

HOUSE No. 48.

Commonwealth of Massachusetts.

OFFICE OF SECRETARY OF STATE BOARD OF EDUCATION,
BOSTON, Feb. 3, 1887.

Hon. CHARLES J. NOYES,
Speaker of the House of Representatives.

DEAR SIR:—I have the honor to transmit herewith for the use of the General Court a special report of the Board of Education, in answer to chapters 37 and 76 of the Resolves of 1886.

Yours respectfully,

J. W. DICKINSON,
Secretary.

R E P O R T .

To the Honorable Senate and House of Representatives.

Chapter 37 of the Resolves of 1886 requested the Board of Education to consider whether a more equitable distribution can be made of the income of the Massachusetts School Fund, and report its conclusions to the General Court; and by chapter 76 of the Resolves of 1886 the Board was requested to investigate the entire subject and method of the proposed "bill to establish a half-mill fund for the public schools, and to distribute the same for their support," — printed as House document number four hundred and forty, — the necessity for and effect of the same, with such statistics as shall illustrate the operation and effect of the law, if adopted, upon each city and town in the Commonwealth, provided they recommend its adoption, and report in print separate from their general report to the next General Court at the beginning of the session, with such recommendations concerning this phase of our public-school system as they may deem wise.

The Board has given the matter of both resolves careful attention. With the aid of statistics it has considered the effect of all the propositions for legislation that have been suggested, and respectfully submits its conclusions upon both resolves to the consideration of the Legislature.

DISTRIBUTION OF THE INCOME OF THE SCHOOL FUND.

Two or three different plans of redistributing the moiety of the income of the school fund apportioned to the towns have been carefully considered.

One is based on the amount of taxable property represented by each child of school age in towns having a certain specified valuation, such towns being arranged in classes according to their valuation, the class having the smallest valuation receiv-

ing the largest sum, this sum being increased or diminished to each town from year to year inversely as the valuation of such town increases or diminishes. This plan also includes the allowance of a certain sum for each school in towns so aided.

Another plan considers the valuation of the taxable property of the towns, and the number of schools required to be maintained, as the principal factors in the problem of distribution.

Both of these plans fail to make a just and equal distribution of the public-school fund, and the Board is by no means satisfied that as great inequalities would not exist under either one of them as exist under the present law.

If a new plan of distribution is to be enacted, it should be so constructed as to aid those towns least able to help themselves, and produce as few inequalities as possible, and encourage the towns to improve their schools, rather than to relieve themselves from taxation.

In view of the fact that the present law has been in operation but little over two years, and that no new plan free from serious objections has yet been found, the Board recommends only such a departure from it as shall give to the towns that most need help the small portion of the fund that is now given pro rata to the towns above three millions valuation. To accomplish this result it recommends the passage of the bill appended to this report.

THE PROPOSED HALF-MILL TAX.

A State school tax can be levied for the accomplishment of two ends: —

1st. To equalize the burden of taxation in the towns.

2d. To increase the efficiency of the schools, and to render their advantages more equal throughout the Commonwealth.

In attempting to equalize the burden of taxation in so far as the support of schools is concerned, we must determine the causes of expense and the ability to pay.

In levying a tax for promoting the efficiency of the schools, we must determine what relations pecuniary aid holds to that end.

The cost of schools, in any community, will depend on the standard of excellence which the people may choose to attain, on the number of children to be educated and on the number of schools that must be maintained.

From these statements it will appear that the burden of supporting the schools of a town may be largely voluntary, and with which the State is not called upon to interfere.

The ability to pay the cost of the schools will depend on the amount of taxable property which each child of school age will represent, and on the general rate of taxation levied on the taxable property.

The efficiency of the public schools will depend on the ability of the people to support them, and on the intelligence and goodwill of the people in organizing them and in administering their affairs.

From this it may be seen that there are many elements which must be considered in levying a general tax for the schools, and in distributing its proceeds among the towns, so that justice, equality and the best educational results may be secured.

By the statistics that have been prepared, it may be shown that the proposed bill for levying a general school tax does not make provision for equalizing the burden of taxation in the State.

By the provisions of the bill eleven cities and towns, whose present rate of taxation is \$12.80 or over on a thousand dollars, would be required to raise \$181,264.85 more than would be returned to them, while one hundred and twenty-five cities and towns whose present tax rate is the same or under, would receive more than they would raise.

Thus it appears from these statistics that one group of towns with a certain rate of taxation would raise much more money than they would receive, while another group, with the same rate or under, would raise much less than they would receive.

The same result appears in a still more marked degree, if we compare the amounts raised and received in some individual towns.

New Bedford with a tax rate of \$16.30 would be required to raise \$2,567.26 more than would be returned, while Attleborough with a tax rate of only \$10.00 per thousand would raise \$2,869.53 less than they would receive.

Beverly with a tax rate of \$15.80 would lose \$1,056.85; Marblehead with a rate of \$12.20 would gain \$1,325.68.

Arlington with a tax rate of \$18.40 on a thousand dollars would lose, while Stow, raising only \$3.60 on a thousand, would gain.

Besides results such as these, some towns would receive aid that do not need it, and would not even be willing to receive it. Experience has proved that the efficiency of the schools is never secured by the use of pecuniary means alone. If the means are obtained without some sacrifice and to such an amount as to allow a community to relax its efforts in supporting its schools, that community is quite likely to take advantage of the opportunity, and with the diminished efforts the school spirit and interest in the welfare of the schools is generally diminished in proportion.

It has been the policy of the State in the distribution of the income of the State school fund to gradually withdraw it from the towns that have become able to support their schools without its aid, and to distribute it among those towns only that actually need its help.

The wealthier towns have not only given up their share of the public money without objection, but have recommended the redistribution. The school fund was established not for the purpose of supporting the schools, but to aid and encourage the towns in promoting the efficiency of these institutions.

As good teachers are necessary to the existence of good schools, it was thought from the first that the best and most legitimate use that could be made of a portion of the income of the school fund was to expend it in maintaining normal schools and in encouraging the establishment of teachers' associations, for the better preparation of teachers for their responsible work.

In this no mistake has been made. Our present improved methods of teaching owe their origin largely to the influence of these schools and these associations, and to that system of supervision with which the cities and wealthier towns have generally supplied themselves.

From the earliest period of our history the burden of supporting the public schools has fallen upon the local municipalities; and, on the whole, they have been generous in the discharge of their duty. They have enlarged and improved our school system to meet the growing needs of the population. In this work they have ever shown an intelligent self-reliance, and a general disposition to exceed the requirements of the law.

The statutes require the schools to be kept for at least six months in the year. The towns of small valuation are unable

to continue their schools longer than the law requires, and still the average time in the year for the State is nearly nine months.

The law requires the towns to raise at least three dollars for every child between five and fifteen years of age. By the returns of last year it appears that almost every town raised more than that sum, and that the average for the State was nearly twenty dollars for every such child.

It is most important for the State and for the public schools that this habit of self-reliance on the part of the towns, and the intelligent, earnest school spirit that always grows out of it, should be everywhere encouraged.

There are, however, about one hundred towns in the Commonwealth, mainly on Cape Cod and among the hills of Western Massachusetts, that each recurring census finds with a depleted population and a diminished valuation of taxable property, which stand in need of immediate aid.

The Board of Education is of the opinion that this aid can best be rendered by an increase of the State school fund, which shall insure a larger permanent income, to be distributed to those towns which imperatively need help.

In view of these considerations the Board recommends that a half-mill tax be levied with the next State tax, the proceeds to be known as the "Half-Mill Public School Fund"; the income arising from it to be distributed in the same manner as the moiety of the income of the school fund is distributed to the towns. The Board, therefore, recommends the passage of the appended bill:—

AN ACT RELATING TO THE DISTRIBUTION OF THE SCHOOL FUND.

Be it enacted, etc., as follows:

SECTION 1. One-half of the annual income of the Massachusetts school fund of the Commonwealth shall be apportioned and distributed, without a specific appropriation, for the support of public schools, and in the manner following, to wit: The said one-half of the said annual income shall be distributed to towns complying with all laws in force relating to the distribution of said income, and the valuation of the real and personal estate of each of which, as shown by the last returns thereof, does not exceed three million dollars. Said towns shall be annually classified upon the basis of the last

valuation; the first class shall include all such towns the valuation of the real and personal estate of each of which does not exceed one-half million dollars; the second class shall include all such towns the valuation of each of which is more than one-half million dollars and does not exceed one million dollars; the third class shall include all such towns the valuation of which is more than one million dollars and does not exceed three million dollars. Each town in these several classes, in the order named, shall respectively share in the proportion of six, four and three in the distribution of said one-half of said annual income.

SECT. 2. Chapter twenty-two of the acts of the year eighteen hundred and eighty-four is hereby repealed.

SECT. 3. This act shall take effect upon its passage.

AN ACT TO ESTABLISH A HALF-MILL FUND FOR THE SUPPORT OF PUBLIC SCHOOLS, AND TO PROVIDE FOR THE DISTRIBUTION THEREOF.

Be it enacted, etc., as follows:

SECTION 1. A tax of one-half of one mill on the dollar shall be assessed and collected upon all the taxable property of the Commonwealth according to the valuation thereof, and shall be known as the one-half mill tax for the support of schools.

SECT. 2. Said tax shall be assessed, collected and paid into the treasury in the same manner as other State taxes, and the product of said tax, together with such additions as may be made thereto, shall constitute a permanent fund, to be called the "Half-Mill Public School Fund" the principal of which shall not be diminished, and which shall be invested and managed in the same manner as the "Massachusetts School Fund," as provided in section two of chapter forty-three of the Public Statutes.

SECT. 3. The annual income of said "Half-Mill Public School Fund," shall be appropriated and distributed without a specific appropriation for the support of public schools, and paid over and expended in the same manner as the one-half of the annual income of the "Massachusetts School Fund" is now or shall be hereafter appropriated, distributed, paid and expended for the support of public schools.

SECT. 4. Any portion of said fund not expended as herein provided shall be added to the principal of said fund.

SECT. 5. This act shall take effect upon its passage.

