AMERICAN LIBRARY ASSOCIATION

OFFICIAL STENOGRAPHIC REPORT OF MEETING OF
COUNCIL AND LEAGUE OF LIBRARY COMMISSIONS—

MEETING OF A. L. A. COUNCIL—

HOTEL LA SALLE, CHICAGO,

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The meeting was called to order by the President of the American Library Association, Miss Alice S. Tyler, at 2:30 o'clock, P. M., in the ball room of the Hotel La Salle, Miss Tyler presiding as chairman.

The roll of members of the A. L. A. Council was called by the Secretary, Mr. Carl H. Milam.

In calling the meeting to order President Tyler said:

As you all know from the announcements that have been made, this session is a joint one of the A. L. A. Council and the League of Library Commissions, and as such it is a meeting to which all members of the A. L. A. and the League of Library Commissions are welcome. In arranging for this meeting we felt that the time had come for us to give serious consideration to this very fundamental question of library support and library revenues. Inasmuch as the Library Commissions' workers have been actively interested in this question for some time, it was only
logical that the two organizations should meet at this session. I have asked Miss Robinson, President of the League of Library Commissions, to assist me by reminding me of any points that should be covered in the discussion, which I hope we will have after the general presentation is given us. We have asked that the subject be introduced by two speakers. As you know, the subject for the discussion is, "Sources and Responsibilities for Public Library Revenues." The speakers, Samuel H. Ranck, of Grand Rapids, Michigan, and Judge Ora L. Wildermuth, of Gary, Indiana, will present the subject, with the hope and expectation that there will be free and open discussion. I will ask Mr. Ranck to present his paper.

PAPER BY MR. SAMUEL H. RANCK.

MR. RANCK: Madam Chairman and members of the Council, I am going to open my remarks by calling your attention to a book, called "Taxation in the New State." Unfortunately I did not get hold of this book until I had dictated my paper. This book is by J. A. Hobson. It is an illuminating discussion of the whole subject of taxation, with an exposition of the subject which the whole world is facing today, and it has the unusual quality of being readable. Hobson, as you know, is a great writer, and with your permission I will read a few sentences which
have a bearing on the problems of the librarians and the subject which we have for this afternoon. This is in the chapter on "The Shifting of Taxes." (Mr. Ranck read briefly from the chapter of the book named.) That is an argument for taxation for libraries well put by an economist, better than anything I have ever seen before.

Mr. Ranck then read the following paper:
THE CHAIRMAN: I want you to hold in your minds the important points that have been brought out for later discussion of this very thoughtful paper. We will now have the paper by Judge Wildermuth, which will present his point of view, and after that we will have discussion. Judge Wildermuth is a member of a library board. It is important to have the trustees' point of view. He comes from a city which provides a tax which equals more than $1.50 per capita, in support of their library. I think we will get inspiration by such a presentation by a trustee.

PAPER BY JUDGE ORA L. WILDERMUTH.

JUDGE WILDERMUTH: Madam President, ladies and gentlemen, I am not in the habit of preparing papers for presentation or for reading before bodies of this kind. I am more in the habit of speaking extemporaneously; but when your president wrote me and asked me to prepare a paper, I took it to mean that I had to prepare a paper, and so I decided I would do it; but, like most lawyers, I waited until the day before "trial" to do it. I kept thinking I wouldn't be so busy around the holidays as I was prior to that time and that Christmas might be a good day on which to prepare this paper. But other things took place and I didn't prepare the paper, so I thought I would do it
last night; but last night we had callers at our home. They stayed until bed-time and I didn't prepare it then. So I made up my mind that I would get down to the office early this morning and dictate the paper, but as it was cold this morning I didn't get out early enough to do that. Finally I called up my stenographer and dictated this paper over the telephone. I assure you that it is not much of a paper. Before we got through a client came in and we didn't get it finished. So it quite right in the midst of the thing.

Anything I might say on library matters, of course, will be primary to a great many of you people who have made it a life study and your life's business. I am a novice in this thing. I am not a librarian. I know nothing about libraries. I am only a trustee. Some one said at a recent meeting of librarians and trustees that he thought the best body of trustees you could get would be one that met and picked a good librarian and then went home and stayed there. I am rather inclined to think that is a pretty good criterion for good library boards---but I have prepared something that I will read, any way.

(Judge Wildermuth then read the following paper:)
I had a law before the Supreme Court of Indiana a few years ago in which the power to fix a tax levy for a park board was granted to the park board itself and that park board was an appointive board. They assailed that law and said it was not constitutional to grant unto the park board the power to levy a tax, because it was an appointive board, but the Supreme Court of Indiana upheld the law that I had had passed and it has been held constitutional for park boards of Indiana to levy a tax, even though they are appointed and not directly responsible to the people. Ditch commissioners, drainage commissioners and road commissioners all over the country are now generally empowered to levy taxes. So perhaps if you library people should step out a little stronger you might be able to have judicial opinions rendered in your states similar to that rendered in Indiana. There may have been others; I don't know; I have not searched the books carefully. I don't know what they are doing in Iowa. The law still stands in the last issues of the statutes I have had access to; but whether the library board still levies taxes or not I don't know. The law still stands, although the Supreme Court says they can't. It seems to me, though, that if the library is to be given the support that it merits and the support that is necessary
to build up the institution as it ought to be and must be built up, you can not depend upon outside bodies for the levying of your tax. That has been the experience, certainly, that we have had in Indiana. In those cases where we have had to depend on the levying of a tax by city councils or other bodies we have practically always had very unpleasant experiences. We had a tax law in Indiana two years ago that left the fixing of taxes to a state board of tax commissioners whose only business and duties were connected with the levying of taxes, and yet most communities in Indiana found that they could not get the tax they merited for the support of public libraries. True the police department got theirs and the street cleaning department got theirs. True, of course, the women did not vote at that time. I believe if there were some way possible to put this taxing power in the hands of the friends of the library that you would get along better. There is a way, perhaps, of getting around that. I made a note of that and I wanted to speak about that. You have noticed that most of the cases I have quoted from said the tax could not be levied by an appointed board unless the people had, in some manner, consented to it. I got around the constitution as to the park law by providing that if anybody was dissatisfied with having this park board levy
a tax, they could remonstrate, and that if a sufficient number had remonstrated they would have had an opportunity to be heard; but the Supreme Court having said they had the right to remonstrate and having failed to remonstrate, they must be held to have consented. That is one way to get around it. They did it in Illinois. I don't know how many people are here from the City of Chicago, but you have one of the most notable examples of dodging a constitutional limitation upon the power to tax and the good that it has accomplished that I know of anywhere in the country. I have reference to your park systems. I think the City of Chicago has one of the most splendid systems of parks and boulevards of any city in the country, or any city in the world, and those of you who are not from Chicago may not know that the parks and the boulevards of the City of Chicago are not controlled by the city, but they are controlled, managed, maintained and kept up by boards of park commissioners who are appointed, not elected, to office, but appointed to office by the governor. Those park commissioners have the power to levy taxes and they do levy taxes for the support and maintenance of the parks and the boulevards of the City of Chicago. They had a bitter law suit over the right of the
park boards to levy taxes, but the Supreme Court of this state upheld that law because the framers of the law had wisely written into it a provision that if anybody objected he could remonstrate, and if certain persons did remonstrate an election should be held. That happened a good many years ago, before, perhaps, many of the great population of this city were living and had a chance to remonstrate, but they are paying taxes now for the support of their parks because their ancestors slept on their rights, if they had any objection at that time. Certainly any one who has driven through the splendid park and boulevard system of this city will join with me in saying that even though they did contravene the implied limitations of their constitution, that it was a wise contravention, and I believe the same thing could be said, if it is done, as to the library laws. At the present time libraries' taxes are levied in a sort of haphazard manner. You will find a variety of means for doing it. One state does it one way, another another way; but it seems to me that the library ought to depend very largely upon public taxation for its support and that its support ought to be guaranteed by the action of its friends rather than be left to the uncertain action of politicians and others.
who are not very much interested some times in the public library. (Applause.)

THE CHAIRMAN: Surely here is stimulus enough for all of us in these presentations, and I sincerely hope we may have prompt and free discussion by the librarians, and if any library trustees are here, all who have been giving any thought to this subject I trust will feel free to express themselves. I should think that later we might ask Mr. Ranck to summarize some of the points he gave in his paper, but now I trust that we will have some discussion that will be impromptu and to the point of either or both of the papers. We want the point of view of active librarians who are dealing with their budgets at this particular time. If you don't respond without being called upon I shall certainly call upon you, because we must have the point of view of all who are dealing with this very serious question of budgets and salaries. We can't escape the salary question, but it is bound up with this to such an extent that personally I have felt that we should talk about this question as a basis for talking about salaries. May we hear from Dr. Bostwick?

DR. A. E. BOSTWICK: I have asked Mr. Ranck, in how many states the people vote directly on a tax. He thinks
it is unusual and I thought you would like to know about it. In the City of St. Louis we enjoy a tax which is voted to us directly by the people of the city. The city government has absolutely nothing to do with it. This is under the state library law which provides a maximum—I wish it did prescribe only a minimum; we are going to the legislature to get that—we are getting a maximum now, and a maximum tax under the state law was voted to us at the polls by the City of St. Louis and it can be withheld or lessened only by a similar vote at the polls. That vote holds until another vote is taken and the city government has nothing to do with it. It is based on the assessed valuation, and as the assessed valuation increases the actual amount of money that we get also increases. If the basis of assessment is changed and they assess 100 per cent instead of 70 or 80, as they do now, of course our income would be increased in that way. But the city government has nothing to say about the matter except to collect the tax for us and disburse it on our voucher. It seems to me that is an excellent way to manage things. I very greatly prefer it to that method which was in vogue in New York and other states, because there the library has to go every year to the board of apportionment and ask for money and the board of appor-
tionment can give it if it chooses and the library board gets cut very often in its estimates. We have nobody to ask, but we know pretty well what we are going to get next year and the year after that, and we make our plans accordingly. The only thing that interferes with us is something like the great high costs of living, and high costs of living prevent the expansion of the library. We have to call attention all the time to the fact that while living expenses are greatly increased, salaries have been decreased. In other words there ought to be some machinery by which the library income could be automatically increased to meet its heavy expenses. Going to the legislature and trying to persuade them to change a law is long, hard business. The ordinary corporation, when its expenses are increased, has some product to sell and has a chance to recoup its losses; but the product that the library has to sell cannot be treated in that way and most libraries have to go to a legislative body sooner or later and ask for the amendment or change of a library law. I wish we could bring it about, as Judge Wildermuth in his fine paper has suggested, that the library board itself could levy the tax. I am afraid that we would find a good deal of opposition to that in some of the states, and probably such a law would
be declared unconstitutional in some of the states, as he says it has been in Iowa, but if there is any way of getting around it, as he suggests, I am for it. (Applause.)

THE CHAIRMAN: Is the question of your levy opened by the library board when they ask for a new vote on the question, or who opens the question?

DR. BOSTWICK: At the present time the library board could not ask for the question to be opened, because we are getting a maximum. The only change that could be made in our levy now would be to decrease it, and of course the library board would never ask for that; but I am accustomed to tell my associations that we are in a great degree dependent upon the will of the people. The people can go to the polls at any time and absolutely take away our library appropriation. They can quash the library at one election, although they would not be likely to do so. We are dependent upon the favor of the individual voter in that way. There would have to be a petition, and if a sufficient number of persons signed the petition, the question would be placed on the ballot at the next election, "Shall the library tax be changed from 2/5 of a mill", as it is now, to whatever is proposed? If it is proposed to decrease it, the question would be,
"Shall the library tax be changed from 2/5 of a mill to 1/5 of a mill?" and it would be voted on like any other question. If we can get a modification of our law in the direction of an increase of the maximum, so that we can get not two-fifths of a mill, but three-fifths of a mill, then it will come back to an election and we would have to get signatures to a petition to have it put upon the ballot and have it voted upon. I should imagine it would fail at the first election, but we should keep putting it on until we got it through.

THE CHAIRMAN: I would like to ask those who have to have their taxes reviewed by a budget commission or a tax commission or whatever body it is that reviews the levy that is made, what they consider is the best possible way to obviate the very sad results of such a review. Any one who has had the sad experience of being reviewed by a tax commissioner and having been reduced, can you see any way to obviate that? Miss Eastman, in Cleveland the tax commission or the taxing body reviews your levy, does it not?

MISS LINDA A. EASTMAN, (Cleveland, Ohio:) Yes.

THE CHAIRMAN: Do you see any way by which a good library law could obviate that. That is becoming a serious matter in a good many states. Indiana has had it.
MISS EASTMAN: I can state a predicament—I do not know that I can state a solution as yet. Cleveland has had its appropriation reviewed by the budget commission. We have had fairly good results usually. The board has always been very conservative in its requests, and that has been recognized by the powers that be, generally. The library has been able to make the proud statement that it was the only tax-supported body in the city that had always lived within its income. This year the city and the schools both went out for a vote of the people on a large increase in their appropriations. The increases were voted in all cases, and we of the library thought that our problem was an unusually simple one this year and that we would get the modest increase that we had asked for in our appropriation. We were met with the surprise, when the commission convened, of having the budget commission suddenly decide that the public library was a part of the educational system of the city, and that, therefore, the school board was to pay out of its income for the support of the library. Naturally the schools objected on principle. A friendly suit was brought and the court of appeals upheld the action of the budget commission. We are now waiting to see what the next move of the school board will be. They say they are going on to the Supreme
Court and to the legislature, and in the meantime we are waiting patiently to see what our income for the next year is going to be. We have not yet found a solution of it.

THE CHAIRMAN: I asked Miss Eastman to present this, because I thought it opened up an important question. I would like to ask Judge Wildermuth if a budget commission or a tax commission, whatever it may be, that fixes the local library tax—how can that be obviated?

JUDGE WILDERMUTH: Of course the power to tax resides primarily in the legislature. It is a legislative power. Our government is divided into three parts, executive, legislative and judicial. This power to tax is a legislative power, residing primarily in the legislature, without any delegated power in the constitution of the state. It is, therefore, incumbent upon the legislature to determine what tax shall be levied, and who, for local purposes, shall levy the tax. The legislature, of course, itself levies the state tax. It delegates to local authorities the power to levy local taxes. There is, then, the implied constitutional limitation that the delegation must be to some body of men who are elected directly by the people. There is no reason on earth why the library board couldn't levy its own tax if it were
elected; but there are objections to their being elected, so they are appointed, generally, and it raises, then, that objection. Now, the power to levy the tax and the question, who has the higher power, is determined entirely by the enactment of the legislature of the state.

If the legislature of the state of Ohio has placed the power to tax for municipal purposes in the city council of the City of Cleveland, then, of course, that council has the final power, and that council, of course, can re-delegate that power.

MISS EASTMAN: In our case the library board is appointed by the school board.

JUDGE WILDERMUTH: Does the school board levy its own tax?

MISS EASTMAN: The school board levies its own tax and passes on our tax, but has no power over it. The school board passes it on to the budget commission.

JUDGE WILDERMUTH: Is the budget commission a municipal organization?

MISS EASTMAN: A county organization.

JUDGE WILDERMUTH: But the budget commission has final power to levy the tax?

MISS EASTMAN: Yes, it has final power.

JUDGE WILDERMUTH: Then the power resides there, and
if the board is appointed you have the objection that you have the power to levy in the hands of the library board. There is the difficulty. Just as in the case Dr. Bostwick mentioned——granting to the board of St. Louis the power to tax, provided the electors granted it. He had added to his the provision that they might take it back at any time they wanted to.

THE CHAIRMAN: Let us hear from others. How about the "far east", what about Bridgeport, Connecticut?

MR. HENRY N. SANBORN (Bridgeport, Conn.:) We have been fortunate in having our income increased every year. Until recently it was two-tenths of a mill, but it has been increased so that we will have seven-tenths of a mill next year. The city departments hand in their budgets for the year and the total amount to be taxed is decided by the board of apportionment; but there is a state law that is superior to the city charter. Under the Connecticut state law any city council may levy a tax not to exceed 1½ mills on the dollar for library purposes. We go to the city council, and that is the only tax the city council can levy for libraries. They levy and then the board of apportionment can not touch it. It has to be added to the total of the city. When they transfer funds from one department to another they can not take the library
tax. From my experience in Bridgeport and considering the experience of others in Indiana, I think it is a fine thing to have a state law delegating the taxing power to some body, particularly the library law delegated to some body with a minimum or a maximum.

THE CHAIRMAN: Do I understand the Bridgeport board can fix the levy?

MR. SANBORN: No, the city council fixes the levy. We get whatever that brings in and it is based on the valuation, so that we get an automatic increase every year without any increase in the rate. We shall have next year about $1.26 per capita, I think.

THE CHAIRMAN: The suggestion in Mr. Ranck's paper about the Canadian law gives us a chance to measure our incomes in a rather encouraging way. I have been surprised at the number of libraries that have a per capita considerably above that named in the Canadian law.

MR. RANCK: In the Canadian law the minimum is 50 and the maximum 75.

MR. SANBORN: That is good in some ways; but take Detroit and Bridgeport, for instance during the past year Bridgeport had perhaps 20,000 people more than it has today. If our income was based on so much per capita we should have lost some of our income, while our expenses
were increased. Our valuation has been increasing, but our population has been diminishing. In times of a decrease in the industrial population, such as we have had in Bridgeport and many other cities, we would not have settled conditions. An official census is taken every ten years and a great difference is shown in the population of many of our cities every ten years.

THE CHAIRMAN: I think Miss Rose might tell us something encouraging about what has been happening in Iowa, even if that law has been declared unconstitutional.

MISS GRACE D. ROSE (Davenport, Ia.): The library board of Des Moines and a lawyer discussed this point of introducing some law into the next legislature to give the library board the power to levy their own tax. They went into it very thoroughly and although this mandatory law still holds in Iowa in the text, they felt that it was not wise to depend upon it in any way or to suppose that they could demand the tax in the face of this decision by the Supreme Court some years ago. Then we made a very careful budget and estimate of what was needed and decided that the best way to get an adequate appropriation for the expenses needed in Des Moines was to see that every member of the council was well instructed in library matters, and that is what they did. They had a joint session of the library board
and the city council and they received the maximum that they asked for, which was about 100 per cent increase.

THE CHAIRMAN: How much per capita?

MISS ROSE: About 75 cents per capita.

MR. RANCK: I might say I come from a city where the library board is elected by the people, men and women both. Women voted for members of the library board the same as for members of the board of education before we had general suffrage. Personally I like it very much, because we are dependent upon the good will of the public. As Dr. Bostwick said, political influence, &c., does not cut very much ice, in reference to library matters, so far as getting support is concerned. We have a state law, applying, however, only to Grand Rapids, fixing the minimum taxation. A few years ago the state board of assessors went into the matter and in equalizing the assessment throughout the state it automatically increased our assessment 50 per cent. The income from assessed valuation, increased ten to twenty million a year, increased the revenues automatically. That, to a certain extent, has taken care of the expansion of the library. That is the minimum. If we need any more money for specific purposes, we go before the city commission, in the old days the city council, and ask for it for that specific purpose. The
city council has nothing to say about how the money shall be expended. We have penal fines---

MISS M. E. AHERN: How is that working out?

MR. RANCK: I think our penal fines were $5000---in Monroe county they had $100,000---for library purposes. That can't be used for anything else. They think there will be, some day, less prosecutions for violations of the liquor laws. No member of the board who has stood for re-election has ever been defeated.

MISS AHERN: I know, a few years ago, there were penal fines from violations of the liquor laws. How has that worked out?

MR. RANCK: The first year after prohibition it fell off. While Michigan was "dry" and Ohio was "wet", there was an influx of liquor into the state of Michigan and they caught them in Monroe county. Mr. Strohm, what were your penal fines?

MR. ADAM STROHM (Detroit, Mich.): One hundred and fifty thousand dollars.

MR. RANCK: That can be used only for library purposes. MR. STROHM: I heard that many times, but I supposed with the disappearance of liquor, the penal fines would also decrease.

MR. RANCK: We thought so, too, but now the judges are
fining them more heavily. Now if a fellow brings a load of liquor from Detroit, as they do some times, they are fined $500 to $1000, and they always pay it. That has been in our constitution since 1835, and is at the present time. There were communities some years ago where the local opinion with reference to libraries had not been developed and there were many attempts to divert the money for other purposes. There was a clause in our constitution that said the money could be used for library or other educational purposes. In one district there was a town separated by a river, and the people voted it was for educational purposes when they built a bridge so the children could reach the school from one part of the town. We have what is called the "local government clause" and "the educational clause." We get the penal fines. The libraries organized under the local clause do not get them. We are at work on it so as to consolidate the library organizations so that they can all operate under one law. When the matter was up for discussion in 1908 the members of our board would have been glad to eliminate the penal clause, but we found in many similar counties of the state it was a sheet anchor to many of the people in the support of libraries. The main thing
is to educate your community as to the value of the institution and they will pay for it. I do think, however, that the fundamental thing in this whole business is to put it on the same basis as the schools and the legislature will insist, where there is an institution of that kind, that they should have the minimum of support, with the privilege of going up as high as they want to go.

THE CHAIRMAN: May we have a word from you, Mrs. Earl?

MRS. E. C. EARL (Connersville, Ind.): Madam Chairman, I was going to ask a question. I was wondering if appointed members or elected members would not be more efficient members of the board. If they are in Grand Rapids I think we all ought to seek a law in every state that the members of boards should be elected. And how does Mr. Ranck find it in his own library?

MR. RANCK: I know that we had this whole subject up for discussion when Mr. Bostwick and some of the rest of us drew what is called the library section of the model city charter for the National Municipal League. That bunch is thoroughly imbued with the idea of the short ballot and only one tax levying body for schools and everything.

MRS. EARL: How about your board? Does it let you run everything?
MR. RANCK: No, I don't want that kind of a board. I think I can answer that best by giving you an idea of the type of men there is on the board. The president of our board, who has been on the board nearly fifteen years, is the president of the largest furniture manufacturing company in the United States, he is a director of the public utility company that operates heat and electric light plants in various cities; one year he was a member of a committee that erected a large hospital and a church. That is the type of men we have elected by the citizens at large.

MRS. EARL: Does he come to your board meetings or does he miss the meetings?

MR. RANCK: He has never missed a meeting when he has been in town. We have a meeting at least every month, and we have never failed to have a meeting on account of a lack of a quorum. At the present time one of the members is spending the winter in Arizona; another member is selling machinery all over the world, and he spends some of his time in China. They all know that the last Friday in every month is reserved for our board meeting. Every member elected in seventeen years, with perhaps one exception, has been a college trained man.

THE CHAIRMAN: Are there any women on your board?
MR. RANCK: No, there are not any women on the board, but there could be if they would elect them. The members are elected at city elections. Grand Rapids is the largest Dutch city in the world outside of the Netherlands, and as a general proposition the Hollanders don't believe in women voting or holding office, and the vote, as a rule, is against the women.

MR. M. S. DUDGEON (Madison, Wis.:) I would like to raise the question whether or not it would be a wise thing for an appointed library board to have the power of assessing a tax for library purposes, or any library board, whether appointed or otherwise, to have such power. Various park boards, &c., do not all have the power of levying taxes. We must remember that we are not only librarians: we are all citizens also. Would we have a unified government under those conditions? I am not at all sure that a body of librarians should go on record as endorsing a plan by which an appointed library board should have final power of taxation. I suggest that first; and I suggest, also, whether it is not for the best interests of a public library to be under the necessity of demonstrating its efficient work and utility to a taxing body or some other board. I am not at all sure but that we should go before some body to demonstrate our efficiency
and utility. Before going further it seems to me that we should decide that question, before straining our backs in upholding any provision giving us powers of taxation.

THE CHAIRMAN: The chair would like to ask Mr. Dudgeon if he thinks it weakens the public school system and its hold on the community for the school board, in behalf of the public school system, to levy its own tax.

MR. DUDGEON: I think it does, and I think we ought to demonstrate the usefulness of the library.

THE CHAIRMAN: Why would it not do the same as to the library?

DR. BOSTWICK: I think the library has not got such a hold on the public as the school system has. I believe we ought to dwell a little more on efficiency and utility of the library and build up a tradition of usefulness in the community. It does not make any difference, to my mind, whether the board is elected or appointed, if you don't get good men on the board. If it is the tradition in the community that the library is a big thing and has got to have the best men in the community on the board, when you elect or appoint the board you will get such men. Our board has been appointed every year by the mayor. Three retire every year and three are appointed annually.
We have always had a good board. Some of the worst mayors we have had in St. Louis appointed some of the best citizens on the library board. The tradition is that the library board has got to consist of citizens of high standing in the community.

THE CHAIRMAN: We would like to have a word from you, Mr. Hamilton.

MR. WILLIAM J. HAMILTON (Indianapolis, Ind.): We in Indiana would not give up the right to levy our tax. We do not think there can be any objection to a library board saying whether the tax shall be one mill or one-half a mill. I do not think we can get any aid from city officials until we are able to protect our own institutions.

MR. DUDGEON: I think we have demonstrated that we are afraid of any body that has not paid attention exclusively to libraries. I do say, though, I think a solution that can be reached in a good many cases is the maximum and minimum. Very often changes in conditions have been brought about by elections or politics.

THE CHAIRMAN: If that is true, why would not the tax levy of the school board be reviewed by some other body?

MR. DUDGEON: It is in a good many places. I think this is true, as I said before---I think it is true that
the need of schools has been so thoroughly demonstrated
that the people are practically willing to submit to any
reasonable tax that can be levied. I think we are all
for it. I know of no case where the public has been
dissatisfied. I do know of cases where the public has
been somewhat dissatisfied with library taxes.

MR. RANCK: I would like to say one word more to empha-
size what I said before. I do not believe that we, as
librarians, realize the way that business and the people
generally are beginning to feel the burden of taxation
growing out of the war, and that is going to come back on
our institutions during the next year or two in a way that
we have never appreciated before, particularly with the
slump in industry, the tendency to cut expenses everywhere,
right and left, and often at the sacrifice of some institu-
tions. That will have an effect that we shall have to
fight the next two or three years. Business men are
feeling the burden of additional taxation as never before.
The burdens of taxes, excess profits tax and income tax
have become almost too much for them to carry. I can
imagine conditions such that the national government can
not collect $4,000,000,000 or $1,000,000,000 from those
sources in a year. And that brings us back to the situa-
tion in state and county and city. It seems to me that
it is our business as librarians to look this fact in the face, to realize that it is coming, and to study the whole situation so that we will be ready to meet it when it does come.

MR. SANBORN: I am not so sure that the schools and the libraries are going to be the ones that will be first cut. We are in a rather precarious financial situation in the city of Bridgeport. We have had very heavy expenditures for a number of years. At the present we are on the verge of an investigation by a committee from the legislature. Not knowing where they would get money they voted us a considerable increase for library tax, and now they are about to go to the legislature to increase the school tax $2,000,000. In Bridgeport there evidently has been graft, and we have got to cut down the taxes. The people are grumbling; yet there was nothing done when the library tax was increased. There was no objection to it; yet if the schools and the libraries are going to get increased appropriations there will be some cuts.

THE CHAIRMAN: I feel sure that we would not be justified in closing this discussion without seeking to have some suggestion about what our ideals should be in this connection. We certainly have had enough said to lead us to very thoughtful consideration of this whole subject;
but what is the next step? Some of us are very practical. I think it would be very much to the point if we could have some suggestions about the next step. Even if we are so thoroughly satisfied as Mr. Hamilton suggests, I think there is also a state of dissatisfaction. Let us have some expressions along that line, especially since the Committee of the A. L. A. on Legislation is represented here by Mr. Yust. Please let us hear from you, Mr. Yust.

MR. WILLIAM F. YUST (Rochester, N.Y.): The Committee on Legislation hopes to get suggestions at this meeting which will enable it to make recommendations that will tide us over the terrible time that some people think is coming to us within the next few years. Personally I think it has been demonstrated from testimony here this afternoon from all parts of the country that there is no royal road to larger appropriations; neither is there any legal way to assure absolutely that a given library will have an appropriation necessary for it to do satisfactory work. I believe about three-fourths of the states of the union have a maximum tax specified in their laws. There are some which have a mandatory minimum, with no maximum. There are other laws in which both minimum and maximum are specified. It seems to me we might minimize
or obviate some of our difficulties and at the same time maintain some of the advantages that have been mentioned here by urging a law whereby the power that controls the library, both in counties and municipalities—the power that controls the library can fix the library tax within limits set by law. That would be one combination of these two suggestions. Then, of course, the question arises whether the minimum would be too low or the maximum would be too low. Unfortunately the tendency is for an established minimum to become the maximum. Dr. Bostwick spoke about conditions in New York. In Rochester we have established a minimum but no maximum; but in the new edition of the Library Manual on Legislation we should like to incorporate those suggestions, not only for the best interests of the libraries, but for the best interests of the municipalities. I believe we, as librarians, ought to look further than to the best interests of the librarians. If we seek a law which gives us an undue advantage and get it, it will fall back on us in due course of time. I think at the present time there is quite a study being made along the line of uniform legislation and I think we ought to co-operate in this endeavor to provide as far as possible for uniform legis-
lation throughout the country and get a report from librarians in each locality who have to rely upon their demonstrated efficiency in order to obtain the necessary appropriation.

THE CHAIRMAN: We would like to hear from Mr. Wheeler.

MR. J. L. WHEELER: Mr. Yust has suggested that possibly we can have a tax limitation in many communities. I have an idea, if we made an investigation of the library tax rates, in many of the states, we would find very few have reached the limit. Up to that limit, it seems to me, we have a remedy for library troubles which takes care of almost all of the cases. In other words in a great many of the states we have statutes on the books which permit people to vote on the tax levy, similar to what we have in Ohio. We have not taken advantage of those laws. We are a little timid in putting it before the public. It seems to me the first thing necessary is to take advantage of the laws that exist at present. That would be the first piece of work to be done. It seems to me we ought all to keep in mind the possibility of carrying out Judge Wildermuth's suggestion as to providing some state law. If we find it is necessary to have some way to get around the constitution, we can provide for letting the people turn that down; but we have not exhausted the
possibilities that exist by any means.

MR. FRANK P. HILL (Brooklyn, N. Y.): There is no royal road to a perfect library act as far as I have studied the situation, but I believe that the safest one is a state law which permits a community, by vote of the people, to have a mandatory tax applied, which should be on the percentage basis and which should have a high minimum and a low or no maximum. In New York, where we have to go before the board of estimates to get our money, we are treated just as the Cleveland people have been up to this year; that is, this governing board usually feels that the libraries of the cities are using their funds to good advantage and it is seldom that they cut us down so that we feel it perceptibly; and the care which this budget committee takes in going over the different funds and the different institutions receiving money from the city is such that the committee knows what is being spent and how it is being spent. It is a very good way. It has proven so with us; but the most satisfactory law is the law which fixes a definite amount which the library shall receive and which will grow with the growth or with the increase in valuations.

THE CHAIRMAN: Miss MacDonald, you started to speak a while ago. We would be glad to hear from you now.
MISS ANNA A. MAC DONALD (Harrisburg, Penn.): In my experience of ten years, feeling the library pulse on the part of the general public, never has there been a time when the people have been so ready to support libraries and work for them, and I believe that spirit on the part of the public will offset Mr. Ranck's pessimistic statements, and I believe if the people go out and try to get what they need they will get it. I come from a slow state, but this ought to be an index.

THE CHAIRMAN: Miss Robinson has been making an investigation of "maximum" and "minimum" in Iowa. May we have a word from you, Miss Robinson?

MISS JULIA A. ROBINSON: We have in Iowa a maximum but no minimum. Our maximum is five mills. In special charter cities the total valuation is taken. In other cities the levy is on quarter valuations. The question has been raised with us in considering our revenue, how many libraries were receiving the maximum of five mills. I addressed a postal card questionnaire to librarians and when I left last week fifty-one post-card replies had come in. The first question was, "Are you receiving the maximum tax of five mills?" Eighteen were receiving the maximum, and those were all of the smaller libraries of the state but two. The third question was, "Did you
receive what you asked for?" To that question twenty-four libraries replied that they did receive what they asked for, less than five mills, but it was what they had asked for. Nine only replied that they did not receive what they had asked for; which shows it is not the fault of the maximum or the fault of the city council, but it is the fault of the library board in not asking for a larger amount if they needed it.

THE CHAIRMAN: Are there any other suggestions along this line? I feel that we have just begun the consideration of this important subject, and after this conference we can give more thought to the matter. At the next conference we may have something more constructive to offer. There will be much to be done, even if we do reach uniformity in the matter.

I am sure all of you join me in expressing thanks to Judge Wildermuth and Mr. Ranck for their papers, which have given us so much stimulation this afternoon.

(The President then announced that the next annual conference of the A. L. A. will be held at Swampscott, Mass., June 20-27, 1921.)

The joint session was thereupon adjourned.