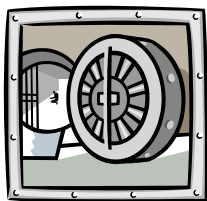


## Voice from the Vault

By Gregory Sanford, State Archivist

### Education and Property Taxes: A View From 1890

Somehow when I wasn't looking, I seem to have morphed into being a bureaucrat. Now, instead of whiling away the day contemplating the wonderful information held in the vault, I go to meetings, set out policies and priorities, and other things administrative.



This leads to a certain wistfulness, particularly when we create new tools for researching the Vermont experience. The Archives' new section containing the full texts of gubernatorial inaugural and farewell addresses is a case in point (see my October 2006 column or visit <http://vermont-archives.org/govhistory/gov/govinaug/index.htm>). There is much information in the addresses that begs further examination.

Take William P. Dillingham's 1890 farewell address. Governor Dillingham reflected on a new education law that required certification of teachers. The goal of certification was to develop a common level of educational training and thus some uniformity in education among the towns and school districts. As with many a well-intended goal there was an unanticipated side effect. Dillingham noted that while there was now "increased competency" among teachers, "wages are somewhat higher, particularly in those districts where the cheapest teachers were formerly employed."

Those "cheapest teachers" were primarily found in the poorer rural districts, which now had to pay more. This led to further ponderings by Dillingham. For reasons that will be clear, I quote at length:

"The complaints regarding the operation of the present law, come, as before stated, mostly from the back towns and districts, and relate almost wholly to the matter of expense. In his investigations of these complaints, the superintendent [of education] has made a careful study of their difficulties, and the facts he has brought to light in relation to the inequalities in taxation for school purposes are positively startling. From tables he has prepared it appears that while there are towns in the state in which the average rate of taxation for school purposes amounts to only seventeen cents on the dollar of the grand list, there are others where it amounts to seventy-five cents, and one in which such average rate is one hundred and thirty cents.

The same disparity in the rate of school taxes that exist among the different towns, exists also in as great a degree among the different districts in individual towns. In the villages where the grand list is large, the taxes are light; while in the hill districts where the grand list is small, they are almost uniformly burdensome. In glancing through these tables, I notice that in a town like Bennington, one district escapes with a tax of six cents on the dollar of the grand list, while another is subject to the burden of a tax ten times as great in its rate. The same also appears to be true in Brattleboro, where one district requires a tax of only ten cents on the dollar of its grand list, while another requires one hundred; while in Bakersfield the disparity reaches the greatest extreme, and the contrast in the condition of the people in different districts in this respect is exhibited by the fact that in one district the rate of school taxation is only seven percent, while in another it is two hundred and fifteen percent. These, of course, are extreme instances, and yet you will probably be surprised when you examine the tables prepared by the superintendent, and note the great inequalities that exist in taxation for school purposes in every town where the district system has been retained.

In his investigation the superintendent has become convinced that a great wrong has been done to the poorer class of towns and the smaller districts in the failure to provide an adequate system for equalizing taxation for the maintenance of the common schools, and after mature consideration, he has reached the conclusion that the wrong can never be remedied until we adopt the policy already adopted by at least nine-tenths of our sister states in levying a state tax for this specific purpose.

He therefore recommends a state tax to equalize taxation for school purposes among the towns, and the adoption of the town system to equalize taxation among the districts. In addition to such innovations, he also favors a law by which all pupils in our public schools shall be supplied with the required text books at the public expense.

He bases his argument in favor of such recommendation upon the broad proposition that the education of the masses is absolutely essential to the safety of the state and the United States; that it is, indeed, a public necessity; and that the state in recognition of this principle, has established a system which is compulsory in almost every feature, and in which little that is optional can be found; and he claims that the spirit of the Constitution, as well as its letter, requires that, inasmuch as society is protected in its enjoyment of life, liberty and property in a thousand fold greater degree by education than through its jails and prisons, every member is bound to contribute his proportion toward the expense of that protection, and that until taxation for the support of those schools in which are taught the required English branches is substantially equalized among the towns and among the districts, the state has subjected a portion of its citizens, and those least able to bear it, to unjust hardship. Time will not permit me to review his argument. Its material is drawn from every source, his facts are clearly stated, and, to my mind, his logic is unanswerable."

Dillingham's concern sounds familiar. The 1890 legislature, dominated by the smaller rural towns under the then system of one representative from each town, responded with a statewide property tax for the equalization of education. That statewide property tax remained until the adoption of a state income tax in 1931. Throughout the forty years of the education tax, the legislature had to make adjustments to the rates and grappled with creating a system for the consistent appraisal of property among the towns. Throughout the forty years the commissioner of taxes reported on the amount each town raised and the amount each received in return.



Here my wistfulness fully takes wing. One role of the Archives is to provide context for decision-making. Wouldn't it be wonderful if someone would analyze

this early statewide education tax to better understand how it worked and why, in the end, it was abandoned?

I have put this on my list of things to do when I retire, but my daughters assure me they have economic demands that do not accommodate any thought of retirement (indeed, my daughters are not reluctant to ask why I mulishly insisted upon being a public archivist rather than, let's say, the chief executive of an oil company).

So I throw this research idea out there for anyone not blessed with children with certain economic expectations. At a minimum I hope it entices you to root around in the inaugural and farewell addresses to find other ideas to explore.