



Santa Anna News
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J. J. GREGG, Editor & Publisher
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Expert Urges People to See That Taxes Are All Collected As They Mature

The Goldthwaite Eagle started out last week on its 40th year of service to Goldthwaite and Mills County. The present editor, R. M. Thompson has been connected with the publication more than thirty years of its useful and serviceable life, and states in his editorial column last week that he expects to remain in his present position as editor and owner of the Eagle the remainder of his life. "If that should be one thousand years," In this connection we feel like saying that, after the present editor of the Eagle has passed through the evening of life, and the twilight shadows are now beginning to lengthen, and he has crossed the silent river and his remains are buried beneath the sod to await the coming of the Judgment, his successor will not be a more loyal man to his friends, his town, his county or his state than has been editor Thompson. His able editorials have not only been elevating to his own home people, but to his fellow publishers as well. Long may he live and would that his tribe might increase.

Eleven Nolan county farm women completing wardrobe demonstrations this summer report to the home demonstration agent that they dressed well for a year for an average of \$17.83. Methods demonstrated for their benefit and their neighbors included the making of clothing budgets, careful planning, providing good storage space, making and using foundation patterns, and wise buying of materials.

Harrison county farmers who grew tomatoes this year as a new enterprise organized by vocational agriculture teacher and county agent through a county truck growers' association are well pleased with the venture and plan to continue next year. Average cost of production is reported at \$20 per acre and the price received for greenwraps from one to three cents per pound.

Fourteen home demonstration gardens in Caldwell county have supplied their farm wife owners an average of 250 cans of vegetables, cash sales of \$4.02 per garden and about \$50 worth of fresh vegetables for the home table. The average cash cost was \$8.20 per garden.

The first car of cooperatively sold hogs by the Travis County Hog Shipping Association since last October went out recently. The association has created a better price in Austin for hogs than either Austin or Fort Worth, it is said.

Food normally retails at double the farm price, but some retail prices are now four times the price paid the farmer.

Drink Water With Meals Good for Stomach
Water with meals helps stomach juices, aids digestion. If bloated with gas add a spoonful of Adierika. One dose cleans out poisons and washes BOTH upper and lower bowels. Walker's Pharmacy.

The ever-increasing delinquent tax evil has become so pronounced within the past two years and is reaching such an acute stage in the affairs of every county in Texas that it seems consistent to reproduce the contribution below from Mr. C. A. Jay. The analysis of Mr. Jay was printed in the Dallas News, August 20. Taxpayers are urged to read and study it.

Government deficits should be reduced through the collection of delinquent taxes rather than through the levying of new taxes. C. A. Jay, vice-president of the Industrial, Commercial and Agricultural Conference, said Saturday.

In a formal statement Mr. Jay advocated tax collectors "becoming tax collectors instead of tax receivers," and urged that a concerted, organized effort be made by taxpayers citizens to "bring some semblance of justice into tax collections." The statement follows: State and local units of Government in Texas now have due and uncollected over \$120,000,000 in delinquent taxes. Can this tax be collected? Shall it be collected, or shall we simply levy additional taxes on those of our citizens who have already paid? Our organization has endeavored to make a study of this question and unquestionably the facts discovered indicate that many factors other than inability to pay have contributed to the unprecedented pyramiding of the delinquent tax bill. The public has been flooded with propaganda designed to leave the impression that any attempt to collect delinquent taxes would be a rank injustice to the small homeowner and the small taxpayer. But a study of the facts in the case indicate that the small taxpayer has been used largely as a smoke screen behind whom those able to pay have sought to avoid paying.

Collector Must Collect
All we need to collect taxes in Texas is for tax collectors to become tax collectors rather than tax receivers. This is going to come about when the taxpayers who are paying their taxes organize in each county and demand to know of their officials why the other fellow is not paying. It is far easier for public officials to "shear the lambs" who willingly come into the tax corral than it is to catch a few of the "old rams" who have become accustomed to being absent from the pen during the shearing season. And it is about time for the lambs who are being sheared twice a year to demand that they get a little wool from some other source. Let the citizens themselves examine the delinquent tax rolls in their respective counties; see who it is who has not paid his taxes; see if he is able to pay; if he is able to pay and has not paid, then find out why you are being called on to pay your taxes and the other fellow is being allowed to go free. A concerted organized effort on the part of the taxpayering citizens of this State will

bring some semblance of justice in tax collections.

Fourteen Texas counties of various sizes located in various sections of Texas were used as a basis of this study were made of the individual delinquent tax rolls and the amounts of taxes delinquent, the individuals who owe delinquent taxes and the amounts they owe. The counties used as a basis of this study were Brown, Fannin, Hardeman, Gonzales, Jack, LaSalle, Nueces, Bexar, Hill, Liberty, Limestone, Tom Green, Titus and Angelina. This study revealed this very unusual situation. Five per cent of the total persons who owe delinquent taxes in these fourteen counties owe 35 per cent of the tax. The situation is even more pronounced. In Bexar county, which is typical of all the more populous counties in Texas, 6 per cent of the delinquent taxpayers owe 46 per cent of all taxes delinquent; in Gonzales county, 4 per cent of the delinquent taxpayers owe 34 per cent of the taxes delinquent; in La Salle county, 1 per cent of the delinquent taxpayers owe 46 per cent of the taxes delinquent; in Limestone county 3 per cent of the delinquent taxpayers owe 28 per cent of the total taxes delinquent; in Tom Green county, 5 per cent of the delinquent taxpayers owe 45 per cent of all taxes delinquent. And thus uniformly it is shown that it is a small percentage of the delinquent taxpayers who owe the major part of taxes delinquent. If these counties are typical of the State at large—and I think unquestionably they are—it is not the small taxpayer as a rule who is delinquent; it is the large taxpayer; it is the man who is able to pay but for reasons satisfactory to himself has not paid.

Pictures Unfair Competition
To get a correct picture of how unfair it is the man who does pay his taxes to allow thousands of others equally able to not pay, let us take a look at the delinquent tax situation in our larger Texas counties. If we assume that Bexar county furnishes a fair average which should be applied to other more populous counties in Texas, then we know that if we collect the delinquent taxes which 6 per cent of the people owe in those counties, we would actually have 46 per cent of the tax that is outstanding. Thus a collection from 6 per cent of the persons who owe delinquent taxes in Dallas County would allow a revenue of \$3,500,000; in El Paso county a revenue of \$1,938,000; in Harris county, \$3,016,000; in Jefferson county, \$1,126,000; in McLennan county, \$423,000; in Tarrant county, \$1,853,000, and in Travis county, \$450,000. These would certainly be substantial contributions toward meeting the needs of local units of government in these counties. Many causes have contributed to produce the delinquent tax situation in Texas. There are, of course, those who simply are unable to pay, and I think no citizen has any desire to urge any taxpayer to do that which he can not do. Another group of the taxpayers are delinquent simply because they have neglected to pay; a reminder from the tax collecting agencies will get this money; and probably a surprisingly large number of our citizens have the money to pay their taxes, or could borrow the money, but neglect to do so until they are reminded of the necessity. But there is a third group: Those who definitely intend to evade payment of taxes. And unquestionably the figures show that the major portion of delinquent taxes due fall within this class, and this class is going to increase and not decrease unless aggressive methods are taken to collect the taxes; because in 1931 a constitutional amendment was adopted which provides that taxes which have been delinquent as much as ten years may be canceled by Legislature. So all the taxpayer who desires to evade his taxes will have to do in the future is simply to put off paying them for ten years, and then the bill goes out of date.

is actually unable to pay secure a tremendous revenue for all governmental units. Because it is favoritism in the extreme to tax one group of our citizens exclusively, and allow another group equally able to pay to completely evade paying, and if this is allowed to go on, it will destroy confidence in government itself and ultimately leave the Government without revenue. It seems probable that at an early date there will be a called session of the Texas Legislature, and that this session of the Legislature will face a deficit in the general revenue fund. The State Board of Education has already set the school apportionment at \$16 per capita. A reasonable estimate would indicate that revenue for the available school fund for the coming year will produce approximately \$18 per capita, and with a deficit of probably \$5 per capita for the current year. If this estimate be correct, the revenue already definitely in sight will during the coming year retire the existing deficit in the public school fund, and pay all of the \$16 apportionment except \$2 or \$3, and with the application of the accumulated revenue from the cigarette tax not heretofore apportioned to the school fund, my estimate is that the deficit in the available school fund for the coming year will not exceed \$2.50 per capita. If this be true, it means that we can figure on the available school fund deficit being not more than \$4,000,000 at the most for the coming year.

General Fund in Red
The general revenue fund on Aug. 31 will have a deficit of approximately \$10,000,000. There is, of course, a Confederate pension fund, but that fund is limited to the constitutional levy as to source of revenue which the Legislature does not have authority to increase. The Legislature will therefore face the problem of disposing of a \$10,000,000 deficit for the general fund and approximately a \$4,000,000 deficit for the school fund. In view of the likelihood that the various revenue sources of the school fund will produce more revenue than has been estimated and if the beer amendment is adopted, this fund will be further enriched, and in view of the fact that even in this year of depression the deficit in the school fund is being materially reduced and the per capita apportionment set at the high figure of \$16, the Legislature could with good judgment allow the apparent deficit in the school fund to ride for another year without providing additional revenue.

In the case of revenue for the general fund, which fund has been largely depleted by transferring from the general fund to the school fund, various revenue items, you have a different picture. There seems to be no good reason why the Legislature should be called upon under present conditions to retire all of this \$10,000,000 deficit this year, but it would appear to be good sound judgment to make substantial reductions in this deficit, which it is apparent can be done without the necessity of levying and additional taxes. The amount of delinquent taxes which is now due directly to the State government, not including amounts to various local units of government, is approximately \$21,000,000. Now again applying the average based on the study of fourteen counties, where it was found that in these fourteen counties 5 per cent of the persons delinquent owed 35 per cent of all taxes delinquent, it is obvious that if the State could collect from this five per cent the delinquent taxes they owe, they would have immediately to apply to the deficit \$7,000,000.

School Taxes Unpaid
Take the case of school districts in Texas. There are \$24,000,000 in delinquent taxes due the various school districts of this State. If these school districts could get the 5 per cent of delinquent perhaps who owe 35 per cent of the tax to pay off, they would have additional revenue of \$8,000,000.

It is entirely beside the point to begin to talk about our method of levying taxes in Texas being inequitable. If our method of levying taxes is wrong, we should change in the future; what we are talking about now is not method of raising money to meet the future operating expenses of the government—that is an entirely different question. State and local units of government are all facing deficits be-

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STORES THAT PLEASE DISCRIMINATING WOMEN
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Table with 2 columns: Item name and Price. Includes SPUDS, BEANS, TEA, BLACKBERRIES, MACARONI, Compound, CHEESE, CABBAGE, COFFEE, Baking Powder.

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cause a part of our citizens have paid their bills up to now and others equally able to pay have not paid. Those who have not paid, who are able to pay, should be made to pay; and the law provides clear methods for doing this; and if it be done, then deficits of both State and local units of government will disappear. If the Legislature determines in its wisdom to raise revenues in Texas to defray operating expenses of the government by levying an income tax, a sales tax, an intangible tax or any other kind of tax—all good and well; but it is rank injustice to the citizen who has paid his taxes to allow the tax evader to hide behind a smoke screen and evade tax laws, and permanently avoid that part of his obligation which is now due, not for future operating expense of government, but for past operating expense from which he has already received equal benefit with his neighbor.

"My cows are looking 100 per cent better and my calves 1000 per cent better since we placed self-feeders in the pasture," says John Petterson of Harrison county in speaking of a beef cattle feeding demonstration with the county agent. Creep feeders were supplied 114 calves, one feeder in each of four pastures. Cows were fed twice a week for two weeks to get the calves started on the feeders.

Use of pure white gasoline injected by syringe into the crop of turkeys afflicted with worms is reported successful in a number of South Texas counties this year. The county agent in Colorado county uses 1 teaspoonful of gasoline. Marcus Schindler of Eagle Lake tried the method on 168 poults and got results without losing a bird. Another man tried it the wrong way by using a teaspoon without aid of tube, syringe or long-necked funnel, and the dose went into the windpipe. His turkey was dead in two minutes.

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