effort to shift the incidence of such revenue to make it conform with the new economic conditions and the changing purposes back of higher education. It can hardly be said that the general property tax is still a just source of funds for higher education. It has been found to be an inadequate form of taxation; so other forms have been resorted to, but always only to secure the required revenue and without regard to whether the incidence was equitable. It is urgent that adjustments be made if the necessary revenues are to come from this source, for the capital needs for higher education are increasing almost proportionately with commodity and wage prices whereas growth of assessment values, on the basis of which these must largely be met, has decidedly lagged.[17] Such being the case, there must be a readjustment in the means of support for higher education. The mill tax which is still used as a foundation gradually became inadequate and new sources of revenue were sought, generally with the idea of securing money with the least resistance and not with any policy of forcing those persons who receive the benefit of university training to pay for it. In 1919-20 the per capita share of public contributions to higher education in the different states ranged from $3.12 to $0.11.[18] It is reasonable to conclude that these contributions bear no relation to the benefits received. The University of Nevada with its income of $3.12 per capita in the state undoubtedly is not serving the public any better or more extensively than the University of Wisconsin which is in a state where the per capita tax is $1.21; or in Ohio with its $0.44 per capita tax during the year 1919-20. To carry out a policy which would provide for taxation in accordance with benefits received would be a difficult task, but the present is an opportune time for the introduction of such a plan,

> for we are now at the outset of that state of government activity that might be called the constructive functions of government. We do not simply build upon the actually existing situation and improve it, but we now seek to create entirely new conditions and to make something exist which never existed before.[19]

There is, then, but one alternative in this matter. The state expenses for higher education must be allocated in accordance with and at the point where such institutions market their waves; or the sources must be left as they are now and, to those who are bearing the financial burden, should be given a full return on money invested, as some of the state universities are attempting to do. It is difficult to see any other alternative.

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[17] For full discussion of this subject see: D. Snedden, "Capital Needs for Education in the United States," *Annals of the American Academy of Political Science*, Jan., 1920, pp. 71-82.

[18] Including Normal Schools. Taken from the "Report of a Survey of State Institutions of Higher Learning in Kansas," *U. S. Bureau of Education Bulletin, 1923, No. 20*, p. 143.

[19] E. R. A. Seligman, "The Financing of Education," *Educational Administration and Supervision*, Nov., 1922, p. 450.