## Open Letter To Age Editor

Las Vegas, Nevada October 1, 1938 Mr. C. P. Squires, Editor Las Vegas Age

City Dear Mr. Squires:

Educational Taxes."

The writer was very much interested in your editorial of September 23, the subject of this article being, "The Two Mill Limit on

It appears to me that you have not made a study of this question or that you have been misinformed, because there are errors in your statements with reference to the above subject. And, also you are not specific enough in your outline of the question, but are dealing

mainly in generalities. Since you have brought up the subject of the distribution of school funds and have made the statement in your article that the schools at the present time are generously supported, I want to give you an outline of just how generously the schools are supported in actual practice. You state that under the present system of distribution of school funds that almost any degree of equalization can be effected by apportioning the state distributive school funds. I wonder if you are aware of just what this consists?

By the removal of the present two mill limit, the state rate would be increased somewhat, and by so doing a broader equalization of the burden of taxation for school purposes could be had. In Clark County a raise of 6c would reduce the school taxes in this county approximately twice that amount or 12c, thereby effecting a savings to the taxpayers in this county and the savings would also be effected in nine of the southern counties, all of whom are in dire need of additional assitance at this time, and have been in need of additional assistance for some time. Unless a redistribution of the money received from taxation is made very soon, some of the counties, and Clark County in particular, will be in a "bad way" as far as the schools here are concerned.

For the past 3 years your board of education has had trouble in keeping the schools going as you and I would like to see them conducted. And, you will recall that at the last session of the state legislature, the board of education here found it necessary to ask permission, and by the way, were allowed to transfer the sum of \$21,000 from the high school building fund to meet current operating expenses. If this had not been done we would have been obliged to shut down our high school for at least part of the term. You'll admit that in so far as we are concerned here in our district, that this does not indicate that we are generously supplied with funds.

As a matter of further information I may also state that this is not due to any extravagance on the part of your local board as this district enjoys a lower per capita cost than other high schools do in the state. This fact can easily be verified by consulting the Nevada Tax Payer's League Bulletin which sets forth the per capita cost of school systems of hte state. At the present time the board of education has considered very seriously the elimination entirely of the kinder-

garten in our schools. We are loathe to do this, but may find it necessary because of lack of funds. The statements which I have made with reference to the high school as to the per capita cost here in our school system is also true in our elementary schools. Here again this district enjoys a lower per capita cost than the elementary schools in other districts of the state. This fact can again be verified by referring to the Nevada Tax Payers' League Bulletin which sets forth the cost in the elementary schools in the various counties of the state.

With reference to our elementary schools, we had a great deal of difficulty in the year just past meeting the expenses incurred, and it was necessary to delay the payment of our teachers every month beginning with last May. When our elementary schools opened on September 6, we did not have enough money on hand to run our schols for that month. And, it was only through the efforts of the superintendent of public instruclocal board in cooperation with the tion that we were able to continue on since school opened without asking permission to make an emergency loan. The necessary funds were obtained by bringing pressure to bear upon the superintendent of public instruction and convincing her of the seriousness of the situation here and she in turn distributed our proportionate share of the state distributive funds, then available, and gave to us our full amount, even though she was not able at that time to distribute the amount due the other districts who perhaps were not in as dire need of assistance as we were.

The theory of equalizing the burden by state wide taxation is a sound and proven theory, Delaware having adopted this system some years ago. North Carolina has recently adopted it and so has our neighboring state of California.

With only 7 per cent of the state's assessed valuation, Clark County has approximately 20 per cent of its population. The assessed valuation back of each child for the purpose of raising school funds is lower in only one other county in the state, and that is Ormsby. This low valuation behind each child attending school makes it exceedingly difficult to raise the necessary funds to educate that child. Then again the school population here is consistently increasing as is illustrated by the fact that our high school, which was built to normally care for 500 high school students, is now caring for 642, an increase of 66 over last year, and the grammar schools are increasing in population every year.

You further state that the university is in need of more funds and that may be all too true, but what are we going to do with the children who may never get a chance to go to the university? It appears to me that the fundamentals taught in our elementary and in our high schools are of more importance to the average child than anything else, as National Statistics show that only 15 per cent of the high school population goes to college and only 5 per cent of the high school population ever completes a college course.

I for one, am heartily in favor of the elimination of the two mill limit believeing that by so doing, the tax payers in the various counties will be relieved of some of the

## **OBSERVATIONS**

(Continued from Page Four)

the right, drove through the arched doorway of the old Palace and around the great palm court, stopping and letting me out right at the desk where I registered. It was quite thrilling.

That hotel had character and distinction, yet was intimate and friendly. The personal service was perfect. And those who patronized the main dining room for dinner in the evening were expected to wear evening clothes.

The present Palace Hotel is great and beautiful but can never take the place of the "Old Palace." in

burden which they are now carrying. And, then again an opportunity will be created whereby assistance can be given to the high schools of the state, which at the present time receive no assistance whatsoever, and are entirely a county burden.

I trust that you will see your way clear to publish this information so that the general public may know the true story of just what the lifting of the two mill limit will mean to them.

Yours truly, A. H. HARRINGTON the hearts of those who knew it.

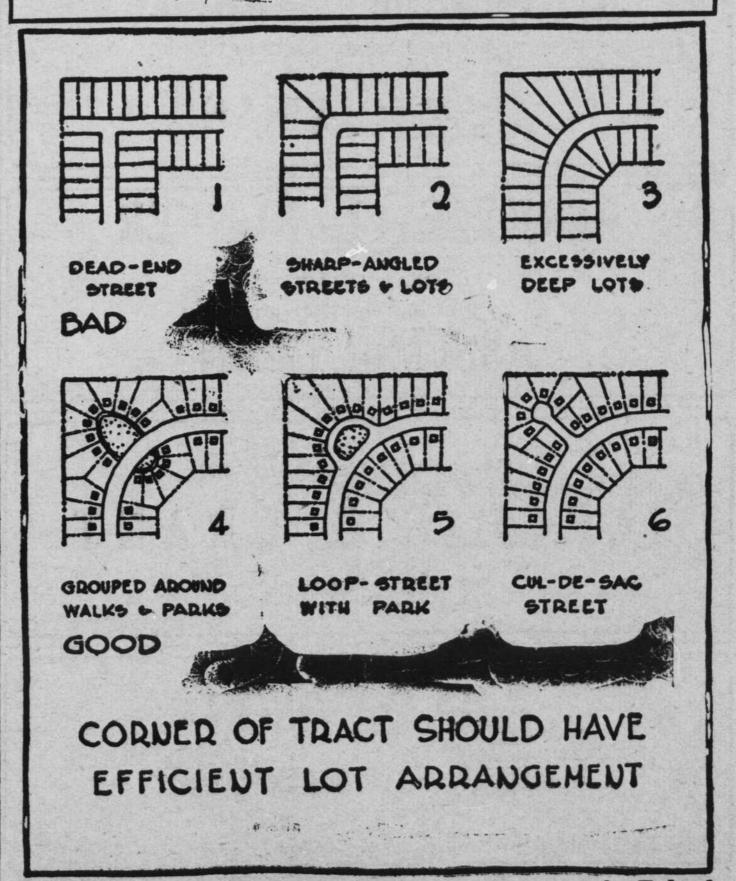
Well, times do change. Los Angeles, fifty years ago but a raw country town, is now the great metropolitan city of the west, far leading all others in population, wealth, industry and commerce by land and sea. It is also developing character and traditions which, a few years ago because built largely by a rush of people from the middle west, seemed lacking. This great Southern California city will never be able to look back to "the days of '49," but it is developing a personality all its own in art, literature, science and learning, quite as distinctive and interesting as "The City by the Golden Gate." which so long scoffed at and derided her raw southern neighbor.

## METHODISTS TO BANQUET

Rev. Ford Gilbert of the First Methdist Church annuonced at the meeting of Las Vegas Rotary club Thursday that D. Smith, noted speaker, who is pastor of the First M. E. church in Los Angeles, will be the guest of honor at a banquet to be given October 21. The proceeds of the affair wil be used in helping to balance the Church budget.

The public is urged to attend and thus assist in the worthy work of the church.

## Land Planning



In the above sketches the Land Planning Section of the Federal Housing Administration has illustrated how attractive and economical lot arrangements can be attained through improved subdivision planning.

The first three sketches illustrate the methods that have usually been employed in the past. The lower three sketches illustrate design methods that are coming more and more into favor with developers and operative builders throughout the country, as they find that well-shaped and well-oriented lots have greater public appeal and are therefore more marketable.