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Nebraska
COOPERATIVE EXTENSION WORK
IN AGRICULTURE AND HOME ECONOMICS

U. of N. Agr. College & U. S. Dept. of Agr. Cooperating
W. H. Brokaw, Director, Lincoln

Extension
Circular
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WHAT ARE OUR CHILDREN LEARNING ABOUT TAXES?

Mrs. S. P. Davis

Above the portals of the Nebraska State Capitol, we find this inscription "The Salvation of the State is Watchfulness in the Citizen." The women, who last summer attended the Mothers' Vacation Camps at Curtis and Camp Brewster must have had this thought in mind when they became so interested in the discussion "What You and I receive for our tax dollar," that they wished they might have a great deal more time for it. (This talk is but a review and continuation of the discussion started at the camps.) I hope when we have thought a little more about what we receive from our tax money we will agree with the camper who said she would go home and pay her taxes more cheerfully. Then, too, it is very important that we guard our children against forming the wrong attitude toward this one civic duty.

I am convinced that children have heard far too much, especially during the last few months, about what the government owes us and not enough about what we owe the government. As citizens, we do have rights, but we also have duties, and let us not over emphasize the first! Paying taxes is one of our duties and although the rate may be high, even higher than necessary, it is safe to say that every tax payer in the country receives from the government more than he contributes in taxation. Although the taxpayer receives no immediate returns for his taxes, he has a constant return in the way of protection to life, liberty and property, the enjoyment of public conveniences and the improvement of society. By means of taxes each person bears his part in the cost of government. He gives up a part of his property in order that what remains may be the more secure and valuable, and that he may enjoy many other blessings that would otherwise be impossible.

Everyone pays taxes either directly or indirectly. The direct tax is a tax on property, such as land, buildings, live stock, grain, machinery, stocks of goods, transportation facilities, stocks, bonds, mortgages and notes. The term "tangible tax" refers to all articles mentioned above with the exception of stocks bonds, mortgages, and notes. These are called "intangible." The person who owns no property of any kind pays taxes indirectly on goods that he buys. For instance, if he buys a piece of machinery or a package of breakfast food, he helps pay taxes for, whether made in Omaha or in Chicago, the manufacturer of these articles includes in his price for the same his overhead expense which, among other expenses includes his taxes.

Good citizenship is impossible unless the people understand the government under which they live. Children as well as adults are citizens of our land. Are we at the present time giving them the right impression concerning our government?

When children hear taxpayers grumble, in public meetings, on the street, and in the homes, about the high cost of government, especially the high cost of schools, 4-H clubs, child welfare, libraries, caring for the unemployed, etc., what will they think? Are they given the correct understanding of the government under which they live? Don't you think that we are needlessly worrying the children by this constant talk of the awfulness of the times? Wouldn't it be better if we talked it over with them telling them that running this government of ours is a mighty

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big business and needs the cooperation of every one, themselves included, and how much better it is for us to meet our civic duties cheerfully and with some faith rather than to be always gloomy and full of doubt. This is a Christian land and as such our government is doing the best it can for every one and our attitude, even that of the smallest citizen, is going to have much to do with our retaining in the future the high standards set by the citizens of the past.

Importance of Early Recollections

Well do I remember my earliest recollection of the word "taxes" and it is not a pleasant memory. During my childhood I can not remember hearing my parents or other adults discussing taxes but I do remember how disturbed I became when I learned from our Bible history that because Augustus Ceasar issued a decree that the whole world should be taxed it became necessary for Joseph and Mary to travel to Bethlehem in order to pay their taxes. Here because there was no room in the tavern it became necessary for the Christ child to be born in a manger. This story has stirred every childish heart. As I grew older I learned that Augustus Ceasar was one of the best of the Roman rulers but still my childish dislike for him remained. Is there not a danger that our children, hearing so much about the injustice of taxes, may grow up with a like feeling toward Uncle Sam? It is for this reason that I view with a degree of alarm most of the present day discussion of taxes. Some bright person has said that what Uncle Sam most needs to help him through these trying times is a wife, but until he gets this much needed wife I think the women of the land will make mighty able assistants.

Some time ago one of the self-appointed leaders in the movement for tax reduction said that women should not meddle with political affairs as they were too emotional. He gave as an example of this that whenever women were present at meetings where tax reduction was discussed nothing could be accomplished because as soon as schools and extension work or anything affecting their homes and children came in for its share of criticism the women would "rise" right up and no one could make them listen to reason. Another man complained because women placed too much stress upon the children and the future. His idea was to let the future take care of itself, what we needed most was something that would help us right now.

I do not mean to imply that men are not interested in our homes and all things that make for better living but I do insist that women are going to have to do their share in helping retain the idealism and high standards set by the founders of our state. The future is going to reveal how well we do this, but are we going to wait and see what kind of an impression the present day craze for economy has left upon the minds of our children, or are we going to realize that we can never make up to these children the things we have failed to do for them today.

It seems to me, this is the kind of watchfulness we need to save our state rather than the kind we hear so much about from the self-appointed leaders who have sprung up all over our country the last few months. Perhaps our watchfulness should not all be directed toward the self-appointed leaders of our country. Perhaps some of it should be used upon those selected to do our business for us. Last winter while the legislature was in session, I heard one of our law-makers, during a hearing held in the capitol, say that "any law was socialistic that said to him that he had to help take care of somebody else's kids." Not very elegant language, but his exact words, nevertheless. It seems there are too many people directing all their watchfulness toward their own selfish interests and very little toward the salvation of the state.

Have they ever seen, I wonder, the vision of an army of children, their faces turned eagerly toward the future and their hands placed so trustingly in ours? Are we going to betray that trust? There are parents, to be sure, who are very much concerned about the welfare of their own children but not so interested in those belonging to others. And how about the homeless child, the one who through no fault of his own must become a ward of the state? These children taken care of by the state must be regarded by us, the citizens who make the state, as foster children. While an institution can not take the place of a home, we should have enough interest in child welfare generally to see that these children have as nearly as possible as equal opportunity to grow into good useful citizens with those that nature has given to us. This thought by Walter Scott fits here so nicely I want to give it to you: - "The race of mankind would perish did they cease to aid each other. We cannot exist without mutual help. All, therefore, that need aid have a right to ask it from their fellowmen; and no one who has the power of granting can refuse it without guilt."

Federal Expenditures

Before considering how well our state cares for her people, let us say just a few words about the federal government. Most of the talk concerning tax reduction is directed against the taxes paid the county treasurer, those for which we receive a receipt. This money is all spent locally, in the county, and in the state. The federal government gets none of this money. How then does it meet its expenses? The largest part of the federal tax comes from incomes and estates, from stamps on documents, from customs and excise taxes on luxuries, liquor and tobacco, from sales of manufacturers, from non-alcoholic beverages, from transportation, telephone and telegraph, insurance, and other similar taxes. Perhaps it would be interesting to note that the federal government receives a tax of three or four millions a year on oleomargarine and renovated butter. Then, too, there is a federal tax of $1\frac{1}{2}$ cents on every gallon of gasoline.

State Expenditures

Now to go on to the state expenditures. Here we find our tax dollar divided as follows:-

State tax	.13
County tax	.18
School tax	.47
City or village	.20
Township	.02
	<u>\$1.00</u>

The above table was secured in the office of State Tax Commissioner and is the average for Nebraska. All information secured was for the biennium 1931-1932. The expenditures for this year, 1933, were not available at the time it was necessary for me to get this information. As this division of the tax dollar is the average for Nebraska, the rate, all but that which goes to the state, may differ in the different counties. Also all counties do not have a township government so that levy would be omitted.

Now where does the state spend its 13 cents? The following table for the biennium 1931-1932 was secured in the office of the state tax commissioner.

1. Board of Control	30.502%
2. University	30.149%
3. Normal Schools	10.298%

4. Executive Offices	6,626%
5. Judiciary Offices	5,531%
6. Capitol Commission	4,699%
7. Code Department	4,660%
8. Other Departments:	
Military	
Railroad Commission	
Tax Commission	4,434%
9. All other, Legislative and Emergencies	2,020%
10. Miscellaneous:	
Fair Board,	
Historical Society, etc.	1,060%
Total	100%

Board of Control

Would it be interesting to note what some of these departments are doing with the money which they receive? Let us take the Board of Control, with its seventeen state institutions first. This information was secured from the Nebraska Blue Book of 1932. The penitentiary with its 810 inmates and a per capita cost per inmate of \$257.43 for the period from July 1, 1931 to June 30, 1932, should make us stop and do much thinking. The hospitals for the insane at Lincoln, Norfolk, and Hastings, show the following record:- the Lincoln hospital shows 1,180 inmates at a \$198.11 per capita cost. The Norfolk hospital shows the number of inmates 936 at a per capita cost of \$204.79. The Hastings hospital shows the number of inmates as 1,492 with per capita cost of \$195.35. This institution has the largest number of inmates.

Next comes the institution for feeble minded at Beatrice. The number of inmates there seems perfectly startling to me and I wonder if soon our lawmakers will not awake to the fact that only by passing proper laws can this rapidly increasing population of feeble-minded be stopped. This institution cares for children and adults to the number of 1,024 at a per capita cost of \$147.83.

The school for the deaf at Omaha has for the same period an average number of pupils, 196, at a per capita cost of \$404.55. The school for the blind at Nebraska City has 53 pupils and a per capita cost of \$518.99. This is the highest per capita of any of the state schools and it can readily be understood why. These children being blind need more helpers to care for them and to teach them, and the equipment necessary in teaching is very expensive.

The industrial school for boys at Kearney had 205 boys with a per capita cost of \$333.46. The industrial school for girls at Geneva had 182 girls at a \$282.39 per capita cost. The women's reformatory at York had 38 inmates at a per capita cost of \$456.65. The Nebraska Industrial Home at Milford had 86 inmates at a per capita expenditure of \$276.94. This home gives shelter and protection to unfortunate women and girls. It not only helps them physically but gives them all the moral aid possible.

The men's reformatory at Lincoln was established in 1921 for boys and men not less than sixteen nor more than thirty years of age at the time of conviction of a felony for the first time. There were 377 inmates at a per capita cost of \$297.55. 12748s

The Soldier's and Sailor's homes are at Grand Island and Milford. At Milford there were 130 inmates at a per capita cost of \$412.44. The home at Burkett near Grand Island had 258 inmates and a per capita cost of \$905.81. While the school for the blind led the list in high expenditure for the state schools, this leads in the highest expenditure of all state institutions. These homes care not only for the veterans of the several wars and the U. S. Military service, but for the wives, widows, or mothers of such veterans as are eligible to admission.

The Orthopedic Hospital at Lincoln cared for 81 inmates at a per capita cost of \$388.86. This hospital is also a school, regular instruction for all children being provided. The Home for Dependent Children at Lincoln cared for, during the year ending June 30, 1932, 508 children at a per capita cost of \$453.21. Of this number, 48 returned to trial homes, 96 were placed in trial homes, 11 were returned to parents or friends, 37 were adopted, 1 died, 14 attained majority and 23 were transferred to other institutions. At the end of the period 104 children were present in the home. The hospital for tuberculous at Kearney has 152 inmates, per capita cost of \$460.41.

A record secured from the Board of Control dated February 1, 1933 shows an increase in thirteen of the seventeen state institutions. (In all state institutions February 1, 1933, inmates 7,687, employees 1,114, total 8,801.)

Do we regret the spending of so much money? Have we any helpful suggestions? If we have, let us take them to the proper authorities and not indulge in any wild guessing. I think we would find upon making an investigation that the Board of Control is doing the best it can for the unfortunate citizens of our state.

University of Nebraska

Let us pass to the more pleasant but just as much maligned second item-- the University. The University was opened to students September 7, 1871. There were eight regular and twelve irregular collegiate students and 110 preparatory students the first year. In 1932 our Nebraska University was one of the great Universities of the United States. The total enrollment for the year 1931-1932 was 11,173 students. Up to January 1, 1933 it had granted 21,261 degrees. The University embraces ten different colleges; Graduate, Arts and Sciences, Agriculture, Engineering, Law, Teachers, Medicine (at Omaha), Pharmacy, Business Administration, and Dentistry. There is a department of Fine Arts and a Department of Journalism in the college of Arts and Sciences and a School of Nursing in connection with the college of Medicine at Omaha. Also the Teachers College High School, the Nebraska School of Agriculture at Curtis, the Nebraska agricultural experiment station at Lincoln, the experiment substations at North Platte, Valentine, Mitchell and Alliance, the Agricultural Extension Service Fruit Farm at Union, state serum plant at Lincoln and the University Extension Division and the affiliated school of music should be mentioned.

Besides its actual institutional work the University is a great service institution. The Medical College hospital reports in 1931-32, to 70,667 patient days used for 4,074 patients. Many others secure assistance from the dispensary at Omaha and the dental college clinic at Lincoln.

The 45th annual report of the Nebraska Agricultural Experiment Station, published in 1932, gives the following expenditures from state university appropriation and cash receipts from sales for year ending June 30, 1931, \$240,869.43. In addition to this \$90,000 was appropriated by the federal government. These funds are 12748m

used "to conduct original research or experiments bearing directly upon the agricultural industry of the state."

The Agricultural Extension Service became known as such in 1914, previous to that since 1897 it had been known as the Farmers' Institute. It is financed by state and federal funds. Its purpose is "to further cooperative extension work in agriculture and home economics and to give instruction and practical demonstrations in agriculture and home economics to persons not in attendance at the agricultural college."

Last year the University Agricultural Extension Service reached 17,488 boys and girls enrolled in 1769 4-H clubs, 18,602 women who did work in project and study clubs, and over 80,000 men and women who received help from the Farm Bureau offices in the many Nebraska counties who now have agricultural and home extension agents. When we realize that the "salvation of the state" depends so much upon the progress of its homes, is it any wonder that we do not want politicians to tell us that we should be able to rear our children with as little help from the state as parents received fifty years ago.

The Conservation and Survey Division of the University includes the following state surveys: Soil, Geological, Water and Water Power, Forest, Road Materials and Industrial. "Vocational Education" means, "Training for the common wage-earning employee and a useful productive life." Office space for this department has been provided in the College of Agriculture, but receives separate appropriation by legislature.

State Teachers Colleges

The four state Teachers Colleges are located at Peru, Kearney, Wayne and Chadron.

State Board or Bureaus

The following associations receive appropriations from the state: the State Board of Agriculture, State Horticultural Society, Nebraska Dairymen's Association, Poultry Association, Crop Growers Association, Home Economics Association, Nebraska State Irrigation Association, State Historical Society, the G.A.R., Improved Livestock Breeders Association, and Nebraska Potato Improvement Association.

The Legislative Reference Bureau is under the government of the board of regents but receives a separate appropriation. The bureau maintains an office and library in the library building on the University campus and an office and bill drafting service at the capitol during the sessions of the legislature. The bureau is authorized by law "to carry on research in subjects of special public interest, to publish the same and in every way to promote the diffusion of accurate and reliable information upon questions connected with the development of civic life in Nebraska. The regular publications of the bureau are the Nebraska Blue Book, the subject index to bills and the Legislative Manual every other year." It was from the Nebraska Blue Book of 1932 that most of the information concerning state affairs was secured.

"The Code Commission and Revision and Purchase of Statutes," is in existence only when necessary. In 1929 experienced persons appointed by the governor "compiled and indexed the Nebraska statutes. The 1931 legislature appropriated \$5,000 for the publication of a supplement to the Compiled Statute of Nebraska, 1929." 12748fr

Executive Offices

Under executive offices we find the governor's office (with three assistants) auditor (with 10 assistants), secretary of treasury (with 10 assistants) Department of Public Instruction, State Superintendent, Deputy State Superintendent, Director of Certification and Supervisor of Adult Immigration Education, Division of Secondary Education, Supervisor of Secondary Education, Director of Rural Education. There are 17 assistants in this department. Commissioner of Public Lands and Buildings (5 assistants), State Sheriff (appointed by the governor), Department of Justice with Attorney General with five assistants and three legal stenographers.

Judiciary Offices

Supreme Court with Chief Justice and six associate justices and 13 assistants. The salary of district judges and their court reporters are paid by state funds.

Capitol Commission

Capitol commission will not be included hereafter as I understand the last levy has been made for completion of building and grounds.

Code Department

In the new Blue Book the names of these departments will be changed through the passage of House Roll No. 63 by the last legislature.

Formerly we had

1. Department of Agriculture and Inspection with the following bureaus:
Foods, Drugs and Oils, Animal Industry, Agricultural Statistics, Laboratory, Weights and Measures, Seed Testing.
2. Department of Labor.
3. Department of Trade and Commerce with the following bureaus:
Bureau of Banking, Insurance, Securities, Fire Prevention and Hail Insurance.
4. Department of Public Welfare with the following bureaus:
Bureau of Health, Child Welfare, Examining Boards, Director of Nursing Education.
5. Department of Public Works, with a Bureau of Roads and Bridges and a Bureau of Irrigation, Water Power and Drainage.

While our last legislature was in session we read and heard much about the saving of taxes by doing away with the so-called Code Department. This is what the law which was passed actually did. It says, "The governor shall appoint heads for the various departments. Such officers shall be designated as follows: the Director of the Department of Agriculture and Inspection for the Department of Agriculture and Inspection; the Commissioner of Labor for the Department of Labor, the Director of Health for the Department of Health, the State Engineer for the Department of Roads and Irrigation, the Director of Banking for the Department of Banking, the Director of Insurance for the Department of Insurance."

Other Departments

Under other departments are listed Adjutant General and National Guard, Tax Commissioner and Railway Commissioners. The Division of Purchase and Supplies secures bids and awards contracts for printing, stationery and office supplies required by the various state offices and institutions, except the University and State Normal Schools. Division of Parks and Forestation includes Game, Forestation and Parks Commission.

Legislative and Emergencies

The legislature of 1931 cost \$186,704.42. The special session of 1931 cost \$23,529.21.

Miscellaneous

Fair Board, Historical Society and State Library. The State Library contains 100,000 volumes and is housed in the capitol. "The library of the University of Nebraska being in Lincoln has seemed wise to develop the state library into a law library, although it still contains several thousand general works and bound files of periodicals. As a law library it is reckoned to be one of the best collections in the country."

The Public Library Commission had its name changed by the last legislature to the Nebraska Public Library. This library is housed in the Social Science building on the University campus and instead of being in charge of a library commission it is now in charge of a library commissioner, the same one having charge of the University library.

You have noticed that no road or bridge expenditure comes out of our state taxes. All state money spent for such purposes comes from federal funds, the motor vehicle license fees and the state's share of the gasoline tax, $1\frac{1}{2}\phi$. I have often wondered these days when we hear so much about tax reduction why we insist upon the reduction coming from the source over which we do not have the entire control when here is a gasoline tax, $5\frac{1}{2}\phi$ on each gallon, $1\frac{1}{2}\phi$ federal and 4ϕ state, that we can pay or not as we please and I guess we just do please for there are just as many cars and other motor vehicles on the roads now as there were when we only paid one cent tax. If anything, I believe there are more.

This is as nearly as I could ascertain the state expenditure. There may be several small items of expense that have not been mentioned such as the offices of the Bureau of Examining Boards. There are thirteen such boards. They are boards of examiners in Basic Sciences, Chiropractic, Chiropody, Cosmetology, Dentistry, Embalming, Medicine and Surgery, Nursing, Optometry, Osteopathy, Pharmacy, Veterinary Medicine and Surgery and Barber examiners. This bureau is supported entirely from the fees paid by those licensed. However their offices being in the capitol may be some expense to the state. We have many boards and commissions which have not been mentioned as the members of such boards are the officers in the state house and receive no extra pay. For instance, the governor serves on eight boards, the secretary of state on four boards, etc.

County Taxes

Now that we have made the thirteen cents of our tax dollar that goes to the state give us such large returns, we must hurry on because we still have the greater part of our tax money to spend. While we all send an equal share to the state our county tax will not be the same. However, the average for Nebraska is 17 cents so we will proceed with that. There are two kinds of county government: The commissioner form and the township or supervisor form of government. If you live in a county with the latter form of government the tax is usually a little higher. The average for the state is 2 cents. As counties are managed so differently, it will be necessary for me to take the record as given by the county officials of my own county. I found our county expenditures divided under these funds, Roads, Bridges, Pauper, County Farm, Jail, Mother's Pension, Soldier's Relief, Blind Allowance, Old Age Pension, Taxation Expense, Election Expense, Farm Bureau, County Fair, Jury, Bounties, Emergency and Salaries for the following offices, Sheriff, Register of

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Deeds, County Clerk, County Treasurer, Judge, County Attorney, County Superintendent, Clerk of District Court and County Surveyor.

You will notice that in our county we have no county assessor. That office may be abolished by popular vote in all counties except Lancaster and Douglas. In counties where it has been abolished the county clerk does the work formerly done by the assessor. In counties with a population under 6,000 the county clerk is register of deeds and clerk of the district court also. The county commissioners and county clerk and assessor, if the county has one, constitute the board of equalization and serve without extra pay. In looking over our county expenditures I found that the salaries of our officials constituted but 8% of the total expenditures and in counties where the general expenditure runs much higher than ours the percentage used for salaries ran as low as 3%. Now isn't it queer when we begin to look for a place to economize, we invariably begin with the 3 or 8% or whatever the percent may be that covers the salaries instead of looking into the 92 to 97% spent on other things.

Our table shows that our school tax is .47 and city or village 20 cents and as the size of the city increases its government becomes more complex and expensive. If we live in the country our local tax is simply our school tax but if we live in a village or city our tax money has to cover such expenditures as these: City attorney, clerk, physician, chief of fire department, chief of police, marshall, engineer, electrician, health commissioner or Board of Health, inspectors, mayor, police judge, street commissioner, treasurer, tax commissioner, water commissioner, board of public works, fire and light commissioner, hospital commissioner, library and park commissioner, plumbers' board, library and council men. You may live in a town with many more departments or you may have less.

Our little village has an "amusement fund," for its band, concerts and choruses. I believe most towns have such a fund. Then there is a sinking fund, used for retiring warrants and paying interest and no doubt very many more of which I have never heard. Something we should remember is that our local taxes are by far the largest part of all taxes paid. Let me give you an example. The largest town in our county pays \$42.60 on each \$1,000 valuation. Out of this amount \$37 stays in the city, \$18 for the schools and \$19 for the city. Compare with that the \$5.60 which is county and state tax and see where the greatest saving must fall if saving there must be.

Present Conditions

It would be very foolish to say that our country is not facing a crises at the present time but I cannot see how it could possibly be the taxes we have paid in the past nor yet those we are paying at the present that have placed us where we are. Whatever the cause may be, let us as adults take the jolt and let us spare the children all we can. They will have a big enough job when it comes their time to run the government without their having to pay too heavily for our mistakes. We can look back and see where if we had planned more wisely conditions today would be much better, then why not profit by an experience paid for so dearly and build more solidly for the future. There is no need worrying about tomorrow, at least not to the extent that we fail to enjoy the beauty and glory of today, but there is need for careful watching and planning.

I am not a pessimist but I do want to urge strongly that we keep in close touch with the affairs of government, especially our educational system. It does not cost us such a great deal to educate our children. A record secured from the 12748s

State Superintendent's office shows that the average per year for the rural child is \$48.87 and for the city child \$64.30. This is the average for 1933 and is \$10 less than the average of 1932. Are we going to continue to cut this down until schools cannot function efficiently? There are many rural districts with enough money in the treasury to run the school a year without making any levy, which took advantage of the depression and cut the teachers' salaries and other expenses too, until it made the difference of having a school inefficiently run where there was plenty of money to have a good school.

I cannot forget the backward step we have taken in prohibition and that we have taken such a step, not because of the work done by the enemies of prohibition but because of the indifference of its friends. With the propaganda being spread today the same thing could happen to our educational system but I hope and believe we are not going to let it happen.

What Shall We Teach Our Children

Just what do we hope may come from having discussions with our children concerning the affairs of government? The same thing we hope to accomplish by having family conferences concerning our financial affairs. More thoughtful spending, teaching them the importance of putting first things first.

Why do we not leave all such instruction to the school? A short time ago my twelve year old son was studying his civics. I picked up the book and read parts of it here and there and was both surprised and pleased to see the simple and attractive way in which children are now taught civics but the point which needs to be stressed at this time is one which a teacher is somewhat handicapped in handling. The schools are tax-supported and of course the teacher receives his salary from public funds but we mothers, not having to worry about our salaries, are in a position to take up the defense against the unjust attacks against our schools better than any teacher. As our children in their early teens are entering high school and before that age, the junior high school, they are not too young to begin becoming acquainted with the problems and conditions of the day. What guide posts can we point out to our children as being safe to follow at all times and in all things. There is One Example and only One. Nothing but the principals taught by Christ can produce the type of citizenship we need. These words - "Thou shalt love the Lord thy God with all thy heart, and with all thy soul, and with all thy mind. This is the first and the great commandment and the second is like unto it. Thou shalt love thy neighbor as thy self. On these two commandments hang all the law and the prophets." are as true today as they were when spoken.

A short time ago my fifteen year old son asked me if I thought the teaching of Christ offered a solution to all problems. He had become interested in making comparisons because of studies in other religions in his ancient history. Of course I told him "yes" and that all his teachings applied to our present problems as much as they did to those hundreds of years ago. We spoke about the feeding of the five thousand. Where the Master saw the need of the hungry people and he was not indifferent to it. The multitude was fed and then he had his disciples gather up all that remained, not so much to show his power as to teach us not to waste, and then when the people saw how easily he had provided for them they wanted to make him king but he straightway departed. This, to me, seems especially applicable today. We must realize the need of those about us and we must supply those needs, at the same time

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we must not make it so easy for those helped that they will not care to help themselves. The need today is greater than ever to direct and educate our people to help themselves. We have had grown women in our county who when the Red Cross furnished them flour did not know how to get bread from it. We have had them say they did not want the navy beans included in their grocery order unless they could have them in a can. They haven't known how to remake garments given to them or how to put a comforter together nor how to put vegetables into a can. Is money spent for education well spent? I think so. Is there still need for it? It would seem so. Shall we then take the word of those crying so loudly that we are being over-educated and no longer need so much free schooling seriously? It would seem if we followed the teachings of Christ that would not be the course to follow.

What then would we want our children to learn from the present day discussion of taxes? They will have to learn that soon this problem will be theirs, that in order to be equipped to handle the job that will be theirs they have a right to expect that our conversation be such that by it we teach them to have confidence and respect for our government. They have a right to expect that, if conditions are as serious as our discussions would lead them to think they are, that we display the same patriotism during this emergency as we would should our country be at war. We would not, in a public meeting, remain seated while the Star Spangled Banner was being sung, yet we are letting our children listen to discussions where this same Banner is certainly being trailed in the dust. They have a right to expect that we, the builders of the state of today, give of our best of mind, of heart, of hand, so that they, the builders of tomorrow, will continue in the watchfulness that will prove to be the salvation of our state.

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