

in building new houses, extensive repairs and purchase of stores and furniture, the receipts and expenditures for this year will hardly balance. But a like expenditure will not be necessary for years to come. The Board borrowed an amount about equal to half of the school taxes to meet expenses in cash. This is necessary because no considerable amount of taxes are paid before March and April, seven months after the opening of school. Only warrants for loans are discounted.

Special Tax Districts.--Two years ago, we had eight special tax districts paying \$1,500, now eleven paying \$2,450 per annum. The old districts extended and the new ones formed cover all the territory and taxable property of the county. Five districts levy the full limit of three mills, the six other two.

The People Endorse School Tax.--The highest school tax paid in this county is nine mills--5 county levy, 3 special school tax, 1 State school tax; the lowest 8--5 county, 2 special, 1 State. The 3-mill districts comprise a majority of the voters of the county. All special taxes are levied by the vote of qualified electors, and the County Commissioners, in direct touch with them, always levy the limit, 5 mills. The foregoing facts show that the tax-paying voters of Hernando County heartily favor liberal taxation for the support of public schools.

Five Mill Limit.--The five-mill limit should be abolished. School funds could then be more properly distributed. At present we obtain by special tax districts what should come through a general levy. The special tax device operates unequally, as a 1-mill levy in one district yields more revenue than 3 in another; the richest country districts here have the smallest number of children. The unused special tax in one district cannot be transferred to another where needed.

Special Tax Law.--The special tax law passed by the last Legislature, placing all such funds in the hands of the County Treasurer, and giving the School Board supervision of the expenditures of trustees gives general satisfaction, and works well. One defect of the law is in relation to the selection of teachers. Under that law trustees select teachers, the School Board rejects. The reverse would be preferable, because the School Board is in better position to obtain good teachers than the trustees. This is not suggested on account of local dissatisfaction, because here School Board, trustees and Superintendent work together in harmony, but theoretically the law is not sound at this point.

Levy By County Commissioners.--As our County Commissioners levy the school tax without deviation from the recommendation of the School Board we make no complaint of the law in this matter, except to the circumlocution of it.

Views on Suggested Changes.--The examination law is good enough for the present. We want no change in respect to the grading committee. A State or District Examining Board would be no improvement.

A conservative, prudently framed compulsory educational law would do good, but the text-books, as well as teachers, houses and furniture should be free. The law should require attendance at times when it would not prevent older pupils from assisting in the cultivation of the farm.

The public school should furnish first a basic education, general in character,