

FEBRUARY 21, 1985

Since I moved back to the ranch, I haven't had the same kind of home base I had when I lived over at Mertzon. The ranch house is 23 miles from town, but 15 of those miles are a dirt track that's been hardened and pitted by oilfield trucks. So I tend to catch planes more and more out of Midland and miss out on the local affairs.

One thing that helps on the new plan is a more mobile tax base. Hotelkeepers hold out anywhere from \$5 to \$10 worth of taxes on their room rent. Wherever I am, I consider that tax as my homeowners fee and feel free to express my opinions of whatever is going on at the particular place I'm staying. I also consider die innkeepers' tax as sufficient to cover any bond issues that are on the docket.

I much prefer renting furnished rooms to paying ad valorem property taxes. Carry-on luggage is much harder to evaluate than houses and lots, or chairs and bedsteads. When I pass by schoolhouses, I still remember how hard it was to finance the district when I was on the school board.

One year things were so tough over at Mertzon, the board considered putting a tax on the boxcars parked on the siding at the old ranch. In those days school board members weren't sophisticated enough to know that putting the old hocus pocus to the railroad company was about in line with the odds of selling a lion tamer a set of false whiskers that matched his pupils' manes.

We weren't anything but a bunch of herders and oil guys and other kinds of hombres that live in small Shortgrass outposts. We were just a little slow learning that anything on wheels or skids was going to be hard to build a tax base on, unless we were able to devise a roadblock that'd stop the railroad from running.

In the spirit of justice, and out of respect for the sacred rights of the constitution of our great state that licensed us to collect taxes, we couldn't raise the value of an old cow over about five bucks or an old ewe more than six-bits a head. As long as I served the community, I wanted to be fair and upright, but I sure knew that the governors who build their tax values on hollow horns and woolies are going to end up in worse shape than a fellow trying to pitch his tent on a Mississippi River sandbar.

So it did appear that I favored ranchers and landowners. I didn't do it because of my own economic welfare. The name of the district was "Mertzon Independent School District." All right. I know, and you know, that if it was going to be an independent school district, it sure had better have something more reliable to depend on than the sheep and cow business.

Perhaps those last trying terms on the board were the beginning of my plan to use a suitcase to store my material wealth. The lessons one learns from serving on school boards and city council are far reaching and long lasting. Motherhood, for instance, takes on a new image once you have been on the receiving end of a full regiment of the front echelon of the P.T.A. and watched a group of mad women slowly walk across the campus with their handbags swinging loose on their arms, ready for action.

Nostalgia builds up as I pass by the old school. The railroad is back to leaving cars on their sidings in the winter time. It'd take a mighty smart tax collector to corner those guys. I have to laugh, thinking that we ever considered such a trick.