

of the Mississippi for one year of military service plus \$10,000. Would that be fair? I don't think so. If you had two kids and they came up to you and they were fighting and they were always getting in it with each other and you said to one of your kids, I'll tell you what, you can't hit the other child. If you do I'm going to punish you. And you say to the second child, you can hit the other one but so long as you pay me a dime before you do it, every time you do it. Is that fair? You can't purchase privilege and Class I schools have forms of privilege. Now the argument goes, no, we're not privileged, we pay a high household ratio of taxes. Senator Landis, I don't understand your bill. Listen, I pay twice as much as taxes as the households in the city and I've gotten sheets and sheets. This one happens to be from Nance County. It depends on where you look at those figures as how you interpret fairness and equity. Do we pay school tax on a per capita basis? No, we don't. It's not a head tax. We pay it on the basis of how much property you hold. Now I'll tell you what. Let's say that the schools are supported by income tax and you stand up and say, I paid \$2,000 of income tax last year and my neighbor paid \$4,000 of income tax last year and my neighbor complains it is unfair. He says he is paying twice as much taxes as I am. I can't understand it. The question is, how much income do you have? It's not the level of the income tax you pay that determines whether it is fair. It does have a graduation to it, doesn't it, and the graduation is there because of the income you have. Property tax works the same way and the notion of per household analysis does away with the fact that valuations vary by the size of the landholding you have. Now you take a look here at the one that was given to me this morning, it's Nance County, and the school tax raised in Class III's is twice as great as the school tax raised in the Class I's including, by the way, the free high tuition, but the valuation in the city isn't twice as great, huh uh. As a matter of fact the rural district as opposed to being 50 percent of the city district is about 66 and two-thirds. If you readjusted these figures in Nance County the fair share in the rural areas would be \$130,000 higher. This kind of analysis of the per household compensation or taxation is not the relevant factor because we don't tax on that basis. We tax on the amount of property you have. Maybe that's unfair. Maybe that's harsh. I would agree to that and I'm going to try to mitigate that. I'm going to mitigate that by property tax relief. I'm going to mitigate