

# HOUSE....No. 391.

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## Commonwealth of Massachusetts.

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HOUSE OF REPRESENTATIVES, April 25, 1872.

The Committee on Education, to whom was referred the annual report of the secretary of the Board of Education,

### REPORT:

That recently the attention of the Committee has been called to the recommendation contained therein, regarding the raising of a school fund by levying a half-mill state tax upon all taxable property, the avails thereof to be distributed among the cities and towns in proportion to the number of persons therein between the ages of five and fifteen years, and that the plan has met the favorable consideration of the Committee, because it would relieve many cities and towns in the Commonwealth of the heavy burdens imposed upon them by the present system of supporting public schools, and tend to equalize the benefits thereof throughout the State. The report of the secretary contains a full statement of the grounds upon which the proposed plan is based, with many statistics, also, indicating its necessity, and need not be repeated here. A bill has also been prepared, which is submitted herewith.

The Committee find that the plan, though not new, involves a very important change in the present system of supporting our public schools, and ought to be more fully considered than

it is possible to be at this late day of the session. The adoption of an Act of this kind would also create a great disturbance in the annual state and municipal appropriations which have been generally fixed for the present year, and would require many changes just as the taxes are to be assessed. The Committee therefore submit the bill with their approval, and recommend that the same be referred to the next General Court.

Per order of Committee,

HENRY S. WASHBURN.

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HOUSE OF REPRESENTATIVES, April 30, 1872.

The Committee on Finance, to whom was referred the Report and Bill from the Committee on Education in reference to the establishment of a half mill fund for the support of the public schools, agree with that Committee in recommending reference to next General Court.

Per order,

JOHN S. BALDWIN.

## Commonwealth of Massachusetts.

In the Year One Thousand Eight Hundred and Seventy-  
Two.

### AN ACT

To establish a Half-mill Fund for the support of the  
Public Schools.

*Be it enacted by the Senate and House of Representatives, in General Court assembled, and by the authority of the same, as follows:—*

1    SECT. 1. A tax of one-half of one mill on the  
2 dollar shall be annually assessed upon all the property  
3 of the Commonwealth according to the valuation  
4 thereof, and shall be known as the half-mill tax for  
5 the support of public schools.

1    SECT. 2. Said tax shall be assessed, collected and  
2 paid into the treasury in the same manner as other  
3 state taxes, and shall be designated as the half-mill  
4 school fund.

1    SECT. 3. Said fund shall be apportioned and dis-  
2 tributed for the support of public schools without a

3 specific appropriation. The apportionment shall be  
4 made by the secretary and treasurer in the same  
5 manner and on the same conditions as one-half of the  
6 annual income of the Massachusetts school fund is  
7 apportioned, and shall be paid over, on the twenty-  
8 fifth day of January in each year, to the treasurers of  
9 the several cities and towns, according to the number  
10 of persons therein between the ages of five and fifteen,  
11 ascertained by law. The first distribution shall be  
12 made in January, eighteen hundred and seventy-three.

1     SECT. 4. Each and every portion of said fund not  
2 apportioned or expended, as herein before provided,  
3 shall be added to the principal of the Massachusetts  
4 school fund.

1     SECT. 5. This act shall take effect upon its pas-  
2 sage.