

# Landowners gain ground in million dollar tax issue

United Press International  
AUSTIN — Landowners, incensed over property tax increases, are beating out school children in the battle for \$900 million which the state contemplates spending on increased aid to public education.

And in the hue and cry over property tax relief, rural and suburban interests are quietly teaming up to grab the largest per student share of the state largess.

Proponents of the multimillion school finance plan to be presented to legislators at a July special session say rural and suburban property owners are too strapped to pay any higher taxes and need relief most. Some small rural schools will be unable to open in September without additional state money, proponents say.

The plan expected to be presented to a special session of the legislature in July will undo many of the equalizing provisions of the 1975 law intended to alleviate inequities in educational opportunities for students in rich and poor districts across the state.

Gov. Dolph Briscoe is supporting the plan. Speaker Bill Clayton and 92 of the House members are on record favoring it. Lt. Gov. William P. Hobby says he and a majority of the Senate will go along with it.

"It's better than no bill at all," Hobby explained.

The proposal runs directly contrary to the recommendations of the Texas Advisory Commission on Intergovernmental Relations (TACIR) and the suggestions of experts with the Texas Research League.

The largest portion of the \$900 million outlay will go for reducing by \$318 million the amount local districts are required to pay toward costs of minimum education programs.

"Any state attempt to provide uniform tax relief to all districts — by assuming all or part of the local share of the foundation program, for example — would primarily benefit wealthy school districts where total school taxes are already relatively low," according to a TACIR report.

Glenn Ivy, research director for the private research group, in a presentation that drew the governor's ire last fall, declared, "Any reduction in the local share reverses the equalization process, gives the most additional state aid to rich districts

and threatens another serious legal challenge to the system."

Ivy said the biggest reductions would go to the largest taxpayers in the wealthiest districts.

In addition to lowering the local share, the finance plan would recompute the value of agricultural land on the basis of its productive value rather than its market value and discount the market value of residences 20 per cent.

The provision would not change actual tax assessments levied on property owners, but would give rural and especially suburban districts a big break in calculations of how much of their school costs they have to pay and hence, how much money they have to raise in taxes.

In dollars and cents, the proposal would mean a \$258 increase in state

aid for each student in a suburban Harris County district such as Klien and a \$309 per student increase in Miles, a tiny West Texas town. Houston, at the other end of the scale, would get only \$69 more state aid per student, El Paso only \$32.

The average increase in aid to the state's 96 suburban districts would be \$118 to \$126 per student, to 492 rural districts \$126 per student, and to the top seven urban districts \$82 per student.

Counting what schools already receive, the proposed increases would give urban districts a total of \$651 in annual state aid per student, compared to \$716 to \$733 for suburban districts and \$790 for rural districts.

Educators point out per student costs are higher for rural schools and say suburban districts need special help because they have little besides residential property to tax to support their education programs.

"They're the ones that are the fastest growing," says Raymon Bynum, associate state education commissioner. "That's where the pupils are and that's where the money is needed because that's where the tax base isn't."

Statistical comparisons of proposed state aid increases to rich and poor districts indicate sizeable sums will go to some enormously wealthy districts.

Rural representatives say the figures are skewed by the use of full market value of property instead of agriculture values.

To cite the most glaring contrast, the proposal would provide \$116 additional aid per student to 35 districts with taxable property worth \$260,000 to \$289,999 for each child compared to \$89 extra per student in 207 districts with \$80,000 to \$109,999 worth of property per child.

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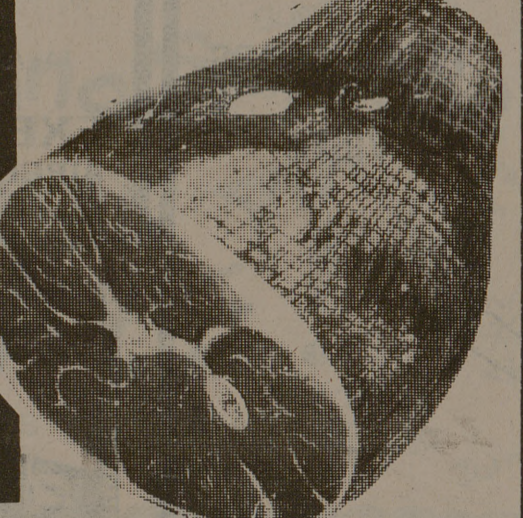
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