

DECEMBER, 1940

RESEARCH BULLETIN 324

UNIVERSITY OF MISSOURI COLLEGE OF AGRICULTURE
AGRICULTURAL EXPERIMENT STATION

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Land and Fiscal Problems in Reynolds County, Missouri

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(Publication Authorized December 21, 1940)



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Agriculture, Cooperating*

COLUMBIA, MISSOURI

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ACKNOWLEDGMENT

This bulletin represents the cooperative findings and conclusions of many people and draws upon the knowledge and technique of several fields of endeavor. Men experienced in soil science, economics, political science, education, sociology, animal husbandry, law, and other separate yet related fields, were called upon to contribute to this study of the complex problems existing in the Ozarks and in Reynolds County particularly.

The study is the result of a cooperative arrangement between the Bureau of Agricultural Economics, the Missouri College of Agriculture, and the University of Missouri. The University and the College appointed two committees to assist and advise with Land Utilization research projects. The one composed of Prof. William L. Bradshaw, Political Science and Public Law, Chairman; Prof. Conrad H. Hammar, Agricultural Economics; Prof. R. L. Howard, Law; and Prof. H. H. Krusekopf, Soils, was primarily concerned with the direction of the Reynolds County Study. Members of the Land Use Committee, composed of Prof. M. F. Miller, Soils, Chairman; Prof. O. R. Johnson, Agricultural Economics; Conrad H. Hammar, Agricultural Economics; Prof. W. C. Etheridge, Field Crops; Prof. E. A. Trowbridge, Animal Husbandry; and Prof. H. H. Krusekopf, Soils, were called upon for assistance throughout the preparation of the study. To these committees much credit is due.

The author wishes to acknowledge the constructive suggestions and criticisms given by V. Webster Johnson and other members of the Washington Staff of the Bureau of Agricultural Economics, who contributed much both in the planning and in the preparation of this study. Howard B. Lang, Jr. and Estal E. Sparlin, Assistant Economists, prepared much of the material on local government. The valuable assistance of these staff members is gratefully acknowledged.

But for the patient assistance of several Reynolds County officials, the study would have been greatly stunted. Credit is particularly due Ted Joule, County Agricultural Extension Agent; Doyle Johnson, County Clerk; W. L. Welsh, Presiding Judge; R. L. Parks, County Collector; Miss Nelle Mann, County Superintendent of Schools; John S. Warner, Circuit Clerk and Recorder; M. M. Jamison, Sheriff, and O. C. Lane, County Treasurer.

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The section of Missouri generally known as "the Ozarks", comprises about 33,000 square miles and extends across the southern part of the state. Here are encountered an exhaustive depletion of the forests, declining wildlife resources, and reduced economic opportunities resulting from the continued misuse of land. Furthermore, the deterioration has progressed so far as to impair seriously the land economy of the area and the social stability of the people.

The general depletion of basic resources without sufficient attention being given to conservation for future use has not only meant hardships for the individual families but has also created some very difficult problems in local government. Some of the more obvious indicators or results of land use maladjustments in the Region are the extensive rural poverty, the continued use for farming of hilly and stony land, poorly equipped schools, high costs for local government in relation to services rendered, excessive tax delinquency, and extremely burdensome local public indebtedness. This study undertakes to explore the land use implications of such conditions.

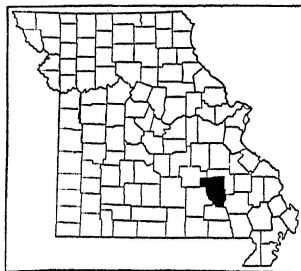


Fig. 1.—Sketch map showing location of the Reynolds County area, Missouri.

Reynolds County, which was selected for study, represents the roughest part of the Ozark Region. Its land use and related problems are similar to those affecting other counties in the Ozarks. While the findings of this investigation are limited in immediate application to the area covered by the study, with reasonable interpretation and modification the results should be applicable over much of the roughest part of the Ozark Highland of Missouri.

The objective of this bulletin is to describe and analyze land use and related problems in Reynolds County, and, so far as possible, to present factual information which may aid in the formulation of

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public policies directed toward a solution of such problems. Once the nature of the problems has been clearly indicated and factual information necessary for consideration of alternative solutions made available, public and private agencies are in a position to proceed more intelligently toward an orderly development and use of the county's resources.

SETTLEMENT AND POPULATION OF REYNOLDS COUNTY

Early Settlement

Reynolds County is in the hilly region of the central Ozarks which was one of the last areas in Missouri to be settled. The first settlement in the region occurred about 1812. In the next twenty years a few pioneers, mostly hunters and traders, gradually filtered in as residents. Frequently, these early settlers did not become permanent residents of the area. With the later settlement of the area by farmers they often moved west to new frontiers. Reynolds County, because it was one of the rougher regions which remained almost unoccupied agriculturally for years after surrounding areas had been converted into farms, long served as a refuge and haven for the hunter. Later many of these gradually accepted farming as the principal means of livelihood or found other occupations such as teaming, tie-hacking, and various odd jobs.

Following these earliest inhabitants, a small number of farmers settled in the valleys of the Black River, while still others were attracted by the pine timber that was found in abundance in the county. In the valleys clearing was not too difficult and cultivation remunerative, while at the same time the uplands provided extensive range for livestock from eight to ten months of the year. By 1845 the population had increased sufficiently to permit the organization of a new county and on February 25, Reynolds County was created.

A large percentage of the immigrants who came before 1860 were from the hilly sections of the Southern States, principally Kentucky and Tennessee. However, other states in the deep south, such as Georgia, Alabama, and Mississippi, contributed a part of the population. After the Civil War people began to come from Illinois, Indiana, Ohio, Pennsylvania, and the New England States. The population of the county grew steadily until 1920 at which time it numbered 10,106 according to the United States Census. During the next ten years there was a decrease to 8,923, a decline of 11.7 per cent. The decline was apparently in response to waning economic opportunities available in the county on the one hand, and the more attractive opportunities provided generally in urban occupations or in other rural areas. In most other Ozark counties the population started to de-

cline prior to 1910. The delay of a downward adjustment of population in Reynolds County until after 1920 may be explained by the fact that settlement and the depletion of the forest resources occurred at a later date.

Composition and Occupational Characteristics

An analysis of the 1930 Census figures reveals some interesting facts concerning the composition of the population in Reynolds County. There is, to begin with, an almost complete absence of foreign-born inhabitants in the area: 99.4 per cent of the people being native-born whites. Among these native born, only 1.5 per cent have foreign or mixed parentage, and only one negro was reported as a resident of the county. "Racial groups" as ordinarily referred to, do not appear in the county.

The entire population of the county comes under the Census classification of rural population, the rural farm population constituting 72.9 per cent of the county total and the rural non-farm group accounting for the remaining 27.1 per cent. The average density of population per square mile of land in Reynolds County is 10.8, while that of the State is 52.8. The rural farm population of 24.9 inhabitants per square mile of land in farms, however, is slightly above the state average of 21. Considering the low productivity of the land in farms with the average productiveness of farm land in the State, the relative density of settlement is considerably greater in Reynolds County than these figures would indicate. Of more significance, perhaps, is the fact that there were only 12.45 acres of crop land and plowable pasture per capita of rural farm population compared with the State average of 20.44 acres according to the 1930 Census.

UTILIZATION OF LAND AND RELATED FACTORS IN REYNOLDS COUNTY

Salient Physical Characteristics of Reynolds County

Reynolds County occupies an area of 828 square miles or 529,920 acres, lying about 70 miles southwest of St. Louis and about an equal distance west of the Mississippi River. Except for the narrow bottoms along the Black River and tributary streams, the topography of the county is rough and broken with no large area of smooth upland. The slopes bordering the valleys are often steep and stony. The elevation of the land varies from 450 feet in the southern part to approximately 1,800 feet on a number of hill-tops in the northern part of the county. The drainage is principally to the south and most of the streams have a fall of more than 20 feet per mile. With a large proportion of the protective forest cover removed from adjoining

upland slopes, the runoff from the hills is rapid and contributes directly to flood damage in the bottoms.

The clear spring-fed streams supply an abundance of good water for the population and for the livestock enterprises of the county. Several large springs in the county and the associated rough terrain provide picnic and camping areas of great beauty. Some of the large springs, with a flow of several million gallons of water a day, afford opportunities for future development of public recreational areas. Some recreational development, consisting principally of lodges catering to tourists and summer vacationists, has taken place at favorable sites on the Black River.

Climate

On the whole the climate of Reynolds County is not essentially different from that prevailing throughout the Ozark Region. It is of the long summer variety and favorable to numerous farming enterprises. During the late summer, short periods of relatively high temperatures, and extremely dry weather generally occur. The fall season is long and mild, and winter temperatures of zero or below are uncommon. The mean annual temperature is 54.3°F. The average date of the first killing frost is October 4, and the average date of the last killing frost is April 27. The average length of the growing season is about 160 days.

The average annual rainfall for the county, based upon records of the United States Weather Bureau station located at Arcadia, about 20 miles east of the center of Reynolds County, is approximately 43 inches. The average precipitation during the growing season, for the period 1926-35, was 25 inches. Precipitation records available since 1873 indicate that an average monthly rainfall of 4 inches may be expected during the growing season, and slightly more than 3 inches per month during the late fall and winter months. Snowfall is light and infrequent.

Soils

The soils of Reynolds County are similar in origin to those of the Ozark Region as a whole and are quite uniform over wide areas. They fall into two main groups, residual and alluvial, representing 86 per cent and 14 per cent, respectively, of the total land area.

The residual or upland soils in general are light in color, are comparatively low in organic matter, and many are stony in character. These soils are among the oldest in the State and generally have become thoroughly leached. They are mostly timbered, occupy a hilly topography, and are rather low in mineral plant food. The presence of chert fragments varies greatly; in some places covering the surface

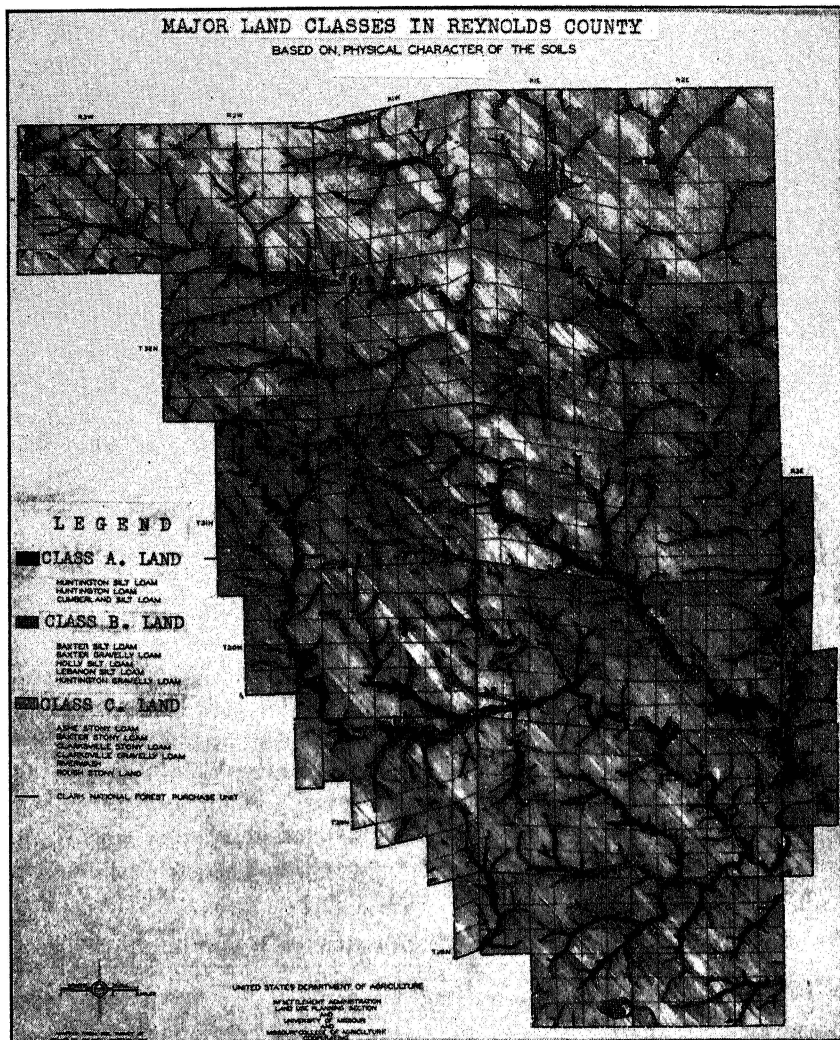


Fig. 2.—The greater portion of the land area is primarily adapted to forestry, grazing, and wildlife uses.

and seldom entirely absent. Approximately 95 per cent of all Reynolds County soils may be described as gravelly or stony.

The alluvial soils vary widely in their physical characteristics, ranging from riverwash of no agricultural value to deep, open, bottom soils, which are highly prized by farmers. In the valleys of virtually all streams riverwash, consisting of gravel and cobblestones, is gradually encroaching upon the bottom lands. This wash material permanently reduces the agricultural value of the soils upon which it is deposited.

Twelve soil types and two miscellaneous classifications have been mapped in Reynolds County.¹ With the cooperation of the Department of Soils, University of Missouri, these soils have been combined into three major classes which indicate their comparative agricultural or productive value. (Figure 2) These classes are briefly described as follows:

- Class A. Suitable for Cultivated Crops—Brown to dark brown, well drained, stone-free, deep alluvial soils of the Huntington and Cumberland series. These soils are good to above medium in productivity, of medium texture, and are all adapted to farming and to intertillage. All of Class A lands are farmed.
- Class B. Doubtful for Cultivated Crops—These soils are characterized generally by a high gravel content and are below medium to low in productivity. All of these soils are marginal or near the margin of economic use for farming. They offer only fair agricultural possibilities under favorable conditions. Baxter and Huntington gravelly loams predominate, comprising more than two-thirds of the class. Most of this class is in farms and is chiefly used for the production of pasture and forage crops.
- Class C. Unsuitable for Cultivated Crops—These soils are poor and rough with a very high gravel and stone content. They are definitely non-arable and are mostly covered by second-growth timber and brush. They are primarily adapted to forestry and limited range pasture uses.

The extent and distribution of these major land classes in Reynolds County is shown in the following table.

TABLE 1.—THE DISTRIBUTION AND COMPOSITION OF MAJOR LAND CLASSES*

Land Classes	Acreage	Percentage of Total Land Area	Soil Types Included
A—Suitable for Cultivated Crops ..	(acres) 17,082	(per cent) 3.4	Huntington Loam, Huntington Silt Loam, and Cumberland Silt Loam
B—Doubtful for Cultivated Crops ...	67,321	13.4	Baxter Silt Loam, Baxter Gravelly Loam, Huntington Gravelly Loam, Holly Silt Loam, and Lebanon Silt Loam
C—Unsuitable for Cultivated Crops	417,997	83.2	Ashe Stony Loam, Baxter Stony Loam, Clarksville Gravelly Loam, Clarksville Stony Loam, Rough Stony Land, and Riverwash
Total	502,400	100.0	

*Adapted from Soil Survey of Reynolds County, Missouri.

¹Soil Survey of Reynolds County, Missouri, U. S. D. A., Bureau of Soils, 1921, p. 29.

Forest Land Use

From the time the first settlers ventured into Reynolds County in the early part of the nineteenth century, the forest has played an important part in the economic life of the area. The development of the lumber industry began after 1869 when the Iron Mountain Railroad was built near the eastern border of the county. Early timber-cutting operations started along the rivers, the logs being floated down to a convenient railroad loading point or mill. With the advent of rail transportation, commercial lumbering developed rapidly and by 1898 Reynolds County reached a peak in the exportation of forest products. More than 90 million board feet of forest products, with an estimated value of slightly more than one million dollars, were shipped out during that year.

Early commercial lumbering was characterized by the establishment of ponderous central mills that consumed great volumes of the choicest timber within a very few years. With the decline in the volume of heavy timber the large central plants were gradually replaced by portable or "scavenger" mills.

Production was maintained at a fairly high rate during the early part of the present century, and as late as 1911 stands of timber yielding five thousand board feet per acre were reported. The industrial development of the country as a whole during the first quarter of the present century provided a profitable market for forest products. The amount and value of forest products shipped from the county during the period from 1898 to 1929 are shown in Table 2. The annual cut or harvest was probably less variable than these figures indicate because shipments reported were in many instances unquestionably from accumulated stocks. The average annual shipments during the 26 years reported was about 41 million board feet with an estimated value of approximately \$475,000. By 1929 production had fallen to about 20 per cent of the 26-year average.

A desultory production of a small volume of rough lumber, ties, piling and staves by a few portable mills or by individuals is all that remains of a once flourishing industry. Thus, within the lifetime of a few of the oldest inhabitants, the virgin forests consisting largely of red oak, white oak, black oak, hickory, ash, walnut and short-leaf pine have been depleted, and a forestry-agricultural economy well suited to the county has been largely destroyed. Practically all of the forests of the county have been cut-over two or three times or more. Subsequently these cut-over areas have been burned repeatedly and grazed heavily and destructively. Little or no attempt has been made until recently to maintain conditions favorable for natural forest regeneration.

TABLE 2.—LUMBER, LOGS, TIES, AND PILING SHIPPED FROM REYNOLDS COUNTY, 1894-1929*

Year	Forest Product Shipped**	Value***
	(Broad feet)	(Dollars)
1894	13,000,000	144,690
1896	65,871,000	369,822
1897	82,320,000	916,221
1898	92,116,000	1,020,522
1899	18,858,214	114,222
1900	17,306,000	104,786
1901	33,148,000	189,986
1902	37,572,000	286,870
1903	54,368,000	400,806
1904	73,326,500	541,909
1905	80,243,500	651,710
1906	50,303,000	758,756
1907	40,562,600	608,323
1908	20,768,000	298,470
1909	42,477,080	634,366
1910	14,565,800	188,942
1911	46,451,000	663,822
1912	44,498,500	631,817
1913	52,287,500	746,064
1914	31,512,500	359,209
1915	63,942,500	801,581
1916	40,224,500	552,183
1917	41,273,500	762,693
1923	5,704,130	115,908
1926	11,933,120	242,481
1929	8,347,240	169,616

*Adapted from annual reports of the Missouri Bureau of Labor Statistics.

**Ties were converted to board feet on the basis of 30 ties per 1,000 board feet. One carload of ties was estimated to contain 16,500 board feet. One running foot of piling was estimated as equivalent to 5 board feet, and one car of piling or logs as equivalent to 7,000 board feet.

***The value of lumber is based upon estimates given in the Missouri Bureau of Labor Statistics Annual Report, 1918-19, p. 491. The value of logs was estimated at 50 per cent of the value of lumber, ties 80 per cent, and piling was estimated at 25 per cent more than lumber. The value of walnut logs was estimated at \$35.00 per thousand board feet.

The extent to which the merchantable timber supplies have been depleted without replacement may be judged by the fact that forested areas now contain few trees over 10 inches in diameter. Trees of lesser diameter are largely unmerchantable. Annual burning has greatly inhibited the regeneration of the valuable short-leaf pine forests and has greatly damaged existent second growth hardwood stands. A recent study by the United States Forest Service on the Clark National Forest revealed that 31.6 per cent of the total board foot volume in trees over 9.6 inches in diameter are valueless because of defects.

Briefly, some 400,000 acres of Reynolds County land are apparently best suited to forestry. This acreage supported fine timber stands in the past. The condition of these forest lands is at present one of regrettable unproductiveness.

Exclusion of fire and the control of grazing are essential if further deterioration is to be arrested. The application of stand improvement measures in second-growth stands, judicious cutting of the few remaining old growth stands, and reforestation of denuded lands and understocked timber stands, in addition to fire and grazing control, are also essential if the production of valuable wood in proportion to

the productive capacity of the land is to be realized. Through proper forest management these lands may again be made to produce such valuable species as black walnut, black cherry, red oak, black oak, white oak, red gum, sugar maple, yellow poplar, basswood, white ash, short-leaf pine, eastern red cedar, American elm, black locust, and catalpa.

Farm Land Use

The utilization of Reynolds County land for agriculture has been greatly influenced by the exhaustion of the timber supplies, and more and more the population has had to turn to agriculture as a means of livelihood. During the decade 1850-60 the population nearly doubled while land in farms increased about nine fold. The

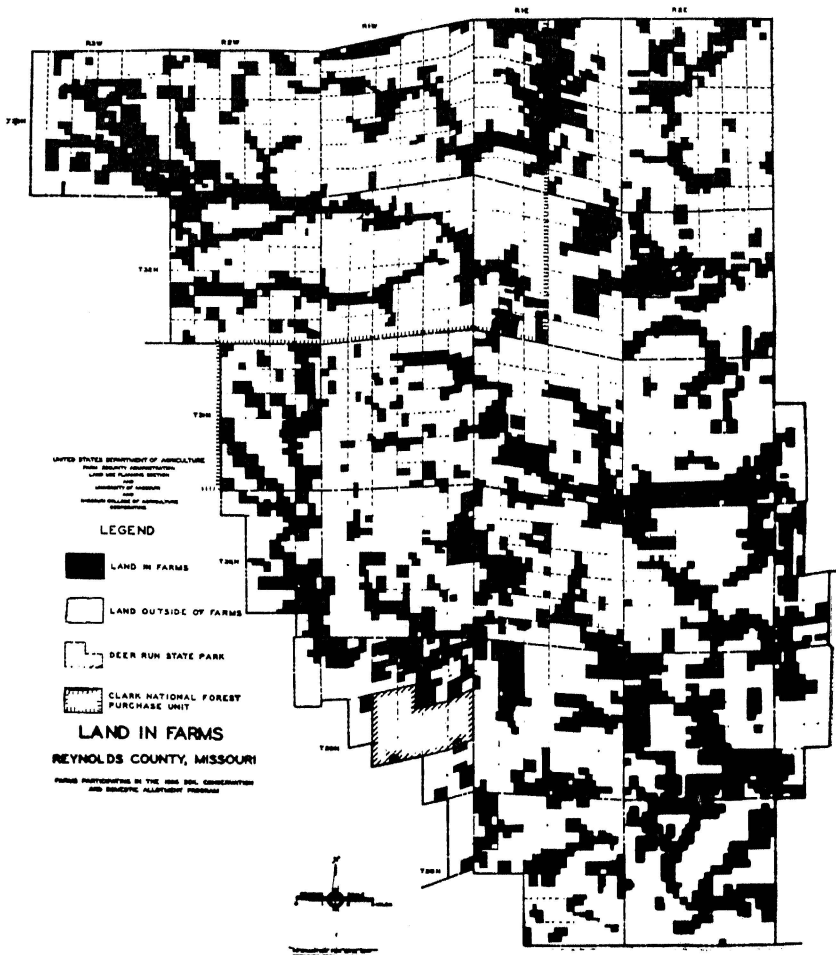


Fig. 3.—Land in Farms in Reynolds County, 1935.

rate of expansion of land in farms was almost three times greater during this decade than in any similar period. Fifty years later with a population three times as large the amount of land in farms was less than twice the 1859 acreage in farms as indicated in Table 3, and Figure 3.

TABLE 3.—TRENDS IN ACREAGES OF IMPROVED AND UNIMPROVED LAND IN REYNOLDS COUNTY, MISSOURI, 1849-1934*

Year	Land in Farms	Percentage of Land in Farms	Improved Land in Farms**	Percentage of Improved Land in Farms	Land Not in Farms	Percentage of Land Not in Farms
	(acres)	(per cent)	(acres)	(per cent)	(acres)	(per cent)
1849	8,356	1.6	.....	.....	.....	...
1859	75,960	14.3	.....	.....	.....	...
1869	72,581	13.7	.....	.....	.....	...
1879	98,360	18.6	29,736	5.6	431,560	81.4
1889	120,138	22.7	42,249	8.0	409,782	77.3
1899	120,374	22.7	50,271	9.5	409,546	77.3
1909	145,551	27.5	58,783	11.1	384,369	72.5
1919	162,726	30.7	58,496	11.0	367,194	69.3
1924	159,351	30.1	60,809	11.5	.....	...
1929	166,971	31.5	67,936	12.8	362,949	68.5
1934	175,105	33.0	65,087	12.3	354,815	67.0

*Data from United States Census reports.

**1924 to 1934, inclusive—improved land was computed and includes crop land harvested, crop failure, idle and fallow, plowable pasture, and other pasture.

It is significant to note that the proportion of improved land in farms, which includes cropland, plowable pasture, and other cleared pasture, has increased by only 1.2 per cent during the past 25 years compared with a 5.5 per cent increase during the 30 years prior to 1909. These data indicate that the hazards of improving land for agricultural use have become increasingly greater during recent years

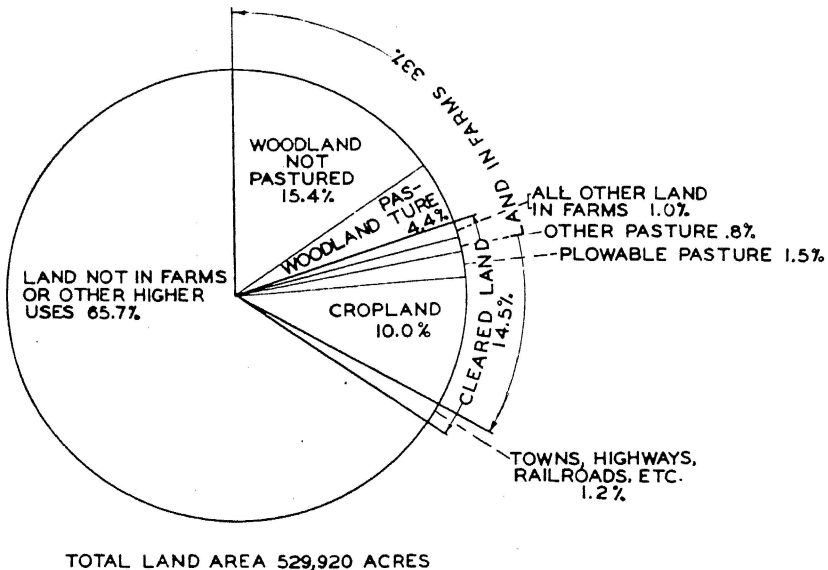


Fig. 4.—Percentage distribution of land uses in Reynolds county, 1934. (Adapted from the 1935 census report on Agriculture.) Towns, highways, railroads, and minor uses estimated from data obtained from several sources.

as new farms have been established upon lands that are less suitable for farming.

After one hundred and twenty-five years of settlement, approximately 464,833 acres, or 87 per cent of the land area of the county, remains as unimproved land, and, though 33 per cent of the land is included in farms, only about one-third of the land in farms has been cleared or otherwise improved for agricultural use. The proportion of Reynolds County land used for various purposes as indicated by the 1934 Census and other sources is shown in Figure 4.

Free Range

The agricultural industry has attempted to maintain income first, by the expansion of farming upon forest lands ill-suited to crop production (Figure 5) and second, by the expansion of the livestock

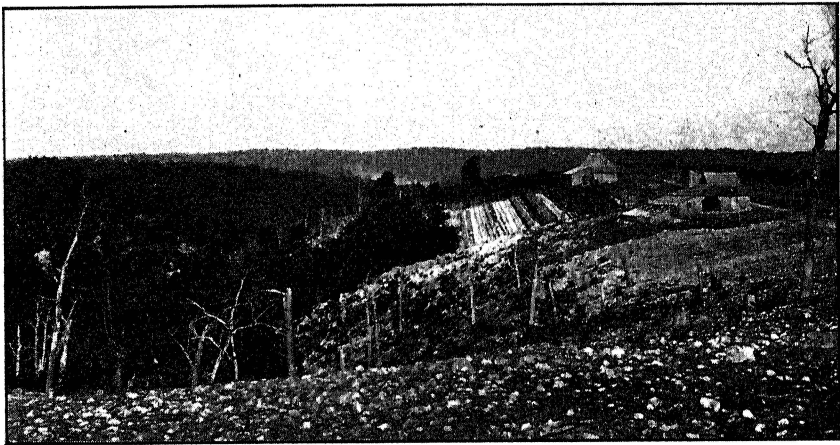


Fig. 5.—Economic stress has forced the farmers to expand crop production on lands definitely unsuited for agriculture. (Photo courtesy of Soils Department, Missouri Agricultural Experiment Station.)

enterprise that largely depends upon the free use of the rough cut-over timber lands for livestock range. The entire county is included in what is known locally as “free range” territory. Under the existing stock law in Missouri it is optional with the township or county as to whether or not owners are required to confine their livestock by fencing. Since all of Reynolds County is free livestock range territory, the general practice is to fence the crop land and permit livestock to range at will over the unfenced lands. This free livestock range includes 348,546 acres of cut-over timber and brush land as well as a large portion of unfenced forest land in farms.

Although the agriculture of the county depends to a large extent

upon free range, some of the undesirable features associated with free range should be pointed out. Under free range conditions the forest lands are too frequently burned as a means of controlling sprout growth. Uncontrolled grazing often results in over-grazing, with increased runoff and losses from soil erosion. Burning slows up the reproduction of valuable tree species and injures existing young stands. The destruction of proper cover and food has greatly reduced the supply of game. The deterioration of bottom lands is accelerated by greater and more frequent deposits of gravel and stone washed from the unprotected hillsides.

Land Used for Crop Production

The trend in the utilization of land for crop production as revealed by the Census reports is shown in Table 4.

TABLE 4.—DISTRIBUTION OF LAND USED FOR CROP PRODUCTION IN REYNOLDS COUNTY, 1879-1934*

Year	Corn		Small Grain		Hay and Forage		Other Crops	
	Acres	Per Cent	Acres	Per Cent	Acres	Per Cent	Acres	Per Cent
1879	13,390	64	6,606	32	710	3	60	.3
1889	18,916	61	7,219	23	4,354	14	619	2.0
1899	15,819	55	3,640	13	8,757	30	571	2.0
1909	21,218	53	1,473	4	15,801	39	1,471	4.0
1919	17,011	36	6,424	14	23,238	49	383	.8
1929	16,586	40	686	2	22,885	56	737	2.0
1934	12,790	37	1,910	5	18,983	54	1,374	4.0

*United States Census reports.

Corn acreage has steadily declined since 1909 and is now below the acreage of 1879. Small grains have never become firmly established as an important crop, and hay and forage crops have been utilized on an increasing proportion of the crop land since 1899. The growing of corn is confined almost entirely to the fertile bottom lands bordering the streams, and here the crop is grown more or less continuously without rotation. Upland soils deteriorate rapidly from erosion when used for corn. Since most of the tillable upland fields have lost much of their original fertility and very little plowable unland remains to be brought under cultivation, the acreage used for growing corn is not likely to increase in the future.

The majority of the uplands are so rough and broken, so poorly adapted to modern farm machinery, that extension of small grain production is generally not feasible. Though the year of 1935 was favorable for production of oats in Reynolds County, an average yield of only 20 bushels per acre was secured. Wheat, in the same year, yielded an average of but 7 bushels per acre.

Approximately 75 per cent of the land in farms is utilized for grazing. Only about 6,000 acres are devoted to rotation and plowable

pasture while 127,651 acres are rough, cut-over timber and brush land with occasional cleared areas of non-plowable pasture land. Both the quality and quantity of forage produced by this latter type of land is low. The forage produced on farms is supplemented by additional acreage of timbered range outside of farms. The available pasture is not always fully utilized, however, because of inability to produce enough grain and roughage for winter feeding.

The limited acreage of bottom lands and the prevailing low quality of the upland soils have contributed to the general disregard of rotation systems. Economic necessity has constrained the farmer to "mine" the soil in a perennial attempt to secure maximum production with the least input of capital. The amount of commercial fertilizer used is negligible, amounting to only 22 tons in 1937.

Farm Tenancy, Land Values and Size of Farms

The percentage of tenancy is not high compared with that in other counties. With only 17 per cent of the farms and 16 per cent of the land operated by tenants, Reynolds County has less tenancy than any county in the State. However, in 1930 41 per cent of the owner-operated farms in the county were mortgaged to 39 per cent of their value. The percentages represented here are less than the average for the State but, when considered in relation to earning capacity of the average farm in the county, they indicate a position of some insecurity.

Recent estimates made by representatives of the Forest Service indicate that farm land values range from 4 to 10 dollars an acre for the improved upland soils, and from 20 to 40 dollars an acre for most of the better bottom lands. In general, the rough, unoccupied forest lands can be purchased for from 2 to 4 dollars an acre except for small acreages where the stand of timber is of such quality that it becomes the determining valuation factor.

The average size of the 1,306 farms, as reported by the Census, in Reynolds County was 134 acres in 1935. Seventy-three per cent of all farms in the county contain less than one hundred acres. However, the physical size of the farm, as a measure of the adequacy of the farm unit, has less significance where free range is available. Under these conditions very little land is in improved pastures.

The Livestock Enterprise

The agriculture of Reynolds County is largely centered about the production of livestock, principally beef cattle and swine. Livestock production experienced a period of rapid development between 1880 and 1900 when the number of animal units reached its peak.

Since 1910 the total number of animal units have been maintained at a rather uniform figure. The trend in the number of animal units from 1880 to 1935 is given in Table 5.

TABLE 5.—NUMBERS OF ANIMAL UNITS IN REYNOLDS COUNTY, 1880-1935*

Year	Animal Units					Total
	Horses & Mules	All Cattle	Sheep & Goats	Swine	Poultry	
1880	1,662	2,064	335	4,201	267	8,549
1890	1,917	4,138	306	3,223	741	10,325
1900	2,560	6,509	326	4,498	442	14,335
1910	2,759	5,632	397	3,722	458	12,968
1920	2,609	6,303	500	2,177	490	12,079
1930	2,432	6,076	710	3,813	555	13,586
1935	1,877	5,588	1,082	3,524	491	12,562

*Animal units were calculated on the following basis which allows for the types of livestock maintained and for prevailing feeding practices; mature dairy cows, 1.00; breeding cows, bulls and cattle grazed, .500; calves and heifers not yet freshened, .333; brood sows (1 litter system), .300; breeding ewes, rams and goats, .100; work horses, mules, stallions and jacks, .800; young horses and mules (under 3 years), .300; farm poultry flock, .010.

Cattle production fits in more readily with the kind of feed available than does the production of other types of livestock. Deficiency of grain restricts the cattle enterprise largely to the raising of stockers and feeders. Cattle numbers may increase somewhat if roughage for winter feed and supplemental pasture crops are increased. Drought periods, usually occurring in July and August, make uncertain the quantity and quality of range pasture and forage, and will tend to prevent any substantial increases in cattle numbers. Improvement in quality of cattle and swine would help to increase farm incomes but would be difficult under the existing "free range" system.

Swine are fed most of the limited quantities of grain produced in the county. In general, however, the swine are turned out on the free range to pick up most of their forage. In exceptional years the supply of mast is sufficient to fatten the majority of the young stock, but the quality of hogs produced in this fashion is not the best, and they are usually discriminated against on the markets. Hog numbers will probably not increase materially because of the limited corn production, coupled with isolation from corn surplus areas, and the uncertainty attending the mast crop.

Sheep are found mainly in a few large flocks, and are not well suited to the prevailing free range system. Lack of adequate shelter and protection from predatory animals often results in high death losses. Goats are somewhat better adapted to present conditions than are sheep. Income from goat production is mostly limited, however, to the annual clip. Goats are valuable as an aid in the clearing of brush land.

There are no large commercial poultry establishments in the county because of the poor transportation facilities and distance from a

good market outlet. The poultry enterprise is generally limited to small farm flocks, the size and composition of which are primarily suited to the production of poultry products for home use.

In general, the livestock enterprises of the county cannot be materially increased because of deficient local feed supplies and distance from surplus feed-producing areas. The distance to market, the ordinary or low quality of product, and production hazards tend to keep the livestock income at a low level for the average producer.

A Measure of Productive Capacity of the Land Resources Used for Agriculture

During the final stages of liquidation of a once thriving forest industry as increasingly heavier burden for the support of the existing population has been shifted to the agricultural resources of the county. The physical limitations preventing any marked expansion of the agricultural industry in the future are those imposed by the low proportion of good farm land to rough stony land and the relative isolation of the area. What possibility then has the present agricultural system to maintain or improve the economic status of the people, their government and the social institutions without the aid of supplementary income formerly derived from the sale of forest products? A analysis of groups of farm units based upon the total feed unit production and their estimated livestock carrying capacity under the present agricultural system, should shed some light on this question.

On the basis of 1,121 farms in Reynolds County that participated in the agricultural Adjustment Program in 1935, a study was made of the gross production of feed units² and the composite animal-unit³ carrying capacity of land used for agricultural purposes. These farms represent 87 per cent of the farms reported by the Census for that year.

²A feed unit is defined as the net energy value, expressed in therms, contained in one bushel of No. 2 shelled corn or its equivalent in other feeds.

Crop acreages and adjusted corn yields for each farm were obtained from the Reynolds County Agricultural Adjustment Administration records. Acre yields for small grains were computed by determining the ratio of the 5-year county average yield of corn (1929-33) to similar average yields of small grains and then multiplying this ratio for each small grain crop by the adjusted corn yield, for each farm.

The five-year county average (1929-33) acre yields for hay crops as determined by the Crop Reporting Service of the Bureau of Agricultural Economics were used. Acre yields of pasture and woodland used for grazing were based upon estimates of feed units per acre made by the Department of Animal Husbandry and the Department of Agricultural Economics of the University of Missouri. No differentiation was made in yields of either hay or pasture acres to allow for variation in the productiveness of farms. The total production of grain, hay, and pasture crops was calculated from acreages reported for each farm and then expressed in feed units.

³The composite animal-unit used in determining the carrying capacity of land is composed of the same proportion of the various classes of livestock in animal units as calculated from the 1930 Census for the county. The animal-unit carrying capacity was determined by computing the feed units required to maintain the body weight of a composite animal unit for a 12-month period in measuring the carrying capacity of land in farms alone. The carrying capacity of land in farms plus timbered range not in farms was calculated on the basis of a 4-month winter feeding period for cattle and swine and 12-month feeding period for work stock, sheep and poultry which is the generally prevailing feeding practice in the county. The value of a feed unit was calculated from the 1935 Missouri farm prices received for various classes of feed produced.

The distribution of farms by the number of feed units produced is shown in Figure 6. The farm value of a feed unit was found to be approximately 60 cents. Upon this basis the gross value of crops produced on 505 farms was less than \$300, and on 914 farms the value was less than \$600. The preponderance of farms (82 per cent) in these lower brackets reflects the low productive capacity of the major portion of the farms in the county. On the average, the per acre production of land in farms in Reynolds County in 1935 was 4.34 feed units, and expressed in value was \$2.60. The average gross value of all crops per farm, based upon the total feed units produced was \$408, and the value per capita of rural farm population, was \$66.31. This is by no means the farm income, but it is a measure of the gross contribution of crops produced on land in farms to the support of the rural farm population of the county.

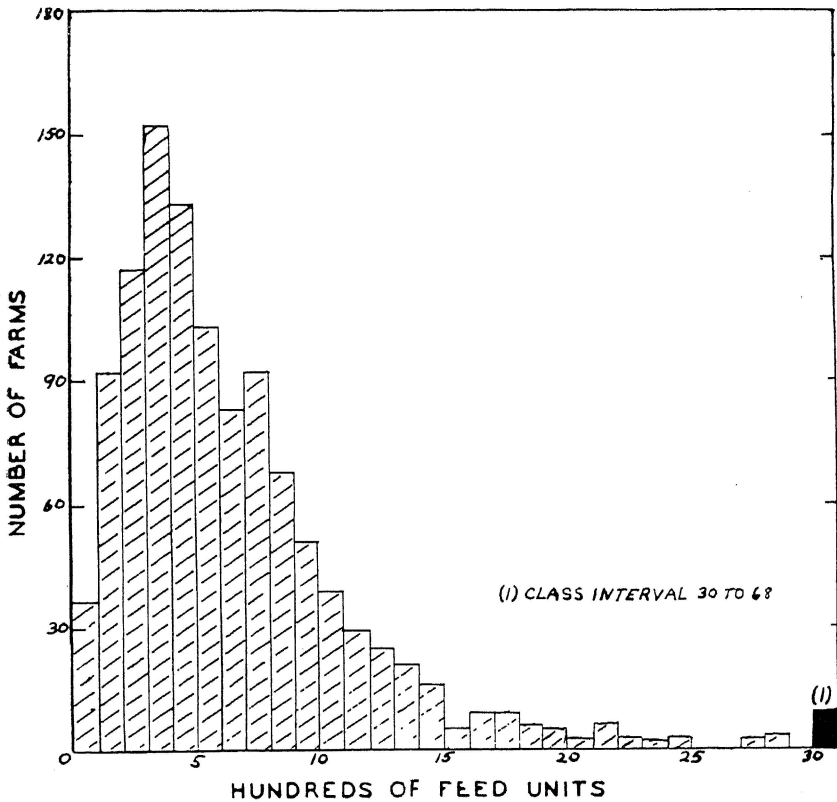


Fig. 6.—Distribution of farms by feed units produced.

Since the agriculture of the county is based primarily on the livestock enterprise and utilization of land outside of farms for range

purposes, the contribution of land in farms alone does not give a complete picture. In order to determine the dependence of agriculture on free range, the maximum animal-unit carrying capacity of the individual farms was calculated, first, on the basis of the number that could be maintained within farm boundaries; and second, on the basis of the number that could be maintained under free range practices. In both cases the animal units represent the total the farm could support with all feed produced in 1935 being used for livestock feed, with no allowance made for crops sold or consumed by the family. Such deductions would, in fact, lower the livestock carrying capacity below the levels indicated. Figure 7 shows the distribution of farms

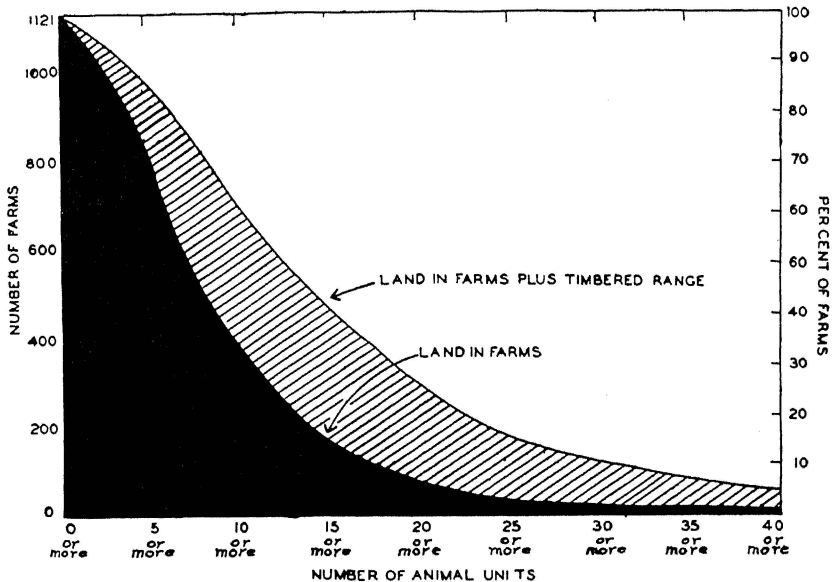


Fig. 7.—Animal unit carrying capacity of Reynolds county, 1935.

based on the animal-unit carrying capacity of land in farms plus timbered range and for land in farms alone. The total carrying capacity of land in farms alone was found to be 10,254 animal-units, but, using free range in connection with limited winter feeding, 17,435 animal units could, theoretically, be supported. The 1930 Census shows 14,291 animal-units actually in the county. Upon this basis the animal-units of the county, if supported on feeds produced locally, could not be increased more than 22 per cent even though no waste occurred and all feed produced could be fully utilized in feeding livestock. Little feed is brought into the county because it is usually more economical to ship livestock to the surplus feed-producing areas than to ship feed to the surplus livestock areas.

These data further indicate that approximately 40 per cent of the present number of animal units in the county could not be maintained without the use of the forest land range. The dependence of farm income upon the livestock enterprises and in turn the dependence of the livestock enterprise upon "free range" is apparent.

An appraisal of the agricultural resources of the county reveals the doubtful possibility of any appreciable expansion of farming on an economic basis. The inability of farming to adequately support the present rural population without supplemental aid seems apparent. Any additional shift from forestry to agriculture will apparently result only in a lower standard of living for the people and an increase in public relief costs. Because of the limited amount of good farm land, agriculture affords, under present conditions, only part-time employment for a large portion of the farm population.

These facts indicate that the future stability of agriculture must depend largely upon the development of supplemental sources of income. Forest restoration, and the further development of crop and grazing land resources afford definite opportunities for improving the economic position of both farm and village population.

During the period March 4, 1933, to June 30, 1939, inclusive, expenditures for relief and related programs in Reynolds County totaled approximately \$1,504,744. Although a portion of these funds were expended for permanent public improvements, the greatest portion was directed solely toward mitigating human distress. There is an urgent need for a well coordinated rural improvement work program that will aid in bringing about essential adjustments necessary to restore the productive resources of the county, and at the same time afford needed supplemental work opportunities for the resident population.

FISCAL PROBLEMS OF LOCAL GOVERNMENT

Closely related to the problems of land use in Reynolds County are its local governmental problems. The rapid depletion of the resources of the county has had a corresponding effect upon tax revenues; and consequently on the ability of the people of Reynolds County to meet the cost of providing essential public services. The extent to which groups are able to provide public services for themselves is one measure of their well being. A study of the problems of local government affords an opportunity to appraise the extent to which existing local governmental policies and costs have a bearing upon possible changes in land use practices.

Even though the development and rejuvenation of the now deforested lands hold prospects of a great increase in productive resources,

THE GOVERNMENT OF REYNOLDS COUNTY MISSOURI

CHART SHOWING ALL COUNTY OFFICERS

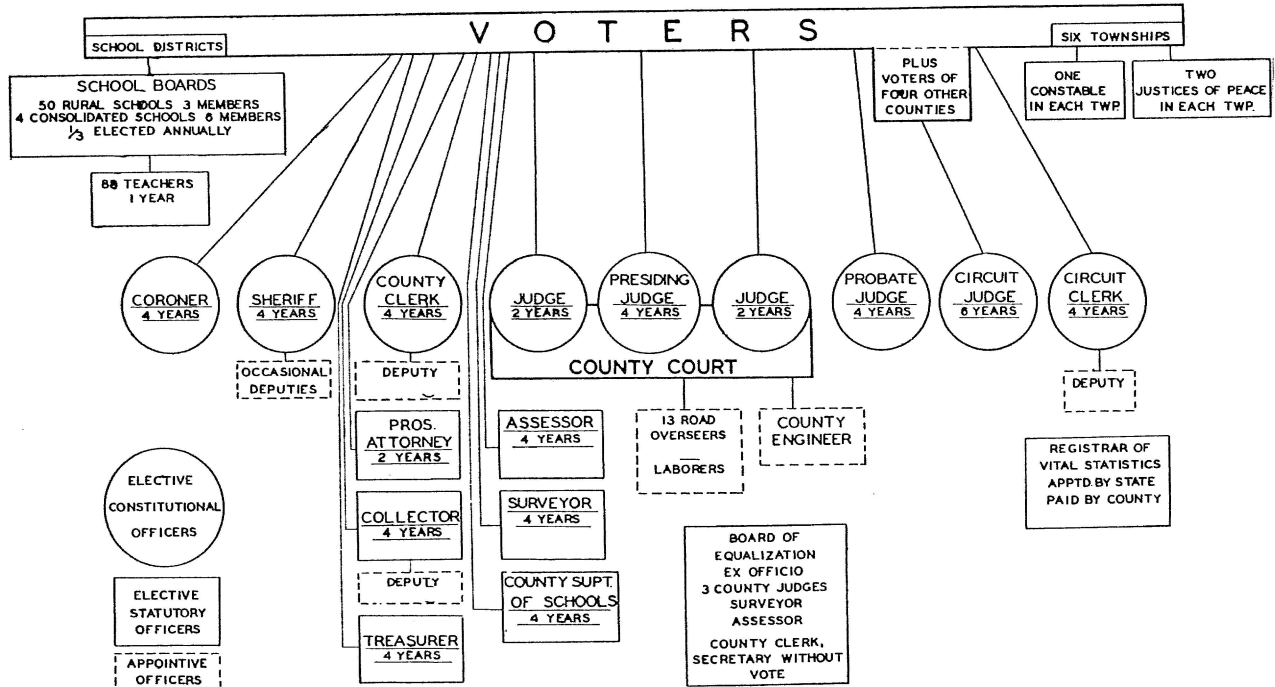


Fig. 8.—The Government of Reynolds County, Missouri. Chart shows all county officers.

and it is hoped, is per capita taxable wealth, the period that must necessarily elapse before these changes can be accomplished will be a long one. During the transition period, that is the period of restoration and development, critical problems in local governmental finance, to which it is necessary to give attention, face Reynolds County.

The Government of Reynolds County

County government in Reynolds County is administered through a group of constitutional and statutory elective offices. The State constitution provides for a County Court with a few principal functions, a sheriff, county clerk, coroner, probate judge, circuit judge, and a circuit clerk. The State statutes provide for a prosecuting attorney, county collector, county assessor, county surveyor, treasurer, and county superintendent of schools. The county is the creation of the State and has little legislative authority in its own right.

The organization of local government in Reynolds County, as provided for by the Constitution and Statutes of the State, is graphically shown in chart form in Figure 8. This chart shows all units of local government within the county and the tenure of public officials.

The Property Tax Base

Over 95 per cent of the revenue from county sources in Reynolds County is derived from the general property tax. All property is taxed alike, there being no differential taxation of property in Missouri. Rural real estate bears a major share of the tax burden since it constitutes two-thirds of the assessed valuation of the county. Town lots account for only about 9 per cent of the tax base. Farm property, therefore, constitutes by far the most important local source of revenue because of the low valuation and high percentage of delinquency on the "wild" or wooded land. When personal property taxes paid by farmers are taken into consideration, the major importance of farm property as a source of local revenue in Reynolds County becomes even more significant.

In 1935 Reynolds County had just about returned to its 1910 level in total assessed valuation. This is especially significant in view of the fact that in 1910 assessed valuations in Missouri averaged only about 16 per cent of sales value, while a study made in 1930 shows them to be about 66 per cent of sales value.⁴ The trend in assessed valuation of the various classes of general property in Reynolds County during the period 1900-35 is shown in Table 6. Although the county

⁴Hammar, Conrad H., *The Accuracy and Flexibility of Rural Real Estate Assessment in Missouri*, Missouri Agricultural Experiment Station Research Bulletin No. 169, p. 7.

TABLE 6.—ASSESSED VALUATIONS OF GENERAL PROPERTY, REYNOLDS COUNTY, 1900-1935*

Year	Assessed Valuation of					Total Taxable Wealth in County
	Land	Town Lots	Personal Property	Railroads and Utilities	Merchants and Manufacturers	
1900	\$1,173,338	\$ 17,530	\$ 455,502	\$ 60,265	\$ 49,372	\$1,746,007
1905	1,105,820	26,456	677,458	104,012	98,693	2,012,439
1910	1,387,145	68,510	833,000	148,043	152,190	2,588,888
1915	1,521,600	83,820	1,046,048	220,777	127,985	3,000,230
1920	2,424,880	140,129	1,232,591	248,271	145,928	4,191,799
1925	2,681,364	168,020	872,972	248,522	174,835	4,145,713
1930	2,969,584	227,100	1,135,781	186,326	160,175	4,678,966
1931	2,448,265	228,718	947,283	144,017	137,385	3,905,668
1932	1,972,602	275,170	764,616	157,104	74,180	3,243,672
1933	1,644,575	282,021	619,590	130,232	66,535	2,742,953
1934	1,628,940	276,757	445,249	124,767	69,575	2,545,288
1935	1,630,800	279,682	510,527	118,020	53,335	2,592,364

*Journals of the Missouri State Board of Equalization, Midland Printing Company, Jefferson City, Mo.

ranks ninth in size among the 114 counties of the State, it was in 1935 the lowest in assessed valuation.

In most counties the personal property and utility valuations have tended to increase relative to real estate during the last 30 years. This trend was evident in Reynolds County until after 1930 when utilities and personal property started losing value. Real estate formed 68 per cent of the total valuation in 1900, only 61 per cent in 1920, but by 1935 had increased to 73 per cent.

Reynolds County has very little public utility property. When the timber industry was at its height in the county, the branch of the Missouri Southern Railroad, which cuts through the heart of the forest region, was a profitable enterprise and paid a considerable amount in taxes to the county government. Since the depletion of the timber resource, the railroad has depreciated in value and pays appreciably less taxes than formerly.

Tax Rates

The tax burden on property is determined by two factors. The first of these is the assessed valuation which has just been discussed, the second is the tax rate. The Missouri Constitution limits the "county" tax rate to 50 cents per one hundred dollars assessed valuation. The county has levied the maximum rate since 1910, as indicated in Table 7.

When the 50-cent limit was placed in the Missouri Constitution of 1875, such a rate was expected to raise enough money to cover the expenses of the county, including roads, salaries, supplies, and all other expenditures, except debt payments. School districts did not come under the limit because they were considered units of local government separate from the county government.

TABLE 7.—TAX RATES PER ONE HUNDRED DOLLAR ASSESSED VALUATION IN REYNOLDS COUNTY, 1910-1936*

Tax Rates per \$100 Assessed Valuation							
Year	County Rate	Special Road and Bridge	Sinking Fund	Total all Co. Rates	School Average	State	Total all Rates
1910	\$.50	\$.10	\$.00	\$.60	\$.49	\$.17	\$1.26
1920	.50	.25	.30	1.05	.62	.18	1.85
1925	.50	.25	.20	.95	.66	.11	1.72
1930	.50	.25	.10	.85	.77	.12	1.74
1931	.50	.25	.25	1.00	.72	.12	1.84
1932	.50	.25	.50	1.25	.70	.15	2.24
1933	.50	.00	.50	1.00	.64	.15	1.79
1934	.50	.10	.55	1.15	.62	.15	1.92
1935	.50	.25	.40	1.15	.62	.15	1.92
1936	.50	.25	.30	1.05	.66	.15	1.86

*Data from records in the office of the County Clerk, Reynolds County.

In 1908, the State Constitution was amended allowing the county to levy as much as 25 cents extra for roads. The revenue derived from this tax is known as the "Special Road and Bridge Fund." Since 1934 Reynolds County has needed all of the 50-cent "county" rate for county purposes other than roads. The 25-cent "Special Road and Bridge" rate, of course, is levied for roads in the county.

The only limitation placed by the Constitution on county indebtedness is the requirement that the total debt cannot amount to more than 10 per cent of the assessed valuation of the county. Within this provision for the payment of debts were no limitations on the "sinking fund" tax rate. Freedom from any limitation with respect to the rate for debt retirement accounts for the regular payments of bonds by the county, even when it was far behind in current expenses. As a result of these constitutional provisions, it is necessary that three different rates, namely, the "county" rate, the "Special Road and Bridge Fund" rate, and the "sinking fund" rate, be combined in order to arrive at the total county rate of taxation.

However, the county is not the only governmental unit assessing taxes on the property. The 54 school districts also levy taxes, ranging from 20 cents to nearly two dollars on each one hundred dollars of assessed valuation. The school rate given in Table 7 is the average of the rates levied by the 54 school units. The State of Missouri also levies a tax on property. Of late years this rate has been 15 cents on each one hundred dollars of assessed valuation. As shown in Table 7, the total of all rates has been nearly two dollars per one hundred dollars of assessed valuation each year since 1920.

In order to illustrate the extremes between Missouri counties in fiscal ability to maintain local government, the assessed valuation and average tax rate for 1932 for several selected rural counties is compared in Table 8.

TABLE 8.—ASSESSED VALUATION AND TAX RATES IN RURAL COUNTIES OF NORTHERN MISSOURI AND THE OZARK HIGHLAND*

	Assessed Valuation (1933)	Average Assessed Valuation per Capita	Average Property Tax Rate (1932)**
Northern			
Atchison	\$22,257,198	\$1,658	\$1.03
Saline	39,212,026	1,282	1.00
Nodaway	39,532,740	1,499	1.22
Ozark Border			
Gasconade	11,334,855	931	1.06
Ozark Plateau			
Laclede	9,927,641	608	1.41
Maries	6,983,277	835	1.28
Ozark Center			
Reynolds	2,742,953	307	2.24
Shannon	5,163,616	474	1.80

*Hammar, C. H., *Land Tax Delinquency in Missouri*, Mo. Agri. Exp. Sta., Bul. No. 224, p. 43.

** (Per \$100 of Assessed Valuation)

Contrasts both with respect to total and per capita assessed valuations as between these counties are striking. For instance, the 1933 per capita assessed valuation of Atchison County in northwest Missouri is approximately five and one-half times that of Reynolds County in the Ozark Center region; and, to select another extreme, the total assessed valuation in Nodaway County also in northwest Missouri, is approximately fourteen and a half times as great as that for Reynolds County. Equally significant, the total property tax rate in Atchison County in 1932 was \$1.03 per \$100 of assessed valuation and that of Nodaway was \$1.22, while in Reynolds County the tax rate was approximately double these, or \$2.24 per \$100 of assessed valuation. These differences, even in view of possible discrepancies in the ratio of assessed values to true values, indicate that the base of support for governmental services in these poorer counties, may in the future have to be broadened, and that even the structure of local government may need to be modified.

Tax Delinquency

In Reynolds County, as in many other Ozark counties, the large amount of tax delinquency is seriously affecting the ability of the county to support local governmental services. Much of the delinquency in the county is chronic in character, and not merely a result of the recent economic depression. Taxes were paid as long as valuable timber remained in the county, and even after the timber was removed promoters often continued to pay taxes on the cut-over land with the hope that it might be sold for agricultural development. As has become more and more apparent in recent years a very large percentage of this cut-over land is not adapted to agricultural development and its owners have been unwilling or unable to continue to meet their tax obligations.

Tax Delinquency on Real Property.—Tax delinquency is widespread and acute on real estate. Its extent for a number of years in

Reynolds County is shown in Table 9. During the period from 1929 to 1935 current delinquency on real property has ranged from a low of 22 per cent of the levy in 1929 to a high point of 50 per cent in 1932. Since 1932 there has been some improvement in collections, but current delinquency still amounted to 37.9 per cent of the levy in 1935. Current delinquency for the State as a whole was 21.2 per cent of the current tax levy in 1931, and for Reynolds County it was 46.7 per cent of the levy. That a considerable portion of the delinquency in the county is of a chronic nature is shown by the figures on accumulated delinquency given in Table 9. In 1935 the amount of accumulated delinquency on real property was greater than the current levy, and almost three times the current delinquency.

TABLE 9.—CURRENT REAL ESTATE TAX DELINQUENCY IN RELATION TO CURRENT LEVIES, REYNOLDS COUNTY, 1929-1935*

Year	Total Current Tax Levy on Real Property	Current Delinquency on Real Property**	Accumulated Delinquency on Real Property Taxes	Ratio of Accumulated Delinquency to Current Levy on Real Property
	(dollars)	(dollars) (per cent)	(dollars)	(per cent)
1929	49,748	11,075 22.27	27,403	55.08
1930	59,322	21,708 36.60	36,067	60.79
1931	53,049	24,806 46.77	51,050	96.23
1932	50,538	25,359 50.18	56,573	111.94
1933	38,055	16,482 43.32	45,372	119.22
1934	41,113	15,547 37.82	39,754	96.69
1935	40,517	15,378 37.96	42,000	103.65

*Data obtained from County Collector's Annual settlements and consolidated back tax books of 1935.

**Delinquency as of January 1, year following levy.

Accumulated delinquent real property taxes together with all interest and penalty charges amounted to \$42,000 in 1935, or 103 per cent of the total tax levy for that year. Approximately 30 per cent of the \$42,000 is interest and penalty charges. In other words, only \$29,267.63 of the above amount is original taxes levied. Furthermore, since part of the \$42,000 is "charges" retained by various officials who collect fees from delinquent taxes, the county never receives the full amount.

The distribution of these accumulated delinquent taxes between the various funds before interest and charges are assessed against them is as follows:

State	\$ 2,098.79
County	15,631.97
General County	\$7,231.79)
Sinking Fund	5,841.02)
Road and Bridge	2,559.16)
School	11,536.87
Total	\$29,267.63

All the delinquent taxes due the State must be sent to the State Treasurer, if and when they are collected, and delinquent school district taxes must be credited to the funds of the respective school districts in which the property is located.

The acreages involved and number of years of delinquency are shown in Table 10. In computing the data in this table a delinquent acre was listed only once whether it was delinquent for one year or eight. About 40 per cent of the land area of the county has some delinquency outstanding against it. The assessed valuation of delinquent acreage represents approximately 30 per cent of the total assessed valuation of real estate in the county.

TABLE 10.—REAL ESTATE TAX DELINQUENCY IN TERMS OF ACREAGE INVOLVED, REYNOLDS COUNTY, AS OF OCTOBER 1, 1936*

Number of Years Delinquent	Acreage Delinquent	Percentage of Total Acreage in County
1	60,258	11.4
2	55,530	10.5
3	28,899	5.5
4	21,940	4.1
5	19,433	3.7
6	11,882	2.2
7	7,324	1.4
8	1,576	.3

*County Collector's annual settlements and consolidated back tax books.

The delinquency status of Reynolds County land in 1924 and 1935 is mapped in place in Figures 9 and 10. There were 147,912 acres of land recorded as delinquent as of January 1, 1925 (Figure 9) compared with 234,775 acres shown as delinquent as of January 1, 1936. (Figure 10.) The assessed valuation of delinquent lands on the above dates amounted to \$764,221 and \$633,805, respectively. The total amount due in delinquent taxes was \$14,182 as of January 1, 1925 and \$14,851 as of January 1, 1936. Although delinquency was quite widely distributed over the county in 1924, it was largely current or short-term, whereas in 1935, long-term delinquency was conspicuously present in all parts of the county. The relatively small amount of delinquency in the northwestern corner of the county in 1935 is accounted for largely by the removal of parcels from the tax rolls after purchase by the United States Forest Service.

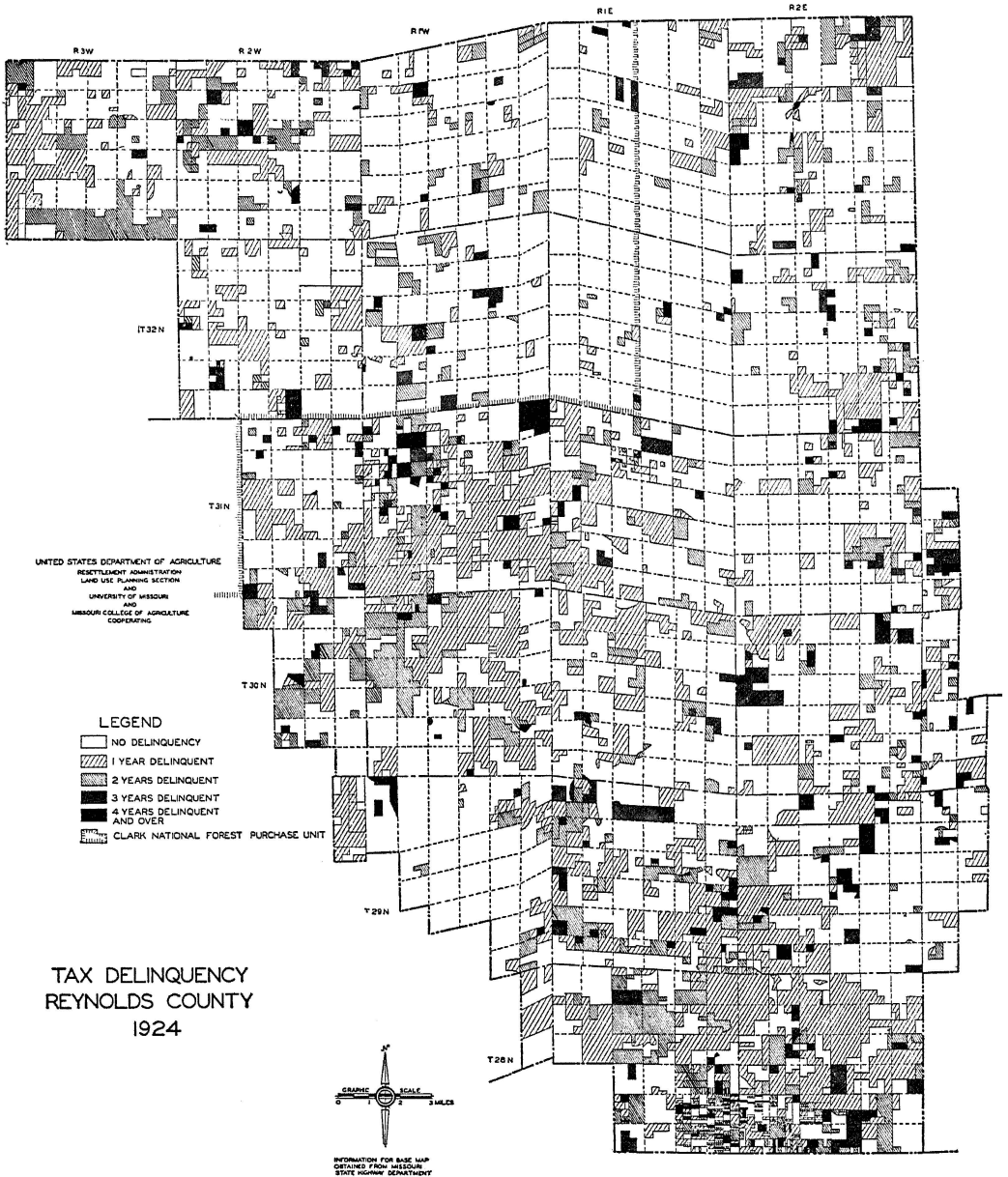


Fig. 9.—Taxes were delinquent on 147,812 acres, January 1, 1925.

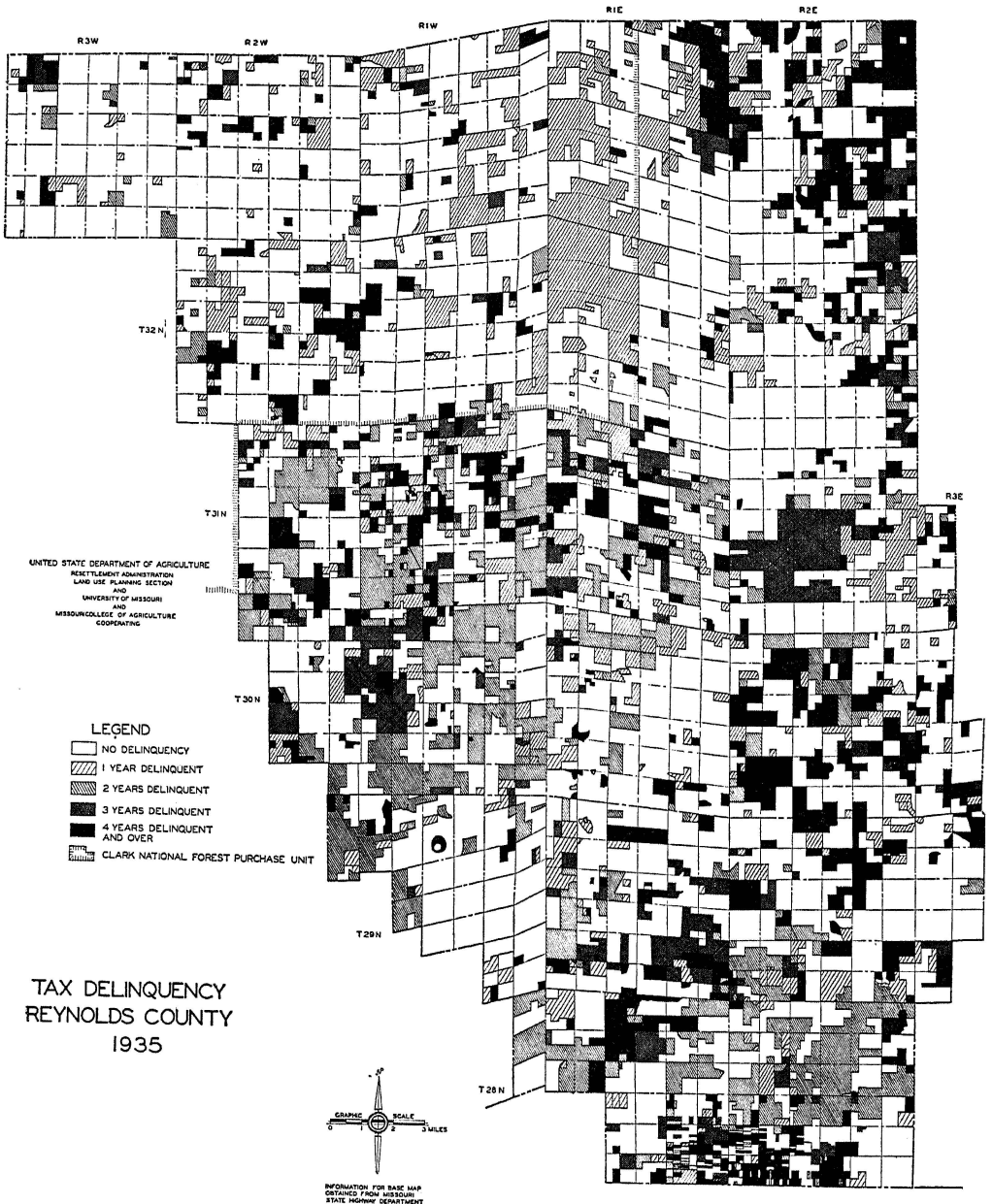


Fig. 10.—Taxes were delinquent on 234,775 acres, January 1, 1936.

Tax Delinquency on Personal Property.—Personal property tax collections have been far from complete as shown in Table 11. Delinquency for this class of property during the period from 1930 to 1935 ranged from 13.8 per cent in 1930 to 27 per cent in 1932. In 1935 only 14.3 per cent of the current levy was delinquent.

TABLE 11.—PERSONAL PROPERTY TAX DELINQUENCY IN RELATION TO CURRENT LEVIES, REYNOLDS COUNTY, 1930-1935*

Year	Total Current Tax Levy on Personal Property	Current Delinquency on Personal Property**	
	(dollars)	(dollars)	(per cent)
1930	22,010	3,027	13.76
1931	19,512	4,016	21.59
1932	18,563	5,063	27.28
1933	13,493	3,075	22.80
1934	9,823	2,488	24.93
1935	11,140	1,598	14.36

*Data obtained from County Collector's annual settlements and consolidated back tax book.

**Delinquency as of January 1, year following levy.

The records of the county show that collection of delinquent personal property taxes is no better than the collection of delinquent land taxes. During the period 1930-1935, only 31 per cent of delinquent personal property taxes were collected, while 40 per cent of the delinquent land taxes were paid.

The Character of Tax Delinquent Land

Fifty-six per cent of the taxes delinquent as of October 1, 1936, were on lands delinquent for two years or less. Since taxes are paid on much of the short-term delinquent lands, such delinquency is not necessarily an indication of the quality of these lands. When, however, taxes have been delinquent for a number of years and a tax sale is imminent, such delinquency furnishes a measure of the truly non-productive lands of the county. Chronically tax delinquent lands do not form an important part of the effective tax base. Public ownership of such lands for conservation purposes would have little, if any, effect upon the actual revenue received by the units of local government.

Temporary financial distress on the part of the owner often results in voluntary delinquency. Low delinquency penalties, and State laws which permit county courts to compromise taxes and allow three to five years to elapse before offering delinquent lands for sale, often make it attractive and profitable for an individual temporarily to disregard the payment of taxes upon his lands when they are due. In effect this procedure enables a taxpayer to "borrow" his taxes (though at a high rate of interest) and often (in the case of compromises) to gain a substantial reduction on the principal of his tax

debt. Such compromises discriminate against those taxpayers who are prompt in payment of their taxes.

Tax Compromises

Before property is sold for taxes it may be "compromised" by the county court, and the taxpayer may be allowed to discharge his tax bill at a fraction of the original amount levied against his property.⁵ If it appears to the county court that a parcel of land listed on the back tax books is not worth the taxes and costs or would not bring that amount at a sale, the county court may order a compromise and accept less than the amount of taxes charged against the land. The taxpayer then gets a "certificate of redemption" when he pays this reduced amount, thus releasing the land from the tax lien. The money received is distributed pro rata among the various funds to which taxes are due from the land compromised.

In the four years 1932-1935, the taxes on 202,182 acres were compromised in Reynolds County. These compromises effected reductions which ranged from 45 to 49 per cent. The total book or record loss was \$9,777.28. In 1933 the loss from compromises on land taxes amounted to 14.7 per cent of the total county revenue for that year. Table 12 presents the compromise situation. The accumulated tax on the lands involved in the compromises ranged from 6 to 23 cents an acre. This is a very small amount considering the fact that most of the land was delinquent for several years. The explanation lies in the low assessed value of the compromised land.

TABLE 12.—COMPROMISES ON DELINQUENT LAND TAXES, REYNOLDS COUNTY, 1932-1935*

Year	Average Years Delinquent when Compromised	Average Involved	Taxes Due	Amount of Deduction by Compromises	Average Percentage of Compromises	Number of Owners Obtaining Compromise**
1932	2.8	15,533	\$3,324.97	\$1,593.39	48	8
1933	2.2	78,993	9,183.03	4,516.21	49	19
1934	2.2	103,204	6,850.31	3,204.78	46	15
1935	3.2	4,452	1,016.86	462.90	45	8
Total		202,182	\$20,375.17	\$9,777.28	48	41

*Data obtained from records of the Reynolds County Court.

**Number of different owners who obtained compromises during the period.

A far more startling fact is that, although taxes were compromised on 202,182 acres during this period, only 41 owners were involved. More than one-half were non-residents.

In addition to the compromise on rural tracts described above, extensive losses in tax revenue has occurred as a result of tax compromises on town property. A large number of town properties on

⁵Missouri Revised Statutes (1929), Section 9950.

which taxes were compromised are located in the two towns of Garwood and Fruit City where extensive real estate promotions occurred. Both towns are situated on rough "wild land". Sections were divided up into town lots of 5 and 10 acre tracts and then sold to non-residents.⁶ Most of those who tried to live on the lands they purchased have starved out and left. Others neglected to pay their taxes during the past several lean years. These real estate promotion schemes have resulted in unproductive lands being cut up into tracts so small as to all but destroy any possibility of profitable use. Thus, it has been expedient for the county court to abate the taxes on the greater part of the two developments. In the past four years this loss has cost the local government \$5,915.35.

In addition to compromises of taxes on real estate, the county court in 1933 compromised taxes on personal property involving three banks and one individual. They amounted to \$972.94, and the rate of compromise was about 53 per cent of the original tax. From the county court records it appears that these particular compromises were granted principally on the ground that the property had been assessed at more than its actual cost value at the time the assessment was made. The adjustment appears to be more in the nature of an attempt to correct an erroneous assessment than a compromise in the true sense of the word.

During the period 1932-1935 the county court of Reynolds County made compromises and abatements on real and personal property taxes totaling \$18,118.08. This loss amounted to almost half of the levy on real estate for the year 1935 and accounts at least in part for the poor financial condition of local government in the county.

The real cause of this practice lies not altogether with the county court and the taxpayers of Reynolds County, but rather with the provisions of the law governing the tax sale. More specifically, there is need for a reversion law permitting the county or the State to take title to chronically tax-delinquent lands upon which private owners are unwilling or unable to pay taxes. With such a law in force and with provision for proper use of the land for forest production or grazing the need for such tax compromises should disappear.

The Tax Sale

In Missouri, taxes become delinquent at midnight of the last day of the year for which they are due, i. e., 1935 taxes became delinquent on January 1, 1936, and not until then.

When the tax books are handed to the county collector, he is charged with all the taxes on the books. The statutes hold him liable

⁶Burch vs. Munger Securities Co., Supreme Court of Appeals, 1919. 211 S. W. 703.

for the collection of all of them. He makes his "annual statement" to the county court on March 1, two months after taxes have become delinquent. At this settlement, he is strictly accountable to the court for taxes charged against him. In Reynolds County, as in most Missouri counties, allowing credit for uncollected taxes is a perfunctory matter.

After the taxes are accepted as delinquent, by the county court, they can be compromised, as explained above, or the real estate can be sold at a tax sale. In Missouri, two different tax laws must be considered to understand the true picture. The first is the one used prior to 1933; the second is the Jones-Munger law enacted in 1933.

Prior to 1933, delinquent real estate taxes were collected by filing a suit against the property owner. The suit was just like any other civil suit with the State as the plaintiff and the delinquent taxpayer the defendant. Due notice was given through a process server, the delinquent taxpayer was haled before the court, judgment rendered against him, his property sold to satisfy the judgment, and the county received its taxes from the proceeds. The law allowed the county collector, who represented the county in the action, to file on property any time after it became delinquent. Although the law states that the county collector "shall proceed to enforce the lien of the State" on delinquent taxes, this was interpreted by some county collectors to mean that it was within their discretion to proceed when they chose to do so, providing they filed suit before the end of 5 years of delinquency. (The Missouri Statutes outlaw uncollected taxes after five years.) The practice in Reynolds County, as in most Missouri counties, is to wait until the taxes are three or four years delinquent before suit is filed.

In 1933, the General Assembly of Missouri passed what is popularly known as the Jones-Munger Law.⁷ Although it is not entirely clear whether it repealed the system used prior to 1933, county officials have interpreted it as having done so, and as a result, it has apparently been the basis for all tax sales since that time.

Under the Jones-Munger Law, the county must consolidate all delinquent properties and advertise them in a local newspaper prior to the first Monday in November. The letter of the law seems to require that all lands which become delinquent the first of the year and remain delinquent on the following October are to be advertised for sale the first Monday in November. The expense of publishing the tax delinquency list must be paid from the county treasury. The notice describes each tract separately, and states the amount of taxes, interest, penalties, and costs due for each year.

⁷*Missouri Session Laws* (1933), p. 425.

When the sale day arrives, the collector proceeds to offer the land for sale. Only as much of each parcel assessed to any one owner is sold as is necessary to pay the amount of taxes due. In the event no one bids enough to pay the taxes, interest, penalties, and costs due on any particular tract, the collector notes this fact in his record. The same land is offered for sale again the next year. At this second sale, if the collector fails to receive a bid sufficient to pay the charges against it, he again notes that fact on his record. In the event no one has bid the amount due against a tract at either the first or the second sale, the land must be advertised for sale a third time. At this sale, the collector must sell it to the highest bidder regardless of what the offer may be.

The purchaser at any tax sale receives a "certificate of purchase" from the county collector, and this is recorded in the county collector's office. After having purchased a tract of land at tax sale, the purchaser is not entitled to possession until one year from the date of the sale. Even then, the owner of the land may delay loss of title for still another year by making a written assignment or agreement to pay the estimated rent which will accrue during that period or enough of it to pay the bid of the purchaser with the interest due according to the terms of the certificate of purchase.

In the event a purchaser fails to pay the taxes accruing subsequent to the purchase and prior to expiration of the redemption period, he forfeits all rights acquired to the property under the certificate of purchase. The purchaser also loses his rights acquired by the certificate of purchase by failing to have a deed made and recorded within four years from the date of sale.

As noted above, an owner whose land has been sold at a tax sale is allowed two years in which to redeem it. Land may be redeemed by rendering to the county collector the amount paid by the purchaser plus the costs of the sale with interest at the rate specified in the certificate. The person redeeming must also pay the amount of subsequent taxes paid by the purchaser on the lands with interest at 8 per cent per annum. Any person claiming an undivided parcel, share, or a specific share of the land sold, may redeem his share or parcel by paying such portion of the purchase money, interest, penalty, and subsequent taxes as his share bears to the amount of land sold. When land is redeemed, the collector makes a memorandum of this fact on his certificate of purchase record, and issues a certificate of redemption.

Under the Jones-Munger Law, two tax sales have been conducted in Reynolds County. In 1934 county officials advertised only 21,192 acres although there were at least 91,941 acres of land in the county delinquent on 1933 taxes and subject to sale. Of the 21,192 acres offered for sale, only 924 acres were sold. The average assessed valuation per acre of the land advertised for the 1934 sale was \$2.84. The average assessed valuation per acre of that sold was \$2.88. The average price paid for the land sold was 19 cents per acre.

In 1935, 29,325 acres were advertised, although taxes for the year 1934 were still delinquent on 148,279 acres. The advertising of lands for sale in 1935 resulted in the taxes being paid on 2,115 acres before the date of sale, leaving only 27,210 acres to offer for sale. At the sale, bids were received on 1,554 acres, leaving 25,606 acres unsold. The average assessed valuation per acre of the lands advertised for sale in 1935 was \$2.27. Of those tracts upon which the taxes were paid prior to date of sale, the average assessed valuation per acre was \$3.19, while that actually sold had an average assessed valuation per acre of only \$1.82. The average amount bid on the land sold was 17 cents per acre.

Thirty-nine parcels of town property were advertised for the 1934 sale. Only one was sold. Of the 173 parcels of town property offered for sale in 1935, only 25 were sold.

At the base of the fiscal difficulties lies tax delinquency and underlying tax delinquency is the misuse of land. So far only about 80,000 acres of the 400,000 acres of potential forest lands in the county are under such type of management as will make them productive for the future. The pressing need is, therefore, to find a means of making 300,000 acres or more of forest lands in the county contribute a fair amount of county revenue.

County Revenue

The rapid decrease in assessed valuations and the increase in tax delinquency since 1929 has resulted in a marked decrease in the tax revenues of Reynolds County. (Table 13) During the 12-year period the *county* tax remained as 50 cents per \$100 valuation, yet the income derived from it decreased from \$25,076.73 in 1929 to a low of \$9,963.75 in 1935. It is from this county rate, plus the small revenue derived from sources other than taxes, that Reynolds County must pay all costs of local government except those for roads, education and debt service. From the \$11,444.28 received from these sources in 1936, the county had to pay the salaries of 10 to 15 people, maintain a court house, preserve law and order, provide for most of the cost of a circuit court, and pay half the expenses of assessing the

TABLE 13.—COUNTY REVENUE DERIVED FROM TAXES AND OTHER SOURCES, REYNOLDS COUNTY, 1925-29 AND 1932-36*

Year	County Tax Levy	Tax Revenue from			Total Tax Revenue	Revenue from Fees, Interest, Licenses	Total County Revenue
		Special Road and Bridge Tax Levy	Sinking Fund Tax Levy				
1925	\$19,558.85	\$10,802.04	\$ 7,893.88	\$38,254.77	\$1,280.42	\$39,535.19	
1926	18,777.83	16,296.01	7,542.87	42,616.71	808.04	43,424.75	
1927	22,073.64	10,592.62	8,107.13	40,773.39	3,109.06	43,882.45	
1928	21,546.87	15,701.76	6,777.92	44,026.55	3,515.00	47,541.55	
1929	26,076.73	9,943.03	4,215.06	40,234.82	2,694.06	42,928.88	
1932	17,514.66	7,504.77	6,955.20	31,974.63	2,480.94	34,455.57	
1933	14,327.72	4,673.84	11,040.18	30,041.74	672.25	30,713.99	
1934	20,383.97	3,086.76	13,754.95	37,225.68	334.67	37,560.35	
1935	9,963.75	4,142.32	11,674.08	25,780.15	1,291.35	27,071.50	
1936	11,444.28	5,451.74	7,398.83	25,294.85	2,431.33	26,726.18	

*Data obtained from records in the office of the county clerk of Reynolds County.

property of the county, and two-thirds of the cost of a county superintendent of schools.

The revenue derived from the special road and bridge tax decreased considerably after 1932. This was the result of a lower tax rate combined with a decline in assessed valuation. During the period 1932-1936 the tax rate levied for the sinking fund increased rather rapidly. The county court, knowing the onerous results of an increased tax burden, deemed it advisable to decrease the special road and bridge rate to offset the increase in the sinking fund rate. The five thousand dollars received from the special road and bridge tax levy in 1936 provided in that year less than \$10.00 per year per mile of county roads. All costs to build and maintain the roads had to be kept within the limits of this small amount.

Because of the issuance of judgment funding bonds in 1932, the tax rate to cover the county debt was increased. The column on sinking fund tax in Table 13 shows the resultant increase in revenue from this source. The relative amount of revenue derived from the debt levy is shown graphically in Figure 11. This chart, made up in terms of percentages, with the total revenues amounting to one hundred per cent in all instances, pictures the increasing importance of the sinking fund or debt retirement revenue in relation to other revenue of the county. It also shows the relatively small amount of county income derived from sources other than taxes. The large increase in "debt revenue" is an ominous fact in the fiscal affairs of Reynolds County.

During the 10-year period covered in Table 13, the county derived 95.4 per cent of its revenue from the general property tax. Less than 5 per cent came from fees, licenses, interest, donations, and other sources. The county receives no income from sales taxes, operation of utilities, income taxes, corporation taxes, or any of the many other

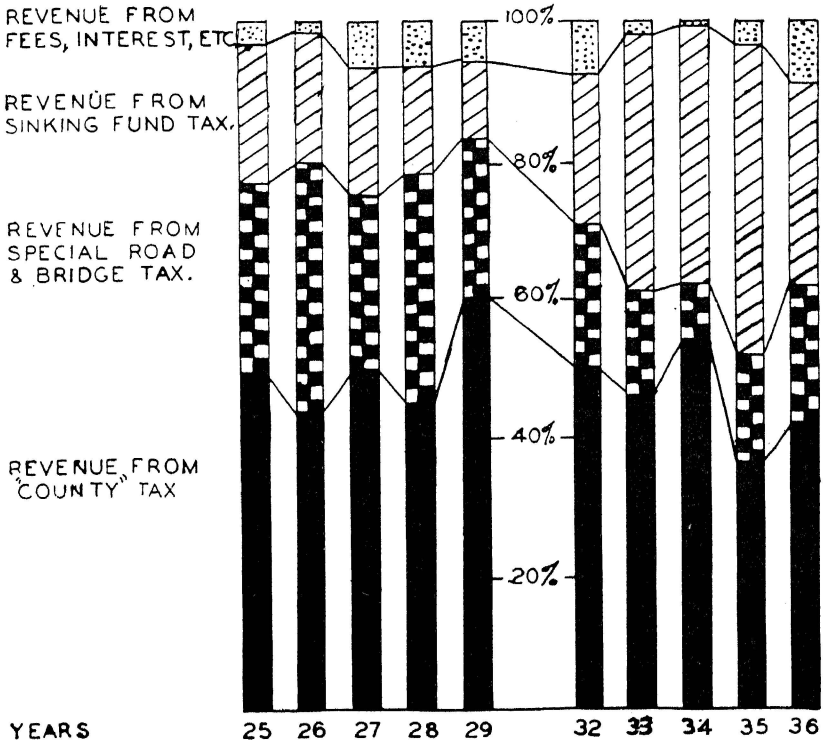


Fig. 11.—Sources of Reynolds county revenue, 1925 to 1929, and 1932 to 1936. Based on data obtained from records in the office of the county clerk.

sources which municipal, state, and national governments tap for revenue. Property, real and personal, all taxed at exactly the same rate, bears the cost of county government in Reynolds County.

It should be remembered that the county government in Reynolds County collects, in addition to taxes for true county revenue, property taxes for the State of Missouri, about \$3,000 to pay the county collector's fees, and from \$15,000 to \$25,000 per year for the 54 school districts.

Costs of County Government

Table 14 shows county expenditures for which warrants have been issued in Reynolds County during the period from 1925 to 1935. The amounts shown in the column labeled, "Insane and State Institutions", are those which the county court expended for the maintenance of insane patients and indigents in State hospitals. Judiciary costs include inquest costs, jury fees, and other expenditures of similar nature. The other costs are self-explanatory.

TABLE 14.—REYNOLDS COUNTY EXPENDITURES, 1925-1935*

County Expenditures for										
Year	Insane and State Institutions	Judiciary	Printing and Office Supplies	Salaries and Fees	Office Rent, Fuel, etc.	Relief	Elections	Roads	Misc.	Total
1925	\$4,721.57	\$1,721.57	\$3,148.83	\$11,025.64	\$122.37	\$2,317.04	\$ 3.90	\$22,201.10	\$323.03	\$45,618.98
1930	3,917.32	951.87	3,561.77	13,209.89	199.75	4,773.78	2,385.49	14,489.00	690.33	44,179.20
1931	637.85	2,103.45	2,114.51	10,799.56	415.68	3,164.90	1,085.54	15,529.71	195.85	36,047.05
1932	2,798.37	1,422.46	2,544.16	10,531.07	431.00	3,628.12	1,723.42	7,296.86	371.81	30,747.27
1933	223.72	1,434.80	2,569.23	10,262.31	400.10	3,607.15	2,219.28	6,072.56	57.90	26,847.05
1934	1,478.09	685.65	2,152.70	7,878.31	256.09	359.20	3,775.48	3,661.21	57.51	20,304.24
1935	1,649.41	1,627.85	1,865.68	8,287.75	666.43	1,708.97	19.00	8,664.32	952.27	25,441.58

*These figures are based entirely upon an analysis of warrants issued by the county.

During recent years outlays for salaries and fees have decreased. Insofar as the State Constitution will allow, officials have reduced their own salaries. Relief expenditures have decreased considerably. In fact, the county has stopped giving what is ordinarily known as direct relief. The burden for relief is now being taken care of largely by the State and Federal governments. The county confines its relief activities to keeping in private homes those few patients, who ordinarily in the more wealthy counties, would be kept in a county poor farm. As a rule, the county's greatest expenditures were for the maintenance of roads, but these have decreased greatly since 1931. In 1934 total expenditures were less than half of what they were in 1925.

The expenditures for funded debts are not included in Table 14. They were slightly more than \$4,000 in 1925 but nearly \$7,000 in 1935. Furthermore, the cost of interest on protested warrants is not included. These items represent extraordinary expenditures and for this reason were excluded from what may be considered as the normal operating expenditures of the county. Approximately \$3,000 paid to the county collector is not included because he takes his pay in fees when the money comes in, and receives no county warrants.

The county spent approximately \$30,000 in 1934, if the debt expenses be included, and of this amount more than half was spent on elections and collecting taxes. When amounts required to meet debt retirement were added to these obligations, there was not much left to be devoted to other primary governmental functions.

The Tax Collection Procedure

The coordination or lack of coordination between the time when taxes are payable and county expenditures must be met is important in the fiscal affairs of a county government. Tax payments and county expenditures are not particularly well coordinated in Missouri. Nineteen months must elapse between the time property assessment begins on June 1, and the time taxes become delinquent, that is, midnight December 31 the following year. However, the fiscal year of the county, during which the revenue to be collected is to be spent, begins on January 1, seven months after the assessment of property has begun.

The sequence of events that take place during the process may be outlined for a recent year as follows: Assessments for tax revenues to be spent in 1936 began in Reynolds County on June 1, 1935. The assessment lists were completed by January 20. They were then sent to the State Board of Equalization. Equalizing assessments among the counties was completed and assessment lists returned to the county clerk the first Monday in April. The county court, the county assessor

and the county surveyor, acting first as a Board of Equalization and later as a "Board of Appeals," required until May 1 to equalize assessments among property owners and to give them an opportunity to air their grievances. Preparation of the tax book by the county clerk was completed by September 1. Taxpayers had from then until January 1 to pay taxes before they became delinquent.

The result is that Reynolds County and other poor counties are forced to carry on the functions of county government during most of the year by issuing warrants against funds not yet collected. If the county has no surplus, and Reynolds County has been without one for more than 20 years, these warrants must be protested when they are presented to the county treasurer for payment. The county treasurer writes "protested" and the date of protest on the face of the warrant. These warrants draw 6 per cent interest from that date until paid. The county court makes up a county budget in February and determines the various tax rates. The county clerk is authorized by the county court to issue warrants on the basis of the county budget that is made up from estimates submitted by the several county officials. During January and February the county received some revenues from licenses, fees, and other sources, but the amounts were insignificant. The result is that most of the warrants are protested during February (preparation of the county budget), March (state equalization), April (county equalization), May (County Board of Appeals), June, July, August (compilation of tax books), and the rest of the year until taxes start coming into the county treasurer.

The question immediately arises: How does a Missouri county ever keep from having protested warrants during a major portion of the year? The answer is that no poor county ever does. Reynolds County issues warrants throughout most of the year that are protested and then retires as many of them as possible when the revenue comes in at the end of the year. Further, Reynolds County has commonly had to carry several thousand dollars worth of protested warrants over into the next year because of tax delinquency.

County Indebtedness

Reynolds County had in 1935 an indebtedness of approximately \$125,000, made up of three different types of obligations, i. e., road bonds, judgment bonds, and protested warrants. This indebtedness represented 4.8 per cent of the total assessed valuation of the county. The relative amounts of these various obligations during the last 15 years are shown in Table 15.

TABLE 15.—INDEBTEDNESS OF REYNOLDS COUNTY, 1920-1935*

Year	Road Bonds	Judgment Funding Bonds	Total Bonded Debt	Outstanding Protested Warrants	Total Indebtedness
1920	\$85,000	.....	\$85,000	.....	\$ 85,000
1925	60,000	.....	60,000	\$17,055	77,055
1930	40,000	.....	40,000	73,948	113,948
1935	15,000	\$58,000	73,000	52,012	125,012

*Data obtained from records in the office of the county clerk.

Road Bonds.—The voters of the county authorized \$100,000 in road bonds at an election held in 1917. Issued in 1918, they have been retired at the rate of \$5,000 per year regularly, which means that this debt was discharged in 1938. As has already been stated, the county can levy a special tax rate to retire indebtedness and sufficient funds have been available each year to meet the bond payments in spite of the near bankrupt condition of the county. As both the other types of indebtedness, viz., protested warrants, and judgment funding bonds, were incurred by the county to meet current expenses, these road bonds represent the only constructive debt of Reynolds County in the sense that they were issued to finance a project of long-time value to the county.

Judgment Bonds.—In 1928, so many protested warrants had accumulated that several holders filed suit against the county. These obligations are outlawed five years after they are issued unless suit has been filed on them or unless they have been properly presented so as to prevent their lapse by limitation.⁸ The holders received a judgment from the circuit court ordering the county court to pay these warrants plus interest. As the latter was levying the constitutional limit in taxes, it could do nothing to pay the judgment. Therefore, the judgment order remained on the records of the circuit court, a dead letter for the time being. In 1931, another group of warrant-holders sued the county and received a second judgment. Thereupon, the county court called an election to vote on the question of issuing bonds to pay off the two judgments. The bonds carried by a large majority.

The 1928 judgment amounted to \$38,748.78 of which \$35,876.34 was for protested warrants, and \$2,872.44 for interest which had accumulated on them. The 1931 judgment amount to \$12,243.74 of which \$11,524.09 was for warrants and \$719.64 for interest. The total of the two judgments was \$50,992.51, and both drew interest at 6 per cent. This interest, plus attorney's fees and other expenditures, made it necessary that the county issue \$60,000 in bonds to pay off the two judgments. A detailed schedule has been worked out for the retirement of the judgment funding bonds by 1951. Table 16 shows the payments for principal and interest from 1932 to 1950.

⁸R. S. Mo. (1929), Sec. 12173.

TABLE 16.—SCHEDULE OF PAYMENTS ON JUDGMENT FUNDING BONDS,
REYNOLDS COUNTY*

Year	Principal	Interest	Total
1932-1933	.....	\$ 6,000.00	\$ 6,000.00
1934	\$ 1,000.00	2,975.00	3,975.00
1935	1,000.00	2,925.00	3,925.00
1936	1,000.00	2,875.00	3,875.00
1937	1,000.00	2,825.00	3,825.00
1938	2,000.00	2,750.00	4,750.00
1939	2,000.00	2,650.00	4,650.00
1940	3,000.00	2,525.00	5,525.00
1941	3,000.00	2,375.00	5,375.00
1942	3,000.00	2,225.00	5,225.00
1943	3,000.00	2,075.00	5,075.00
1944	3,000.00	1,925.00	4,925.00
1945	4,000.00	1,750.00	5,750.00
1946	4,000.00	1,550.00	5,550.00
1947	4,000.00	1,350.00	5,350.00
1948	5,000.00	1,125.00	6,125.00
1949	5,000.00	875.00	5,875.00
1950	7,000.00	575.00	7,575.00
1951	8,000.00	200.00	8,200.00
Total	\$60,000.00	\$41,550.00	\$101,550.00

*Data obtained from records in the office of the county clerk.

The county pays \$1,000 per year during the first five years, thereafter, the yearly payments increase in size periodically until they reach \$8,000 in the eighteenth year. If payments are made as due, Reynolds County will by 1950 have paid \$101,550 to liquidate an original indebtedness of \$47,400.43 arising from the issuance of warrants that were protested.

Protested Warrants.—In spite of the fact that more than \$47,000 of Reynolds County warrants were paid by the issuance of judgment bonds as recently as 1931, there had accumulated on October 1, 1936, \$50,236.68 in unpaid warrants for the years 1929 to 1933, inclusive. Table 17 shows the warrant situation in Reynolds County.

Eight years after the 1929 warrants were issued, approximately 4 per cent of them were not paid despite the fact that part of them were in the judgments. Almost 26 per cent of the warrants issued in 1931 were still unpaid on October 1, 1936. None of the warrants issued in 1931 were included in the judgment bonds previously mentioned. By October 1, 1936, the county warrant-holders had been able to collect on only 56.4 per cent of the 1935 warrants. At least half of these were issued in the first half of 1935, which means that many of the 1935 warrants were approaching two years in age. If the 1936 protested warrants which had accumulated by October 1, 1936, were added to the total of \$50,236.68 of accumulated unpaid warrants shown in the table (Table 17), the amount would be several thousand dollars greater. If the 1935 protested warrant situation was shown as of December 31, 1935, the picture would be much darker. At the close of business on December 31, 1935, after the county had been making purchases and paying salaries for the full year, it had paid

only \$683.49 of the \$16,904.69 warrants issued. In other words, only four per cent of the warrants issued were redeemed before taxes for that year became delinquent.

TABLE 17.—ISSUED WARRANTS PAID AND UNPAID, REYNOLDS COUNTY, 1929-1935*

Year	Warrants Issued**	Warrants Accepted in Payment of Taxes	Warrants Paid in Cash	Total Warrants Discharged Oct. 1, 1936	Total Warrants Unpaid Oct. 1, 1936	Percentage Unpaid Oct. 1, 1936
1929	\$ 32,684.49	\$ 3,648.04	\$27,800.80	\$ 31,448.84	\$ 1,235.65	3.7
1930	33,859.18	8,230.12	22,599.25	30,829.37	3,029.81	8.9
1931	29,107.45	1,705.38	19,929.89	21,635.27	7,472.18	25.6
1932	22,454.56	4,825.60	9,530.25	14,353.85	8,098.71	36.0
1933	25,968.67	6,274.79	6,235.85	12,510.64	13,458.03	51.8
1934	18,974.63	5,514.63	5,583.93	11,098.56	7,876.07	41.6
1935	16,904.69	.....	7,838.46	7,838.46	9,066.23	53.6
Total	\$179,953.67	\$30,198.56	\$99,518.43	\$129,716.99	\$50,236.68	...

*Data obtained from records in the office of the county clerk.

**Does not include warrants issued from special road and bridge fund, sinking fund, or by school districts.

The county pays dearly in interest on these protested warrants, as can be seen from Table 18. The total county indebtedness rose

TABLE 18.—INTEREST COSTS ON PROTESTED WARRANTS, REYNOLDS COUNTY, 1929-1935*

Year of Issue	Interest Paid on Protested Warrants**	Estimated Interest Accumulated on Unpaid Warrants October 1, 1936	Sum of Interest Due and Interest Paid	Ratio of Interest Cost of Total Warrants Issued
1929	\$ 904.78	\$ 418.81	\$1,323.59	(per cent) 4.0
1930	1,168.22	1,090.68	2,254.90	6.5
1931	1,195.76	2,241.65	3,437.41	11.8
1932	809.33	1,943.68	2,753.01	12.2
1933	368.59	2,422.44	2,791.03	10.7
1934	368.04	945.12	1,313.16	6.9
1935	385.60	543.97	928.57	5.4

*Data obtained from records in the office of the county clerk.

**Does not include special road and bridge fund, sinking fund, or schools.

\$12,063.94 between 1930 and 1935. During this same period, interest on protested warrants amounted to \$13,578.08. This does not take into account the interest paid during this period on the \$60,000 bond issue that was voted to cover previously outstanding warrants.

Although a protested warrant draws interest at only 6 per cent per annum, many warrants remain protested long enough so that the total interest costs become considerable. The total interest paid and accumulated on warrants issued between 1929 and 1935 is 87.55 per cent of the total warrants issued during the entire year of 1935. The total amount of unpaid interest accumulated by October 1, 1936, on 1929-1935 warrants was 56.82 per cent of the total warrants issued in 1935. In other words, it would take nearly the equivalent of seven months issue of warrants to pay the interest which the county owes on protested warrants. It would take 96.41 per cent of all

revenue derived by the county from the county tax rate levied on real and personal property in 1935 to pay all the interest which had accumulated on protested warrants to October 1, 1936.

Unless bonds are voted for the particular purpose protested warrants can be paid only from revenue for the year in which the warrant was issued unless the county should have a surplus in any year. In this event the surplus may be applied on the oldest warrants. There has been no such surplus in Reynolds County in recent years. Under the existing arrangement taxes delinquent for any year are held against protested warrants issued during the same year. Table 19 shows the relation between the potential income from delinquent taxes and the outstanding unpaid warrants for the respective years from 1929 to 1935. The total owed on protested warrants issued in 1929 plus interest amounted to \$1,654.46 on October 1, 1936. But the county had only \$308.77 still due on 1929 taxes with which to pay these warrants. The situation would not be so serious if 1929 were the only year involved, but the process is cumulative the situation gets worse as the years go by and tax delinquency and outstanding warrants increase. The total warrants plus interest still outstanding is almost six times the county's share of delinquent taxes for the 7 years included in Table 19.

The \$49,113.84 deficit on October 1, 1936, was five times the total receipts of Reynolds County from the county tax on real and personal

TABLE 19.—PROTESTED WARRANTS AND DELINQUENT TAXES, REYNOLDS COUNTY, 1929-1935*

Year	County Protested Warrants Oct. 1, 1936	Interest Accumulated on Protested Warrants	Total Owed on Warrants by County	Delinquent Taxes Oct. 1, 1936	County's Share of Delinquent Taxes**	County Deficit***
1929	\$ 1,235.65	\$ 418.81	\$ 1,654.46	\$ 996.04	\$ 308.77	\$ 1,345.69
1930	3,029.81	1,090.68	4,120.49	2,295.88	711.72	3,408.77
1931	7,472.18	2,241.65	9,713.83	3,628.10	1,124.71	8,589.12
1932	8,098.71	1,943.68	10,042.39	4,635.78	1,437.09	8,605.30
1933	13,438.03	2,422.44	15,860.47	4,779.46	1,481.63	14,378.84
1934	7,876.07	945.12	8,821.19	7,965.12	2,469.18	6,352.01
1935	9,066.23	543.97	9,610.20	10,309.99	3,196.09	6,414.11

*Data obtained from records in the offices of the county collector and county clerk.

**The county receives approximately 30 per cent of all taxes. The remainder goes to the special road and bridge fund, the sinking fund, the State, and schools. The protested warrants of these excluded funds are not included in the first column.

***Deficit: Difference between "potential" income from delinquent taxes and protested warrants plus interest.

property in 1935. Several factors account for the deficit. The chief one, of course, is the low total value of taxable resources. With local governmental functions and the county tax rate prescribed by statute or by the Constitution, the only way revenues could be increased would be to raise the assessed valuation. The possibility of increasing revenue by this method does not appear to be great considering the present serious tax delinquency situation.

Another important contributing factor is the lack of coordination between the time when taxes are collected and the time when essential expenses of running the county government must be met. As has been previously shown, this lack of coordination compels a poor county to pay interest on a substantial portion of all warrants issued. In effect the county pays interest at 6 per cent on anticipated county tax revenues in order to meet current operating expenses.

Reynolds County now has accumulated another \$50,000 or more in protested warrants. A deficit of over \$49,000 between the county's share of delinquent taxes and the total owed on warrants precludes any possibility of paying a substantial portion of these warrants with funds received from back taxes. Another bond issue, however, is far from being a solution to the fiscal problems of the county.

The debt of Reynolds County as of January 1, 1940, approached \$200,000. Outstanding warrants and the estimated accrued interest upon them amounted to \$60,828. Judgments of \$31,079, judgment funding bonds of \$52,000, and open accounts and other recognized claims of \$46,730, increased the total to \$190,637. This latter figure does not include any interest on judgments or on open accounts. The per capita debt, in excess of \$20, is one of the highest in the state; and the per capita assessed valuation is among the lowest in the state. The debt, moreover, does not include any bond issues for capital construction. Almost the entire amount appears to have been incurred in connection with operation and maintenance only. At the May, 1940, term of the circuit court, there were pending two additional suits against Reynolds County in which judgments were sought on account of unpaid county warrants.

The low tax base and a rigid local governmental structure combined with a tax collection system not well adapted to the needs of times has created a critical situation in the finances of the county. The unsatisfactory condition and unfavorable outlook for local government in Reynolds County and other Ozark counties present a challenge to the civic and political leaders of the State.

Schools

The problems of rural education in Reynolds County are chiefly those associated with high unit costs in relation to the quality of educational facilities afforded in this area of sparse settlement and low taxable resources.

The State, in an endeavor to provide an adequate public school system, established the school district system in 1874. Except for minor changes the same administrative organization set up sixty years ago is in use today. At that time one locality was about as rich as

another or at least had adequate resources to meet the educational requirements of that period. However, the rapid industrial development, improved transportation, the accumulation of wealth in some localities and the exhaustive exploitation of basic resources in others, has created great disparities in taxable resources between districts, some becoming very wealthy and others very poor.

Many of these inequalities can be remedied only by increased support of schools by the State though something may be done by reducing the number of school districts in the county. The location of rural school children and the cost of transportation, however, present obstacles that will probably prevent any rapid adjustment toward larger school districts. Constructive and systematic planning to improve the effectiveness of the rural school system can hardly be begun at too early a date.

The facts presented herein are offered in the hope that they may serve as a basis for a modification of the present educational system in Reynolds County in line with the future requirements of the area insofar as these may be determined.

School Buildings and Equipment.—Most of the rural school buildings in the county are inadequate, and fail to meet minimum standards set by the State Department of Education. Of the 50 buildings in the 50 common or rural school districts, 48 are of frame construction and two are built of cobblestones. All rural schools are conducted in one-room buildings. Many of the buildings are old, poorly ventilated, unpainted and badly in need of repairs if not replacement.

School grounds in most school districts are considered below standard in ratings given by the State Department of Education. The average score given on school grounds for the entire county is 67 out of a possible 100 points. Practically all are of sufficient size, but are almost never graded or cleared to form a desirable playground. Many of them are rated low because they do not have wells or cisterns convenient to the school grounds. Outbuildings are often so inadequate and unsuitably located that they fail to meet sanitary requirements.

Educational equipment in rural schools of the county rates only 50 on a scale of 100. Eighty is considered as the lowest possible adequate rating by the State Department of Education. Some schools have fewer desks than students.

A good library is a necessary part of a well-equipped school. The rural schools of Reynolds County rate even lower on libraries than on buildings and equipment, averaging only 43 points out of a possible 100. Such deficiency must reflect itself in the quality of educational accomplishments.

Teaching Personnel.—The academic training and professional experience of rural school teachers in Reynolds County is quite limited on the whole. During the school year 1935-36, only two of the 50 teachers had as much as two years of college work. Low salaries and little chance of any material financial advancement are not factors conducive to building up a corps of experienced individuals in the rural school teaching personnel. The experience of Reynolds County rural teachers indicates that 15 out of the 50 rural teachers of the county are in their first year of teaching. Thirty-nine teachers have taught four years or less, and only four have 10 or more years of teaching experience. The average salary of teachers during the school year 1935-36 was \$55.00 per month for a term of 8 months.

Sources of School Revenue.—The funds for the support of school districts are derived from three sources in Reynolds County. The school district levies a tax on all property, both real and personal, within the boundaries of the district. The second source of revenue for school districts comes from the county. The school districts receive money from the county school fund, which is made up of proceeds of all penalties and forfeitures, fines for violation of laws, proceeds from sale of estrays, and other minor sources. Another fund, the township school fund is quite similar to the county school fund. It was established under the provisions of the Missouri Act of Admission which decreed that the sixteenth section in every township should be set aside with the proceeds, rents, and profits to be used for schools.

Railroad, Telephone, telegraph, and other utility taxes play an important part in the school revenue in many counties, but in Reynolds County, where there is very little utility property, tax revenue from this source is a minor item. These taxes in Missouri are assessed by the State Tax Commission and taxes are then apportioned to the various counties. School revenue from this source has not exceeded 2 per cent of the total in recent years.

In addition to the money received from school district taxes and from the county, school districts receive money from the State. A permanent school fund, made up of moneys from sundry sources, furnishes a part of the State public school fund. In addition to this fund the State Constitution makes it mandatory that not less than 25 per cent of the State revenue, exclusive of interest and sinking fund, be applied annually to the support of public schools. The legislative practice have been to exceed this constitutional requirement by making an appropriation of one-third of the general revenue instead of one-fourth for the support of public schools. After the public school fund has been determined, it is apportioned to the

schools of the State by the State Superintendent of Schools. The manner of distribution of State aids of the various kinds is prescribed by statute.

The most important type of State aid for rural schools, in the poorer counties, is that apportioned under the equalization quota based on a \$750 minimum guarantee for a grade teaching unit and a \$1,000 minimum for a high school teaching unit.⁹ Thirty pupils or any fraction thereof in average daily attendance is considered a teaching unit.

Another important type of State aid to schools is the payment made by the State for transportation of school children. Each of the four consolidated districts in Reynolds County receive such aid. The State law also makes provision for the transportation of resident and non-resident high school students.¹⁰ Still another contribution by the State to schools is from the free textbook fund. This fund is composed of all money which is apportioned to the counties by the State in the form of the county foreign insurance money. The board of directors must use this money for the purchase of free textbooks for the elementary grades, and after free textbooks are furnished to grade pupils, the balance remaining in the textbook fund may be used to purchase supplementary, reference, and library books.

There is one additional type of State and Federal fund which is distributed to schools of the State for vocational education. The Ellington Consolidated District received \$1,400 from this source in 1935-36.

The pertinent facts concerning school revenues in Reynolds County are given in Table 20. The unequal educational opportunities afforded by the various rural districts is apparent from these figures.

Of the \$69,064.03 received by all schools in the county during 1935-36, only \$21,473.43 came from local sources. The remainder, \$47,590.60, which is nearly 70 per cent of the total cost of schools in the county, was contributed by the State.

In 1935-36, forty-five of the 50 common school districts of Reynolds County levied a tax in excess of the 20-cent minimum required as a condition to receiving State Aid. Five districts levied only 20 cents. The average total levy by rural schools of the county amounted to 53 cents on a hundred dollar valuation.

Current and back taxes paid to the county collector of Reynolds County in 1936 for the 1935-36 school year amounted to \$6,770.64, representing approximately 16 per cent of the total rural school receipts for the year. Back taxes accounted for \$2,311.21 of this amount and \$4,459.43 came from current tax collections. The total due to school districts from back taxes is \$11,536.67 which is almost equal to two years' returns from district taxation.

⁹Missouri Laws (1931), Sec. 13, p. 340.

¹⁰Missouri Laws (1935), Sec. 16a, p. 352.

TABLE 20.—SCHOOL REVENUE FOR REYNOLDS COUNTY, 1935-36**

District Number	1935		State Aid	Distribution by Source of Revenue		
	Assessed Valuation	Valuation per Pupil Enrolled		Local Receipts	Percentage from State	Percentage from Local
1	\$33,305	\$ 979.55	\$441.21	\$119.97	78.62	21.38
2	32,475	1,804.16	438.13	175.16	71.43	28.57
3*	58,390	2,245.76	405.80	349.45	54.37	45.63
4	.....	.....	.....	28.81	.....	.....
5	.....	.....	.....	4.62	.....	.....
6*	31,140	973.12	440.74	118.73	78.77	21.23
7*	32,075	458.21	447.45	139.01	76.29	23.71
8*	19,770	534.32	457.42	122.13	78.92	21.08
9*	8,265	275.50	463.54	101.78	81.99	18.01
10*	44,150	1,766.00	413.02	162.20	71.80	28.20
11*	52,335	951.54	419.92	173.50	70.76	29.24
12*	41,595	1,039.87	435.29	195.07	69.05	30.95
13*	22,275	1,113.75	446.48	92.91	82.77	17.23
15*	26,735	1,407.10	452.16	95.79	82.71	17.49
16*	24,155	1,735.35	416.76	73.43	85.02	14.98
17*	14,615	635.43	449.19	50.68	89.86	10.14
18*	58,085	1,075.64	390.86	623.47	38.53	61.47
19	16,375	511.71	455.06	110.07	80.52	19.48
26*	35,205	1,408.20	443.64	114.88	79.43	20.57
28	47,145	1,178.62	431.15	136.40	75.96	24.04
29	53,892	1,253.30	435.42	268.93	61.81	38.19
30	21,845	1,820.41	418.38	116.12	78.27	21.73
32	57,935	1,868.87	433.20	151.05	74.14	25.86
35	50,020	2,632.63	416.86	288.92	59.06	40.94
36	43,175	1,541.96	435.85	246.29	63.89	36.11
37	38,505	916.78	435.52	122.61	78.03	21.97
38	41,665	641.00	439.35	267.77	62.13	37.87
39	35,185	1,034.85	447.99	57.46	84.63	15.37
40	43,965	1,628.33	426.47	299.40	58.75	41.25
41	32,445	1,046.61	435.42	137.48	76.00	24.00
42	46,950	2,608.33	425.58	147.49	74.26	25.74
43	33,960	640.75	403.43	114.12	77.94	22.06
44	17,565	1,097.81	459.71	74.96	85.98	14.02
45	35,676	1,981.84	421.50	65.46	86.55	13.45
47	44,230	2,764.37	427.99	123.89	77.64	22.36
48	50,580	1,367.02	424.67	205.48	67.39	32.61
49	34,015	1,133.83	433.15	221.42	66.17	33.83
50	31,785	1,589.25	442.21	233.81	65.41	34.59
51	33,290	1,752.10	431.74	142.18	75.22	24.78
52	39,995	2,666.33	420.08	145.81	74.23	25.77
54	68,655	2,019.55	385.89	245.65	61.10	38.90
55	45,130	1,671.48	601.10	128.91	82.34	17.66
56	45,290	1,006.44	420.55	152.37	73.40	26.60
57	27,620	726.84	447.99	148.68	75.08	24.92
58	64,930	2,823.04	412.49	315.95	56.62	43.38
59	39,135	1,956.75	444.96	173.28	71.97	28.03
60	58,420	1,884.51	448.37	315.05	58.73	41.27
61	59,030	1,093.14	430.56	353.02	54.94	45.06
62	57,860	2,225.38	418.59	190.04	68.77	31.23
63	48,250	2,193.18	415.99	145.31	74.37	25.63
64	47,069	1,961.20	408.03	99.81	80.34	19.66
65	28,625	4,089.28	57.63	169.54	25.36	74.64
Total Rural	\$1,974,781	.....	\$21,354.48	\$8,847.32	70.70	29.30
1C	\$348,489	\$902.82	\$9,162.68	\$3,743.78	70.99	29.01
2C	200,000	589.87	9,013.82	4,805.36	65.22	34.78
3C	189,275	1,023.10	3,413.72	1,038.36	76.67	23.33
4C	176,615	254.76	4,645.90	3,038.61	60.45	39.55
Total Consolidated	\$914,379	.....	\$26,236.12	\$12,626.11	67.51	32.49
Total County	\$2,889,160	.....	\$47,590.60	\$21,473.43	68.90	31.10

**Data obtained from office of the County Superintendent of Schools.

*Districts located in the Clark National Forest Purchase Unit.

There is a great difference in enrollment of the schools in the county. The smallest of the one-room schools had an enrollment of 12, while the largest had an enrollment of 70. Average daily attendance varies

from a high of 48 to a low of 9. One school district spent over \$1,000 during 1935-36; another one spent only \$313. The former had an enrollment and average daily attendance not greatly in excess of the latter. One district spent \$59 per pupil in average daily attendance, while another spent only \$8.26. These figures bring out vividly the inequality of educational facilities which exists in Reynolds County, even with a State Aid Law which attempts to equalize educational opportunities.

Approximately one-half of the rural schools of Reynolds County have fewer than 30 pupils enrolled. This is of considerable importance in view of the opinion of most educators that the optimum efficiency in school administration is somewhere between 20 and 30 pupils per teacher. Eleven of the 49 rural schools have an enrollment of less than 19.

The cost per pupil in average daily attendance is \$44 a year in those schools where the enrollment is 19 or less, but only \$16 in schools with an enrollment of 60 or more. Although \$44 a year is not, generally speaking, a high per pupil cost, it is probably larger than the kind of educational instruction given warrants. On the other hand, \$16 per pupil is hardly to be counted sufficient to afford adequate educational opportunities under any circumstances.

School Indebtedness.—Schools of Reynolds County are relatively free from debt. Only one rural school district has any indebtedness. District No. 7 in 1936 voted to issue \$1,600 in bonds for the construction of a new building sufficient to provide for the large number of pupils in attendance. Four of the consolidated schools have outstanding unpaid bonds and two of them have other debts outstanding, but there seems to be no overburdening debt load. The school indebtedness of Reynolds County is given in Table 21.

TABLE 21.—SCHOOL INDEBTEDNESS OF REYNOLDS COUNTY, SEPTEMBER, 1936*

District and Number	Bonds Outstanding	Other Indebtedness	Total Indebtedness
Ellington 1C	\$9,000	\$1,500	\$10,500
Bunker 2C	8,500	....	8,500
Centerville 3C	5,000	....	5,000
Lesterville 4C	9,600	2,300	11,900
Oates 7	1,600	....	1,600
Total	\$33,700	\$3,800	\$37,500

*Reynolds County school records in county clerk's office.

School Fund Loans.—Both the township school fund and the county school fund previously referred to are administered by the county court. In 1919 these two funds together amounted to about \$32,000 in Reynolds County. In 1936, sufficient "estrays" had been sold and "penalties, forfeitures, and fines" collected to increase the fund to

about \$36,000. The law requires the county court to loan this money on real estate in the county at an interest rate of not more than 8 per cent nor less than 4 per cent per annum.¹¹ Interest collected must be apportioned among the various school districts in the county. Loans cannot exceed 50 per cent of the value of the real estate.

Although the county court is given adequate powers to invest these funds and see that they are kept intact, loans on poor land, the lax supervision of interest payments, and the economic depression have caused a considerable loss in recent years. In 1935 interest was in default on 18 per cent of the \$36,000 in school fund loans outstanding. The defaulted payments amounted to \$1,278.21.

During the period from 1931 to 1936, the county court entered into compromises with 6 school fund borrowers. The principal and interest due on these 6 loans amounted to \$7,912. After the compromises were consummated, the principal and interest had been reduced to \$4,350, resulting in a loss of 45 per cent to the county school fund. During the same period foreclosures were instituted on 11 school fund mortgage loans. The principal and interest on these loans amounted to \$4,331.41. Two of these foreclosure proceedings were halted prior to sale, but the other nine tracts of land were sold. Only two of the tracts which were actually sold brought enough money to cover the principal and interest. The other seven parcels were sold at a loss. The losses on the seven sales reduced the amount realized to \$2,694.86, a loss of 30.86 per cent on the original \$4,331.41. In round numbers, \$12,000 out of the \$36,000 in school fund loans was involved in either compromises or foreclosures. After the latter proceedings had been consummated, the \$12,000 involved had been reduced to \$7,000, a net loss to the permanent school fund of the county of approximately \$5,000 besides the \$3,000 lost in interest.

The losses experienced by Reynolds County in connection with school fund loans indicate definite weaknesses in the practice of permitting counties to loan money on land. In the first place there is no adequate provision for appraisal of the value of the property upon which funds are loaned. Furthermore, the county court with its many other duties and changing personnel is not particularly well adapted for making and supervising the investment of these funds, and it is unfortunate that the law puts this responsibility upon that body. School funds would probably be much more secure and would yield a higher net income if invested in first class bonds by the State rather than loaned on real estate by the county courts.

It should be apparent from the analysis of the school system in Reynolds County that the county is unable to maintain its schools at

¹¹Missouri Revised Statutes (1929), Sec. 9243.

the minimum level set by the State Board of Education. The control of the purse strings gives the State an excellent opportunity to improve the school standards by raising the requirements for obtaining state aid. Until the productive resources of Reynolds County have been restored, the responsibility for establishing and maintaining a higher standard of rural education must rest with the State, since it is clear that the units of local governments are financially unable to cope with the situation. Suggested adjustments in the school system will be presented later in this study.

Roads

Three different governmental units maintain roads in Reynolds County. Since 1933, with the coming of the forest land acquisition program, a considerable mileage of fire roads has been built and maintained in the county by the United States Forest Service. The Missouri State Highway Commission builds and maintains state highways and supplementary state roads. All of the remaining roads are under the control of the county court and are known as "county roads". The mileage of these county roads is greater than that of all the other types together.

There are three types of State roads in Reynolds County: State highways, supplementary, and park roads. State highways are built and maintained with funds furnished by the State and by the National government through grants-in-aid. Of such highways there are slightly more than 121 miles in the county, all of gravel construction.

The supplementary roads are constructed or improved and maintained in all counties of the State by mutual agreement between the State Highway Commission and the local officials. State funds plus Federal monies from various sources have been used to construct the supplementary roads. Sixty-four miles have been designated in the county, twenty-one of which have been built or are under contract. Completion of the supplementary road system in Reynolds County will go a long way toward making isolated areas accessible. There are very few graded roads in the county road system. Most of the roads are narrow paths winding through the valleys, dodging between the trees, and occasionally crossing the ridges. Tracks are often worn deep, making difficult transportation with the modern automobile.

One State park, Deer Run State Park, is located in Reynolds County. As a result, the county has a third type of State-constructed and maintained road, namely, park roads. The roads through Deer Run State Park are all graveled.

County roads are all administered through common road districts. Common road districts are set up purely for administrative convenience and must not be confused with special road districts or benefit assessment districts. The latter are separate taxing units and none exist in Reynolds County. Each year the county court determines the number of common road districts which will be established for the year and appoints road overseers to direct road work on them. The number of road districts established varied from two to thirteen between 1931 and 1935, and in one year no organized work was undertaken. The general practice of the court has been to appoint one road overseer for each common road district created, but occasionally there are several overseers to a road district. For instance, in 1934 only two districts were established, but eleven road overseers were appointed to administer the road system of the county.

The statutes require that the road overseer should be a citizen of the road district for which he is appointed and should be a "practical road builder, or possessed of technical or scientific knowledge of such work." Each month the road overseer is required to file a report with the county highway engineer, showing in detail the work accomplished and the amounts received and expended by him. The chief duty of the road overseers is to keep the roads in his district in as good repair as the funds at his command will permit.

An analysis of expenditures by road districts from 1931-1936 shows that only \$29,485.19 was spent during the five years by road districts in Reynolds County. Approximately \$9,000 of this amount was spent for the purchase of right-of-ways and recording the right-of-way deeds. Thus, only \$20,367.94 was used for road maintenance, which is a very small sum to be spent for this purpose during a 5-year period. The county itself has built practically no roads in recent years, but has spent money for the maintenance of existing roads only. County roads are in extremely poor condition.

One of the outstanding contributions of the United States Forest Service has been its activities in road work in the forest unit. The Forest Service, to facilitate fire control and efficient forestry management, has constructed fire roads throughout the forest purchase area in the northwestern part of the county. These roads are wide, all-weather roads of gravel construction. This work in road construction to and from regions which have in the past been relatively isolated has done a great deal to allow all-weather transportation. As the forestry program progresses, the benefits from forest roads will increase.

ADJUSTMENTS IN PROGRESS

Many of the maladjustments that have emerged in Reynolds County are a direct result of the reckless use of resources that has occurred in the area.

The rigidity of the local governmental institutions and a tax-collection procedure poorly adapted to the present needs of the county have operated to create serious financial difficulties for the county government, and have seriously impaired the quality and efficiency of public functions and services. The slowness with which adjustments in local governmental administration are brought about, the pressure of the population upon available resources, and established institutional factors such as "free range" exert a retarding influence upon desirable land use adjustments. The solution of these and other politico-social problems is quite as important to the success of any land use adjustment plan as the technique of proper land management itself.

Fortunately against these and similar man-made problems certain public action programs have been initiated to correct some of the underlying causes of existing maladjustments.

Publicly Owned Lands and Control of Land Use

Public control of land use in the county has been confined to the acquisition of land by the Federal and State governments through purchase or by agreement between the owners and operators of private lands. During the latter part of 1933 the Federal Government initiated a reforestation program under authority of the Clarke-McNary Act. One of eight National Forest Purchase Units established in Missouri under this Act includes about 150,000 acres in the western part of Reynolds County. Title to more than 80,000 acres of rough, stony, cut-over land has been acquired by the Federal government and these lands are gradually being brought under proper forest management by the United States Forest Service.

State-owned land in the county consists of only the 6,160 acres included in Deer Run State Park. This park is situated in the southwestern part of the county and is under the supervision of the Director of the State Conservation Commission and State Park Board. Ownership of land by the State has been very limited because of the lack of funds available for purchase, and the absence of legislation permitting the county or State to take title to chronically tax-delinquent land. However, in the general election of 1936, an amendment of the State Constitution was adopted creating a Conservation Commission with broad powers to develop, conserve and maintain the natural resources of the State.

The Agricultural Adjustment program has been designed in part to encourage farmers to avoid soil wastage and employ sounder methods of land use. Practically all of the land in farms in the county participates in this land use adjustment program by voluntary action of the private landowner or operator. This program encourages an increase in the use of crops and cultural methods that will maintain or improve productivity of the land on individual farms. The educational value of this program in bringing about a keener social interest in the proper use of land is of no less real value than the material benefits accruing from adoption of the conservational practices themselves.

The Missouri Agricultural Experiment Station, through its research activities extending over a period of a half century, has contributed much of the technical knowledge that provides the basis for present day public action programs directed toward the development of natural resources and their future conservational use. The College of Agriculture, through its teaching activities in the field and classroom, has provided the State with a well-trained agricultural leadership. Other agencies of both the State and Federal government have in more recent years been established to restore and protect the land resources of the State.

The philosophy that dominated the economic system during the development of Reynolds County, permitting as it did the exhaustive exploitation of forest and soil resources, apparently admitted no responsibility for the consequences nor recognized the necessity of maintaining conditions favorable to the natural regeneration of renewable resources or the conservational use of the land. Notwithstanding the stringent dependence of the general welfare upon the proper utilization of the land resources there has been until very recently no concerted public action to control or prohibit socially undesirable land use practices. On the contrary, our system of land ownership, "in fee simple absolute", has made the title holder sole determiner of all uses to which the land is put. Rural land ownership has always carried with it all privileges from the right of intelligent use on the one extreme, to devastation on the other. Title holders have practiced either with equal impunity. These individual rights in land, peculiar to fee simple ownership, have been considered as manifestations of personal liberty and democratic social organization.

Since there is little disagreement that under private ownership the productiveness of the forest lands in Reynolds County have uniformly been reduced to such a low point as largely to prevent the profitable employment of private capital in their rehabilitation, and in many instances even to prohibit the payment of the nominal taxes levied

against them, the conclusion seems apparent that some form of public control must eventually supersede or supplement private ownership if any considerable progress is to be made in restoring the productivity of the forest lands in the county. Under present conditions returns on private investments for the rehabilitation of these lands take on an even greater measure of uncertainty than in the past. The probable period of waiting for a forest crop is longer and the risks become greater as the forests are more nearly depleted. The powers and resources available to problem land areas, such as Reynolds County, are far too limited and the basic causes underlying the major land use problems are of such magnitude as to prohibit the county from undertaking its own rehabilitation unaided. The initiative in formulating constructive land policies and public action programs must necessarily become a joint responsibility of the State, the Federal Government, and the local people.

FUTURE LAND USE AND NEEDED INSTITUTIONAL ADJUSTMENT

Reynolds and other Ozark counties must look to the restoration of their forestry and agricultural resources, the reestablishment of forest industries, the development of potential recreational and hydroelectric power resources, and a closer integration of agriculture and forestry as the basis of a sound economy for the future.

Planning to achieve a more constructive use of the land in Reynolds County not only requires an inventory of present and potential resources, the interpretation of the inventory and the formulation of sound public policies, but also should include an appraisal of the processes by which the desired objectives may be accomplished. These processes are referred to as directional measures and represent ways of getting things done.

Any measure, program, or policy may be considered as a directional measure to the extent that it tends to determine the use of land.¹² Directional measures include such instrumentalities or means as the public acquisition of land for conservational purposes, methods of handling chronically tax-delinquent lands, formation of soil conservation districts, grazing district legislation, rural zoning, credit policies and practices, prevention and control of forest fires, and other processes by which land may be directed into more desirable and productive uses. Through use of these or similar democratic processes the State and Federal Governments may provide the necessary authority, technical direction, and financial assistance for the rehabilitation of problem land areas.

¹²Johnson V. W., *Directional Measures in Land Use Adjustment*, Land Policy Circular (1938), Bureau of Agricultural Economics, U. S. D. A., p. 5.

The extent to which these various processes are made use of in affecting desirable land use adjustments will depend to a large degree upon facts revealed by basic research in land utilization, the weight of an informed public opinion, and upon the quality of statesmanship possessed by our political leaders.

Since planning is a dynamic process requiring progressive modification to meet changing economic and social conditions, this discussion of future adjustments is intentionally limited to a consideration of the more immediate problems involved and measures which have been or may be effectively directed toward their solution.

The Extension of Forestry

About four-fifths of the land of Reynolds County is primarily adapted to forestry, grazing, wildlife, and recreational uses, all of which are interrelated. Forestry includes much more than the growing of timber and the reestablishing of forest industries. The restoration of wildlife, development of recreational sites, and controlled grazing are closely associated with forestry.



Fig. 12.—Protection of the forests from fire restores scenic and recreational values, Missouri Ozark Upland. (Photo by courtesy of the soils Department, Missouri Agricultural Experiment Station.)

The transfer of the forest lands in Reynolds County from private to public ownership appears to be the most desirable means of securing stability of ownership and control which are essential prerequisites to any successful reforestation program. Approximately one-sixth of the land area of the county has already been purchased by the United States Forest Service as a part of the Clark National Forest, under authority of the Clarke-McNary Act, which is "an Act to

provide for the protection of forest lands, for the reforestation of denuded areas, for the extension of National forests and for other purposes, in order to promote the continuous production of timber on land chiefly suitable therefor."

All land that should be brought under forest management, however, cannot be put under such management through purchase alone. Because of the limited funds usually available, supplementary measures must be taken by Federal, State, and local units of government, and by the land users themselves to direct land into its proper use.

Continuous protection of the forests from fire is a necessary requirement if conditions favorable to forest regeneration are to be established. The State Conservation Commission is now developing a forestry personnel and program for forest fire protection.

A Federal measure of importance to that portion of the county not now benefited by the National Forest Program is the Fulmer Act. This Act authorizes Federal cooperation with the several states for the purpose of stimulating the acquisition, development, and proper administration and management of State forests and for coordinating Federal and State activities in carrying out a National program of forest-land management, and for other purposes. This Act in essence envisages long-term Federal loans without interest for the inauguration and expansion of State forest programs, with Federal assistance. Loans are to be repaid from the produce of the forests. The purchased land is to be administered by the various states as State forests. No appropriation, however, has yet been made by the Congress to carry out the provisions of this Act.

Under provisions of the Fulmer Act, additional forest lands might be added to the present Deer Run State Park which is being developed primarily as a forest and game refuge. Several other desirable locations for State forests exist where large blocks of long-term delinquent land might be acquired by the State or county by the enactment and enforcement of an adequate reversion law.

Need for a Tax Reversion Law

A reversion law permitting the State or county to take title to chronically tax-delinquent land would bring into public ownership much land that is primarily suited to forestry and wildlife uses. On October 1, 1936, there were 206,856 acres of delinquent land in Reynolds County of which 62,165 acres were delinquent for four years or more. The seriousness of the situation is further emphasized by the fact that in four years, 1932-35, taxes were compromised on 204,714 acres to the extent of 45 to 49 per cent of the amount of taxes due in spite of the fact that the assessed valuation is usually less

than \$3.00 per acre and the tax rate less than \$2.00 on one hundred dollars of assessed valuation.

Although there are a number of ways wherein the tax collection laws can be improved, the most promising device to stimulate greatly the restoration of the forests and other conservational uses of land in Reynolds County appears to be the adoption of a tax reversion law. The problem of handling a large and scattered volume of urban and rural lands that would revert to the State under a general reversion law could be handled by establishing a procedure whereby the State might select the lands to which it wished to acquire title. Any State department, including the Conservation Commission, might be empowered to act itself, or, if the service of an attorney were required, to request the Attorney-General or perhaps the local prosecuting attorney to institute the proper proceedings. Land on which private parties can afford to pay reasonable taxes should and would undoubtedly remain in private ownership, but there are large areas of land which, because of their inability to bear taxes, might better be in public ownership. Occasionally land that should remain in private ownership will revert to the State; in this case the land should be resold to private buyers either in fee simple or with necessary safeguards to protect the public interest.

A permissive type of reversion law has much to commend it since it could be readily used as needed in furthering the conservation programs of the State and at the same time the power of the State to take title to delinquent land in any section of the State should operate to improve the admittedly bad delinquency situation.

The thousands of acres of delinquent lands (See Table 2 in the Appendix) are virtually all being improperly used at the present time and represent a type of land that should be transferred from private to public control through the operation of a reversion law. Such a measure supplemented by a public purchase program would not only greatly increase the effectiveness of funds available for public purchase but would also reduce local governmental costs by ending the costly procedure of attempting to collect taxes from these depleted lands. The continuation of the present policy of dealing with this problem—that is, to keep all lands on the tax roll—not only retards desirable land use adjustments, but results in further depletion of the basic resources of the county and in increased public costs arising from the continued misuse of the land. Accordingly, in order to best serve the public interest as a whole, a constructive land use adjustment program for long-term chronically tax-delinquent lands is needed. Such a program may be undertaken without impairment of

the existing tax base and with considerable assurance that the fiscal problems of local units of government will be improved thereby.

Farm-Forest Opportunities

Much can be accomplished in attaining a more stable and secure existence for a large portion of the farm population by increasing labor opportunities through initiating intensive forest management in Reynolds County. In 1934 the Forest Service made a survey in order to determine the possibilities of providing more productive employment for forest workers.¹³ This survey outlined the work essential to the development and maintenance of the National Forest Purchase Units of Southern Missouri which had as its objective the formulation of a sound forestry program designed to rehabilitate and stabilize the economy of these areas. The work program outlined for these purchase units was based upon supplying each resident family with 100 six-hour man-days of work annually for a period of ten years. It was found that approximately one-third of the families were located on areas of good soil adjacent to suitable community centers and had within them at least one satisfactory forest worker. Two-thirds of the families had within them at least one satisfactory forest worker but were located upon poor soils, and in addition were for the most part isolated from suitable community facilities. The statement is made that those families suitably located could be rehabilitated under the permanent forestry program proposed. Those families not suitably located with reference to efficient forest management and community facilities should be encouraged to adjust their location as rapidly as conditions will permit. The extent of settlement adjustment that may be advisable to bring population into better balance with productive resources is indicated by the density of forest worker families suitably located and all forest worker families to the ultimate net forest area in the Clark Unit. The density of forest worker families, suitably located, based upon an ultimate net forest area in the Clark Unit of 610,560 acres is one to 2,057 acres. The density of all forest worker families within the unit based upon the same ultimate acreage is one to 325 acres. The Clark Unit, according to the Forest Service report previously cited, is given first and second priority among all units in Missouri for consideration in any program of relocating low income families.

These statements regarding the Clark National Forest Purchase Unit tend to verify conclusions of this study, namely, that some adjustment of total population and settlement pattern to available resources is desirable and that internal improvement work projects may be

¹³*Permanent Rehabilitation Through the National Forest Work Program in Southern Missouri.* Ineson, F. A., Mimeographed Report. United States Forest Service, July, 1934.

initiated on a basis of sound forestry and grazing management for the relief of this problem land area where the economic need is most acute.

Centerville and Bunker in Reynolds County were designated as logical work district communities from a forestry management viewpoint. These proposed locations of permanent forest communities coincide with recommendations made in this study as to transportation facilities, and with the proposed reorganization of the school system. These towns also serve the existing permanent agricultural communities.

It is quite probable that even though internal improvement activities are undertaken as partially self-liquidating public works projects, the present slow downward adjustment in total population should be encouraged to bring about a more favorable population resource balance at an earlier date. The relocation of families within the area to adjust the settlement pattern in line with changes in land use would be desirable. Adjustments in school and road programs will be aided materially by directing considerable effort toward modifying the present settlement pattern in such a manner as to improve the efficiency of land management and public services. The acquisition of unproductive farm lands that should be retired will provide the necessary control that is essential in bringing about such an adjustment.

The gradual relocation of families that cannot be rehabilitated within the area can be brought about without creating any serious social problems by allowing sufficient time for each family to make the adjustment. This may be accomplished by the issuance of special permits granting present occupants the use of the land for a one-year period after purchase, the permits being renewable for like periods if circumstances of individual cases appear to warrant. Purchased farms once vacated would no longer be available for use as operating farm units, but would become a part of the National Forest. Limited acreages of cleared grass and crop land acquired, if made available for use by adjoining farmers, would improve their economic opportunities and compensate in a measure for loss of income resulting from necessary restrictions against the uncontrolled use of public lands for grazing.

Should more direct methods of resettlement be used there is a danger of simply transferring the problem to some other areas which from a public cost viewpoint might not result in any net saving. There is also the question as to the competence of the individual families to make satisfactory adjustment to an environment too different from that to which they have long been accustomed. Certainly the age,

education, agricultural, and commercial experience of many families would be found to be very limited, insofar as placing them in a favorable competitive position for employment in either agriculture or industry in other areas. It seems probable that the development of a public rural works program for the area combined with a gradual downward adjustment of population through the retirement of unproductive farm lands affords the most logical approach to the problem. There appears to be no urgent necessity to proceed beyond creating the conditions that will bring about the desired gradual population adjustment within a reasonable length of time.

The Integration of Forest and Agricultural Development

The present agricultural system, heavily dependent upon supplementary sources of income, should ultimately be modified as unavoidable restrictions against uses detrimental to reforestation are made effective. The need of providing new opportunities for the farm population to replace loss of income occasioned by restrictions upon the use of free range and to insure full utilization of the land suitable for agricultural purposes in ways that supplement reforestation rather than conflict with it requires a close integration of forestry and agriculture.

Recognizing that some substitute must be devised to replace "free range" for grazing livestock, if full timber production and multiple use possibilities of the forest lands are to be realized, the United States Forest Service has initiated an experimental pasture and forest range program that may offer a partial solution to this problem. Fenced ranches that have been acquired are being developed for grazing purposes. Use permits are granted to farmers to graze a specified number of livestock within these grazing areas. The instigation of such a foresighted policy of developing suitable grazing sites not only tends to offset possible future losses in farm income, but will tend to decrease costs of forestry management by eliminating the use of much of the forest lands for grazing. A program of establishing improved pastures adjacent to or near farming communities might well be undertaken in Reynolds County within the Clark National Forest Purchase Unit. It is believed that such a program would improve and stabilize the economy of permanent agricultural communities.

The cost of developing grazing areas on public lands near farm settlements may be partly offset by savings resulting from reduced expenditures for fire fighting and fire losses arising from burning the woods to improve range conditions. Such a program not only removes livestock from the lands being primarily developed for forestry, but places control of grazing under competent management to pre-

vent overstocking and deterioration of the grass stand. To the farmer, ample grass in concentrated areas constitutes a distinct advantage over "free range" in raising his livestock. Many improved techniques in livestock production that are never available to the operators of small isolated farms can be profitably utilized under a properly developed grazing and pasture program.

Farmers already are gradually improving their own pasture lands. Greater emphasis may well be given to the improvement of pastures and to forage crop production on farms by those agencies working directly with individual farmers.

Because of the small amount of land suitable for cultivation, its scattered distribution, and inherent physical deficiencies, farms generally have remained small. The operators of these farms are largely dependent upon outside income opportunities for a major portion of their subsistence. The development of a forestry-agricultural economy would do much to improve the income opportunities of the agricultural community. A great deal can be accomplished in attaining a more stable and secure existence for the rural farm population by increasing labor opportunities through intensive forest management in Reynolds County. Properly integrated with agricultural development such a program would provide numerous part-time farm families with sufficient supplemental income to be self-supporting with the subsequent social benefits that result from such security.

Adjustments in Local Government

The problems of local government in Reynolds County and the Ozark Region as a whole are state-wide problems. The Missouri Constitution and legislative enactments, more or less uniformly applied to all counties, control minimum costs of public services. Constitutional provisions and laws also designate officials, their functions and compensation. They determine boundaries of local governmental units and regulate assessments, tax rates, and collection procedure.

Reynolds County, with low taxable resources, has been unable to meet these minimum costs for public services, and as a consequence the debt situation has become serious and essential public services have suffered. Public aid for relief, roads, schools and other services has increased substantially in recent years and apparently will continue to play an important part in the financial affairs of the county until a better balance between the population and resources of the area is established.

Although it is not advisable to attempt to forecast with too great finality the trend that future adjustments in local government may take, one may, however, suggest a definite approach to the solution of the problems involved based upon the factual information at hand. In

this respect, consideration is given to county government and schools—the two principal units of local government in Reynolds County.

Even though any plan for the reorganization of county government must be appraised on the basis of its feasibility when applied to many counties rather than to a single county, there are certain orienting principles and tentative suggestions that may be set forth with reasonable confidence at this time.

County Government

A consideration of adjustments in county government presents many complex problems. One of the foremost of these problems concerns the extent to which uniformity of county government throughout the State is desirable. Since the need for reorganization is more obvious and pressing in the poorer Ozark counties than in other regions an optional form of county government appears to offer a logical and practical means of making possible the improvement of the particularly serious condition in which Reynolds County finds itself. Such an approach would obviate the necessity of waiting for a crystallization of opinion for a state-wide reform of county government.

An optional form of county government adapted to the needs of Reynolds County would center around the question of a reduction of the number of elective officials and the centralization of responsibility and authority in a county board of commissioners and a chief clerk. Although the ballot could be considerably shortened, election of a number of local officials would need to be continued.

A board of commissioners of three members (elected in the same manner as the present county court, but possessing no judicial functions) might be the policy forming agency of the county. Direct management of county fiscal and business affairs could be under the direction of a chief clerk appointed by and responsible to the board of commissioners. The chief clerk, with the advice and consent of the board of commissioners, could appoint a road supervisor, an assessor, and the necessary fiscal and recording clerks. The road supervisor could hire and direct a crew of road workers. The voters could elect, in addition to the commissioners, members of the school board, a sheriff (ex-officio public administrator), a probate judge (ex-officio county justice), a circuit judge, and a prosecuting attorney. Existing elective offices which could be eliminated under such a plan are: county clerk, circuit clerk and recorder, assessor, collector, treasurer, surveyor, constable, justice of the peace, coroner, probate judge, public administrator, and county superintendent of schools. The necessary functions of the elective county clerk, recorder, surveyor, assessor, collector, and treasurer could be performed by or under the direction of the appointive chief clerk. A senior clerk designated by the

chief clerk could perform the part-time duties of the circuit clerk. Functions of the constables and the coroner could be assumed by the sheriff. A single county justice court required to sit only in the county seat, might supplant the several justice of the peace courts. The probate judge could be ex-officio county justice. The circuit judge, prosecuting attorney, and sheriff could continue to be elected as at present.

Transfer of Functions.—The allocation to the State of certain functions now regarded as wholly or partly local appears to offer a satisfactory means both for relieving overstrained county finances and for attaining more efficient performance of those functions.

Chief among the functions appropriate for transfer entirely to the State is that of institutional care of indigent aged persons now cared for in county almshouses or boarded in private homes on contract. Closely related to this adjustment is the assumption by the State of full administrative and financial responsibility for institutional care of mentally defective persons.

The deficiencies of the county poor farms and poorhouses are too well known to require extended comment. Competent studies have revealed that more than one-third of the inmates are mentally unsound; the superintendent is usually a political appointee and the personnel of all but the largest institutions is usually the family of the superintendent; classification and segregation as to sex, color, and physical condition is often not possible; and facilities to meet the physical and medical needs of inmates are inadequate.

Although a state law has long authorized counties to cooperate in the establishment of district almshouses, no such institutions have been organized. Political and administrative difficulties would probably make the district almshouses little if any more satisfactory, on balance, than the existing county institutions.

A system of State regional almshouses would, as has been pointed out in a recent study, fit logically into the old-age-assistance program, the administration of which is almost wholly the function of the State. When the latter program is fully effective, probably a much smaller number of mentally competent aged persons will require institutional care; and several well-located State institutions, of cottage-type design, might prove to be more satisfactory than an aggregation of county or district homes under county management. The State regional almshouse plan would also fit well into an improved administration of the care of insane and feebleminded indigents. Examination of these persons and their commitment to State institutions (or retention in the county), is a doubtful function of county officials. A more desirable arrangement might be State assumption of the

entire cost of care of the mentally deficient indigent (approximately two-thirds of the direct cost and all the indirect cost of maintaining such persons in State institutions is now borne by the State) and also assumption by the State of responsibility for adequate examination and commitment to appropriate State institutions. The aged poor who were mentally competent and not otherwise provided for could be admitted to the State regional almshouses, while the mentally defective could be committed to the proper State hospitals.

Certain other functions, such as crime control and assessment, could very probably be carried on more efficiently at the State level.

Stronger State Supervision.—State supervision of certain local activities might be extended and improved, and provision could be made for the annual auditing of every unit of local government. For these functions a State local government commission (which would take over all or part of the present functions of the State Tax Commission and the State Board of Equalization and certain duties now performed by the State Auditor) appears to be an appropriate type of agency. Among the important functions of such a commission might be:

- (1) Supervision of county budgeting, accounting, and financial reporting.
- (2) Auditing of counties.
- (3) Supervision of and participation in tax administration.
- (4) Collection, preparation, and publication of financial statistics of counties.
- (5) Providing a merit system for the selection of county administrative employees.
- (6) Utilizing facilities of State Purchasing Agent's Office for county purchasing.

The contemplated centralization within the county would make the auditing function of the State commission one of great importance.

Several methods are available for improving the financial position of Reynolds County. Certain of these methods—internal reorganization of county government, transfer of particular county functions to the State, and improved State supervision—have been suggested. A further possibility, a State grant to county governments, may be temporarily necessary if the poorest counties are to have balanced budgets. If State funds are to be granted to any of the poorer counties, however, a requirement could be made that the governments of these counties be reorganized along lines which will insure efficiency and economy in the expenditure of such funds; and State supervision would at the same time be greatly strengthened. If these two requirements were met, the need for State aid would be confined to only a

small number of the poorest counties and would probably be needed only temporarily.

Assessment, Tax Collection, and Tax Delinquency.—In any program for the improvement of local government, careful attention to the improvement of assessment, tax collection, and the handling of tax delinquent lands might prove desirable. Numerous studies have revealed great inequalities in assessment in Missouri. Not only are smaller properties and low-value lands generally discriminated against, but there are wide differences of assessment ratios within the various classes of property and from county to county. Appointments of assessors on a merit basis and stronger State supervision appear to be essential to substantial improvement of assessment in Missouri.

Literally millions of acres of low-value Ozark lands are chronically tax-delinquent and contribute only small net amounts of taxes to the support of local government. Assessment and collection costs, including costs incident to the sale or attempted sale of tax liens and tax deeds, consume a relatively large proportion of ultimate gross collections on this type of land in many Ozark counties. Weak ownership, defective titles, speculation, timber stealing, and extremely low productiveness are all found in connection with this so-called "delinquency domain". Present tax collection and "tax sale" methods frequently encourage tax delinquency and speculation.

In the interest not only of improved tax collection on some properties capable of paying, but also of sound land-use adjustment on low-grade lands adapted only to public forestry or extensive grazing, a thorough revision of tax collection procedure and a reversion law would be useful.

The Improvement of Road Administration.—Available funds for road construction and maintenance could probably be more effectively used if the entire county was administered as one road district. Under the present arrangement the County Court divides the county into several road districts, and all road monies must be apportioned to the districts according to the taxes they have paid into the county. If the county was designated as one road district, the spending of local road funds would be centralized in the hands of one county agency with power to use the funds where the need was greatest.

Schools

There are several cogent reasons for giving serious consideration to a reorganization of the school system of Reynolds County as one means of assisting in the solution of the many existing economic and social maladjustments. There is probably no other public action program that is superior to an effective educational system as a means of

progressively improving the economic security of large numbers of individuals in a relatively short period of time.

In Reynolds County, where drastic adjustments in land use must necessarily effect an equally drastic modification in the future settlement pattern, the importance of increasing the capacity of the younger generation to adjust themselves more readily to the requirements of modern-day living cannot be over-emphasized.

The large number of small rural school districts is looked upon by educators as the foremost obstacle to the provision of better education for rural children. State policy recognizes the desirability of consolidation of small rural units, but because of ineffective implementation of this policy only a relatively small number of consolidations have been effected. In practice, consolidation is penalized by the operation of the present state aid law. State funds, which in many instances constitute 80 per cent and more of a district's revenues, are being used to perpetuate educationally inefficient one-room schools as a major part of a policy of "equalizing educational opportunity." Although in most areas rural people do not themselves bear the full financial cost of state aid, the fact remains that a large part of such monies might be put to much more effective uses under an educational system characterized by a smaller number of administrative districts and larger school units. It is probably not in the interest of rural people or of the State as a whole to reduce the total amount of State aid for education; perhaps increases, rather than reductions, are needed. But measures should be taken to insure a much more effective use of State aid funds than obtains at present. Such measures will inevitably include a drastic reduction of the number of school administrative units.

The smallest permissible administrative unit, from the point of view both of educational efficiency and of equitable distribution of the local school tax burden, is the high school attendance area; and this area should be large enough to insure an enrollment of at least 100 students in the high school. Such a plan of organization would have the further advantage of eliminating the wasteful, commercialized inter-district competition for students. Although the plan necessarily involves extensive consolidation of existing administrative units—districts—it does not necessarily involve the consolidation of all elementary school units within the enlarged district into a single elementary school. More than one elementary school might be maintained within the district if circumstances warranted such an arrangement.

An accompanying reform, in the interest not only of better integrated educational administration but also in the interest of a smaller

county budget, is the elimination of the office of county superintendent of schools and the assumption of most of the few administrative duties of this office by the State Department of Education. The supervisory functions and the remaining administrative functions of the county superintendent could be better handled by the superintendents and principals in the enlarged districts.

The organization of the schools of Reynolds County has been changed very little since the county was organized into districts 60 years ago. Changing transportation methods, increased population, revolutionary changes in administrative methods, and reorganizations in many fields have made slight impression upon the organization of the rural school system. A false idea of democracy has kept the county divided into numerous small districts which are providing a relative poor training for the pupils.

The situation can be no better summed up than in the words of the Reynolds County Superintendent of Schools, as follows:¹⁴

“The remark was made to me not long ago that ‘our schools are good enough, why improve them? If home-made benches were good enough for the past generation, why aren’t they good enough for the boys and girls of today?’ Well, I agree that what was good enough for our forefathers is, of course, good enough for the people of today. But it is not a question of what is and what is not good enough; but rather what is usable, adaptable, and appropriate for the people of today. Things change. Can you imagine anyone driving a yoke of oxen on the highway today, where cars are whizzing by at the rate of 60 miles an hour? Of course, a yoke of oxen would be good enough for any of us, but they are not using oxen for transportation purposes now. They do not fit into modern life.”

It cannot be proved that children always receive a better education in the large, well-ventilated, highly specialized school than in the little red school house. But when the little red school house is no longer red, or white, or green, but characteristically unpainted, when teachers are poorly trained; and when children of high school age cannot get to a school at all, the “little-red-school-house” advocates are defending an institution out of step with the times.

All the indicating arrows in the school situation of Reynolds County point toward larger units. Lower assessed valuations, better roads, more high school students, lower transportation costs, and many other factors indicate that the principal hope for improved schools is reorganization that will provide for larger units. Many educators recommend that the schools be organized on the county-unit basis, with the whole county as one district and with one board of directors administering the entire school program.

¹⁴Mann, Nelle, *Reynolds County Courier*, April 8, 1937.

The feasibility of any reorganization program is determined largely by practical considerations. Combining school districts in a region where roads are impassable a great part of the year would be impracticable. Other determining factors include transportation routes, condition of present buildings, finance, distances to be traveled, and the number of children of various ages, as well as the future growth of population and settlement pattern.

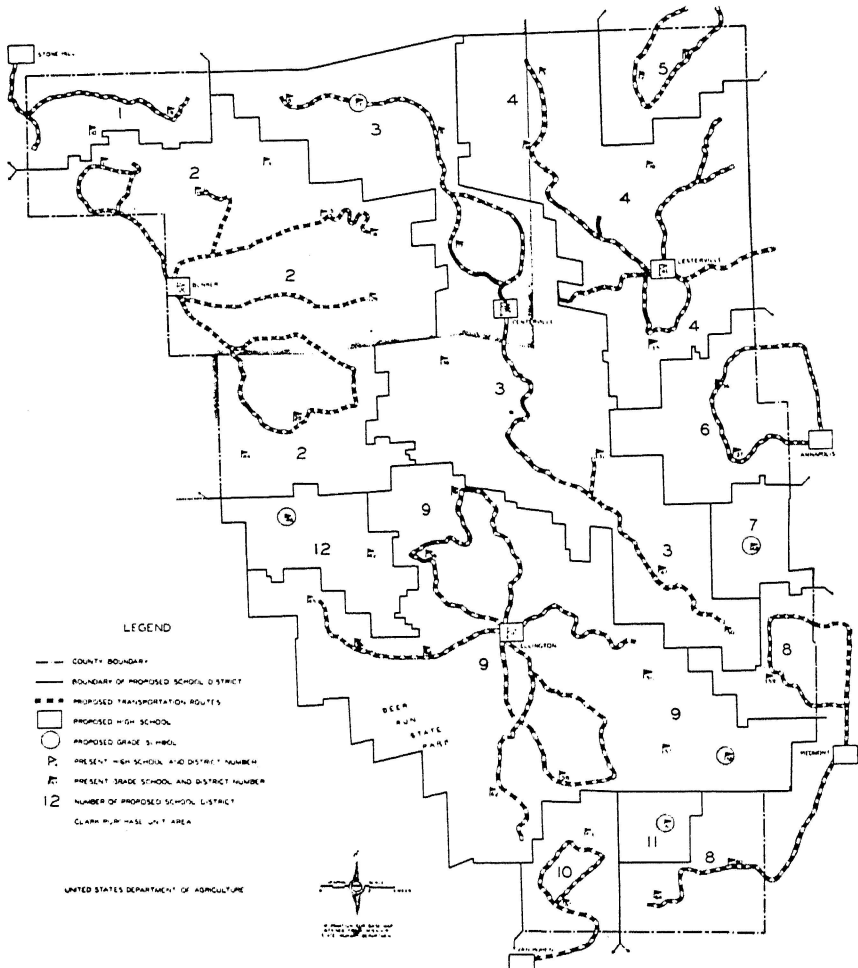


Fig. 13.—Proposed School Reorganization Plan. Reynolds County. As a part of a comprehensive land use-fiscal program for Reynolds County attention should be given to undertaking the development of this plan for school districts and school bus lines. The plan is flexible and can be adapted to changing land use and fiscal conditions. The quality of educational services will be improved as the plan is developed.

The map (Figure 13) presents a suggested reorganization for the school districts of Reynolds County. These districts have been laid out as a result of much study and the plan meets the requirement of feasibility. It may be that some day Reynolds County could form one

school district, or it could be organized on the two-district plan suggested by the 1932 report of the State Superintendent of Schools, but with finances, community life, and road conditions as they are today in the county, such plans are not in the realm of feasibility.

In the subsequently suggested reorganization, county boundaries are ignored because there is no relation between such boundary lines and the location of school children. The Bunker district is already consolidated with several districts in adjoining Dent County. If this is feasible at the present time in this one instance, it is certainly feasible in the case of the two districts in the northeast corner of Reynolds County, and those in the southern part.

In all these instances under existing circumstances, educational facilities are considerably better in adjoining counties than those available in Reynolds County. Stone Hill school district in Dent County is not itself an acceptable permanent center since only ten high school pupils enrolled in 1938-39 and only one high school teacher was employed. Consideration in the immediate future should, therefore, be given to the construction of a new road which would permit the transportation of grade school pupils in proposed district No. 1 to Stone Hill and the transportation of high school pupils in Stone Hill to Bunker.

The proposed Centerville district may look rather cumbersome at first glance. However, transportation routes are so located that the suggested arrangement is a better one than any other combination. At present, there is a transportation route running southeast from Centerville down into District No. 50. If it is practicable to transport those children under present road conditions in the area, it is more than likely that this would be the best route with improved roads.

Only two districts are left as they are at present. They are Districts No. 48 and 61. The former is quite inaccessible at the present time. Children in that district cannot be transported until a considerable amount of road building has been accomplished. The school enumeration in District No. 61 is 67, enrollment is 54, the average daily attendance 42.4, and the teacher is paid \$70 per month. The children are rather well concentrated around the school. Transportation facilities in and out of the area are poor. For these reasons, Districts No. 48 and 61 should be left as they are for the present.

In this suggested reorganization, transportation lines follow present school bus routes for the most part. The Lesterville bus routes would not have to be extended a great deal. The bus capacity might need to be increased. The plan would require one new route out of Bunker and short extensions of the present routes. A new bus route would be needed out from Annapolis in Iron County over roads that would need to be improved somewhat. Likewise, two new routes

would be necessary out from Piedmont in Wayne County. One of them would be over roads that would require some improvement while the other one would be over a State highway. New road construction will, of course, be necessary if it appears desirable to combine proposed district No. 1 and Stone Hill with proposed No. 2 district at some future time.

There are a number of places where roads would need to be improved. For instance, District No. 16 is in the heart of the forest purchase unit, and a good part of its assessed valuation is gone from the tax base. It is a small school with only a limited enrollment. Under present road conditions transportation would not be feasible especially in time of high water. A solution to this problem would depend upon what is done toward the retirement of submarginal farms in the area, future plans for the construction of fire roads by the United States Forest Service and upon road-building plans of the State and county authorities.

Two schools would be maintained in proposed Districts No. 3 and 9, pending better road construction and establishment of adequate facilities at Ellington and Centerville to care for additional students. At these two points necessary construction of additional facilities may be regarded as of a permanent character and in accord with the recommendations of the State Superintendent of Schools previously referred to. Any new construction and improvement in facilities in the other districts should be regarded as temporary, and should be modest in cost. There need be only a slight degree of permanence in this preliminary reorganization plan, for as transportation facilities are improved and the future settlement pattern is more definitely determined, more of the county can be effectively reached from the two permanent districts designated. These two districts could be progressively enlarged until they reach the optimum size for efficient administration.

The proposed reorganization plan suggests four administrative areas, Ellington, Lesterville, Bunker and Centerville, where present facilities afford training in twelve grades. New road construction would be necessary if children in proposed districts No. 7, 11 and 12 are to receive an equal opportunity to secure a high school training. Future plans could consider the combining of these districts with the above administrative areas or with areas in adjoining counties with comparable facilities.

The enrollment of elementary and high school pupils in the four school centers for 1938-39 is compared with the estimated enrollment under the proposed plan of reorganization in Table 22.

TABLE 22.—ELEMENTARY AND HIGH SCHOOL ENROLLMENT IN THE FOUR SCHOOL CENTERS COMPARED WITH ENROLLMENT UNDER THE PROPOSED PLAN IN REYNOLDS COUNTY

Centers	Elementary Enrollment	High School Enrollment			Total 1938-1939*	Total Enrollment in Proposed Plan
		Resident	Non-resident	Total		
Bunker	255	70	95	165	420	611
Centerville	103	47	70	117	220	509
Ellington	270	85	56	141	411	705
Lesterville	188	34	18	52	240	365
Total	816	236	239	475	1,291	2,190

*Missouri School Directory, 1938-39.

It should be pointed out that the suggested reorganization would probably need a considerable number of changes if undertaken. Under direction of local authorities some of the district lines could very likely be changed to advantage. Some of the bus routes may need altering and any changes for the better should be made. This plan is merely suggested here as a method of obtaining for Reynolds County, in the not too distant future, some badly needed improvements in its educational system. It will constitute a constructive step toward providing a more adequate educational opportunity for all children in the county, and as a corollary measure would greatly hasten constructive adjustments in land use essential to the reestablishment of the basic resources of the county.

The outstanding contribution which improvement of roads and school reorganization will offer is the provision of a high school education for all children in the county, something which is not provided at the present time. The proposed plan would provide much better educational facilities for those children now attending the rural schools. Enlarged schools make possible better lighting, heating, ventilation, and water systems. Some of the changes that can be effected to increase the efficiency and quality of rural education through reorganization of the school system are shown in Table 4 in the Appendix. The extent of these changes based upon 1935-36 data may be noted by comparing the information given in Table 4 after reorganization with similar data in Table 20 (page 51) showing the present situation.

Other problems in school administration that should be recognized are that the school situation in Reynolds County cannot be divorced from the situation in the State as a whole, and that local politics exert considerable influence in school policy determination.

In the case of State aid, few strings are attached to the money which is granted to local school districts. At the present time, a district can get over \$600 State aid merely by maintaining an 8 months school and levying a 20-cent tax for school purposes. With 68 per cent of the

school funds of Reynolds County coming from the State, it would seem that more requirements might be set up as conditions precedent to the obtaining of this money.

Control of the purse strings puts the State in a position to accomplish many desirable changes with more rapidity than would otherwise be possible. More strict enforcement of minimum standards required to receive State aid would make enlargement of school districts essential to maintaining a rural school in Reynolds County. Requirements should be advanced as transportation facilities are improved and greater financial inducements offered to promote consolidation, until the desired goal is reached and educational opportunities available are more in line with the need.

To sum up the advantages which might reasonably be expected to flow from a broad program of school unit consolidation, made feasible by appropriate changes in State aid laws: enlarged school units would permit carrying on a much more effective educational program, including, especially, broadened vocational education at the high school level; the larger districts would have increased chances for a high character of leadership on district boards, and the broader interests of the leadership should tend to eliminate much of the pettiness, quasi-nepotism, and other undesirable practices prevalent in many small districts today; inter-district competition for students could be eliminated; and state and local school funds could be used much more effectively than they are being used at present.

APPENDIX

TABLE 1.—DELINQUENT LAND TAX COMPARISON
Reynolds County Delinquent Taxes on Land for 1924 and 1935*

Township	Delinquent Acreage		Delinquent Valuation		Total Taxes Due	
	1924	1935	1924	1935	1924	1935
			(dollars)	(dollars)	(dollars)	(dollars)
W ² 32—1E	583.77	7,778.33	6,370	18,085	160.95	446.47
W ² 33—1E	513.00	6,529.14	3,415	11,530	54.15	292.23
32—1W	3,763.83	5,789.36	19,020	13,050	315.20	289.75
33—1W	2,917.81	6,812.40	16,510	17,720	299.28	360.66
32—2W	4,747.30	7,685.98	22,025	17,450	418.52	548.19
33—2W	6,096.56	4,279.75	28,565	10,505	501.96	242.95
33—3W	8,613.87	3,825.60	36,570	9,500	688.35	171.76
Total—Clark Purchase Unit Area	27,236.14	42,700.56	132,475	97,840	2,438.41	2,352.01
28—1E	11,286.47	10,394.71	75,975	30,380	1,293.34	658.17
29—1E	11,150.24	11,567.95	84,315	43,160	1,703.55	955.80
30—1E	5,832.30	7,149.76	52,445	26,260	1,212.85	690.29
31—1E	6,716.43	13,660.32	25,205	35,705	449.41	821.81
E ² 32—1E	200.00	2,603.03	725	8,780	12.66	234.97
E ² 33—1E	1,846.87	5,795.25	8,240	11,820	133.24	291.13
28—2E	15,274.65	16,219.52	82,922	51,730	1,509.00	1,142.91
29—2E	8,068.07	12,505.00	39,584	46,215	735.53	981.70
30—2E	6,338.15	14,196.32	27,130	32,765	532.41	722.39
31—2E	2,578.14	13,692.94	11,545	25,855	201.53	562.96
31—2E	3,210.91	9,244.72	14,075	42,080	246.64	1,365.68
33—2E	6,948.10	17,554.72	32,200	38,315	596.38	944.42
29—3E	814.55	2,150.36	3,710	9,410	68.09	211.65
30—3E	1,668.10	2,049.13	8,625	4,350	158.19	102.47
31—3E	1,193.93	1,436.33	4,185	3,650	77.46	82.63
28—1W	988.96	988.96	3,640	1,440	59.18	32.05
29—1W	2,929.81	6,349.59	21,430	29,730	362.44	568.42
30—1W	11,180.21	14,347.44	46,565	34,070	805.19	709.33
31—1W	12,212.69	14,925.27	45,915	30,930	784.05	710.60
29—2W	40.00	1,790.53	195	2,745	3.47	59.04
30—2W	4,987.63	5,423.20	24,640	14,700	445.22	275.95
31—2W	5,110.08	8,030.79	18,480	11,875	354.25	363.73
Total Outside Forest Unit	120,576.29	192,075.31	631,746	535,965	11,744.08	12,499.10
Grand Total	147,812.43	234,775.87	764,221	633,805	14,182.49	14,851.11

*Data as of January 1, 1935 and January 1, 1936, respectively.

TABLE 2.—DISTRIBUTION OF TAX DELINQUENT REAL ESTATE AND YEARS DELINQUENT IN REYNOLDS COUNTY, OCTOBER 1, 1936

Survey Townships	Real Estate Taxes Delinquent for							
	1 Year	2 Years	3 Years	4 Years	5 Years	6 Years	7 Years	8 Years
	(acres)	(acres)	(acres)	(acres)	(acres)	(acres)	(acres)	(acres)
32—1E*	7,177.43	523.00	80.00	145.17	355.00	560.00	160.00	.....
33—1E*	7,227.06	611.00	930.00	1,526.52	493.69	548.50	32.97	.....
32—1W*	2,558.02	270.00	406.21	345.00	329.62	350.00	142.60	200.00
33—1W*	4,598.09	190.00	400.00	40.00	311.10	121.15	267.00	40.00
32—2W*	2,351.20	380.50	381.00	204.80	1,650.00	1,010.00	140.00	.....
33—2W*	1,420.00	420.00	443.10	360.00	436.12	220.00	240.37	.....
33—3W*	1,195.00	420.00	280.00	142.00	320.00	140.00	100.00	.....
28—1E	1,763.09	3,520.77	1,696.00	778.47	365.00	755.21	1,648.67	.....
29—1E	1,436.49	1,767.41	4,369.00	1,070.00	393.00	449.94	700.00	20.00
30—1E	2,639.53	2,731.44	336.79	756.00	147.00	128.81	55.34	.....
31—1E	3,010.39	4,466.09	2,093.11	673.04	1,404.40	1,264.51	186.94	.....
28—2E	1,920.00	8,474.18	477.00	1,214.00	757.00	510.00	904.28	240.00
29—2E	3,776.74	2,391.08	644.65	2,675.48	1,067.33	691.34	212.07	.....
30—2E	1,887.03	2,556.22	893.00	2,493.66	3,133.97	1,046.56	140.00	400.00
31—2E	2,861.39	582.91	5,295.48	570.83	302.00	160.00	80.00	.....
32—2E	2,587.91	928.29	1,098.00	1,181.48	973.58	240.00	200.00	120.00
33—2E	2,811.56	299.11	1,451.12	4,572.45	4,047.09	958.97	818.08	.....
29—3E	390.07	120.00	239.55	445.19	323.00	40.00	155.84	53.00
30—3E	397.65	.....	80.00	315.08	420.00	430.00	246.00	95.00
31—3E	319.34	224.80	.....	285.00	200.00	40.00	40.00	40.00
28—1W	.....	988.96	.....	.....	.....	.....	.....	.....
29—1W	641.28	2,793.26	151.50	450.00	40.00	80.00	40.00	.....
30—1W	1,536.16	8,606.56	3,559.67	43.75	445.00	40.00	29.27	48.75
31—1W	3,569.30	6,134.37	1,549.32	1,238.28	919.67	892.50	378.44	180.00
29—2W	200.00	1,140.51	15.09	.....	80.00	.....	91.59	.....
30—2W	952.41	1,457.43	1,400.00	79.11	125.00	245.08	114.90	.....
31—2W	1,031.70	3,532.29	630.00	335.00	405.00	960.00	200.00	.....
Total	60,258.84	55,530.18	28,899.59	21,940.31	19,443.57	11,882.97	7,324.36	1,576.75

*Townships within the boundaries of the Clark National Forest Purchase Unit.

TABLE 3.—AMOUNT AND DISTRIBUTION OF REAL ESTATE DELINQUENCY IN REYNOLDS COUNTY, OCTOBER 1, 1936

Survey Township	Total Acres Delinquent	Total Area of Township	Per Cent of Township Delinquent	Total Assessed Valuation of Delinquent Land	Total Assessed Valuation of Area	Per Cent of Valuation Delinquent
	(acres)	(acres)	(per cent)	(dollars)	(dollars)	(per cent)
32—1E*	9,000.60	23,312	38.60	18,885	85,560	22.07
33—1E*	11,369.74	25,077	45.33	20,930	81,490	25.68
32—1W*	4,601.45	23,081	19.93	9,345	56,540	16.52
33—1W*	5,967.34	24,581	24.27	12,865	54,380	23.65
32—2W*	6,117.50	22,978	26.62	14,310	53,130	26.93
33—2W*	3,679.59	22,883	16.08	6,775	52,005	13.02
33—3W*	2,597.00	21,568	12.04	4,100	54,485	7.52
28—1E	10,527.21	19,759	52.27	23,710	80,385	29.49
29—1E	10,205.84	23,180	44.02	26,480	96,440	27.45
30—1E	6,794.91	23,288	29.17	22,595	89,795	25.16
31—1E	13,098.48	22,331	58.65	29,075	76,915	37.80
28—2E	14,496.46	23,263	62.31	33,720	94,925	35.52
29—2E	11,458.69	23,359	49.05	29,515	83,570	35.31
30—2E	12,550.44	23,036	54.48	25,440	69,615	36.54
31—2E	9,852.61	23,370	42.15	18,275	53,200	34.25
32—2E	7,329.26	23,402	31.31	27,370	112,575	24.31
33—2E	14,958.38	30,125	49.65	30,710	72,005	42.64
29—3E	1,766.65	7,629	23.15	7,105	33,870	20.97
30—3E	1,984.13	7,296	27.19	3,910	37,145	10.52
31—3E	1,149.14	3,294	34.88	2,235	7,740	28.87
28—1W	988.96	3,130	31.59	1,480	4,190	35.32
29—1W	4,196.04	17,622	23.81	14,120	67,480	20.92
30—1W	14,309.16	24,348	58.76	26,565	75,530	35.17
31—1W	14,861.88	23,436	63.41	25,310	48,635	52.04
29—2W	1,527.19	12,580	12.13	2,350	3,600	65.27
30—2W	4,373.93	10,933	40.00	8,950	38,660	23.15
31—2W	7,093.99	15,135	46.87	13,230	42,150	31.38
TOTALS	206,856.57	523,996	39.47	459,355	1,626,015	29.16

*Townships within the boundaries of the Clark National Forest Purchase unit.

TABLE 4.—PROPOSED REORGANIZATION OF SCHOOL DISTRICTS IN REYNOLDS COUNTY

Proposed School District	1	2	3	4	5	6
Enumeration—1935	75	667	621	451	76	89
Enrollment—1935	55	611	509	365	52	70
Average Daily Attendance	36.9	510.1	389.2	270.6	36.7	48.1
Number of Teachers	2	21	17	11	2	2
Assessed Valuation—'36	\$52,415	\$520,902	\$520,010	\$389,485	\$65,780	\$81,680
Assessed Valuation per Pupil Enrolled	953	852.54	1,299.09	984.89	1,265	1,166.85
State Aid '35-'36	876.56	12,954.35	7,791.15	6,314.47	879.34	871.37
Local Receipts '35-'36	263.98	6,031.23	2,427.01	4,401.52	295.13	368.90
Total Receipts '35-'36	1,140.54	18,985.58	10,218.16	10,715.99	1,174.47	1,240.27
Expenditures '35-'36	1,018.22	21,413.97	14,510.17	11,124.34	1,138.25	1,233.75
Grant for Abandoned Schools	1,000.00	9,000.00	10,000.00	4,000.00	1,000.00	1,000.00
Interviews—Feasibility of Transportation ..	Possible	Possible	Possible	Possible	Need Roads	Need Roads
Proposed School District	7	8	9	10	11	12
Enumeration—1935	38	144	881	59	67	90
Enrollment—1935	37	105	705	29	54	71
Average Daily Attendance	17.8	85.8	527	19.1	42.4	33.9
Number of Teachers	1	4	23	2	1	2
Assessed Valuation—'36	\$58,580	\$178,639	\$842,854	\$76,875	\$59,030	\$80,910
Assessed Valuation per Pupil Enrolled	1,367.02	1,701.32	1,195.53	2,605.86	1,093.14	1,624.54
State Aid '35-'36	424.67	1,734.51	14,010.99	473.62	430.56	829.01
Local Receipts '35-'36	205.48	809.56	5,707.71	314.85	353.02	261.61
Total Receipts '35-'36	630.15	2,544.07	19,718.70	788.47	783.58	1,090.62
Expenditures '35-'36	743.07	2,712.18	18,308.35	672.66	844.66	1,291.14
Grant for Abandoned Schools .....	.....	3,000.00	11,000.00	1,000.00	.....	1,000.00
Interviews—Feasibility of Transportation ..	Impractical	Possible	Possible	Possible	Doubtful	Possible

TABLE 5.—EXPENDITURES FOR RELIEF AND RELATED PROGRAMS IN REYNOLDS COUNTY, 1933-36*

Year	General	Drought Relief and Beef Processing	Emergency Education	Transient	Rural Rehabilitation	CWA CWS	Local Public Funds	Value of Commodities	Total Expenditures
1933	\$ 4,315	\$.....	\$....	\$..	\$...	\$.....	\$ 130	\$.....	\$ 4,445
1934	44,151	10,476	5,207	..	86	62,545	3,562	9,155	135,182
1935	80,520	15,429	95	39	213	.....	1,772	35,757	133,826
1936	6,304	.....	.....	..	...	.....	448	19,061	25,813
Total	\$135,290	\$25,905	\$5,302	\$39	\$299	\$62,545	\$5,912	\$63,973	\$299,266

*Biennial Report of the Missouri Relief Commission, Jefferson City, Missouri, Dec., 1936 and Supplement, January, 1937.
Amounts shown have been adjusted to the nearest dollar.

OMISSION

Through an oversight, the author omitted specific acknowledgment that the sections under "County Government", page 66, up to the middle of page 71, and the last two paragraphs on page 76 were taken in very large part from a statement prepared for the Missouri State Land Use Planning Committee by Mr. Fred A. Clarenbach of the Division of Land Economics of the Bureau of Agricultural Economics. All references to these particular sections and paragraphs of the bulletin should accord to Mr. Clarenbach the credit that is due him.