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We have heard a good deal about farm aid in recent months.

One ^{cause of} farm trouble is conceded to be that taxes on farm property are high in proportion to the net income from farms.

A good many office seekers make a great deal of noise at times about prospective tax reductions. Because people are constantly demanding better roads, better schools, and other improvements costing real money it must be apparent to those familiar with tax problems that a real tax reduction on property may be much hoped for but it is not easily achieved and has never been permanently accomplished. We might however give some serious ~~thing~~ consideration to the thought that there could be found a way to stop for years the increases in taxes on farm property.

In Loudoun nearly all school revenue comes from a tax on property, and a great share of this is farm property. Any progress in educational facilities shifts its burden for support at once to the farms.

The remedy lies in two directions.

The State can and should increase its appropriations to schools more rapidly than the increase in school population. This will help provide better school conditions. The present tax on incomes should not be reduced because this will give the State less revenue, reduce its probable future appropriations to schools and the farmer will pay. The present income tax is the fairest tax of all because it is most nearly based on

real ability to pay.

The Federal ^{Congress and President} Government should approve the present bill of Representative Charles Brand of the seventh Ohio district wherein provision is made for the appropriation of \$100,000,000 to the schools of the country. On a per capita basis this would yield to Loudoun County about \$15,000 or the equivalent of a ten-cent per \$100 tax rate. It would yield to Virginia at large something like the amount which it has received annually for years from the Federal Government for roads. It would put the Federal Government on record as considering education as important as road building and maintenance.

The fundamental problem herein involved is whether such an important function as education should be left to smaller localities to solve and finance or whether the larger units, State and Federal Government should increase the amount of their participation. The most difficult problem of education is financial. During the half century since the State-wide education was inaugurated in Virginia the cost of the State school system has increased many fold. But there has come about in our whole nation a great industrial change. Wealth is now more concentrated in a few places than ever before. This concentrated wealth represents the unearned increment of the business operations of great financial corporations. The wealth flows from the labor of men who work on farms, in mines, forests, factories, etc., scattered throughout our state and nation, from our natural resources and from consumers everywhere. The State and Federal Government have the ability to tax the centers of wealth and distribute the resulting income in those

poorer sections which have undoubtedly contributed to that wealth but which gain but little therefrom because the accumulated profits are not re-invested in their midst.

~~Whatever our views on States' rights or on the "too~~
much concentration of power" themes may be we at least should recognize the inevitable trend of industrial concentration and shape the affairs of our State and Nation to meet these changed conditions.
