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TREND OF TAXES ON AGRICULTURAL
LAND IN TEXAS AND DISTRIBUTION
OF THE FARMER'S TAX-DOLLAR



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SYNOPSIS

State and local revenues are obtained largely from an ad valorem tax on real property, especially land. These taxes have risen greatly since 1914. In Texas the increase in taxes on agricultural land since this date has been over 120 per cent. No such corresponding increase in the receipts from farm land has occurred, especially since the summer of 1920, when the great decline in the price of farm products began. This increase in taxation, then, measures approximately the actual increased burden which farmers, over the greater part of the state must now carry in comparison with pre-war times.

This Bulletin shows by means of statistical tables and graphical representations how the farmer's tax bill has increased, and also what part of his tax dollar is levied by the state, the county, and the local districts. It also shows where the tax goes which is levied by each of these jurisdictions and what percentage of the farmer's tax dollar is levied for each purpose within the jurisdictions.

TREND OF TAXES ON AGRICULTURAL LAND IN TEXAS AND DISTRIBUTION OF THE FARMER'S TAX DOLLAR

F. A. Buechel

INTRODUCTION

While the question of taxation has always been of great practical interest to a large body of our citizenship, this interest has greatly increased in recent years and especially since 1920. The reason for this increased interest is not hard to find. Prior to 1914, when business normally pursued an even keel, taxes tended to rise, it is true, but at a rate which, in general, business could readily absorb on account of the increasing wealth, income, and the general prosperity which prevailed throughout the country. Agriculture fully shared in this general prosperity when, beginning in the late nineties, prices of farm products took a strong upward swing, which extended on up to the outbreak of the European war. After a temporary lull, in the autumn of 1914 and 1915, especially in the South, this upward swing in agricultural prosperity became even more marked than it had been in the period noted above, taking on the aspects of a "boom" in various local areas scattered over the country. The agricultural industry as a whole experienced a bouyancy which led to the assumption of obligations requiring many years for their liquidation and imposing a considerable immediate addition to the farmer's tax burden. Many enterprises, such as the extension of hard-surfaced roads, the building of rural high schools and other public buildings, irrigation and drainage projects, etc., were undertaken largely on the basis of borrowed money during these few flush years.

Under ordinary circumstances, the making of these improvements would have extended over a period of ten to fifteen years and would have been largely paid for out of current receipts. These enterprises, however, were undertaken on the assumption that war prices would last for many years and that the prices of farm products would never again descend to the pre-war level. We have here then the setting for much of our present tax agitation, viz., a high overhead expense in the form of high local bonded indebtedness on the one hand and a tremendous contraction of farm receipts on the other. This situation, bad enough in itself, is probably greatly augmented by certain inherent defects in the administration of the general property tax, which serves as the main source from which local and state revenues are derived. This is a subject which will be taken up in one of the series of Bulletins of which this is the first.

Purpose and Method of the Study

This study is designed to set forth the most pertinent facts, together with an analysis of these facts, relative to the taxation of agricultural lands in Texas. It is believed by the writer that only as the facts are collected

and interpreted in a perfectly objective way, shall we be able to formulate policies for the improvement of the tax system of the State. Since taxation plays such a vital part in the every-day life of the people of the state, and since "the power to tax is the power to destroy," it follows that thoughtful people have preconceived ideas upon the subject of taxation, often of a very intense character. In order to obviate any possibility of successful criticism of the present work on the ground of its having ulterior motives or is designed for propaganda purposes, no general conclusions will be drawn or remedies proposed. The present writer will adhere strictly to the presentation of figures, which will be set forth in the form of tables and graphs; the text will be confined to an analysis of the figures presented.

Sources of Information

Most of the data contained in this work were obtained from the following sources: the Comptroller's reports at the State Capitol in Austin; various records in the Comptroller's office; and direct questionnaires sent to the county clerks or tax collectors in all of the counties of Texas. The writer wishes to take this opportunity to make acknowledgement to the officials having charge of these sources of information for their generous cooperation. The officers of more than one hundred and seventy-five counties responded to the questionnaire with all or part of the information desired. It is a source of deep regret to the writer that out of this number, the data from only one hundred and eight counties were absolutely complete; the study is therefore made upon the basis of these counties. Fortunately, however, these counties are well distributed and since they constitute over two fifths of the total number of counties in the State, (Figure 1) they should give a fairly accurate picture of the State as a whole.

Scope of the Study

The present bulletin is the first of a series which the writer is preparing on the subject of taxation of rural land in Texas. One of the later monographs will show the percentage of the income or net rent from rural land which is absorbed by taxes. Another will make a comparison of the State tax burden borne by counties in the different sections of the State. This State tax burden varies as between counties on account of the variation in the ratio between the true value and the assessed value of land in the different counties of the State. In still another bulletin there will appear a comparison of the tax burden upon rural and urban land, based upon the relative percentage of the income absorbed by taxes in each case. The final bulletin will synthesize the material presented in the entire series. It will also contain summaries of related data obtained upon this subject in other sections of the country, particularly in the Southwest. Conclusions and recommendations, based upon the entire study in Texas as well as upon related studies in other states will all be embodied in the final bulletin.

Rise in Land Taxes Since 1914

By inspection of Table 1 and Figure 2 it will be seen that there has been a great increase in the tax upon agricultural land in Texas since 1914. The total tax for all jurisdictions—state, county, and local district—when blended together, more than doubled during this time. When the increase is considered with respect to each jurisdiction separately, it is interesting to observe that the tax levied for the local districts increased most rapidly; in 1923 these local taxes on agricultural land were more than two and one-half times as great as in 1914. The amount of tax levied by the state was

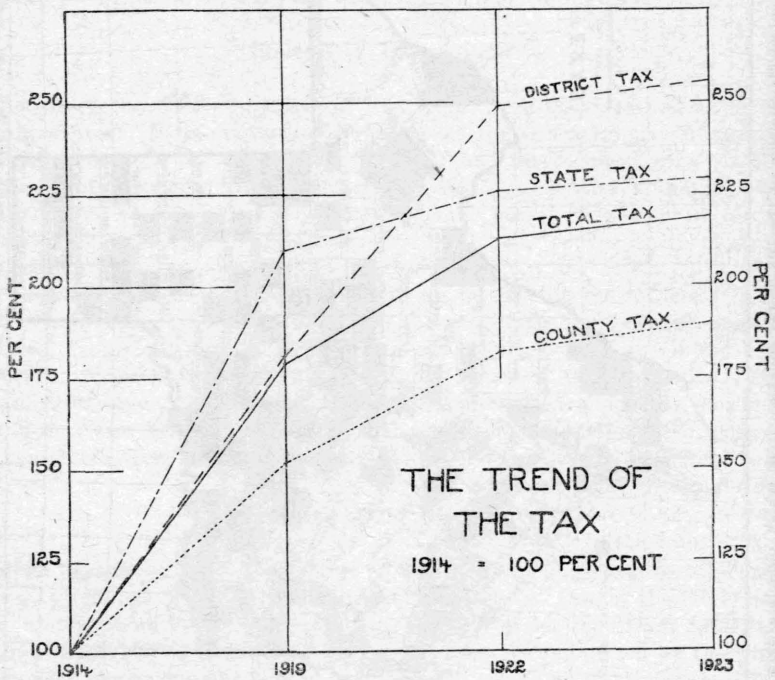


Figure 2. General direction in which farm land taxes have been moving in Texas from 1914 to 1923.

almost two and one-third times as great in 1923 as in 1914; while that levied by the county was somewhat less than twice as great in 1923 as in 1914. In most parts of Texas the tax burden imposed by the increase in tax on agricultural land has in no wise been mitigated by a corresponding increase in the price of farm products.

It is true that since 1921 there has been a marked improvement in the purchasing power of a pound of lint cotton; but this has been accompanied by subnormal yields over the most of the cotton-producing area of the state for practically every year in which high prices have prevailed. It is, of

course, well known, on the other hand, that the price of a pound of beef is less today than it was in 1914, tho the general price level of all commodities has risen fifty per cent during that time. It is clear, therefore, that the increasing taxes on agricultural land have been cutting ever deeper into the farmer's income during the past few years.

TABLE 1

Total Tax on Agricultural Land in 108 Texas Counties and the Amount of Tax Levied by State, County, and Local District Purposes 1914, 1919, 1922, and 1923.

Year	Total tax for ALL purposes dollars	1914 = 100%	Tax levied for STATE purposes dollars	1914 = 100%	Tax levied for COUNTY purposes dollars	1914 = 100%	Tax levied for LOCAL DISTRICT purposes dollars	1914 = 100%
1914	6,059,205	100	2,035,476	100	2,541,927	100	1,481,802	100
1919	10,856,647	179	4,295,548	210	3,870,515	152	2,690,584	181
1922	12,937,916	213	4,611,963	226	4,635,594	182	3,690,359	249
1923	13,296,956	219	4,659,481	229	4,843,891	190	3,793,584	256

It should be pointed out that the tax levies shown in Table 1 are on agricultural land exclusively. Railroad rights-of-way, personal property of all kinds, and urban property, have been eliminated.

AVERAGE OF TAXES LEVIED BY STATE, COUNTY, AND LOCAL DISTRICTS

Table 2 shows the proportion of the total tax that was levied by each of the jurisdictions. It will be observed that the proportion of the total tax levied by local districts as well as the absolute amount, increased for each year under consideration. The proportion levied for county purposes was greater in 1914 than in any subsequent year and the proportion levied for state purposes was greater in 1919 than in any of the other years. For each of the jurisdictions there is a fair degree of uniformity in the proportions of the tax levied during the period under review. Since these figures are averages of a large number of counties distributed all over the state, a good deal of stability in these proportions would naturally be expected.

TABLE 2

The Total Tax on Agricultural Land in 108 Texas Counties and the Percentage Which Was Levied for: State, County, and District Purposes for the Years 1914, 1919, 1922, and 1923.

Year	Total Tax (1914 = 100%)		% For STATE	% For COUNTY	% For LOCAL DISTRICT
	Dollars	100%			
1914	6,059,205	100	33.7	42.0	24.3
1919	10,856,647	179	39.6	35.6	24.8
1922	12,966,396	214	35.5	35.9	28.6
1923	13,297,078	219	35.0	36.5	29.5

Later in this Bulletin the state will be divided into fairly homogeneous sections and these facts along with others will be shown for each of these sections.

Figure 3 shows concretely how the farmer's tax dollar has been apportioned between the state, county, and local districts. As was previously pointed out, there has been no marked change in the proportion of the farmer's taxes that have gone for these different jurisdictions during this period, the increased percentage levied for local district purposes being the most noteworthy.

In Table 3 the range of the average taxes paid per acre per county is divided into six classes and the number of counties within each of these classes is indicated for the four years under consideration. This table gives a much better idea of the change in the average tax per acre than would

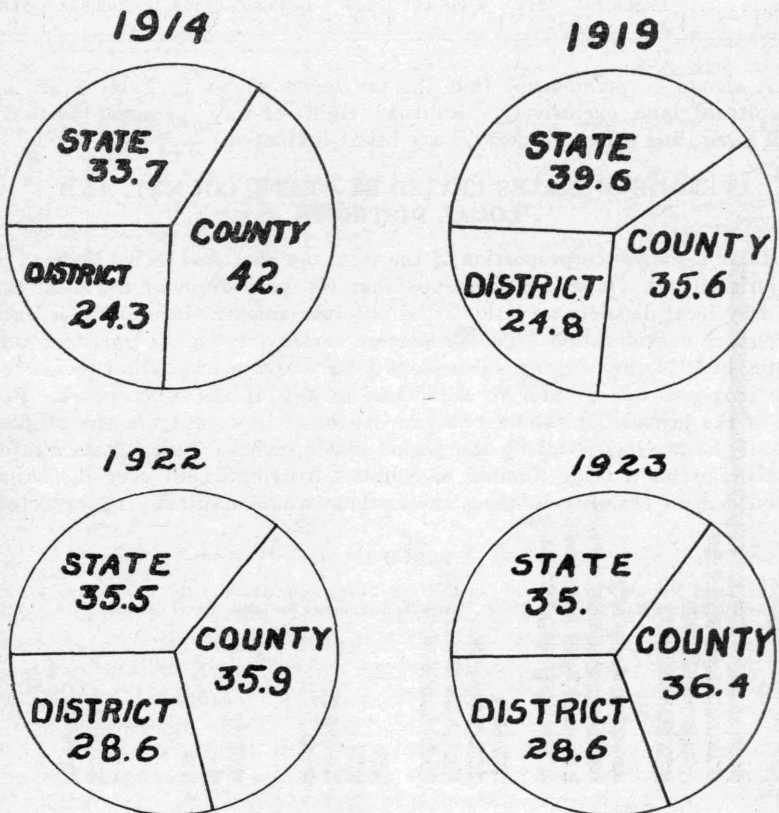


Figure 3. Percentage which was levied by State, county, and district.

TABLE 3

Distribution of 108 Texas Counties According to the Average Tax per Acre Expressed in Cents 1914, 1919, 1922, and 1923.

Cents Per Acre	Number of Counties			
	1914	1919	1922	1923
1- 9	66	32	24	23
10-18	26	36	34	34
19-27	11	21	27	23
28-36	5	5	10	13
37-45	0	8	2	4
Over 45.....	0	6	11	11
Total.....	108	108	108	108

a simple arithmetic average of the average taxes of the one hundred and eight counties for each of the four years. The reason for this obviously is that the range in the average acreage tax of these counties is so great that no single figure would be significant. The table shows that whereas two-thirds of these counties paid an average tax of only one to eight cents per acre in 1914, the number in this class was less than a third of the total in 1919 and less than a fourth of the total in the years 1922 and 1923. With each ascending class the year 1914 has a smaller representation in compar-

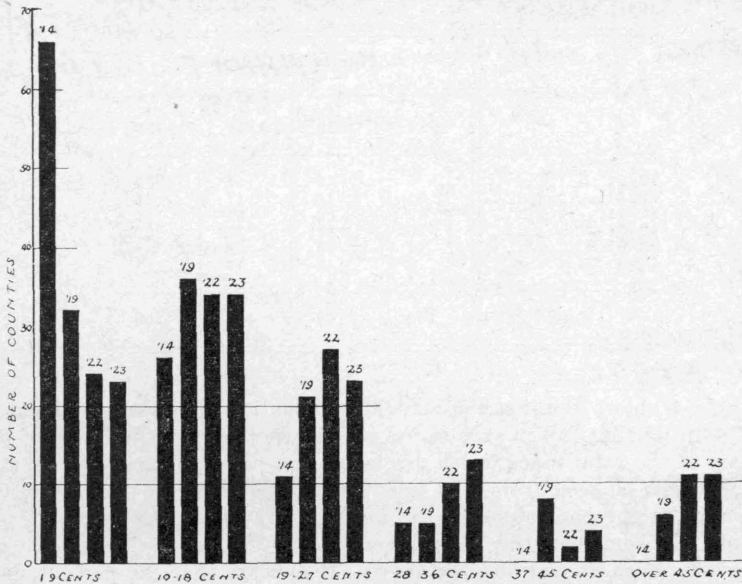


Figure 4. Distribution of 108 Texas counties according to the average tax per acre, expressed in cents, for 1914, 1919, 1922, and 1923.

ison with the other three years. In 1914 none of the counties paid an average acreage tax of as much as thirty-seven cents, while in 1919 there were eight counties paying taxes which averaged from thirty-seven to forty-five cents; in 1922 two counties came within this range, and in 1923 four were included in this class. Moreover, the average acreage tax was over forty-five cents in six counties in 1919 and in eleven counties in each of the years 1922 and 1923. These facts can be visualized more easily by inspection of Figure 4.

VARIATIONS IN PERCENTAGE OF TAXES LEVIED BY STATE, COUNTY, AND LOCAL DISTRICTS IN 108 TEXAS COUNTIES

Levies by State

In Table 2 and Figure 3 the arithmetic average of the percentages of taxes levied by each of the jurisdictions—state, county, and district—was shown. Since there is a very wide range in the percentage of taxes which is levied by each of these jurisdictions in the one hundred and eight counties, a distribution of these counties according to the percentage of the total tax for each of these political subdivisions will throw additional light upon the subject.

TABLE 4
Distribution of 108 Texas Counties According to Percentage of Their Total Taxes Levied by State, 1914, 1919, 1922, 1923.

Percentage	Number of Counties			
	1914	1919	1922	1923
12-21	5	0	5	3
22-31	31	16	17	25
32-41	52	38	51	51
42-51	16	37	23	20
52-61	4	15	8	8
Over 61	0	2	4	1
Total	108	108	108	108

Table 4 shows the distribution of the counties according to the number of counties that fall in each of the six classes in which the range of percentages of the total taxes which are levied for state purposes has been divided. It will be seen from this table as well as Figure 5 that there is a wide range in the percentage of the farmer's tax dollar which is levied by the state. In some counties the percentage is as low as twelve percent and in a few as much as sixty-one or above. It appears that the percentage of the farmer's taxes going to the state was higher in 1919 than in either of the other years.

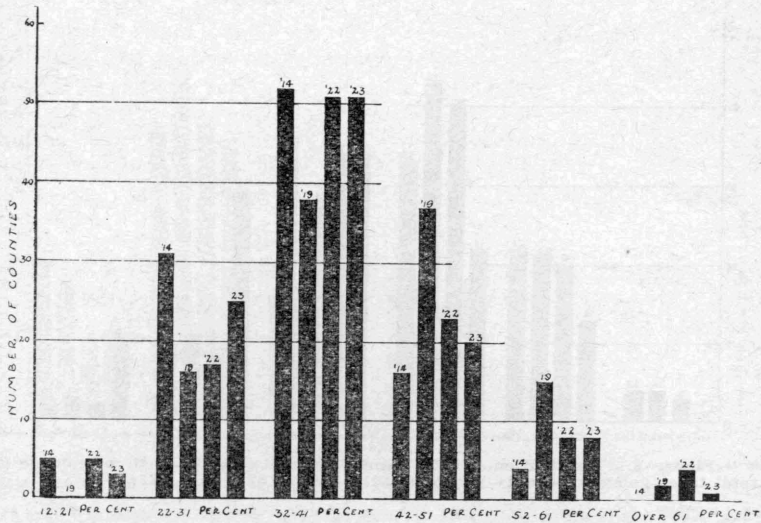


Figure 5. Distribution of 108 Texas counties, according to percentage of total taxes going for State purposes, 1914, 1919, 1922, and 1923.

TABLE 5

Distribution of 108 Texas Counties According to Percentage of Their Total Taxes Which is Levied by County, 1914, 1919, 1922, and 1923.

Percentage	Number of Counties			
	1914	1919	1922	1923
10-19	0	3	4	4
20-29	13	20	21	22
30-39	22	40	43	33
40-49	34	34	27	36
50-59	29	8	10	11
Over 59	10	2	3	2
Total	108	107	108	108

Levies by Counties

Table 5 shows the distribution of the counties according to the percentage of the total tax which is levied by the county. Again a wide variation is shown in the range in the percentage of the total tax which is levied by this jurisdiction. Figure 6 shows the same facts in more concrete form. A good deal of regularity is shown in the distribution of the counties in these percentage classes, gradually ascending to the 30-39 class and then descending, except in 1914, when they centered around the 40-49 class.

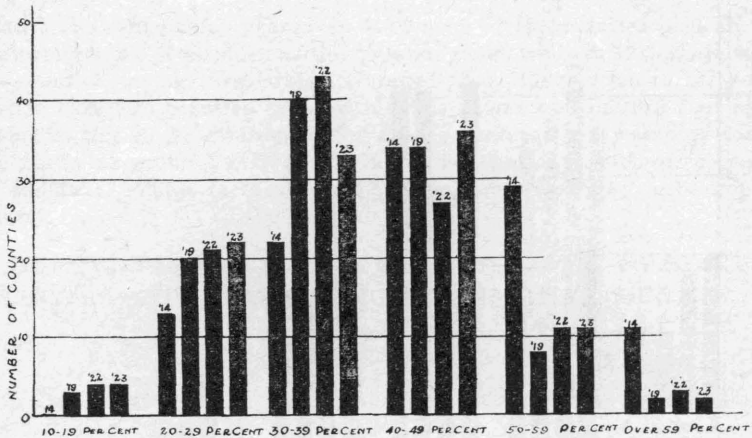


Figure 6. Distribution of 108 Texas counties, according to percentage of total taxes going for county purposes, 1914, 1919, 1922, and 1923.

TABLE 6

Distribution of Approximately 100 Texas Counties According to the Percentage of Their Total Taxes Which is Levied by the District, 1914, 1919, 1922, and 1923.

Percentage	Number of Counties			
	1914	1919	1922	1923
1-12	20	18	10	11
13-24	36	44	37	34
25-36	15	15	28	29
37-48	16	17	14	16
49-60	4	4	7	9
Over 60.....	2	0	1	0
Total.....	93	98	97	99

Levies by Districts

Table 6 shows the distribution of the counties according to the percentage of the total tax which is levied by the local road and school districts. An even wider range in the percentages is displayed here than in the two preceding tables. Figure 7 depicts graphically the range in percentages levied by these jurisdictions, which is seen to be from one to over sixty per cent of the total. It will be observed, however, that a much larger number of counties fall within the 13-24 percentage class than in any of the other classes.

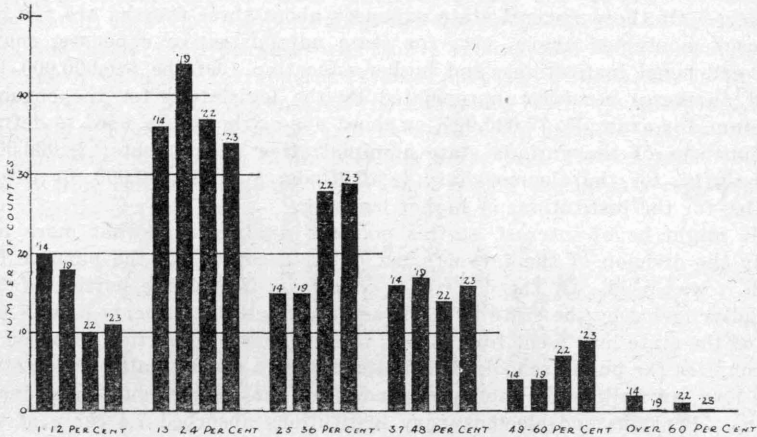


Figure 7. Distribution of 100 Texas counties, according to percentage of total taxes going for district purposes, 1914, 1919, 1922, and 1923.

VARIATIONS IN PERCENTAGE OF TAXES LEVIED FOR DIFFERENT PURPOSES BY STATE, COUNTY, AND LOCAL DISTRICTS

For State Purposes

Let us now analyze the purposes for which the taxes are levied that go to the three jurisdictions already enumerated. Taxes going to the State are levied for three purposes—general, public schools, and pensions. Expenditures for general purposes include such items as the administration of the state government, support of penal and charitable institutions, and the maintenance of higher institutions of learning.

Table 7 shows the distribution of the counties according to the percentage of their total taxes which are levied to defray these general state

TABLE 7

Distribution of 108 Texas Counties According to Percentage of Their Total Taxes Levied for General State Purposes 1914, 1919, 1922, and 1923.

Percentage	Number of Counties			
	1914	1919	1922	1923
4-7	6	0	2	2
8-11	50	2	4	6
12-15	44	22	23	30
16-19	6	30	45	42
20-23	2	35	21	19
Over 23.....	0	19	13	9
Total.....	108	108	108	108

expenses. Of these general state expenses about three-fourths are for the purposes mentioned above, viz., for state administrative expenses, charitable and penal institutions, and higher education. Of the \$40,000,000 (in round numbers) recently appropriated by the legislature for the ensuing biennium, for example, \$7,000,000, or about one-sixth, will be used to defray the expenses of the various state administrative departments; \$8,000,000, or one-fifth, for the eleemosynary institutions; and \$15,000,000, or three-eighths, for the institutions of higher learning.

It might be of interest at this point to analyze somewhat more minutely the division of the farmer's tax dollar according to the purpose for which it was used. Of the 35.1 cents which constituted the portion of the tax dollar levied by the state in 1923 (see Figure 18), 23.1 cents or 65.7 per cent of the state levy went for schools; this included the portion returned to the counties for public schools, which amounted to almost half of the entire state levy, as well as the money expended for the higher educational institutions. Pensions and eleemosynary institutions absorbed 7.4 cents of the tax dollar, or 20 per cent of the state levy; and the administration of the state government, including the judiciary, absorbed 4.3 cents of the tax dollar, or 1.4 per cent of the state levy. The remainder of the state levy was used for miscellaneous purposes.

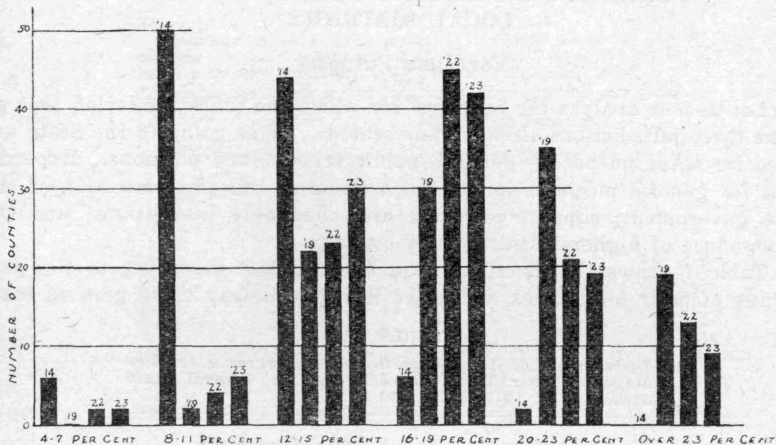


Figure 8. Distribution of 108 Texas counties, according to percentage of total taxes going for general State purposes, 1914, 1919, 1922, and 1923.

The county levy amounted to 36.5 cents of the tax dollar, of which 16.2 cents, or 44.4 per cent, was used for administrative purposes and 20.3 cents, or 55.6 per cent, was used for roads.

The district levy constituted 28.4 cents of the tax dollar, of which 16.4 cents, or 58 per cent, was used for district schools and 12 cents, or 42 per cent, was used for roads.

Figure 8 shows graphically how the counties distribute themselves in the percentage of the total taxes levied on land that is used for general

purposes in state expenditures. The reason that in 1914 more counties are associated with the low-percentage groups is that in that year the ad valorem tax for state purposes was twelve and one-half cents on the hundred dollars of valuation for general revenue purposes while in the other three years it was thirty-five cents on the hundred. With the exception of the year 1914, Figure 8 shows a remarkably uniform increase and decrease in the number of counties in the various percentage classes, which cover a fairly wide range. The percentage class having the largest representation of counties is 16 to 19.

TABLE 8

Distribution of 108 Texas Counties According to Percentage of the Total Taxes Which is Levied for Public School Purposes, 1914, 1919, 1922, and 1923.

Percentage	Number of Counties			
	1914	1919	1922	1923
4-7	1	0	2	2
8-11	4	2	4	6
12-15	20	22	23	30
16-19	41	30	45	42
20-23	29	35	21	19
Over 23	13	19	13	9
Total.....	108	108	108	108

Table 8 shows the distribution of the counties according to the percentage of their total taxes which is returned to the counties for public school purposes. These figures are presented graphically in Figure 9. It will be seen that in some counties less than five per cent of the total tax dollar is returned to the counties for public school purposes; and on the other extreme, in some counties over twenty-three per cent of the tax dollar is levied for public school purposes. Between these extremes it will be seen that with the exception of the year 1919 more counties fall in the class in which from 16 to 19 per cent of the tax dollar is levied for public school purposes than in any other class. In 1919 there were more counties in which 20 to 23 per cent of the farmer's tax dollar went for public school purposes than in any other class.

Figure 9 shows graphically the distribution of the counties according to the percentage of their total taxes which is returned to the counties for public-school purposes. Figure 9 shows, moreover, that there is a fairly normal distribution of counties on the basis of the percentage of the tax dollar paid for public-school purposes. The number of counties increases at a nearly uniform rate for each successive percentage class until the 16 to 19 percentage class is reached, when the number of counties for each successive class declines. The only exception to this, as noted above, is for the year 1919, in which the distribution is not so nearly normal, and the greater number of counties is found in the 20 to 23 percentage class.

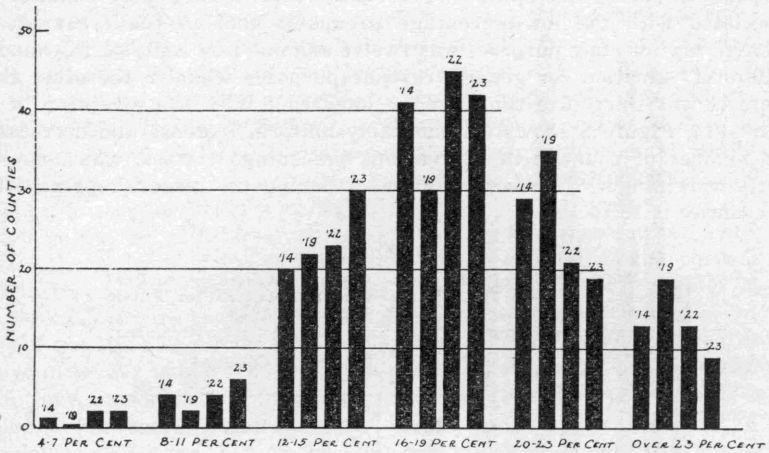


Figure 9. Distribution of 108 Texas counties, according to percentage of total taxes going for public school purposes, 1914, 1919, 1922, and 1923.

TABLE 9

Distribution of 108 Texas Counties According to the Percentage of Their Total Taxes Which is Levied for Pension Purposes, 1914, 1919, 1922, and 1923.

Percentage	Number of Counties			
	1914	1919	1922	1923
1- 2	3	39	62	63
3- 4	45	68	46	45
5- 6	54	1	0	0
7- 8	5	0	0	0
Over 8	1	0	0	0
Total.....	108	108	108	108

Table 9 shows the distribution of the counties according to the percentage of their taxes that is levied by the state for pensions. The rate of tax for pensions has been five cents on the hundred dollars of valuation ever since 1913. In 1914, therefore, it represented a larger proportion of the total state tax levy than it has in the subsequent years under consideration. In the first-named year the state rate was thirty-seven and one-half cents; in the other three years it has been seventy-five cents on the hundred dollars of assessed valuation.

Figure 10 shows more clearly the facts presented in Table 9.

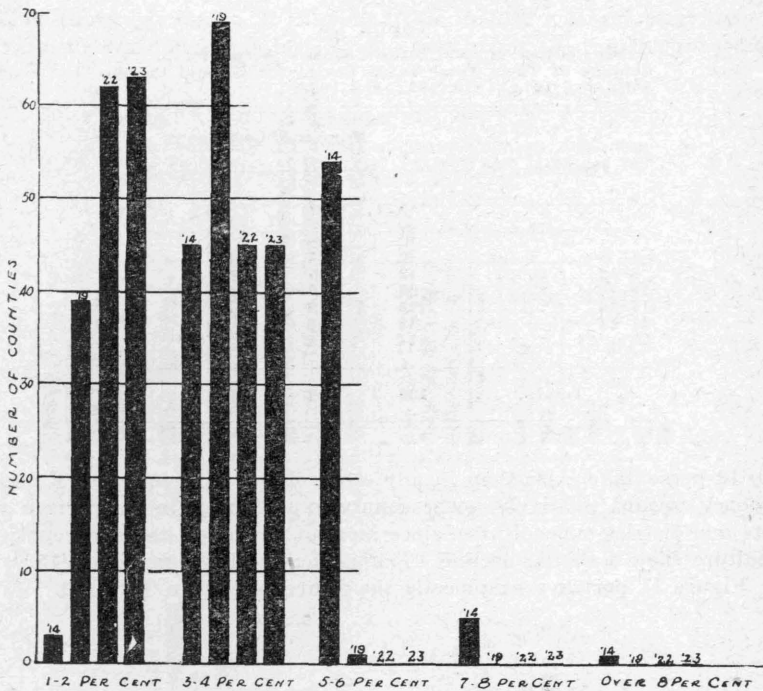


Figure 10. Distribution of 108 Texas counties, according to percentage of total taxes going for pension purposes, 1914, 1919, 1922, and 1923.

Distribution of Taxes for County Purposes¹

We have just seen how the counties tend to arrange themselves in accordance with the percentage of the total tax which is levied by the state for general, public-school, and pension purposes. We shall now examine the distribution of the counties according to the percentage of the total tax which goes for general county purposes,² county roads and bridges, county and sinking funds. In Table 2 it was shown that over a third of the farmer's tax dollar was retained by the county.

Table 10 shows that in 1914 there was a strong tendency for a larger proportion of the farmer's tax dollar to be retained by the county unit for general county purposes than in any of the subsequent years. In that year a larger number of counties are found in the 21 to 24 percentage class than in any other year. In the other three years there were more counties in the courthouse, jury, jail, and public improvements, and county bonds, interest

¹The practices of the various counties, with regard to the division of the county levy, for the various purposes are not altogether uniform. The distribution of the farmer's tax dollar for the various items within the county jurisdiction is therefore only a close approximation.

²County general expenditures include such items as salaries of county officers and employees, office expenses, fuel, water and light, and miscellaneous expenses.

TABLE 10

Distribution of 108 Texas Counties According to Percentage of Their Total Taxes Levied for General County Purposes, 1914, 1919, 1922, and 1923.

Percentage	Number of Counties			
	1914	1919	1922	1923
5- 8	2	5	12	14
9-12	18	45	49	46
13-16	26	35	30	34
17-20	23	19	13	9
21-24	25	3	2	4
Over 24	14	1	2	1
Total.....	108	108	108	108

9 to 12 percentage class than in any other class. This indicates a decided tendency toward relatively lower county expenditures in comparison with state and district expenditures, since most of the other items of county expenditure show a similar decline. This is clearly shown in Figure 15.

Figure 11 portrays graphically the figures shown in Table 10.

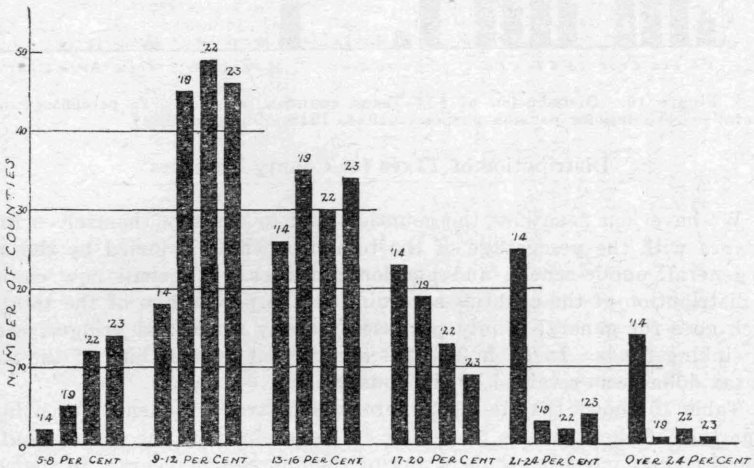


Figure 11. Distribution of 108 Texas counties, according to percentage of total taxes going for general county purposes, 1914, 1919, 1922, and 1923.

Table 11 shows the distribution of the counties according to the percentage of their taxes which is levied for public roads. In almost half of the counties from eight to thirteen cents out of the farmer's tax dollar is levied for this purpose. In a large number of counties the proportion was as small as from two to seven cents in the dollar; and in a few counties as

much as thirty-one cents. It is evident that in 1914 a larger percentage of the farmer's tax dollar was levied for county roads than in the subsequent years.

TABLE 11

Distribution of a Number of Texas Counties According to the Percentage of the Total Taxes Which is Levied for Road Purposes, 1914, 1919, 1922, and 1923.

Percentage	Number of Counties			
	1914	1919	1922	1923
2-7	7	27	36	35
8-13	45	51	42	44
14-19	30	21	22	16
20-25	10	7	5	9
26-31	7	0	1	1
Over 31	5	1	1	2
Total.....	104	107	107	107

Figure 12 shows the figures presented in Table 11 in graphical form.

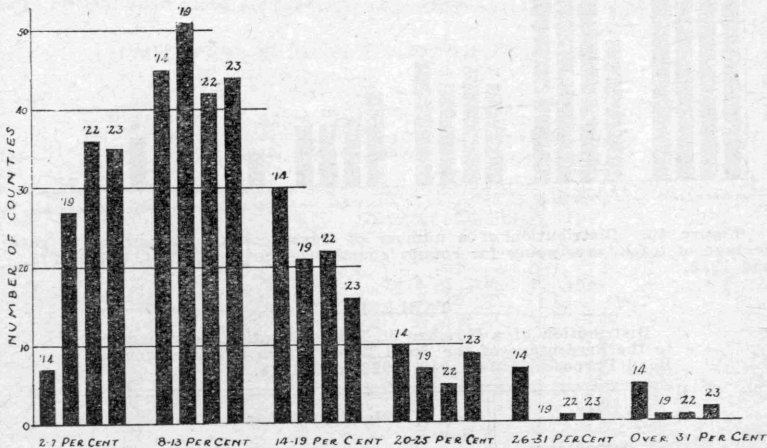


Figure 12. Distribution of a number of Texas counties, according to the percentage of total taxes going for county road purposes, 1914, 1919, 1922, and 1923.

In Table 12 we have the counties arranged according to the percentage of their total tax used for court house and sundry purposes. While in the majority of counties the percentage of the total used for this purpose ranges from one to eight per cent of the farmer's tax dollar, there are a few instances, notably in the year 1914, in which the proportion levied for this purpose is more than twenty per cent of the total.

Figure 13 shows in graphical form the figures given in Table 12.

TABLE 12

Distribution of a Number of Texas Counties According to the Percentage of the Total Taxes which is Levied for Courthouse Purposes, 1914, 1919, 1922, and 1923.

Percentage	Number of Counties			
	1914	1919	1922	1923
1-4	23	35	36	35
5-8	18	26	26	24
9-12	13	15	13	16
13-16	12	9	8	8
17-20	5	1	3	3
Over 20	7	1	1	0
Total.....	78	87	86	86

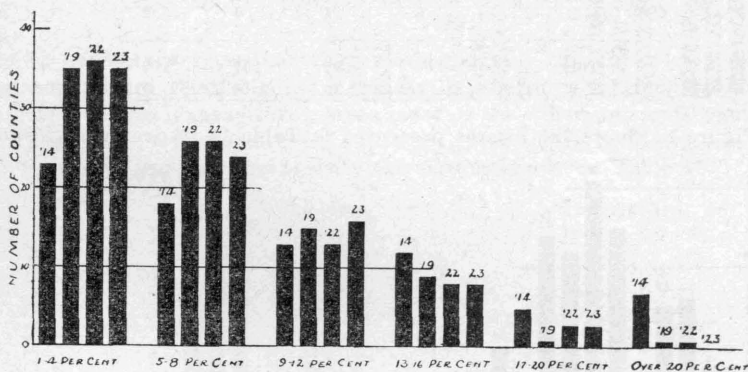


Figure 13. Distribution of a number of Texas counties, according to percentage of total taxes going for county courthouse purposes, 1914, 1919, 1922, and 1923.

TABLE 13

Distribution of a Number of Texas Counties According to the Percentage of the Total Taxes Which is Levied for Bond Purposes, 1914, 1919, 1922, and 1923.

Percentage	Number of Counties			
	1914	1919	1922	1923
1-6	22	29	26	32
7-12	16	10	16	7
13-18	4	9	9	11
19-24	3	8	9	12
25-30	0	2	6	5
Over 30	1	3	4	4
Total.....	46	61	70	71

Table 13 shows the distribution of the counties according to the per cent of the farmer's total tax which is levied for the payment of county bonded indebtedness. This does not take account of the indebtedness incurred by local districts. By inspection of Figure 14 it will be seen at a glance that in the years 1919, 1922, and 1923, a larger percentage of the farmer's tax dollar was absorbed for this purpose than in 1914.

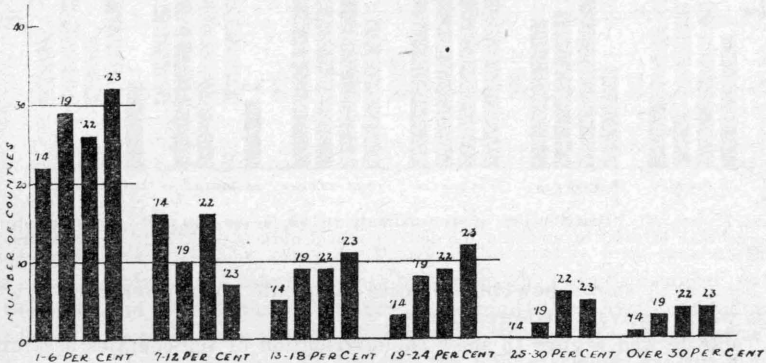


Figure 14. Distribution of a number of Texas counties, according to percentage of total taxes going for county bond purposes, 1914, 1919, 1922, and 1923.

Distribution of Taxes for District Purposes

TABLE 14

Distribution of Approximately 100 Texas Counties According to the Percentage of Their Total Taxes Which is Levied by the Local School District, 1914, 1919, 1922, and 1923.

Percentage	Number of Counties			
	1914	1919	1922	1923
1-6	17	12	7	9
7-12	15	28	20	19
13-18	24	32	29	25
19-24	19	22	24	27
25-30	9	0	11	16
Over 30	11	1	1	2
Total	95	95	92	98

Table 14 shows the distribution of the counties according to the percentages of taxes levied for local district school purposes. A very wide range in the proportion spent for this purpose is at once discernible. Some counties spend as little as one cent of each tax dollar for this purpose, while a few spend as much as thirty cents. More counties are to be found in the class paying from 13 to 18 per cent than in any other class for each year except 1923, when the 19-24 group contained the largest number of counties.

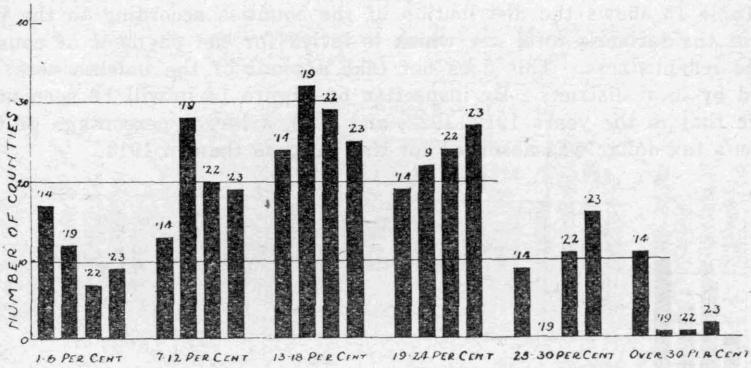


Figure 15. Distribution of approximately 100 Texas counties, according to percentage of total taxes going for district school purposes, 1914, 1919, 1922, and 1923.

Figure 15 shows how the counties distribute themselves over a wide range with relatively little regularity.

Table 15 and Figure 16 show the distribution of the counties according to the percentage of taxes paid for district road purposes. Here again there is a wide range in the proportion of the farmer's tax dollar that is levied for this purpose. In some counties as little as one cent on the dollar goes for district roads and on the other extreme as much as thirty cents or more. It appears that in the later years there has been a tendency for a larger proportion of the tax money to be levied for this purpose.

TABLE 15

Distribution of a Number of Texas Counties According to the Percentage of the Total Taxes Which is Levied for Road Purposes, 1914, 1919, 1922, and 1923.

Percentage	Number of Counties			
	1914	1919	1922	1923
1-6	10	15	9	14
7-12	12	17	20	16
13-18	4	4	9	10
19-24	7	7	5	5
25-30	4	8	5	5
Over 30	3	9	12	12
Total	40	60	60	62

INDIANA AND TEXAS TAX-DOLLAR COMPARED

It will be of interest to compare the distribution of the farmer's tax dollar in Indiana with its distribution in Texas, according to levying jurisdictions and according to purposes of levy. This is shown graphically in Figures 17 and 18. The local levy in Indiana constitutes 47.2 cents of the tax

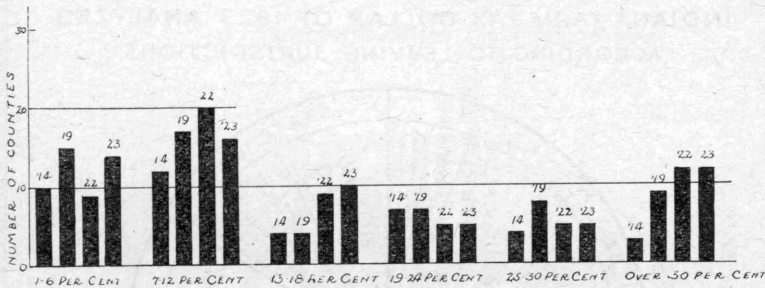


Figure 16. Distribution of a number of Texas counties, according to the percentage of total taxes going for district road purposes, 1914, 1919, 1922, and 1923.

dollar while in Texas it is only 28.6 cents. The State levy in Indiana is 16.3 cents compared with 35.1 cents in Texas. The county levy is seen to be 36.5 cents in Indiana and also 36.5 cents in Texas. The two states differ widely in the state and local levies. This may be accounted for by the fact that in Texas a large proportion of the state levy is returned to the counties for public school purposes while in Indiana the public schools are maintained primarily by local levy.

Again, by inspecting the lower diagrams in Figures 17 and 18 a comparison of the distribution of the tax dollar may be made between the two states, according to the purposes for which the levy was made. In Indiana 49.3 cents of the tax dollar was expended for education compared with 39.7 cents in Texas; 15.6 cents for administration in Indiana and 20.5 cents in Texas; and 26.8 cents for highways in the former state to 32.3 cents in the latter. The remainder of the tax dollar was expended for benevolent and miscellaneous purposes and was about the same in the two states.

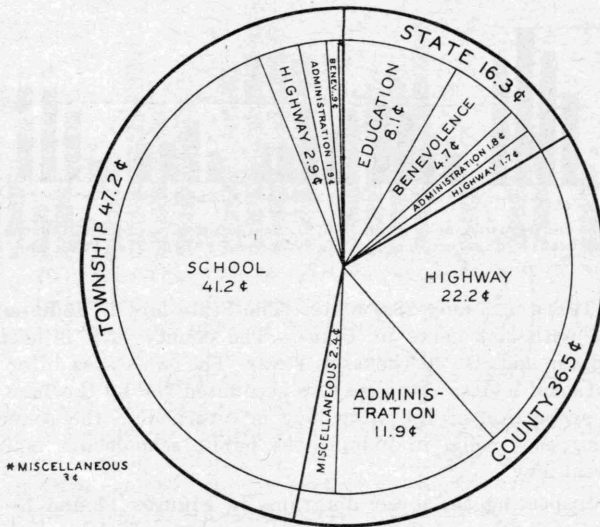
It will be noted that the figures for Indiana are for 1923 while those for Texas are for 1925. Since no change in the basis for levying taxes has been made in Texas since 1923 it may be assumed that the figures given are strictly comparable.

DISTRIBUTION OF THE TEXAS FARMER'S TAX DOLLAR

Figure 19 shows the distribution of the Texas farmer's tax dollar for each of the years under consideration. The larger segments of the circle showing the proportion of the farmer's tax dollar which is levied by each jurisdiction in each of the four years under consideration are subdivided into smaller segments showing the relative part of the state, county, and district levies that are levied for specific purposes.

Attention is called to the fact that the percentages given in Figure 19 are averages for all of the counties included in this study. In previous diagrams it has been seen that there is, in the main, a rather wide range in the percentage of the farmer's tax dollar which is levied by the various jurisdictions; and also a wide range in the percentage which is levied for

INDIANA FARM TAX DOLLAR OF 1923 ANALYZED
ACCORDING TO LEVYING JURISDICTIONS



ACCORDING TO PURPOSES OF LEVY

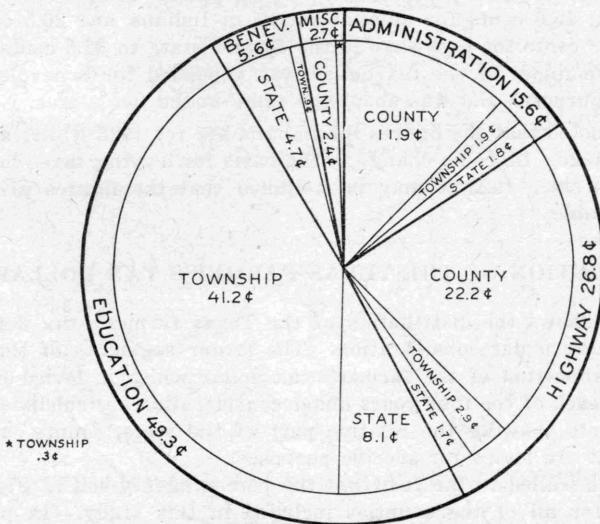
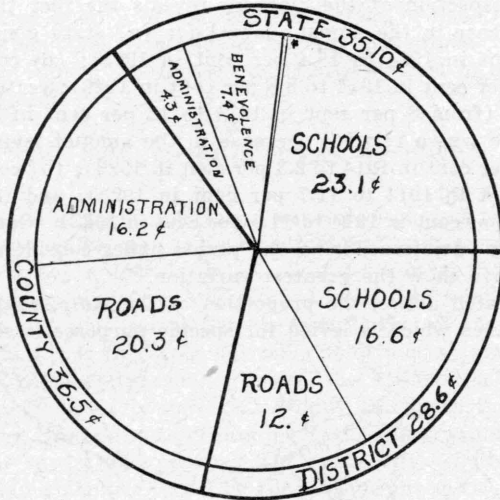


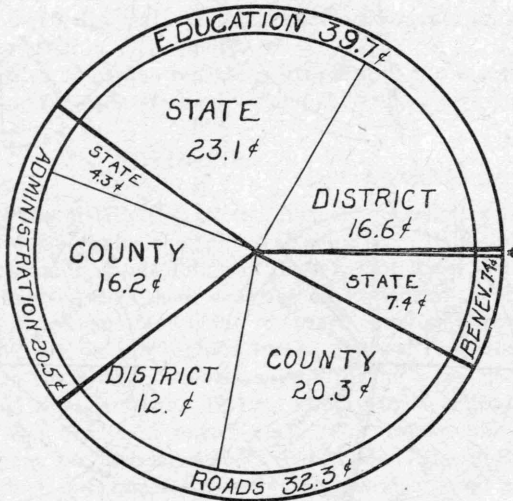
Figure 17. Indiana farm tax-dollar of 1923 analyzed according to levying jurisdictions and according to purpose of jurisdiction. (Courtesy of Bureau of Agricultural Economics, U. S. Dept. Agr.)

TEXAS FARM TAX-DOLLAR OF 1926 ANALYZED
 ACCORDING TO LEVYING JURISDICTIONS



★ MISCELLANEOUS .3¢

ACCORDING TO PURPOSES OF LEVY



★ STATE-Miscel. 3¢

Figure 18. The Texas farm tax-dollar of 1923 analyzed according to levying jurisdiction and according to purposes of levy.

the various purposes within each jurisdiction. This fact diminishes the value of the arithmetic average derived from these figures. On the other hand the frequency distributions mentioned show that in most cases the big majority of counties were clustered about a relatively narrow range, which tends to enhance the significance of the figures.

An inspection of the diagram reveals the fact that there was a relative increase in the amount levied for (a) state general purposes, (from 11 per cent in 1914 to 16.4 per cent in 1923); (b) county bond purposes, (from 5 per cent in 1914 to 8.8 per cent in 1923); (c) and for district roads purposes, (from 8 per cent in 1914 to 12 per cent in 1923). On the other hand there was a relative decrease in the amount levied for: (a) pensions, (from 4 per cent in 1914 to 2.3 per cent in 1923); (b) country general, (from 17 per cent in 1914 to 11.7 per cent in 1923); and (c) for county roads, (from 15 per cent in 1914 to 11.5 per cent in 1923). Some of the other items show some variation during the period under consideration but those mentioned above show the greatest variation.

As stated above, the proportion of the state, county, and local school district taxes which is levied for specific purposes is shown by subdivisions

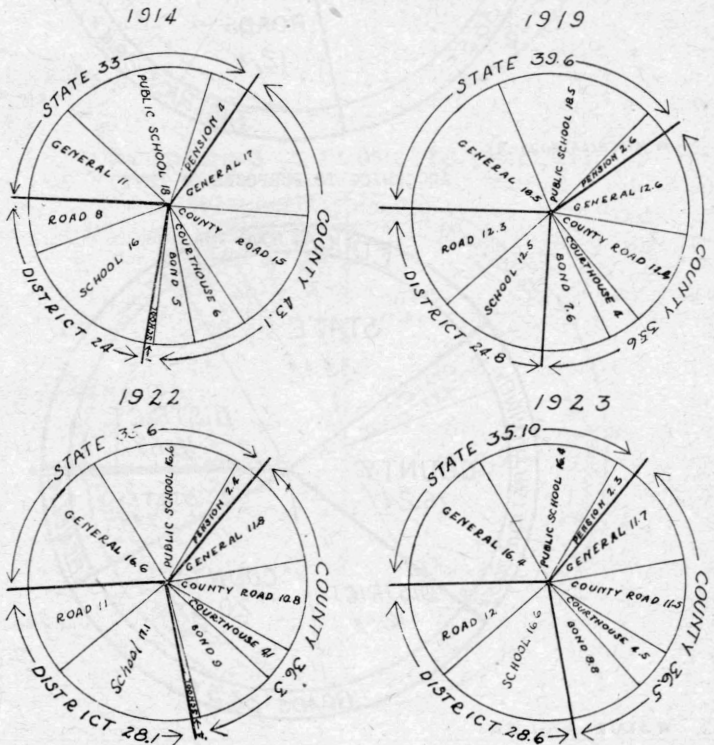


Figure 19. Distribution of the Texas farm tax-dollar according to jurisdictions and purposes.

of the three large segments of the circle. A comparison is thus readily made between the relative proportion of the farmer's tax dollar that went to the state, the county, and the local districts, in these four years. It should be kept in mind that the portion of the state taxes called "public schools" was re-apportioned back to the county. Attention was also previously called to the fact that a large portion of the "general" state revenue is used for the maintenance of penal, charitable, and higher educational institutions and not, as some may suppose, merely for defraying the cost of administering the state government.

DISTINCTIVE GEOGRAPHIC AREAS OF TEXAS

The facts portrayed in Figure 19 give a general picture of the distribution of the farmer's tax dollar both by jurisdictions and with respect to purposes for which the money is levied. But a careful study of the preceding series of frequency tables and diagrams has made it clear that there is a wide variation in the different counties in the distribution of the tax dollar in both these respects. It is therefore desirable to divide the state up into more nearly similar sections in each of which the apportionment of the farmer's tax dollar will be fairly uniform. Figure 20 shows the state divided into six sections, the basis of division being the relative uniformity in land values according to the 1920 census. The range in the percentages of the farmer's tax dollar which are levied by the various jurisdictions and for the various purposes within the jurisdiction, will be much less for these smaller groups of more uniform counties than for the one hundred and eight counties covering the entire state. The averages of the percentages thus taken in these groups of more uniform counties will thus approximate more closely to the true situation in each county.

The following series of charts represent graphically the distribution of the farmer's tax dollar for each of the divisions shown in Figure 20.

District One

Figure 21 shows the distribution of the farmer's tax dollar in District 1 (see Figure 20), which includes the following counties: Bell, Collin, Ellis, Grayson, Gaudalupe, Fannin, Hunt Johnson, Lamar, Red River, Tarrant and Travis. It will be observed that these counties all lie within the black land area of the State. The average land value for these counties is over ninety-three dollars per acre and is the highest in the State. There has been a continuous increase in the relative amount of the farmer's tax dollar which is levied by school and road districts. In 1914 twenty-three cents out of the farmer's tax dollar went for these purposes; in 1923 twenty-nine cents out of the dollar was spent for district schools and roads. The proportion of the farmer's taxes which is levied for county purposes decreased almost the same amount that the district taxes increased. The proportion that went for state purposes remained almost the same throughout the period but showed a slight tendency to decrease in the later years.

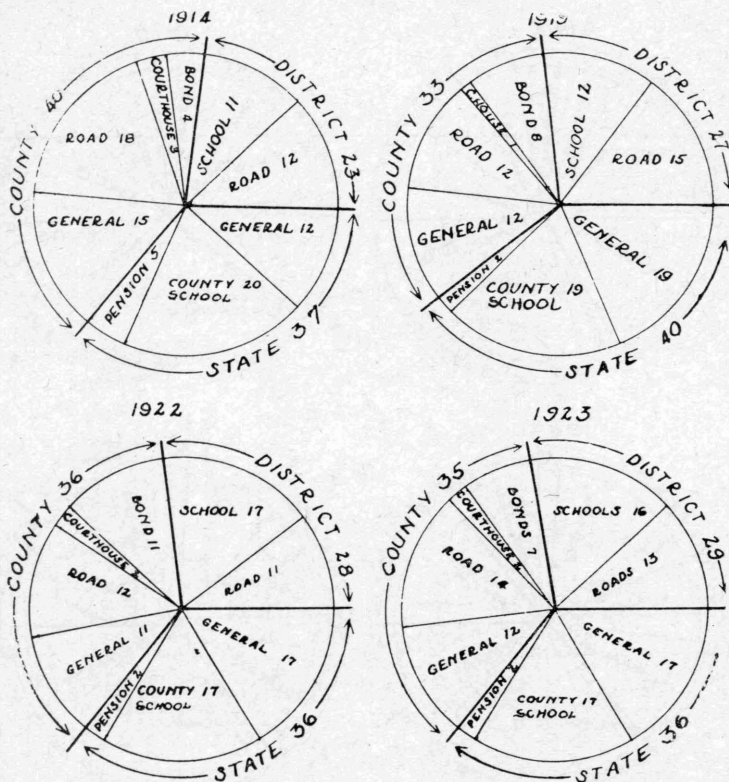


Figure 21. Distribution of the farm tax-dollar in 12 Texas counties; District No. 1. (See Figure 20).

District Two

Figure 22 shows the distribution of the farmer's tax dollar in District 2 (see Figure 20), which includes the following counties: Aransas, Atascosa, Austin, Bastrop, Calhoun, Chambers, Colorado, DeWitt, Fort Bend, Galveston, Hardin, Harris, Jackson, Lavaca, Lee, Liberty, Live Oak, Nueces, Orange, San Patricio, and Waller. The average value of the land in these counties is thirty-four dollars per acre.

It may be seen by inspection of Figure 22 that the proportion of the farmer's tax dollar which is levied for local road and school purposes increased in this district also, although not quite as much as in District 1. The proportion levied for county purposes decreased during the period as it did in District 1.

If one compares the component parts of the tax levies for each of the jurisdictions in Districts 1 and 2 (see Figures 21 and 22) it will be seen that there was an increase in the proportion of the farmer's tax dollar which was levied for the payments on county bonded indebtedness, during the pe-

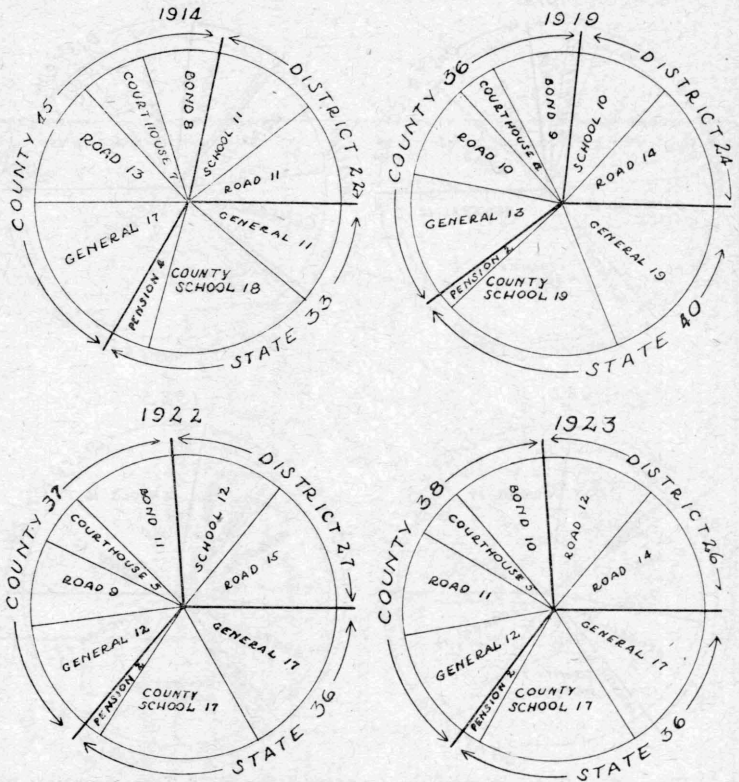


Figure 22. Distribution of the farm tax-dollar in 21 Texas counties; District No. 2. (See figure 20).

riod under review. The proportion used for county court house and sundry purposes declined somewhat in both districts. The same is true for county roads and for general county purposes.

The proportion of the farmer's tax dollar levied by both road and school districts increased considerably, the increased expenditure for district school purposes being especially marked in district one (see Figure 21). In district two, on the other hand (see Figure 22), the proportion levied for local road purposes showed the larger increase.

A comparison of the proportion of the tax dollar levied for the different state purposes reveals the fact that there has been an increased relative expenditure for general state purposes in the later years as compared with 1914. This is true for both districts one and two (see Figure 21 and Figure 22). On the other hand the charts show a decrease in the relative amount of the state levy returned to the county for public school purposes. Similarly a smaller proportion is being used for pensions.

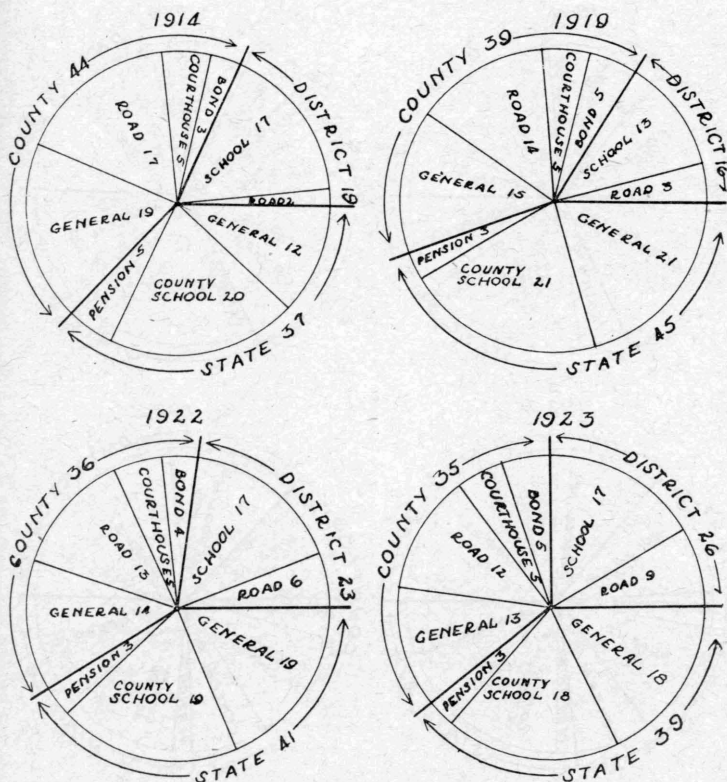


Figure 23. Distribution of the farm tax-dollar in 26 Texas counties; District No. 3. (See Figure 20).

District Three

Figure 23 shows the distribution of the farmer's tax dollar in District 3 (Figure 20). This district includes the following counties: Archer, Baylor, Bosque, Brown, Clay, Coleman, Collingsworth, Comal, Donley, Erath, Gillespie, Hall, Hamilton, Hays, Jones, Lampassas, Llano, McCulloch, Mills, Montague, Palo Pinto, Parker, Runnels, San Saba, Wise, and Young.

The average value of land in these counties according to the 1920 census was twenty-eight dollars and sixty-four cents per acre.

In this group of counties we again see a substantial decrease in the proportion of the farmer's tax dollar which is levied by the county. Upon examining the different elements that go to make up the county levy we do not observe an increase in the amount expended for county bonds and court house maintenance; this is in marked contrast to what has been observed in the other two districts. The relative amount levied for county roads and for general county expenses decreased quite markedly during the period. The proportion of the total tax levied for district roads increased from two cents

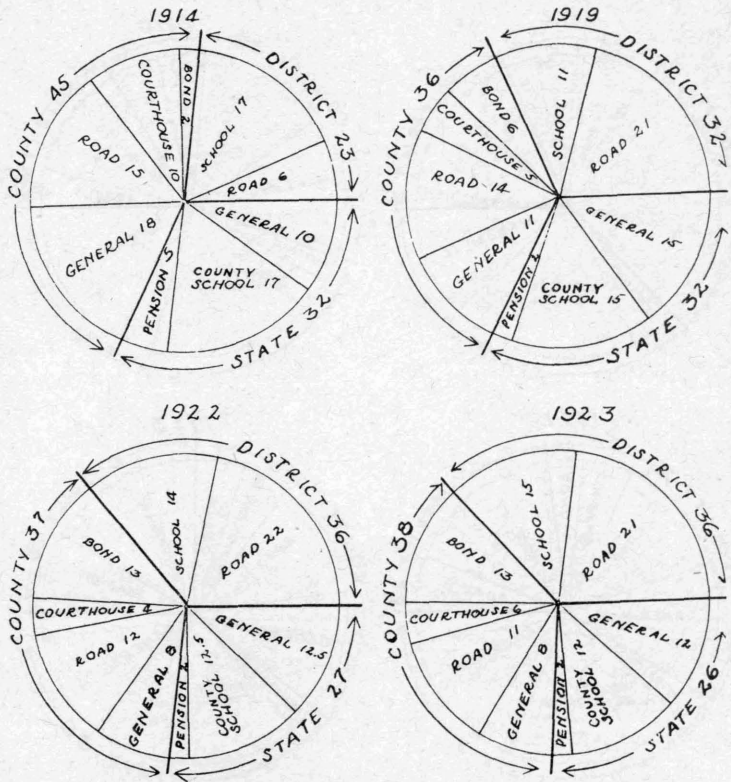


Figure 24. Distribution of the farm tax-dollar in 13 Texas counties; District No. 4. (See Figure 20).

on the dollar in 1914 to nine cents in 1923, or more than four times as much. There was no change in the relative amount spent for district schools in 1922 and 1923, as compared with 1914, but in 1919 there was a sharp relative decline in the proportion levied for this purpose.

The proportion levied for state purposes increased appreciably between 1914 and 1919, the increase being about eight cents out of the tax dollar. This increase was caused entirely by the additional levy for general state purposes, the proportion of the state tax going back to the counties for public school purposes remaining practically stationary during the entire period.

District Four

The district which represents East Texas (Figure 20) shows a radical difference in the distribution of the farmer's tax dollar from those districts previously analyzed. The counties included in this district are: Angelina, Bowie, Camp, Cherokee, Franklin, Harrison, Jasper, Marion, Montgomery, Nacogdoches, Rains, Smith, and Trinity. The average value of the land in these counties is almost twenty-eight dollars per acre.

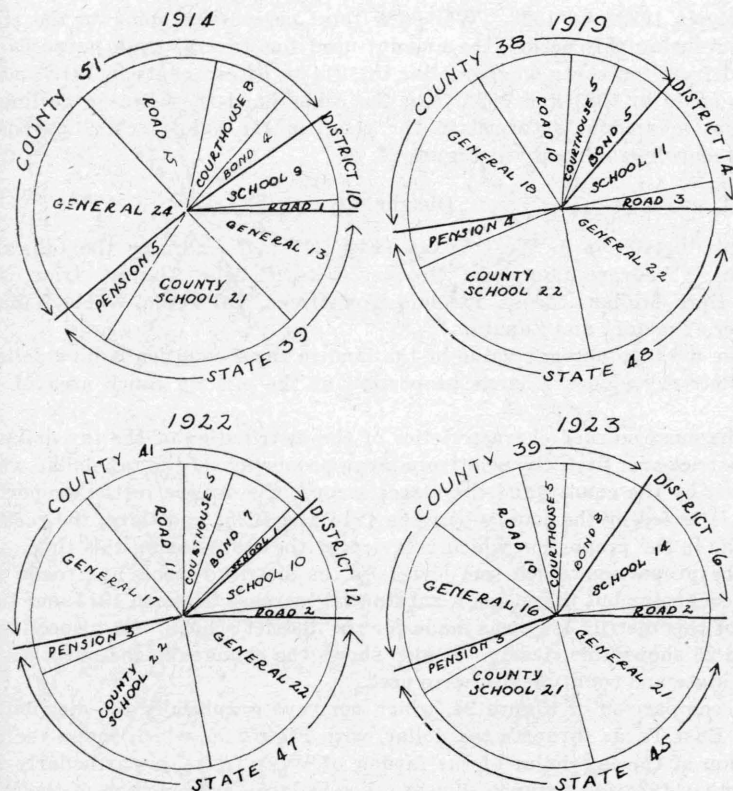


Figure 25. Distribution of the Farm tax-dollar in 19 Texas counties; District No. 5. (See Figure 20).

The proportion of the tax dollar that went for all county purposes declined considerably between 1914 and 1923. But the proportion of the county levy that was used for county bonded indebtedness increased from two cents on the dollar in 1914 to thirteen cents in 1922 and 1923. The proportion levied for court house and sundry purposes declined from ten cents in 1914 to five cents in 1919 and to four and six cents in 1922 and 1923 respectively. The proportion levied for county roads and general county purposes also declined appreciably.

The relative increase for district purposes was confined entirely to increase for roads. This amounted to an increase of from six cents on the dollar in 1914 to twenty-one cents on the dollar in 1919 and 1923 and twenty-two cents in 1922.

It is with respect to the relative amount levied for state purposes that this section of the state differs most from other parts. The total amount levied by this jurisdiction amounted to thirty-two cents on the dollar in 1914 and 1919 and decreased to twenty-seven and twenty-six cents res-

pectively in 1922 and 1923. While the total percentage going to the state declined during this period, the amount used for general state purposes increased from ten cents on the dollar in 1914 to fifteen cents in 1919 and to twelve cents in 1922 and 1923. On the other hand there was a decline in the relative amount returned to the counties for public school purposes. This is shown graphically in Figure 24.

District Five

This district is in West Texas (Fig. 20) and embraces the following counties: Andrews, Bandera, Brooks, Coke, Concho, Gaines, Irion, Jim Hogg, Kerr, Midland, Pecos, Presidio, Tom Green, Val Verde, Webb, Willacy, Winkler, Yoakum, and Zapata.

The average acreage value of the land in these counties is nine dollars. This district includes a large proportion of the strictly ranch area of the state.

The most marked characteristics of the distribution of the tax dollar in this district are: first, the relatively large proportion of the tax dollar which is levied by the county and the state; second, the decline in the proportion which is levied by the county between 1914 and 1923; and third, the relative increase in the proportion which is levied by the state during this time.

The proportion which was levied by the district schools and roads was small each year but there was a substantial increase between 1914 and 1923. Most of this district levy was made for the district school. An inspection of Figure 25 shows this clearly. It also shows the changes in the purposes for which state and county levies were used.

A comparison of Figure 24, which portrays graphically the distribution of the East Texas farmer's tax dollar, with Figure 25, which shows the distribution of the tax dollar of the farmer of West Texas, is particularly significant. In 1923 for instance, almost twice as large a proportion of the West Texas farmer's tax dollar went to the state as did that of the East Texas farmer. There was a similar disparity in the relative amount that was levied for district road and school purposes.

District Six

By inspection of Figure 20 it will be seen that this district embraces what is commonly called the Panhandle. The counties embraced in this district are as follows: Armstrong, Deaf Smith, Hale, Hartley, Hutchinson, Kent, King, Lubbock, Lynn, Moore, Mitchell, Motley, Nolan, Scurry, Stonewall, Swisher, and Wheeler. The average value of the land in these counties is twenty dollars per acre.

An inspection of Figure 26 reveals the following facts: first, the proportion of the farmer's tax dollar which was levied by the county remained practically stationary during the period under consideration; second, the proportion of the tax dollar which was levied by the state increased materially from 1914 to 1919 and then decreased considerably in 1922 and 1923; third, the proportion which was levied by the district schools and roads decreased sharply between 1914 and 1919 and then increased in 1922 and 1923;

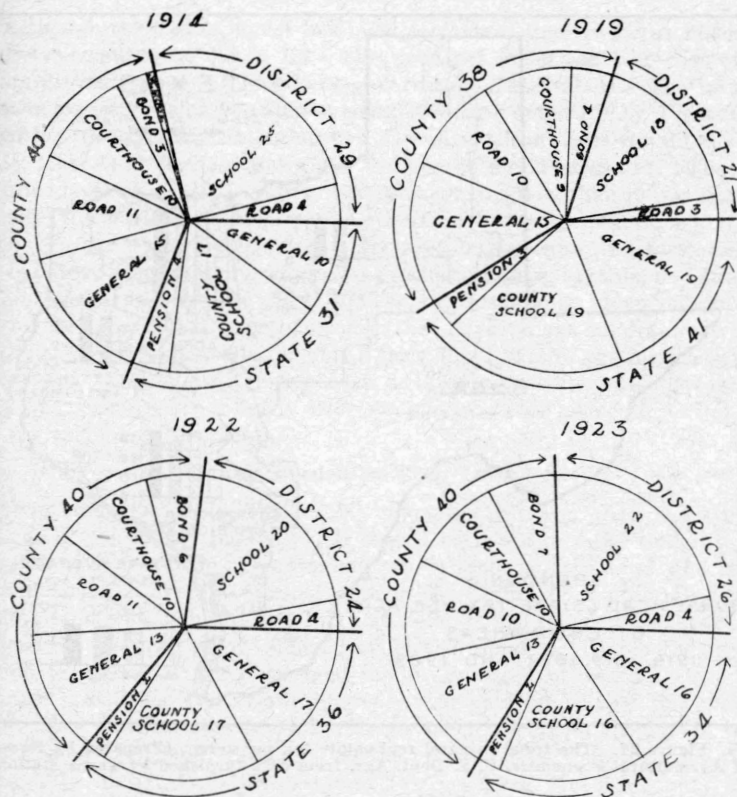


Figure 26. Distribution of the farm tax-dollar in 18 Texas counties; District No. 6. (See Figure 2).

fourth, about the same relative expenditure was made for county bonds, court house, roads, and general county expenses during the entire period. The same may be said for the component parts of the state levy with the exception of pensions, which, of course, declined relatively for the reason previously given. The relative amount levied by district schools was less for 1919, 1922, and 1923 than for 1914. But the amount that was levied for district roads remained practically uniform.

TREND OF TAX PER ACRE BY CROP AREAS

In Figure 27 we have a graphical representation of the trend in the rural land tax per acre for the principal crop areas of Texas. The trend of the tax is upward in each area but the upward trend is much more pronounced in the cotton and corn areas than in the other sections. That is to say, the most abrupt increase in the acreage tax occurred in the black-land section and in Northeast Texas. The increase in tax per acre was relatively slight in the arid grazing lands of West Texas.

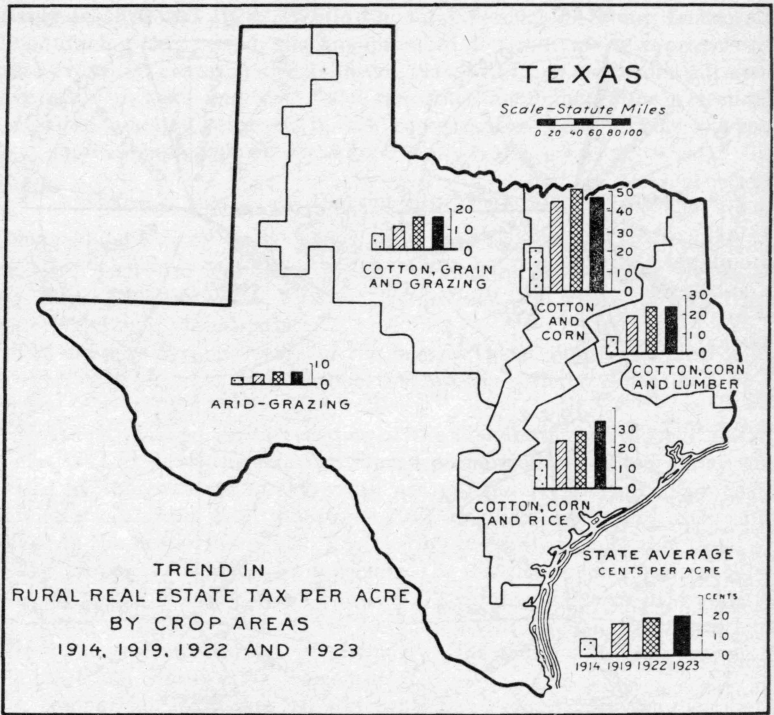


Figure 27. The trend in rural real estate tax per acre. (Prepared by Bureau of Agricultural Economics, U. S. Dept. Agr. from data furnished by Texas Station).

DISCUSSION

A final word should be said concerning the significance of some of the data presented in the present monograph. It has been shown that the tax on rural land more than doubled between 1914 and 1923. During the period from 1914 to 1919 this upward swing of taxes did not perhaps involve an additional burden upon the landowner since the rise in taxes was more than offset by the increased purchasing power of the farmer's products. From 1920 upward to the present time, however, economic forces have worked a hardship upon the landowner in two ways. On the one hand the taxes on land have continued to rise above the level reached during the period of war-time inflation; and on the other hand the purchasing power of many Texas farm products have descended below prewar levels. The decline in price of farm products was especially noteworthy in the case of animal products and cereals, including rice. In the sections of the state where these products constitute the main source of income the rural tax burden has become almost unbearable. The situation has been less serious in the cotton, wool, and mohair districts of the state, since the purchasing power of these products has more nearly kept pace with the rise in taxes.

Purchasing Power of the Tax Dollar

Although the Texas landowner must pay more than twice as much tax on his land now as he did in 1914, this does not mean that the cost of administering state, county, and local government has doubled. The increase in public expenditure can be almost completely accounted for by a consideration of two facts; first, the higher price level which prevails for all the materials, labor, and services for which the tax dollar is expended. The general price level of all goods is fifty per cent greater now than it was in 1914. Secondly, the various political jurisdictions have during and since the war undertaken far more ambitious programs of public improvements such as road building, irrigation and drainage, public buildings, schools, and the like than in prewar times. The fact that the salaries of most public officials are fixed by the constitution is proof enough that government administrative expenses have been responsible for only a very small part of the increased public expenses. Administrative expenses have, of course, increased but this increase has perhaps been in fairly direct proportion to the added duties imposed upon the various governments.

Tax Burden on Crop Land

Crop land must bear considerably more tax per acre than the average acreage tax per county indicates. It should be borne in mind that in every county there is a certain percentage of waste land, pasture land, and roads. In computing the average tax per acre in the different counties all of this non-crop land was included and this naturally pulled down the average tax per acre for the crop land. While this fact in no wise vitiates the figures showing the trend of the rural land tax in Texas, it prevents a close correspondence between the average acreage tax per county and the average tax per acre which a specific farmer pays when the farm includes a large proportion of crop land. The tax on the crop land is, therefore, naturally considerably higher than the average tax per acre for the county as a whole.

State Tax

One of the most striking facts brought out in this Bulletin is the relatively large proportion of the farmer's tax dollar which is levied by the state government as distinguished from the county and local government. As pointed out in the text, only a relatively small proportion of this levy was used to defray the administrative expenses of the state government. A large proportion of the state levy was distributed between the counties for the maintenance of public schools. In this respect Texas occupies an enviable position among the sisterhood of states, since an enlargement of the base of taxation for the maintenance of public schools is highly commended by both tax experts and leaders in public education. They argue that the strong counties should help the weak in the maintenance of public schools since it is in the interest of public welfare and safety that all children should have an equal opportunity in the matter of common-school education.

There is, however, an element of serious danger in the large state levy that exists in Texas, due to the absence of a central equalizing body or state

TABLE 16. AVERAGE TOTAL TAXES ON LAND PER ACRE
108 Counties, 1922

There is considerable variation in the average tax per acre for the different counties within each of the six geographical areas notwithstanding the fact that these districts are supposed to be fairly uniform. In each of the districts the average acreage tax is arranged in descending order of size so that comparisons may be easily made between the acreage tax of the counties within each district as well as between the counties of the different districts.

Group 1—12 Counties 1922		Group 4—13 Counties, 1922	
County	Taxes on Land Per Acre	County	Taxes on Land Per Acre
Ellis	\$.15	Camp	\$.55
Collin	.92	Marion	.35
Tarrant	.67	Franklin	.32
Johnson	.55	Angelina	.31
Grayson	.52	Smith	.31
Hunt	.45	Rains	.29
Bell	.45	Jasper	.26
Lamar	.42	Cherokee	.23
Guadalupe	.35	Montgomery	.21
Travis	.34	Bowie	.19
Red River	.30	Harrison	.19
Fannin	.26	Nacogdoches	.19
		Trinity	.18
Group 2—21 Counties, 1922		Group 5—19 Counties, 1922	
Orange	\$.86	Willacy	\$.17
Harris	.63	Tom Green	.10
Galveston	.54	Concho	.10
Nueces	.53	Brooks	.09
Fort Bend	.35	Coke	.08
DeWitt	.27	Bandera	.06
Liberty	.25	Irion	.05
Hardin	.25	Midland	.05
Jackson	.24	Gaines	.05
San Patricio	.24	Jim Hogg	.05
Austin	.23	Yoakum	.04
Chambers	.22	Kerr	.04
Calhoun	.21	Webb	.04
Atascosa	.21	Andrews	.03
Bastrop	.20	Pecos	.03
Lavaca	.19	Zapata	.03
Waller	.19	Presidio	.02
Colorado	.18	Val Verde	.02
Aransas	.15	Winkler	.02
Lee	.14		
Live Oak	.14		
Group 3—26 Counties, 1922		Group 6—17 Counties, 1922	
Young	\$.35	Lubbock	\$.22
Hays	.26	Hale	.17
Jones	.24	Motley	.14
Parker	.23	Mitchell	.14
Clay	.22	Stonewall	.13
Palo Pinto	.22	Scurry	.13
Coleman	.21	Nolan	.12
Wise	.21	Lynn	.12
Montague	.21	Swisher	.12
Baylor	.17	Wheeler	.11
Hall	.17	Kent	.09
Brown	.16	Armstrong	.08
Runnels	.16	Deaf Smith	.08
Archer	.15	Hutchinson	.05
Bosque	.14	Hartley	.05
McCulloch	.14	King	.05
Comal	.13	Moore	.05
San Saba	.13		
Hamilton	.13		
Mills	.12		
Collingsworth	.12		
Erath	.12		
Llano	.10		
Lampassas	.10		
Donley	.09		
Gillespie	.07		

tax commission. The duties of such a body would be in part to establish a uniform percentage between the assessed and the true value of rural land in all the counties of the state. As was previously pointed out, the existing situation as to the ratio between the assessed and true value of farm land will constitute the subject matter of one of the later monographs of this series. There is at present strong presumptive evidence which tends to show that there is now a wide variation among the counties with respect to the ratio between true and assessed value, not only of rural land but of all types of property. To repeat what has been stated before: with such a large percentage of the tax dollar levied by the state, it is imperative from the standpoint of economic justice, that a high degree of uniformity should exist in the ratios between assessed and true value of rural land in all of the counties of the state.

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SUMMARY

The tax on rural land in 108 Texas counties increased from about \$6,000,000 in 1914 to over \$13,000,000 in 1923, or almost 120 per cent. The increase in state taxes and local district taxes was especially marked in comparison with county taxes.

In 1914 a large proportion of the counties paid a low average tax per acre. In the later years a much larger number of counties are found in the higher tax-per-acre groups.

The percentage of the tax which is levied by the state and county is fairly uniform for all the counties studied. But the percentage which is levied by local districts varies widely.

The proportion of the State, county, and district levies used for different purposes by each of these jurisdictions varies considerably. The proportion of the farmer's tax dollar levied for state purposes increased from 33% in 1914 to 35% in 1923; for county purposes it declined from 43% in 1914 to 37% in 1923; and for local district purposes it increased from 24% in 1914 to almost 29% in 1923.

Less of the State tax levy was used for general purposes in 1914 than in 1923; and more for public schools and pensions.

More of the county levy was used for general purposes in 1914 than in 1923.

The proportion of the district levy used for schools was about the same

for 1914 and 1923. The percentage of the district levy used for roads was much greater in 1923 than in 1914.

The six distinct geographical divisions into which Texas may be divided show considerable variation as to the proportion of the tax dollar which is levied by state, county, and local district; and also as to the purposes for which the money is expended.

Of the tax dollar 35.1 cents was levied by the state in 1923. This was distributed as follows: 23.1 cents for schools (including the part returned to the counties for public schools, which amounted to almost half of the state levy), 5.1 cents for eleemosynary institutions, and 4.3 cents for the administrative and judicial divisions of the state government.

The county levied 36.5 cents of the tax dollar in 1923, of which 16.2 cents was used for administrative and related expenses, and 20.3 cents was used for roads.

The local districts levied 28.6 cents of the tax dollar in 1923, of which 16.6 cents was used for district schools and the remainder for roads.