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The Administration of the Special District  
Tax In Pickens County  
Alabama

BY

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degree of Master of Arts in the Col-  
lege of Education in the University  
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University, Alabama  
1928

H. C.

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## CHAPTER I

SOME DEFECTS OF THE DISTRICT SYSTEM OF  
SCHOOL ADMINISTRATION

Much has been said in Alabama, recently, about the equalization of educational opportunity for every child in the state. The slogan, "Every child an equal chance", is the epitome of the goal set up by those who feel that an educated citizenship is of prime importance to the future welfare of the state. The effort to provide better educational facilities is meeting with success. Two years ago there were many counties in the state with public school terms of less than five months in length. While today every county has a minimum term of seven months.

While the state has made excellent progress toward equalizing educational opportunity as among the sixty-seven counties, the special three mill district tax creates gross inequalities of educational opportunity in the different districts of the respective counties.

The purpose of this study is to show, the present inequalities, and to suggest a possible remedy.

According to Cubberley<sup>1</sup> the district system, that has been so widespread throughout the United States, had its beginning in the New England States. The district school

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1. Cubberley, E.P., Public Education In The United States p. 43, Houghton Mifflin Co., New York, 1926.

resulted from the effort of the pioneer settlers to give their children an equal educational chance with the children of the towns. All the schools were in the towns at first, but when the settlers moved too far away for their children to attend school in town, they sought to have the schools brought to their children. Thus, the districts grew as rapidly as did the new settlements. Cook<sup>1</sup> says:

"The district is the historical descendant of the New England 'deestriect'. While in no state except Delaware does it flourish to the exclusion of some larger unit standing between it and the state, it is in half of the states a unit of extraordinary power".

Because of pride in their communities; because of the prestige involved in the local control of their schools; and the lack of knowledge, in many cases, of anything better to take their places, the districts have persisted tenaciously wherever founded.

Children born in poor districts, from the standpoint of natural resources and industrial developments, have been doomed to meager educational facilities, while those born in wealthy districts have had the advantages of good schools. The unequal distribution of wealth per capita in the various districts makes for inequality of offerings. Equal effort does not provide equal opportunity when the proceeds of a

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1. Cook, Wm.A., Federal And State School Administration  
p. 183, Thos. Y. Crowell Co., New York, 1927.

tax levy in one district is not as much per school unit as the proceeds of a similar levy in any other district of the county. According to Swift:<sup>1</sup>

"The foundation and safeguard of democracy is equality of educational opportunity".

<sup>2</sup>  
Cowart says:

"Equality of educational opportunity means that so far as the wealth of the state will permit, every child shall have an equal chance to reach his fullest and best development."

The consensus of opinion among the leading educational authorities is that the county should be the unit of administration.

The following committee report<sup>3</sup> indicates the trend of thought concerning the county as a unit of administration in Kansas as early as 1909:

"This committee is fully convinced that the enactment of a law making the county the basis of organization would be highly beneficial to the cause of general education."

<sup>4</sup>  
According to Cook:

"The direction of evolution is toward the larger unit."

Cook further suggests that the smaller number of officials with whom supervisors and taxing officials have to deal

1. Swift, F.H., U.S. Bureau of Education, Bulletin No. 11 p. 8, Washington, D.C., 1923.
2. Cowart, R.W., Citizen's Catechism On The Public Schools Of Alabama, p. 17, Montgomery, Ala.
3. Report Of The Educl. Com. Of Kansa, 1910, in the 17th Bien. Report Supt. Instr. Kas., 1909-10, pp. 34-36.
4. Cook, Wm.A. Federal And State School Administration, Thomas Y. Crowell, New York, 1927, p. 183.



is another fact worth considering, and that

"Uniformity of educational advantages  
is a principle of the American public  
school that has never been approximately  
realized under the small unit." 1

2

And finally Cubberley, who is one of the greatest  
authorities of educational administration in the United  
States, says:

"As a system for school administration  
the district is expensive, inefficient,  
inconsistent, short-sighted, unprogressive  
and penurious."

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1. Cook, Wm. A. Federal And State School Administration. Thomas Y. Crowell, New York, 1927, p.192.
  2. Cubberley, E. P., Public School Administration, p.52, Houghton Mifflin Co., New York, 1919.

## CHAPTER II

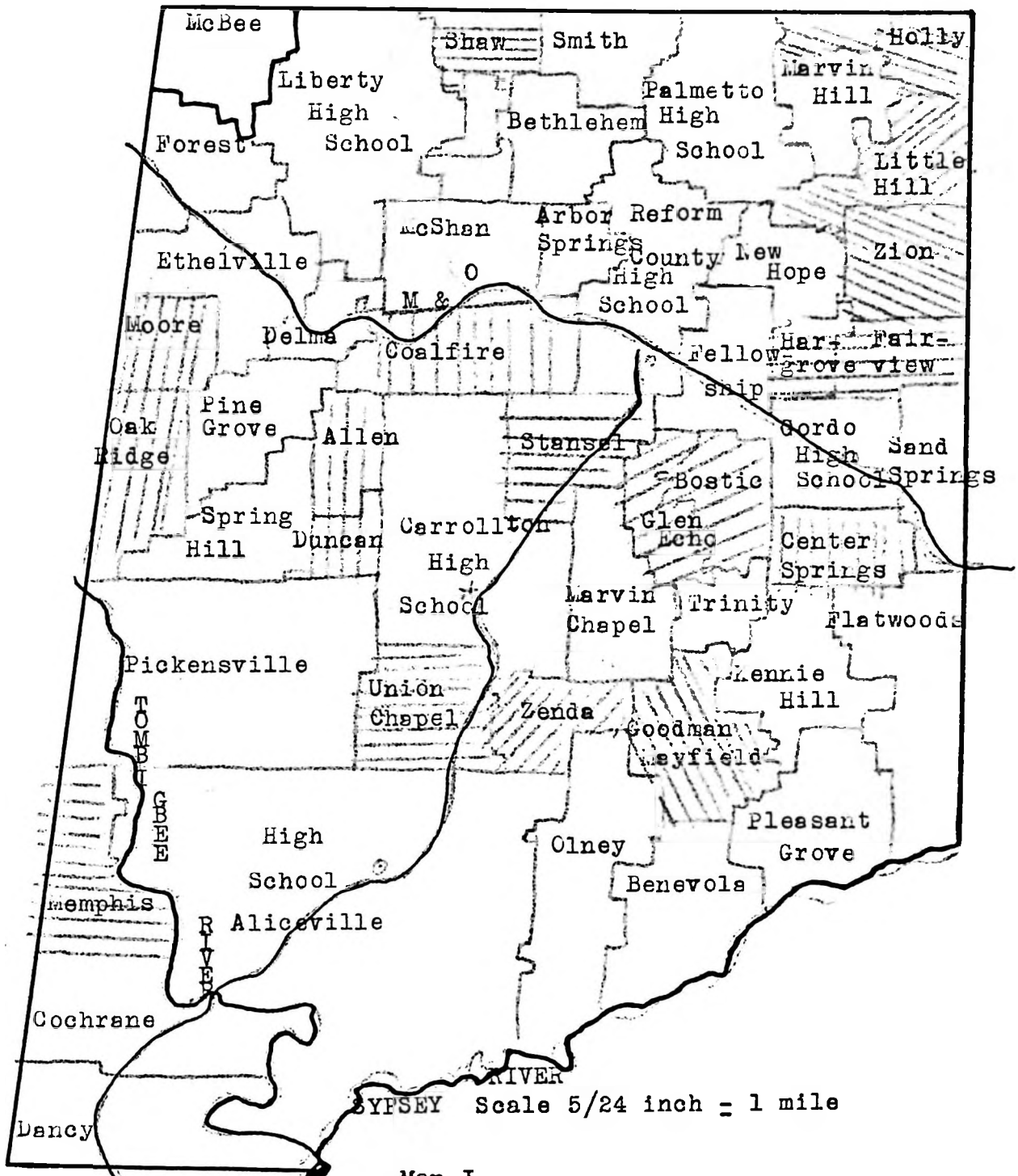
## OPERATION OF THE SPECIAL DISTRICT TAX IN PICKENS COUNTY

There are fifty white school districts in Pickens county. Twenty-nine of these districts have voted the district 3-mill tax, and twenty-one have not. The total assessed wealth of the county is \$6,128,321. The total assessed wealth of the taxing districts is \$5,335,490, leaving a balance of \$792,831 in wealth untaxed by the different districts. The 3-mill tax yield of the untaxed areas, if taxed, would be \$2,378.

The industries of Pickens county are largely farming and lumbering. There is evidence that the county will have a reasonable number of industries in the future. A new railroad is being built through the county, passing through Pickensville and Aliceville. Pickens is one of the oldest counties of the state, and has a stable and homogeneous population.

Map I shows the present system of school districts.

Table 1 shows the total assessed wealth back of each census child in the various taxing districts.



Map I  
 Map Showing Present System of School Districts  
 in Pickens County, Alabama. 1926.



 Districts not levying 3-mill tax.

Table 1

Total Assessed Wealth, Census, and Assessed Wealth per Census Child in the Various Taxing Districts.

Name of Tax District	Census	Total Assessed Wealth	Assessed Wealth Per Census Child
Marvin Hill <i>Chapel</i>	50	89420	1788
Palmetto	148	84756	572
Smith	46	29654	644
McBee	101	59546	589
Forest	143	110716	773
Ethelville	206	144794	702
Delmaville	51	55359	1085
Reform	594	488280	822
Fellowship	102	96232	943
New Hope	57	50020	877
Sand Springs	90	80998	898
Pine Grove	142	69046	486
Spring Hill	88	65600	745
Marvin Chapel	148	114627	774
Trinity	62	28609	461
Kirk	158	162980	1031
Kennie Hill	53	119611	2256
Pickensville	550	285888	519
Aliceville	1140	1089615	955
Pleasant Grove	118	199804	1693
Benevola	120	113738	947
Olney	147	119864	815
Cochrane	257	231055	899
Dancey	191	239527	1254
McShan	248	201440	846
Liberty	354	119356	357
Arbor Springs	57	26348	462
Carrollton	628	455890	725
Gordo	379	402722	1062

A very wide variation in assessed wealth per census child in the various districts is shown in Table 1. The range is from 2,256 in the Kennie Hill district to 357 in the Liberty district. The assessed wealth in the Kennie Hill district is more than six times as much per census child as in the Arbor Springs district. Pittenger<sup>1</sup> says:

"Ability is usually measured in terms of wealth per child.---The quantity of wealth in a community is the measure of its total ability, but when reckoned in terms of wealth per individual child we have ability stated with reference to need."

Thus, on the census basis, the inequality of educational opportunity in Pickens county is very evident.

Chart I is a graphical representation of the districts having the highest and the lowest assessed wealth per census child in the various taxing districts.

Table 2 shows the assessed wealth per child enrolled, the assessed wealth per child in average daily attendance, and the assessed wealth per teaching position in the various taxing districts.

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1. Pittenger, Benjamin F., An Introduction to Public School Finance, p. 238, Houghton Mifflin, New York, 1925.

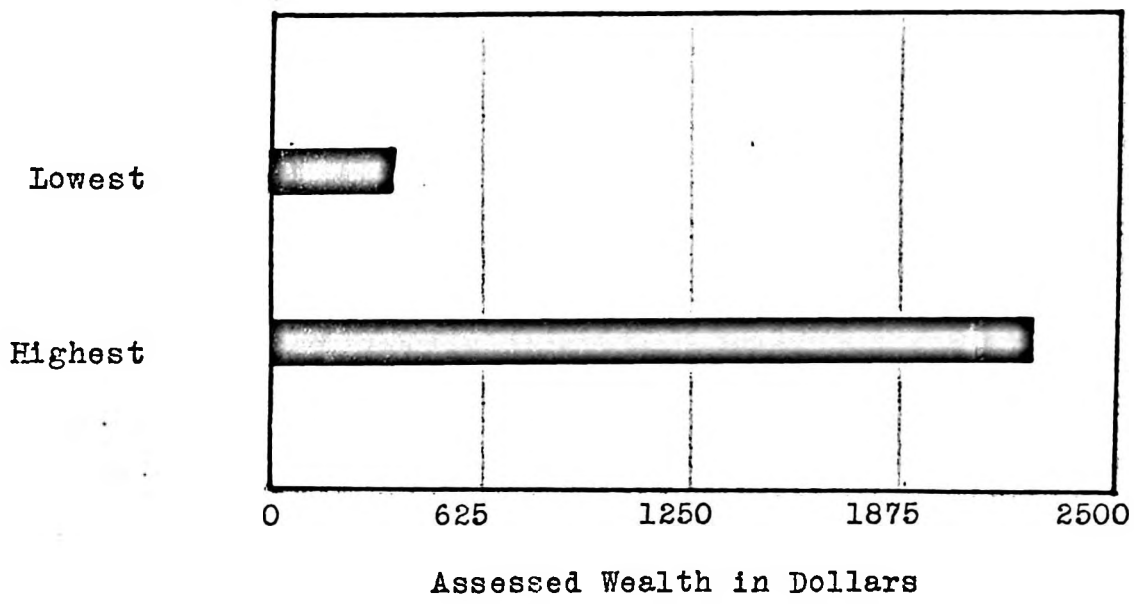


Chart I  
Graphical Representation of the Districts Having  
the Highest and the Lowest Assessed Wealth per  
Census Child in the Various Taxing Districts

Table 2

The Assessed Wealth per Child Enrolled, per Child in Average Daily Attendance, and per Teaching Position in the Various Taxing Districts

Name of Tax District	Assessed Wealth Per Child Enrolled	Wealth Per A.D.A.	Wealth Per Teaching Position
Marvin Hill	2079	5588	89420
Palmetto	441	504	10594
Smith	956	1647	29654
McBee	902	1266	29773
Forest	878	1107	36905
Ethelville	742	1072	24132
Delmaville	3075	4255	55559
Reform	878	1248	30517
Fellowship	1394	2291	48116
New Hope	1190	1563	25010
Sand Springs	941	1191	26999
Pine Grove	802	1015	23015
Spring Hill	656	964	32800
Marvin Chapel	1317	1879	38209
Trinity	773	986	14504
Kirk	1509	2295	81380
Kennie Hill	2491	3858	59805
Pickensville	741	982	20420
Aliceville	902	1343	49527
Pleasant Grove	1884	3171	66001
Benevola	1277	2031	37912
Olney	1079	1498	59982
Cochrane	3165	4359	115527
Dancey	3031	3236	119763
McShan	786	1334	22371
Liberty	505	523	11935
Arbor Springs	424	727	15174
Carrollton	982	1333	30392
Gordo	1254	1433	36611

An inspection of Table 2 will show an even wider range of ability in the various units of measurement than the census child unit in Table 1.

The range of assessed wealth back of each enrolled child is from \$3,165 in the Cochrane district to \$424 in the Arbor Springs district. There is more than seven times as much assessed wealth back of each enrolled child in the Cochrane district than in the Arbor Springs district.

The enrolled child is not as reliable a measure of comparison as the census child unit. The census child is the potential school burden of the district, and the enrolled child may, or may not, be the actual burden. A child attending school one day only, is counted enrolled, and unless the length of the terms is the same, and the percentage of children in average daily attendance is about equal, the enrolled child as a unit of comparison of burden among different school districts is not a sound measure.

The range of assessed wealth back of each child in average daily attendance is from \$5,588 in the Marvin Hill district to \$504 in the Palmetto district. This means that Marvin Hill has eleven times as much wealth back of each child in average daily attendance as has Palmetto.

For purposes of comparing school needs, the child in average daily attendance unit is considered by many educational authorities as a very satisfactory measure.



1  
Pittenger, one of the leading authorities on school finance says:

"If one is interested in a district's ability to bear its actual burden the child in average daily attendance is doubtless the best measure."

The other unit of comparison in Table 2 is the teacher employed. The range of assessed wealth per teaching position is from \$119,763 in the Dancey district to \$10,594 in the Palmetto district. The ratio is eleven to one in favor of the Dancey district.

2  
Again Quoting Pittenger:

"School costs are more nearly proportional to the number of teachers. The 'valuation per teacher employed' unit should therefore be used together with the 'valuation per census child' unit."

3  
Cubberley says:

"The teacher-employed basis forms a very satisfactory single basis for use in the apportionment of school funds."

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1. Pittenger, B. F., An Introduction To Public School Finance, p. 347, Houghton Mifflin Co., New York, 1925.
  2. Pittenger, B. F., An Introduction To Public School Finance, p. 245, Houghton Mifflin Co., New York, 1925.
  3. Cubberley, E.P., State School Administration, p.467, Houghton Mifflin Co., New York, 1927.

Table 3 shows the proceeds of a 1-mill tax levy per census child in the various taxing districts, and the rank of each district.

Table 4 shows the proceeds of a 1-mill tax levy per child in average daily attendance in the various taxing districts, the rate of levy each district would require to equal in proceeds to the richest district, and the rank of each district.

Table 5 shows the proceeds of a 1-mill tax levy per teaching position, the rate necessary to equal wealthiest, and the rank of the various districts.

Table 3

The Range In Assessed Wealth And Proceeds From A 1 Mill  
Tax Levy Per Census Child In The Various Taxing Districts

Name of Tax District	Assessed Wealth Per Census Child	Proceeds From A 3-Mill Tax Levy	Rank
Kennie Hill	2256	2.25	1
Marvin Hill	1788	1.78	2
Pleasant Grove	1693	1.69	3
Dancey	1254	1.25	4
Delmaville	1985	1.08	5
Gordo	1062	1.06	6
Kirk	1031	1.03	7
Aliceville	955	.95	8
Benevola	947	.94	9
Fellowship	943	.94	10
Cochrane	899	.94	11
Sand Springs	898	.89	12
New Hope	877	.89	13
McShan	486	.87	14
Reform	822	.84	15
Olney	815	.82	16
Marvin Chapel	774	.81	17
Forest	773	.77	18
Spring Hill	745	.77	19
Carrollton	725	.74	20
Ethelville	702	.72	21
Smith	644	.70	22
McBee	589	.64	23
Palmetto	572	.58	24
Pickensville	519	.57	25
Pine Grove	486	.51	26
Arbor Springs	462	.48	27
Trinity	461	.46	28
Liberty	357	.35	29

Table 4

The Range In Assessed Wealth And Proceeds From A 1-Mill  
Tax Levy Per Child In Average Daily Attendance In The  
Various Taxing Districts

Name of Tax District	Proceeds 1-Mill Tax Levy Per A.D.A.	Rate Necessary To Make Equal To Wealthiest	Rank
Marvin Hill	5.58	1	1
Cochrane	4.35	1.28	2
Delmaville	4.25	1.31	3
Kennie Hill	3.85	1.44	4
Dancey	3.23	1.72	5
Pleasant Grove	3.17	1.76	6
Kirk	2.295	2.57	7
Fellowship	2.29	2.43	8
Benevola	2.03	2.74	9
Marvin Chapel	1.87	2.98	10
Smith	1.64	3.40	11
New Hope	1.56	3.57	12
Olney	1.49	3.74	13
Gordo	1.43	3.90	14
Aliceville	1.54	4.16	15
McShan	1.33	4.19	16
Carrollton	1.33	4.19	17
McBee	1.26	4.42	18
Reform	1.24	4.50	19
Sand Springs	1.19	4.53	20
Forest	1.10	5.07	21
Ethelville	1.07	5.21	22
Pine Grove	1.01	5.52	23
Trinity	.98	5.68	24
Pickensville	.98	5.69	25
Spring Hill	.96	5.81	26
Arbor Springs	.78	7.75	27
Liberty	.52	10.73	28
Palmetto	.50	11.16	29

Table 5

The Range In Assessed Wealth And Proceeds From A 1-Mill  
Tax Levy Per Teaching Position In The Various Taxing Districts

Name of Tax District	Proceeds From 1-Mill Levy Per Teaching Position	Rate Necessary To Make Equal To Wealthiest	Rank
Dancey	119.76	1	1
Cochrane	115.52	1.03	2
Marvin Hill	89.42	1.33	3
Kirk	81.49	1.46	4
Pleasant Grove	66.60	1.79	5
Olney	59.98	1.99	6
Kennie Hill	59.80	2.00	7
Delmaville	55.35	2.16	8
Aliceville	49.52	2.41	9
Fellowship	48.11	2.48	10
Marvin Chapel	38.20	3.13	11
Benevola	28.91	3.15	12
Forest	36.90	3.24	13
Gordo	36.61	3.27	14
Spring Hill	32.80	3.65	15
Reform	30.51	3.92	16
Carrollton	30.39	3.94	17
McBee	29.77	4.02	18
Smith	29.65	4.03	19
Sand Springs	26.99	4.43	20
New Hope	25.01	4.78	21
Ethelville	24.13	4.96	22
Pine Grove	23.01	5.20	23
McShan	22.37	5.35	24
Pickensville	20.42	5.86	25
Trinity	14.30	8.37	26
Arbor Springs	13.17	9.09	27
Liberty	11.93	10.03	28
Palmetto	10.59	11.30	29

Charts II and III are graphical representations of the districts having the highest and lowest assessed wealth per enrolled child, and per child in average daily attendance in the various taxing districts.

Chart IV is a graphical representation of the districts having the highest, and lowest assessed wealth per teaching position in the various taxing districts.

Table 6 shows the teacher units, the cost of the minimum program, and the assessed wealth per dollar cost of the minimum program in the various taxing districts.

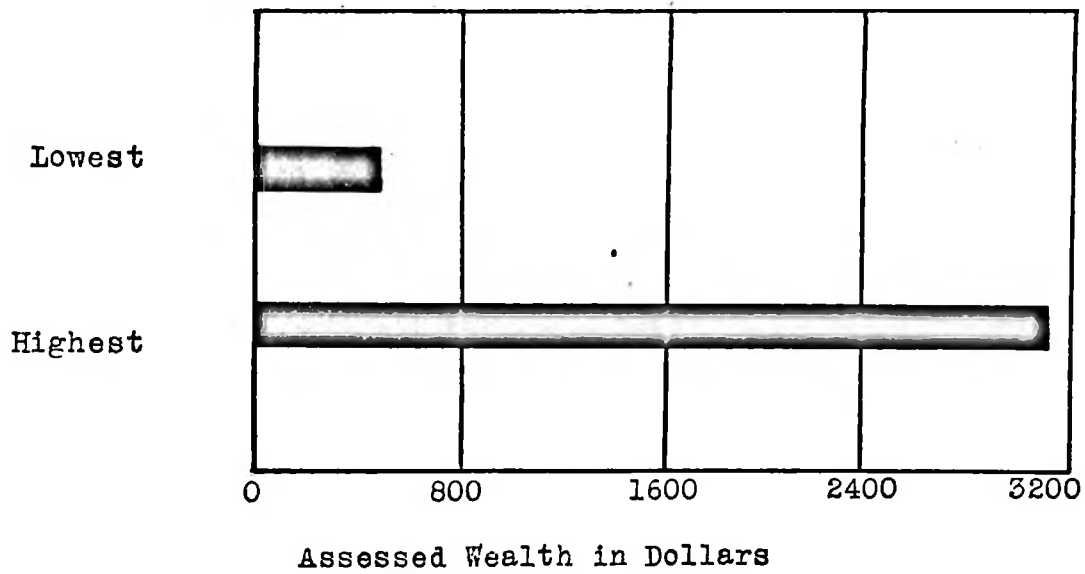


Chart II

Graphical Representation of the Districts Having the Highest, and Lowest Assessed Wealth per Enrolled Child, in the Various Taxing Districts.

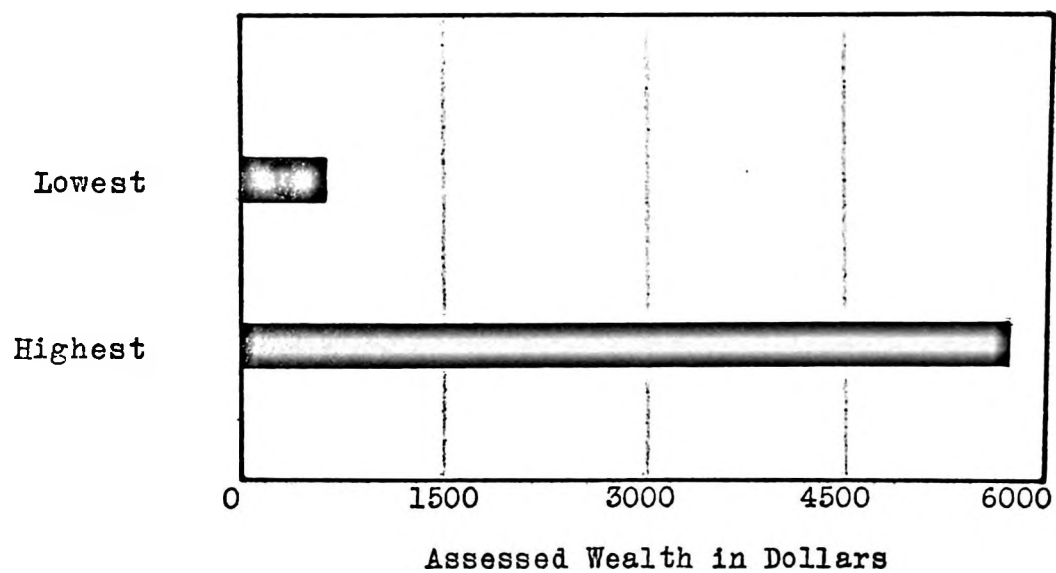


Chart III

Graphical Representation of the Districts Having the Highest, and Lowest Assessed Wealth per Child in Average Daily Attendance in the Various Taxing Districts.



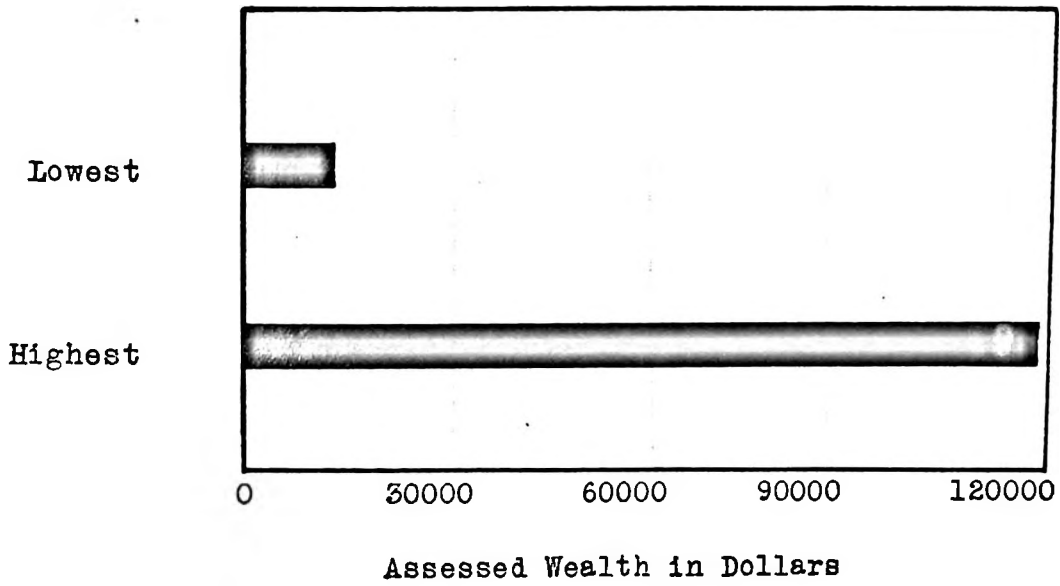


Chart IV

Graphical Representation of the Districts Having the Highest, and Lowest Assessed Wealth per Teaching Position in the Various Taxing Districts

Table 6

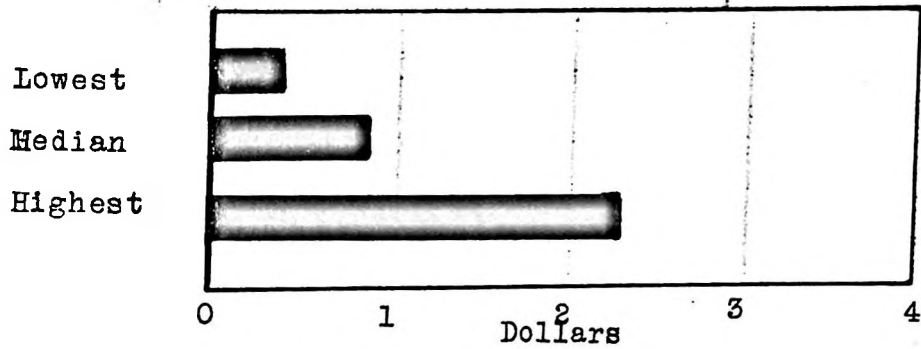
Teacher Units, Cost of Minimum Program, And the Assessed Wealth Per One Dollar Cost of the Minimum Program By Districts.

Name Of District	Teacher Units White		Teacher Units Negro		Cost Of Minimum Program	Assessed Wealth Per \$1 Cost
	El.	H.S.	El.	H.S.		
Marvin Hill	.53	.00	.00	.00	\$397.50	\$224.90
Palmetto	1.97	2.97	.67	.00	5886.75	14.40
Smith	.6	.00	.00	.0	450.00	65.90
McBee	.57	.00	1.00	.0	802.50	74.20
Forest	.9	.43	2.00	.0	2027.00	54.62
Ethelville	1.33	.07	3.07	.03	2246.75	64.50
Delmaville	.43	.00	.00	.0	322.50	17.17
Reform	5.07	5.9	2.00	.0	12812.50	38.10
Fellowship	.9	.00	.5	.0	862.50	111.57
New Hope	1.03	.03	.00	.0	814.50	61.40
Sand Springs	2.03	.23	.00	.0	1844.50	43.90
Pine Grove	1.33	.33	.6	.0	1684.50	40.90
Spring Hill	.37	.17	2.33	.0	1389.25	47.20
Marvin Chapel	.57	.17	1.3	.0	1153.00	99.40
Trinity	.63	.33	.0	.0	934.50	30.60
Kirk	1.53	.13	.7	.0	1592.00	102.37
Kennie Hill	.97	.07	.0	.0	825.50	144.89
Pickensville	1.73	.2	7.77	.9	5121.25	55.82
Aliceville	4.07	3.63	19.3	.0	15372.00	70.88
Pleasant Grove	1.1	.2	.8	.0	1405.00	142.21
Benevola	.9	.3	.67	.0	1346.25	91.99
Olney	.23	.1	.0	.0	312.50	383.56
Cochrane	.5	.1	1.17	.0	949.75	243.28
Dancey	.37	.1	2.00	.0	1167.50	205.16
McShan	3.13	.67	1.23	.0	3746.75	53.76
Liberty	2.53	2.37	2.7	.0	6228.00	19.16
Arbor Springs	1.13	.27	.0	.0	1225.50	21.50
Carrollton	4.03	3.4	3.97	.0	9211.25	49.49
Gordo	3.93	3.3	2.13	.0	8366.25	48.13

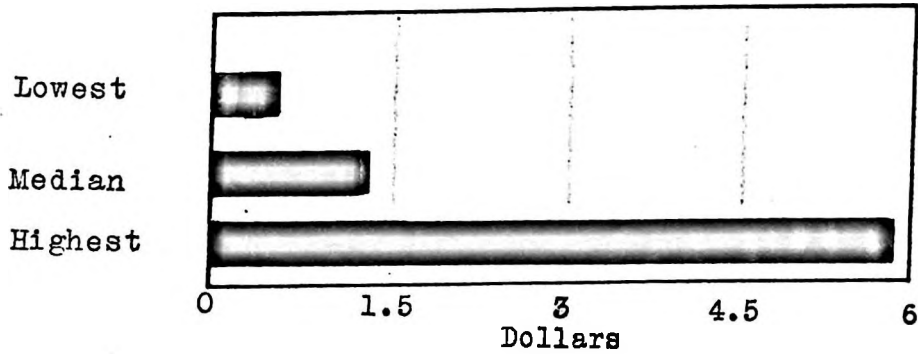
Graphical Representation of Relative Ability in Districts Having Highest, Lowest, and Median Proceeds From Special Tax Levy

Chart V

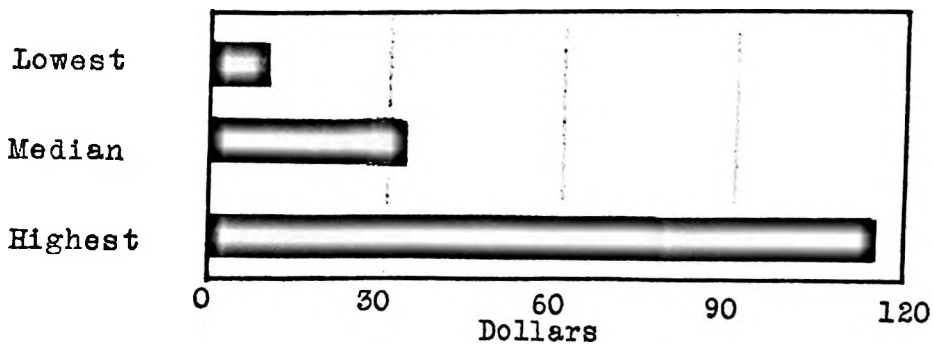
Relative Wealth Per Census Child



Relative Wealth Per Child In Average Daily Attendance



Relative Wealth Per Teaching Position



The range of assessed wealth per dollar cost of the minimum program in the various districts is from \$14.40 to \$383.56, Palmetto being the lowest, and Olney the highest rank. This means that Olney has more than twenty-six times as much assessed wealth per dollar cost of the minimum program as Palmetto.

Seven months is the length of term of the minimum program, and the teacher unit is based upon thirty children in average daily attendance. The amount of salary allowed for each teacher unit is as follows: White elementary teacher unit, \$750; white high school teacher unit, \$1400; negro elementary teacher unit, \$375; negro high school teacher unit, \$700.

The minimum program of seven months, and the teacher units mentioned in the above paragraphs are standards set up by the Alabama State Board of Education.

Since the counties of the state receive appropriations from the Equalization Fund, established by the 1926 Legislature, upon the basis of the number of teacher units in the different counties, the assessed wealth per dollar cost of the minimum program, given in Table 6, is a good measure of school burden in the various districts.

## CHAPTER III

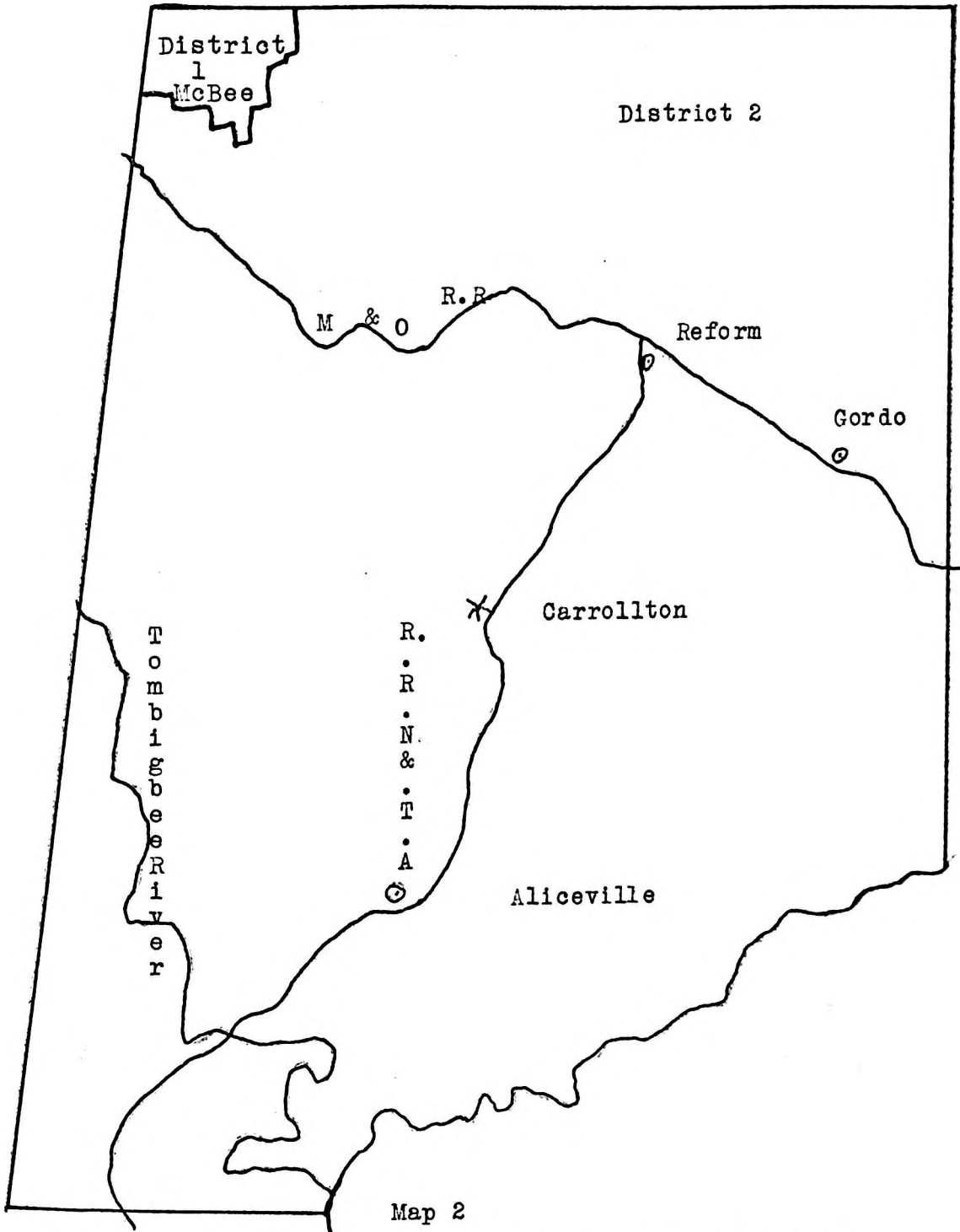
A PROPOSED PLAN FOR THE RE-ORGANIZATION OF THE  
SCHOOL DISTRICTS OF PICKENS COUNTY

On the basis of the findings of Chapter I and Chapter II the following plan for the re-organization of the various districts of Pickens county is proposed:

The county should be divided into two districts. District 1 will consist of the present McBee district, and District 2 will be composed of all the remaining districts of the county.

Map 2 shows the two districts according to the proposed plan.

Table 7 shows the total assessed wealth, the total census, the total number of children in average daily attendance, and the number of teaching positions in the two proposed districts.



Map 2  
The Proposed Plan of Re-organization of Districts

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Table 7

The Assessed Wealth, Census, Children Enrolled, Children in Average Daily Attendance, and Teaching Positions in the Proposed Districts.

	District 1	District 2
Assessed Wealth	\$59,546	\$6,088,775
Census	101	8,524
Children Enrolled	66	6,164
Children in Average Daily Attendance	47	4,863
Teaching Positions	2	197

Table 8 shows the assessed wealth of the proposed districts as related to school needs in terms of the five units of measure used in Chapter II.

Table 8

The Assessed Wealth per Census Child, Enrolled Child, Child in Average Daily Attendance, Teaching Position, and Dollar Cost of Minimum Program

	District 1	District 2
Assessed Wealth per Census Child	589	712
Assessed Wealth per Enrolled Child	902	984
Assessed Wealth per Child in Av. Daily Attendance	1267	1248
Assessed Wealth per Teaching Position	29773	30805
Assessed Wealth per Dollar Cost of Minimum Program	74.20	67.60

The facts of Table 8 are shown graphically in the following charts:

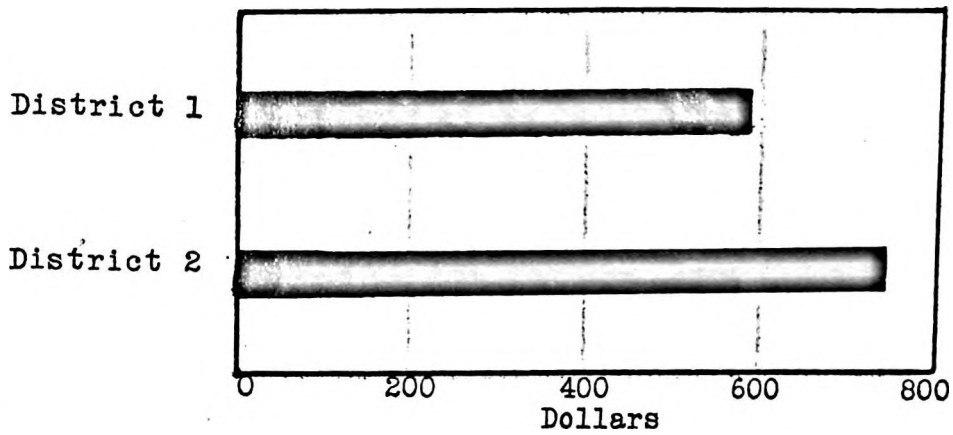


Chart VI

Assessed Wealth Per Census Child

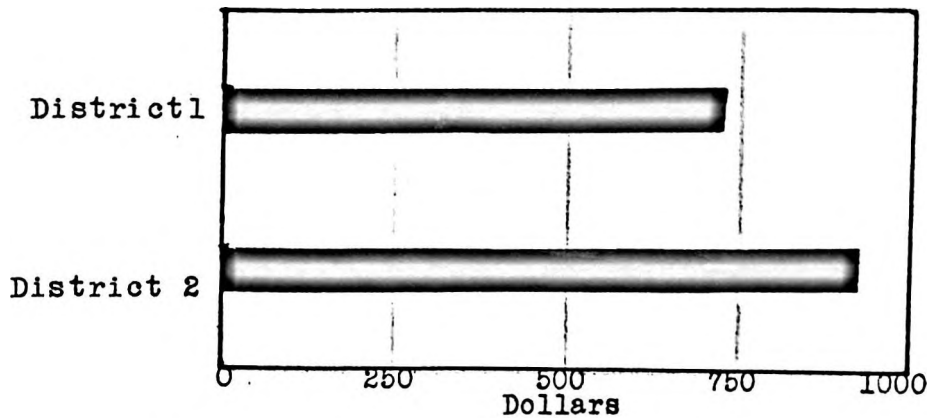


Chart VII

Assessed Wealth Per Enrolled Child



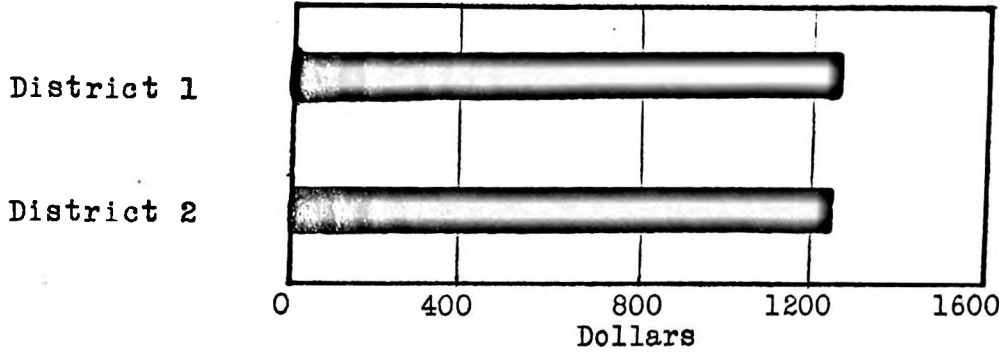


Chart VII  
Assessed Wealth Per Child In Average Daily Attendance

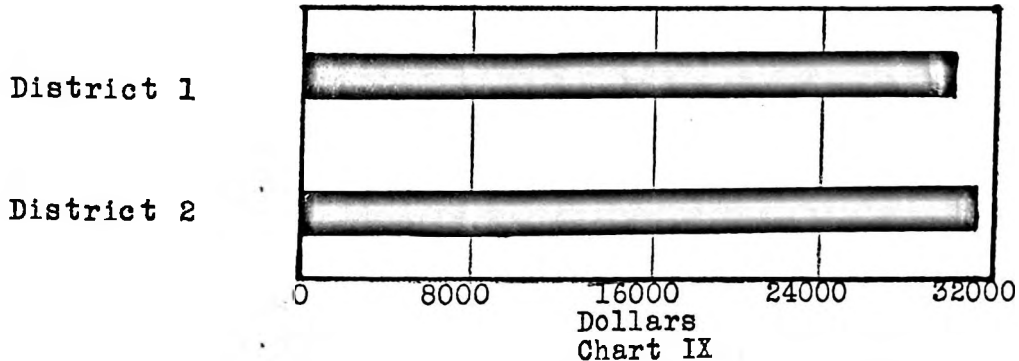


Chart IX  
Assessed Wealth Per Teaching Position

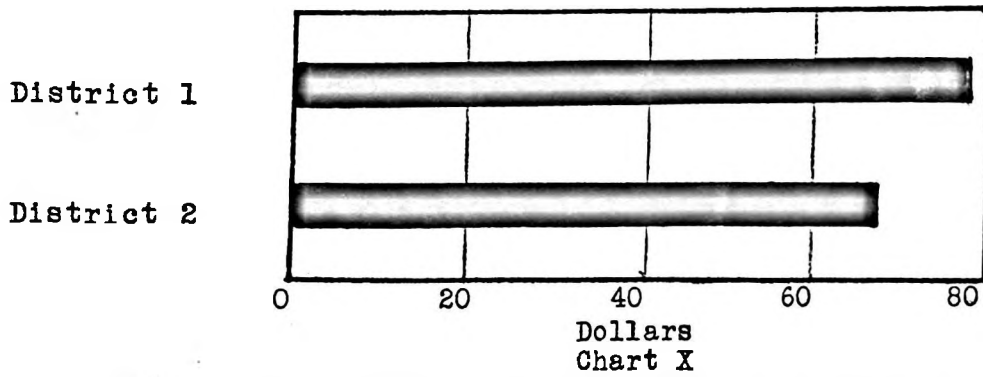


Chart X  
Assessed Wealth Per Dollar Cost of Minimum Program

Another method of comparing the school burden of the proposed districts is to ascertain the present actual ratio of cost between the white census child and the negro census child.

The ratio of the white and negro census children is obtained by dividing the total current expense of the white schools by the number representing the total white census of the county; make similar calculations for the negro census, and divide the first quotient by the quotient of the second calculation. The ratio of cost of the white census child to the negro census child in Pickens county is 6.5 to 1.

By dividing the total number of negro census children in each of the two proposed districts by 6.5, and adding the results to the number of white census children of the proposed districts respectively, we obtain an equivalent census child for means of comparison. Dividing the total assessed wealth of the two proposed districts by the total number of equivalent census children in each of the districts respectively, gives us the amount of assessed wealth per equivalent census child in the proposed districts. The assessed wealth per equivalent census child is \$1,205 in District 1, and \$1,349 in District 2.

Chart XI is a graphical representation of the assessed wealth per equivalent census child in the proposed districts.

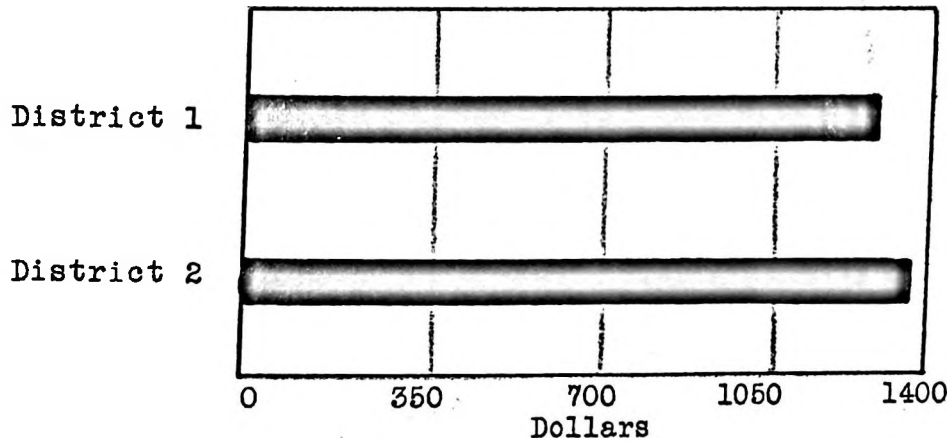


Chart XI

Assessed Wealth Per Equivalent Census Child

The census measure of comparison is valid, because it represents the potential school burden of the two proposed districts.

The average daily attendance measure is not a reliable measure with which to compare the school burden of the proposed districts, because the high school pupils in District 1 attend school in District 2.

The assessed wealth per dollar cost of the minimum program comparison is sound, because the minimum need set up is accepted by the Alabama State Board of Education.

The amount of assessed wealth per equivalent census child comparison, is a comparison of the school burden as it is now administered in the proposed districts. Therefore, the measures should receive careful consideration.

These comparisons show conclusively that equality of educational opportunity can be more nearly realized by the adoption of the proposed plan.

The adoption of the proposed plan will add \$2,378 to the school revenue of the county, because all the present non-taxing districts will become taxing districts under the plan of re-districting.

The adoption of the proposed plan will add to the efficiency of the administration of the schools, and will tend to unify the ideals and educational purposes of the people of the county, because the plan will be as near an approach to the county unit system, which is very desirable, as the laws of Alabama will permit.

## SUMMARY AND CONCLUSION

1. There is a wide variation in financial ability to support education in the taxing districts of Pickens county. The range is from \$357 to \$2256 on the census basis. On the child enrolled basis the range is from \$424 to \$3165 and on the child in average daily attendance basis the range is from \$504 to \$5588. The range in assessed wealth per teaching position is from \$10594 to \$119763.
2. The assessed wealth per child in average daily attendance in the wealthiest district is seven times as much as the assessed wealth per child in average daily attendance in the poorest district.
3. The assessed wealth per dollar cost of the minimum program has a wide variation in the districts. The range is from \$14.40 in the poorest district to \$383.56 in the wealthiest.
4. The proceeds from a 3-mill tax levy in the untaxed districts would amount to \$2,378.
5. Equality of educational opportunity is impossible under the present plan.
6. The proposed plan will equalize, as nearly as possible, educational opportunity as far as the district 3-mill tax is concerned.

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