T H E S I S

COUNTY CONSOLIDATION AND THE
REDISTRIBUTIONS OF COUNTY FUNCTIONS
TO UNITS OF LARGER AREA
IN COLORADO

Submitted by
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In partial fulfillment of the requirements
for the Degree of Master of Science
Colorado Agricultural College
Fort Collins, Colorado

June, 1933

COLORADO AGRICULTURAL COLLEGE

GRADUATE WORK

June 1933

I HEREBY RECOMMEND THAT THE THESIS PREPARED UNDER MY

SUPERVISION BY Scoville R. Heckart

ENTITLED **County Consolidation and the Redistribution of County Functions to Units of Larger Area in Colorado**

BE ACCEPTED AS FULFILLING THIS PART OF THE REQUIREMENTS FOR THE

DEGREE OF MASTER OF **SCIENCE**

MAJORING IN Economics and Sociology

CREDITS 19

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CHAPTER I

INTRODUCTION

The Problem. The reason for making this study is to study ways and means of reducing the present high cost of county government and increase efficiency in county government. It has been suggested that county consolidation is the solution to the problem.

The purpose of this study is to analyze and carefully consider county consolidation as a solution to the problem Colorado is facing in the operation of county government and to suggest better methods of reducing the cost if county consolidation is found to be impracticable.

In this connection there is a growing feeling that there is need of revising county areas so as to increase their size. This would tend to reduce the cost of county government, since there is needless waste and unnecessary overhead cost where county officers serve a small county. With the improvement in highways and the use of new means of transportation it seems that there is little need for counties of less than 1,000 square miles. In recasting county lines an effort should be made to encourage the development of communities with common economic and social interests. County areas might be revised either by a comprehensive reorganization, state-wide in scope, or by consolidation of existing counties where local sentiment is favorable.

The Plan of Study. An attempt has been made to review all the literature available on the administration of county government to see what has been done; what is being done; and what can be done in the future to reduce costs of county government. This has included a study of documentary materials of several sorts such as the Colorado Yearbook, Tax Commission reports, State Auditor's reports, annual reports of the State Superintendent of Public Instruction, individual county reports, and information from other states.

Personal interviews have been made with various individuals such as the general public, county officials, and others qualified to express themselves on this subject.

Personal observations of conditions existing in the various counties concerning highways, schools, welfare work, justice, court houses, county jails and county poor farms have been made in a few cases and information in field reports of Dr. Henry C. Pepper and G. S. Klemmedson, members of the staff of the Colorado Agricultural College has been available.[1]

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[1]Dr. Henry C. Pepper visited 26 counties in Colorado using the material collected for his "County Government

From the various reading, personal interviews and observations has been gathered the information that forms the body of this thesis. All of the above sources have been used in seeking a basis for sound judgment in a consideration of the problem to be solved.

The county was studied from these various angles: Geographical features, economic resources, present development of transportation and communication lines, assessed valuations and population trends. The Colorado constitution and session laws were studied with relation to county and county officials to see how they may help or hinder changes that might be suggested. Numerous other factors were used in connection with this study. In fact every possible angle of the question known to the author has been exhausted to make the study as complete as possible.

Scope and Definition of the Problem. The scope of this thesis includes, the sixty-two counties of Colorado and their governments. The City and County of Denver is excluded.

The term "county consolidation" is used to designate the union of several counties to carry on the various county functions as a unit. It is the formation of what might be called greater counties from the now existing

in Colorado" which was accepted by the State University of Iowa as a thesis for a Doctor of Philosophy in Political Science degree in 1932.

group of counties in Colorado.

General Characteristics of Colorado Counties[1] The State of Colorado is unusual in the number and variety of topographical features it possesses. These factors make consolidation difficult in some cases. The State is divided into three major divisions: The entire eastern section is the Great Plains region, at one time known as the Great American Desert; the center of the State is traversed by the Rocky Mountains that form numerous huge valleys, such as North, Middle and South Park, also San Luis Valley; the western part of the State is known as the Western Slope. It is made up of high mesas and cut by several large rivers. The mountains of Colorado are one of the wonders of the State. Lake County has more of these high peaks than any other county in the State.

The important rivers form numerous valleys. The Gunnison flows to the west, meeting the Colorado River near Grand Junction in Mesa County. San Luis Valley, a great inland seabed, is drained by the Rio Grande River which flows south into New Mexico. The Arkansas River has its origin in the high mountains of Lake County and cuts its way through the Royal Gorge to furnish water for irrigation in the Arkansas Valley in the southeastern part of the State. Other rivers that furnish water for irri-

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[1] Colorado Yearbook, 1931. p. 12.

gation are the Poudre and the Platte which flow northeast across the State, joining near Greeley, Colorado. It is along or tributary to these important rivers that the irrigated valleys are located and where much of the agricultural wealth of the counties is concentrated.

Mining is not confined entirely to the mountainous areas. Weld County ranked first, in 1931, in the production of coal. Metal mining is found all through the mountain areas, and it is these metal mining areas where the greatest decrease in population and wealth has occurred.

Colorado counties show great variation in area and population. Denver County, the smallest county in the State, has an area of 37,120 acres, while Las Animas, the largest, has 3,077,760 acres. The variations in population of counties is even greater than the variations in area. Three counties in Colorado had a population below 1,000 in 1930. Hinsdale County had a population of 449, while Mineral County had only 640. Denver had a population of 287,644.

An interesting comparison of the size of counties of the far West and those of the East is as follows: Colorado has 63 counties with an average area per county of 1,645 square miles; Wyoming has 23 counties with an average area of 4,268 square miles; while in the East, Kentucky has 120 counties with an average area of 338 square miles per county; North Carolina has 100 counties with an average area of 524 square miles per county; South Carolina has 52 counties with an average area of 600 square miles per county. Three counties of Georgia recently consolidated and the combined area of the new county is only 331 square miles.

It has been shown that the counties of Colorado have a large average area coupled with high mountain ranges, long distances between county seats such as between the town of Walden in Jackson County and Fort Collins, 106 miles to the east. Having the road closed from three to four months of the year by snow on the high mountain passes makes county consolidation questionable in a number of cases.

The plains counties might find it advantageous to consolidate in certain cases such as Phillips and Sedgwick, Crowley and Otero, Bent and Prowers, and Adams and Arapahoe. These counties are not hindered by geographic features and different economic pursuits as are the mountain counties.

<u>Importance of Problem</u>. The problem of reducing the cost of county government is important, especially at this time with a tremendous reduction in national, state, and local income.

At the same time a world wide change in the price level is taking place, changing from a high price level to a pre-war level. County government costs simply cannot remain high while prices, costs and wages have been forced to adjust to a lower price level.

The fact that tax delinquency is growing by leaps and bounds will force readjustments in the cost of county government even if some counties are forced to go through bankruptcy.

Big business, railroads, public utility corporations and other large taxpayers have gradually become aware of the problem and are demanding radical changes in county government and a reduction in the cost.

Members of the legislature have introduced numerous bills to reform local government. They have introduced bills on budgeting, auditing, reduction of salaries of county officials, county consolidation, county manager form of government and other similar measures.

The press has given a large amount of space to local taxation and county government reform. The University of Colorado, Colorado College and the Agricultural College have given considerable time to the study of county problems.

<u>Loss in Population Indicates Need for Consolidation</u>. Economic conditions due to the present depression may force 13 counties in Colorado to merge with other counties or make some other radical change in the system of financing the county program because they have insufficient population to maintain even an inadequate type of county government. If a small number of consolidations is to be considered, the increase or decrease of population in the counties since 1900 might be used as a basis. (See Table I)

This group of counties shows a loss of 66,170 in population in 30 years with Summit and Teller counties showing the largest percentage decrease. Unless there is a revival of mining in the near future these losses will increase. It will only be a question of time until these counties will be forced into combining their areas with neighboring counties as there will be few persons living in them.

<u>Poor Counties Show Large Decrease in Population</u>. The need for county consolidation is shown by the fact that there has been a large decrease in population in the poor counties, those with less than 5 million dollars in assessed valuation in 1931. Counties in this group showed a loss of 57 per cent in population from 1920 to

TABLE I. COUNTIES WITH A DECREASE IN POPULATION SINCE 1900 [1]

County	Population 1900	Population 1930	Decrease In 30 Yr.	Percent Decrease
1. Clear Creek	7,082	2,155	4,927	70
2. Custer	2,937	2,124	813	28
3. Gilpin	6,690	1,212	5,478	82
4. Hinsdale	1,609	449	1,160	72
5. Lake	18,054	4,899	13,155	73
6. Mineral	1,913	640	1,273	67
7. Ouray	4,731	1,784	2,947	62
8. Park	2,998	2,052	947	32
9. Pitkin	7,020	1,770	5,250	75
10. San Juan	5,379	1,935	3,195	59
11. San Miguel	2,343	2,184	408	17
12. Summit	2,003	387	1,757	88
13. Teller	29,002	4,141	24,861	86
Thirteen Counties	91,761	24,591	66,170	72

TABLE II. TREND OF POPULATION IN POOR COUNTIES AND WEALTHY COUNTIES OF COLORADO 1900 - 1930 [2]

Number of Counties	Counties Grouped According to Assessed Valuation	Trend of Population Per cent Increase
15	Under $5,000,000	57 (decrease)
13	$5,000,000 under $10,000,000	23
19	$10,000,000 uncer $20,000,000	178
15	Over $20,000,000	121
	All Counties (including Denver)	51

[1] United States Census, 1920-1930.
[2] Ibid

1930. The group of counties of average wealth, from 10 to 20 million dollars in assessed valuation had an increase of 178 per cent in population during this period while the wealthiest group of counties increased 121 per cent in population. (See Table II)

Increase in Cost of Government. A part of the increase in government expenditure and of debts was caused by the increase in population in some cases, the rise in commodity prices and wages, the increases in the number of children attending school and in the large increase in the number attending high schools and colleges, by the need for improvement of highways, welfare and health activities.

A few figures will assist us in considering the cost of government and the extent to which it has increased in the last few years. For purposes of illustration I have taken the year 1922 because the Census Department gathered accurate information at that time, and 1931 as the last year for which figures are available.

The population of Colorado has increased 6.3 per cent from 1922 to 1931, or from 974,313 to 1,035,791. Duri this same period state and local tax collections increased 16.9 per cent, from $48,930,000 in 1922 to $57,194,931 in 1931. Per capita costs of government (state, county and local) increased from $50.22 in 1922 to $55.22 in 1931, or an increase of 10 per cent.

Total tax collections in Colorado for federal, state and local government but not including our share of customs or excise taxes paid on tobacco, automobiles, and other indirect federal taxes were $72,862,161 in 1931. (See Table III)

Per Capita Tax Burden. The total per capita tax burden in Colorado amounted to $70.34 in 1931 compared with $77.53 for all states. (See Table IV)

The tax burden classified according to the form of tax is given in Table V for 1931.

It is interesting to note the following facts which are brought out by the figures given in the tables:

First, the schools are the largest tax collectors, since this agency secures 31 per cent of the total taxes collected in Colorado. The Federal government comes second with a revenue of 22 per cent of the total, State government third with 20 per cent of the total, and County government, 12 percent.

Second, the general property tax is the principal source of all taxes, accounting for not less than 78.4 per cent of the total state and local collections.

The per capita property tax burden has shown no reduction from 1922 to 1931, while other sources of revenue have shown an increase as in Table VI.

It is important to know what the general property

TABLE III TAXES COLLECTED IN COLORADO IN 1931.[1]

	Total Revenue
State:	
General property	$5,050,622
Estate and inheritance	955,264
Special taxes	6,112,341
Licenses or permits	2,588,2[illegible]4
Special assessments	152,838
Miscellaneous taxes	15,777
Total State	$14,915,110
Counties:	$ 8,733,128
Municipalities:	
General property	8,753,895
License or permits	479,774
Special assessments	1,892,76[illegible]
Miscellaneous taxes	94,100
Total Municipalities	$11,220,538
Schools and Other Civic Divisions:	$22,326,155
Total State and Local	$57,194,931
Federal Taxes	$15,667,230 [2]
Total tax collections	$72,862,161

[1] Federal and State Taxation.
Sub-committee of House Ways and Means Committee, 72nd Congress, 2nd session, Washington D. C. 1933.

[2] Does not include customs taxes collected in other states but paid by Colorado citizens.

TABLE IV. PER CAPITA TAX BURDEN
IN COLORADO AND OTHER STATES.
1931

Collecting Agency	Per capita tax burden Colo.	Per capita tax burden All States	Percent of Total Colo.	Percent of Total All S.
Federal government	$15.12	$19.77	22	25.5
State government	14.40	16.02	20	20.6
County government	8.4[illegible]	7.80	12	10.1
City government	10.84	24.26	15	31.3
School and other local governments	21.55	9.68	31	12.5
Total	$70.34	$77.53	100	100

Source: Federal and State Taxation, House Ways and Means Committee, Washington D. C. 1933.

TABLE V. SOURCE OF TAX REVENUE
COLORADO AND OTHER STATES,
1931

	Other states	Percent total Colorado.
General property tax	53.5	78.4
Estate or inheritance	2.4	1.7
Special sales tax on specific articles	11.[illegible]	10.7
Licenses or permits	5.3	5.4
Special assessments	2.2	3.6
Income, franchise, and miscellaneous taxes	25.3	.2
Total	100.0	100.0

Source: Federal and State Taxation, House Ways and Means Committee, Washington D. C. 1933.

TABLE VI. GENERAL PROPERTY TAX BURDEN IN COLORADO 1922 and 1931

	General Property tax burden per capita		Burden of all other taxes per capita.	
	1922	1931	1922	1931
Colorado	$43.98	$43.46	$6.24	$11.76
United States (weighted)	31.71	42.87	7.13	14.89

Source: Federal and State Taxes, House Ways and Means Committee, 72nd Congress, 2nd Session. p. 207 1933.

tax burden amounts to because county government is financed almost entirely from this tax.

<u>Trend in County Tax Collections in Colorado.</u> The year 1931 was the peak year in government expenses in Colorado. The costs for all purposes have risen steadily until 1931. Since then the following reductions over 1931 have been made in the last two years, as in Table VII.

TABLE VII. REDUCTION IN GOVERNMENTAL EXPENSES IN COLORADO IN 1931

		Percent
Education	$4,584,450.00	17.0
Cities and towns	1,451,938.65	15.5
State	602,550.65	24.9
Counties	932,350.55	18.8
Roads and bridges (counties)	2,060,004.30	58.0
Total	$9,631,294.35	

Source: State Tax Commission.

The property tax dollar was divided for these purposes in the two years by the following percentages:

TABLE VIII DIVISION OF THE PROPERTY TAX DOLLAR 1932 1933

	1933 (cents)	1932 (cents)
Education	56.06	53.34
State	4.54	4.63
Towns	19.76	19.51
Counties	15.92	15.08
Roads	3.72	5.44

Source: State Tax Commission Report

County expenses have been cut $932,350 in two years, but the unpaid county warrants have jumped to $1,667,822 the increase in these unpaid claims offsetting the savings in taxes to some extent. The largest slash in expenses has come in the levy for county roads and bridges, amounting to $2,060,004 in two years.

The tax commission has aided in bringing about the reduction in taxes in some cases by refusing increases in levies asked for by school and county officials.

In the fall of 1932, 31 counties petitioned for permission to increase their county revenues, all of which were denied by the commission. Twenty-three counties either reduced their budgets or left them the same as last year, and these petitions were therefore approved.

TABLE IX — COMPARISON OF TAX REVENUE REPORTED BY COUNTY CLERKS FOR COUNTY PURPOSES. 1927 to 1933

Year	Revenue
1927	$6,448,469.63
1928	6,233,249.44
1929	6,651,541.70
1930	6,797,781.48
1931	7,299,625.01
1932	6,764,542.07
1933	6,367,274.46

Source: Colorado Tax Commission.

Taxes Take One-Fifth of Income. Today we are clearly absorbing too great a portion of our state income for the conduct of our various branches of government. In boom times when we might hope that our income would increase more rapidly than the cost of government the situation was not serious.

Today, with the falling off of business, the aggregate expenditure of state, and local governments probably represent more than 20 per cent of our state income. The real reason for so much criticism of governmental expenditures today is that income from farms, ranches and real estate has dropped tremendously. Fortunes have been wiped out.

Information supplied by the National Bureau of Economic Research and the National Industrial Conference Board indicates that the cost of government amounts to about 30 per cent of our national income. (See Table X)

TABLE X. INCOME COMPARED WITH COST OF GOVERNMENT

Year	National Income[2]	Cost of Government[1]	Percent Income
1913	$34,400,000,000	$2,900,000,000	8
1929	85,000,000,000	13,000,000,000	18
1931	52,000,000,000	14,000,000,000	27
1932	45,000,000,000	14,000,000,000	31

[1]National Industrial Conference Board, New York. 1933.
[2]National Bureau of Economic Research, Washington D.C.1933

While it has been stated at various times in the press that our annual tax bill is from $12,000,000,000 to $14,000,000,000 we find no substantiation for this figure, unless all revenues of our governments instead of only tax collections are included.

It does not seem proper, however, to consider interest received, foreign debt payments, receipts from grants, and income from public-service enterprises as a part of the tax burden. The following information on the total tax bill is probably more accurate:

TABLE XI TOTAL REVENUE FROM TAXES IN THE UNITED STATES 1931 [1]

Federal taxes	$2,428,000,000	26 Per Cent
State taxes	1,967,000,000	21
County taxes	958,000,000	10
City taxes	2,978,000,000	31
Local taxes	1,188,000,000	12
Grand Total	$9,519,000,000	100 Per Cent

Governmental Expenditures Can Be Reduced. Some of the expenditures in government can be reduced by postponement of less urgent matters, some by permanent elimination or curtailment of functions and activities which have been created over the last 20 years in response to the desire for expanded service by the community. Some of these expanded services are obsolete, but many of them

[1] Federal and State Taxes, House Ways and Means Comm. 1933

meritorious.

There has been also the growth of useless duplication and waste. In education we have a multiplicity of school districts and institutions of higher learning. For example, Colorado has 2,033 school districts and 7 state colleges. Our 63 counties should probably be consolidated into not more than 20. We should continue to reduce the multiplicity of local governments. Many of these administrative units have been rendered obsolete by improved communications and modern transportation.

Defects in Colorado County Government. The extraordinary financial difficulties that have been placed upon county government within the last four years have brought out many of the inherent weaknesses of the present system. One of the most serious defects is that many counties are too small and do not contain enough resources to furnish the necessary revenues to maintain county government without making the tax burden excessive. Another failing is that under present laws the administrative and financial organization and control is inadequate and decentralized.

Leading authorities upon county government in the country have made the following remarks about the defects in county government in general. Paul W. Wager of the University of North Carolina, for example, says: "Many county units are too limited in taxable resources to provide the essential services of a modern rural civilization and many are too small in area to constitute an efficient unit of administration."[1]

Robert H. Tucker, in his article, "Planning for Improved County Government in Virginia," states that "The chief weakness of county government in Virginia lies in the form of organization through which the counties of the state are compelled to function. ....The conditions just described are complicated and intensified by two other problems. One of these is the expensiveness of the smaller units in road building, public health work, public welfare work and other county functions. The other is the problem of the poor county, the county which has not the economic ability to provide the services necessary to meet the requirements of modern community life."[2]

G. S. Klemmedson in his bulletin on "The Cost of Local Government in Larimer County,"[3] states that one of the defects of county government in Colorado is "lack of unified control over entire county business." He further states that no other branch of government is so decentralized in administrative authority as the county. As a business organization it lacks a responsible head, having no

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[1] Wager, Paul W. "Financing Governmental Services in Rural Areas." Natl. Munic. Rev. 21:473 Ag. 1932.
[2] Tucker, Robert H. "Planning for Improved County Government in Virginia." Natl. Munic. Rev. 21:506 Ag. 1932.
[3] Klemmedson, G. S. "The Cost of Local Government in Larimer County." Colo. Agri. Exp. Sta. Bul. #361 Apr. 1930.

official corresponding to the president, governor or mayor in national, state and municipal government.

Counties Face Financial Bankruptcy. Reports gathered from various sections of the state indicate that the defects which have been pointed out are typical of conditions in Colorado.

It is realized that newspaper articles are not the most reliable authority, yet the evidence presented in the articles used in this thesis have been substantiated by other material that will be given later in this thesis. They have been used only as a means of indicating existing conditions.[1]

Joseph M. Wood, Colorado Public Examiner, in a recent report, recommends that the governor confer with the attorney general, district attorney, and State tax commission in an attempt to straighten out the tax tangle in Costilla County.

Wood's audit of the county discloses shocking irregularities, and tax dodging on a mammoth scale. Practically every tax levy in the county is illegal, he says.

During 1931, tax certificates were sold at 10 to 75 per cent of their value. In this same year delinquent tax collections amounted to $25,700.81. These collections covered the years 1921 to 1929 and in most cases the treasurer waived the interest, penalty, advertising and

[1]The Denver Post. Sept. 22, 1932.

the treasurer's fees. These waivers were inducements to the people to pay back taxes and the whole procedure was illegal, according to Woods.

The audit shows that of the $256,819.41 taxes assessed in Costilla County in 1931 only $81,552, a little over 31 per cent, was collected. The sum of $152,253.53 was indorsed on county certificates, $21,664.59 was delinquent, $755 was abated, leaving $594.13 unaccounted for.

The unpaid taxes for the five large companies which own most of the county, amounted to $525,879. The unpaid taxes of the Trinchera district from 1922 to 1931 are approximately $445,000; the Costilla estates for five years amounted to $54,331; the Van Sant tract for three years amounted to $11,113; the Costilla Valley Farm Company for three years amounted to $9,025; and the San Luis Valley Southern railroad for three years amounted to $5,908.

Other conditions that prevailed in this county were the unusual number of tax schedules marked "unknown," irregularities in the handling of the poor fund, and a reported shortage of $3,177. There were also the questions of school levies and judgment bonds.

This report shows the extreme financial difficulties facing this county. The same is true for many other counties in Colorado.

Solution Presents Difficulties

Obstacles in Tax Reduction. Any effort to reduce the cost of county government, regardless of the method used, will meet with obstacles of various kinds.

The greatest obstacle to overcome is the lack of knowledge on the part of taxpayers concerning the operation of county government.

Then there is local prejudice, local pride, selfish motives, etc., to overcome. It is said that county consolidation takes local self-government away from the people. Political opposition is important. The small counties would lose representation in the General Assembly under any plan of county consolidation. The resistance of county officials and of political organizations is so great that rapid progress is impossible.

Furthermore, there are legal obstructions in the way of any attempt to modernize county government. These must be overcome and the process is long and tedious. It is obvious that no matter how burdensome the taxes may become the consolidation of counties will take place at a very slow rate.

The obstacles to county consolidation and a redistribution of county functions to units of larger area will be pointed out in greater detail later.

In time most of the obstacles will be overcome and county government will be placed on a high level similar to that of our best managed cities and states.

In an emergency like the present, the weaknesses in our government become more apparent and public attention to government and taxes offers opportunity for their revision.

Every dollar of decrease in expense, every plan of consolidation in governmental activities touches some sensitive spot where it causes pain and resentment. Until people as a whole demand and applaud these endeavors toward economy and efficiency in county government, the complaints and threats of groups greatly impede the concrete efforts of all executives and legislators.

CHAPTER II

COUNTY CONSOLIDATION

<u>Is County Consolidation the Remedy for the High Cost of County Government?</u> Many citizens in Colorado, a few students of government and taxation, and others believe that county consolidation is the one and only remedy for reducing the cost of county government.

The following discussion will give a brief history of the formation of counties in Colorado previous to 1933. Then an analysis is made of various factors which must be taken into consideration in any consolidation such as physical factors, financial factors, and the present cost of county government. Much of this analysis is used to see what factors determine an economic unit of county government.

An effort is made to show that counties must be large enough and wealthy enough to carry the burden of the county program in order to have an efficient government with economical costs. The study points out that consolidation will make stronger county governments. The advantages and disadvantages of county consolidation will be shown and carefully analyzed.

After giving careful consideration to all the factors which make for economical county government several proposed economic units of county government, including the merging or consolidation of counties, are set up. The reasons for making the proposed consolidations are also shown.

Development of County Consolidation. Colorado is becoming interested in county consolidation. A few of the reasons for this are: the multiplicity of counties, the decentralized administrations, the existence of ghost counties, and the rising cost of highways, education, and welfare work. In fact the rising tax bill for local governments has become so great as to confiscate not only the income from such property but the property itself in some cases. Furthermore, the business depression has reduced the income of certain classes, especially the farmers, to such an extent that certain counties are unable to collect more than 35 per cent of the taxes due. All classes of industry have suffered--the stock raiser, the miner, the manufacturer, the retailer and the wholesaler.

The drop in tax revenues for the years 1930 to 1931 for general county purposes was $1,355,218. The reduction was large for the years 1931-1933, as we have seen in previous discussion. However, the wants of the people for government service continue and the income or revenue has diminished with the result that certain counties are facing bankruptcy. Therefore, if county consolidation is to be the right solution for the county problem, it stands to reason that we must have a more efficient government with less taxes.

Activities in Other States. There are only two instances of county consolidation in the United States at present. Hamilton and James counties in Tennessee and Campbell and Fulton counties in Georgia. There are, in addition, several city and county consolidations in the United States. This activity and the definite proposals for consolidation of particular counties in seventeen other states has directed the attention of the people of Colorado to this type of change. The seventeen states are: Arkansas, Georgia, Idaho, Illinois, Kansas, Kentucky, Massachusetts, Mississippi, Missouri, New York, North Carolina, Oklahoma, Tennessee, Texas, Virginia, Washington and Wisconsin. In addition, consideration is being given to the merging of counties in fifteen other states: Alabama, Montana, Arizona, California, Florida, Iowa, Minnesota, Nebraska, North Dakota, Ohio, Oregon, South Carolina, South Dakota, West Virginia and Wyoming.[1]

History of the Formation of Colorado Counties. The present boundaries of the State of Colorado formerly included part of the territories of Kansas, Nebraska, Utah and New Mexico.[2] These four territories for years played

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[1]Manning, J. W. "The Progress of County Consolidation." National Municipal Review. 21:510 Aug. 1932.

[2]Paxon, Frederic L. "The County Boundaries of Colorado." University of Colorado Studies. 13:197 Nov. - Aug. 1905-1906.

important parts in the growth of the Colorado territory that was officially created February 28, 1861. This section on Colorado county boundaries and early history is based upon a study made by Frederic L. Paxon, "The County Boundaries of Colorado," published in the University of Colorado Studies.

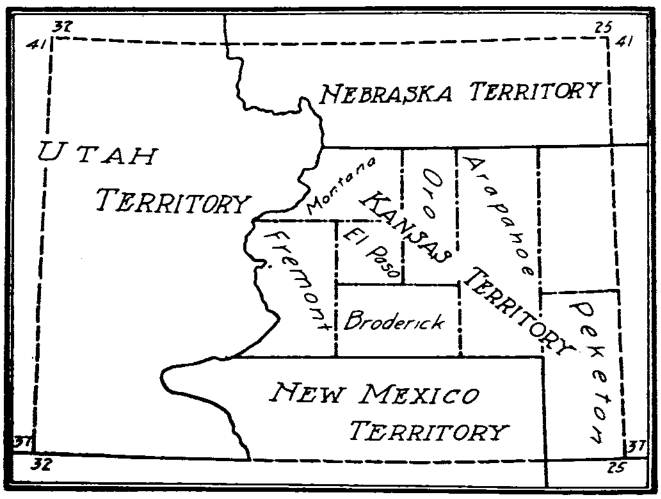

Figure 1

Before 1861, The Admission of Kansas

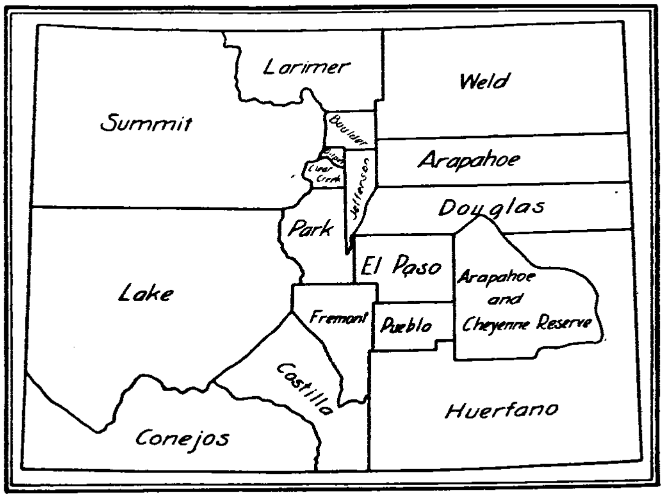

Figure 2

First Legislative Assembly, 1861

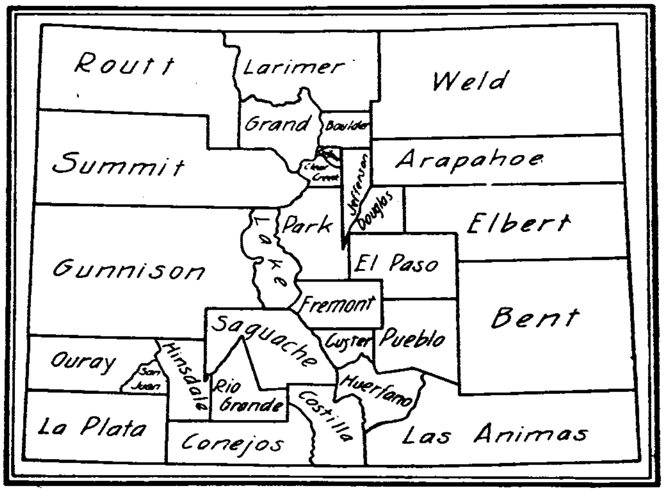

Figure 3

First General Assembly, 1877

Before the territory was established Kansas had passed three legislative measures dealing with the western unorganized territory. In 1855, the counties of Arapahoe and Washington were created, but neither of these counties were ever established. The discovery of gold in Arapahoe County in 1858 caused the Act of 1855 to be abolished and the substitution of Oro, Broderick, Montana, Arapahoe, El Paso and Peketon and Fremont. These counties were all west of the 103 meridian. (See figure 1)

The first legislative assembly, November 1, 1861, did not follow the county boundaries established by Kansas, but enacted measures that created seventeen new counties. The counties of Weld, Arapahoe, Douglas, Huerfano, El Paso and Pueblo divided the great Eastern plains while Summit, Lake and Conejos took in the entire western slope. Larimer, Boulder, Gilpin, Clear Creek, Jefferson and Park constituted the main backbone of the new counties due to their greater population and mining industries that flourished at that time. All of these counties in this latter group retained their original boundaries, except Larimer, which was divided to form the county of Jackson. Costilla and Fremont split the western slope from the eastern plains section. (See figure 2)

The town of Pueblo was located on the Eighth Guide Meridian which was the basis for establishing all the ranges except those of the southwest corner.

During the period from 1864 to 1870 little was done in the way of government or creating new counties. Saguache was formed out of Costilla. This was done by the sixth assembly at Golden in 1866-67.

In 1868 Las Animas was created. It was taken from Huerfano. At this time the Cheyenne and Arapahoe reservation disappeared by the removal of the Indians to Oklahoma.

The coming of the railroad in Colorado had its influence upon county development. Bent and Greenwood were both in the path of the railroad and enjoyed or reaped the benefits derived from the land boom and speculation with the rapid influx of settlers. The assembly of 1874 made Greenwood part of Bent and formed Elbert at the expense of Douglas.

The '70's saw much activity in organizing new counties on the Western Slope. Saguache enjoyed some boundary change and San Juan, Hinsdale, Rio Grande, La Plata and Grand appeared on the scene; however, not as they are now. The counties in the territory now numbered twenty-six. The eleventh legislature, in 1876, marked the close of the territorial period.

Statehood did not stop the steady subdivision of the state into counties. The first assembly formed four new counties: Routt was cut from Grand and Ouray from San Juan; San Juan assumed its present boundaries; Custer took the lower part of Fremont; and Gunnison was created at the expense of Lake. (See figure 3)

In 1879, one more county was established. Lake was further subdivided by the formation of Chaffee. In 1881, Ouray was divided again to make Dolores as was Gunnison to make Pitkin. Ouray was further reduced in size by the creation of San Miguel.

The year 1883 was a very active year for the birth of new counties. Mesa, Garfield, Delta, Montrose, and Eagle appeared.

It is interesting to note how the Eastern Plains counties remained the same from 1874 to 1887, while the Western Slope was rapidly changing its county boundaries. The latter was due to the mining industry of the Western Slope and the difficulty of travel through the mountains, while on the plains cattle raising and a little agriculture carried on by the scattered homesteaders left the county problem lay idle for many years.

In 1887, Conejos lost more territory to another new county, Archuleta, and the plains area received two new counties, Logan and Washington, which were carved from Weld.

When the East did start a drive for more counties nine were created in one year, 1889--Morgan, Yuma, Lincoln, Kit Carson, Cheyenne, Kiowa, Prowers, Baca, Sedgwick. While Rio Blanco took part of Garfield, Montezuma took part of La Plata on the Western Slope.

In the year 1901 Larimer and Arapahoe were the only two counties intact as they were in 1861 when the territory was established. In 1901, Arapahoe was subdivided into Denver, Adams, and South Arapahoe. In the year 1903, Yuma and Washington were enlarged by assuming portions of Adams that then ran from Denver to the Kansas border.

In 1909, Larimer lost its western portion when Jackson was created. In 1911, Crowley divided Otero,and Moffatt took over the western portion of Routt County. The last county to be formed was Alamosa from parts of Conejos and Costilla counties. (See figure 4)

Thus, through half a century the formation and creation of counties continued until the grand total of sixty-three counties exists at the present time in the State of Colorado, ranging in area from 58 square miles to 4,808 square miles in Moffat County.

Physical Factors Involved In County Consolidation

What should an economic unit of county government in Colorado contain in the way of area, wealth and population? Should county boundaries be changed, making counties larger in area, population, and wealth so that they can more nearly conform to the economic unit of county government?

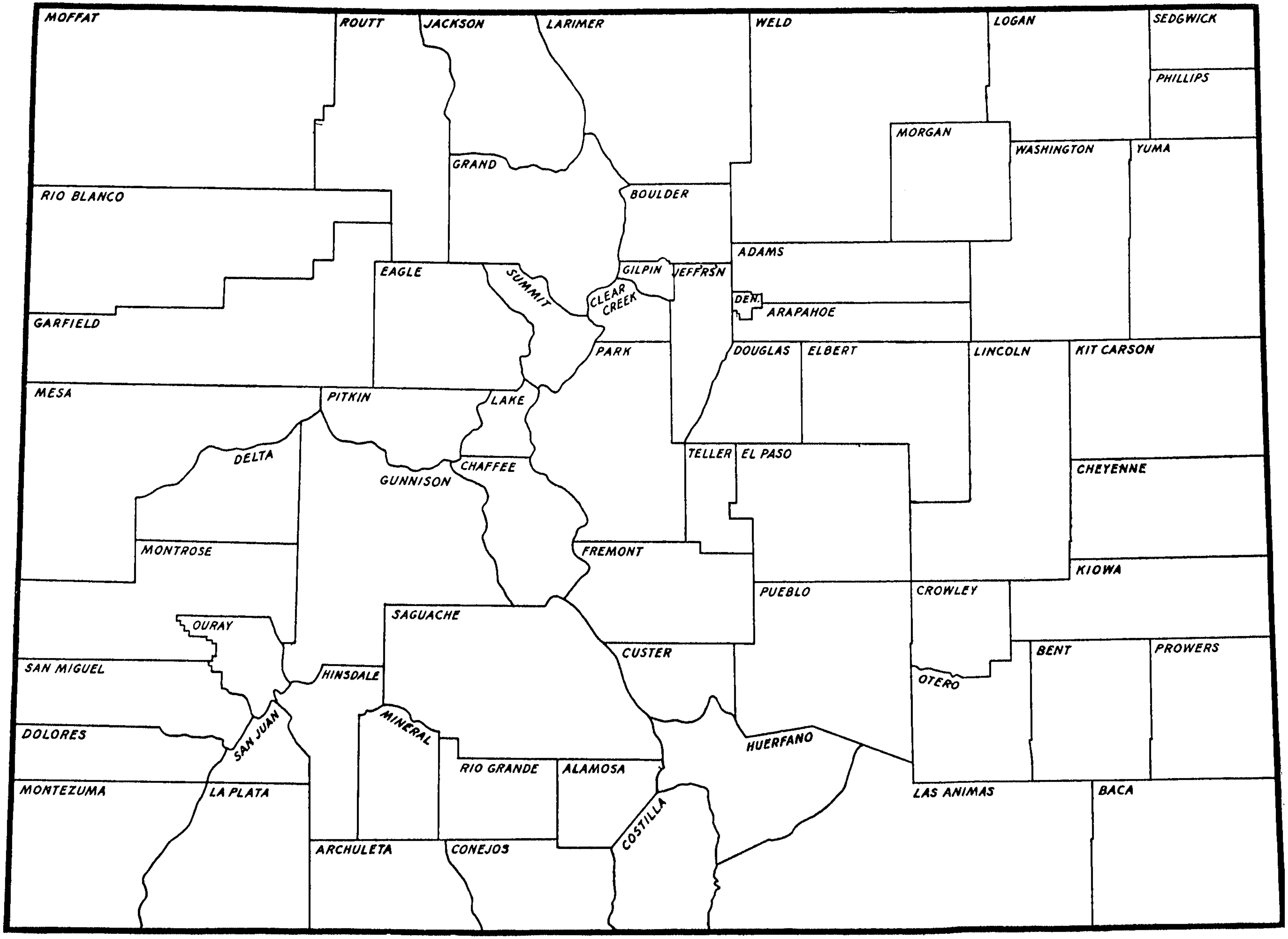

Figure 4

County Boundaries in 1933

With the above in mind the present counties were merged into larger areas wherever possible, taking into consideration these additional factors: present county areas after combining; location of new county seats and the distance of these county seats from the county boundaries as determined by drawing concentric circles around the county seat of combined or consolidated counties; distances between county seats; amounts of non-patented and forest lands as another factor influencing county consolidation proposals. A study was made of state maps to determine the location of highways, railroad connections, mountain passes, and mountain ranges.

Geographical and Topographical Features as Factors in County Consolidation. Mountain ranges and passes are physical features in Colorado which affect county history. Mountain ranges have enclosed natural valleys and these ranges should have marked the boundary lines, but in many cases these natural boundary lines have not been adhered to in forming counties in the past. A few of these cases are Saguache County which crosses the Continental Divide on the north and Hinsdale County which is cut by the Continental Divide twice, thus placing it in three separate valleys.

The mining industry and the difficulty of traveling in mountainous areas have been the major causes for the creation of small counties. However, because of good roads and rapid communication such counties as Gilpin, Clear Creek, Mineral, San Juan, Ouray, Teller and Custer could now be joined to other larger and wealthier units.

Distance as a Factor in Consolidation. In making the analysis, certain favorable areas for consolidation were taken such as San Luis Valley counties; Yuma and Washington counties; and Pueblo, Fremont and Custer counties. In each of these areas the largest and most important town was selected as a possible county seat for the group. Then 20- 40- and 80-mile circles were drawn about these towns. Figure 5 shows the result of such a procedure. Alamosa is the largest town in San Luis Valley and has the largest volume of business. Concentric circles were drawn around Alamosa with a radius of 40 miles which included practically all of the productive land and the greater percentage of the population. Again, the city of Yuma in Yuma County was selected as the county seat, and it was found that a circle of 40 miles included nearly all of the two counties of Washington and Yuma. The cities of Yuma, Akron, and Wray are practically equal in population.

Then, in the case of the Pueblo-Fremont-Custer group of counties, the city of Pueblo is the largest and all other towns of any importance are within a 40-mile radius about Pueblo.

2

Figure 5.

MAP OF THE

STATE HIGHWAYS

of

Colorado

1931

Issued by the

State Highway Department
Denver, Colorado

GOVERNOR WILLIAM H. ADAMS, Chief Executive

CHAS. D. VAIL
State Highway Engineer

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MAP OF THE STATE HIGHWAYS OF COLORADO

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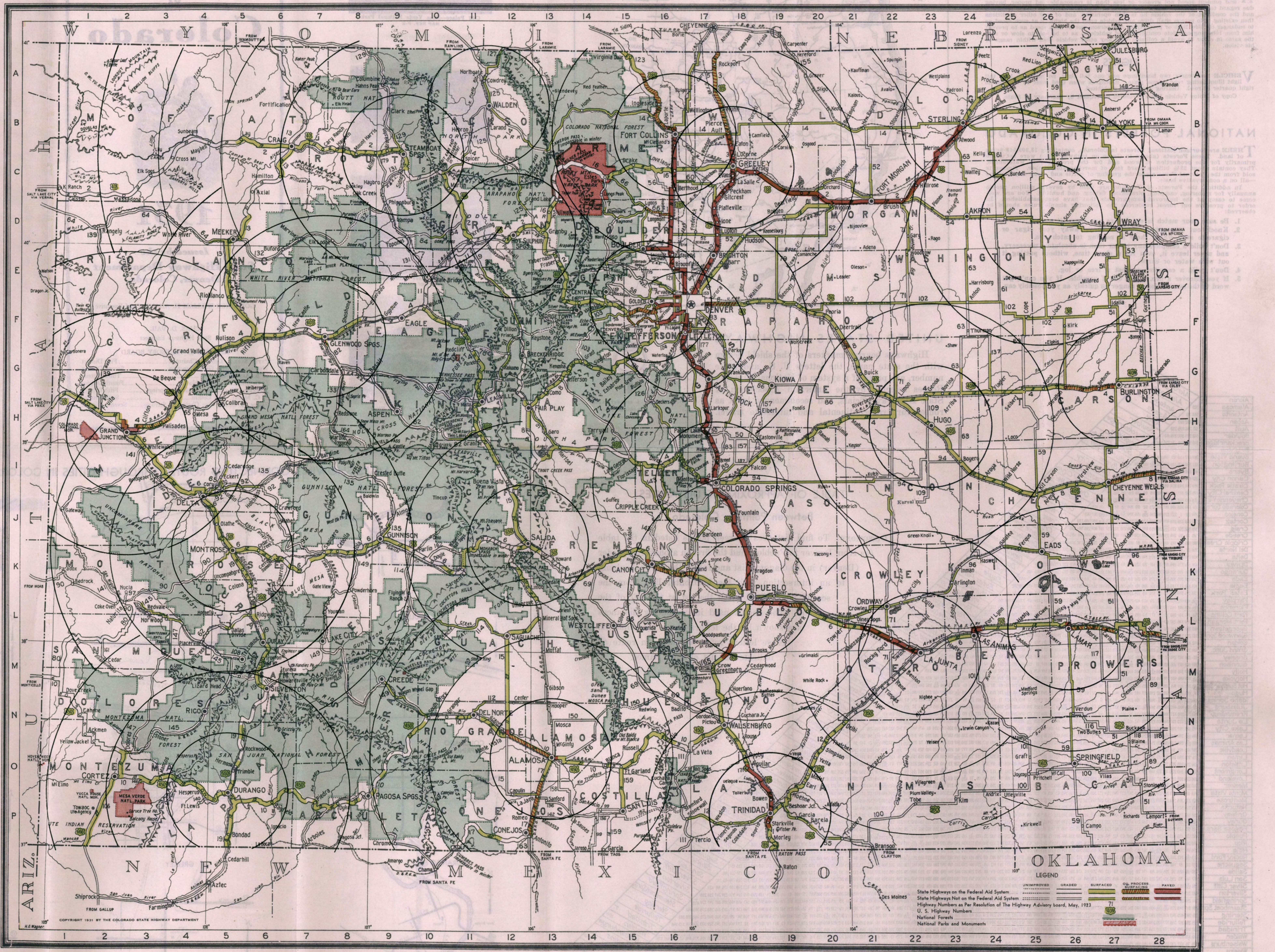


NON-RESIDENT REGISTRATION

UNTIL January 1, 1932, a car properly registered in its own State may operate in Colorado for a period of 90 days, providing application is made to Secretary of State or a County Clerk immediately upon arrival for a Guest License, which is issued free of charge. After this 90 days period regular license must be secured. After January 1, 1932, such free period will extend to end of calendar year.

SPEED REGULATIONS

ANY person driving a vehicle upon the highway shall drive the same at a careful and prudent speed not greater or less than is reasonable and proper, having due regard to the traffic, surface and width of the highway, the weather condition and the condition of the vehicle he is then operating, and of any other conditions then existing. No person shall drive any vehicle upon the highway at such speed as to endanger the life, limb or property of any person, nor at such speed as to prevent him from retaining complete control of said vehicle so as to be able to slow or stop the same in order to avoid a collision with any other vehicle then within range of his vision.

LIGHTS

VEHICLE must carry two headlamps and one tail light, no more, no less, tail light illuminating rear license plate. Spotlights when used must be directed to right quarter of road. Glaring headlamps prohibited.

Copy of Motor Vehicle Laws furnished on request by Secretary of State.

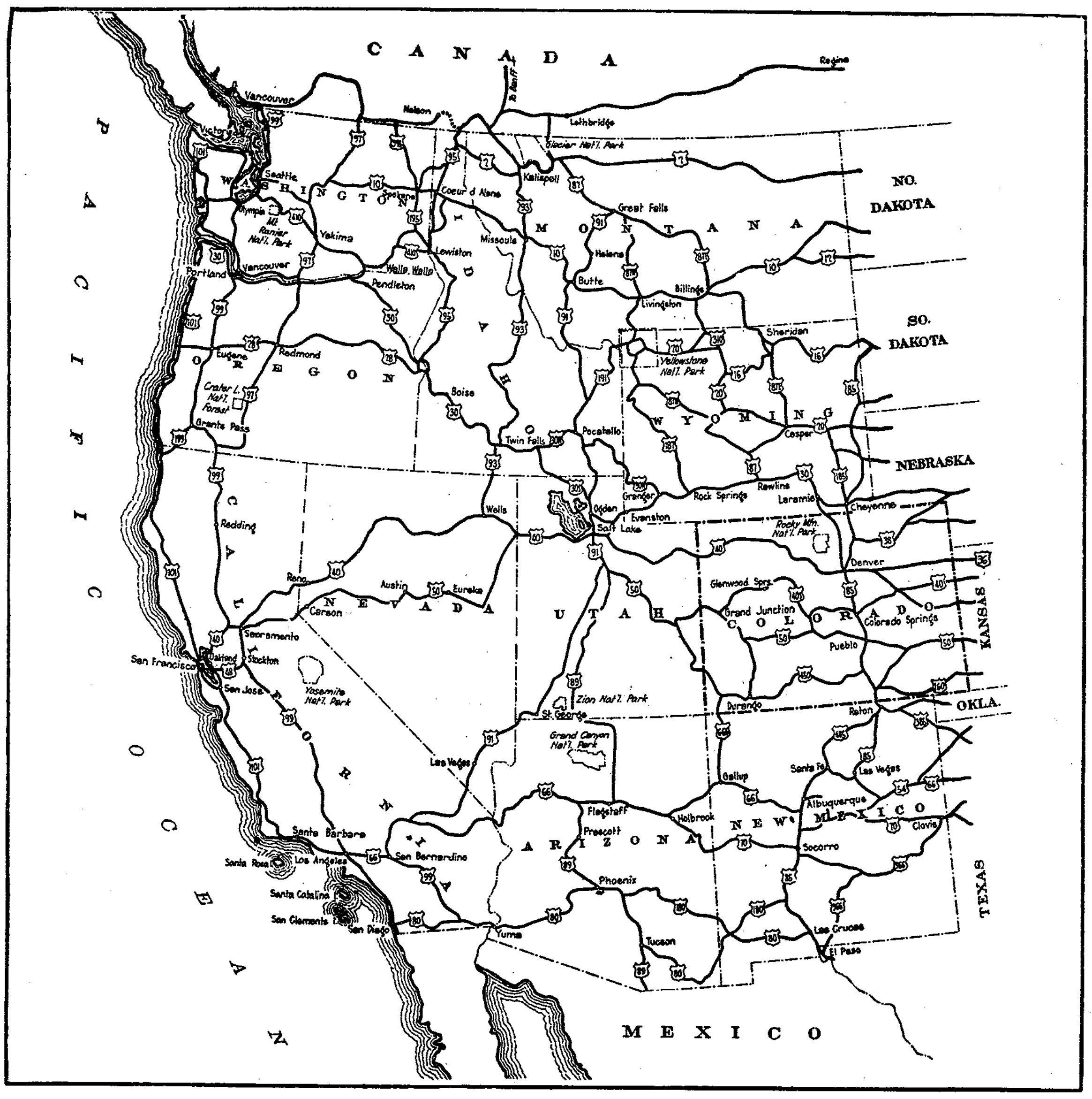
NATIONAL FORESTS IN COLORADO

THERE are fourteen National Forests in Colorado, containing 13,309,549 acres of land. These Forests (shown in Green on highway map) were set aside primarily for the production of wood and for the protection of watersheds. They contain about 22½ billion board feet of merchantable timber. Timber is sold from the National Forests and the grazing of cattle and sheep is permitted—all on a conservative basis.

In addition, the Forests of Colorado are used by several million people annually for motoring, camping, picnicking, fishing, and hunting. You are welcome to camp at the improved campgrounds that have been established. In order to preserve our forest resources the following simple rules should be observed:

1. **Be sure your match is out before you throw it away.**
2. **Knock out your pipe ashes or throw away your cigar or cigarette stub where there is nothing to catch fire.**
3. **Don't build a campfire any larger than is absolutely necessary, and never leave it, even for a short time, without putting it out with water or earth.**
4. **Don't build a campfire against a tree or log.**
5. **If you discover a fire, put it out if possible. If you can't, get word to the nearest forest ranger as quickly as you possibly can.**

MAP OF WESTERN STATES SHOWING U. S. HIGHWAYS



UNITED STATES HIGHWAYS

Highways bearing markers of the shield design with the state name, the letters U. S., and route number, are parts of a system of National Highway Routes selected by the American Association of State Highway officials, and recommended by it as routes for transcontinental and interstate travel.

TYPICAL U. S. HIGHWAY MARKER FOR COLORADO

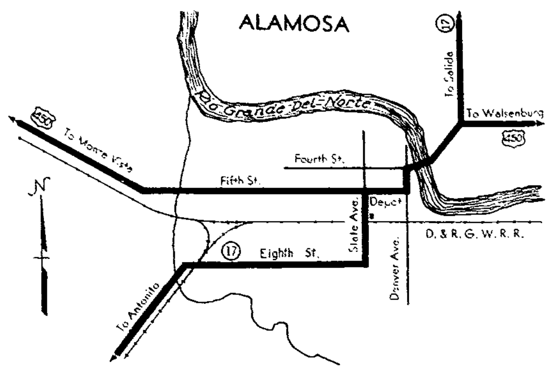
TABLE OF APPROXIMATE DISTANCES

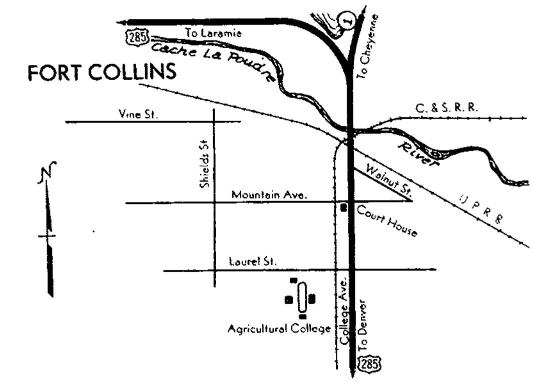
Between Points in Colorado

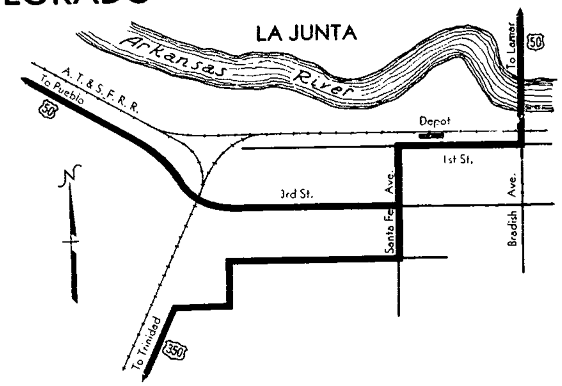
DIRECTIONS: To find distances between points listed in the table (as from Denver to Pueblo), find the first in alphabetical order (Denver) in the diagonal list and follow the vertical column to an intersection with the horizontal line from the second point (Pueblo) in the list at the left of the table. The routes used in computing distances are shown by the letters above the numbers. These letters refer to towns on route as indicated in list of town names.

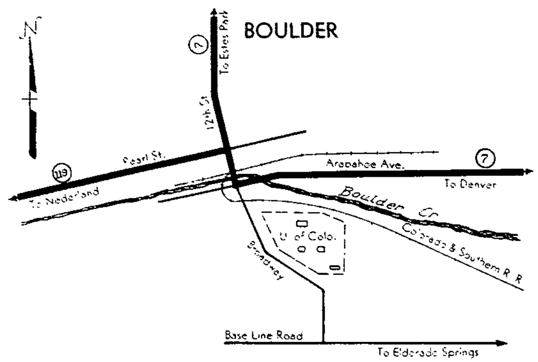
	Akron	Alamosa	Antonito	Aspen	Ault	Boulder	Breckenridge	Brighton	Buena Vista Bu	Burlington	Byers B	Canon City	Castle Rock	Central City Ce	Cheyenne Wells	Colorado Sprs. C	Conejos	Cortez	Craig	Creede	Cripple Creek	Del Norte	Delta	DENVER D	Durango	Eads E	Eagle	Estes Park Es	Fairplay F	Florence Fl	Fort Collins	Fort Morgan	Georgetown	Glenwood Sprs.	Golden	Grand Junc. Gd	Greeley Gr	Gunnison	Holly	Holyoke	Hot Sulphur Sprs.	Hugo	Idaho Springs	Julesburg	Kremmling K	La Junta	Lake City	Lamar	Las Animas	Leadville	Limon L	Littleton	Longmont	Loveland	Meeker	Monte Vista	Montrose M	Naturita	Ordway	Ouray	Pagosa Sprs.	Pueblo P	Rico R	Rifle	Rocky Ford	Saguache	Salida S	San Luis	Silver Cliff	Silverton	Springfield	Steamboat Sprs.	Sterling	Telluride	Trinidad T	Walden Wd	Walsenburg W	Wiggins	Wolcott Wo
Akron
Alamosa	325
Antonito	354	29
Aspen	315	192	221
Ault	98	246	275	258
Boulder	142	271	300	218	69
Breckenridge	249	187	216	131	176	105
Brighton	118	266	295	214	45	38	131
Buena Vista Bu	267	127	156	65	194	154	66	^{F}149
Burlington	122	330	359	320	235	195	^{D}262	190	255
Byers B	85	290	319	280	109	69	155	64	173	126
Canon City	207	172	201	151	193	146	132	141	86	208	169
Castle Rock	160	214	243	204	96	56	142	51	140	153	75	93
Central City Ce	175	292	321	145	111	42	115	66	133	216	90	248	77
Cheyenne Wells	^{L}163	163	192	328	227	203	^{C}287	199	264	38	135	200	155	224
Colorado Sprs. C	151	174	203	164	137	97	123	92	99	156	^{D}116	52	41	118	164
Conejos	354	29	1	221	275	300	216	^{W}295	156	359	^{C}319	^{S}187	243	^{F}283	317	203
Cortez	540	209	238	353	477	437	349	431	288	539	^{C}499	319	424	^{F}416	497	383	238
Craig	326	362	391	175	^{Wd}228	251	153	246	235	396	270	321	257	197	404	298	391	399
Creede	395	70	99	214	339	299	211	293	150	400	317	181	273	277	358	244	99	185	401
Cripple Creek	180	185	214	145	166	126	105	120	81	199	159	43	57	161	207	43	232	364	257	223
Del Norte	358	32	61	176	301	26	173	255	112	^{Bu}361	279	143	235	^{F}239	320	206	61	177	346	38	185
Delta	438	259	288	180	411	341	^{K}273	341	192	^{Fl}436	359	223	316	367	423	275	283	186	213	187	271	225
DENVER D	129	256	275	194	65	34	111	20	129	170	44	124	31	46	178	72	279	412	226	273	115	235	315
Durango	486	161	190	305	429	389	301	383	240	^{Bu}489	407	271	363	^{F}367	448	334	189	48	351	136	313	128	138	406
Eads E	158	256	285	305	238	198	279	193	241	83	129	154	156	219	45	156	272	452	399	313	186	275	377	173	403
Eagle	303	198	227	122	240	^{Ce}188	^{K}101	195	101	^{D}345	218	188	206	146	^{D}353	201	257	357	^{K}155	251	182	213	171	175	309	342
Estes Park Es	138	315	344	263	64	38	180	63	^{D}198	239	113	193	101	115	247	141	348	481	185	342	184	304	305	69	432	242	134
Fairplay F	^{B}216	163	192	107	152	112	24	107	42	257	131	123	118	91	265	99	192	325	177	186	68	148	229	87	276	258	143	156
Florence Fl	194	163	192	160	180	140	141	132	95	199	159	9	84	168	191	43	192	328	331	190	40	152	232	115	323	145	197	184	132
Fort Collins	116	312	341	260	18	51	177	60	195	236	110	190	97	112	244	138	345	478	210	339	^{C}181	301	381	66	473	239	179	45	153	181
Fort Morgan	35	349	378	297	63	109	214	^{Gr}83	232	157	83	227	^{Gr}135	149	160	^{Gr}175	^{Gr}382	515	295	376	218	^{Gr}338	^{Gr}418	^{Gr}103	510	155	237	103	^{Gr}190	192	82
Georgetown	180	297	326	131	116	^{Ce}64	120	71	180	221	95	175	82	22	229	123	330	463	183	314	166	286	366	51	458	224	132	108	96	166	117	^{Gr}154
Glenwood Sprs.	337	272	301	42	273	^{Ce}221	^{K}135	228	135	^{P}378	252	221	239	179	^{D}386	234	290	324	133	285	188	219	138	208	276	375	33	167	177	230	212	272	165
Golden	142	259	288	207	78	37	124	33	13	183	13	137	45	13	191	85	582	425	239	286	128	248	328	13	420	186	162	82	77	128	79	79	40	206
Grand Junc. Gd	430	304	333	135	366	^{Ce}314	228	321	^{Wo}228	^{K}471	345	268	332	272	479	320	328	231	168	233	281	270	45	301	183	423	126	260	269	277	305	405	258	93	291
Greeley Gr	85	298	327	246	12	57	163	32	181	208	96	176	84	99	230	124	331	464	244	325	167	287	367	52	459	206	^{Es}186	52	139	167	31	51	104	221	66	^{Es}314
Gunnison	353	168	197	166	205	255	167	249	101	^{Fl}345	268	132	225	228	331	184	192	230	305	119	180	157	91	224	182	286	202	293	137	141	290	327	275	229	214	136	277
Holly	229	287	316	349	337	269	^{C}323	263	284	104	188	198	241	318	66	200	302	495	498	357	230	319	421	^{L}213	447	70	386	312	286	189	309	225	272	419	257	466	296	330
Holyoke	^{L}93	459	488	407	174	219	324	^{Gr}194	342	105	174	337	^{Gr}244	260	142	^{Gr}285	^{F}459	^{Wl}622	405	486	328	448	528	213	^{Wl}574	188	^{Es}347	214	301	293	192	110	265	382	227	475	161	438	209
Hot Sulphur Sprs.	234	278	307	146	170	^{Ce}118	68	125	151	275	148	229	136	76	283	176	^{Wo}307	427	122	301	^{D}220	263	242	105	379	278	70	64	92	219	108	^{Es}168	61	103	95	196	^{Es}118	252	349	^{Es}277
Hugo	91	267	296	257	172	132	218	127	192	96	63	145	90	153	72	93	295	464	333	337	136	298	368	107	427	66	^{D}281	176	283	136	173	89	158	^{D}315	120	407	159	277	137	180	211
Idaho Springs	166	283	312	137	102	^{Ce}51	148	57	166	207	81	161	68	9	216	109	316	449	189	310	152	272	352	37	443	210	137	71	82	152	103	^{Gr}141	14	171	27	264	90	261	281	251	67	144
Julesburg	87	454	483	402	168	214	319	^{Gr}188	337	137	168	332	^{Gr}239	254	175	^{Gr}280	^{F}491	620	^{Wd}396	481	323	443	523	208	615	220	^{Es}342	208	295	277	186	105	259	376	221	^{Es}469	155	432	241	32	^{Es}273	174	245
Kremmling K	252	259	288	127	189	^{Ce}137	50	143	132	293	167	247	155	94	301	195	288	408	103	282	^{F}141	244	223	123	361	296	52	82	74	228	127	^{Es}187	80	85	113	178	136	233	368	^{Es}298	19	230	86	331
La Junta	174	^{P}194	223	257	245	205	231	200	192	169	146	106	149	226	131	108	223	403	405	265	137	226	329	^{P}180	355	94	294	249	194	97	246	172	180	326	193	374	232	238	92	262	^{P}285	115	217	388	^{PD}303
Lake City	413	128	157	232	355	419	228	363	167	^{Fl}406	329	193	286	289	392	245	157	243	343	58	281	96	129	285	194	371	263	354	108	291	351	388	336	268	326	175	338	61	415	499	313	348	322	493	294	299
Lamar	194	^{P}252	281	315	^{F}274	234	289	^{F}229	250	110	165	164	207	284	73	166	281	461	464	323	195	285	387	^{L}209	413	36	352	278	252	155	275	191	238	384	222	432	262	296	34	215	^{L}315	102	246	247	^{DL}332	58	357
Las Animas	195	^{P}215	244	278	265	225	252	220	213	148	166	126	169	246	110	128	244	424	426	286	158	247	349	^{P}200	375	74	315	270	214	117	266	192	200	347	213	395	253	258	72	253	^{P}305	^{E}125	237	285	^{DP}324	21	319	38
Leadville	297	166	195	59	180	^{Ce}129	105	176	39	294	212	125	^{C}179	214	302	138	195	328	196	189	119	151	^{Bu}231	168	279	279	63	175	81	135	234	271	177	96	158	189	220	140	323	381	112	^{C}231	205	376	93	289	201	289	220
Limon L	75	251	280	241	155	116	202	111	176	80	47	129	74	137	88	77	279	448	317	321	120	282	352	91	411	83	265	160	267	120	157	72	142	^{D}298	104	391	143	260	153	163	195	16	128	158	214	99	321	119	120	215
Littleton	139	236	265	204	74	34	121	30	139	180	53	114	22	56	188	62	269	422	236	283	105	225	325	10	396	183	185	79	97	105	76	^{Gr}115	61	228	23	310	62	234	262	223	115	117	47	^{Gr}217	133	170	295	219	210	178	100
Longmont	123	281	310	229	49	20	146	29	164	205	79	159	66	81	213	107	314	447	219	308	150	270	350	35	398	208	210	34	122	150	31	89	^{D}86	253	48	^{Es}295	38	259	307	199	^{Es}99	142	72	193	118	215	320	244	235	203	126	45
Loveland	106	299	328	251	33	37	164	46	182	223	96	176	84	98	230	124	331	465	217	325	168	287	367	53	459	226	166	32	139	167	14	71	^{D}103	200	66	^{Es}293	21	276	324	182	97	160	90	176	115	231	337	259	252	220	143	62	17
Meeker	410	350	379	120	^{Wd}283	306	^{K}213	306	213	^{K}451	325	299	312	252	464	312	368	344	55	346	265	297	159	281	296	453	111	240	255	308	264	^{Wd}346	238	78	275	114	^{Wd}295	250	526	456	176	388	243	^{Wd}450	158	463	288	490	394	174	372	291	276	259
Monte Vista	343	18	47	174	298	258	170	253	110	347	277	140	264	237	306	191	47	191	345	53	183	15	231	232	143	260	211	302	146	181	299	335	284	244	223	285	285	145	304	476	260	^{P}284	269	440	242	212	111	270	232	148	268	222	267	284	288
Montrose M	421	236	265	^{Gd}204	273	323	235	317	169	^{Fl}413	336	200	293	296	399	252	259	162	237	164	247	202	24	292	114	354	195	329	205	209	358	395	326	162	360	69	345	68	398	505	265	344	^{D}329	500	247	305	106	364	326	208	328	302	296	344	176	216
Naturita	479	294	323	262	331	381	293	375	232	471	394	258	351	354	457	310	^{R}314	117	295	222	305	260	82	350	162	412	253	387	263	267	416	453	385	220	418	127	403	126	455	563	324	402	387	558	305	363	164	422	384	266	386	360	354	402	234	274	58
Ordway	151	182	211	245	231	193	219	188	180	143	123	94	137	214	106	96	211	392	393	253	125	215	317	166	343	60	282	236	182	85	233	148	168	314	181	363	220	226	116	239	^{L}271	92	205	233	^{L}290	23	287	82	44	220	76	156	168	168	358	200	294	252
Ouray	458	238	267	^{Gd}241	310	360	272	354	211	^{Fl}450	373	237	330	333	436	289	266	125	274	201	284	205	61	329	77	391	232	366	242	246	395	432	363	199	397	106	382	105	434	542	302	381	366	537	284	342	143	401	363	245	365	339	333	381	213	270	37	95	331
Pagosa Sprs.	421	96	125	240	364	324	236	318	176	425	343	207	299	303	384	270	125	113	395	71	249	64	202	298	65	338	277	372	212	259	369	401	355	341	294	248	356	190	382	517	326	362	335	506	312	290	129	348	310	214	346	308	357	350	411	78	179	237	278	142
Pueblo P	195	130	159	193	180	141	167	136	128	200	160	42	84	162	158	44	159	339	341	201	73	162	265	116	291	113	230	185	130	33	182	^{L}192	116	262	129	310	168	174	156	329	221	136	153	^{L}278	^{D}239	64	235	122	85	167	120	106	151	168	306	148	247	305	52	284	226
Rico R	549	260	289	^{Gd}332	401	451	363	445	302	^{Fl}541	464	331	421	424	527	379	236	51	365	232	^{M}375	225	151	424	96	482	523	457	333	340	462	523	454	290	488	197	473	196	^{M}525	^{M}619	393	472	457	632	375	433	234	492	454	336	456	434	424	472	303	239	128	78	422	165	161	386
Rifle	236	368	397	71	302	^{Ce}250	^{K}164	357	163	^{D}407	280	250	268	208	415	263	319	295	104	297	216	248	109	237	247	404	62	196	205	259	241	300	194	29	227	64	250	201	448	412	132	344	199	^{D}445	114	414	239	413	345	125	^{D}327	247	231	227	43	245	133	191	344	170	312	291	261
Rocky Ford	163	^{P}184	212	246	233	194	220	189	181	156	136	95	138	215	119	97	212	392	395	254	127	216	318	^{P}169	344	73	283	238	183	86	235	161	169	315	182	364	221	227	103	252	^{P}274	105	206	246	^{DP}292	11	288	69	31	221	89	159	168	221	359	201	300	358	13	332	279	53	440	345
Saguache	327	52	81	140	264	224	136	218	75	314	243	106	199	203	306	159	81	213	310	75	149	37	197	198	165	261	177	267	112	116	264	301	250	210	189	247	251	111	304	412	226	251	202	406	207	212	171	271	233	114	235	208	233	250	253	34	183	241	201	215	100	148	272	233	154
Salida S	280	99	128	92	216	176	88	171	28	^{Fl}267	195	59	152	155	259	111	128	281	263	122	101	84	165	151	212	213	130	220	64	68	217	254	202	162	141	210	203	73	257	364	179	203	188	359	160	164	134	223	185	67	187	161	186	203	206	82	146	204	153	178	148	100	269	191	201	48
San Luis	317	41	70	233	301	262	229	257	169	321	281	163	206	283	279	165	41	251	404	457	194	73	290	237	202	234	270	361	205	154	303	314	237	303	250	344	289	204	277	450	319	258	239	399	301	186	170	244	206	207	242	227	272	289	347	59	275	333	174	279	137	121	329	326	174	93	141
Silver Cliff	251	^{W}138	167	150	236	197	146	192	86	256	216	40	141	210	214	92	167	319	321	180	89	142	223	172	270	169	188	278	122	39	220	231	205	220	167	268	206	131	212	367	237	197	209	316	218	120	192	178	141	125	176	162	207	224	264	140	199	257	108	236	205	56	327	249	110	105	58	129
Silverton	[illegible]
Springfield	[illegible]
Steamboat Sprs.	[illegible]
Sterling	[illegible]
Telluride	[illegible]
Trinidad T	[illegible]
Walden Wd	[illegible]
Walsenburg W	[illegible]
Wiggins	[illegible]
Wolcott Wo	[illegible]
Wray	[illegible]

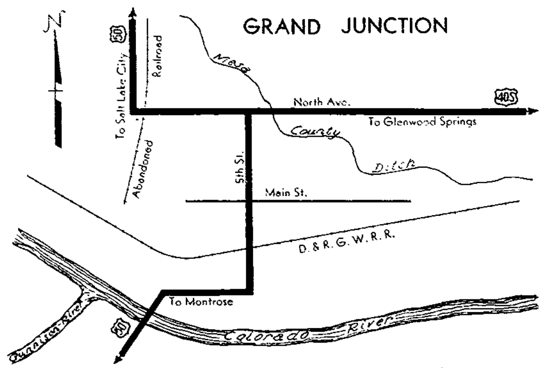
MAPS SHOWING CONNECTING ROUTES THROUGH CITIES IN COLORADO

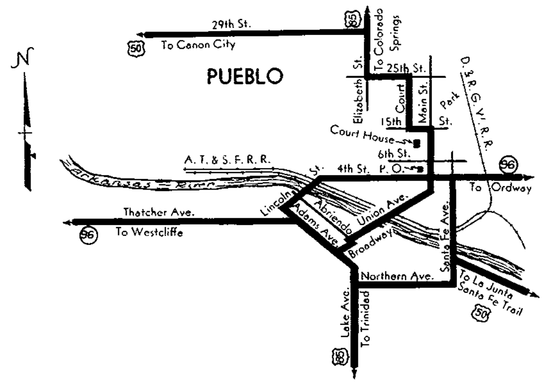


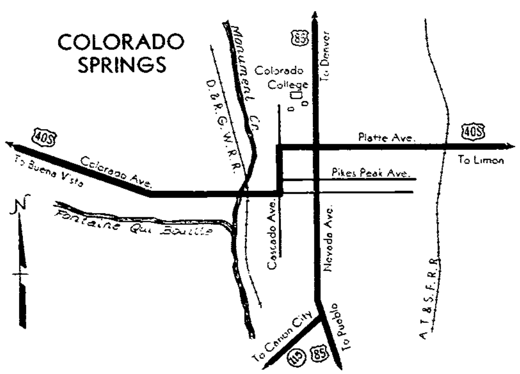


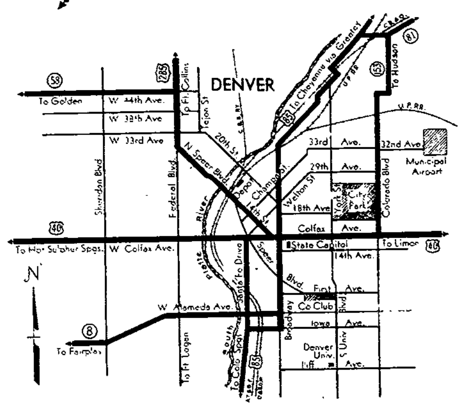


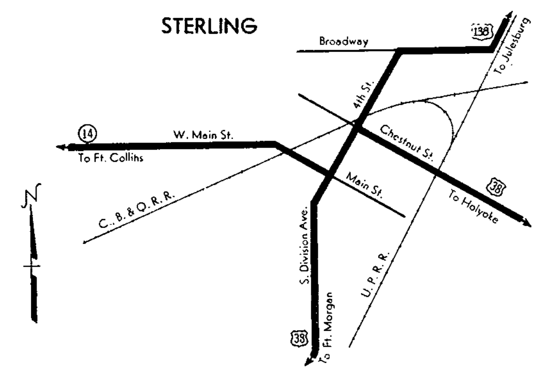


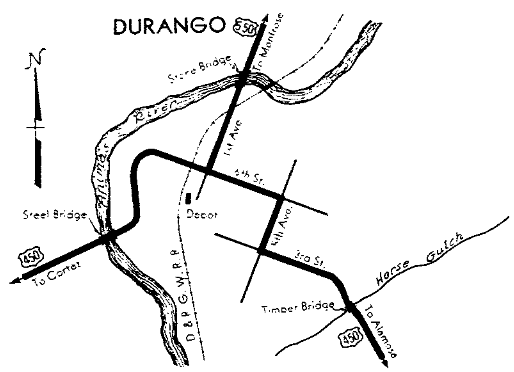


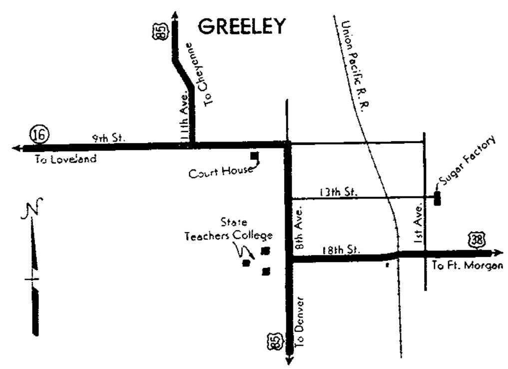












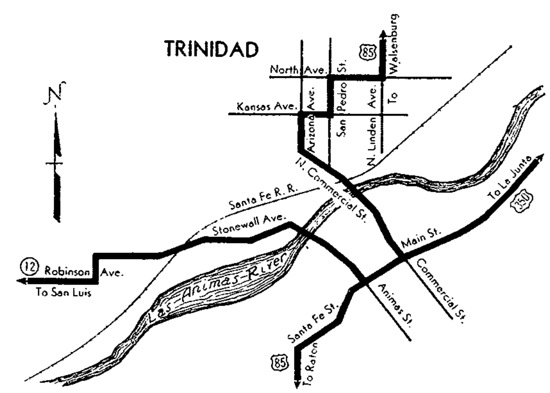


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Figure 5.

Cliff Palace—Mesa Verde National Park
MAP REF. P-2

Pikes Peak from Woodland Park
MAP REF. I-16

Wheat Field, Near Carbondale
MAP REF. G-8

Mount Antero, Near Buena Vista
MAP REF. I-11

MAP OF THE STATE HIGHWAYS *of* Colorado

1931

Issued by the

State Highway Department
Denver, Colorado

GOVERNOR WILLIAM H. ADAMS, Chief Executive

CHAS. D. VAIL
State Highway Engineer

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Therefore in many cases we were able to group counties and select county seats where the distance for the greater majority of the population was relatively short.

Other examples or groups did not work so well as the above. For example, Glenwood Springs might be used as a possible county seat for Garfield-Eagle-Pitkin-Rio Blanco counties, but the outer limits of the county boundaries would be as much as 80 miles. The population in this region is very sparse.

Distance Between County Seats. Another measure used to determine the areas and distances of new counties was a study of the distance of the present county seats from other county seats. County seats were grouped by taking those that were near to each other or in a natural geographical area such as the Montrose, Garfield, San Luis Valley groups. The distances in miles are shown in Table 12. In the group with Montrose as a county seat is Rico, county seat of Dolores County, which is 128 miles from Montrose. Undoubtedly this county is too far away from Montrose to be made a part of it. A similar situation exists in Chaffee County and Gunnison County. Gunnison and Salida, 132 miles apart, are too far apart to contemplate consolidation. Also a mountain range runs between the two counties.

Mountain ranges and passes and other topographical features almost force certain proposed consolidated areas.

TABLE XII. DISTANCES BETWEEN COUNTY SEATS [1]
Colorado, 1933

County Seat		County Seat	Distance in Miles Between Co. Seats
Steamboat Springs	-to-	Craig	45
" "		Walden	62
" "		Hot Sulphur Spr.	77
" "		Meeker	96
Glenwood Springs	-to-	Meeker	78
" "		Aspen	42
" "		Red Cliff	73
" "		Grand Junction	93
" "		Leadville	96
Delta	-to-	Grand Junction	45
"		Montrose	24
Montrose	-to-	Delta	24
"		Ouray	37
"		Telluride	104
"		Gunnison	68
"		Silverton	61
"		Rico	128
Cortez	-to-	Rico	51
"		Telluride	82
"		Durango	48
Durango	-to-	Silverton	53
"		Pagosa Springs	65
"		Cortez	48
"		Lake City	194
Gunnison	-to-	Lake City	61
"		Montrose	68
Alamosa	-to-	San Luis	41
"		Saguache	52
"		Conejos	29
"		Creede	70
"		Del Norte	32
Canon City	-to-	Silver Cliff	40
"		Pueblo	42
"		Salida	59
Salida	-to-	Leadville	67
"		Silver Cliff	58
"		Fairplay	64

TABLE XII (continued)

County Seat		County Seat	Distance in Miles Between Co. Seats
Salida	-to-	Canon City	59
"		Gunnison	132
Leadville	-to-	Brekenridge	105
Breckenridge	-to-	Hot Sulphur Spr.	68
"		Georgetown	120
"		Boulder	150
"		Golden	124
"		Central City	115
Fort Collins	-to-	Walden	102
Boulder	-to-	Central City	42
"		Breckenridge	105
"		Hot Sulphur Spr.	118
"		Georgetown	64
"		Golden	37
Golden	-to-	Breckenridge	124
"		Central City	13
"		Georgetown	40
"		Fairplay	77
El Paso	-to-	Fairplay	99
"		Cripple Creek	43
Pueblo	-to-	Canon City	42
"		Silver Cliff	56
Trinidad	-to-	Walsenburg	39
LaJunta	-to-	Ordway	23
"		Lamar	58
"		Las Animas	21
"		Eads	36
"		Pueblo	64
Castle Rock	-to-	Kiowa	
Greeley	-to-	Morgan	31
Sterling	-to-	Julesburg	58
"		Holyoke	64

TABLE XII (continued)

County Seat		County Seat	Distance in Miles Between Co. Seats
Julesburg	-to-	Holyoke	32
Yuma	-to-	Akron	32
"		Wray	27
Burlington	-to-	Cheyenne Wells	38
Brighton	-to-	Littleton	30

Jackson County, according to the arbitrary standards of an economic unit of county government, should be consolidated with another county. However, the county is hemmed in by high mountains and the passes and highways through the ranges are closed for several months in the year. The same condition exists in Grand and Summit counties. The San Luis Valley counties afford another example where a valley is practically surrounded by mountains. In the proposed consolidations no county lines cross a mountain range as is now the case in Saguache, Hinsdale and Mineral counties.

The green portion of (Figure 5) gives some idea of the amount of forest area in this state. Land in all counties also has been classified, taking in all patent-

[1]Map of the State Highways of Colorado. State Highway Department, Denver, Colorado. 1931.

ed and non-patented lands. (See Table XIV) The fifteen wealthy counties in Colorado have 74 per cent of their area in patented lands which can be taxed by county governments. These same counties have only 5.42 per cent in forest lands and 18.4 per cent in non-patented land from which they derive little or no revenue since they are under state and federal control. On the other hand, the 47 small counties have 48.61 per cent of their total area in patented lands, 30.84 in national forests, and a total non-patented area of 45.74 per cent. As a result of the large area in non-patented lands these 47 counties are at a great disadvantage when it comes to raising revenue for county purposes. (See Table XIII)

TABLE XIII. CLASSIFICATION OF PATENTED AND NON-PATENTED LANDS IN PERCENTAGES GROUPED BY STRONG AND WEAK COUNTIES IN COLORADO, 1932.[1]

Type of County	Percent of area in patented lands	Percent of area in non-pat. lands	Total per cent of area in non-pat. lands
15 counties having more than $20,000,000 assessed valuation	74	5.42	18.39
47 counties with less than $20,000,000 assessed valuation	48.6	30.84	45.74

[1]Colorado Yearbook 1932. p. 14. Note: Totals do not bal-

Non-Patented and Forest Lands as a Factor Influencing County Consolidation Proposals. The question of patented and non-patented lands will affect these consolidationns in many cases. The amount of non-patented lands is an important factor in case of Chaffee, Clear Creak, Hinsdale, Lake, Mineral, Pitkin and San Juan counties because over 75 per cent of their entire area is composed of non-patented lands. This means that although some areas are large, much of the area is non-productive for tax revenue purposes.

The Eastern Plains counties are not faced with the problem of non-patented lands as in the case of mountain and western counties of the State.

New York which has much low productive land has solved the problem of local government cost in these areas by a novel method. New York state has "zoned the state for local government; has prescribed optional forms of local government suitable to the several zones; and has permitted the complete withdrawal of local government from forest areas where it is incapable of efficient self-maintenance, such forest areas to be administered directly by the state." [1] This might be a solution for

[1] McCombs, Carl E., "Reorganization of Local Government in New York State." Natl. Mun. Rev. 23:131 March, 1933.

ance because of errors in surveying the land.

large low productive areas in Colorado.

TABLE XIV. LAND CLASSIFIED ACCORDING TO TAXABLE AND NON-TAXABLE LAND

County	Taxed by county Patent-ed Land	Non-Taxable for County Purposes Homestead Land	National Forest	State Land	Non-patent-ed land.Total
	Percent	Percent	Percent	Perc.	Percent
Adams	93.58	10.0		3.62	3.62
Alamosa	64.77	10.06	6.24	10.01	26.31
Arapahoe	95.81			2.72	2.72
Archuleta	33.13	13.15	51.86	2.32	67.33
Baca	93.92	.05		1.88	1.93
Bent	80.87	.36		14.18	14.54
Boulder	59.73	.69	25.63	1.44	27.76
Chaffee	17.13	13.10	61.27	2.60	76.97
Cheyenne	94.71	.02		4.74	4.76
Clear Creek	24.31	6.75	68.64	.82	76.21
Conejos	32.58	31.17	34.47	7.69	73.33
Costilla	100.00				
Crowley	82.80	.18		11.74	11.92
Custer	55.75	2.56	35.27	2.74	40.57
Delta	35.41	17.24	24.71		41.95
Dolores	31.14		49.20	1.28	57.94
Douglas	70.31	.01	25.21	1.63	26.85
Eagle	15.21	12.06	57.32	1.70	71.07
Elbert	91.28	.02		6.45	6.47
El Paso	75.06	.14	7.41	14.09	21.64
Fremont	38.37	33.96	7.02	5.78	46.76
Garfield	17.64	27.66	26.20		53.86
Gilpin	56.67	4.12	68.01	1.47	73.60
Grand	25.90	5.37	44.40	5.43	55.20
Gunnison	18.39	17.08	55.55	.94	73.55
Hinsdale	4.33	17.42	73.73	1.33	92.48
Huerfano	70.39	5.49	14.54	4.68	24.71
Jackson	30.54	16.35	38.67	4.91	59.93
Jefferson	70.54	.17	18.58	2.57	21.32
Kiowa	90.55	.05		5.41	5.46
Kit Carson	94.73	.02		4.15	4.17
Lake	27.13	10.09	67.04	.73	77.86
La Plata	37.73	12.85	32.08	1.32	46.25
Larimer	46.00	1.34	35.59	4.21	41.14
Las Animas	89.64	1.23	.99	5.05	7.27
Lincoln	90.66	.08		7.62	7.70
Logan	85.38	.11	12.30	12.30	12.41
Mesa	24.41	37.70	2.84		40.54
Mineral	5.60		95.27	.12	95.39
Moffat	33.79	47.23	1.41	6.94	55.58

TABLE XIV. LAND CLASSIFIED ACCORDING TO TAXABLE AND NON-TAXABLE LAND [1]

County	Taxed by County	Non-Taxable for County Purposes			
	Patented Land	Homestead Land	National Forest	State Land	Non-pat. Land. Total
	Percent	Percent	Percent	Perc.	Percent
Montezuma	24.44	16.87	17.74	2.69	37.30
Montrose	28.54	35.52	21.60	.01	57.13
Morgan	90.99	.08		7.20	7.28
Otero	78.85	.16		14.93	15.09
Ouray	50.55	7.59	38.09	.95	46.63
Park	34.02	4.75	43.74	6.11	54.60
Phillips	93.06			3.99	3.99
Pitkin	13.64	1.99	75.01	.20	77.20
Prowers	93.08	.08		4.34	4.42
Pueblo	77.16	.84	1.86	14.97	17.67
Rio Blanco	17.50	51.40	17.54		68.94
Rio Grande	39.46	13.26	40.55	2.55	56.36
Routt	42.92	3.69	37.83	4.76	46.28
Saguache	28.11	16.01	43.61	4.84	64.46
San Juan	8.83	15.87	64.71	2.56	83.14
San Miguel	29.43	37.65	21.45	2.62	61.72
Sedgwick	90.52			6.48	6.48
Summit	17.40	3.28	66.31	.23	69.82
Teller	53.47	8.06	30.45	3.03	41.54
Washington	91.99	.06		5.81	5.87
Weld	89.38	.09		6.85	6.94
Yuma	95.27	.04		3.62	3.66
	56.04	11.54	20.10	4.64	36.28

[1] Colorado Yearbook 1932. p. 14.

Note: Owing to inaccuracies in surveys and other causes, the figures for some counties do not always equal 100 per cent, sometimes going over that total.

In addition to lands shown here there are in most counties areas not accounted for as to title. These areas are not included in this table.

WHAT IS AN ECONOMIC UNIT OF COUNTY GOVERNMENT?

__Economic Organization of County Government.__ In the more or less chaotic condition that exists in county government in Colorado at present there is need for reliable information based on actual possibilities on the subject of county organization and operation and consolidation. This need has not developed from a single cause, but from a combination of causes. Important among them are the rapid decrease in revenue received from the mining industry, the development of highways because of the automobile industry and the changing economic conditions generally.

One of the fundamental requirements, and probably the most important one in county government, is the consolidation of small units into suitable units of operation. The quality of the land and natural resources is not necessarily, but is often the determining factor. Population is another important factor. Bringing together the small county units into larger areas that will permit their operation in accordance with their greatest adaptation will necessitate various policies of organization and operation. The time that will be required to effect consolidation and reorganization of county government depends largely upon the market prices that may prevail for the products of the area, suitable adjustments of tax matters, and other policies.

The question that confronts taxpayers resolves itself into a consideration of an economic unit of county government. During the study an attempt has been made to arrive at the minimum amount of assessed valuation that it is necessary to have in order to produce sufficient tax revenue to maintain county government at a reasonable cost based on the needs of the locality.

One of the outstanding needs in the further development of county government is a careful study or appraisal of the need for county government. Sparsely settled districts undoubtedly need less county government than densely settled districts. Any fair index of the need of county government must measure the need of a given quality of county government. A combination index should probably take into consideration the wealth, income and population, cost of living and other basic measures of county governmental need.

It is evident from the analysis of the small counties that the income from the operation of the various industries and enterprises is not sufficient to meet all needs. The limited income will not permit excessive taxation or indebtedness. Various measures were used to determine the type of county consolidation set up herein for each area. The hope of better days in business in the future no doubt explains the existence of so many of these counties apparently unable to support even a minimum program of county government.

Measure of Relative Ability of the County to Support County Government. In discussing this subject, Wylie Kilpatrick asks this question, "What is the present-day utility of the county area as a unit of government? A primary inquiry must be directed towards the adequacy of the county area as an economic unit before a consideration of various plans to adapt the county government to present day conditions." [1]

To understand the ability of the county as an economic unit of government, to maintain an efficient system of county government, certain questions must be raised as to: (1) the economic resources of the county; (2) the drain of county expenditures upon the gross income of the population of the county; (3) the ability of the taxpayers to pay taxes; and (4) the significance of per capita cost of counties.

A County Should Have Sufficient Economic Resources to Maintain Government. It is important to find out whether the county in question contains economic resources in sufficient amounts to support a system of county government based on the needs of the particular locality.

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[1]Kilpatrick, Wylie. Problems in Contemporary County Government. p. 303. 1930.

Is it an economic unit capable of maintaining the desired type of county government at a reasonable cost? A county needs sufficient population and resources in order to justify its existence. In order to provide a basis for later analysis, a preliminary statement is introduced to give a picture of the economic resources and income among counties.

<u>Wide Range in Wealth of Counties.</u> A rough measure of the economic resources or wealth of the counties can be obtained from the assessed valuation of town, city, farm, public service corporations, and tangible personal property in the various counties. County assessments are supposed to represent 100 per cent of the value or the full value of the property but it is realized that there is a wide variation in the percentage of true value in county assessments among counties because of the faulty system of local tax assessment. The average assessed valuation usually is about 70 per cent of the actual value.

Valuations of counties range from 500 thousand dollars to 91 million dollars per county. (See Table 16) This comparison includes 62 counties, since Denver has been excluded in this comparison. These counties have been classified into three groups for the comparison of resources in the counties. The geographical location of these three groups of counties is shown in Figure No. 6.

TABLE XV. ASSESSED VALUATION OF COLORADO COUNTIES 1931.

I. Under 10 Million Dollars:

County	Valuation in Millions of dollars	County	Valuation in Millions of Dollars
1.Hinsdale	.9	15.Rio Blanco	4.
2.Mineral	1.	16.Montezuma	5.
3.Dolores	1.	17.Clear Creek	5.
4.Custer	2.	18.Moffat	6.
5.Jackson	3.	19.Grand	6.
6.Gilpin	3.	20.Eagle	7.
7.Pitkin	3.	21.Lake	7.
8.San Juan	3.	22.Conejos	7.
9.Ouray	3.	23.Park	8.
10.San Miguel	4.	24.Crowley	8.
11.Archuleta	4.	25.Saguache	8.
12.Summit	4.	26.Alamosa	9.
13.Teller	4.	27.Chaffee	9.
14.Costilla	4.	28.Rio Grande	9.

II. 10 Million, Under 20 Million Dollars:

1.Montrose	10.	11.Huerfano	13.
2.Douglas	10.	12.Washington	13.
3.Kiowa	11.	13.Elbert	14.
4.Sedgwick	11.	14.Gunnison	14.
5.Cheyenne	11.	15.Routt	15.
6.Baca	12.	16.Lincoln	15.
7.Bent	12.	17.Garfield	16.
8.Delta	13	18.Kit Carson	17,
9.Phillips	13	19.Prowers	19.
10.La Plata	13		

III. Over 20 Million Dollars:

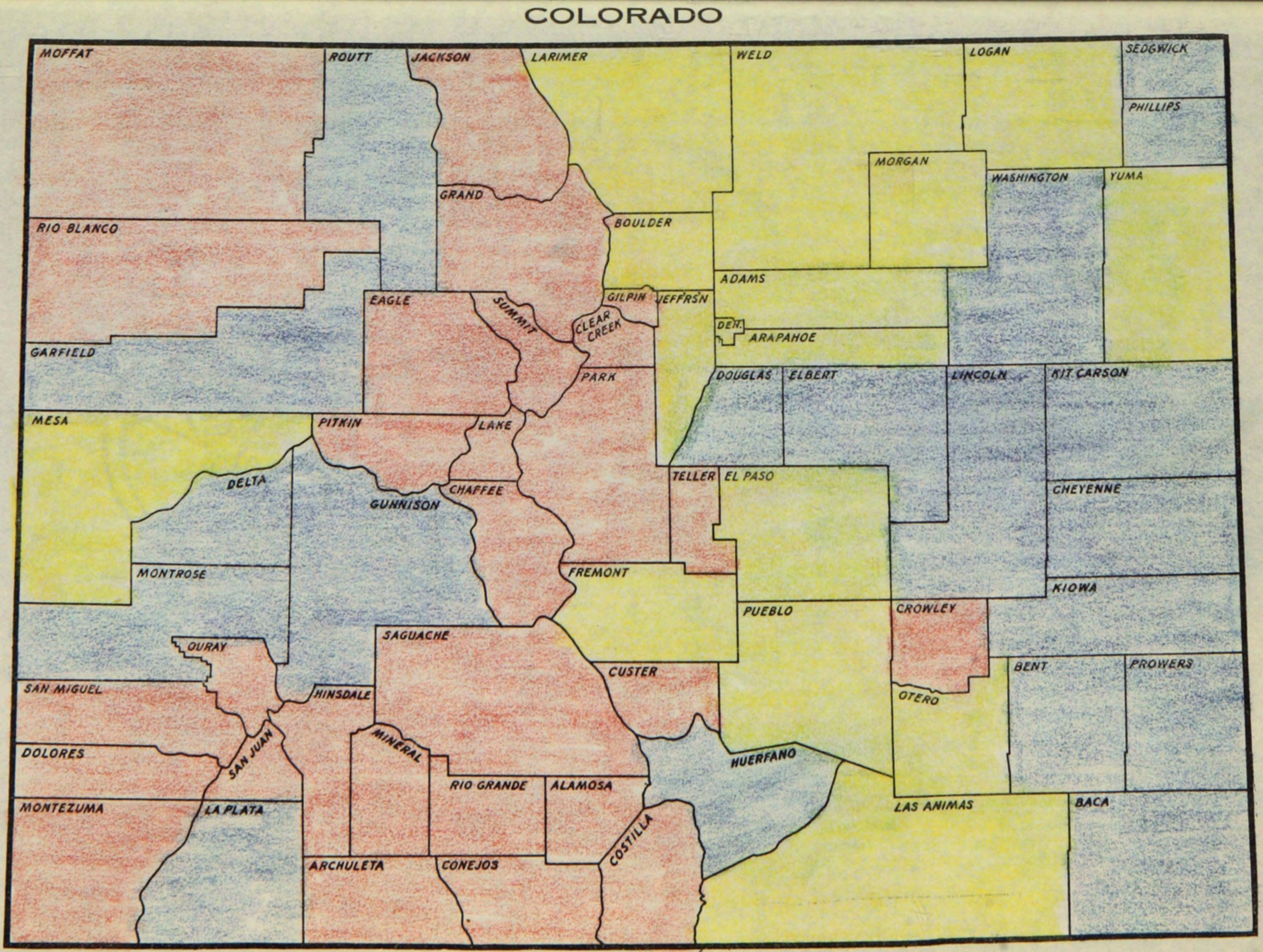
1.Fremont	20.	8.Otero	29.
2.Yuma	20.	9.Logan	32.
3.Arapahoe	21.	10.Las Animas	37.
4.Morgan	24.	11.Boulder	43.
5.Jefferson	25.	12.Larimer	45.
6.Mesa	27.	13.El Paso	70.
7.Adams	28.	14.Pueblo	76.
		15.Weld	90.

The results of this comparison are significant,for of the 28 counties with an assessed valuation below 10 million dollars only one, Crowley County, is not in the western section of the state. (See Table 15) You will also note that there is only one county above 20 million dollars in this entire western area. There are also eight counties between 10 and 20 million dollars valuation in this same area. Twelve counties in the low group are in the plains area. (See Figure 6)

TABLE XVI. COUNTIES IN COLORADO GROUPED ACCORDING TO ASSESSED VALUATION, 1931

Number of Counties.	CGrouped Acc'd. to Assessed Valuation.	Average Assessed Valuation per County	Assessed Value Per Capita
15	Under 5 Million Dollars	$3,309,000	$1,552
13	5 Million Under 10 Million Dollars	7,594,000	1,420
19	10 Million Under 20 Million Dollars	13,720,000	1,526
15	Over 20 Million Dollars	32,979,000	1,398
62	All Counties (except Denver)	$16,161,627	$1,341

Compiled from Colorado State Tax Commission Reports, 1931 p. 114.



Legend
Under $10,000,000 - Red
10 and under 20,000,000 - Blue
20 and under 100,000,000 - Yellow

Figure 6

Wealth of Counties Measured by Assessed Valuation

<u>A Single Denver Building Has A Higher Assessed Value Than Some Counties.</u> Another illustration which brings out the impracticability of the small county is shown by a comparison of the valuation of individual counties with seven of the largest buildings in Denver. The assessed valuation of seven large Denver buildings is as follows:

TABLE XVII. ASSESSED VALUATION FOR SEVEN LARGE BUILDINGS IN DENVER, 1932.

Building	Land	Improvements	Total
Denver Dry Goods Company	$969,650	$520,660	$1,490,310
Colorado Natl. Bank Bldg.	424,010	774,890	1,198,900
Republic Bldg.	254,960	922,114	1,177,074
Cosmopolitan Hotel	233,820	871,020	1,104,840
Daniels & Fishers Store Co.	481,080	567,120	1,048,200
A.T.Lewis & Son Dry Goods Co.	669,300	296,170	965,470
Equitable Bldg.	468,850	489,920	958,770
Total			$7,943,564

Source: McGlone, Wm. F., Manager of Revenue, City and County of Cenver. April 21, 1933.

What would you think of a dry-goods concern operating a county government. Believe it or not, The Denver Dry Goods Company in Denver is assessed for more than each of three counties in Colorado. It was assessed at

$1,490,310 in 1932 while the three counties were assessed as follows: Hinsdale, $836,468; Mineral, $1,216,375; and Dolores, $1,270,075.

Seven buildings in Denver had almost as much value for taxation purposes as five adjoining counties containing 6,220 people. One would think it ridiculous if the occupants of the 7 buildings in Denver attempted to operate and maintain 5 county governments with 5 sets of officials, 5 jails, and 30 school districts yet 5 counties with a valuation only slightly greater than these 7 buildings are attempting to do this. The list of five counties is shown below.

TABLE XVIII. FIVE COUNTIES WITH VERY LITTLE WEALTH 1931.[1]

County	Assessed Valuation.	Population	School Districts.
Hinsdale	$ 836,468	449	4
Mineral	1,216,375	640	3
Dolores	1,270,075	1,412	10
San Juan	3,247,994	1,935	1
Ouray	3,187,602	1,784	12
	$9,758,514	6,220	30

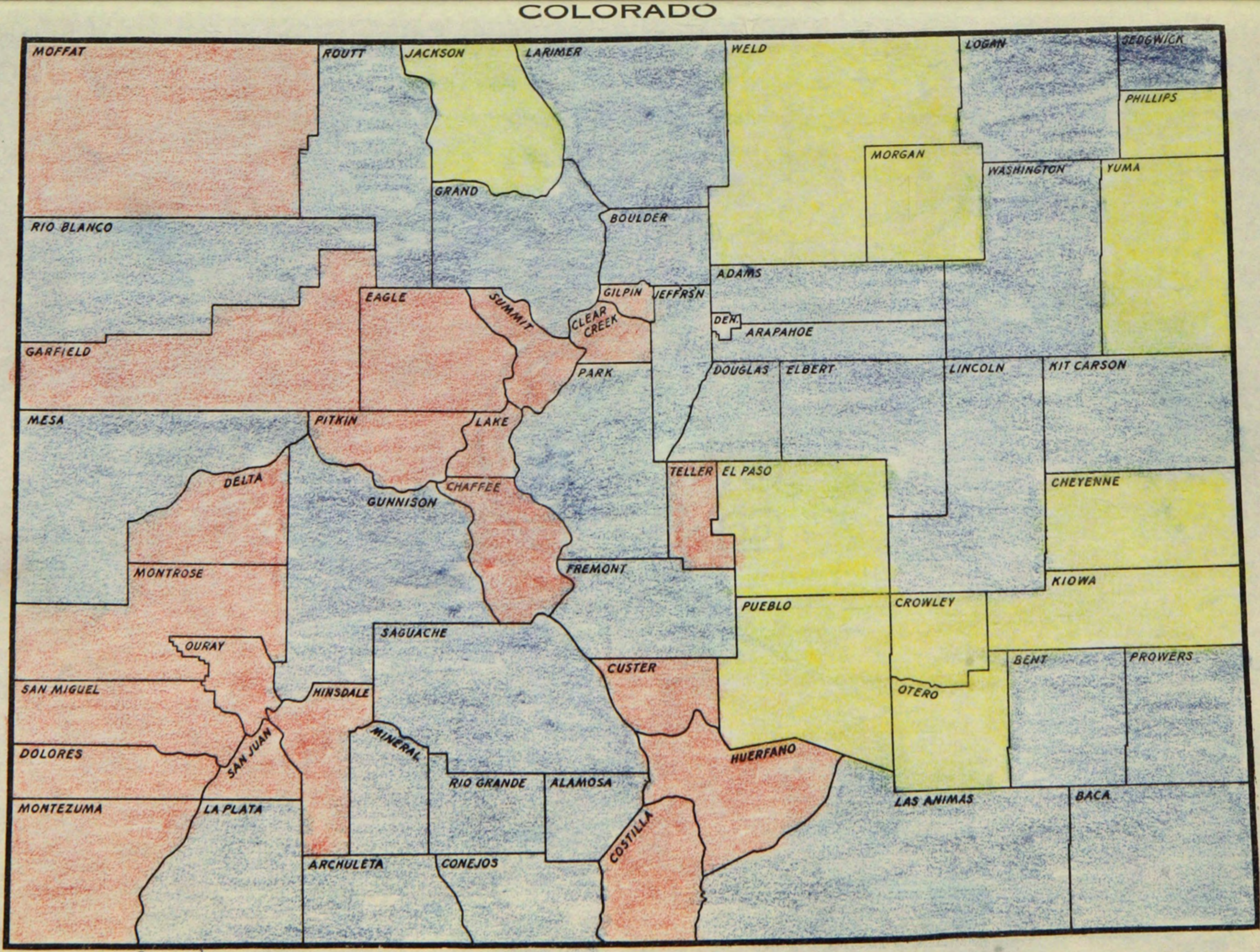
In 1931 there were 22 counties with valuations of less than 8 million dollars each; 10 of these had assessed valuations of less than 4 million dollars.

[1]Colorado Year Book 1932.

These counties are trying to maintain county government machinery from taxes paid on property of approximately the same value of seven buildings in Denver.

This means that property valued at the same as seven large buildings in Denver is required to bear the burden of supporting a county government headed by 14 elective officials and numerous other employees, not to mention schools, highways, poor relief, and law enforcement which the counties must support.

<u>High Tax Rates Indicate Lack of Wealth in Some Counties.</u> A study of tax rates also gives a clew to the economic ability of a county to support the county government. The tax rates for general county purposes, exclusive of general and special school levies range from 2 mills to 20 mills. Ordinarily, high tax rates indicate a lack of sufficient wealth. The counties have been classified on the basis of mill levies into three groups in Table 19. Generally speaking, a county with a low tax rate indicates that the county has sufficient wealth to support the county government without adding a burdensome mill levy. The geographical location of these three groups of counties is given in Figure No. 7.



Legend

Under 5 Mills - Yellow
5 and under 10 Mills - Blue
10 and under 20 Mills - Red

Figure 7

Average Tax Rate Required to Maintain the County Government in Counties of Varying Wealth in Colorado, 1931.

TABLE XIX. COUNTIES GROUPED ACCORDING TO 1931 GENERAL COUNTY TAX RATE.[1]

Amount of mill levy for county purposes	No. of counties
Under 5 mills	11
5, under 10 mills	30
10, under 20 mills	21

The twenty-one counties with tax rates above 10 mills are all in the western mountain and mesa counties. There is only one county, Jackson, which has a mill levy below 5 mills in this section. The other ten counties with low tax rates are in the Eastern Plains section. The group of counties with tax rates between 5 to 10 mills is about evenly divided; the Eastern Plains section has sixteen and the western section fourteen counties. Thus we have the location of counties with low valuations and counties with high tax rates.

Tax Rates Show Tendency to Rise in Small Counties. By studying the relationship of the general tax rates and the valuation of the counties it is possible to formulate some significant generalizations concerning them. Poor counties, or those with less than 20 million dollars in assessed valuation are the counties which show a marked

[1]Tax Commission Report, 1931. p. 130 (Includes all levies for county purposes. General school levies are omitted.)

tendency for the tax rates for general county purposes to rise higher and higher as the valuation drops below 20 million dollars. Above 20 million dollars, the tax rates tend to become stabilized at a low tax rate. (See Figure 8)

The poor counties, or those having less than 20 million dollars of assessed valuation, are also the counties which have high tax rates. High tax rates are necessary to produce the necessary revenue for paying the cost of county government.

The rich counties, or those of average wealth with an assessed valuation of more than 20 million dollars can raise enough revenue from a low tax rate to support the county government.

TABLE XX. COMPARISON OF TAX RATES FOR GENERAL COUNTY PURPOSES IN POOR AND WEALTHY COUNTIES IN COLORADO, 1931.

Number of Counties	Counties Grouped According to Assessed Valuation	County Tax Rate(mills)
15	Under 5 Million Dollars	12.36
13	5 Million, Under 10 Million Dollars	8.36
19	10 Million, under 20 Million Dollars	5.00
15	Over 20 Million Dollars	4.60
62	All counties (except Denver)	6.62

Source: Compiled from Colorado Tax Commission Report 1931.

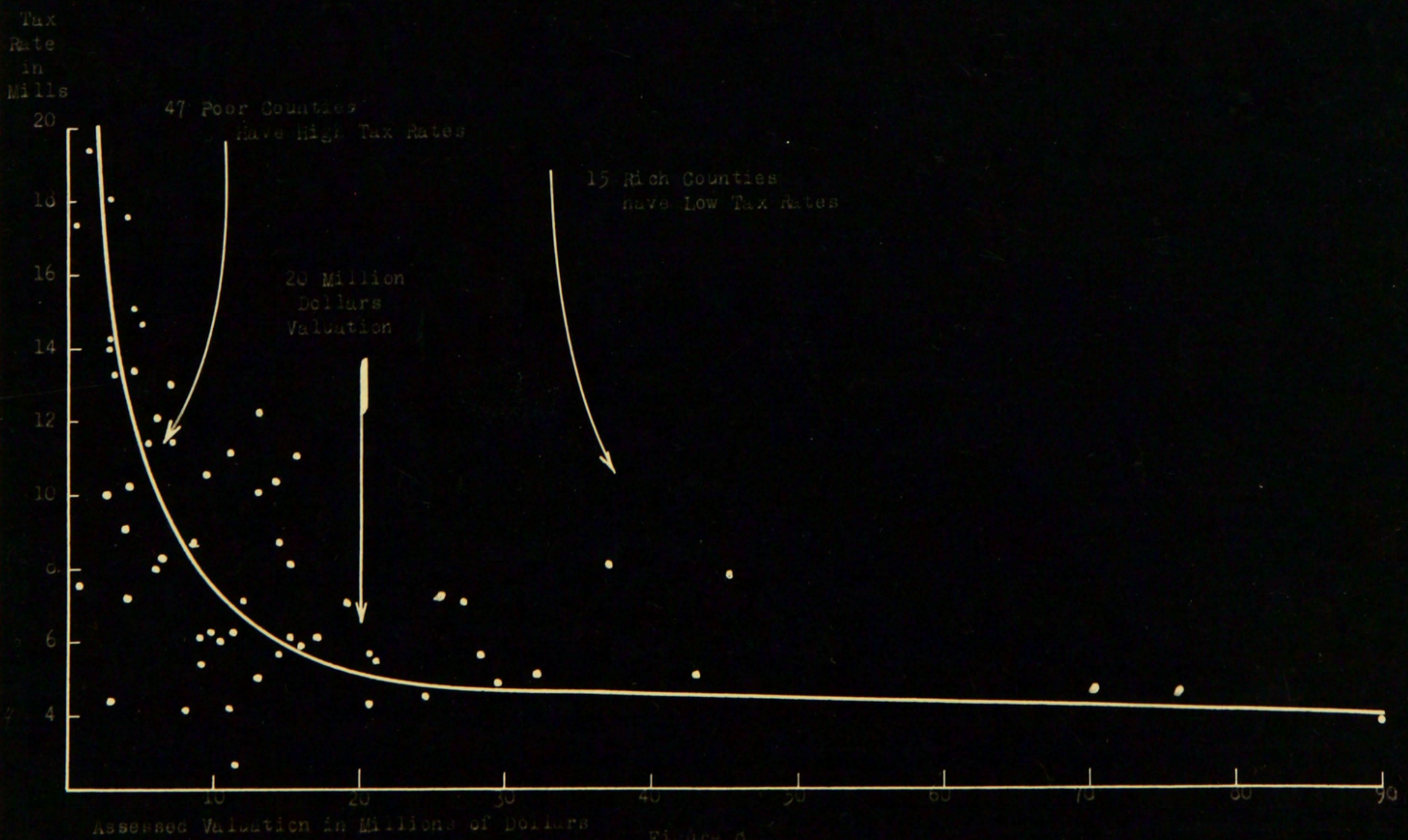


Figure 8

Comparison of Tax Rates in Poor and Rich Counties, 1931.

The tax rate in counties with less than 5 Million dollars of assessed valuation was almost three times as high as the tax rate of the wealthy counties.

Tax Rates Tend to Stabilize at Low Rate in Wealthier Counties. Some may say that the representation in Figure 8 is not a good one for all counties do not levy for all the funds for general county purposes; however, there is one levy which they all make and that is for the ordinary county, poor and contingent funds. Figure 9 shows the relationship of the ordinary county,,poor and contingent mill levy to the respective county valuations. The same tendency for mill levies to rise in the small counties is evident as in Figure No. 8. The rise in tax rates appears at the 20 million dollar mark in this graph.

The following generalizations may be made from these comparisons: First, that the lower the valuation becomes the higher the tax rates tend to go; second, there are 28 poor counties which have far too low a valuation to carry the high costs of county government; and third, there are 10 to 15 counties of average wealth. It is doubtful whether they can support the present type of county government under present conditions.

Poor Counties are Also Those Which are Sparsely Settled. We have pointed out that the poor counties are

Figure 9

Tax Rate for Ordinary County Purposes in Rich and Poor Counties of Colorado, 1931 the ones with the high tax rates. Further analysis shows also that the poor counties are sparsely settled. We find that all counties with 20 million dollars or more in assessed valuation, with the exception of one, have over 18,000 population. (See Table 21) These counties of more than average wealth contain 62.58 per cent of the population and have 59.39 per cent of the assessed valuation excluding Denver. In the group of poor counties with less than 20 million dollars assessed valuation there is not a single county that has a population exceeding eighteen thousand people. We may assume then that the favored counties with high valuations and a dense population go hand in hand. Population is one of the measures of the need for county government which must be taken into consideration in the consolidation of counties. Sparsely settled counties as compared with densely settled counties have less need for an expensive type of county government.

<u>Poor Counties Take Three Times as Much Income to Support County Government as Wealthy Counties.</u> The small counties in Colorado took 3.3 per cent of the gross income to support the county government compared with only 1.1 per cent in the larger counties.

The gross income of all the population of the small counties amounted to $2,324,218 per county compared with a gross income of $30,950,190 per county in the

TABLE XXI. RELATIONSHIP OF WEALTH OF COUNTIES TO DENSITY OF POPULATION *

Wealthy counties with more than 20 million valuation	Population U.S.Census 1930	Assessed Valuation 1931
Adams	20,245	$ 28,039,200
Arapahoe	22,647	21,526,570
Boulder	32,456	43,721,245
El Paso	49,570	70,456,810
Fremont	18,896	20,609,397
Jefferson	21,810	25,457,475
Larimer	33,137	45,491,930
Las Animas	36,008	37,666,062
Logan	19,946	32,149,730
Mesa	25,908	27,083,185
Morgan	18,284	24,716,990
Otero	24,390	29,014,005
Pueblo	66,038	76,859,710
Weld	65,097	90,347,020
Yuma	13,613	20,672,840
	468,045	$593,812,169
Per cent 15 wealthy counties represent of the total of the state	62.58	59.19

Source: Colorado Yearbook 1931, and Colorado Tax Commission 1931. p. 124.

Note: None of the poor counties with less than 20 million dollars in assessed valuation had as much as 18,000 in population.

* Denver is excluded in this table.

group of 15 wealthy counties. (See Table 22)

TABLE XXII. AMOUNT OF GROSS INCOME OF THE POPULATION REQUIRED FOR COUNTY GOVERNMENT IN POOR AND WEALTHY COUNTIES IN COLORADO. 1929.

No. of Counties.	Grouped Acc'd. to Assessed Valuation	Gross Income of Population Per County	Gross Income Per Capita	Per Cent of Gross Income Taken For Co. Taxes.
15	Under 5 Million dollars	$2,324,218	$1,020	3.3
13	5 Million Under 10 Million Dollars.	5,968,762	1,117	1.9
19	10 Million Under 20 Million Dollars	8,594,006	953	2.0
115	Over 20 Million Dollars	30,950,190	1,092	1.1
62	All Counties (except Denver)	$11,936,700	$990	1.8

Source: Compiled from Records in Colorado Year Book and other sources.

<u>The Drain of County Disbursements Upon the Gross Income of the Various Counties.</u> Consideration must also be given to the amount of gross income of the people needed to support the cost of county government in order to determine whether the county government is taking more than the average taxpayer can afford. We are faced with the problem of measuring the ability of the counties to support

county government. The criterion for such measures is the ability of the counties to raise taxes through the operation of its local taxing system. The measure of this ability is the wealth and income of the county.

In a comparison of gross income of the population of the counties with general county disbursements for the year 1929, the percentage of gross income appropriated by taxes ranges from seven-tenths of 1 per cent to 8.8 per cent. The average amount of gross income taken by county taxes is 1.8 per cent. It should be understood that this county tax does not include the school, town, city and state taxes. In Figure 10 there are 33 counties which take more than the average amount of 1.8 per cent of the gross income for county government, and 26 counties which take less than 1.8 per cent of the gross income.
counties fall on the average. Thirty counties took more than 2 per cent of the gross income of the entire population to pay county taxes. These high percentages of income taken for taxes indicate that taxes are confiscating the entire income of the farms and business in many cases. Taxes are not only consuming the income but are digging into the capital and property of the taxpayers. Governments cannot endure when the drain upon income becomes so great and county government in fact is becoming bankrupt.

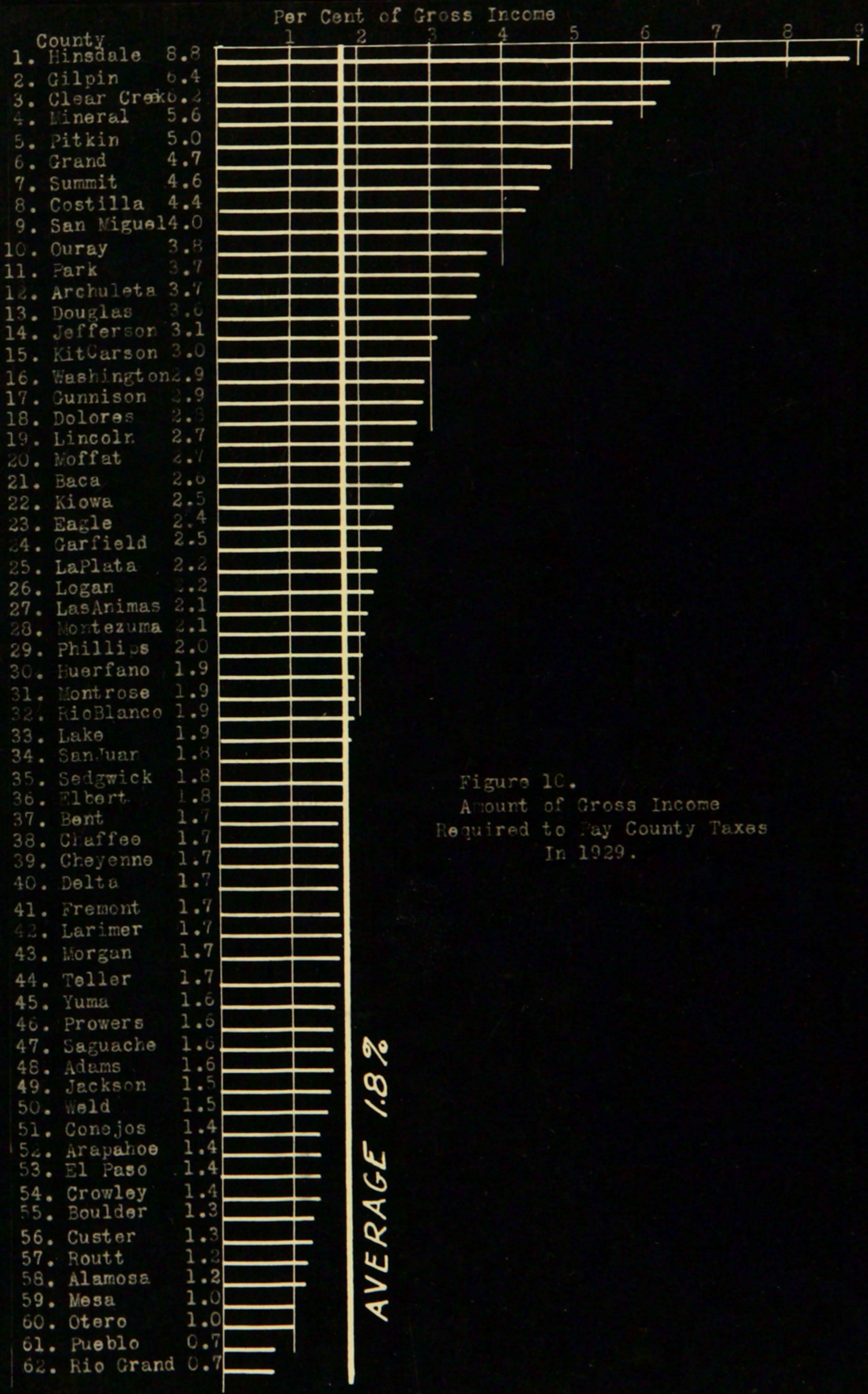


Figure 10.
Amount of Gross Income
Required to Pay County Taxes
In 1929.

These figures are for the year 1929 when the period of prosperity was at its height. Since that time there has been some reduction in the cost of county government, but not enough to offset the decline in the price of farm and other commodities.

A study of wealth or assessed valuations, tax rates and proportion of gross income taken for the operation of county government indicates that an economic unit of county government should be large enough so that sufficient funds can be raised from local taxes without penalizing the people with a heavy tax burden. The assessed value of the county should amount to at least 20 million dollars and not more than one and one-half per cent of the gross income of the population should be consumed for county purposes. The county should not pay more than it is economically able to pay.

In 1931 the nation as a whole spent 1.84 per cent of the total income of the entire population of the country for county government. In the nation as a whole, the expenditures for county government in 1931 were 958 million dollars. In 1931 the income of the United States is estimated to have been 45 billion dollars. (See Tables 10 and 11)

<u>High Tax Delinquency in Small Counties Indicates Lack of Ability to Pay for Present County Government.</u>

The ability of the citizens to pay taxes must be determined or measured in any study of the financial adequacy of the county area. Delinquent tax collections indicate that people have about reached the limit in ability to pay taxes in certain counties. The per cent of taxes uncollected in 1930 for all purposes in Colorado counties is given in Figure 11. This information is further analyzed in Table 23 where the counties are classified according to the percentage of taxes uncollected.

TABLE XXIII. PERCENT OF TAXES UNCOLLECTED IN COLORADO COUNTIES FOR 1930.

Per cent of taxes uncollected	Number of counties
Under 10 per cent	31
10 and under 20 per cent	15
20 and under 65 per cent	17

None of the wealthy counties with more than 20 million dollars valuation were in the group of counties of high tax delinquency with 20 to 65 per cent of taxes uncollected. In the group, 10 under 20 per cent of taxes uncollected, there were three counties with valuations over 20 million dollars.

Group 1 includes 31 counties with less than 10 per cent of their taxes uncollected and includes both rich and

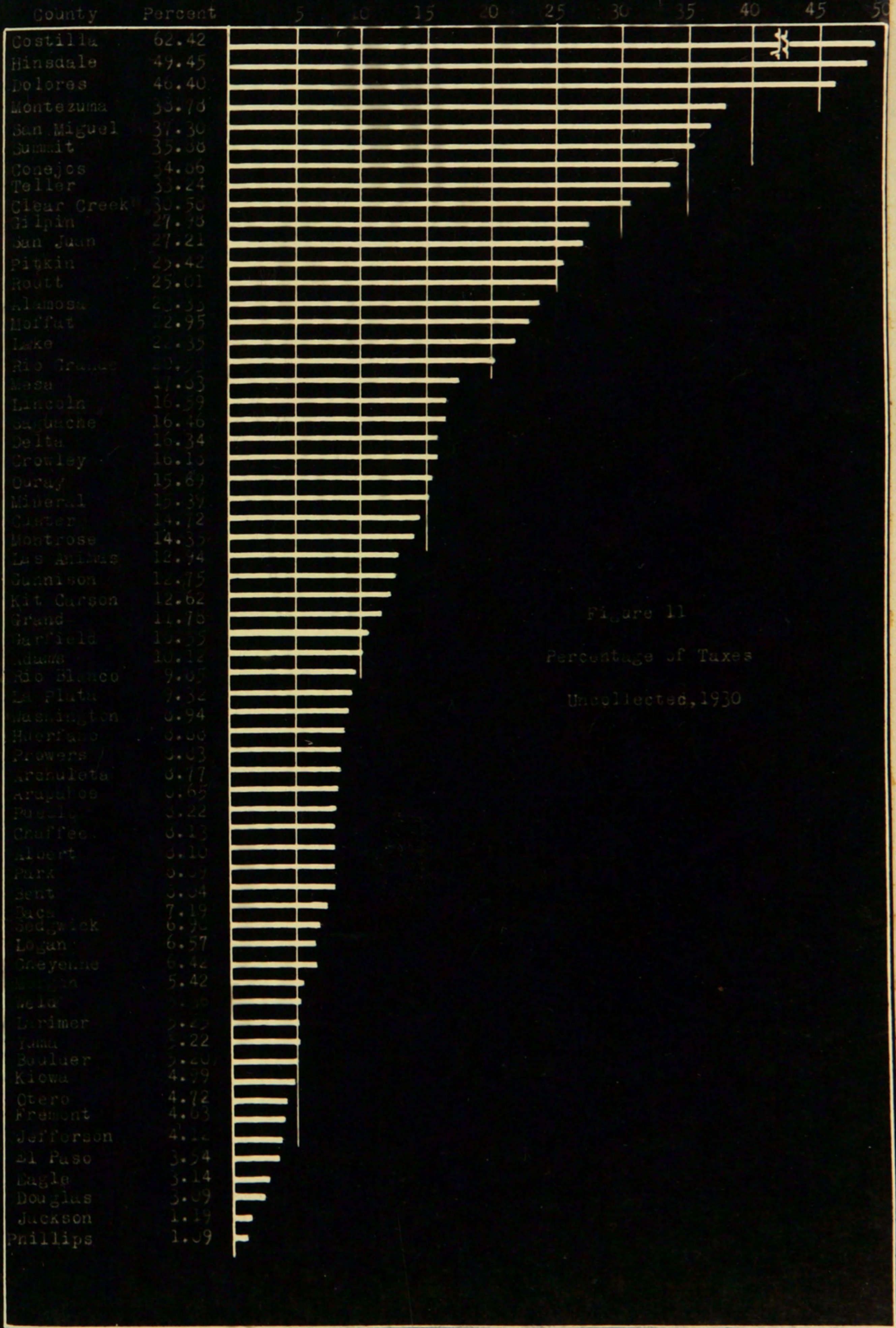


Figure 11

Percentage of Taxes Uncollected, 1930

poor counties. It is extremely hard to account for the many exceptions. Certain poor counties with low valuations and small incomes are willing to get along with less government for the sake of low taxes for county government. The people in these counties do not demand as much in the way of government as those in other county groups, realizing that the more services they demand the more their county government must take from them in taxes.

Even Wealthy Counties are Faced With Serious Tax Delinquency. The ability of the citizens to pay taxes during times of depression is well illustrated by the delinquent tax lists from Weld County. (See Figure 12) The figures are for taxes assessed in 1931 and payable in 1932. Taxes for 1930 which were not paid were not advertised in 1932 and do not appear in the delinquent tax list shown here, but were carried on the books as registered tax certificates with no sales and are thus held by the county. The amount of land delinquent for taxes is therefore much larger than is shown here.

out

There were 4,030 tracts of farm land on which tax levies of 1931 were uncollected at the time when the penalty was applied. These tracts included 622,576 acres of land or 31.58 per cent of the total; $11,500,930 in assessed valuation; and $276,297 in tax revenues delinquent. These figures indicate a lack of ability to pay taxes because of the failure of local taxing agencies to collect

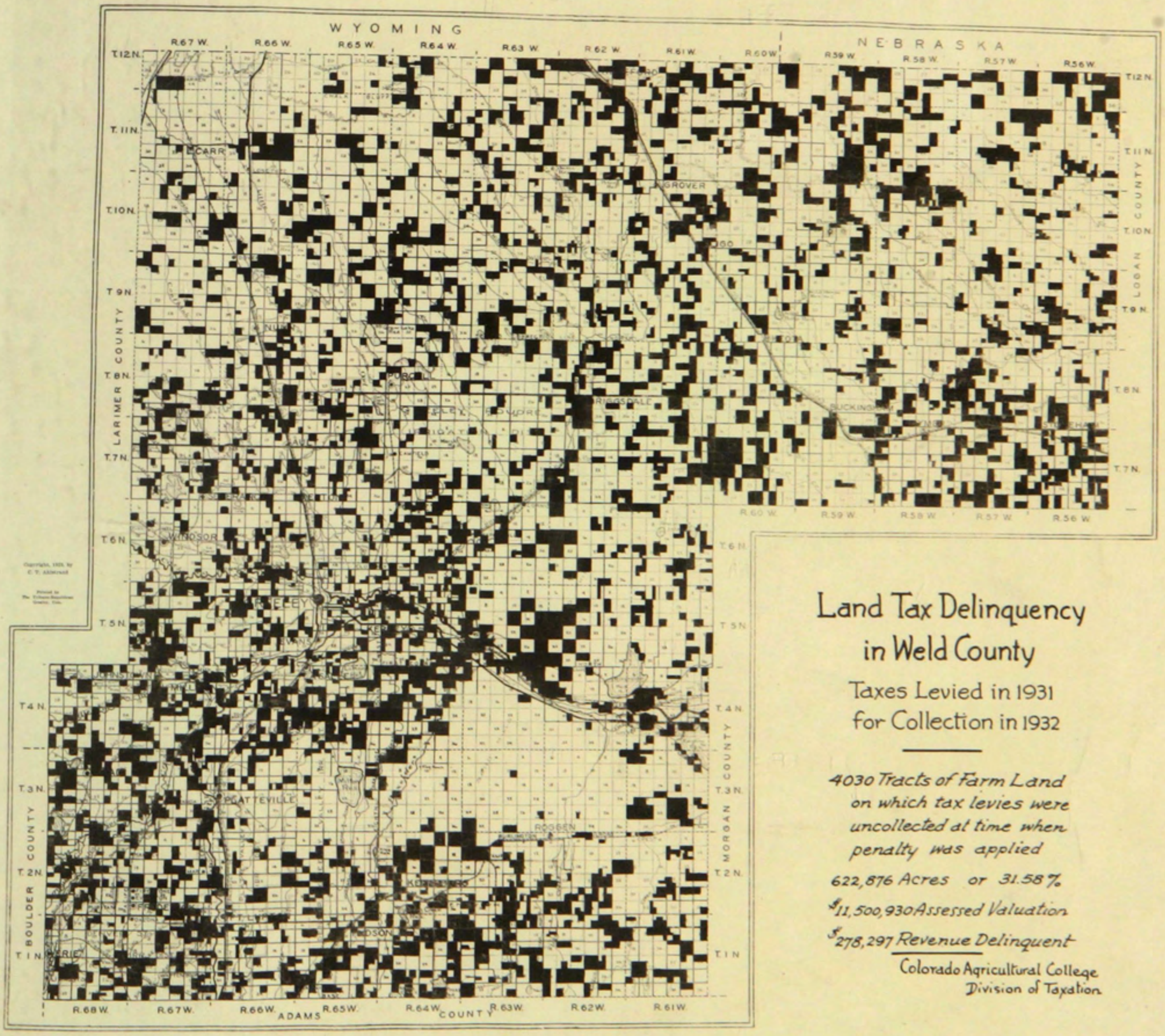

WYOMING
NEBRASKA
LARIMER COUNTY
LOGAN COUNTY
MORGAN COUNTY
BOULDER COUNTY
ADAMS COUNTY
GROVER
CARR
PLATTEVILLE
Land Tax Delinquency
in Weld County
Taxes Levied in 1931
for Collection in 1932
4030 Tracts of Farm Land
on which tax levies were
uncollected at time when
penalty was applied
622,876 Acres or 31.58%
$11,500,930 Assessed Valuation
$278,297 Revenue Delinquent
Colorado Agricultural College
Division of Taxation

Figure 12.

all taxes levied.

The inability to collect taxes causes a vicious cycle. When the taxes become delinquent the taxing bodies add additional levies to take care of the loss in revenues. Any loss due to delinquent taxes is shifted to others who pay. In other words, for each dollar the local tax collector fails to collect, a dollar is added to some other tax payer the following year. This continues until a point is reached in the smaller counties where nearly all taxpayers are unable to withstand the high tax rates. That is the situation railroads are facing in many school districts where they are the largest contributors to the tax revenues.

Delinquency Greater in Counties of Low Valuation or Wealth. When we were dealing with the question of the relationship of the wealth of counties to their tax rates we found that the 20 million dollars valuation marked the dividing line between rich and poor counties. Now, in considering the relationship of the wealth of the county to tax delinquency we find that the same relationship holds. In other words, the wealthy counties with 20 million dollars assessed valuation or more tend to have less tax delinquency.

An analysis of tax collections in the poor and rich counties as determined by their assessed valuations indicates that the poor counties have been able to collect only about two-thirds of their taxes in the last year or two. The wealthy counties of Colorado have been able to collect about 85 per cent of their taxes during this period. (See Table 24)

TABLE XXIV. TAX DELINQUENCY IN COLORADO COUNTIES
POOR COUNTIES COMPARED WITH WEALTHY COUNTIES
1931

Number of Counties	Counties Grouped Acc'd. to Assessed Valuation	Per cent of Taxes Collected	Per cent of Taxes Delinquent
15	Under 5 Million Dollars	63	37
13	5 Million Under 10 Million Dollars	68	32
19	10 Million Under 20 Million Dollars	78	22
15	Over 20 Million Dollars	86	14
62	All Counties (except Denver)	79	21

Source: Compiled from State Auditors Records.

For 1930, the average amount of uncollected taxes was 7.6 percent for the 17 wealthy counties over 20 million valuation and 18.5 per cent for the 45 poor counties.

Figure 13 shows the relationship of uncollected taxes to assessed valuation. The percentage of tax delinquency ranged from 1.09 per cent uncollected to 62.42 per cent uncollected in 1930. The tendency for tax delinquency to increase begins with counties having a valuation of less than 20 million dollars.

Figure 14 shows the same relationship for the year 1931. The wealthy counties with valuations above 20 million dollars show an increase in uncollected taxes for 1931 with an average delinquency of 9.08 per cent. The 47 small counties averaged 29 per cent delinquency in 1931 compared with 18 per cent in 1930. In 1931, 32 small counties had more than 20 per cent of their taxes uncollected and only 3 of the large counties had more than 20 per cent of the taxes delinquent. In 1930, 18 small counties, had uncollected taxes amounting to more than 20 per cent and there were no large counties in this classification.

All counties show an increase in delinquency but the poor counties show a higher rate of increase in delinquency over the rich counties.

Small Counties Have High Per Capita County Government Cost. An analysis of county expenditures from tax revenues, exclusive of road expenditures, indicates that the less wealthy counties have the highest per capita cost for county government. Fifteen counties with less than 5 million dollars in assessed valuation per county had expenditures amounting to $14.95 compared with $7.66 for the wealthiest group of 15 counties.

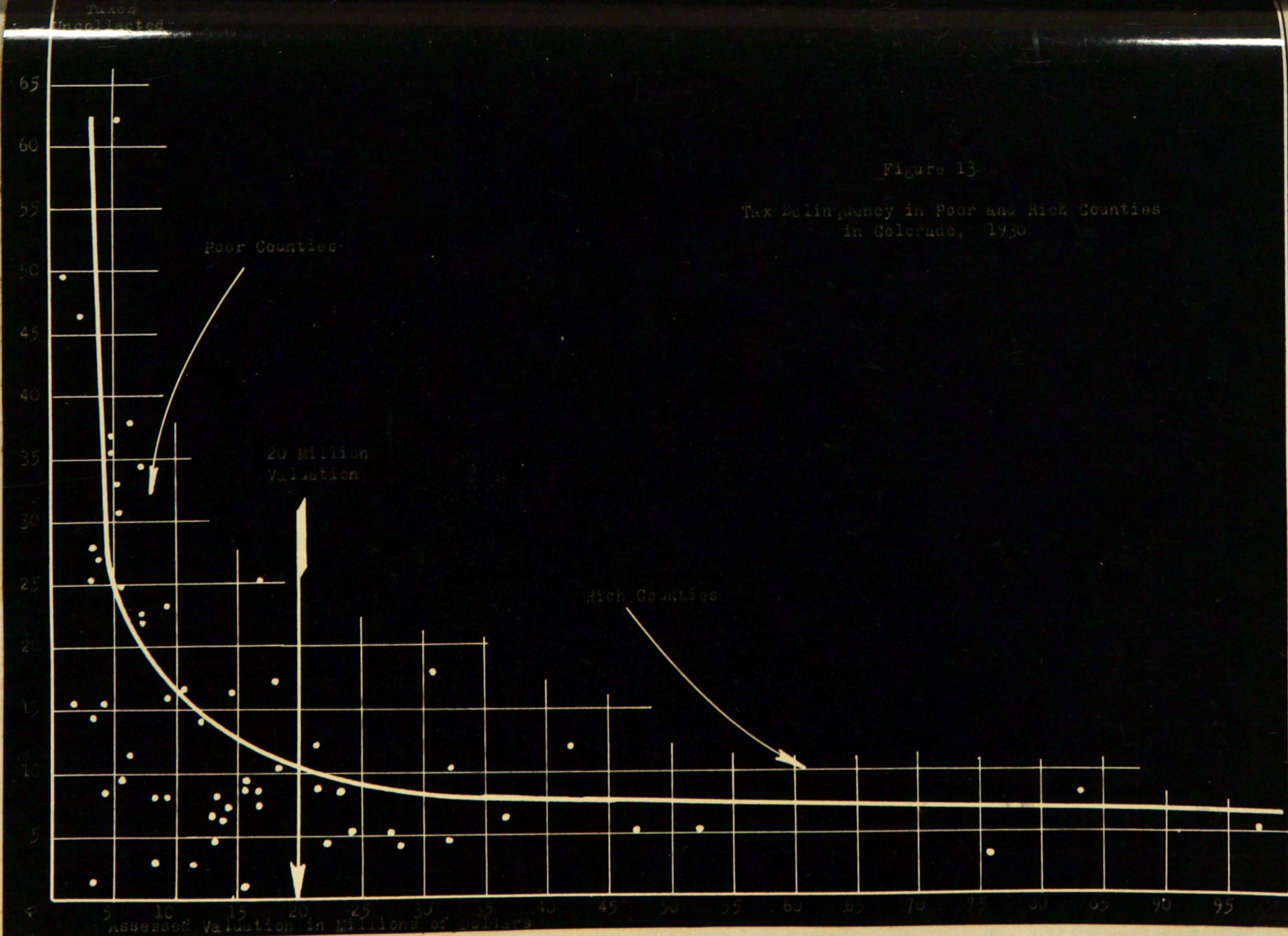


Figure 13

Tax Delinquency in Poor and Rich Counties in Colorado, 1930

TABLE XXV. COMPARISON OF PER CAPITA EXPENDITURES FOR COUNTY GOVERNMENT[1] IN COUNTIES OF VARYING WEALTH, COLORADO.* 1931

Number of Counties	Counties Grouped Acc'd to Assessed Valuation	Per Capita Expenditures for County Government.
15	Under 5 Million Dollars	$14.95
13	5 Million Under 10 Million Dollars	10.77
19	10 Million Under 20 Million Dollars	8.78
15	Over 20 Million Dollars	7.66
62	All Counties (excluding Denver)	$9.34

Large Counties Have a Lower Per Capita Cost For Salaries. Another argument in favor of the large county is the favorable per capita costs of salaries of county officials in the large counties compared with the small counties. The salary cost per capita for county commissioners is five times as great for the group of 15 small counties as for the 15 large counties. (See Table 28) The salary costs for the county clerk's office were twice as large in the small as in the large counties. The sheriffs', treasurers', and county courts' cost for salaries were three times as large in the group of small counties as they were in the group of large counties.

[1]Compiled from State Auditor's Report.
*County expenditures exclusive of road expenditures.

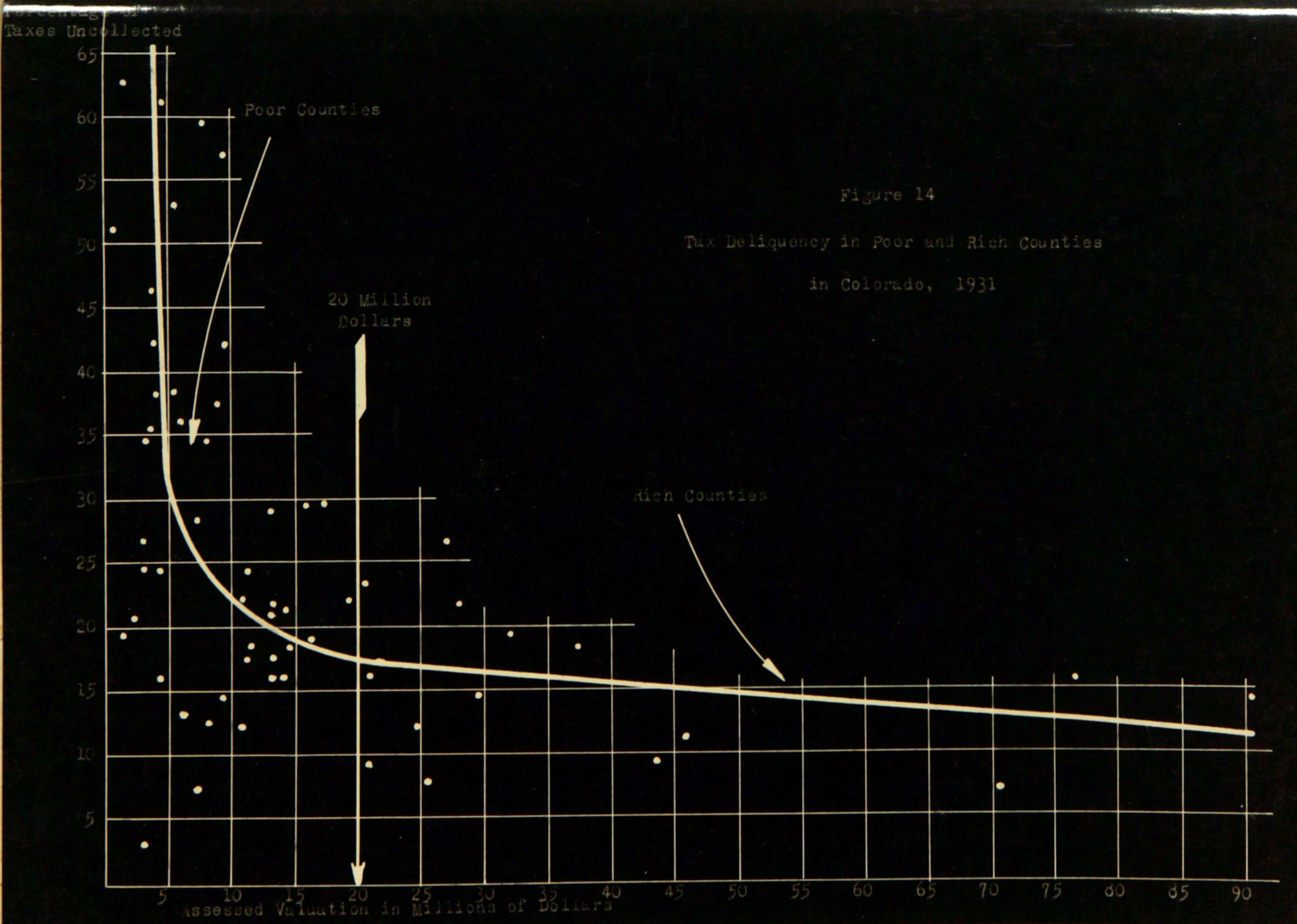


Figure 14

Tax Deliquency in Poor and Rich Counties

in Colorado, 1931

TABLE XXVI. VARIATION IN PER CAPITA COST TO TAXPAYERS FOR SALARIES OF COUNTY OFFICIALS IN COLORADO COUNTIES, 1931

Number of Counties	Counties Grouped Acc'd. to Assessed Valuation	Cost of County Officials Per Capita				
		County Commissioner	County Clerk	Sheriff	Treasurer	Co. Court
15	Less than 5 million dollars	$.84	$.98	$.68	1.14	$.60
13	5 Million Under 10 Million Dollars	.46	.70	.45	.63	.38
19	10 Million Under 20 Million Dollars	.30	.55	.37	.51	.30
15	Over 20 Million Dollars	.17	.42	.24	.40	.21
62	All Counties (Except Denver)	$.25	$.53	$.33	$.57	$.32

Source: Compiled from report of W. D. MacGinnis, Auditor of the State of Colorado, June 30, 1931 to June 30, 1932. p. 80, 89.

Conclusions Concerning a Modern Economic Unit of County Government. In order that citizens of Colorado may successfully meet the changed conditions, the general public needs to know much more of the principles involved in the economic operation of our county government.

It is evident that the old regime of county organization and practices in this region is slowly passing and that there will evolve out of the present situation certain new types of county organization which will succeed in meeting new conditions.

Changed economic conditions in our agricultural and mining industries as they come out of the depression period demand that many adjustments be made in county organization.

Close examination of the charts and tables point to certain factors that can be used as yardsticks in roughly determining an economic unit of county government in Colorado. First, it may be said that 20 million dollars is about the minimum assessed valuation a county should have in Colorado in order to have an economic unit of county government with reasonable costs. With less than this amount, the per capita costs of county government tend to increase rapidly. It is true that a certain amount of county organization and personnel is necessary regardless of the population, valuation, or area, if the following services are to be performed by the county government, namely, policing, supervision and maintenance of highways, care of the poor, welfare work, elections, judicial work, assessing, and collecting of taxes. The only way these services can be performed efficiently is by trained personnel, devoting their full time and labor to their task.

In counties with an assessed valuation of less than 20 million dollars the tax necessary to perform these services satisfactorily becomes confiscatory. Under the present constitution this condition cannot be greatly altered for the number of county officials cannot be reduced without an amendment to the constitution since they are all designated in the constitution. Counties are further handicapped in that most of the services are forced upon them by the state.

Under present conditions it is impossible to set up a government that can administer all the services economically that have been enumerated. Where there are less than one thousand or even five thousand people, the per capita cost will be too great to maintain a county organization even if it is only a skeleton organization.

Second, another point that must be considered in defining an economic unit of county government is the amount of income the entire population must have in order to support the county government. It may not be possible under present conditions to set any definite limits upon the percentage of income that should be taken to support county government but, in normal times, one-half of one per cent to one and one-half per cent would be perhaps a reasonable percentage.

Third, another factor of importance which must be taken into consideration is the concentration of population. In Colorado the population is very sparse. There are no great industrial areas or semi-urban areas where population per square mile is as great as 512 people per square mile as it is in Pennsylvania or 213 people per square mile as it is in Massachusetts. The population in the consolidated counties should be preferably over 20,000 but here again it is almost impossible to set up a practical county consolidation containing this number of people.

Therefore, after an analysis of the various economic factors we have reached the conclusion that the following factors should be considered in setting up an economic unit of county government in Colorado:

1. It should have at least 20 million dollars in assessed valuation, or wealth sufficient to maintain a county government at a reasonable cost to the taxpayers.

2. It should have a population of at least 20,000 people.

3. Taxes for county purposes should not exceed 1.5 per cent of the gross income of the population.

4. Distances to county seat should not be over 60 miles for the greater percentage of the population.

Other minor points to be considered are:

1. County lines should not cross mountain ranges.

2. The inhabitants should have easy accessibility to all parts of the county.

3. The natural flow of traffic should be toward the

larger cities and towns.

The Advantages of County Consolidation

Bigger and Cheaper Counties Needed. Study of the organization of county government in Colorado shows the defects in our present system of small counties and indicates the possibilities of saving by adopting larger taxing units for the support of county government.

The very weak organization of the present system defies administration which is either efficient or economical. The present poor organization manifests itself in improper administrative responsibilities, unnecessary duplication of services and an excessive number of small counties having power to levy taxes and incur indebtedness.

There has been no attention paid to the reduction of the overhead and administrative costs of the units of government--school districts, road districts, towns, cities, and counties. Our government units are too small. There is a multiplicity of petty offices and multiplication of costs.

They Can't Pay For Eight Jails. In Colorado there is a block of eight contiguous counties in the San Juan Basin with a population of 31,743 in 1930, and an assessed valuation of only $31,957,372 in 1932, where they maintain eight county governments, eight sets of county officers, eight county courts, eight courthouses, eight jails, eight boards of county commissioners, numerous town and city governments and sets of officers. These eight counties maintain 131 school districts and school boards, literally thousands of minor public officials administering public affairs and expending public money.

TABLE XXVII. SAN JUAN BASIN COUNTIES, COLORADO [1]

County	Assessed valuation 1932	Population 1930	Number of school districts
Archuleta	$ 3,672,188	3,204	22
Dolores	1,270,075	1,414	10
Hinsdale	836,468	449	4
La Plata	11,770,815	12,975	38
Montezuma	4,543,050	7,798	30
Ouray	3,187,602	1,784	12
San Juan	3,247,994	1,935	1
San Miguel	3,429,180	2,184	14
	$31,957,372	31,743	131

Think of the saving in having one courthouse, one jail, and one poor farm with their expensive upkeep costs, and one set of county officials where there are several now.

Larimer county with only one set of county officials has a larger population and assessed valuation than the entire eight counties. Larimer County's population was

[1]Colorado Tax Commission 1932.

33,137 in 1930 and its assessed valuation $38,082,180 in 1932.

<u>Consolidation of Thinly Populated Areas.</u> Consolidation would work best where counties are small and thinly populated. There is little reason for such counties to have almost the same overhead and administrative expense as larger and more thickly populated counties.

Then, again, nature has fixed certain natural boundaries, such as the San Luis Valley of Southern Colorado, for which consolidation was first proposed. This valley with all-year good roads seems meant by nature for one county and judicial district, as it has one climate, one water shed and is entirely surrounded by high mountains. It already has many excellent consolidated schools. One state in Old Mexico has three legislatures and seven governors ! We laugh--why? San Luis Valley has six sets of officials for its population of 41,000 in 1930, one county having less than 700 people, and none having over 10,000 population with an assessed valuation of only $37,678,410.

If consolidation is a good thing for railroads and big business in eliminating overhead expense, it is a good thing for the biggest business of all--government.

Long ago the plan was recognized by school districts consolidating or merging to save money or get better schools or both.

More recently President Roosevelt has consolidated some boards and bureaus at a saving of millions in taxation. Governor Ed. C. Johnson has followed suit by reorganizing the State government of Colorado.

Heretofore the custom was to divide large counties. Farmers voted for the division in order to place themselves within driving distance of the county seat, but distance has been greatly eliminated by automobiles, good roads, telephones, rural mail, daily press, radio, and the nearest bank attending to the collection of the farmer's taxes and other business transacted by him in person. So the location of the county buildings and county officials is far less important than formerly.

In the horse-and-buggy age, twenty miles was a day's journey; now 200 miles in an automobile is a matter of hours. What does all this mean? It means that the unit of government can be enlarged without a surrender of the principle of local self-government to which we are all committed. In practical effect, our states are not as large now as a county was thirty years ago.

The people in the eight San Juan counties referred to have forfeited lands worth thousands of dollars because they cannot pay their taxes. These taxes were computed on the basis of maintenance of eight jails and hundreds of other duplications for less than 32,000 people. They couldn't pay, they can't pay for eight jails!

Wylie Kilpatrick, a leading student of county government in the East, reaches this conclusion.

"If the inadequacy of the county becomes so acute that it is patent to a casual observer, the remedy becomes consolidation of adjoining counties into a unity with resources sufficient to sustain expenditures."[1]

J. W. Manning, another student, has the following to offer: He asserts that, "Despite the opposition of local politicians who have fed so long at the county treasury, and the seeming impossibility and impracticability of attainment, the idea of county consolidation persists in cropping out as we search for a solution for our county problems.....Definite proposals have been made by legislative, civic groups and the press for county consolidation in seventeen states. Furthermore, consolidation for such a movement is being fostered in thirteen other states."[2]

<u>County Consolidation Would Equalize County Tax Burden.</u> The elimination of counties with a high cost for county administration by county consolidation would have a tendency to equalize taxes between counties. It is

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[1]Kilpatrick, Wylie. Problems in Contemporary County Government. 1930. p. 303.
[2]Manning, J. W. "The Progress of County Consolidation." Natl. Munic. Rev. 21:510 Ag. 1932.

desirable to form consolidated counties with as large a valuation as possible, taking into consideration all the limiting factors of mountain ranges, accessibility, communication, transportation, natural flow of traffic, economic pursuits or common interests.

The smaller the area and wealth of county governments study has shown, the greater the inequalities in costs of county government tend to become; the larger the areas the more likely these inequalities are likely to be smoothed out. The same practice is recognized in giving federal aid to state highway building. The need for highways in the different states bears no fixed relationship to their wealth or population. If the counties were larger the burden would probably tend to be equalized.[1]

Under the present system of 62 counties, the tax rates vary from very large rates to comparatively low rates, the amount of variation being determined by differences in wealth. For example, the tax rates necessary to support the present program of county government is from four to five times greater in the poorer counties than the tax rate required in the rich counties. In Hinsdale County the taxpayers carry more than five times the load of the taxpayers in Weld County in supporting the

[1]Porter, Kirk H. "County Consolidation and Lower Taxes." Journal of Business. University of Iowa. 12:8 April, 1932.

county program. Table 29 shows the spread of burden among the counties in Colorado. It should be noted that the poorer counties almost invariably must bear a heavier tax in order to meet the present actual county program now in operation.

Equalization of the Burden of Taxation For County Purposes in the Various Counties.

In order to illustrate how consolidation would equalize the tax burden in a typical group of counties we will take a group of counties which might form the basis of consolidation. One test is to compare the county tax rate necessary to support the county program in counties of different degrees of wealth. For example, the mill levy for ordinary county purposes in Jefferson County in 1931 was 4.21 mills, in Clear Creek County 8.20 mills, and in Gilpin County 8.50 mills. If these counties were grouped together in a consolidation under Plan No. 1, a mill levy of 5.23 mills applied to all the property in the three counties would support the present county program. The mill levy would be increased slightly in Jefferson county but the levy in the other two counties would be reduced resulting in an equalization for all counties as follows:

TABLE XXVIII. EQUALIZATION OF TAX RATE IN A TYPICAL CONSOLIDATION

County	Ordinary County Mill Levy	Assessed Valuation 1931	Revenue
Jefferson	4.21	$25,514,255	$107,415
Clear Creek	8.20	5,273,230	43,240
Gilpin	8.50	3,152,556	26,797
Result in consolidation	5.23	$33,940,041	$177,452

Carrying on

Carrying out this idea for other counties we find that the range in tax rates is reduced from a maximum of 11 mills (Hinsdale County) to a maximum of 7.72 mills. (Chaffee consolidation) Under this plan of consolidation the highest tax rate for ordinary county purposes would be 7.72 mills, Chaffee consolidation proposal,and the lowest 2.39 mills, the Weld County consolidation proposal, if the proposed county consolidations were carried out. In 1931 the range in tax rates from highest to lowest was from 11 to 2 mills. In 1931, eleven counties had tax rates exceeding 7.72 mills for county purposes or 25 counties had more than 5.50 mills while under the consolidation proposals only five counties would have tax rates exceeding 5.5 mills. (See Table 29)

Secondly, most of the proposed consolidations under Plan No. 2 center around a county which has a high valuation and a low tax rate.

In other words, we have designated a strong county as the central unit of the consolidation. With very few exceptions these stronger counties do have the lowest tax rate of the proposed consolidated groups. With efficient administration the new county should raise enough revenue from this low tax rate to defray all county costs.

Concrete illustrations show how the second plan works. For example, in 1931, Mesa County had $27,000,000 valuation and a 4 mill levy while Delta County has a $13,000,000 valuation and a 6.15 mill levy. This consolidation should be able to operate on 4 mills. (See Table 29) In another typical case, Jefferson County has a $25,000,000 valuation and a mill levy of 4.21 while Clear Creek has a valuation of $5,000,000 and a mill levy of 8.20. Gilpin has a $3,000,000 valuation and an 8.50 mill levy. The proposed consolidation made up of these three counties should operate on 4 mills. Some areas, such as the San Luis Valley, have no outstanding county with a high valuation and low mill levy but four out of the six have a valuation ranging between 8 and 10 million dollars with levies of 4.5 to 5 mills for ordinary purposes.

TABLE XXIX. TAX RATES FOR ORDINARY POOR AND CONTINGENT FUND BY INDIVIDUAL COUNTIES, AND WEIGHTED TAX RATES OF PROPOSED COUNTY CONSOLIDATIONS, 1931.

Proposed county consolidation		1931 tax rates for ordinary, poor and contingent fund (1)	Weighted tax rate for proposed county consolidation necessary to raise same revenue as (1) (2)
Group 1	Arapahoe	3.90	
	Adams	4.06	
	Douglas	3.75	
	Elbert	2.69	3.71
Group 2	Chaffee	7.50	
	Lake	8.00	7.72
Group 3	Denver	4.39	4.39
Group 4	El Paso	3.73	
	Parks	5.30	
	Teller	8.00	4.39
Group 5	Garfield	5.85	
	Eagle	7.50	
	Pitkin	5.88	
	Rio Blanco	5.60	6.19
Group 6	Grand	5.00	
	Summit	7.75	6.12
Group 7	Jackson	4.00	4.00
Group 8	Jefferson	4.21	
	Clear Creek	8.20	
	Gilpin	8.50	5.23
Group 9	Kit Carson	4.02	
	Cheyenne	2.76	
	Lincoln	4.23	3.92

TABLE XXIX TAX RATES FOR ORDINARY POOR AND CONTINGENT FUND BY INDIVIDUAL COUNTIES, AND WEIGHTED TAX RATES OF PROPOSED COUNTY CONSOLIDATIONS, 1931.

Proposed county consolidation		1931 tax rates for ordinary, poor and contingent fund (1)	Weighted tax rate for proposed county consolidation necessary to raise same revenue as (1) (2)
Group 10	La Plata	5.22	
	Archuleta	5.00	
	Dolores	9.50	
	Montezuma	8.30	
	San Juan	8.50	6.40
Group 11	Larimer	3.16	
	Boulder	3.00	3.08
Group 12	Las Animas	4.51	
	Huerfano	6.80	5.13
Group 13	Logan	3.17	
	Phillips	3.23	
	Sedgwick	3.19	3.19
Group 14	Mesa	4.00	
	Delta	6.15	4.70
Group 15	Montrose	5.91	
	Gunnison	3.82	
	Hinsdale	11.00	
	Ouray	5.80	
	San Miguel	8.01	5.33
Group 16	Otero	3.05	
	Crowley	2.80	3.54
Group 17	Prowers	5.60	
	Baca	4.2	
	Bent	4.11	
	Kiowa	4.00	4.61

TABLE XXIX TAX RATES FOR ORDINARY POOR AND CONTINGENT FUND BY INDIVIDUAL COUNTIES, AND WEIGHTED TAX RATES OF PROPOSED COUNTY CONSOLIDATIONS, 1931.

Proposed county consolidation		1931 tax rates for ordinary, poor and contingent fund (1)	Weighted tax rate for proposed county consolidation necessary to raise same revenue as (1) (2)
Group 18	Pueblo	3.51	
	Custer	9.00	
	Fremont	4.71	3.90
Group 19	Routt	3.80	
	Moffat	6.00	4.43
Group 20	San Luis Valley		
	Alamosa	4.50	
	Conejos	6.10	
	Costilla	10.00	
	Mineral	7.50	
	Rio Grande	5.00	
	Saguache	5.00	5.74
Group 21	Weld	2.08	
	Morgan	3.53	2.39
Group 22	Yuma	2.65	
	Washington	3.78	3.09

Source: Tax Commission Report 1931.

TABLE XXX

PROPOSED CONSOLIDATED COUNTIES
TAX RATES, ASSESSED VALUATION AND
POPULATION IN COLORADO, 1931.

Consolidated counties	Weighted mill levies for counties consolidated. Plan 1.	Present revenue for ordinary poor and contingent fund	Valuation of consolidated counties in 1931	Population 1930 Census	Mill levy of strongest county entering consolidation. Plan 2.
1. Arapahoe	3.71	$ 275,519	$ 75,195,293	52,970	2.50
2. Chaffee	7.72	189,797	16,678,683	13,025	5.50
3. Denver	4.39	1,348,760	475,682,635	287,861	4.40
4. El Paso	4.39	342,101	83,025,030	55,763	3.50
5. Garfield	6.19	127,270	31,877,503	18,649	5.95
6. Grand	6.12	64,839	10,591,402	3,095	5.00
7. Jackson	4.00	12,465	3,167,830	1,366	4.00
8. Jefferson	5.23	177,462	33,883,561	25,177	4.21
9. Kit Carson	3.92	167,240	44,478,842	21,238	5.50
10. La Plata	6.40	191,130	28,304,650	27,324	5.00
11. Larimer	3.08	274,755	89,213,175	65,593	2.00
12. Las Animas	5.13	264,644	51,709,915	57,070	4.00
13. Logan	3.19	121,070	56,716,655	31,327	3.00
14. Mesa	4.70	189,820	40,171,975	40,119	4.00
15. Montrose	5.33	178,543	37,481,641	21,086	4.50
16. Otero	3.54	112,210	37,484,875	30,354	3.54
17. Prowers	4.61	256,350	55,769,100	38,275	3.50
18. Pueblo	3.90	390,701	100,127,369	87,058	3.50
19. Routt	4.43	95,750	21,594,258	14,213	3.90
20. San Luis	5.74	237,093	41,295,652	41,077	4.50
21. Weld	2.39	275,047	115,064,010	83,381	2.00
22. Yuma	3.09	105,459	34,036,740	25,504	2.75
Total	4.21	$6,056,780	$1,478,448,065	1,035,791	3.70

TABLE XXX

PROPOSED CONSOLIDATED COUNTIES
TAX RATES, ASSESSED VALUATION AND
POPULATION IN COLORADO, 1931.

Consolidated counties	Weighted mill levies for counties consolidated. Plan 1.	Present Revenue for ordinary poor and contingent fund	Valuation of consolidated counties in 1931	Population 1930 Census	Mill Levy of strongest county entering consolidation. Plan 2.
Weld county alone used as basis for comparison.	2.08	$ 187,922	$90,347,028	65,097	2.00

Source: Colorado Tax Commission. See list Table 32 for list of counties in each consolidation designated here by leading county of the group.

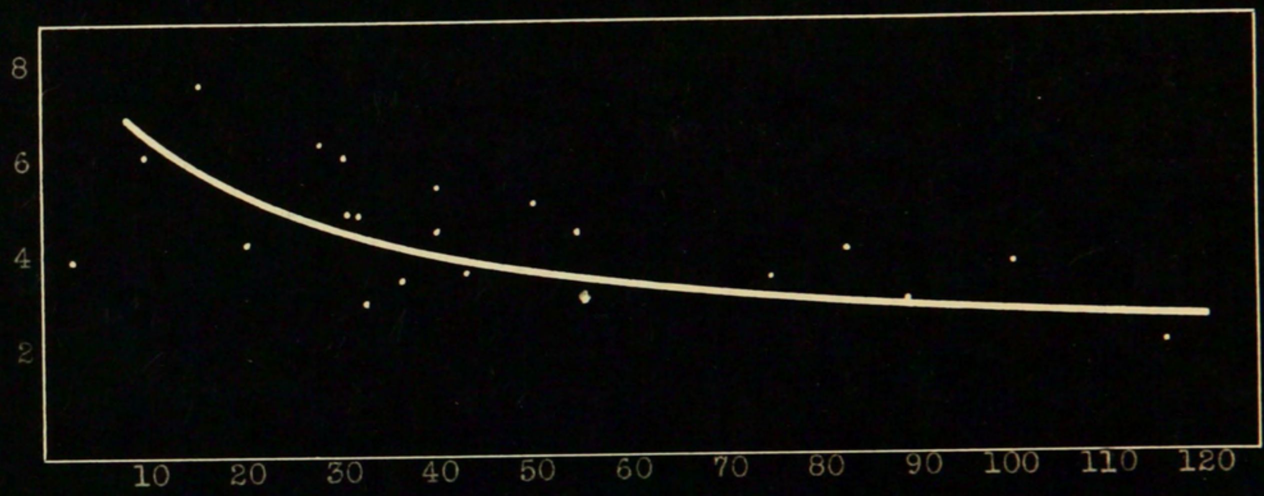
The equalizing tendency of county consolidation is shown in Figure 15 where the tax rates and assessed valuations of the proposed consolidations have been plotted. The curved relationship which was true before consolidation has been replaced by a straight-line tendency where all counties have practically an equalized tax rate. There are no counties after consolidation with extremely high tax rates and others with very low tax rates. Taxpayers in the former small counties would pay under consolidation practically the same tax rate for county purposes as taxpayers in the more prosperous and abler counties did before consolidation.

A state divided into comparatively large counties will reveal fewer extreme differences in ability to pay taxes than states like Colorado with small counties as taxing units. The smaller the counties, the greater the opportunity for extremes of wealth in individual counties. The larger the counties, the less probable it will be that any given county will be extremely wealthy or extremely poor. Analyses show that although the development of larger counties does reduce the extremes of inequality and improves the equalization situation, it can seldom result in entirely satisfactory equalization of burden.

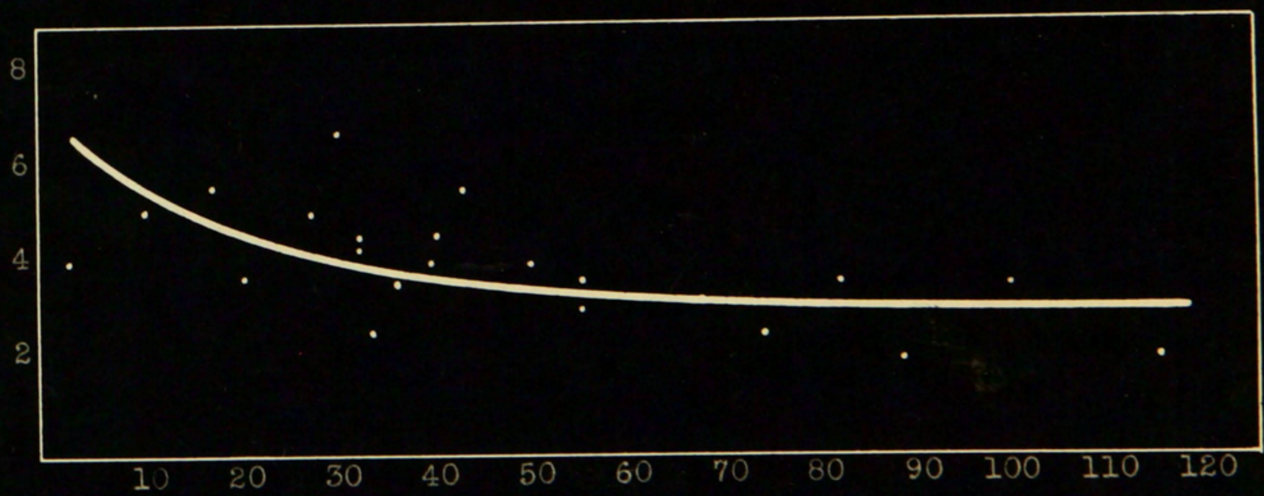
The equalization principle demands that a satisfactory county program be made available in all localities without throwing more burden upon one locality than upon any other. Consolidation has a marked tendency to distribute the burden of county government equally among the people in all localities according to taxpaying ability.

<u>County Consolidation Should Cut the Cost for Administrative Purposes.</u> The reduction in the cost of county government is the most important reason for suggesting consolidation. Taxpayers ask this question: Will it reduce county taxes? The possibility of making a savings by means of consolidation can be shown by taking a concrete example. To illustrate, Weld County government costs will be compared with proposed consolidated counties because it is a large county. There are several other reasons why Weld County was selected for comparison with proposed consolidations: First, it has the lowest tax rates for the ordinary county fund; second, it has the third highest valuation, area and population of all the counties; third, it is fourth in manufacturing, first in agriculture and dairy cattle, and second in coal mining in 1930. It has a wide diversity in economic activities and natural resources. This should be true of all county units as far as possible and should be the aim of all consolidation efforts. Th ordinary county fund will be used for purposes of illustration.

Weld County is paying less than other counties for the same kind of governmental services that all counties



Plan 1



Plan 2

Figure 15.

Plans for Equalizing Tax Rate between Counties.

maintain. (See Table 29) The following comparison between Weld County and certain proposed county consolidations for ordinary county expenditures for 1930 are as follows: Weld County costs for supporting the county program were $187,000; (Larimer and Boulder) $274,755; six San Luis Valley counties, $237,093; (Arapahoe, Adams, Elbert and Douglas) $275,519; (Prowers, Baca, Bent and Kiowa) $2[illegible],950. None of these areas included in the proposed consolidations should be paying much more for these services than Weld County is at present.

If the expenditure of these counties by means of consolidation were reduced to the same total cost basis as Weld County, for example, Larimer and Boulder counties, having the same population as Weld, would save $87,000; Arapahoe, Adams, Elbert and Douglas $87,000; Prowers, Kiowa, Bent and Baca $88,000; San Luis Valley counties $50,000.

<u>Savings of Three-Quarter Million Dollars Annually Possible Under Consolidation.</u> The plan for saving this three-quarter million dollars can be stated in this manner. The tax rate for ordinary county purposes tends to fall as the assessed valuation and population becomes greater, as in Weld County where the tax rate is 2.03 mills; Pueblo, 3.51 mills; Larimer, 3.16; Otero, 3.08 mills. Compare these rather low tax rates in the large counties with the poor counties (with assessed valuation counties below

20 million dollars) whose tax rates are as follows: Costilla, 10 mills; Hinsdale, 11 mills; Dolores, 9.20 mills and Lake, 8 mills. Therefore, if poorer counties are added to or merged with these wealthier counties and the assessed valuation of the wealthier counties becomes greater, the tax rate should not be increased above that of the wealthiest county in the merged group, because half of the counties in the state have less than 5,000 population and these same counties have practically the same assessed valuation per capita as the more wealthier counties. The 15 counties under 5 million dollars assessed valuation have an average per capita assessed valuation of $1,552 while the 15 counties over 20 million dollars have an average per capita assessed valuation of $1,398. Ten of these fifteen low valuation counties mentioned above have greater assessed valuation per capita than any of the counties in the wealthiest group. In fact, in the group of 47 counties below 20 million dollars, 26 counties have more assessed valuation per capita than any of the counties above 20 million dollars in assessed valuation.

Jefferson county with a tax rate of 4.21 for ordinary county purposes has $1,170 per capita assessed valuation. Since this county is able to carry on administrative purposes on this tax rate and per capita assessed valuation, they should be able to perform the same services with the same tax rate in neighboring areas if the per capita assessed valuation of the neighboring areas is as great. The per capita assessed valuations in the adjoining counties of Clear Creek and Gilpin are $2,002 and $2,032 per capita. Jefferson County would receive more than enough revenue from these two counties to pay for the extra costs of assuming control of this area. Clear Creek and Gilpin counties would enjoy a cut in tax rate of one-half for their present tax rate which is 8.2 and 8.5 mills respectively.

In the greater majority of cases the consolidations center around a county with high assessed valuation and a low tax rate. This tax rate of this wealthy county should be large enough for the group as pointed out above. It would be a somewhat different problem if all wealthy counties over 20 million dollars had $2,000 or $3,000 per capita assessed valuation and all the poorer counties under 20 million dollars had $500 or $700 per capita assessed valuation. If the latter were true it would tend to drive the tax rate of the wealthiest county upward. These poorer areas would then be a burden to the stronger and more wealthier counties. In 1931 there were only five counties in the state with a per capita assessed valuation below $1,000 and all these were above $775.

It follows then, that if this plan were used in dealing with the other proposed consolidation it would be possible to effect a saving of $737,000. (See Table 31)

Many writers are very pessimistic concerning any saving that can be made by consolidation. However, there seems to be little doubt that administrative costs can be reduced. Porter of Iowa, however, believes that there would be little saving due to county consolidation: "This point becomes apparent when it is realized that by far the most expensive services of local government would be affected only very slightly, if at all, by a program of county consolidation. The most expensive services of local county government have to do with highways, and poor relief."[1]

"County consolidation would not change by a single mile the amount of highway work that needs to be done, nor affect the basic costs involved, nor would it affect or lessen the costs for outdoor relief, helping people in their homes, as the same number would have to be taken care of; however, as respects institutional care of the poor, the above arguments would not obtain; lerger areas no doubt would be much better."

These arguments just considered against county con-

[1]Porter, Kirk H. "County Consolidation and Lower Taxes." Journal of Business, University of Iowa. 12:8 Apr. 1932.

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solidation cannot be ignored. However, there is one fact that will answer this argument fairly well. In many counties it is no longer a question of savings, but a question of whether some of these functions can be continued at all under present economic conditions. This isn't the entire story, for unless there are extraordinary changes in economic conditions more reduction in county expenditures will be necessary. The assessed valuation of the state for 1932 was the same as it was in 1913 when the improved highway mileage was very small; outdoor poor relief was practically non-existent then; school expenditures were increasing but not like they have been in recent years. It is the loss in wealth combined with an increased number of functions which have been assumed by the county which makes an immediate change in county government or the method of financing county government necessary. A saving can be made in overhead by consolidation as I have already pointed out in the previous discussion. Porter's arguments would have more weight in some of the corn-belt states than in Colorado, it is believed. Professor Porter had reference to Iowa counties where the population is more dense and valuation much higher per county and size of counties are more uniform. The reader will find further evidence in regard to the reduction of administrative costs by means of consolidation in the section dealing with county consolidation in

TABLE XXXI. SAVINGS IN ORDINARY, POOR AND CONTINGENT FUND DUE TO CONSOLIDATION OF COUNTIES

Proposed Consolidated Counties *	Mill Levies of Largest County in the Consolidated Group	Revenues from low mill levy of wealthiest county if applied to the entire consolidation	1931 revenues of consolidated counties under the present system	Possible savings by consolidation
1. Arapahoe	2.50	$ 185,489	$275,519	$90,030
2. Chaffee	5.50	91,732	128,767	37,035
3. Denver	4.40	1,948,760	1,948,760	------
4. El Paso	3.50	290,584	342,101	51,517
5. Garfield	5.85	186,424	197,270	10,846
6. Grand	5.00	52,962	64,839	11,877
7. Jackson	4.00	12,445	12,445	------
8. Jefferson	4.21	142,648	177,452	34,804
9. Kit Carson	3.50	155,711	167,240	11,529
10. La Plata	5.00	141,523	181,130	39,607
11. Larimer	2.00	176,426	274,750	98,329
12. Las Animas	4.00	206,439	264,844	58,405
13. Logan	3.00	170,151	181,076	10,925
14. Mesa	4.00	160,688	188,829	28,141
15. Montrose	4.50	150,667	178,543	27,876
16. Otero	3.54	112,210	112,210	------
17. Prowers	3.50	195,175	256,950	61,775
18. Pueblo	3.50	350,432	390,701	40,269
19. Routt	3.30	82,020	95,750	13,730
20. San Luis Valley	4.50	185,830	237,093	51,263
21. Weld	2.00	230,128	275,047	44,319
22. Yuma	2.65	90,356	105,459	15,103
Total	3.70	$5,318,900	$5,056,780	$737,980

Source: Compiled from Colorado Tax Commission Records, 1931.

* Key County in proposed consolidation. See Table 32 for list of other counties in each consolidation.

other states. We will now proceed to a discussion of further reasons for county consolidation.

Stronger County Government Possible Under Consolidation. County consolidation would make it possible for the counties to have stronger county governments, that is, better trained and more efficient officers capable of giving better service at less cost to the taxpayer.

Tax evasion exists to a lesser degree in the larger counties. It is much harder for large taxpayers to dictate policies in such counties as Weld, Larimer, or Boulder than in some of the small counties, and it would be just as difficult in the San Luis Valley, for example, if it were one county.

In times of stress almost anything can happen and compromises must be made, but everyone comes nearer getting the same treatment in the larger counties than in the smaller ones. The wealthy county is less apt to feel the economic stress as soon as the small county and diversification of industry may be such that all industries are not affected at the same time. While in the small counties the effect of an economic depression is immediate, for example, in mining counties when mining stops the county stops. Long before economic conditions have improved some of the weak counties are practically bankrupt. Larimer County, for example, has a very diversified system of farming, and Weld County has farming, mining, and manufacturing. These two counties have been hard pressed by the depression but the condition is not nearly so serious as in a dozen small counties where conditions are critical. Therefore, strong governments are desirable and this can be brought about by county consolidation whereby practically all the weaker counties can be eliminated.

Proposed County Consolidations for Colorado.

From the foregoing study of many factors considered in the operation of county government we propose that the 62 counties of Colorado be grouped into 22 consolidated areas. In this proposal, due consideration has been given to such factors as the wealth measured by assessed valuations, population, area in square miles, railroad and highway connections, gross incomes of county population, costs of administration, costs of total county expenditures, mountain ranges, mountain passes, natural trade centers, public debt, tax collections, county lines, distance between county seats, economic pursuits of the people, and land classification such as the amount of patented, forest, homestead, non-patented lands. Many other factors have been considered that will not be mentioned. The counties have been listed in Table 32 as they would be grouped in the proposed consolidation and Figure 16 is a colored map showing the proposed grouping.

Figure 17 is a map showing the new county lines as proposed in this study. Table 33 gives the approximate areas, assessed valuation and population for the proposed county consolidation.

TABLE XXXII. COUNTIES GROUPED FOR PROPOSED CONSOLIDATION

Present County	Consolidated County Designated by Key County as:
Adams Arapahoe Douglas Elbert	Arapahoe No. 1
Chaffee Lake	Chaffee No. 2
Denver	Denver No. 3
El Paso Teller Part of Park	El Paso No. 4
Garfield Rio Blanco Eagle Pitkin	Garfield No. 5
Grand Summit	Grand No. 6
Jackson	Jackson No. 7
Jefferson Clear Creek Gilpin	Jefferson No. 8
Kit Carson Cheyenne Lincoln	Kit Carson No. 9
La Plata Archuleta Montezuma Dolores	La Plata No. 10

TABLE XXXII (continued)

COUNTIES GROUPED
FOR PROPOSED CONSOLIDATION

Present County	Consolidated County Designated by Key County as:
Boulder	
Larimer	Larimer No. 11
Las Animas	
Huerfano	Las Animas No. 12
Logan	
Phillips	
Sedgwick	Logan No. 13
Mesa	
Delta	Mesa No. 14
Montrose	
Ouray	
San Miguel	
Hinsdale	
Gunnison	Montrose No. 15
Otero	
Crowley	Otero No. 16
Prowers	
Baca	
Bent	
Kiowa	Prowers No. 17
Pueblo	
Freemont	
Custer	El Paso No. 18
Routt	
Moffat	Routt No. 19
Alamosa	
Conejos	
Costilla	
Mineral	
Rio Grande	
Saguache	San Luis Valley No. 20

TABLE XXXII (continued)

COUNTIES GROUPED
FOR PROPOSED CONSOLIDATION

Present County	Consolidated County Designated by Key County as:
Weld Morgan	Weld No. 21
Yuma Washington	Yuma No. 22

One or two consolidations will be discussed in detail to illustrate the manner in which each consolidation was considered. The first consolidation to be discussed is that of the San Luis Valley.

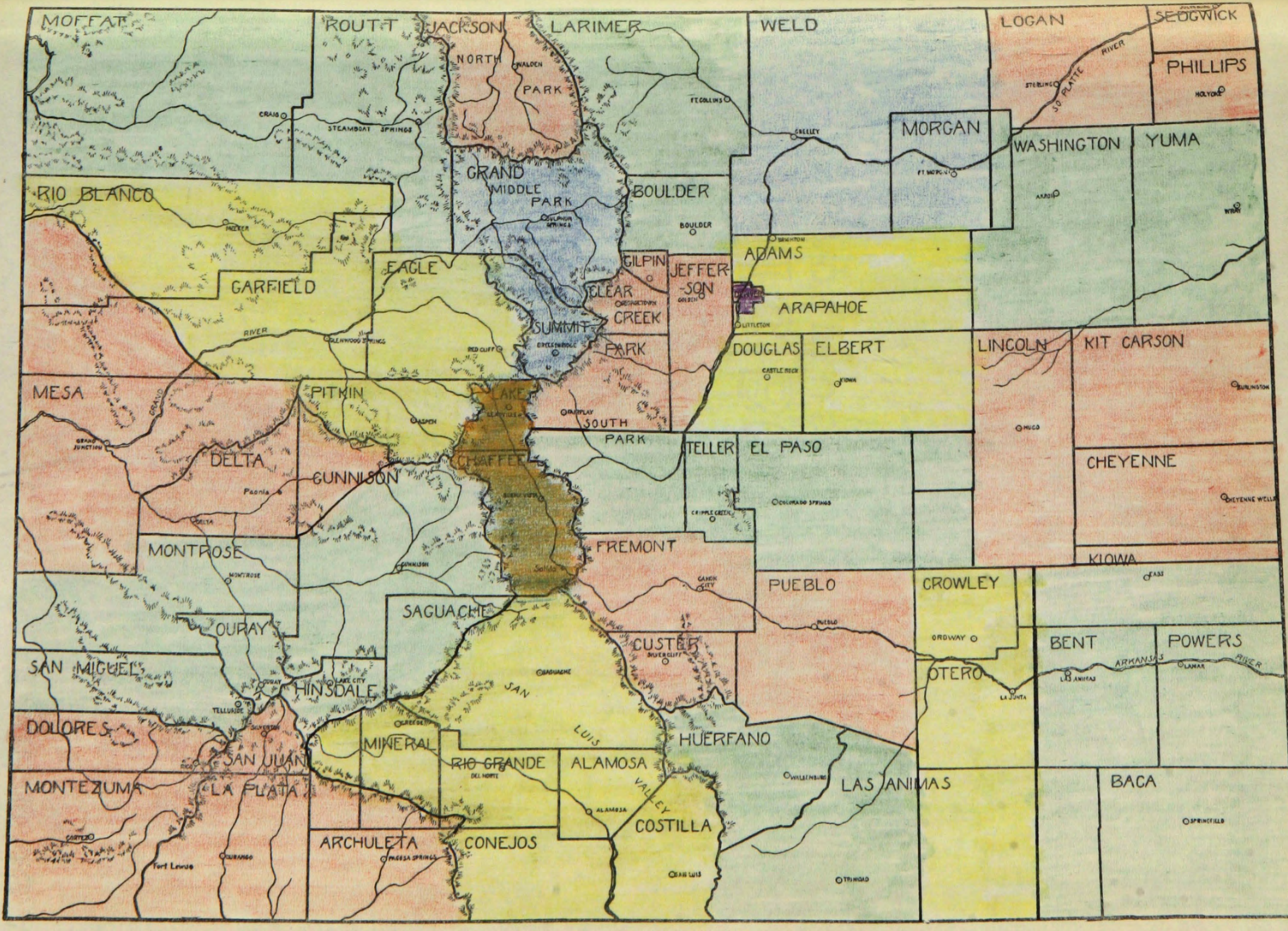

Figure 16
Proposed Consolidations in Colorado

TABLE XXX PROPOSED COUNTY CONSOLIDATION IN COLORADO.*

Proposed Consolidated County	Area in Square Miles	Assessed Valuation 1931	Population 1930 U. S. Census
Arapahoe	4,250	$75,195,693	52,970
Chaffee	1,778	16,678,563	13,025
Denver	576	435,632,685	287,861
El Paso	4,532	83,025,030	55,763
Garfield	7,483	31,867,508	18,649
Grand	2,515	10,592,402	3,095
Jackson	1,632	3,167,830	1,386
Jefferson	2,390	33,883,261	25,177
Kit Carson	6,452	44,488,842	21,238
La Plata	7,108	28,304,650	27,324
Larimer	3,573	89,213,175	65,593
Las Animas	3,473	51,609,415	53,070
Logan	3,077	56,716,855	31,323
Mesa	4,027	40,171,975	40,112
Montrose	10,192	33,481,641	21,686
Otero	4,985	37,484,875	30,324
Prowers	6,550	55,769,160	38,252
Pueblo	4,849	100,123,369	87,058
Routt	6,967	21,584,228	14,213
San Luis Valley	7,413	41,295,652	41,027
Weld	4,948	115,064,010	83,381
Yuma	4,880	34,096,746	23,204
	103,658	$1,438,448,065	1,035,791

Source: Colorado Year Book 1932.

* Only the key or major county in the consolidation is designated here. See Table 32 for complete list of counties.

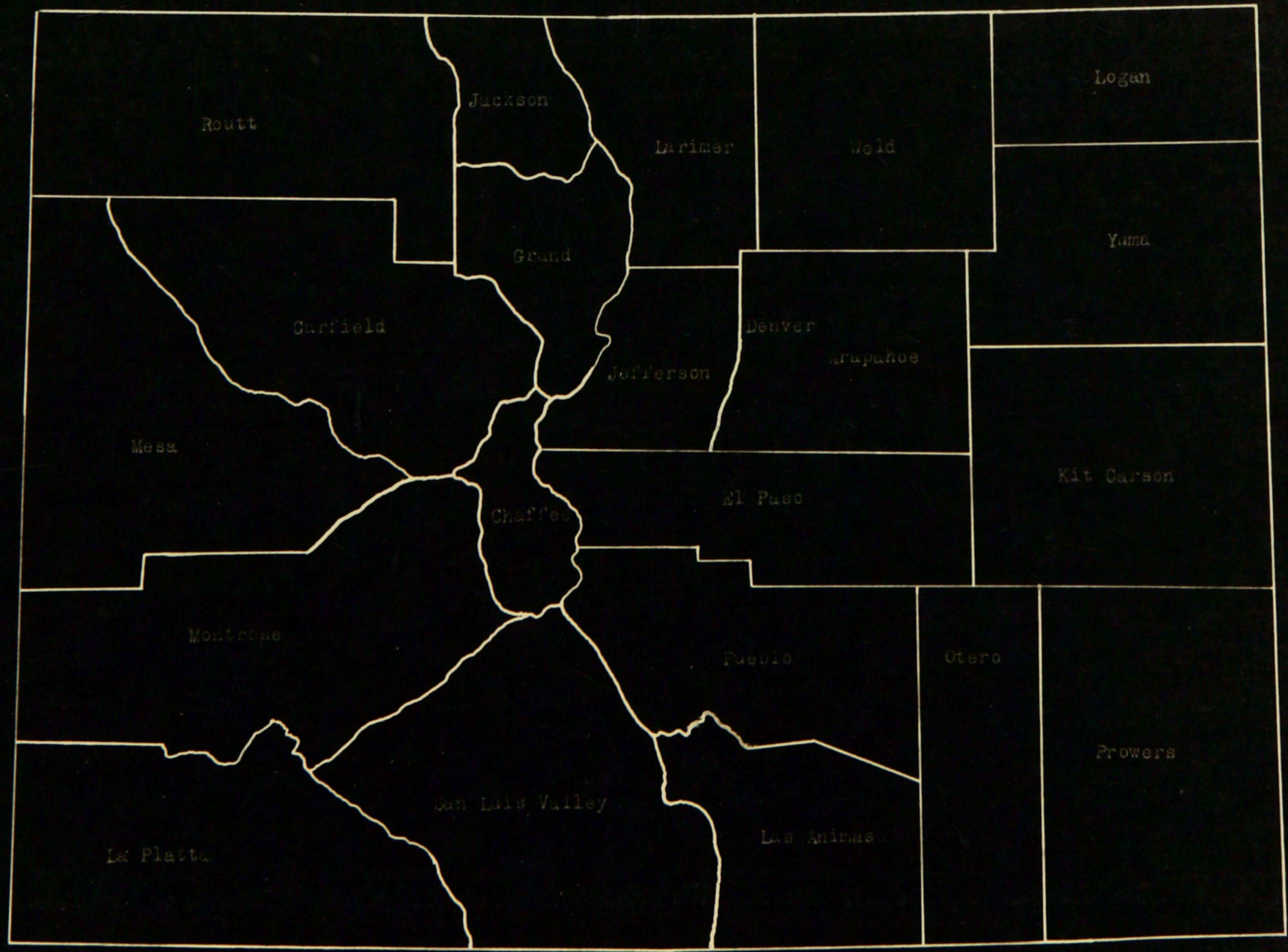

Figure 17. Map Showing Proposed Consolidations in Colorado, 1933.

The San Luis Valley Consolidation Offers a Means of Reducing Taxes

Physical Features of the San Luis Valley Consolidation. The San Luis Valley was once the location of an immense lake. It is drained by the Rio Grande River which flows through the valley from northwest to a southeasterly direction. The mountains encircle this valley north, east, and west, and it opens on the south into New Mexico. The Continental Divide forms the western and northwestern boundary while the Sangre de Cristo and Culebra ranges form the eastern line. At the junction of these mountain ranges and the Divide on the north there is an outlet to the north. This northern pass is open the year around. All the other passes are very high and closed at times. (See Figure 18)

Cumbers Pass is 10,003 feet in elevation; Wolf Creek Pass is 10.850 feet; Chochetopa Pass, 10,032 feet. These are all in the Continental Divide. La Veta Pass is 9,339 feet in elevation and is the main outlet on the eastern side.

The entire area of the six counties involved contains 8,061 square miles. Of this amount 5,694 square miles or 70.64 per cent of the area is comprised of non-patented lands. Mineral and Saguache counties both cross the Continental Divide and that portion across the Continental

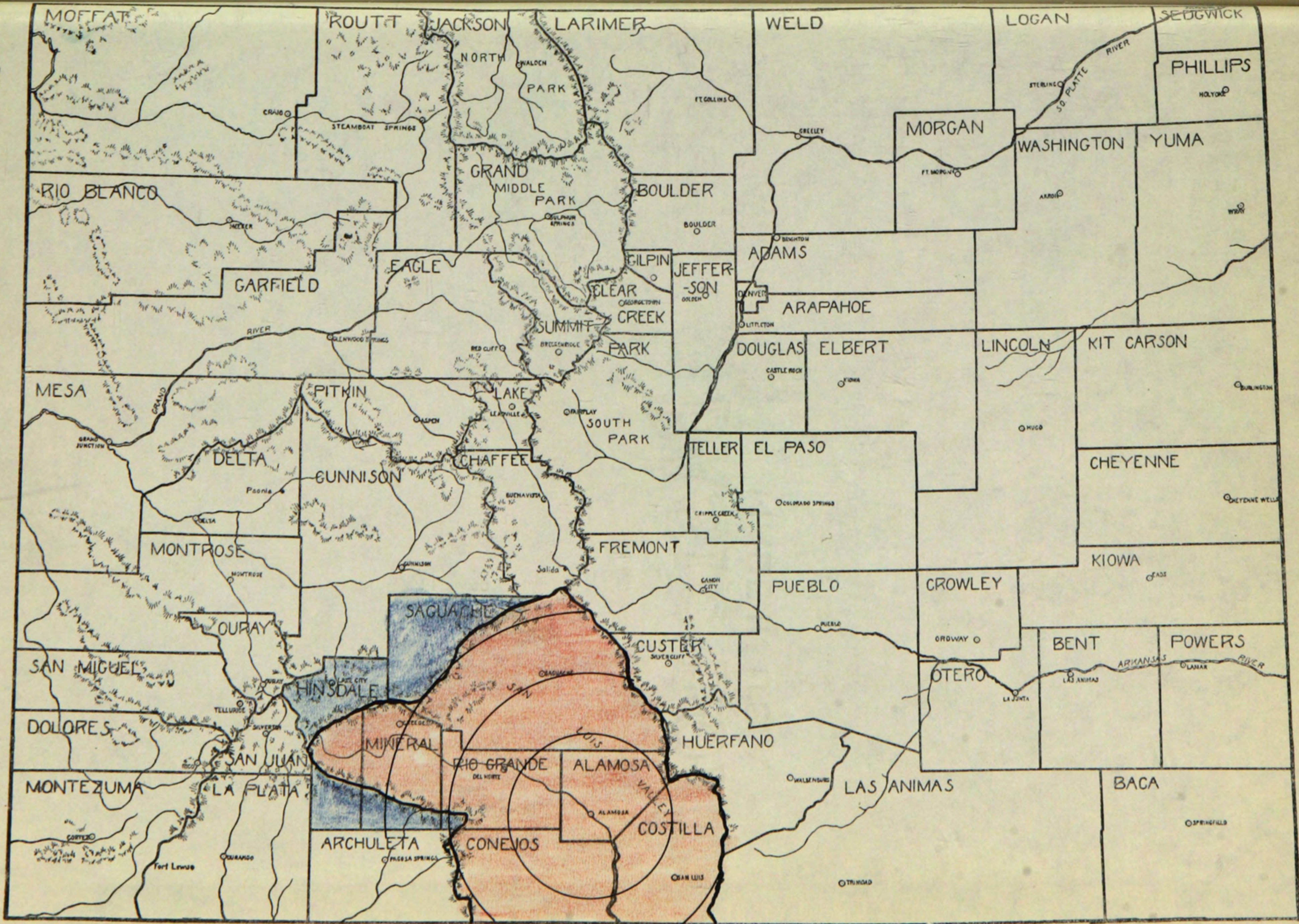

Figure 18.

The San Luis Valley Consolidation

Divide if taken off would probably cut 800 or 1,000 more square miles from the original area of six counties in the valley. The area within the valley would be approximately 7,000 square miles, with probably 55 to 60 per cent of this in non-patented lands and 18 per cent in grazing land. The valley becomes even smaller when concentric circles are drawn around Alamosa, the only town in the valley over 5,000 population. A circle with a radius of 20 miles includes nearly all the farming land except land to the north around the town of Saguache which is within 52 miles of Alamosa. Land not included in the 20-mile radius is largely non-patented land of little value.

The areas that do not lie in the valley should be excluded from the consolidation for they are inaccessible to the county seat when snow closes the passes. Furthermore, they are not a part of the valley, and people on the north side of the range in Saguache County do business in Gunnison while those on the south side of the range in Mineral County go to Pagosa Springs or Durango. These towns are logical centers of trade and interest. At times the sheriff under present conditions cannot reach these mountain areas on the other side of the range for months at a time.

Tax Revenue of the San Luis Valley. Six counties, Alamosa, Conejos, Costilla, Mineral, Rio Grande, Saguache, and a small part of Hinsdale County, are trying to carry on a six-county government in this area. Sixty per cent of their area yields practically no tax revenue and 18 per cent consists of grazing land which yields very little. This leaves 20 to 25 per cent of the area carrying the tax load since taxes are based on the ownership of property. The six counties had an assessed valuation of $41,295,652 and a population of 41,027 in 1931. Not one of these counties contain more than 10 million dollars of assessed valuation, and in the previous discussion 20 million dollars marked the dividing line between rich and poor counties.

TABLE XXXIV SAN LUIS VALLEY COUNTY STATISTICS, 1931.

County	Assessed valuation 1931	Tax Rate for Ordinary, Poor and Contingent Fund (mills)	Revenue derived from the mill levy on general property	Population 1930.
	(1)	(2)	(3)	(4)
Alamosa	$9,061,216	4.50	$40,775	8,00[illegible]
Conejos	7,325,665	6.10	47,981	9,803
Costilla	4,355,065	10.00	45,570	7,779
Mineral	1,468,280	7.50	11,012	680
Rio Grande	9,412,730	5.00	47,084	9,853
Saguache	8,934,203	5.00	44,671	6,250
Total	$41,295,652	5.47	$237,093	41,027

Source: Colorado Tax Commission Report 1931.
Colorado Year Book 1932.

Estimated Savings From Consolidation. These six counties raised $237,093 for administration of the county program which was $50,000 more than was necessary for the same purpose in Weld County, and Weld County has 20,000 more people. (See Tables 30 and 34)

Amount of Income Necessary to Pay County Taxes. Taxes for county purposes consumed on an average of 1.4 per cent of the gross income of the people of these counties. (See Table 35)

TABLE XXXV RELATIONSHIP BETWEEN GROSS INCOME AND COUNTY DISBURSEMENTS IN SAN LUIS VALLEY COUNTIES, 1929

Counties	Gross Income[1]	County Disbursements[2]	Per cent expense is of gross income
Alamosa	$ 9,257,830	$107,585	1.2
Conejos	7,685,251	105,725	1.4
Costilla	2,169,919	94,418	4.4
Mineral	836,877	46,870	5.6
Rio Grande	13,365,604	92,097	.7
Saguache	8,690,659	139,763	1.6
	$42,006,140	$586,258	1.4

[1]Prepared by Tax Division, Colorado Agricultural College.
Source: Colorado Tax Commission Report 1929.

Tax Delinquency. Two of these counties, Costilla and Mineral, have been in bad financial shape for years. Conejos has not been much better. For the five year period, 1927 through 1931, Costilla County was able to collect only 45 per cent of the taxes and in 1931 only 39 per cent was collected. Conejos collected only 71 per cent of her taxes for the same five year period and for the year 1931, 40 per cent of the taxes. Tax collections for 1931 were extremely low, averaging 60.6 per cent for the six counties. (See Table 36)

TABLE XXXVI TAX COLLECTIONS FOR THE SIX COUNTIES OF SAN LUIS VALLEY FOR 1930, 1931 AND A FIVE YEAR PERIOD, 1927-1931.

County	Tax Collections 1930	1931	Five Year Average 1927-1931
Alamosa	76.67	57.92	78.17
Conejos	65.14	40.27	71.71
Costilla	37.58	39.08	45.27
Mineral	84.61	80.58	87.95
Rio Grande	79.47	43.03	80.65
Saguache	83.54	62.34	85.55
	71.13	60.60	74.55

Source: Prepared by Denver and Rio Grande Western Rail-Road Co. 1932. Denver, Colorado.

This table shows the marked reduction in tax collections between the years 1930 and 1931, Costilla being the only one which did not have a reduction from the previous year. However, they were already so low in collection of taxes that a further fall would bankrupt the county.

Industrial Activity. Agriculture is the main industry of the valley. Alamosa is the only county with any manufacturing and this only amounted to $1,500,000 in

1929. Under present economic conditions prices of grain, livestock and truck gardening are so low that people are unable to pay their taxes, consequently county governments are unable to raise enough revenues to meet the current expenditures. They are doubly handicapped because of their distance from markets and the high cost of transportation. As a result they are unable to sell much of their produce outside of the valley at a profit at the present time.

Social Factors. The standard of living is much lower because of the large Spanish population. Some difficulties might arise because of this factor if an attempt were made to consolidate these counties with the other counties to the north.

Advantages to Be Gained by Consolidation. County consolidation in San Luis Valley of six counties, Alamosa, Conejos, Costilla, Mineral, Rio Grande and Saguache, would mean one government instead of six. It would equalize taxes. There would be one county consisting of 41 million dollars of assessed valuation and 41 thousand population.

Geographical features do not disturb this change but tend to accentuate the possibilities of consolidation into one economic unit. Distance from county seat for the greater majority of the people would be under 50 miles in most cases. County lines would not cross mountain ranges, the inhabitants would have ready access to the county seat, and the natural flow of traffic would be toward the largest town. Therefore we have more nearly created an economic unit of county government in San Luis Valley.

Finally, the San Luis Valley consolidation should offer a means for reducing the cost of administering the county program. The quality of county governmental services should improve considerably.

Yuma-Washington County Consolidation.

Physical Features of this Consolidation. Several counties in eastern Colorado might well be considered as candidates for consolidation. For example, Yuma and Washington counties should be consolidated. These two counties have no topographical or geographical features that limit the county area. The country is rolling prairie land used mostly for grazing and dryland farming covering an area of 4,888 square miles.

If these two counties were to be consolidated the county seat could be placed at Yuma which is centrally located in the area. If concentric circles are drawn about the town of Yuma the two counties are practically confined in the circle with a diameter of 40 miles. (See Figure 5) The present population of the city of Yuma is

1,365, while the present county seat of Washington County Akron, is 1,135. The city of Wray in Yuma County has 1,785 people. The towns have nearly the same population and the shift to the new county seat of Yuma would not be a handicap as far as the size of towns are concerned. This area has very little non-patented land.

Financial Statistics of the Yuma-Washington Consolidation. The assessed valuation of these two counties was cut $6,421,465 in 1932, placing the valuation at $27,675,281. With such huge reductions in valuations these counties can hardly carry on two separate governments in the future without confiscating real estate unless they get state aid or revenue from sources other than the general property tax. The tax roll for ordinary fund at present is very low.

TABLE XXXVII YUMA-WASHINGTON COUNTY STATISTICS FOR 1931

County	Valuation 1931 [1]	Population 1930	Mill levy for ordinary, poor and contingent fund	Revenue from mill levy
Washington	$13,423,996	9,591	3.78	$50,676
Yuma	20,672,840	13,613	2.65	54,783
	$34,096,746	23,204	3.09	$105,479

[1] Tax Commission Report. 1931.

These counties have been able to collect practically all their taxes in 1930. Only 9 per cent was uncollected in Washington and 5 per cent in Yuma in 1930. Taxes for general county disbursements consumed 2.9 per cent of the gross income in Washington County and 1.6 per cent in Yuma. These amounts are fairly low but are below the average for the state which was 1.8 per cent in 1931.

The drouth of 1932 and the low prices of grain and livestock have practically destroyed the income of these people, for this area is a predominately livestock raising and farming section. The economic pursuits of these two counties are not greatly diversified.

This consolidation may be classed as an economic unit of county government since it contains over 20 million dollars in assessed valuation; will have more than 20,000 population; and the tax rates are low and the tax revenue raised in 1931 for these two counties was low. The city of Yuma is centrally located and there are no geographical or topographical features that would prevent consolidation.

<u>County Consolidation Proposals in Other States</u>

<u>Proposals to Reduce the Number of Counties.</u> Numerous states have given the question of consolidation of counties serious consideration in the last five years. Several of the proposals have been very definite in their

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estimates dealing with the saving that such a move would save the taxpayer. These various proposals have suggested that states mentioned reduce the number of co nties as follows:

TABLE XXXVIII PROPOSED REDUCTION IN THE NUMBER OF COUNTIES BY CONSOLIDATION IN TEN STATES

State	Reducing the number from	to
Illinois	102	25
Kansas	105	46
Kentucky	120	20
Missouri	114	40
New York	62	40
North Carolina	100	88
Ohio	77	70
Texas	250	50
Washington	39	7
Colorado	63	27

HAMILTON-JAMES COUNTY, TENNESSEE MERGER

A series of articles on county consolidation and advantages of this plan was published in the Atlanta Journal. The articles are based upon the Tennessee movement and the first of the series deals with the merger of old James County with Hamilton County, Tennessee, telling the benefits which resulted to the people of both counties. The article is by Harllee Branch, Journal staff correspondent, who visited Chattanooga and made a study of the plan merger.

Mr. Branch's article follows, in part:[1]

"With the taxpayers of Georgia, in common with those of other states, deeply concerned over the constantly mounting costs of city, county and state governments, there is much talk everywhere of the advisability of reducing the number of counties by consolidation of two or more.

"Georgia has 161 counties, perhaps the largest number of any state in the Union, except Texas, and it is contended that these can, by consolidation, be reduced to at least 100, and possibly less, with a consequent saving in overhead costs and a lowered tax rate.

"In these circumstances economists and tax experts are turning their attention to Tennessee, where the first, and so far as this writer is informed, the only experiment in county consolidation has been made.

"On December 12, 1919, James County, Tennessee, which had been in existence for upwards of seventy-five years and which possessed an area of 176 square miles, voluntarily surrendered its identity as a separate and independent county and merged with Hamilton County, of which Chattanooga is the county seat. The merger gave Hamilton County an area of 576 square miles.

"Eleven years have elapsed since this consolidation and the results are easily apparent to the most casual

[1]From Chatanooga News, Monday, November 3, 1930.

observer. What was at first an experiment has long since passed from the experimental stage and is now an established condition of affairs that no one---neither a citizen of old James County nor a citizen of Hamilton County--would vote to change.

Lower Taxes, Better Schools. "Great benefits have been brought to the people of James County without the placing of any additional burdens upon the people of Hamilton County. A comparison of the conditions existing in James County before the consolidation with conditions now obtaining in that territory shows the beneficient effects of the merger.

"Before the consolidation the people of James County paid state and county taxes at the rate of $2.50 per $100 of assessed valuation, while now they pay at the rate of $1.62.

"Before, they had a makeshift school system consisting of an inadequate high school at Ooltewah, the county seat, and a few old-fashioned one-room schools scattered over the remote rural sections, while now they have nine modern schools, consisting of two high schools and seven consolidated schools.

"Before, the James County schools operated on three and four months terms, while now they run for eight and nine months.

"Before, James County was unable to pay its teachers and had to give them county warrants (I.O.U.'s) in lieu of cash, which warrants the teachers found difficult to dispose of except in the payment of county taxes, while now the teachers are not only paid higher salaries, but are paid promptly and in cash.

"Before, th total investment in county schools was, perhaps, less than $15,000, while since the consolidation Hamilton County has expended $140,000 on new schools.

"Before, the children had to walk miles to the nearest school over oftentimes impassable roads, while now the children are transported to the schools in motor busses over splendid roads at a cost of approximately $8,000 per year.

<u>$150,000 Expended on Roads.</u> "Before, there was not a single mile of improved highway in the county, while now there are more than fifty miles of improved highways-- fifteen miles of concrete constructed by the state, about fifteen miles of oiled roads and twenty or thirty miles of chert roads.

"Before, the taxpayers were compelled to maintain a county government with eleven fixed officials and a score or more of permanent employes, in addition to the maintenance of a court house, a jail, and a poor farm, while now it is burdened with none of these.

"Before, the taxpayers struggled along to meet the interest and sinking fund charges on a bonded debt of

$84,000, which debt was assumed by Hamilton County when the merger was effected.

"Before, farm lands had a low valuation, while now, because of improved highways, better schools, improved health and sanitary conditions, and a much lower tax rate, these lands have doubled and tripled in value. Three typical rural farms prove the point. One of fifty-eight acres in 1919, the year before the consolidation, was assessed at $300, while now it is assessed at $1,050. Another of 675 acres was in 1919 assessed at $9,450, while now it is assessed at $16,500. Still another of 205 acres was in 1919 assessed at $3,500; now the assessment on this farm is $8,000. These increased values are not arrived at simply by arbitrary assessments, but the remarkably improved conditions throughout the county have enhanced the actual value of all property.

Hamilton County Not Burdened. "Hamilton County has been enabled to afford these benefits to the people residing in the territory embraced in old James County without increasing its tax rate and without adding to its overhead and administration expenses. No additional officials and employes have been put upon the Hamilton County payrolls by reason of the consolidation of the two counties, and, while during the past eleven years the Hamilton County tax rate has increased from $1.28 to

$1.62, county officials say that this has in no wise been due to the consolidation, but rather to the demand by the people of Hamilton County for increased public services, and particularly by reason of the fact that Hamilton County now pays about $800,000 a year into the treasury of the Chattanooga city school system.

"Hamilton County has also benefited by the construction of two highly important state highways through old James County.

Further Consolidations Proposed. "The above facts were secured from records in the office of the county judge (the administrative officer of Hamilton County) and from records in the county tax assessor's office as well as through interviews with Hamilton County officials, former officials of old James County and leading citizens of both.

"There is now a movement in Tennessee looking to the further consolidation of counties and many economists and business leaders are urging that the present number of ninety-five counties be reduced by consolidations to not more than fifty. It is contended that such a reduction will cut the cost of county governments to the taxpayers of the state at least $3,000,000 a year and perhaps as much as $5,000,000.

"Meigs County, which adjoins Hamilton, has indicated a desire to follow the example set by James County and merge with Hamilton. At the 1927 session of the state legislature a bill providing for such a merger passed the house, but failed to pass the senate. It is expected that another attempt will be made at the next session of the legislature."

<u>Tennessee County Consolidation Proposal.</u> Tennessee is working on a plan where the 95 counties of the state will be reduced to 50. The State Tax Commission went even farther and suggested a further reduction to eleven districts on the grounds that the eleven districts could be managed for the same cost as any eleven counties.[1] This latter statement is questionable. Professor Kirk Porter in his article in the Journal of Business, County Consolidation and Lower Taxes, questions the statement as follows: "One widely disseminated article presents the argument that the average cost of county government in Tennessee is about $200,000 per county. If there were eleven counties instead of ninety-five, the total cost of county government would be eleven times $200,000 instead of ninety-five times $200,000--an enormous saving! The remarkable thing is that such arguments secure any publicity at all.[2]

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[1] County Government in California. Final Report, California Commission on County Home Rule. Dec. 1930. p. 166.
[2] Porter, Kirk. "County Consolidation and Lower Taxes." Journal of Business. Vol.12, no. 8. April, 1931. p. 8.

Undoubtedly enormous savings can be made in county governments but it is very doubtful if such savings can be made as were suggested by the Tennessee Tax Commission. That would mean a savings of $17,000,000. In other words, the cost of county government would be around $2,200,000; however, the county expenditures for the year 1929 in Tennessee amounted to $45,612,815.[1]

Another proposal by a Tennessee group makes this statement: "Many economists and business leaders are urging that the present number of 95 counties be reduced by consolidation to not more than 50. It is contended that such a reduction will cut the cost of county government to the taxpayers of the state at least 3 million dollars a year and perhaps as much as 5 million dollars."[2]

Proposed Kansas County Consolidations. Kansas, in the 1931 session of the State Legislature, introduced a House Bill providing for the consolidation of certain counties, abolishing certain offices and disposing of records and properties belonging to the various counties so consolidated. This Act reduced the present number of counties from 105 to 32. The State Auditor, Will J. French, estimated the savings to the taxpayers at $1,000,000 and W. F. Kirk, General Division Manager of the

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[1]Tennessee Taxation and Public Finance. Report of State Tax Committee. Nov. 20, 1930. p. 118.
[2]Chattanooga News, Chattanooga, Tenn. Nov. 3, 1930.

Missouri Pacific Railroad, estimated the savings at $1,113,900. Neither knew the other was submitting an estimate to E. C. Tanquary, State Representative.[1]

Oklahoma County Consolidation Plan. Oklahoma's consolidation of counties as offered by the Oklahoma State Chamber of Commerce, is a plan to reduce the number of counties from 77 to 19.

The plan takes into consideration such factors as: The present system of transportation and communication; physical barriers such as rivers and mountain ranges; as well as the economic homogenity of the layout. From a geographical standpoint, the average citizen would be about 25 miles from the county seat under the consolidation plan.

For the period 1930-1931, county operation in Oklahoma, exclusive of debt cost, was $21,916,130.80 or $284,625.19 average per county. Figuring the above average cost plus 25 per cent increase for 19 counties, would give $6,759,843.28 total cost, or an average of $355,781.49. This would effect a saving of $15,156,281.52 in operating cost. The debt cost for the same period was $4,370,241.47.[1]

Within a few years, with the increased finance per

[1]Letter from E.C. Tanquary, State Representative, Fort Scott, Kansas, and House Bill No. 462. Session 1931 Kansas Legislature.
[2]Consolidation of Counties. Okla. State Chamber of Com-

unit, this expense should be cut in half, which would produce an ultimate gross saving of $17,341,412.25, according to the Chamber of Commerce.

The Tennessee and Oklahoma group advocating county consolidation are assuming too much when they state the savings would be as much as 15 to 18 million dollars when the original costs were not over 22 million dollars.

Porter answered these arguments when he said that there would remain the same amount of highway mileage to be maintained and the same number of poor for outdoor relief. The first two are nearly constant while the third may vary from time to time. The type of cost involved, highway maintenance and poor relief, tend to increase with an increase in population. Savings could be made in these fields by improvements in business methods and the formation of larger districts. The present government is doing everything in its power to save money. It is very doubtful whether county engineers or additional technically trained personnel would be hired because people are absolutely set against an increase in personnel or in expenditures. It is hardly necessary for the people to object for the tax revenues have reached such low levels as to absolutely prohibit all activity but the most essential.

(con.) merce. 1931.

CHAPTER III.

COUNTY CONSOLIDATION HAS CERTAIN DRAWBACKS.

Obstacles to County Consolidation. In attempting to outline a plan of county consolidation we must recognize that certain difficult obstacles must be overcome. It is well at this point to take into account the chief objections that are made to the idea of county consolidation. Obstacles to be faced by those who advocate county consolidation are the constitutional barriers, the opposition of political parties, and the opposition of certain people. The paramount question in the minds of all taxpayers is--will it save money and will it improve government?

Howard P. Jones, secretary of the National Municipal League, in a recent article on Constitutional Barriers to Improvement in County Government, says: "Whether a constitutional provision which prevents the abolition of county government is to be regarded as a barrier to improvement in the government of rural areas depends, of course, upon the degree of usefulness and importance one attributes either to existing county governments or to the local self-government for which they stand. Certainly the wisdom of abolishing counties is a moot question. There are those, however, who believe such action would be in the interest of administrative efficiency and who sneer at the suggested sacrifice of county home rule as actually of little significance since voters do not have enough interest in their government to make home rule mean anything.

"...In most states, it is true that home rule in county government is a polite fiction. State supervision and the setting of minimum standards have combined with party machines to squeeze the last drop of reality out of this ringing phrase. Since no state legislature has ever tried to abolish county government, however, we are dealing with a question that is in the realm of pure theory. It is certain that in states where the constitution specifically recognizes counties as the legal subdivision of the state government, a constitutional amendment would be required for so radical an alteration in the governmental pattern as the abolition of counties. Suppose, however, that the legislature retained the county as a legal subdivision for the purpose of representation in the legislature, but extracted all its administrative functions, and we have a question that only the courts can answer. Furthermore, if a constitution requires a referendum when a county seat is to be changed, could the legislature take such action as would in effect abolish county seats without first amending that document? It is interesting, although the practical aspects of the situation are all against it ever being raised. The legislatures are composed largely of county political bosses or their representatives. It is inconceivable that such a body would take action to wipe out counties unless forced to do so by the most extraordinary circumstances. Such circumstances exist in the cut-over counties of timber states, where local government has practically broken down due to inadequate sources of revenue, but again there is likely to be local support rather than opposition to abolition of useless government in these areas."[1]

Such circumstances also exist in Colorado in the mining counties and many of the farming and livestock counties are in the same condition. Jones recognizes that there are economic conditions that will force the necessary legislative reform and it is true also that Colorado has many constitutional handicaps that will make progress difficult.

Constitutional Obstacles in Colorado. There are a number of constitutional changes necessary to change the present county boundaries, to consolidate or change the form of county government.

How county consolidation may be accomplished is not very clear. It is not mentioned in the constitution, neither does it mention how new counties may be created.

1Jones, Howard P. Constitutional Barriers to Improvement in County Government. National Municipal Review. 21:533. August, 1932.

However, it is implied that the latter may be done by the legislature alone.

In a test case that arose over the formation of Teller County, the Supreme Court ruled that the legislature alone had power to create new counties.[1]

"Where counties are created by name in the State Constitution the legislature has no power to create or to provide for new counties. When it is found desirable to create new counties in such a case a constitutional amendment is necessary."[2]

Counties are not created by name in the Colorado constitution. As Article XIV, section I, reads, "The several counties of the Territory of Colorado as they now exist, are hereby declared to be counties of the state."[3] This statement eliminates any necessity of amending the constitution.

The general assembly does not have the power to move a county seat, but this is provided by general law. The act requires a majority of the qualified electors of the county, voting at a general election, to chang the county seat. It cannot be voted on oftener than every four years.[4]

1Frost and Pfieffer. 26.C.343.58. p.147.
2Fairlie and Kneir. County Government and Administration. p. 58. 1930.
3Colorado Constitution. Art. XIV, Sec. I.
4Colorado Constitution. Art. XIX, Sec. 2.

The question of the location of the county seat is an old one and many bitter fights have been waged over this problem. This same battle would arise again under consolidation. However, the legislature may designate a temporary location and the people may select the permanent location later.

There are numerous instances where county boundaries could be profitably changed. For example, Saguache County crosses the Continental Divide. The portion of the county across the Divide on the north could be added to Gunnison County to the advantage of both. Hinsdale is another county that lies in three separate valleys, being cut twice by the Continental Divide. The striking off and the adding of territory is provided for in the Constitution. "No part of the territory of any county shall be striken off and added to an adjoining county, without first submitting the question to the qualified voters of the county from which the territory is proposed to be striken off; nor unless a majority of all the qualified voters of the said voting on the question shall vote therefor."[1]

Political Opposition. Political parties ordinarily resent and fight any change in form of county government or county consolidation. Consolidation would destroy many county organizations and would necessitate reorgan-

[1]Colorado Constitution. Art. XIV, Sec. 3.

ization. It would give rise to jealousies since the smaller county groups would not relish the fact that their party or group would come under the control of larger and stronger bodies. For example, many small counties have elected Democrats to office year after year. After consolidation the Republicans might predominate because larger counties have often elected Republicans year after year. The vote of the smaller Democratic groups would be lost. There would also be fewer officials and appointive positions or political plums.

Porter contends that "The practical, political resistance to such a program would be tremendous. The very foundations of our party system are deeply rooted in the county. Resistance of office holders and their friends would practically be unanimous, for such a project would affect them all. Every member of legislature would be involved.....Indeed it would be hard to imagine any sort of reform measure that would affect more positions or go deeper into the governmental structure than a program of county consolidation."[1]

Political opposition may be overcome by the vote of the people. The task is a hard one and requires much organized work and effort on the part of taxpayers. The press is also an important factor in such an undertaking.

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[1]Porter, Kirk H. "County Consolidation and Lower Taxes."

People must be convinced of the desirability and soundness of the change. A concrete example of political opposition is given in the resolution passed by the Colorado Association of County Commissioners which went on record opposing county consolidation. Large road machinery companies sponsored these resolutions, according to reports of the House of Representatives which threatened to make an investigation.

The State Association of County Commissioners of Colorado at its twenty-fifth annual convention in Denver on January 20, 1933 passed the following resolution opposing county consolidation: "Be it resolved that this Association go on record as opposing any legislation designed with the view of proposing consolidation of any county, or group of counties, in the State of Colorado, into a different County."[1] The resolution was voted on and carried unanimously.

It might be asked, What becomes of county officials that are let out after each change in administration of the major parties? Forty county governments, or approximately this number, would be discontinued. This would throw many out of work; however, the advantages would outweigh

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[1]Proceedings and Annual Report of the State Association of County Commissioners. Denver, Colorado. Jan. 20, 1933 p. 162.

(con.) Journal of Business. p.7 Vol.12, No.5. April, 1932.

the disadvantages. More people would be required at the county seat of the consolidated county. It is one of those things that come in every type of governmental change.

<u>Opposition of the People.</u> The opposition to county consolidation because of local pride, tradition and hopes of the people for the future development of the county are real obstacles to such a plan. The belief of the old settlers that mining counties will return to their lost glory still lingers, but the present county problems need immediate action not just hopes.

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Manning said in his article on "The Progress of County Consolidation" that "Barring a political earthquake, the question of consolidation becomes the practical plan of adapting the county to resources and population required to sustain its functions and expenditures."[1]

Porter, who we have often quoted before, says: "Some reformers are advocating county consolidation. But the day for that is certainly in the far distant future. It would involve political disruption little short of revolutionary. It is most impracticable."[2]

The time has arrived when economic conditions have made people desirous of most any change that will reduce

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[1] Manning, J. W. "The Progress of County Consolidation." Natl. Munic. Rev. 21:512 Ag. 1932.

[2] Porter, Kirk H. "County Government and State Reorganization." Natl. Munic. Rev. 21:491. Ag. 1932.

costs. The press is full of the demands of the taxpayers asking for more changes, more savings, and more efficiency in government.

People will require a vast amount of coaching and education and influential individuals will have to be convinced or persuaded that the new reform would benefit them directly by lower taxes and an extraordinary return in governmental service for their tax dollar before any constructive action is taken.

The average citizen does not take up new ideas in government very readily. He is extremely conservative and will not change his ideas or viewpoints quickly. He is afraid of the unknown.

A specific example of the opposition of the people to county consolidation was illustrated by the Taxpayers League of Alamosa County. The League on February 25, 1933 unanimously voted down all measures that would involve consolidation with any county. They further instructed their state senators and representatives from that district to oppose such measures.[1]

The passage of this resolution took place after talks made by two County Commissioners of Alamosa County. These two county commissioners attended the twenty-fifth annual convention of the county commissioners which

[1]Alamosa Daily Courrier. Feb. 27, 1933. p. 1

adopted a resolution opposing any measure for county consolidation. The move suggests the kind of political activity to be expected in opposition to consolidation.

<u>All County Offices are not Suited to the Same Area.</u> Conrad H. Hammar, a student of county government of the University of Missouri, contends that "The county consolidation program has its disadvantages. Its most serious error from the viewpoint of governmental reform is that it regards all offices in the county to the same unit of administration. But can county courts, assessors, collectors, clerks, school superintendents and other offices be counted as well adapted to the same unit of area, population or assessed valuation? Only by a very strange coincidence, however, would all offices and officers be suited well by the same unit of administration. And when to this fact is added the great unlikeness of existing counties the chance that officers and tasks are well suited become remote indeed. Misfits, one concludes, must be the rule rather than the exception.

"...Furthermore, what assurance can be given that proper units of administration will be hit upon merely by combining two or more counties? Most Missouri counties have fourteen different administrative offices. Under the most exacting efforts it is hardly conceivable that a single county could be made to fit equally well all fourteen. The task would be difficult enough if there were only three or four offices instead of more than a dozen.

"...Even if a fair suiting of capacities could be obtained there is not assurance that further economic, political and social changes will not make the enlarged county as obsolete fifty or a hundred years hence as the present county is now. The county of today has proved inflexible in the face of change. Merely enlarging it will not make it more flexible. County consolidation faces the prospect that combining counties and heightening their importance as governmental units may increase an inflexibility that has not been counted desirable."[1]

Conrad H. Hammar raises another question against county consolidation. He says: "Increasing the importance of county units runs into a still further difficulty. Suppose our 114 Missouri counties were combined into a mere 10 or 12. So large and strong would these fewer counties become that they would, in many respects, rival the state government itself. Even now, intractable county officers can go far in defying state supervision. The risk of setting up smaller 'states' within the larger one with all the discord that would result therefrom is imminent in the county consolidation program."[2]

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[1] Hammar, Conrad H. Fundamental Realignment vs. County Consolidation. Natl. Munic. Rev. Vol. XXI, No. 8. p. 516 Ag. 1932.

[2] Hammar, Conrad H. Ibid. p. 516

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This objection might be true in Missouri but such a question is not applicable to Colorado in any degree for valuations are too low and the consolidated areas would not give the county officials such extraordinary power. None of the county consolidations would exceed the valuations had by Weld County in 1929. The economic conditions of the counties are such that any thought of smaller "states" is absurd. The paramount issue is the maintenance of an efficient county government at low cost.

Our sparse population and low valuations would make it necessary for counties to consolidate into not more than five or six counties before there would be any dream of defying the state.

When large and powerful counties have defied the state there has been justification of such moves in most cases. For example, Weld County made a test case of the gasoline tax distribution. They were paying into the state from $50,000 to $80,000 more than they were getting back. The people were forced to make up this difference by placing a tax upon property. Weld County had a right to object and bring the matter before the Supreme Court.

Kilpatrick in his book "Contemporary County Government" asserts that "Size in itself has slight relevance to efficiency in administration...Physical size forms a framework within which the county operates efficiently or inefficiently, according to other elements that are decisive. The rearrangement of boundary lines cannot proceed from a computation of square mileage, and the automatic increase or decrease in the physical size of the county unit."[1]

A careful study of the evidence presented by leading authorities on county government and analysis of facts in Colorado leads me to believe that there is nothing in county consolidation to indicate or guarantee that the offices or officers of county government will be more adapted to a larger unit of administration or that they will be any more efficient. County consolidation is not a study of the administration for that involves another field, namely, changes or improvement in form of county government. The primary object is to enlarge the unit so that the many services that must be administered can be given at a low cost.

There are a certain number of services that must be performed regardless of the wealth, population or area of a county such as the holding of elections, assessing property, policing, judicial work, the collection of taxes; care of the poor, blind, old age, and other welfare work; the distribution of licenses, and supervision and maintenance of highways. Previous discussion has shown

[1]Kilpatrick. Contemporary County Government. p. 313.

that there are certain minimum limits of population and assessed valuation below which county population and valuation cannot fall without increasing the costs for the above services. Therefore, it may be concluded that there are at least certain low limits of population and assessed valuations where there is a marked tendency for all services to be costly. Present county officials could handle all the required duties under the proposed consolidations in spite of the increase in population and assessed valuation.

If it can be shown that certain officials were not adapted to the small units of area, population and assessed valuation because of lack of technical training or ability, what surety have we that they will be more adapted to any other area, population or valuation? We have no assurance for several reasons; First, everyone's ability to manage varies. What may be a correct unit of government for one would be entirely too small or too large for another; and second, the technical knowledge of officials varies. The human factor will be an ever present problem in any change even tho it would be possible to set up perfect machinery for county government.

Under a system of consolidated counties we would be more likely to obtain a better class of citizens to fill our county offices. If it were possible to have a flexible form of government it would be possible to suit the government to the needs of the population. This phase of the problem should be discussed under the county manager form of county government where it is possible for the county manager to appoint a staff adapted to the needs of the particular county. For example, the manager in some county may find it necessary to have all the present department heads while in another county he may be able to combine several offices into not more than two or three departments. In other words, he will be able to fit the government to existing conditions.

County Consolidation Would Raise the Old Fight Over County Seats. There are many instances in the early history of western states where towns within the counties fought over the location of the county seat. This was especially true in Kansas. Colorado has had many such fights, the latest being in Chaffee County between Salida and Buena Vista. The former town was able to out-vote the latter and move the county seat to Salida. Several other such cases are Greeley and Evans in Weld County. Weld County citizens stole the county court house books and took them to Greeley and from that time on Greeley was the county seat. Hahns Peak, in the early periods of Colorado, was an important mining town and county seat of Routt County. As the valley filled up with people the town of Steamboat Springs increased in population and

Hahns Peak declined with mining. The feeling was very bitter between these two towns, nevertheless, Steamboat Springs was able to outvote Hahns Peak and move the county seat to Steamboat Springs. Eagle County has changed the county seat from Eagle to Redcliff several times and there never has been a county court house built. At present the county seat is at Redcliff. Littleton and Castle Rock fought over the county seat when they were both in the same county.

The Alamosa Daily Courier has been carrying numerous articles and editorials on county consolidation during the last year. These editorials have drawn fire from several towns. The Center newspaper publisher is the latest to express his opinion. After reviewing all the arguments against consolidation, he declares finally that "citizens of his town would agree to the combining of counties if Center would be selected as the county seat." This reaction is typical. We are all in favor of county consolidation if we get the benefit of such a move.[1] Therefore, it seems obvious that the communities will not get together of their own free will, even for the sake of saving money in government; hence it is futile to seek action within the county.

Thus we see there would be a real problem in estab-

[1]Alamosa Daily Courier. Jan. 5, 1933.

lishing county seats. Alamosa would be the logical county seat for the San Luis Valley, yet no other town would vote for this town. People do not like to see another town progressing more than their town and they are prone to be jealous of these larger centers.

County Consolidation and the Local Pride of the People. Many counties which were being united to another county much larger and wealthier would object to the submergence into the other, for their own particular area is rich in historical facts and very dear to those who have grown up there. This would be true in all the old mining areas or counties. Those people would have to be pleased, for after all it is those people who should say what should be done. If not, it wo ld probably take a generation to overcome the bad feeling created by unwise and hasty consolidation. Then again, the plan may be perfect and all the advantages and saving possible, yet people will not be driven and the old social contacts and memories often mean more than the actual pecuniary advantages that can be mentioned. Another factor, Alamosa for example may object to uniting with Costilla and Conejos because of the Mexican and Spanish-American element of these two counties.

CHAPTER IV.

A BETTER SOLUTION OF THE PROBLEM OF HIGH COUNTY TAXES

In the previous chapters the advantages and disadvantages of county consolidation or changes in area and changes in form of county government have been discussed. However, the obstacles to be overcome, such as constitutional changes, political opposition and the opposition of the people, are so great as to make the two reforms very difficult to attain. It is always difficult to uproot existing governments, or to change political boundaries or abolish existing offices.

Redistribution of County Functions. As a means of overcoming these difficulties that face changes in area and form, eminent authorities are advocating the redistribution of county functions instead of county consolidation. They contend that certain functions such as supervision and maintenance of highways, schools, policing, the financing of old age pensions, the care of unemployed and certain other welfare works are no longer confined to local areas, but are of state and national scope. Also that it is much easier to shift one function that is already under state aid or supervision which the people have become accustomed to than it is to completely change county areas or the form of government.

Many of these functions are already being shifted to state control and the people would not raise much objection to shifting the entire support to the state if the shift would lighten the general property tax. Recently in Colorado, the support of old age pensions, formerly a county function, has been shifted from a local tax on general property to state and local administered taxes, licenses and fees.[1] Again, for example, if it were possible to shift the responsibility of the entire county highway system to state control, and as a result finance the operation of the county roads from the gasoline and motor vehicle taxes without calling upon the general property tax, the county taxpayers would not be apt to resist. Taxpayers realize that counties are no longer able to support the primary roads and in many counties they are fast coming to the conclusion that they cannot finance the secondary system of highways. There is strong evidence for their contentions. Nearly all the states have taken over certain primary roads which have been centralized under a state department of highways. The most outstanding example of state control and centralization of highways has been in the states of North Carolina, Pennsylvania and Virginia, also New York, where all county roads have been taken over by the state. North Carolina has also been the foremost state in the centralization of the

[1] Senate bill 500. An Act Relating to Old Age Pensions, 29th General Assembly, 1933.

school system, which provides for the support of a six months minimum school term financed by the State. North Carolina has a local government commission that requiros all budgets to be submitted to state officers for approval, and all capital expenditures must also be approved by the state. In other words, the state controls local finances. Virginia has also taken steps that will place the state in virtual control of local finances.

Policing is another function that is becoming more of a state responsibility every year. The sheriff has always been considered a state officer. Counties have not been able to cope with the modern criminal for there is no organized or close cooperation of sheriffs between counties. Thus, New York, New Jersey, Pennsylvania and other states have organized a system of state police. Practically all states have organized traffic police control for the highways.

We may say then, that there are several very marked tendencies in the functional relations of the county and state such as state aid, state supervision and state centralization.

Leading students of county government believe that the solution of our perplexing county government problem lies in taking away the more important functions of the county government, leaving a mere shell or skeleton of local government or they feel that certain functions can be handled more economically by spreading these functions over a larger area.

Professor Porter, of the State University of Iowa, states that, "One of the most promising methods of improving county government lies in tying up the various county activities with those departmets of state administration which deal with the same problem. And it is to be observ- in this connection that in general we got better highways when we set up state highway commission and gave them some power. Our county poor farms improve materially when the state comes in and carries off to state institutions the most difficult of the inmates--the insane, the feeble-minded, the epileptic, the dope addicts, and the orphans. Effective local public health service cannot be expected in the rural areas without the leadership of a well-organized state department of health. And if we ever get out of the dreadful morass into which we have fallen with our general property tax, it will be due largely to the energetic efforts of state tax commissions in straightening out our property assessments. Effective rural policing is everywhere waiting for the creation of well-organized state police forces; and many careful students of the process of administering justice are convinced that sooner or later our local prosecutors must become a part of their respective state departments of justice."[1]

Paul W. Wager in his article, "Can Local Self Government be Preserved?" asserts that "State aid for highways has been an alternative to the actual transfer of the administrative function to the state. The forty-eight states furnish forty-eight different plans of high administration and support and the arrangements are constantly changing. The tendency, however, is toward a larger and larger degree of state responsibility. None except the most local roads carry a preponderance of local traffic, and the mileage of such roads within a given area is too limited to justify a full complement of modern machinery. Roads are no longer for neighborhood use; they are avenues of inter-community and interstate transport and justice demands a broad base of support. If they are to be supported largely or entirely from motor vehicles, taxes the state must serve as the collecting agent. Whether it is better that the revenue be distributed to the localities to locally expanded or that the state assume the administration of the roads only experience will determine. After a year of experience North Carolina is well pleased with state maintenance. Although only two-thirds as much money has been spent as the counties were spending

~~The secondary~~ and tertiary roads were never in better

[1]Porter, Kirk H. County Government and State Centralization. Natl. Munic. Rev. 21:489 Aug. 1932.

shape."[1]

Wager continues with this statement: "State aid for roads and other purposes is a recognition of the fact that the benefits of these services extend beyond the locality. They have a state and national interest. In the second place, they are a recognition of the fact that in an industrial economy, wealth tends to become concentrated and that taxable resources are not always located at the point where governmental expenditures occur. Political units do not coincide with economic units. Federal aid is a recognition of similar discrepancies between states.

"...Neither the transfer of functions nor the use of state and federal aid necessarily indicate the collapse of local government. They indicate rather that there is a need for an adjustment in the number and size of the local units."

The people throughout the nation have come to realize that present counties are financially inadequate to take care of all governmental demands of the public. Functions which were formerly purely local in charactersuch as the highways, schools, and welfare work have now become of state and national importance. Highways are now interstate, not community or county thorofares.

[1] Wager, Paul W. Institute Public Affairs. Univ. of Va. Charlottesville, Va. July 4, 1932.

The breakdown of county government in the twentieth century is due to its inability to withstand the financial burden imposed on it by the public and inability of county officials to adequately control the expenditures. These things have focused the attention of the taxpayer on the problems that confront the county. Here was a local division of government that the public had failed to notice, although it had been the one with which taxpayers have had the most intimate contact since colonial times.

So marked had been the breakdown of the old county government that a fourth of the states in the country have already passed legislation or have bills pending that will greatly alter the situation if they are properly carried out. California by constitutional amendment in 1911, Maryland in 1915, Arkansas in 1924, made it possible for counties to revamp their government by different set-ups for home rule. New York took an important step in 1921 by granting home rule to two counties. These Home Rule charters made it possible for the counties to consolidate or for cities and counties to consolidate.[1] North Carolina saw the necessity of drastic change to alleviate some of the financial burden of the county by means of an extreme form of state aid. Here the state assumed the entire control of the highways and schools and made the county

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[1]Ogg, Frederick A. and Ray, P. Orman. Introduction to American Government. (Second Edition) Century Co. 1925 p. 814.

boards subject to a state board. This was a measure to do away with excessive bond issues and unnecessary expenditures for improvements that the county could not pay.[1]

Counties May Unite to Carry on Certain Functions. There is yet another type of redistribution of county functions which does not involve the state. Certain states allow the counties to unite to carry on certain functions. Virginia permits counties to organize district poor farms. North Carolina counties have a system of district jails and road camps. In Kansas, counties may have district road engineers. District road engineers are also used in Michigan, Wisconsin, Pennsylvania, South Dakota and Oregon.

Redistribution of Functions to Districts. Much has also been accomplished in the redistribution of county functions to larger areas in the various states. Virginia by an act of 1918, of the General Assembly, authorized counties and cities to eliminate their almshouses by consolidating them into a district home for the poor which would serve all the cooperating units.[2] As a result sixty seven counties in Virginia have abolished their almshouses by mid-year 1929, and in some cases as many as eight counties have cooperated in establishing a district home.[3]

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[1] Local Government Commission. Local Government Act of North Carolina. Ch. 60. Public Laws 1931. Raleigh, N.C.
[2] Virginia Code. Sec. 2812.

State Control Over Local Functions. There will also be increased centralization in the execution of certain functions. Governor Gardner of North Carolina, in a recent issue of Review of Reviews and World's Work[1] describes the effect of centralization in his state. "The North Carolina plan of state control of local expenditures has had the following important effect, namely to tackle and stop in its tracks the advancing tax burden for the first time in the modern history of North Carolina. Actually, the curve of taxation has been turned definitely downward. The school and road legislation alone cut the cost of these services more than $6,000,000 annually. These measures reduced the tax burden on property $12,000,000 annually. In other words, the total property tax bill of North Carolina in 1930 was $60,000,000, in 1931 it was $47,500,000, a reduction of over 20 per cent. The result has been more economical government and also a fairer distribution of the burden.

"You may ask whether state control of local expenditures has resulted in inferior quality os schools, roads and other services. Most emphatically it has not."

Obstacles to State Centralization. One thing, at least, comes very clearly out of these considerations.

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[1]Gardner, Max O. "North Carolina Curbs Expenses." Review of Reviews, 87:52. Jan. 1933.

(con.) [3]Manning, J. W. The Progress of County Consolidation. Natl. Munic. Rev. Aug. 1932 p. 512.

There will be plenty of opposition to a program of centralization. Governor Gardner of North Carolina said "I would not have you think, however, that this program of state centralization has not had opposition. This was to be expected when power was taken from 100 counties and 400 towns. The road bill alone abolished over 600 local road officials. The opponents charged that these measures were undemocratic, that they invaded the sacred precincts of local self-government. This objection faded before the inexorable pressure of public opinion and failed to register in legislative mind.

"The truth is that local self-government was not destroyed, it was given a new interpretation. The General Assembly did not in any respect destroy the rights of local citizens when it withdrew some of the arbitrary powers of local boards. With respect to roads and schools and debts the people have as complete power as under the old order."[1]

[1]Gardner, Max O. Ibid.

CONCLUSION

This study of county consolidation suggests that county consolidation is important as a means of reducing the cost of county government but because of certain practical obstacles it will take a long time before many consolidations are put into effect.

A more practical method for reducing the high cost of county government seems to be a redistribution of certain county functions to units of large area such as districts comprising several counties or to the state. In other words, such functions as highways, education, policing, and certain types of welfare should be taken over by the state and administered by state officials rather than by numerous county officials.

The larger counties can reduce the cost of the county program by adopting modern business methods such as the budget system, modern accounting, independent audits, centralized purchasing, better methods of financing indebtedness, long-term planning, improved personnel methods and perpetual inventories, to name a few.

Furthermore, the adoption of the county manager plan wo ld reduce the cost of county government in counties adapted to this system.

The excellence of this solution is demonstrated by the excellent results obtained from better business methods and the county manager plan in such states as North Carolina, Virginia, New York, Pennsylvania and California.

The citizens and taxpayers of Colorado will probably obtain more satisfactory and more rapid results by supporting the latter suggestion than by means of county consolidation.

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