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SUGGESTIONS FOR AVOIDING AN  
UNNECESSARY INCREASE IN  
SCHOOL TAXES



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315 PLYMOUTH COURT

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# SUGGESTIONS FOR AVOIDING AN UNNECESSARY INCREASE IN SCHOOL TAXES

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*To the Board of Education  
of the City of Chicago.*

LADIES AND GENTLEMEN:

In a recent communication to the County Board, the Chicago Bureau of Public Efficiency directed attention to the prospective increase in taxes to be collected in 1923. A considerable part of this threatened increase is due to a larger appropriation for school building purposes, to a new tax for teachers' pensions, and to the action of the Board of Education in levying an unnecessarily large tax for textbook purposes.

Tax bills this year are much higher than ever before. The largest single item of increase therein is that for school purposes. School taxes are now nearly two and one-half times what they were four years ago. Next year they will be still higher unless the Board of Education finds some way to amend and reduce its levy.

The 1921 building fund tax, which is now being collected, was \$10,500,000 and resulted in a tax rate of 62 cents per \$100 assessed value. The 1922 building fund levy recently made (which will be collected next year) is \$14,000,000, and will result in the 75-cent maximum rate authorized by law. This levy is in anticipation of expenditures to be incurred in 1923. We are advised that since it was made the Superintendent of Schools has submitted to the Board a tentative program for such ex-

penditure, which is still under consideration. In making this \$14,000,000 levy, the Board apparently proceeded on the assumption that it can spend in 1923 all the taxes that it is authorized to collect, leaving the way in which they will be spent to be settled later.

The average number of pupils per classroom in Chicago is too high, and in other respects the schools are overcrowded and school housing conditions are admittedly deplorable. The problem presented by this situation is an important and difficult one. It involves not only new schools and additions to old schools, but the question of the organization and use of existing buildings and facilities.

On the other hand, nearly 40 cents out of each dollar now paid by taxpayers is going to the support of the schools. Notwithstanding school revenues have considerably more than doubled in recent years, there is every prospect of further heavy increases unless present resources are conserved and expended to the best advantage. How far the school housing situation can be relieved, and unnecessary additional tax burdens may be avoided will depend to a large extent upon the adoption and execution of an economical and efficient building program.

The situation respecting expenditures from the building fund is unsatisfactory and, in view of the importance of its relation to other school problems, challenges the attention of the community.

The textbook question also calls for consideration. Estimates presented to the General Assembly last year in support of tax legislation for financing the purchase of free textbooks stated that \$1,500,000 would be required in the 1921 tax levy (to be collected and expended in

1922) and that thereafter not to exceed \$500,000 a year would be required. The 1921 levy as finally made was for \$1,400,000. This is now being collected and will be available during the current year.

In order to provide the larger amount required during the first year for the initial purchases of textbooks, the Legislature fixed a maximum textbook rate of 8 cents. It was contemplated that in succeeding years, when smaller amounts were required for additional purchases and replacements, the Board would reduce its levy in accordance with the estimates submitted. However, the Board has recently levied \$1,500,000 to be collected and expended in 1923. In doing so it has completely ignored its previous estimate submitted to the Legislature and has again taken advantage of the maximum rate authorized. The Bureau believes that the recent levy of \$1,500,000 is at least \$1,000,000 in excess of the actual amount that will be required for use next year, and that it should be reduced accordingly.

In its report on proposed tax increases for school purposes in 1919, the Bureau said: "The Chicago School System needs a definite, intelligent, progressive, far-seeing program that will command the support of the community as a basis for its future expenditures. The Bureau is not opposed to increasing taxes for the purpose of financing such a program."

What was then said applies with equal force now. In the meantime, the Board of Education should examine carefully the question of its needs for building funds in 1923. In view of the overcrowded condition of the schools an increase in the building fund may be necessary, although it will be desirable to amend the recent levy and reduce the additional amount therein if that course is

found practicable. But, if an increase in the building fund is unavoidable, the additional burden on the taxpayer can be offset, in part at least, by reducing the text-book levy \$1,000,000 as suggested. The Bureau urges that this be done.

Respectfully submitted,

CHICAGO BUREAU OF PUBLIC EFFICIENCY.

HARRIS S. KEELER,

*Director.*

April 4, 1922.







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