational publications, December, 1914.
- No. 43. Educational directory, 1914-15.
- No. 44. County-unit organization for the administration of rural schools. A. C. Monahan.
- No. 45. Curricula in mathematics. J. G. Brown.
- No. 46. School savings banks. Mrs. Sara L. Oberholtzer.
- No. 47. City training schools for teachers. Frank A. Manny.
- No. 48. The educational museum of the St. Louis public schools. C. G. Rathman.
- No. 49. Efficiency and preparation of rural school-teachers. H. W. Foght.
- No. 50. Statistics of State universities and State colleges.

1915.

- No. 1. Cooking in the vocational school. Iris P. O'Leary.
- No. 2. Monthly record of current educational publications, January, 1915.
- No. 3. Monthly record of current educational publications, February, 1915.
- No. 4. The health of school children. W. H. Heck.
- No. 5. Organization of State departments of education. A. C. Monahan.
- No. 6. A study of colleges and high schools.
- No. 7. Accredited secondary schools in the United States. Samuel P. Olsen.
- No. 8. Present status of the honor system in colleges and universities. Bird T. Baldwin.
- No. 9. Monthly record of current educational publications, March, 1915.
- No. 10. Monthly record of current educational publications, April, 1915.
- No. 11. A statistical study of the public-school systems of the southern Appalachian Mountains. Norman Frost.

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- No. 12. History of public-school education in Alabama. Stephen B. Weeks.
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- No. 14. Monthly record of current educational publications, May, 1915.
- No. 15. Monthly record of current educational publications: Index, Feb., 1914-Jan., 1915.
- No. 16. Monthly record of current educational publications, June, 1915.
- No. 17. Civic education in elementary schools as illustrated in Indianapolis. A. W. Dunn.
- No. 18. Legal education in Great Britain. H. S. Richards.
- No. 19. Statistics of agricultural, manual training, and industrial schools, 1913-14.
- No. 20. The rural school system of Minnesota. H. W. Foght.